

NOTICE OF MEETING

**SPECIAL MEETING OF COUNCIL
CONSIDERING**

- 1. Notice of Intention to Impose the 2023/24 Differential Rates and Minimum Payments**
- 2. 2024 – 2033 Long Term Financial Plan**

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

Monday 26 June 2023 at 5.30pm

MARK R NEWMAN
Chief Executive Officer
20 June 2023

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 AMENDMENT TO STANDING ORDERS

Modifications to City of Mandurah *Standing Orders Local Law 2016*

6 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 www.mandurah.wa.gov.au or telephone 9550 3787.

7 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 www.mandurah.wa.gov.au or telephone 9550 3787.

8 DECLARATIONS OF FINANCIAL, PROXIMITY AND IMPARTIALITY INTERESTS

9 QUESTIONS FROM ELECTED MEMBERS (WITHOUT DISCUSSION)

9.1 Questions of which due notice has been given

9.2 Questions of which notice has not been given

10 REPORTS:

| <i>No.</i> | <i>Item</i> | <i>Page No</i> | <i>Note</i> |
|-------------------|---|---------------------------|--------------------|
| 1 | Notice of Intention to Impose the 2023/24 Differential Rates and Minimum Payments | 4-30 | |
| 2 | 2024 – 2033 Long Term Financial Plan | 31-92 | |

11 CONFIDENTIAL ITEMS

12 CLOSE OF MEETING

| | | |
|----------|----------------------|---|
| 1 | SUBJECT: | Notice of Intention to Impose the 2023/24 Differential Rates and Minimum Payments |
| | DIRECTOR: | Business Services |
| | MEETING: | Special Council Meeting |
| | MEETING DATE: | 26 June 2023 |

Summary

The *Local Government Act 1995* requires local governments which have differential rates, to advertise the proposed rates, and invite public submissions. Council is requested to adopt the rates in the dollar, minimum payments and the Objects and Reasons for Differential Rates for advertising purposes.

It is recommended that Council approve to advertise the proposed rates increase of 4.95% for the 2023/2024 rating year across all rate categories. City officers have reviewed the City's obligations under existing contracts, current service delivery costs, asset renewal investment required to maintain the City's \$1.4 billion asset portfolio and the proposed capital projects for the 2023/24 financial year and are committed to finding savings to achieve the proposed rate revenue generated of \$92,832,571 for the 2023/24 financial year.

Disclosure of Interest

N/A

Previous Relevant Documentation

N/A

Background

The City of Mandurah is continuing to experience population and housing growth. Likewise, the City's infrastructure, services and amenities are expanding to meet the requirements of this growth. Further, the City's existing infrastructure is ageing and requires investment for maintenance and replacement

Around 70% of the City's operational funding is through rates revenue. Rates are calculated by applying 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 parcel of rateable land.

The GRV of all properties within the City of Mandurah was revalued during the 2023/23 financial year by Landgate (State Government department). The GRVs are effective 1 July 2023, and all properties will have their 2023/24 rates calculated on the new value. The following table shows the average increase/decrease in GRVs for each rate category:

| Rate Category | Average Increase/Decrease in GRV | % |
|----------------------|----------------------------------|---------|
| Residential Improved | | 24.16% |
| Residential Vacant | | 9.97% |
| Business Improved | | 10.18% |
| Business Vacant | | 2.85% |
| Urban Development | | (5.23)% |

To calculate the average rate increase factoring in any increases/decreases in GRV changes, the City cannot use the new valuations and apply the previous year's rate in the dollar. This would result in each rate category having a rate increase percentage which reflects the average increase in GRV (amounts in the above table). To determine what the base rate in the dollar for 2022/23 if the City was using the new GRVs, the City uses the total revenue from previous year and adjusts the rate in the dollar to generate the total revenue from the 2022/23 financial year. This will generate close to the same amount of rates revenue that was generated in the 2022/23 financial year. This process is shown in the below table:

| Rate Category | 2022/23 Approved Rate in the Dollar (1) | Average % Increase in GRV (2) | Adjustment to 2022/23 Rate in the Dollar based on increase in GRV (3) |
|----------------------|---|-------------------------------|---|
| Residential Improved | 0.10202 | 24.16% | 0.08217 |
| Residential Vacant | 0.17328 | 9.97% | 0.15755 |
| Business Improved | 0.09879 | 10.18% | 0.08966 |
| Business Vacant | 0.17605 | 2.85% | 0.17117 |
| Urban Development | 0.13883 | (5.23)% | 0.14649 |

The adjustment rate in the dollar based on the increase in GRV is the base rate or starting point to calculate any percentage rate increase for the 2023/24 financial year. The base rate (column reference 3 in the above table) is the rate in the dollar, that if Council applied a 0% rate increase from the previous year, would be adopted.

Comment

The first year of the City's draft 2024/2033 Long Term Financial Plan (draft LTFP) contains a rate increase of 4.95%. The increase is recommended to be approved due to increases to the City's costs related to inflation/ Consumer Price Index (CPI), cost of materials, transportation, and sub-contractor costs. CPI is commonly used in local government contracts to determine the annual increase in the contract price. The average annual Perth CPI increase (March to March 2023) is 6.87%.

For year 1 of the draft LTFP, it is proposed that the City adopt a rate increase lower than the CPI plus 0.68% adopted as part of the rates strategy included in the current LTFP. This is to assist the community reduce household cost of living expenditure in the current economic climate. City officers presented five rate strategies for Council to consider which are discussed further in this report, with a recommendation for Council to approve option one. The draft budget that is being prepared aligns to year one of the draft LTFP and includes the following projects and programs:

| Project/Program | Investment | Details |
|--|--------------|---|
| Environmental Programs and Landscaping Services | \$ 3,245,065 | <p>Includes:</p> <ul style="list-style-type: none"> • Implementing Waterwise Council initiatives • Development of natural area management plans • Hosting Kids Teaching Kids conference • Auditing energy use at facilities and implementing energy efficiency measures • Monitoring energy usage and associated emissions across City activities • Supporting environmental volunteering activities like clean up days, planting days etc • Implementing environmental restoration activities in City reserves e.g dieback treatments • Implementing the Greening Mandurah Framework such as developing Pathogen management plan and implementing Street Tree Masterplan • Funding environmental initiatives such as PHCC programs, Peron Naturaliste Partnership • Hosting a National Tree Day event in the City • Undertake landscape designs in accordance with applicable standards. Liaise with key stakeholders to ensure designs meet customer expectations • Undertake park assessments for asset management purposes and to inform upgrade programs. Coordinate the park information signage program and memorial seating program |
| Ablution Maintenance, Facility Maintenance and Street Lighting | \$ 8,662,251 | <p>Maintaining 247 City controlled buildings and facilities including 51 toilet facilities and the purpose-built shower facilities on Tuart Avenue, the Mandurah Aquatic and Recreation Centre, Mandurah Performing Arts Centre, Rushton Park stadium, Waste Management Centre, two libraries, various sporting facilities and the City's street lighting.</p> |
| Parks, Natural Areas and Sports Reserves Maintenance | \$15,575,789 | <p>Maintaining over 100 maintained natural areas sites each incorporating numerous different reserves including: Tims Thicket, Marlee Reserve, approximately 100km of coastal dune and estuarine foreshore reserves. Parks: Over 350 maintained parks and gardens including: Eastern and Western Foreshore, Caterpillar Park, Novara Foreshore, Keith Holmes Reserve, Falcon Bay, McLennan</p> |

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| | | <p>Reserve, Quarry Park, Eros Reserve, Lakes Lawn Cemetery.</p> <p>Maintenance and upkeep of 20 sports grounds and associated facilities including:</p> <ul style="list-style-type: none"> • District level facilities such as Lakelands Park, Meadow Springs Sports Facility, Peelwood Oval and Bortolo Reserve as well as regional level facilities at Rushton Park; • 8 x Department of Education shared agreement sports facilities; • Thompson Netball facility; and • State level BMX facility at Milgar Reserve. |
| Roads, Footpaths, Carparks maintenance | \$4,387,996 | Maintaining the \$571 million of roads, paths, kerbs, carparks assets that the City has constructed. |
| Coastal & Waterways | \$ 3,402,709 | Maintaining all infrastructure within the marina precinct and all marine infrastructure including, boat pens, grounds, jetties, boat ramps, lighting, paving, park furniture, reticulation, buildings, sullage, security systems, leased buildings, coastal protection structures (groynes and sea walls), beach access ways, beach renourishment, seaweed removal, sand bypassing, dredging of boat ramp channels and canal entrances, hydrographic surveys, litter control, servicing of plant and equipment, vehicles, communications, vessel salvage, coastal monitoring, recreational pen licencing, chalet park maintenance, shade structures, coastal modelling, consultants, canal waterways management, capital renewals and upgrades to existing facilities and weekend service rounds for maintenance staff. |
| Recreation Centre | \$ 6,705,708 | <p>Delivering services at the Mandurah Aquatic and Recreation Centre. The MARC receives 780,000 visits per year (330,000 Aquatic, 450,000 Dry) and comprises of:</p> <p>Swim School – Over 1,500 customers per term:</p> <ul style="list-style-type: none"> • Deliver group and private swimming lessons from ages 6 months to 99 years • Coach non-competitive swim squad • Deliver special needs private lessons • In-term school lessons for Fairbridge (new) • Facilitate Kid Sport and NDIS Funding <p>Sports and Programs (Adults and Children):</p> <ul style="list-style-type: none"> • Water Polo • Futsal Competitions • Netball Competitions |

| | | |
|--------|--------------|---|
| | | <ul style="list-style-type: none"> • First Aid Courses • Walking Groups • Creche -Operation and staffing of onsite Creche facilities covering 6 days per week • Kids Club • Action Tots • Tots Gymnastics • Recreational Gymnastics • Pre-K Kids • Public Pool inflatable sessions • Birthday Parties • Junior Power Fit <p>Aquatic Facilities - 330,000 visits per year:</p> <ul style="list-style-type: none"> • Facilitate and manage casual swimming sessions across 2 pools • Swimming Club bookings and liaison • Facilitate school carnivals (approximately 28 per year) • Manage the Spa and Wellness Centre • Deliver water inflatable sessions on 2 inflatables • Design and manage events (Teen Pool Party) <p>Health and Fitness - 3,000 members plus casual entry:</p> <ul style="list-style-type: none"> • Delivery of 90+ Group fitness classes per week (Aqua and dry) • Provision of Personal Training • Operation of Gymnasium • Delivery of boot camp, specialist term fitness programs • Support and guidance for Student • Health and Nutrition advice and services <p>Dry Operations</p> <ul style="list-style-type: none"> • Delivery of Café facility • Delivery of Customer service operations <p>Bookings</p> <ul style="list-style-type: none"> • Management of MARC community hire and event spaces (aquatic and dry) <p>Club Liaison</p> <ul style="list-style-type: none"> • Partnership and stakeholder management and facilitation (Squash, Badminton, Volleyball, Squash, Lifeball, Peel Football and Netball League) |
| Events | \$ 1,321,973 | <ul style="list-style-type: none"> • Includes management, delivery and administration of the City of Mandurah events program including Summer in Mandurah, Christmas in Mandurah, |

| | | |
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| | | <p>New Year's Eve Celebrations, Australia Day and Crab Fest.</p> <ul style="list-style-type: none"> • Sponsorship and grant funding for externally coordinated events. In previous years this has included a range of major sporting events such as AFL, NBL and Super Netball league pre-season matches, the Caravan & Camping Show. |
| Economic Development Initiatives | \$ 2,567,426 | <p>Including:</p> <ul style="list-style-type: none"> • Visit Mandurah contribution • City Centre Activation project • Peel CCI contributions • Entrepreneurship programs • Human capital programs • Economic development programs such as hydrogen cluster, paddle trails program, shared island use trial, Yalgorup National Park • Business case and feasibility development • City centre activation initiatives |
| Community Building Capacity | \$1,806,330 | <p>Including providing projects, professional support, leadership and advocacy in:</p> <ul style="list-style-type: none"> • Reconciliation Action Plan and actions • Access and Inclusion, strategy and actions • Homelessness & Street Present sector plan and actions • Community Safety & Crime Prevention Partnership Plan, CCTV, Liquor Accord, CPTED advice and strategic police MOU • Place Based Community Capacity Building (north, south and central) asset based Community Development, supporting local initiatives • Strategic Community Planning, such as supporting Dawesville Community Centre, City owned community facilities • Support to Health and Mental Health initiatives. • Support to vulnerable communities, including seniors, early years, CALD, LGTIBQ • Advocacy for community need across government, public and private sector |
| Community Grants | \$ 306,766 | <p>The City supports a range of grants including;</p> <ul style="list-style-type: none"> • Community Assistance Fund • Community Partnership Fund (3 years sector and community group support) uncapped • Murdoch University Scholarships (3 years) • Nikki Wise Memorial Fund |

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|---------------------------|--------------|--|
| Rangers and public safety | \$ 3,237,524 | Includes management of dogs, cats, local laws, bushfire, off road vehicles, beach closures, littering, electoral signage and general signage |
| Environmental Health | \$ 2,106,816 | Includes mosquito management assessments of food safety, training, food recall actioning, food sampling, public buildings and events, noise, aquatic facility sampling, recreation water monitoring, dilapidated properties, asbestos related investigations and skin penetration premises |
| Libraries | \$ 3,489,120 | <ul style="list-style-type: none"> • Activation of three modern Libraries, Lakelands, Mandurah and Falcon. • Over 50,000 active members • Provision of a broad range of activities and programs across all 3 libraries, including; <ul style="list-style-type: none"> ○ weekly story time, rhyme time, technology for tea, knitters, Steam for toddlers, chess club, lego club, sewing drop in, English conversation, codor dojo, weekend storytime • Provides a range of hireable community spaces that support a myriad of activities. • Collection of library books, magazines, cds, dvds, wifi and technology access, fab lab, tech hubs, children collection and a range of other items • Home school support, tutors spaces, family support and broadly support for vulnerable communities • Advocacy and leadership in Libraries and technology. |
| Seniors | \$ 1,081,769 | <ul style="list-style-type: none"> • Provide a facility with over 2,000+ active members, 70+ volunteers, 50 activities and 6 co-located health and wellbeing services. • Provision of affordable meals, low-cost community cafe and social connections. • Provide after hours and weekend bookings to community. • Provide industry connections re seniors and advocacy/ advice across the whole community. |
| Museum Operations | \$ 391,220 | <ul style="list-style-type: none"> • Situated on the site of Mandurah's first school, historical police station and court house; home Mandurah's rich history and collections. • Supported by over 25 active volunteers and 'Friends of Mandurah Community Museum.' • Provide heritage advice and guidance to the City, government, not for profit and private sectors. |

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| | | <ul style="list-style-type: none"> • Provide tours to school groups and collaboration with the Mandurah Historical Society. • Visited by thousands of people annually and supported by the Museum Advisory Committee. |
| Arts & Culture Programs | \$ 1,910.020 | <ul style="list-style-type: none"> • Major annual event and festival; Mandurah Arts Festival • Mandurah Performing Arts Centre contribution • CASM Arts facility with over 40+ active volunteers and delivering over 10 annual exhibitions. • Artist in residence and hireable space for arts classes and activities. • Semi-commercial shop and exhibition display space • Professional support to infrastructure projects, and arts in community, including built form and programs. |
| Youth Development Programs | \$ 1,061,788 | <ul style="list-style-type: none"> • Youth Development Team provision of professional support and advocacy in community, connection to schools and guidance of the PRYS network of youth professionals. • Billy Dower Youth Centre (BDYC) co-located facility • Programs in BDYC and in Lakelands and Mandurah; includes After School Drop In, Young Mens and Womans, Young Yorgas, Game Club, Boxing, Barista, Young Adults Drop in, Night Fields. • Youth Advisory Group, Junior Council. • Youth Development Strategy delivery • Youth dream big grant fund. |

The draft LTFFP also covers the following major capital projects in year one:

| | |
|---|-------------|
| Dawesville Community Centre | \$2,000,000 |
| Design of the ManPac Roof Replacement | \$150,000 |
| Design of the Yalgorup National Park construction of new road | \$100,000 |
| Cycle Path New Program | \$1,100,000 |
| Dawesville Channel SE Foreshore | \$750,000 |
| Wilderness Reserve | \$500,000 |
| Road Upgrades Program | \$3,000,000 |
| Parks Renewal program | \$829,017 |
| Road Renewal Resurface Program | \$3,750,118 |
| Buildings Renewal | \$796,200 |
| Thompson Street Netball Court Works | \$500,000 |
| Trial Project | \$350,000 |
| Road Renewal - Drainage | \$627,584 |
| Street Lighting Renewal | \$381,471 |

The Council is proposing to deliver its services and programs in line with the City of Mandurah Strategic Community Plan 2020-2040. The proposed 2023/2024 budget includes the total level of investment in each of the key aspiration areas:

| Aspiration Areas | Investment | Details |
|------------------|--------------|---|
| Social | \$46,991,573 | 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 | \$16,342,500 | Includes Surf Life Saving beach support and lifeguard service, 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 | \$7,968,033 | Includes contribution to Visit Mandurah, City Centre Activation 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 |

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|---------------------------|--------------|--|
| Environment | \$34,090,638 | 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 | \$11,962,841 | 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. |
| | \$15,935,671 | Includes maintenance of roads, bridge, canals, car parks. Includes traffic management services, engineering services, technical services, and asset management |

In the adoption of the 2023-2032 Long Term Financial Plan, the City proposed an additional investment into asset renewal projects to increase the level of investment that is required to maintain the City's \$1.4 billion asset portfolio and to reach the required renewal expenditure level by year 10. Although year one does not provide the additional 0.68% rate increase above CPI to set aside for asset renewal, due to a commitment for identifying permanent savings within the City's operations, the City officers are committed to working within a rate increase below CPI and below the adopted rate strategy of CPI plus 0.68%.

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.

The City is again proposing five differential rate categories for all rateable land in its district, valued using Gross Rental Value (GRV):

| Rate Category | Number of Properties | Category description |
|----------------------|----------------------|--|
| Residential Improved | 42,800 | All improved land that is zoned residential (not zoned for commercial purposes). |
| Business Improved | 1,451 | All improved land that is zoned for commercial purposes. |
| Residential Vacant | 3,530 | All vacant land that is zoned for residential purposes (not zoned for commercial purposes) |
| Business Vacant | 120 | All vacant land that is zoned for commercial purposes |
| Urban Development | 10 | All vacant land greater in size than 10 hectares (primarily super-lots to be further subdivided) |

The City also imposes a minimum payment to recognise that properties must contribute a minimum amount for the provision of services and infrastructure which benefit all the community.

Rates by category

Residential improved land – rate in the dollar \$0.08624

- 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 \$0.16535

- 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 \$0.09410

- 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 \$0.17965

- 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 \$0.15374

- 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.

Minimum Rates

The proposed minimum rates for 2023/24 represent a 4.95% increase from the 2022/23 financial year and are as follows:

- Residential Improved \$1,236
- Residential Vacant \$1,023
- Business Improved \$1,236
- Business Vacant \$1,236
- Urban Development \$1,236

Rating Options

City officers have presented five scenarios to Council. As part of previous years Long Term Financial Plan analysis, City officers identified that the City is not investing enough in its renewal of infrastructure assets. Council were advised that this issue needed to be addressed over the life of the Long Term Financial Plan and a strategy was required to reach the required expenditure. If there is no action taken by Council, then there is a risk that the City’s assets will be negatively impacted. Due to the current economic conditions and the Reserve Bank of Australia’s CPI forecast, it is proposed that the City depart from the rate strategy of CPI plus 0.68% for year one and resume the strategy in year 2. The draft LTFP has been prepared based on the City officers recommendation.

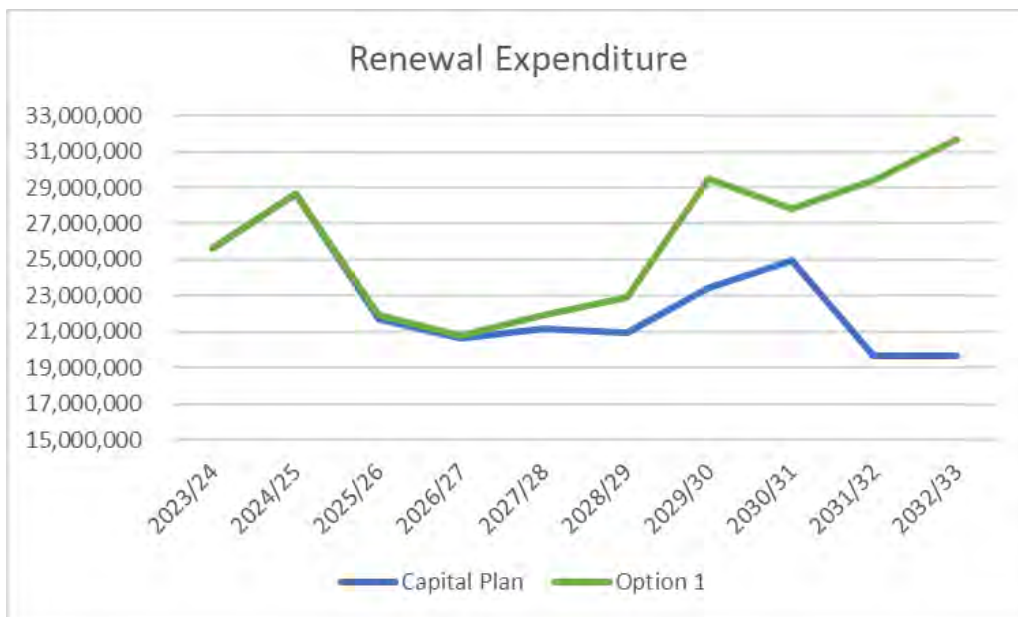
Option 1

2023/2024 – 4.95%

This option reflects the proposed rating strategy identified in the draft LTFP with the goal of improving the City’s Operating Surplus and Asset Sustainability financial ratios by year 10 as shown below:

| Ratios | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Current Ratio (>1) | 1.27 | 1.34 | 1.35 | 1.34 | 1.36 | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Debt service cover ratio (Basic >2, Advanced >5) | 3.31 | 3.54 | 3.18 | 3.32 | 3.56 | 3.69 | 4.13 | 4.30 | 4.59 | 4.62 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.84 | 0.87 | 0.87 | 0.88 | 0.89 | 0.90 | 0.92 | 0.93 | 0.94 | 0.96 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.13 | -0.10 | -0.10 | -0.08 | -0.07 | -0.05 | -0.04 | -0.02 | -0.01 | 0.01 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.80 | 0.90 | 0.69 | 0.65 | 0.68 | 0.72 | 0.92 | 0.87 | 0.92 | 0.99 |
| Asset renewal ratio (Basic between .75 and .95, Improving between .95 and 1.05) | 1.06 | 1.04 | 1.03 | 1.07 | 1.16 | 1.17 | 1.23 | 1.23 | 1.27 | 1.32 |

The proposed increase also enables the City to increase its spend on renewal capital projects into the future as detailed in the graph below:



Furthermore, due to the proposed rate increases identified in the draft LTFP, the City’s Asset Management Reserve does not need to be depleted to nil and can be used to fund the asset renewal projects over the

10 years of the LTFF. Although funds are required to be transferred from the Asset Management Reserve during the LTFF, there is nearly \$3.8 million that is retained before the Plan starts increasing the reserve again and can be used in times where there are emergency renewal works required and no funds have been identified. If Council approve the year one rate increase and continue the rating strategy identified in the LTFF, the Asset Management Reserve balance will be as follows:



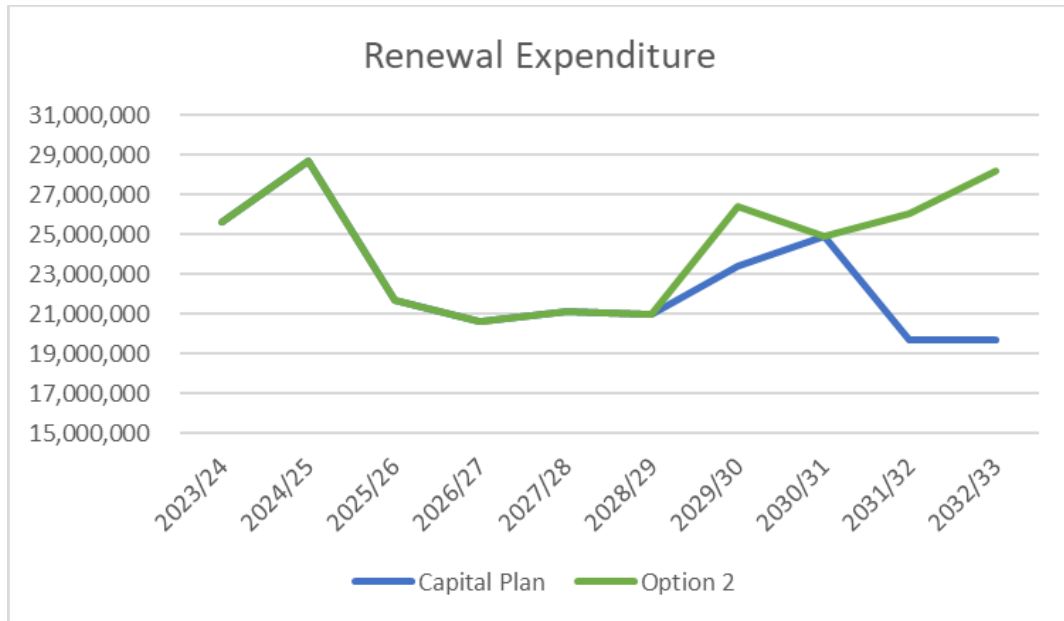
Option 2

2023/2024 – 2%

Under this option, the City’s Operating Surplus ratio and Asset Sustainability ratio are both under the basic standard that is set by the Department of Local Government, Sports and Cultural Industries (DLGSC) as below:

| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Ratios | | | | | | | | | | |
| Current Ratio (>1) | 1.27 | 1.34 | 1.34 | 1.21 | 1.19 | 1.16 | 1.19 | 1.21 | 1.25 | 1.29 |
| Debt service cover ratio (Basic >2, Advanced >5) | 2.72 | 2.99 | 2.65 | 2.81 | 3.03 | 3.17 | 3.58 | 3.74 | 4.02 | 4.08 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.83 | 0.85 | 0.85 | 0.86 | 0.87 | 0.89 | 0.90 | 0.91 | 0.92 | 0.94 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.16 | -0.13 | -0.13 | -0.11 | -0.10 | -0.08 | -0.06 | -0.05 | -0.03 | -0.02 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.80 | 0.90 | 0.68 | 0.64 | 0.66 | 0.66 | 0.82 | 0.78 | 0.81 | 0.88 |
| Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05) | 1.00 | 0.98 | 0.95 | 0.98 | 1.05 | 1.05 | 1.09 | 1.09 | 1.12 | 1.17 |

The City’s renewal expenditure only starts to improve in the 2031/32 year:



Further, the City’s Asset Management Reserve will be fully depleted by 2026/27 under this option:



The City will be required to find savings in each of the following years to be able to deliver the current and proposed services and its proposed capital works program:

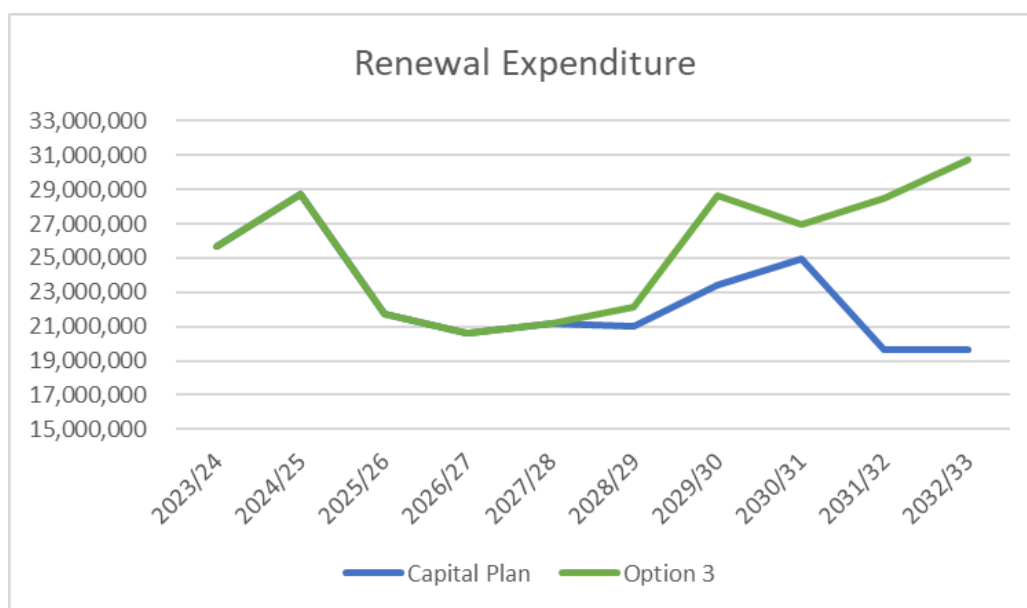
| Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 8 |
|-----------|-------------|-------------|-------------|-------------|-----------|
| \$302,641 | \$3,244,903 | \$4,052,229 | \$2,052,190 | \$1,010,997 | \$302,203 |

Option Three
2023/2024 – 4%

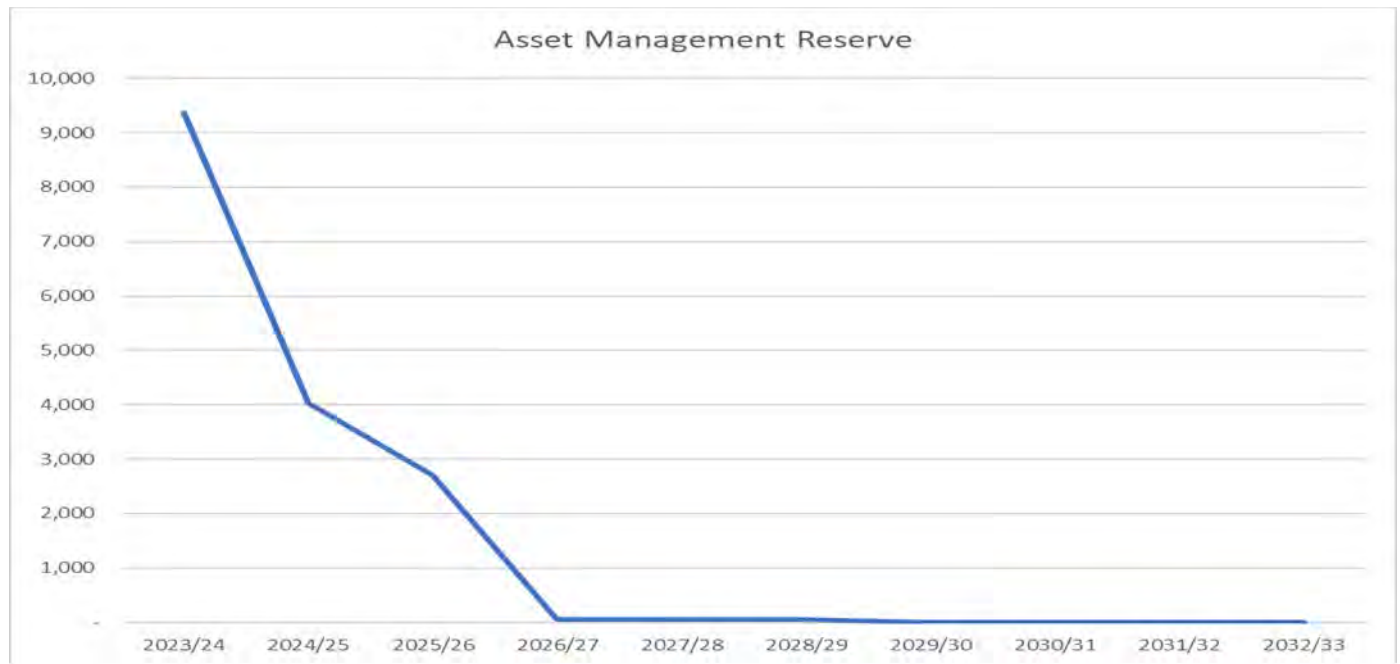
Under this option, the City’s Operating Surplus ratio is just under the basic standard while the Asset Sustainability Ratio is just meeting the basic standard in year 10 as below:

| Ratios | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Current Ratio (>1) | 1.27 | 1.34 | 1.35 | 1.34 | 1.36 | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Debt service cover ratio (Basic >2, Advanced >5) | 3.09 | 3.34 | 2.98 | 3.13 | 3.36 | 3.50 | 3.93 | 4.10 | 4.38 | 4.42 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.84 | 0.86 | 0.86 | 0.87 | 0.88 | 0.90 | 0.91 | 0.92 | 0.94 | 0.95 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.14 | -0.11 | -0.11 | -0.09 | -0.08 | -0.06 | -0.05 | -0.03 | -0.02 | 0.00 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.80 | 0.90 | 0.68 | 0.64 | 0.66 | 0.69 | 0.90 | 0.84 | 0.89 | 0.96 |
| Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05) | 1.04 | 1.02 | 1.00 | 1.04 | 1.12 | 1.14 | 1.19 | 1.19 | 1.23 | 1.28 |

The City’s renewal expenditure has improved slightly over the 10 years:



The City’s Asset Management reserve will be fully depleted by 2026/27 under this option and there will be no opportunity to fund emergency renewal works via the Asset Management Reserve:



Under this option, the City can fund the current and proposed services, however the renewal programs have decreased to be able to balance the Plan (note: the below amounts represent the reduction of the renewal programs only):

| Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| \$(206,723) | \$(211,890) | \$(710,961) | \$(756,557) | \$(803,839) | \$(852,867) | \$(903,705) | \$(956,420) |

Option Four
2022/2023 – 6%

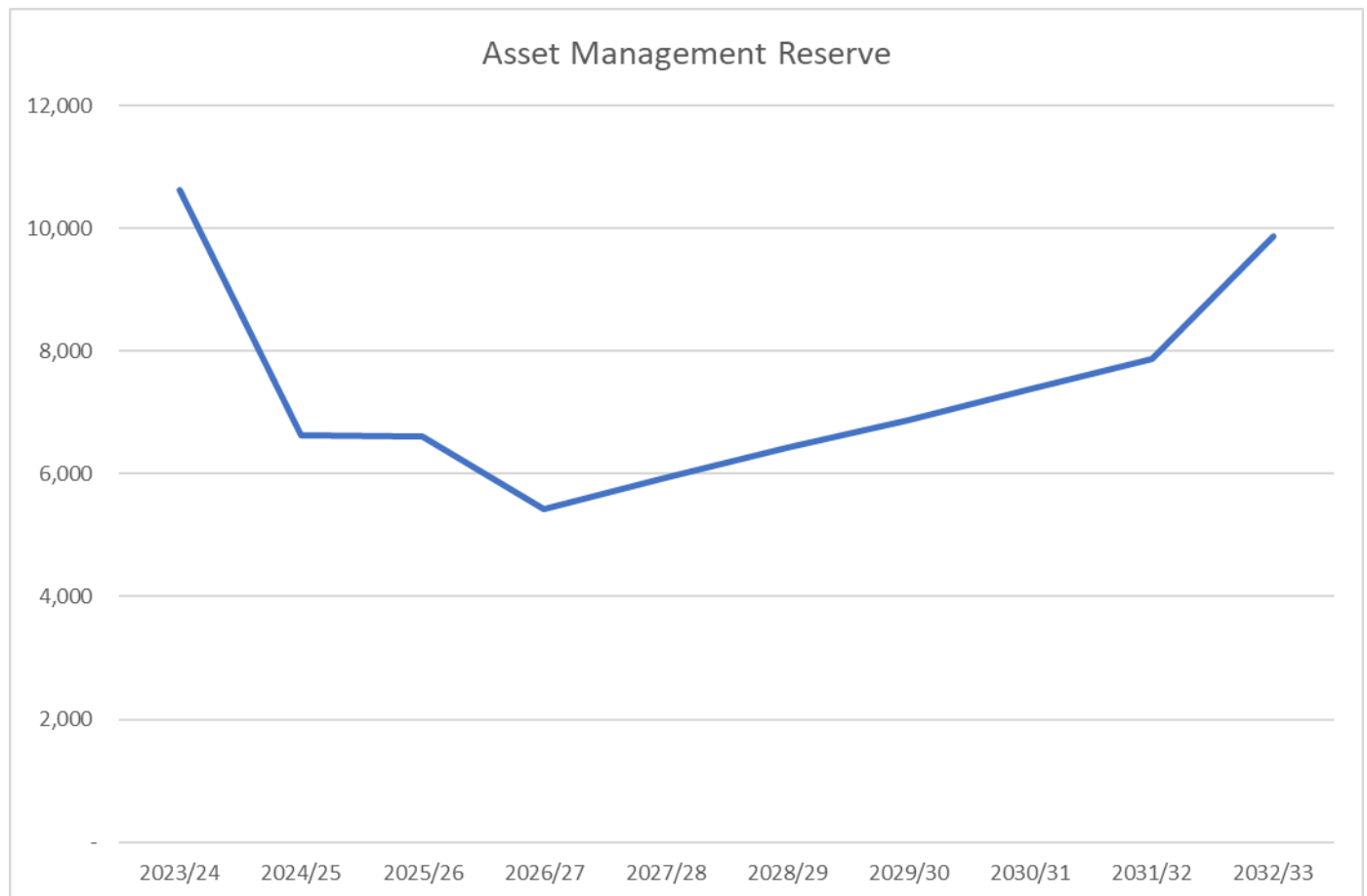
Under this option, the City’s Operating Surplus ratio meets the basic standard in 2032/33 while the Asset Sustainability Ratio is just meeting the basic standard in 2029/30 as below:

| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Ratios | | | | | | | | | | |
| Current Ratio (Basic >1) | 1.27 | 1.34 | 1.35 | 1.34 | 1.36 | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Debt service cover ratio (Basic >2, Advanced >5) | 3.46 | 3.68 | 3.32 | 3.46 | 3.70 | 3.83 | 4.28 | 4.45 | 4.74 | 4.77 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.85 | 0.87 | 0.87 | 0.89 | 0.90 | 0.91 | 0.92 | 0.94 | 0.95 | 0.96 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.12 | -0.09 | -0.10 | -0.08 | -0.07 | -0.05 | -0.03 | -0.02 | 0.00 | 0.01 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.80 | 0.90 | 0.68 | 0.64 | 0.70 | 0.73 | 0.93 | 0.89 | 0.94 | 0.96 |
| Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05) | 1.07 | 1.05 | 1.03 | 1.08 | 1.17 | 1.18 | 1.23 | 1.23 | 1.26 | 1.28 |

The City’s renewal expenditure will be improved over the 10 years:



The City’s Asset Management reserve will be under \$6 million by 2026/27 in this option and there will be opportunity to increase the City’s renewal programs or transfer funds into reserve from the 2027/28 year:

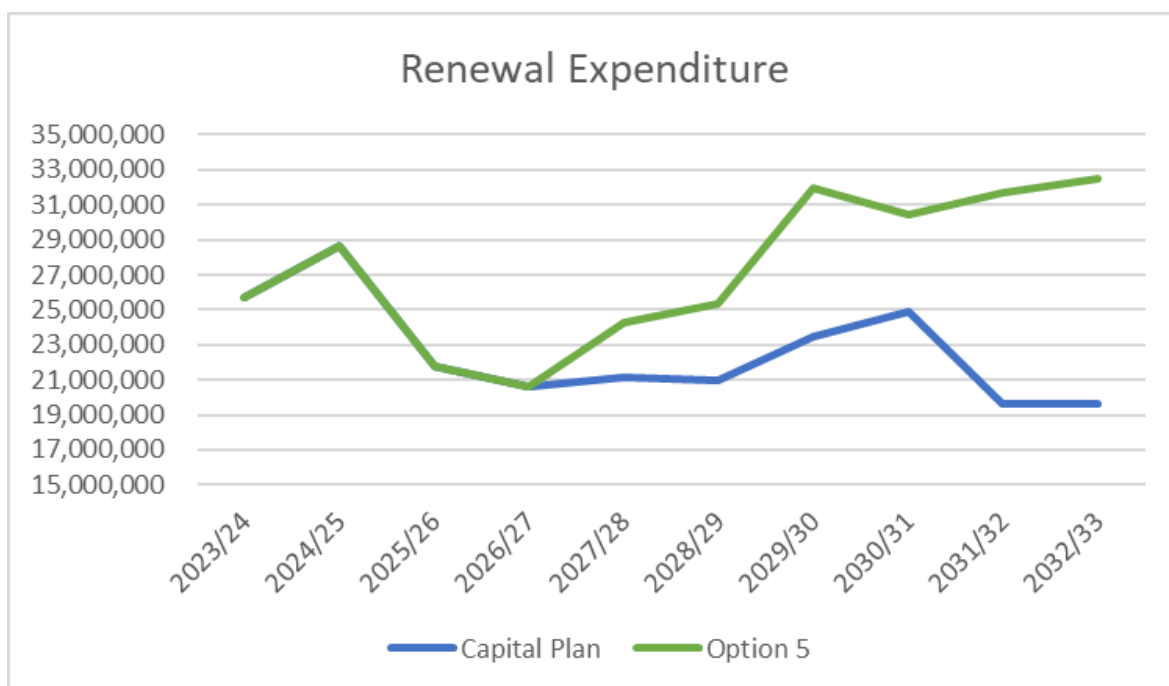


Option Five
2022/2023 – 7.38%

Under this option, the City’s Operating Surplus ratio meets the basic standard in year 2031/32 while the Asset Sustainability Ratio meets the basic standard in 2029/30 as shown below:

| Ratios | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Current Ratio (>1) | 1.27 | 1.34 | 1.35 | 1.34 | 1.36 | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Debt service cover ratio (Basic >2, Advanced >5) | 3.72 | 3.92 | 3.55 | 3.68 | 3.93 | 4.06 | 4.52 | 4.69 | 4.99 | 5.01 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.86 | 0.88 | 0.88 | 0.89 | 0.90 | 0.92 | 0.93 | 0.95 | 0.96 | 0.97 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.11 | -0.08 | -0.09 | -0.07 | -0.06 | -0.04 | -0.02 | -0.01 | 0.01 | 0.02 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.80 | 0.90 | 0.68 | 0.64 | 0.76 | 0.79 | 1.00 | 0.95 | 0.99 | 1.02 |
| Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05) | 1.11 | 1.10 | 1.09 | 1.14 | 1.25 | 1.26 | 1.31 | 1.31 | 1.33 | 1.35 |

The City’s renewal expenditure will be improved drastically over the 10 years:



The City’s Asset Management reserve will reduce to around \$8.5 million in 2024/25 and the City will be in a position to increase the reserve holdings from 2025/26 or increase renewal programs. Under this option the reserve totals just under \$10 million in year 10 and is detailed as follows:



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* (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.

Due to the increase in GRVs, the rate in the dollars have reduced from the previous year. The budget is being prepared that no increase in the operating expenditure is required and therefore any property that has the average increase in GRV, will not have an increase in their SAR payment. This applies to all SARs except the Mandurah Quays, where an increase in SAR is required to make provision for the marina wall replacement. This is being proposed to be phased in over five years.

Waterside Canals - rate in the dollar \$0.0000

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 are 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 \$0.0117

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 \$0.00425

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). There is also 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. 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. Due to the increase in the SAR, this is proposed to be phased in over five years, with the 2023/2024 financial year being the first year (20%) the phased approach is introduced.
- 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 \$0.0010

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 \$0.0013

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 \$0.0022

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 \$0.00348

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.

Statutory Environment

Local Government Act 1995:

6.33. Differential general rates

(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —

- (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
- (b) a purpose for which the land is held or used as determined by the local government; or*
- (c) whether or not the land is vacant land; or*
- (d) any other characteristic or combination of characteristics prescribed.*

6.36. Local government to give notice of certain rates

(1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.

(2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).

(3) A notice referred to in subsection (1) —

(a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency; and

(b) is to contain —

- (i) details of each rate or minimum payment the local government intends to impose; and*
- (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and*
- (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and*

(c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.

(4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.

Policy Implications

Nil

Financial Implications

Rates and associated revenues provide approximately 70% of the City's operating revenues and enable the provision of a diverse range of services and infrastructure. In addition to the delivery of services the City's operations bring other economic benefits to the community such as the provision of employment and bringing business to local suppliers. The City also actively seeks to provide economic development opportunities to the community through activities such as the facilitation of tourism.

Risk Analysis

The risk of the City adopting a lower rate increase than the one proposed is that the City's financial ratios are not improved leaving the City's infrastructure being at a lower service level than previously provided. In summary, the assets are not being renewed at the same level they are depreciating. There is a risk that the City may not have the ability to fund emergency renewal works through reserves and funding would come from deferral of other committed projects or loan funding.

Should a rate in the dollar not be advertised at this time, the adoption of the budget for 2023/24 will need to be delayed as the rate in the dollar needs to be advertised for 21 days before Council can adopt the budget. This may cause some delays in programs and projects commencing.

Adopting the proposed rate in the dollar for advertising does not commit the Council to imposing the rates for the 2023/24 financial year. Council must consider the submissions and when adopting the budget, expected to be considered at the July Ordinary Council Meeting, approve the rate percentage increase for the 2023/24 financial year.

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

Council is requested to adopt Option One, which is a 4.95% increase, and approve the following rates in the dollar for each category for the purposes of advertising:

| Category | Rate in the dollar | Minimum Rate |
|----------------------|--------------------|--------------|
| Residential Improved | \$0.08624 | \$1,236 |
| Residential Vacant | \$0.16535 | \$1,023 |
| Business Improved | \$0.09410 | \$1,236 |
| Business Vacant | \$0.17965 | \$1,236 |
| Urban Development | \$0.15374 | \$1,236 |

Council is requested to adopt the corresponding Statement of Objects and Reasons outlined in Attachment 1.1 and the SAR rates in the dollar that are proposed for the 2023/2024 financial year.

NOTE:

- Refer **Attachment 1.1** **Statement of Object and Reasons for Imposing Differential Rates for 2023/24**

RECOMMENDATION

That Council:

1. Approves the following rates in the dollar and minimum payments for the purpose of advertising for public submissions:

| Category | Rate in the dollar | Minimum Rate |
|-----------------------------|---------------------------|---------------------|
| Residential Improved | \$0.08624 | \$1,236 |
| Residential Vacant | \$0.16535 | \$1,023 |
| Business Improved | \$0.09410 | \$1,236 |
| Business Vacant | \$0.17965 | \$1,236 |
| Urban Development | \$0.15374 | \$1,236 |

2. Approves the following rates in the dollar for the purpose of advertising for public submission for the Specified Area Rates:

| Specified Area Rate | Rate in the dollar |
|--------------------------------------|---------------------------|
| Waterside Canals | \$0.00000 |
| Mandurah Ocean Marina | \$0.01170 |
| Mandurah Quay | \$0.00425 |
| Mariners Cove | \$0.00100 |
| Port Bouvard Eastport Canals | \$0.00130 |
| Port Bouvard Northport Canals | \$0.00220 |
| Port Mandurah Canals | \$0.00348 |

3. Adopts the Statement of Objects and Reasons for the 2023/2024 financial year as detailed in Attachment 1.1.

Statement of Object and Reasons for Imposing Differential Rates for 2023/24

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 2023/2024 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 2023/24 year, Council is proposing to impose five differential rates as shown in the table below:

| Category | Rate in the dollar | Minimum Rate |
|----------------------|---------------------------|---------------------|
| Residential Improved | \$0.08624 | \$1,236 |
| Residential Vacant | \$0.16535 | \$1,023 |
| Business Improved | \$0.09410 | \$1,236 |
| Business Vacant | \$0.17965 | \$1,236 |
| Urban Development | \$0.15374 | \$1,236 |

Objects and reasons

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

Residential improved land – rate in the dollar \$0.08624

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 \$0.16535

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 \$0.09410

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 \$0.17965

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 \$0.15374

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 \$0.01170

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 \$0.00425

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 is being phased in over five years commencing in the 2023/24 financial year.
- 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 \$0.0010

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.

The SAR is to cover the proposed expenditure of canal water quality testing, canal management fee, canal hydrographic survey costs and litter control. In the 2022/23 financial year, no SAR was charged due to sufficient funds held in Reserve to offset the required annual expenditure. Due to no funds remaining in the Reserve, the properties are now required to pay the SAR.

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

Port Bouvard Eastport Canals - rate in the dollar \$0.0013

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 \$0.0022

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 \$0.00348

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 21 days after the date of advertising.

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 or on the Mandurah Matters website, mandurahmatters.com.au

**Mark R Newman
Chief Executive Officer**

| | | |
|----------|----------------------|--------------------------------------|
| 2 | SUBJECT: | 2024 – 2033 Long Term Financial Plan |
| | DIRECTOR: | Business Services |
| | MEETING: | Special Council Meeting |
| | MEETING DATE: | 26 June 2023 |

Summary

The City has reviewed its Long Term Financial Plan for 2024-2033 (Plan) for Council's adoption for advertising. The Long Term Financial Plan is intended to be a rolling document and seeks to provide a balanced budget for the next 10 years. With the provision of a 10-year Plan, the City can project and manage the cash flow requirements of programs and new initiatives and consider the impact of the whole of life costings for all new projects.

The Long Term Financial Plan is a guiding document that will be used as the base for the development of the Annual Budget. The Annual Budget will not only include the information from the Long Term Financial Plan but it will also consider any other factors that will be required to be considered in the annual budget.

It is recommended that Council adopt the Plan for advertising.

Disclosure of Interest

N/A

Previous Relevant Documentation

- G.11/3/20 24 March 2020 Adoption of the Long Term Financial Plan 2021-2030
- G. 8/5/21 25 May 2021 Adoption of the Long Term Financial Plan 2022-2031
- G. 7/5/22 24 May 2022 Adoption of the Long Term Financial Plan 2023-2032

Background

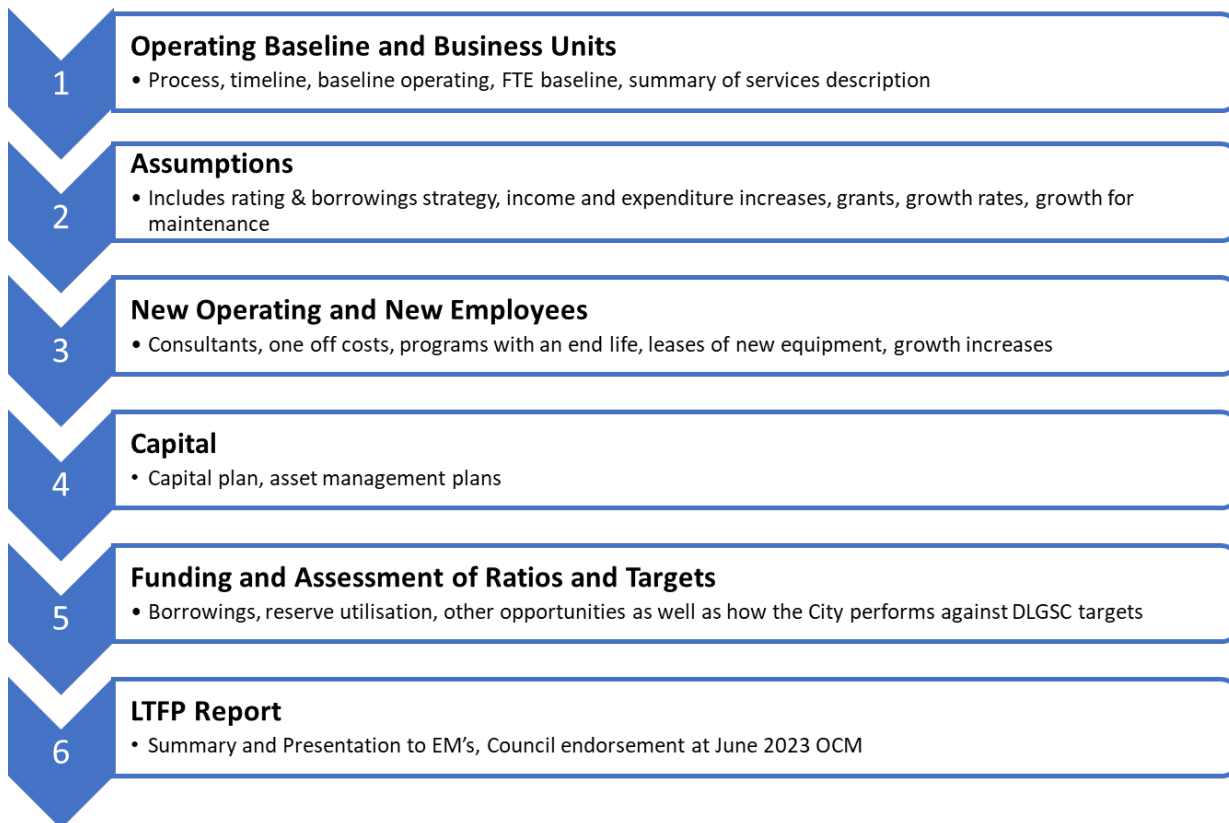
The City has undertaken an extensive process in reviewing the Long Term Financial Plan spanning over eight months. The Long Term Financial Plan provides Council with a forward planning tool for decision making and gives Council the ability to understand the financial implications associated with any decisions.

The Long Term Financial Plan workshops are being presented as part of the Finance Implications Briefing workshops, which Council formed in November 2022. The objectives of the Finance Implications Briefings are to:

- Recommend to Council the future revenue sources to ensure funds are available to deliver community programs and services.
- Align service and infrastructure provision to the needs of the community.
- Recommend to Council the future services and investment to be provided, and the service level standards associated with them.
- Oversee the long term financial planning associated with future service provision and investment.

All implementation plans and decisions with financial implications will be presented to the workshop prior to Council considering the item at a Council meeting.

The process undertaken for the review of the Long Term Financial Plan is detailed below:



Comment

The Long Term Financial Plan is a 10-year rolling plan that informs the Corporate Business Plan and allocates the necessary resources to ensure that the Strategic Community Plan priorities are funded. The Plan is based on a range of assumptions such as:

1. Level of service remains at the same level as the 2022/23 budget year unless indicated otherwise
2. Increase in revenue and expenditure is based on the input assigned to the nature and type of the income and expenditure (refer to assumptions in the Plan)
3. If a project relies on external funding, the project will not go ahead unless the funding has been confirmed and at the level indicated in the Plan
4. Rates revenue is calculated based on the Rates Strategy within the Plan with year one rate increase being 4.95% and from year two onwards, the rate increase being CPI plus 0.68%.
5. Borrowings are based on the Borrowing Strategy principles outlined within the Plan
6. Due to the flexibility of the Plan, a review of the Plan will occur earlier than the annual review if an event occurs that causes a material change in the assumptions

With the provision of a 10-year Plan, the City can manage the cash flow requirements of programs, new initiatives and consider the impact of the whole of life costings for all projects. The Plan has projected the City's financial ratios for each year and the results can be compared to the standards set by the Department of Local Government, Sport and Cultural Industries (DLGSC). The ratio results can assist in identifying any ratios that require improvement over the life of the Plan. In the 2019/2020 and 2020/2021 Financial Statements Audit, the auditor identified that the Asset Sustainability ratio and the Operating Surplus ratio was a significant adverse trend. The Ratios were removed from audit from the 2022 year however, if they were still included the City would have received a significant adverse trend for the 2021/2022 year as well. Over the last five audited financial years, the results of these ratios compared to the DLGSC standard are detailed as follows:

| Ratios | DLGSC Basic Standard | CoM 2017/2018 | CoM 2018/2019 | CoM 2019/2020 | CoM 2020/2021 | CoM 2021/2022 |
|----------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|
| Asset Sustainability | >0.9 | 0.54 | 0.61 | 0.45 | 0.43 | 0.42 |
| Operating Surplus | >0.01 | (0.09) | (0.17) | (0.16) | (0.13) | (0.13) |

The Asset Sustainability ratio is the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded. This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

Throughout the Plan process, City officers identified that additional expenditure on renewal and upgrade, or existing facilities was required to bring this ratio up to the basic standard. It was calculated that an additional 0.68% in rate increases was required each year over the 10 year plan to provide for the additional amount of expenditure. In year one of the plan, the City have proposed a 4.95% increase to rates which is a departure from the rate strategy adopted by Council as part of the Plan. Due to the current economic environment, it is proposed that Council balance the community's increased living and household expenditure pressures with maintaining the services that Council delivers to its community.

The same strategy for improving the Asset Sustainability ratio will also improve the Operating Surplus ratio as the increase in revenue takes effect and the deficit in operating income/expenditure narrows and turns to a surplus in year 10 of the Plan.

The Plan will ensure that the Corporate Business Plan actions to achieve the vision of the City can be funded and the costs of delivering the actions are known. It also provides Council with the information to determine whether the aspirations of the Strategic Community Plan can be delivered within its financial capacity.

The Plan will assist the Council to make more informed and evidence-based decisions. By Council adopting the Plan, it demonstrates a commitment to prudent fiscal management and greater transparency to the community in relation to the projects that the Council are committed to over the next 10 years. It is important to emphasise that the Plan only considers projects that are known to the City at the time of the Plan's development and a flexible and adaptive approach will be taken if new opportunities arise that will deliver community benefits.

A range of benefits of implementing the Plan include, but are not limited to:

1. Projects identified within the Plan provide City officers with the confidence to plan projects earlier than if the City was only focusing on a budget cycle (being one year). It provides an indication to officers when they should commence project planning and design.
2. Grant funding submissions can be lodged earlier as the Plan identifies when these projects are likely to occur.
3. It will reduce the carryover projects as the budget allocation for projects will be spread across multiple years. This brings about a long-term focus instead of focusing on one year.

The Plan includes the following key highlights:

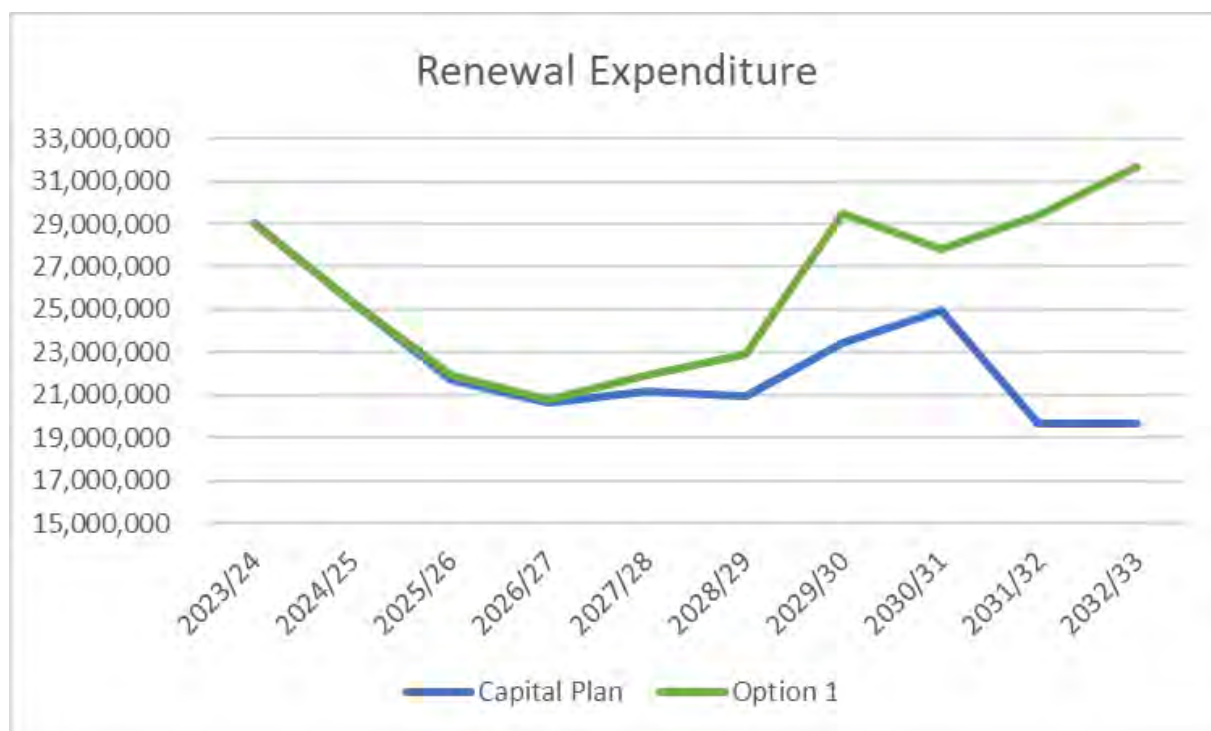
- Capital expenditure over the 10 years of \$312.77 million
Including:
 - Continuation of the Waterfront Project
 - New Operations Centre
 - Dawesville Community Centre
 - Cultural Precinct Buildings Air Conditioning Replacement
 - City Centre Streetscape Upgrades

- Greenfields Community Centre extension
- Soldiers Cove Seawall Replacement
- Yalgorup National Park projects
- Coodanup Foreshore Upgrade
- Blue Bay Foreshore Upgrade
- Dawesville Foreshore Upgrade
- Halls Head Foreshore
- Lakelands Youth Park
- Dawesville Youth Park
- Island Shared Use Trail
- Paddle Trails and Launch Infrastructure
- Operating expenditure of \$1.41 billion over the 10 years (excluding depreciation)
- Operating revenues of \$1.64 billion over the 10 years

The Plan seeks to improve the City's financial ratios over the 10 years. The following shows that with the proposed rating strategy and expected revenue and expenditure targets, the City will progress to the basic standard across all ratios:

| Ratios | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Current Ratio (>1) | 1.27 | 1.34 | 1.35 | 1.34 | 1.36 | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Debt service cover ratio (Basic >2, Advanced >5) | 3.58 | 3.21 | 3.19 | 3.32 | 3.56 | 3.69 | 4.13 | 4.30 | 4.59 | 4.62 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.85 | 0.86 | 0.87 | 0.88 | 0.89 | 0.90 | 0.92 | 0.93 | 0.94 | 0.96 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.12 | -0.11 | -0.10 | -0.08 | -0.07 | -0.05 | -0.04 | -0.02 | -0.01 | 0.01 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.91 | 0.79 | 0.69 | 0.65 | 0.68 | 0.72 | 0.92 | 0.87 | 0.92 | 0.99 |
| Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05) | 1.06 | 1.03 | 1.03 | 1.07 | 1.16 | 1.17 | 1.23 | 1.23 | 1.27 | 1.32 |

From year four of the Plan, the City will increase its spending on renewal of its existing asset base to maintain the standard of its assets. The following graph shows the additional expenditure that can be invested into the renewal of assets as a result of the rating strategy:



It is recommended that the City provide the appropriate level of renewal investment to ensure the community can enjoy a similar level of service that is currently provided. The City's assets are aging and by not providing enough funding for the renewal and upgrade of those assets the City will see a decreased condition of community infrastructure. By starting to address the issue in the current year, the required rate increase can be spread to have a lesser impact on the community than one large rate increase when the funding is urgently required.

The Plan is being proposed to be advertised to the community for review and inviting submissions. The submission period will be following the same timeframes as the proposed differential rates for the 2023/24 financial year. Any submissions will be considered by Council at the July Ordinary Council Meeting, prior to Council considering whether to adopt the Plan.

Statutory Environment

Section 5.56 of the *Local Government Act 1995* provides that –

(1) a local government is to plan for the future of the district.

Policy Implications

Nil

Financial Implications

The City's Long Term Financial Plan will ensure good financial governance over a 10-year period. Planning for the future will ensure that the City can afford to operate its programs and services over the long term.

Risk Analysis

The following are risk events that could arise without a Plan:

1. Non-compliance – the Corporate Business Plan is required to consider long term financial capability and the actions that are included in the Corporate Business Plan must be costed to ensure that they can be delivered. To eliminate this risk, it is recommended that Council adopt the Long Term Financial Plan and that the existing and new programs and services are incorporated into the Corporate Business Plan.
2. Insufficient funding available to continue programs and services in the long term – Without whole of life costings, decisions do not consider the long term impact to the City and they may have to cease in future years due to insufficient funding. When Council is presented with an opportunity, it is generally only one year of the financial impact that is considered. To reduce this risk, it is recommended Council adopt the Long Term Financial Plan and for any future decisions, an analysis of the impact to the Long Term Financial Plan is undertaken.

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

The City's Long Term Financial Plan 2024-2033 is presented to Council for adoption for advertising. The submission period will be open for 21 days and will be presented back to Council for consideration as part of the report to finalise the Plan at the July 2023 Ordinary Council Meeting. From this Plan the first year's budget for 2023/24 will be created and presented to Council in July of this year.

NOTE:

- Refer **Attachment 2.1 Long Term Financial Plan 2024-2033**

RECOMMENDATION

That Council adopt the Long Term Financial Plan 2024-2033, as detailed in Attachment 2.1, for advertising purposes.

Long Term Financial Plan (LTFP)

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Introduction

Purpose of the Long Term Financial Plan

The Long Term Financial Plan (Plan) is a 10-year rolling plan that informs the Corporate Business Plan and allocates the necessary resources to ensure that the Strategic Community Plan priorities are funded. The Plan seeks to provide a balanced budget for the next 10 years, that details the financial allocation assigned to services, programs, capital, new operating revenue and expenditure, reserve transfers and loan funding, to deliver the vision, woven by waterways, a city with a village heart.

With the provision of a 10-year Plan, the City can manage the cash flow requirements of programs, new initiatives and consider the impact of the whole of life costings for all projects. The Plan has projected the City's financial ratios for each year and the results can be compared to the standards set by the Department of Local Government, Sport and Cultural Industries (DLGSC). The ratio results can assist in identifying any ratios that require improvement over the life of the Plan. The Plan will ensure that the Corporate Business Plan actions can be funded and the costs to deliver the actions are known.

The Plan will assist the Council in making informed and evidence-based decisions. City officers will be able to demonstrate and outline the details on how proposals will impact the long-term position of the City. By Council adopting the Plan, it demonstrates a commitment to prudent fiscal management and greater transparency to the community in relation to the projects that the Council are committed to over the next 10 years.

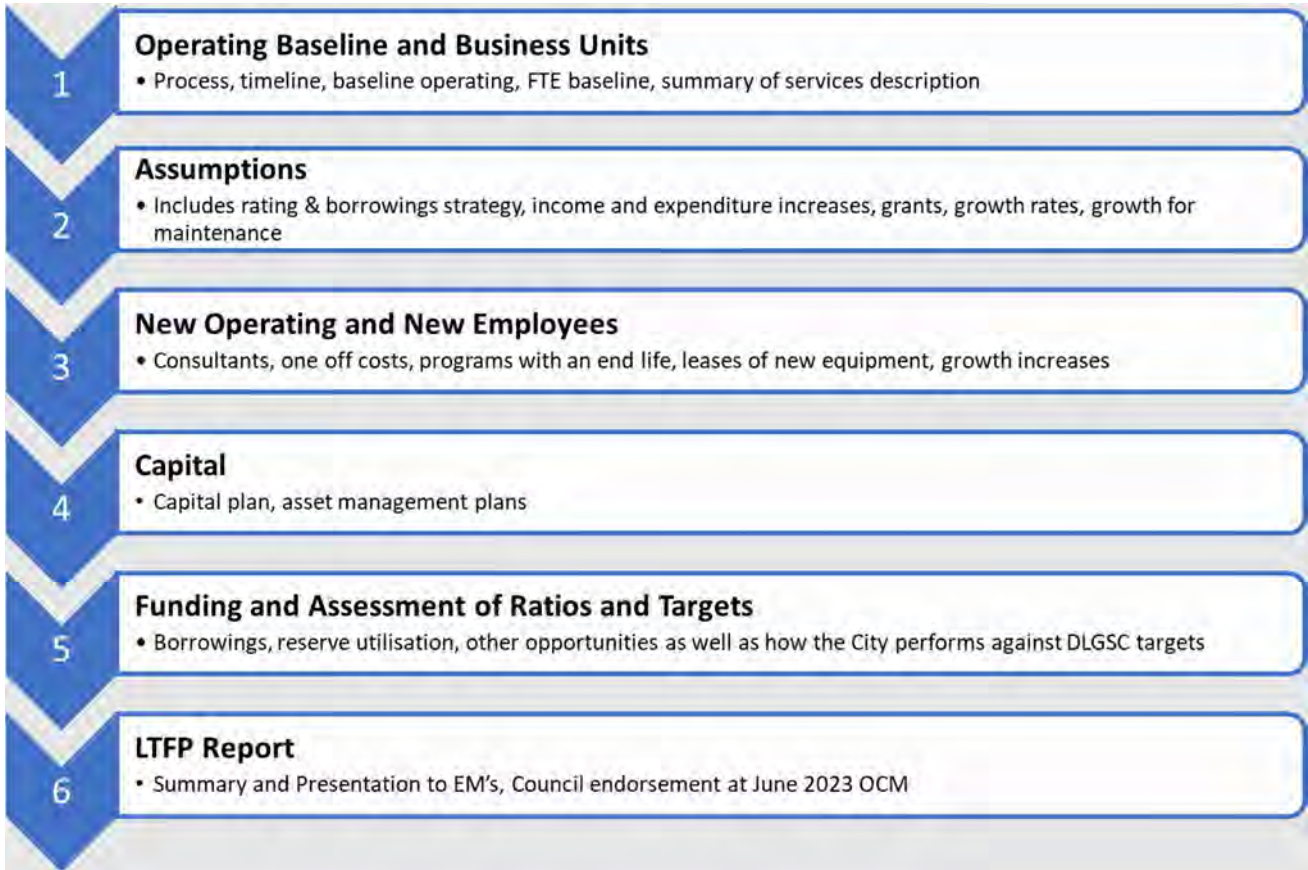
It is important to emphasise that the Plan only considers projects that are known to the City at the time of the Plan's development and a flexible and adaptive approach will be taken if new opportunities arise that will deliver community benefits.

A range of benefits of implementing the Plan include, but are not limited to:

1. Projects identified within the Plan provide City officers with the confidence to plan projects earlier than if the City was only focusing on a budget cycle (being one year). It provides an indication to officers when they should commence project planning and design.
2. Grant funding submissions can be lodged earlier as the Plan identifies when these projects are likely to occur.
3. It will reduce the carryover projects as the budget allocation for projects will be spread across multiple years. This brings about a long-term focus instead of focusing on one year.

Process

The City has undergone an intensive process to develop the Plan which is summarised below:



Operating Baseline and Business Units

The City constructed a baseline for each business unit by using the 2022/23 budget and removing one off expenditure to obtain a minimum level of revenue and expenditure that the City requires to operate the current service levels. The City's capital budget for renewals was based on the 2022/23 budget. Once the baseline was included in the Plan, the surplus for each year was determined, and these funds were available to distribute to new capital projects, new operating or increases to existing services, repayment of loan debt or transfers to reserves. These baselines are detailed by business unit in Attachment 4.

Assumptions

The City set out a list of assumptions in the Plan including but not limited to Consumer Price Index (CPI), Local Government Cost Index (LGCI), rate increases, utility increases, growth rates and interest rates. Extensive research was conducted to find the best possible source for these assumptions. Further detail is included in the assumptions section of this report and summarised in Attachment 7.

Capital

Capital expenditure has been categorised as either renewal, upgrade or new, and these are defined as:

- Renewal – An asset that is expected to increase the remaining useful life of the original asset. This can be a like for like replacement of an asset.
- Upgrade – An asset that is expected to increase the economic benefit or service potential of the asset.
- New – An asset that has not been previously recognised. This will also have future operational costs that will need to be included in the Long Term Financial Plan.

The City has used the 2022/23 level of expenditure for the baseline of capital renewals. The City's current asset management plans need to be reviewed to ensure the level of detail required to inform the Plan is accurate. The City's asset management plans, once reviewed, will inform Council of the required level of expenditure that should be spent on renewals to ensure the current service level is maintained.

The City's 10 year Capital Program is provided in Attachment 3. In the Plan, there are asset programs that have money allocated to them and are referred to as a program. For example, Ablution New Program, Drinking Fountain New Program, Fencing Renewal Program or Playground Renewal Program, to name a few. A program will have a funding allocation assigned to it each year of the Plan. Prior to the new financial year, City officers will allocate each program's funding amount to the projects that need to be completed, using condition data and usage as two factors when considering which projects are to be carried out. Assigning funds to a program rather than specifically stating projects in the Plan provides the flexibility to determine the priorities of work each financial year.

A project that is specifically identified in the Plan is in addition to an asset program. These projects have sufficient information to determine that they are required to be carried out.

New Operating and New Employees

The City identified new operating initiatives and increases to existing services. The new operating expenditure also includes any identified additional operating costs associated with new capital projects.

These new operating initiatives and additional employees to the workforce are detailed in Attachment 2. It is important to ensure that the Chief Executive Officer is reporting to Council on

whether the benefits that were included in the business case for funding of new operating and employees are realised. It is a requirement that any temporary allocations of funding are reviewed 12 months prior to the date that the funding concludes and may be incorporated into the Service Review Framework via a business service review.

Funding and Assessment of Ratios and Targets

The City has considered the DLGSC ratios when measuring performance. The DLGSC outlines advance standards for the ratios, and these are included in further detail in the Ratios section of this report and in Attachment 8.

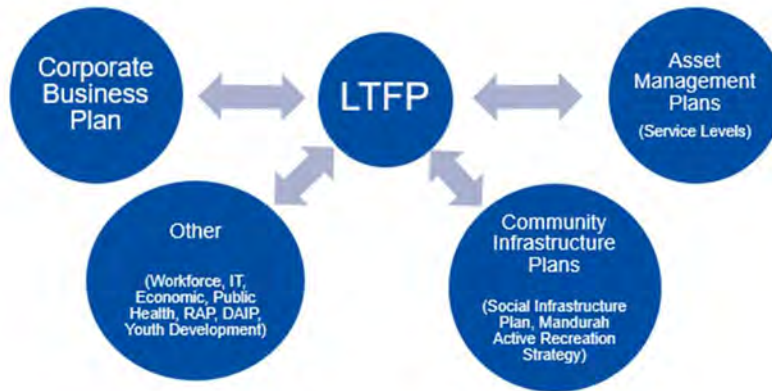
Council is aware of its current performance in relation to the Operating Surplus and Asset Sustainability Ratios. City officers recommend that Council must implement strategies over the next 10 years to improve the performance of these ratios. Council awareness has been communicated through the City's previous audits of the Annual Financial Statements. The requirement to include these ratios in the financial statements has been removed, however, the ratios are still relevant to the City's long term goals. The City's auditors identified these two ratios as significant adverse trends and strategies to improve these ratios have been presented by City officers at the Long Term Financial Plan workshops.

Integrated Planning Framework

Section 5.56 of the *Local Government Act 1995* provides that –

(1) a local government is to plan for the future of the district.

The plan for the future of the district is the Strategic Community Plan. To ensure a local government has a robust plan, the actions to deliver the Strategic Community Plan must be costed and allocated to a particular year of delivery. Achieving the vision of the Strategic Community Plan is dependent on having costed informing plans with prioritised actions. The Plan is a collation of the Corporate Business Plan and other informing plans. The following diagram demonstrates the inputs that have been considered as part of the Plan's formulation,



The Plan needs to be interrelated to all Council plans and strategies. It is important that the actions resulting from any strategies or plans include an assessment of resource implications and the cost of delivery, for Council to make an informed decision on whether the value for money of delivering an action is supported.

Once the Plan has been endorsed by Council, City officers will prepare the annual budget based on the projects and programs that have been approved for year one of the Plan. The diagram below shows how the plan will link to the 2023/2024 budget deliberations:



23/24 to 32/33 LTFP adopt in July 2023

23/24 Budget:

- Review of what has been included in LTFP
- Rate modelling due to changes in valuations received by VG
- Any surplus funds, present items that were not approved as well as other proposals by Council
- Adopt in July 2023

24/25 to 33/34 LTFP adopted in March 2024 using 23/24 Budget as Year 0

Summary

City of Mandurah

The City of Mandurah is a rapidly developing residential area encompassing a total land area of 175 square kilometres including substantial waterways, coastline, and bushland. The City is heavily residential and commercial based with an aging population. From the 2021 Census, the City of Mandurah has a lower portion of children (under 18) and a higher proportion of persons aged 60 or older compared to the Greater Perth area. More than 29% of the population were born overseas and 7% speak a language other than English at home.

Mandurah's main industries are health care and social assistance, retail, education and training and the accommodation and food services industries. The City's Gross Regional Product is estimated at \$3.65 billion (2022) representing 1.09% of the State's Gross State Product.

The City's population forecast is 92,363 in 2022 (ABS). This is expected to increase to 124,774 by 2036 (id.forecast). Growth rates based on dwellings and new lots created because of subdivision have been included in the rates revenue for each year of the Plan.

The City has \$1.43 billion of assets that it is required to maintain. The asset portfolio consists of:

- Buildings \$163.4 million
- Land \$93.5 million
- Furniture and Equipment \$3 million
- Plant and Equipment \$15.9 million
- Road Infrastructure \$563.8 million
- Drainage \$214.2 million
- Parks \$174.9 million
- Coastal and Estuary \$105.4 million
- Bridges \$88.3 million
- Other \$5.8 million

Existing services

The City provides an extensive range of services to the community including:

- Supporting, facilitating and implementing Council's responsibilities and decisions.
- Promoting and delivering economic development opportunities.

- Developing and implementing Council's Economic, Environment and Social strategies.
- Delivering targeted programs to facilitate activities that support and strengthen the small business sector and Mandurah's home base business sector.
- Collaborating with key stakeholders, other local governments, State and Federal government to deliver improved regional economic outcomes.
- Funding the operations of Visit Mandurah and Mandurah Performing Arts Centre.
- Promoting and implementing initiatives to strengthen the tourism visitation and expenditure in Mandurah.
- Delivering and facilitating a well-managed, accessible and measurable program of tourism marketing, events and experiences.
- Providing a professional level of destination development, including the development of tourism products, visitor servicing and destination planning.
- Ensuring the City has a safe working environment, prudent financial, procurement and record keeping management practices, good governance and sound internal controls.
- Providing and supporting e-government and Smart City initiatives and solutions.
- Advocating, protecting, managing, maintaining and supporting the City's digital systems and public technical infrastructure including public WiFi, CCTV, connected fibre and Internet of Things.
- Delivering and supporting the City Centre, business engagement and promoting business-led projects.
- Provision of six operational community facilities, including three libraries, museum, youth centre and seniors/community centre.
- Educating, promoting, facilitating, advocating and delivering community safety, access and inclusion, strategic community planning, community development initiatives and responses.
- Assessing development approvals, subdivisions, scheme amendments, local structure plans and trading permits.
- Delivering project-based land use strategies and policies.
- Managing City owned property, leases and licenses.
- Delivering rangers services including animal management, parking, bushfire management and City Centre safety.
- Delivering health services including food surveillance, recreational waters and contaminated services.
- Delivering building compliance including buildings applications, demolitions and pool assessments.
- Delivering and supporting emergency management services.
- Providing and managing 340 public buildings, City's workplaces, outbuildings, minor structures and public area lighting.

- Delivering the asset renewal, upgrade and new capital infrastructure projects program.
- Managing the recreational and commercial leases of the Mandurah Ocean Marina boat pens and the Marina Chalet Park.
- Provision of coastal and waterways management.
- Delivering high standard infrastructure services to ensure effective and efficient operation of the City's road, park and fleet assets including installation, improvements and maintenance to streetscapes, active and passive reserves, trees and plants (including native plant nursery), playgrounds, cemetery, irrigation, road pavements, stormwater drainage, pedestrian and cyclist paths, street and footpath sweeping, signage and line marking.
- Managing natural areas including revegetation, weed control, fire risk and general maintenance.
- Provision of worksite traffic management, City fleet of vehicles and plant and equipment.
- Delivering engineering, traffic and transport, urban water management and landscape design and planning, surveying, strategic asset management and subdivision development management and supervision.
- Provision of waste management services.
- Refuse and recycling management including green/junk verge collections, operation of waste facilities, illegal dumping, schools waste education and the recycling bin tagging program.
- Managing Mandurah Matters and community engagement initiatives.
- Delivering strategic civic events and functions.
- Providing the community with access to quality infrastructure to facilitate participation in sport and recreation and enable social interactions.
- Delivering the City of Mandurah Events Strategy with a focus on economic (including tourism), community engagement benefits, community and business capacity and capability.

The Plan has been prepared on the basis that the City will continue to deliver the services at the same level currently provided. The City will review these services from time to time and be committed to identifying efficiencies that will be included in the Plan when known.

The current service levels are as at the 2022/23 Budget excluding:

- Current contract positions
- Consultants
- Programs/projects with an end life and the decision to continue is required by Council
- One-off costs

These exclusions (consultants, contract positions, programs with an end life and one-off costs) have been removed from the baseline. Any continuation of these exclusions requires Council to approve these as new proposals. If approved, the new operating initiatives as well as the additional employees required to deliver the service are included.

Key Highlights

The Plan includes the following key highlights:

| Item | Details |
|--------------------|---|
| Capital Investment | \$310.96 million in capital expenses across the Plan |
| Operating expenses | \$1.40 billion in operating expenditure over the Plan (excluding depreciation) |
| Rate % increases | 4.95% in year 1, CPI + 0.68% from year 2 onwards and an average of 0.72% growth in rates per year resulting in an additional \$45.14 million in revenue over the Plan |
| Loan Borrowings | Loan borrowings of \$60.8 million over the Plan resulting in a total liability of \$33.5 million (increase of \$2.09 million) in year 10. |

Key new capital projects included in the Plan include:

- Completion of the Waterfront Project
- New Operations Centre
- Dawesville Community Centre
- Civic Precinct Building Air Conditioning Replacement
- Calypso Active Reserve and Facility Development
- Stingray wall replacement/upgrade
- Port Bouvard Rec and Sporting Club Refurbishment
- City Centre Streetscape Upgrades
- Greenfields Community Centre extension
- Soldiers Cove Seawall Replacement
- Yalgorup National Park projects
- Coodanup Foreshore Upgrade
- Blue Bay Foreshore Upgrade
- Dawesville Foreshore Upgrade
- Halls Head Foreshore
- Lakelands Youth Park
- Dawesville Youth Park

- Island Shared Use Trail
- Paddle Trails and Launch Infrastructure

Assumptions

A review of assumptions will be undertaken on an annual basis at the time of the Plan review.

After considering these parameters, the summary of the baseline business as usual is shown below:

| | Baseline '000 |
|--|------------------|
| Opening Funding Surplus / (Deficit) | 600 |
| Rates | 87,857 |
| Other Operating Income | 42,256 |
| Operating Expenditure | (147,348) |
| Operating Surplus/(Deficit) | (16,635) |
| Other cash inflows inc capital grants | 30,278 |
| Capital work program | (41,045) |
| Other cash outflows | (5,839) |
| Non-cash items | 32,000 |
| Surplus/(Deficit) | (1,241) |

The summary for the baselines of each business unit in the City are detailed in Attachment 4.

Factors

The Plan has considered the expected increases for different revenue and expenditure categories due to internal and external factors. The factors are explained below:

| Factor | Details |
|-----------------------|--|
| Superannuation | Superannuation increasing from 11% in 2023/24 to 12% in 2025/26 and maintaining that level for the rest of the Plan. |
| Population and growth | Current population is 92,363 expected to increase to 113,061 by 2031. This is a 20.9% increase over the Plan. |

| | |
|----------------------------|--|
| Property growth | Dwellings in May 2022 totalled 42,347 expected to increase to 54,947 by 2031. This is an increase of 22.1% over the Plan. |
| Consumer Price Index (CPI) | The Department of Treasury has forecast CPI to be 6.7% in 2023/24. It is projected to decrease to 3.6% in 2024/25 and 3.0% in 2025/26. For the rest of the Plan the City has estimated that the rate will remain the same. |
| Utility Costs | WALGA Economic Briefing in March reports there has been an increase for Electricity and Street Lighting of 7.5%. |
| Waste Management Expenses | Waste expenses are fully recouped by the service fee charged to users. |
| Workers Compensation | Based on the Local Government Insurance Services deposit rate of 2.5% of wages. |
| Interest expenses | Calculated using current interest rates of 3.8%. |
| Rates | Rates have been applied as 4.95% in 2023/24 and CPI + 0.68% from year 2 onwards |
| Interest Income | Interest rates for interest income are set at 3%. |

Escalation

All figures have been escalated using assumptions based on the nature and type of revenue and expenditure. The escalations are explained below and detailed in Attachment 6:

| Revenue Escalation | Details |
|---|--|
| Rates | <ul style="list-style-type: none"> Rates revenue will increase by \$41.76 million over the life of the plan. Changes in valuations have not been included in the rate revenue and any impacts will be assessed as part of the budget deliberations when a re-valuation year occurs. It is expected that this will be minimal due to adjusting the previous year's rate in the dollar to reflect the average movement percentage of the proposed valuation. |
| Operating Grants, Subsidies and Contributions | <ul style="list-style-type: none"> Increase by CPI. If a project does not receive funding/contribution the project either does not commence or there will be a decrease in expenditure so that the net City contribution is the amount that is stated in the Plan. |
| Fees and Charges | Increase by CPI. |
| Interest Earnings | Reflects current interest rates received for term deposits. |
| Other Revenue | Increase by CPI. |

| Expenditure Escalation | Details |
|--|--|
| Employee Costs | <ul style="list-style-type: none"> • Salaries – The City has an Enterprise Agreement (EA). The EA will expire on 29 February 2024. The Plan will be updated to reflect the new percentages. • Superannuation Guarantee – Increased by the amount required to be paid by the employer to the employee from the Australian Taxation Office. • Additional Superannuation – The additional employer contribution stated in the EA is capped to reflect a total employer contribution up to a maximum of 14.5% (including the superannuation guarantee). The average take-up by the employees equates to an additional employer contribution of 1.6%. • Workers Compensation - Based on the LGIS deposit rate of 2.5% of wages. • Remaining Employee Costs are projected to increase by CPI. • Any new employee requests require an analysis of the business unit justifying the additional resource and endorsement of Council at budget adoption or via Council resolution. |
| Materials and Contracts | Increase by CPI. |
| Refuse Charges, Tipping Fees and Waste Management Expenses | In December 2024, it is assumed that the City will move its waste disposal to waste to energy. The new State Government Waste Strategy has not been released and it is unknown whether there will be any mandatory requirements imposed on local governments as well as any additional charges to the City. Therefore, it is uncertain of the cost implications and as a result the Plan reflects current budget amounts increasing by CPI annually. |
| Utility Charges | The cost for electricity and street lighting has been projected to increase by 7.5% from year 1 to 4 and then 1.4% for the life of the plan based on WALGA estimates. |
| Depreciation | The depreciation projections reflect the baseline depreciation rate as well as the depreciation rates that have been adopted by Council. Depreciation is important to measure how much the |

| | |
|-------------------|---|
| | City's assets deteriorate in one year compared to how much investment it commits to in capital renewals. |
| Insurance | <ul style="list-style-type: none"> • Excludes workers compensation (included in Employee Costs) • Increase by CPI |
| Other Expenditure | Increase by CPI |

Projects not included in the Plan

The Plan does not include projects that are considered potential opportunities or still undergoing feasibility and due diligence. The areas of the business that are likely to be reviewed and included in the next Plan include:

1. Increase in transfer costs due to waste being diverted to Waste to Energy;
2. Incorporating the business cases approved by Council and the whole of life costs. Note: It is recommended that the financial implications to the Plan relating to any changes will occur at the time that Council endorses the business case; and
3. Internal reviews that include overhead allocations, reserve allocations and the ongoing service, program and project reviews that occur throughout the City on an annual basis.

It is important to note, that the City undertakes a cost-benefit analysis of leasing versus purchasing outright of its plant and equipment and any changes to the current practice will be incorporated into the Plan. The current practice is:

- Light Fleet: purchase
- Heavy Fleet: purchase
- Plant: purchase
- IT hardware: lease

Key Ratios

DLGSC considers several ratio's when measuring the performance of local governments. These ratios are:

- Current Ratio
- Asset Consumption Ratio
- Asset Renewal Funding Ratio
- Asset Sustainability Cover Ratio
- Debt Service Ratio

- Operating Surplus Ratio
- Own Source Revenue Ratio

These ratios are defined below:

Current Ratio - Liquidity refers to how quickly and cheaply an asset can be converted into cash. A local government's liquidity is measured by the Current Ratio. This ratio provides information on the ability of a local government to meet its short-term financial obligations out of unrestricted current assets.

Asset Consumption Ratio - This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost. This ratio seeks to highlight the aged condition of a local government's stock of physical assets. If a local government is responsible for maintaining and renewing/replacing its assets in accordance with a well-prepared asset management plan, then the fact that its Asset Consumption Ratio may be low and/or declining should not be cause for concern – providing it is operating sustainably.

Asset Renewal Funding Ratio - This ratio is a measure of the ability of a local government to fund its projected asset renewal/replacements in the future. This ratio indicates whether the local government has the financial capacity to fund asset renewal as required and can continue to provide existing levels of services in future, without additional operating income; or reductions in operating expenses. The ratio is calculated from information included in the local government's long term financial plan and its asset management plan; not the Annual Financial Report. For the ratio to be meaningful, a consistent discount rate should be applied in Net Present Value (NPV) calculations.

Asset Sustainability Cover Ratio - This ratio indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out. This ratio is an estimate of the extent to which assets managed by a local government are being replaced as they reach the end of their useful lives. It is calculated by measuring capital expenditure on renewal or replacement of assets, relative to depreciation expense. Expenditure on new or additional assets is excluded. Depreciation expense represents an estimate of the extent to which the assets have been consumed during that period. Measuring assets at fair value is critical to the calculation of a valid depreciation expense value.

Debt Service Ratio - A local government's ability to service debt. This is the measurement of a local government's ability to produce enough cash to cover its debt payments. This ratio is the

measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan.

Operating Surplus Ratio - This ratio is a measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes. If a local government consistently achieves a positive operating surplus ratio and has soundly based long term financial plans showing that it can continue to do so in the future, having regard to asset management and the community's service level needs, then it is considered financially sustainable. A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Own Source Revenue Coverage Ratio - A local government's ability to cover its costs through its own taxing and revenue efforts. This ratio is the measurement of a local government's ability to cover its costs through its own revenue efforts. Different standards have been established to recognise the varying revenue raising capacities across the sector, where some rural and remote local governments have limited rate bases and revenue raising capacity, whereas others such as major metropolitan and regional local governments have significant rate bases and other own source revenues.

The table below shows the DLGSC's advanced standard and the City's performance over the last three years:

| | Basic Standard | Advanced Standard | 2020 | 2021 | 2022 |
|----------------------------------|-----------------------|--------------------------|---------------|---------------|---------------|
| Current Ratio | >1 | >1 | 0.76 | 1.21 | 1.04 |
| Asset Consumption Ratio | >0.5 | >0.6 | 0.72 | 0.70 | 0.71 |
| Asset Renewal Funding Ratio | 0.75>0.95 | >0.95 | 1.06 | 1.40 | 1.06 |
| Asset Sustainability Cover Ratio | >0.9 | 0.9>1.1 | 0.45 | 0.43 | 0.42 |
| Debt Service Ratio | >2 | >5 | 2.67 | 1.98 | 3.09 |
| Operating Surplus Ratio | >0.01 | >0.15 | (0.16) | (0.13) | (0.13) |
| Own Source Revenue Ratio | >0.4 | >0.9 | 0.82 | 0.8 | 0.84 |

The Plan seeks to improve the City's ratios towards the advance standard. As a result, the last five years ratios of the Plan are reflected in the table below:

| | 2029 | 2030 | 2031 | 2032 | 2033 |
|----------------------------------|--------|--------|--------|--------|------|
| Current Ratio | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Asset Consumption Ratio | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Renewal Funding Ratio | 1.14 | 1.19 | 1.19 | 1.23 | 1.28 |
| Asset Sustainability Cover Ratio | 0.69 | 0.90 | 0.84 | 0.89 | 0.96 |
| Debt Service Ratio | 3.50 | 3.93 | 4.10 | 4.38 | 4.42 |
| Operating Surplus Ratio | (0.06) | (0.05) | (0.03) | (0.02) | 0.00 |
| Own Source Revenue Ratio | 0.90 | 0.91 | 0.92 | 0.94 | 0.95 |

Treatment of Annual Surpluses

Each year, it is proposed that there will be a deficit of \$500,000, that is if all activities and transactions eventuate the City will experience a shortfall of funds of \$500,000. However, experience has demonstrated that City officers endeavour to find efficiencies and savings to ensure that by the end of the financial year, the City will not be in a deficit position, instead either balanced or in surplus. If there is an actual surplus once the Annual Financial Statements have been approved by Council, then the Council will consider allocating the surplus to the Asset Management Reserve to fund renewal expenditure in the future or endorse the surplus to be allocated for a specific purpose.

City Officers continue to support the transfer of any surpluses to either asset renewal projects or the Asset Management Reserve. The City has had a significant adverse trend audit matter raised in the 2019/20 and 2020/21 financial years relating to its asset sustainability ratio being below the DLGSC standard. It shows that the City is not investing in renewal expenditure at the same rate that the asset is deteriorating and if this is not addressed the condition of the City's assets will decline, impacting on the services that the City delivers. While the ratios are no longer required to be reported in the City's financial statements, they are still relevant in the City's Long Term Financial Plan.

Council has the discretion to direct surpluses to other reserves. In the case of a deficit, this should be carried forward to the next year and funded. Deficits should not be supported as this would place further pressure on the future financial sustainability of the City.

Funding Options

Borrowing Strategy

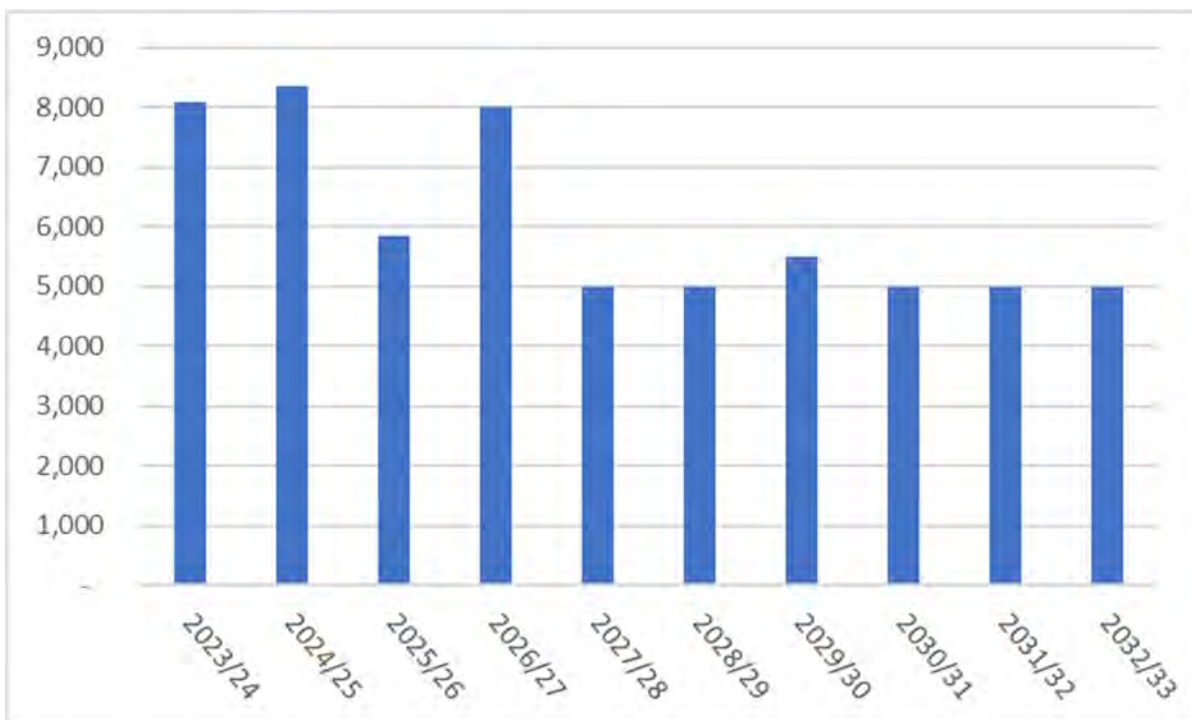
The City invests in capital expenditure that benefits inter-generations. Loan borrowings can be utilised to fund capital projects if the project can meet the following criteria:

- Benefit of the project should be longer than five years;
- The loan will be for the length of time before major intervention works are required but no more than ten years;
- Total loan borrowings should not exceed \$35 million;
- The loan is to fund capital expenditure only; and
- The Debt Service Coverage Ratio in any one year cannot be less than a ratio of two with the aim to exceed five.

The City has a loan offset facility which can be used to place surplus funds during the year to reduce the total loan borrowings, resulting in a decrease in total interest costs. The budget that was allocated to the interest can be allocated to the principal amount of the loan instead.

Loan costs are modelled in the Plan. Loan borrowings for Waste capital projects are repaid by revenue from waste charges.

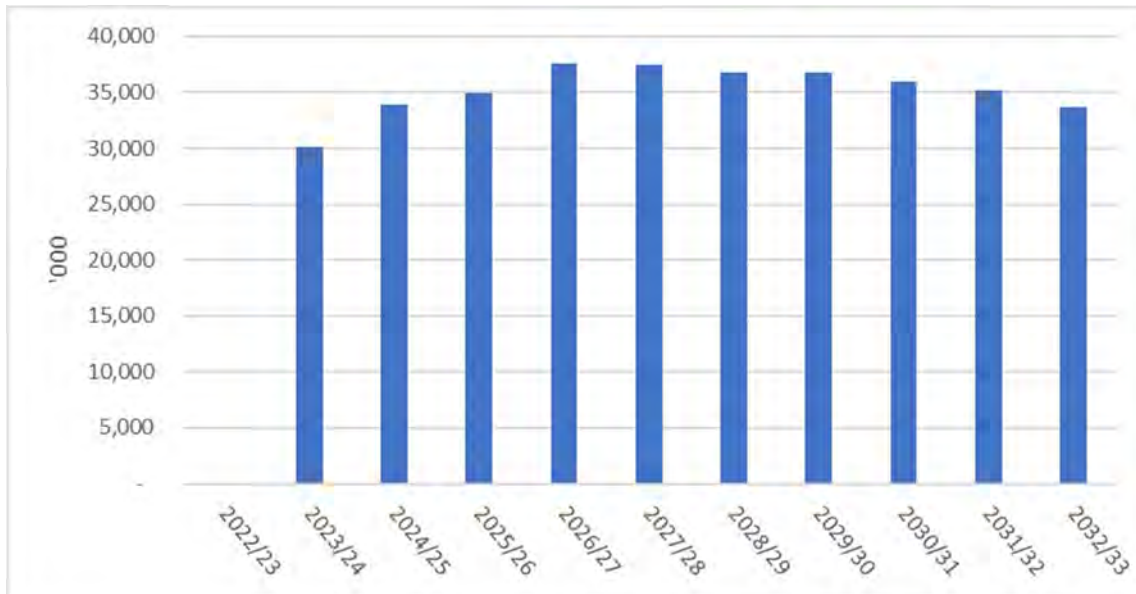
The Plan includes the following proposed new loan borrowings per year:



The recommended new loan borrowings per year is around \$5 million. The new borrowings are offset by the City's average annual repayment amount of \$5 million. Due to the challenging

economic environment expected in the first five years of the Plan, the City expects to supplement rates income with higher levels of borrowing. For the 2023/24 financial year, the proposed new loan borrowings is \$9.45 million due to the construction of the City’s operations facility. There are five years where the loan borrowings exceed the \$35 million, however from year 9 the total loan borrowings is reduced to below the total loan amount of \$35 million.

The implementation of the borrowing strategy will result in the following total outstanding debt/principal levels over the course of the Plan:



Rates Strategy

Local governments impose rates on land within their district to raise revenue to fund the services, programs and facilities provided to the community. The amount of local government rates payable is calculated using the following formula:

- Valuation of land (GRV)* x Council's set rate in the dollar

* Land is valued by the Valuer General (State Government) using either the Unimproved Value (UV) method or the Gross Rental Value (GRV) method. The method applicable for the City has been designated Gross Rental Value. As the valuation is conducted by the Valuer General, the City has no control over this part of the formula.

The City may impose a single general rate which applies to all the properties in the gross rental value category or alternatively, the City can distinguish between land based on its zoning, use or

whether it is vacant land (or other characteristic set out in regulations), or a combination of these factors, and apply a differential general rate to each. The purpose of a differential rate is to ensure that every landowner makes a reasonable contribution to rates. The City has chosen to apply differential rate categories.

Council resolves the rate in the dollar for each differential rating category when approving the annual budget. The rate in the dollar is usually different for each rate category. Council also imposes a minimum rate for each rate category. The rates raised by the City are not intended to cover any waste expenses as this is covered by the Rubbish Service levy. The differential rating categories are set out below:

| Rate Category | Object | Reason |
|----------------------|---|--|
| Residential Improved | This rate is regarded as the base rate as it represents the greatest number of properties in the City. | This rate aims to ensure that all ratepayers contribute towards local government services and programs. |
| Residential Vacant | 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 deter land holdings and acts to stimulate residential development. |
| Business Improved | 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. | 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 | 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 | This rate relates to land held for future development. | 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. |
|-------------------|--|---|

The City also raises specified area rates on properties to provide for future maintenance and asset replacement costs of these areas. The following Specified Area Rates applied are:

| Area | Purpose |
|----------------------|---|
| Waterside Canal | <p>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.</p> <p>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 there is a 30% contribution by the City is because of the location of the boat ramp which is located within the subdivision).</p> <p>Note: That the City funds 100% of the maintenance of the emergency access ways.</p> |
| Port Mandurah Canals | <p>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.</p> <p>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).</p> |
| Mandurah Quay Canals | 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. |

| | |
|---------------------------------|---|
| | <p>The specified area rate was negotiated and introduced at the time of handover for management of Mandurah Quay by the City.</p> <p>The specified area rate includes the Marina wall replacement at the end of its useful life.</p> |
| Port Bouvard – Northport Canals | <p>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.</p> <p>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.</p> |
| Mariners Cove Canals | <p>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.</p> <p>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.</p> |
| Port Bouvard – Eastport Canals | <p>To recoup the costs of litter removal from the canal waterbody together with the costs of water quality testing, management, surveying, and minor maintenance.</p> <p>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.</p> |
| Mandurah Ocean Marina | <p>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.</p> |

Other charges that can be included on a rate notice but are not limited to:

- Emergency Services Levy (ESL)*
- Swimming Pool Levies
- Rubbish Service charges

*ESL is a State Government fee that the City collects and forwards all funds received to the State Government. The City is acting as an agent for this revenue collection.

All other charges included in the rates notice are not rates however are included in the total amount payable.

Charitable Exemptions

Under section 6.26 (2) (g) of the *Local Government Act 1995*, the City must provide an exemption to land that is used exclusively for charitable purposes to be eligible for this exemption, the entity must show that the land is being used for:

- relief of poverty (poor, aged and impotent).
- the advancement of education.
- the advancement of religion.
- purposes beneficial to the community not falling under any of the previous three headings.

The entity must also pass the “public benefit” test. This test states that a charitable purpose benefits an appreciably important class of the community and that a charitable purpose exists for the public benefit and not for the benefit of individuals. The test requires firstly, that there is some ‘benefit’, in the sense that the use of the land must involve or result in something which is good for the public. Secondly, the benefit in question must be “public”, in the sense of a benefit to either the general community or a sufficient section of the community to amount to the public.

The current amount of charitable rate exemptions that it costs the City in lost revenue is over \$2 million.

Non-government and government schools, Mandurah Community Health and Peel Health Campus are also exempt, however these exemptions are under a different subclause of section 6.26 of the Act. The City has not estimated the amount of uncollectable revenue for these uses as they were never rated prior to receiving an exemption.

Rating Principles and Scenarios

The City’s rating strategy takes into consideration the key values contained within *Rating Policy Differential Rates (s.6.33) March 2016* released by the then Department of Local Government and Communities being:

- Objectivity;
- Fairness and Equity;
- Consistency;
- Transparency and Administrative Efficiency.

The rates increase for each year of the Plan including the revenue amount raised are detailed below:

| 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 92,832,571 | 97,627,799 | 102,077,678 | 106,212,469 | 110,507,007 | 114,967,271 | 119,599,459 | 124,409,994 | 129,405,536 | 134,592,986 |
| 4.95% | 4.28% | 3.68% | 3.18% | 3.18% | 3.18% | 3.18% | 3.18% | 3.18% | 3.18% |

The development of the Plan involves modelling many scenarios and options that involve the timing of projects and rates increases. Variations to the timing of projects and assumptions requires the Plan to be reviewed. The table below provides a sensitivity analysis of lower rate increases than currently predicted for the years 2023 to 2026. The table summarises the rate increases that are currently in the Plan as well as the impact of an increase or decrease of 1% over the life of the Plan.

The alternative scenarios, shown in the table below, outline the cash impacts after one and four years and the full impact on the 10 years of the Plan, are:

- Rates increases of 1% more than the current assumption
- Rates increases being 1% less than the current assumption

| Scenarios | Rates Increase % | | | | Impact on Cash \$'000 | | |
|-----------------------|------------------|---------|---------|---------|-----------------------|---------------|----------------|
| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 1 Year Impact | 5 Year Impact | 10 Year Impact |
| Proposed plan | 4.95 | 4.28 | 3.68 | 3.18 | \$4.35M | \$59.07M | \$212.15M |
| 1% more than proposed | 5.95 | 5.28 | 4.68 | 4.18 | \$5.23M | 74.18M | 277.25M |
| 1% less than proposed | 3.95 | 3.28 | 2.68 | 2.18 | \$3.47M | \$44.23M | \$150.83M |

Impacts to funding the provision of services, programs and infrastructure projects and maintenance, will also have other consequences in relation to the following:

- Higher borrowings may be required
- Reserves may need to be utilised
- Projects may need to be delayed or removed
- Operating surpluses may be insufficient to cover servicing asset management costs
- Service levels and the condition of assets

There are many indicators that influence Council's rate strategy. The two major influences are discussed in detail below:

External Cost Escalation Rates - Pressure is put on City expenditure because of external cost escalation rates. While the Consumer Price Index (CPI) can be a measure for the City when estimating the increase in expenditure, the index does include items that do not apply to local governments. Whilst most multi-term contracts of provision of service, program or infrastructure refers to CPI as the escalation rate for the annual contract price, there are other escalation factors

that are not fixed in a contract and that are higher than CPI. For example, the cost of utilities factors heavily on the City's expenditure and it is anticipated that the expected cost increase for business electricity will be 7.5%. The City cannot therefore only use CPI as an indicator of cost escalations. The City is required to consider the City's enterprise agreement with staff, the rising superannuation rate, road and building construction escalation rates and interest rates when determining the total expenditure for each year.

Another indicator used in this Plan is WALGA's Local Government Cost index (LGCI). This index looks at cost increases for Local Governments in WA across a range of components to give a forecast. Current estimates put the LGCI at 4.5% for the 2022/2023 year. This LTFP has also used certain components such as Utilities (estimated at 7.5% increase for 2023/2024) and Insurance (estimated at 2.9% for 2022/2023). While components such as Utilities and Insurance will be similar across all local governments in WA, components such as employee costs and materials and contracts are specific to each local government. A more detail view of the assumptions and escalations used in the Plan can be seen in the Assumptions section of this report. As part of the annual review of the Plan, external cost escalation rates are reviewed.

Community Capacity to Pay – Increases to rates paid by ratepayers can cause financial pressures on a household's disposable income. The City is mindful of the current economic conditions when determining rate increases whilst considering the levels of service and programs the community are asking for and Council deliver. The average household income statistics from the National Institute of Economic and Industry Research in the table below suggests that Mandurah has a lower disposable income than WA as an average and net savings have decreased by 17.35% over the 2021 year. This suggests that conditions for households in Mandurah have deteriorated in the 2022 year.

| Household expenditure | | | | |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Household expenditure (totals) | 2021/22 | | 2020/21 | |
| | City of Mandurah | Western Australia | City of Mandurah | Western Australia |
| Utilities | \$ 2,730.00 | \$ 3,420.00 | \$ 2,289.00 | \$ 2,960.00 |
| Communications | \$ 1,929.00 | \$ 2,451.00 | \$ 1,753.00 | \$ 2,378.00 |
| Miscellaneous Goods & Services | \$ 14,662.00 | \$ 17,615.00 | \$ 11,860.00 | \$ 16,172.00 |
| Housing | \$ 21,022.00 | \$ 23,077.00 | \$ 20,589.00 | \$ 22,689.00 |
| Transport | \$ 7,715.00 | \$ 10,946.00 | \$ 7,377.00 | \$ 9,655.00 |
| Furnishings & equipment | \$ 4,590.00 | \$ 5,958.00 | \$ 4,220.00 | \$ 5,591.00 |
| Health | \$ 7,129.00 | \$ 9,273.00 | \$ 6,993.00 | \$ 9,488.00 |
| Hotels, Cafes & Restaurants | \$ 7,300.00 | \$ 7,952.00 | \$ 5,919.00 | \$ 6,953.00 |
| Education | \$ 2,797.00 | \$ 3,889.00 | \$ 4,040.00 | \$ 5,831.00 |
| Recreation & Culture | \$ 9,215.00 | \$ 11,708.00 | \$ 7,858.00 | \$ 10,633.00 |
| Clothing & Footwear | \$ 3,436.00 | \$ 4,493.00 | \$ 2,861.00 | \$ 3,914.00 |
| Food | \$ 9,768.00 | \$ 12,668.00 | \$ 9,269.00 | \$ 12,421.00 |
| Alcoholic Beverages & Tobacco | \$ 3,380.00 | \$ 4,395.00 | \$ 3,130.00 | \$ 4,221.00 |
| Total Expenditure | \$ 95,673.00 | \$ 117,845.00 | \$ 88,158.00 | \$ 112,906.00 |
| Net Savings | \$ 29,523.00 | \$ 40,238.00 | \$ 35,719.00 | \$ 41,498.00 |
| Total Disposable Income | \$ 125,196.00 | \$ 158,083.00 | \$ 123,877.00 | \$ 154,404.00 |

The City of Mandurah has an average savings rate of 23.58% compared to a West Australian rate of 25.45%. This suggests that the average City of Mandurah household is saving slightly less of their disposable income per year than the average West Australian household. City of Mandurah's household disposable income has increased by 1.06%. This is less than West Australian household disposable income increase of 2.38%. The table below shows the Reserve Bank of Australia's forecasts for CPI increases that would affect the ratepayers expenditure in the 2023 and coming years.

| | Year-ended | | | | | |
|---------------|------------|-----------|----------|-----------|----------|-----------|
| | Dec 2022 | June 2023 | Dec 2023 | June 2024 | Dec 2024 | June 2025 |
| CPI inflation | 7.8 | 6.7 | 4.8 | 3.6 | 3.2 | 3 |

City officers will continue to update the Council on the household expenditure of the Mandurah area each year, at the time of the Plan's review.

Reserves

The City's reserve balances as at 30 June 2023 are estimated to total \$31.72 million. The City's current reserves will be systematically reviewed including the purpose of the reserve, amount including a cap if any, the need of the reserve and what the reserve will be spent on.

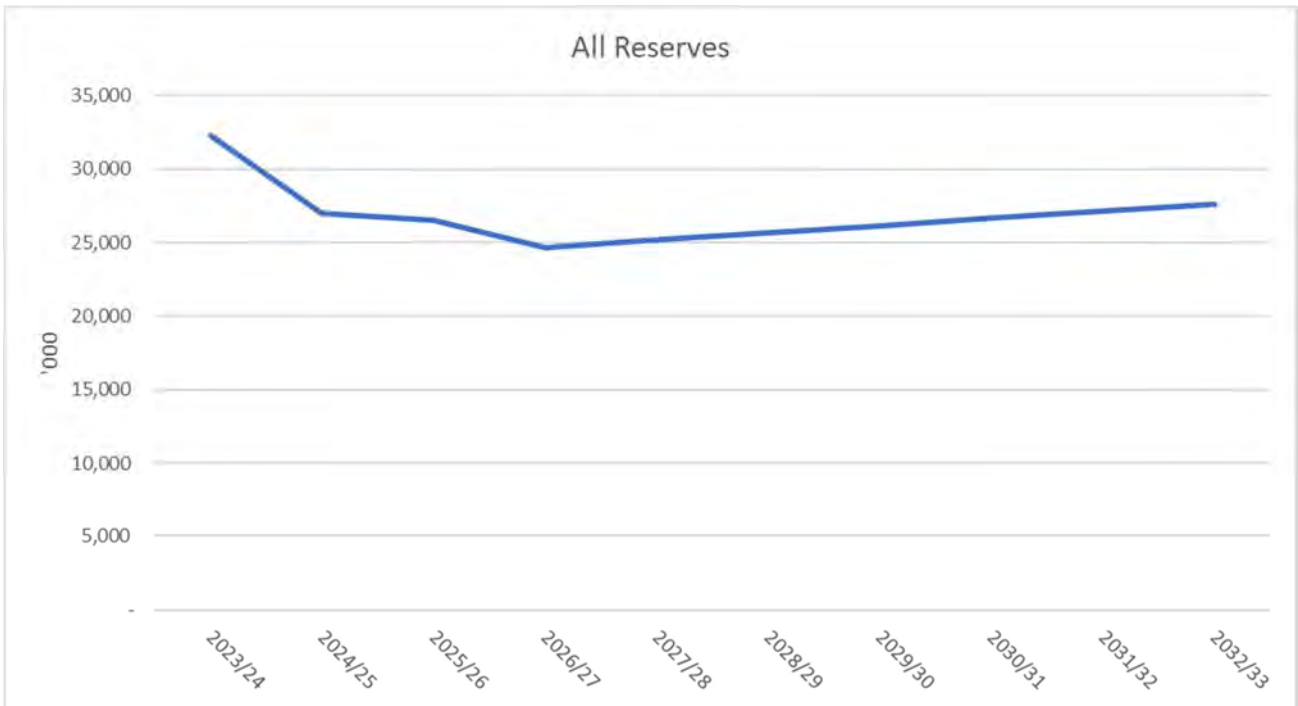
The City has the following reserves:

| Reserve & Purpose | Improvements & Funds Required |
|---|---|
| Building - Future new building capital requirements | There are a small number of new buildings in the Plan. It is recommended that no additional funds are transferred to the reserve. |
| Parking - Provide additional parking areas | Cash in Lieu amount is a requirement that the City holds for a particular purpose in accordance with the agreement in place. City officers are reviewing agreements to determine the need and how funds should be spent. |
| Asset Management - Renewal and upgrade of current infrastructure | Adjusted depreciation level is \$29 million. Any surplus funds from year end to be transferred to this reserve. Currently there is insufficient funds to maintain reasonable level of standards across the entire asset portfolio. It is recommended that the Council invest more into renewal expenditure over the life of the Plan. |
| Waste Facilities Reserve Fund - Future waste treatment initiatives | These funds are for capital projects that address waste treatment initiatives. |
| CLAG - Contiguous Local Authority Group for control of mosquitoes | This is the City's amount held in reserve when the City's contribution exceeds the actual expenditure incurred. The City is required to maintain a reserve for any under spends and where additional funds are required in a year, the City is to use the balance of the reserve to fund in the first instance. |
| Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina | Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement |
| Waterways - Future maintenance/asset replacement of specific waterways infrastructure | Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement |
| Port Mandurah Canals Stage 2 Maintenance - Stage 2 Future maintenance of canals | Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement |
| Mariners Cove Canals - Future maintenance of canals | Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement |
| Port Bouvard Canal Maintenance Contributions - Contribution Future maintenance of canals | Under agreement when the lots were developed. Reserve for any future maintenance/Asset replacement |

| | |
|--|--|
| Unspent Grants & Contributions - Operating and non-operating grants and contributions tied to future expenditure. | Used to carry forward unspent grants and contributions from the previous year. The amount reflects the actual amount required to be in reserve. |
| Leave Reserve - To fund the long service and sick leave liability of City's staff. | The reserve balance is in line with the City's current long service leave liability. |
| Bushland Acquisition - For the purchase & protection of bushland and environmentally sensitive sites within the City | Reserve capped at \$1.5 million – contribution to reserve (if not at the cap) is \$200,000 per year. |
| Coastal Storm Contingency - Provide for coastal emergency works due to storm damage | The amount may not cover all expenditure required for emergency works, however will fund a portion of the clean-up costs in a coastal storm event. |
| Digital Futures - Fund development, investigation or commissioning of digital technology initiatives. | Reserve to be reviewed and future funding requirements presented in future reviews of the Plan |
| Decked Carparking - Amount received from Landcorp in June 2006, set aside for Decked Carparking | This is a cash in lieu amount and has been created for a set purpose. No further contributions are recommended. |
| Specified Area Rates - Waterside Canals - Future maintenance of canals. | Specified Area Rate reserve |
| Specified Area Rates - Port Mandurah Canals - Future maintenance of canals. | Specified Area Rate reserve |
| Specified Area Rates - Mandurah Quay Canals - Future maintenance of canals. | Specified Area Rate reserve |
| Specified Area Rates - Mandurah Ocean Marina - Future maintenance/asset replacement at Mandurah Ocean Marina. | Specified Area Rate reserve |
| Specified Area Rate - Port Bouvard Canals - Future maintenance of canals. | Specified Area Rate reserve |
| Specified Area Rate - Mariners Cove - Future maintenance of canals. | Specified Area Rate reserve |
| Specified Area Rate - Eastport - Future maintenance of canals. | Specified Area Rate reserve |
| Sport Clubs Maintenance Levy - To maintain various city buildings leased to clubs | The amount aligns to the lease agreements and reduces the City's contribution to repairing or replacing items in these buildings. |
| City Centre Land Acquisition Reserve - For future property purchases within the City Centre area | A review of properties to be funded from this reserve is currently being undertaken. |
| Lakelands Community Infrastructure Reserve - Contribute to the construction of the community infrastructure on Lot 2300 Seppings Parade Lakelands | This is a cash in lieu amount and has been created for a set purpose. No further contributions are recommended. |
| Plant reserve - Replacement of heavy plant and equipment | Capital expenditure on plant and equipment is \$2.6 million per year. No transfers to reserve are included in the Plan however it would be recommended in future Plan's to increase reserve to |

| | |
|---|--|
| | expenditure amount (currently \$2.6 million). |
| 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. | Reserve to increase to LGIS suggested reserve balance for Workers Compensation. Reviewed annually. |

Appendix 6 shows the balance of the reserves over the 10 years of the Plan. The below chart summarises the total value held in reserves over the 10 years:



Grants

Grant, subsidies and contribution funding projections are to be conservative and are only to be included in the Plan where it is reasonable to expect that these funding options will be secured. Where a project is expected to be funded partly or in full by a grant, contribution or reimbursement, the project will not commence unless the funding has been confirmed or the scope is reduced.

The City will actively seek grants/contributions when available. Where a grant has been obtained outside of the Plan and a City contribution is required however there has been no budget allocated, a report to Council is required to establish the budget and the corresponding funding.

Operating Leases

Operating leases are used by the City to spread the cost of an asset or project over multiple years. The City currently utilises operating leases to IT assets, software costs and gym equipment. Business cases are required when making the decision to lease including a review of all options for funding to ensure the City applies the best possible funding source.

Continuous Improvements, Review and Changes

The City strives to continually improve all aspects of its business including the Plan. As other strategic plans are prepared and adopted, they will be fully costed and reflected in future reviews of the Plan.

Asset Management Plans are required to be reviewed to be able to determine the level required to fund renewal and upgrades of assets and inform the Plan of the depreciation costs to include in the operating expenditure and any funding gaps in the level of required investment in renewals of the City's assets.

The review of the Plan will capture any Council decisions that have occurred during the year. Council will make future decisions knowing the financial implications that the pending decision has on its future community and incorporating a whole of life cost in its business case.

The Plan will be revised by Council annually and any key changes to the Plan will be summarised in the next review.

Feedback

The City welcomes any feedback on the Plan and are continually striving for continuous improvement. If you have any feedback, please email council@mandurah.wa.gov.au and include in the subject Long Term Financial Plan.

| | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | \$600,000 | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) |
| Opening Funding Surplus / (Deficit) | | | | | | | | | | |
| Operating Income | | | | | | | | | | |
| Rates | 92,832,571 | 97,627,799 | 102,077,678 | 106,212,469 | 110,507,007 | 114,967,271 | 119,599,459 | 124,409,994 | 129,405,536 | 134,592,986 |
| Operating grants, subsidies and contributions | 7,083,905 | 7,461,676 | 7,554,901 | 7,679,711 | 7,871,704 | 8,068,496 | 8,270,209 | 8,476,964 | 8,688,888 | 8,906,110 |
| Other income | 62,636 | 64,891 | 66,837 | 68,508 | 70,221 | 71,976 | 73,776 | 75,620 | 77,511 | 79,449 |
| Fees & Charges | 35,239,421 | 36,508,041 | 37,603,282 | 38,543,364 | 39,506,948 | 40,494,622 | 41,506,987 | 42,544,662 | 43,608,279 | 44,698,486 |
| Interest Earnings | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 | 2,590,000 |
| Profit on disposal of assets | | | | | | | | | | |
| Operating Income Total | 137,808,533 | 144,252,406 | 149,892,698 | 155,094,052 | 160,545,879 | 166,192,365 | 172,040,430 | 178,097,240 | 184,370,213 | 190,867,030 |
| Operating Expenses | | | | | | | | | | |
| Direct Employee costs | (53,980,010) | (54,587,706) | (58,371,472) | (59,428,264) | (61,428,718) | (62,956,145) | (64,488,370) | (66,648,000) | (68,405,765) | (69,966,950) |
| Materials and Contracts | (62,166,531) | (64,226,774) | (66,263,001) | (67,735,747) | (69,572,238) | (71,263,400) | (73,030,229) | (74,838,277) | (76,802,321) | (78,727,855) |
| Utilities | (4,903,955) | (5,271,752) | (5,667,133) | (6,092,168) | (6,177,459) | (6,263,943) | (6,351,639) | (6,440,562) | (6,530,729) | (6,622,160) |
| Depreciation | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) | (32,000,000) |
| Interest Expense | (729,183) | (823,101) | (915,790) | (925,216) | (995,982) | (977,467) | (956,691) | (951,454) | (930,517) | (908,975) |
| Insurance | (1,152,251) | (1,185,666) | (1,220,050) | (1,255,432) | (1,291,839) | (1,329,302) | (1,367,852) | (1,407,520) | (1,448,338) | (1,490,340) |
| Other Expenses | - | - | - | - | - | - | - | - | - | - |
| Loss on disposal of assets | | | | | | | | | | |
| Operating Expenses Total | (154,931,931) | (158,094,999) | (164,437,447) | (167,436,826) | (171,466,236) | (174,790,258) | (178,194,781) | (182,285,813) | (186,117,671) | (189,716,279) |
| Non-cash amounts excluded from operating activities | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 | 32,000,000 |
| Amount attributable to operating activities | 14,876,602 | 18,157,407 | 17,455,252 | 19,657,226 | 21,079,643 | 23,402,107 | 25,845,650 | 27,811,427 | 30,252,543 | 33,150,751 |
| Investing activities | | | | | | | | | | |
| Non-operating grants, subsidies and contributions | 9,165,000 | 9,209,500 | 4,165,000 | 8,515,000 | 4,325,000 | 3,415,000 | 5,331,667 | 4,165,000 | 3,415,000 | 3,415,000 |
| Proceeds from disposal of assets | 1,994,748 | 1,098,282 | 3,236,844 | 1,420,745 | 1,664,629 | 1,989,386 | 2,425,051 | 832,000 | 832,000 | 832,000 |
| Payments for property, plant and equipment | (31,291,943) | (39,653,278) | (25,518,899) | (33,219,177) | (24,872,851) | (24,998,519) | (26,314,309) | (27,846,106) | (22,546,106) | (22,546,106) |
| Carry forward projects for year 1 | - | - | - | - | - | - | - | - | - | - |
| Additional renewal expenditure | | - | (206,723) | (211,890) | (750,925) | (1,922,275) | (6,017,427) | (2,906,410) | (9,741,017) | (12,004,614) |
| Amount attributable to investing activities | (20,132,195) | (29,345,496) | (18,323,778) | (23,495,322) | (19,634,147) | (21,516,408) | (24,575,018) | (25,755,516) | (28,040,123) | (30,303,720) |
| Financing Activities | | | | | | | | | | |
| Proceeds from new debentures | 8,100,000 | 8,350,000 | 5,850,000 | 8,000,000 | 5,000,000 | 5,000,000 | 5,500,000 | 5,000,000 | 5,000,000 | 5,000,000 |
| Unspent Loans Utilised | | | | | | | | | | |
| Proposed Additional expenditure reduction | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Payment of lease liability | (1,145,072) | (1,167,973) | (1,191,333) | (1,215,160) | (1,239,463) | (1,264,252) | (1,289,537) | (1,315,328) | (1,348,211) | (1,381,916) |
| Proceeds from self-supporting loans | | | | | | | | | | |
| Transfer from reserves | 3,931,200 | 3,520,874 | 179,924 | 741,153 | - | - | 50,111 | - | - | - |
| Surplus reallocation for 2022 | | 2,630,000 | | | | | | | | |
| Payments for self supporting loans | | | | | | | | | | |
| Repayment of debentures | (3,986,215) | (4,541,935) | (4,864,747) | (5,274,287) | (5,206,033) | (5,621,446) | (5,531,206) | (5,740,584) | (5,864,209) | (6,465,115) |
| Asset Management reserve transfers | (3,244,320) | 1,897,123 | 394,682 | 1,086,390 | (500,000) | (500,000) | (500,000) | (500,000) | (500,000) | (500,000) |
| Transfer to reserves | | | | | | | | | | |
| Amount attributable to financing activities | 4,155,593 | 11,188,089 | 868,526 | 3,838,097 | (1,445,496) | (1,885,699) | (1,270,632) | (2,055,912) | (2,212,420) | (2,847,032) |
| Closing Funding Surplus / (Deficit) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) | (\$500,000) |

New Operating Requests included in Revised LTFP 2024-2033

Version Date 08/06/2023

2024 - 2033 New/Additional FTE

| Proposal | Cost Centre | Project Priority | Project Funded By | Additional FTE | Yr 1 2024 | Yr 2 2025 | Yr 3 2026 | Yr 4 2027 | Yr 5 2028 | Yr 6 2029 | Yr 7 2030 | Yr 8 2031 | Yr 9 2032 | Yr 10 2033 |
|--|------------------------------------|---|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Additional Project Management Position x 2 | Project Management | | Savings in Baseline | Total 2 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 | \$ 22,000 |
| New Financial Analyst position for 3 years | Financial Services | 1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items) | City Funding Required | 1 | \$ 110,000 | \$ 110,000 | \$ 110,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Increase the days of the Job share arrangement for the Recreation Services Administration position to 3 days per week each staff member. | Recreation Services Administration | 1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items) | Savings in Baseline | 0.2 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 | \$ 15,810 |
| Add an FTE for a Business Partner Training Governance Level 7 | Performance and Culture | 3. Very Important - Makes a significant contribution to the community or organisation | Savings in Baseline | 1 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 | \$ 95,678 |
| Approve 1 FTE as a Safety Officer Level 5 Governance | Safety | 3. Very Important - Makes a significant contribution to the community or organisation | Savings in Baseline | 1 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 | \$ 77,736 |
| Additional labour to complete actions within the Waste Education Plan | Waste Management Administration | 3. Very Important - Makes a significant contribution to the community or organisation | Reserves | 0.4 | \$ 33,200 | \$ 33,200 | \$ 33,200 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Totals | | | | 5.6 | \$ 354,424 | \$ 354,424 | \$ 354,424 | \$ 211,224 | \$ 211,224 | \$ 211,224 | \$ 211,224 | \$ 211,224 | \$ 211,224 | \$ 211,224 |

Program Requests included in Revised LTFP 2024-2033

Version Date 23/03/2023

Existing Capital Program Requests included in LTFFP 2024-2033

Green Text = Approved Grant Funding
 Purple Text = Proposed Grant Funding
 Red Text = Program Amended in 2024-2033 LTFFP

| Project Name | Project Priority | Asset Class of Works | Year 1 2023/24 | Year 2 2024/25 | Year 3 2025/26 | Year 4 2026/27 | Year 5 2027/28 | Year 6 2028/29 | Year 7 2029/30 | Year 8 2030/31 | Year 9 2031/32 | Year 10 2032/33 | Total Budget | Total External Funding | Total Reserve Funding | Total CoM Funding | Details of Amendment |
|---|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------------|-----------------------|--------------------|---|
| Ablutions New Program | 3. | New | - | - | - | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 300,000 | 2,100,000 | - | - | 2,100,000 | |
| Beach Shade Structures New Program | 3. | New | - | - | - | - | 50,000 | - | - | 50,000 | - | - | 100,000 | - | - | 100,000 | |
| BMX/Pump Track Renewal | 4. | Upgrade | 80,000 | 80,000 | 20,000 | - | - | - | - | - | - | - | 180,000 | - | - | 180,000 | |
| Boardwalks Renewal | 1. | Renewal | 238,707 | 240,674 | 242,955 | 247,129 | 305,384 | 306,363 | 258,513 | 340,039 | 340,039 | 340,039 | 2,859,842 | - | - | 2,859,842 | |
| Buildings Renewal | 1. | Renewal | 796,200 | 809,389 | 817,062 | 1,157,309 | 1,027,010 | 1,030,302 | 869,382 | 1,143,555 | 1,143,555 | 1,143,555 | 9,937,319 | - | 600,000 | 9,337,319 | |
| Car Park Renewal | 1. | Renewal | 79,148 | 80,459 | 81,221 | 82,617 | 102,092 | 102,419 | 86,422 | 113,677 | 113,677 | 113,677 | 955,409 | - | - | 955,409 | |
| Christmas Decorations Program | 3. | New | 150,000 | 150,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 1,900,000 | - | - | 1,900,000 | |
| Community Sport and Recreation Facility Fund Program - Small Grants | 2. | New | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,500,000 | - | - | 1,500,000 | |
| Cycle Path New Program | 2. | New | 1,100,000 | 1,400,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 6,500,000 | 3,250,000 | - | 3,250,000 | Grant funding has been approved for Year 1 and 2 of \$550k and \$700k respectively on a 50/50 basis, which has increased the muni contribution by \$300k and \$450k in year 1 and 2 respectively. |
| Drinking Fountains New Program | 3. | New | - | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 400,000 | - | - | 400,000 | |
| Fencing Renewal Program | 1. | Renewal | 66,667 | 66,667 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 933,334 | - | - | 933,334 | |
| Furniture & Equipment | 1. | Renewal | 49,906 | 50,733 | 51,214 | 52,094 | 64,374 | 64,580 | 54,493 | 71,679 | 71,679 | 71,679 | 602,431 | - | - | 602,431 | |
| Irrigation Renewal Program - Central Irrigation | | | | | | | | | | | | | | | | | |
| Management System renewal - staged over 3 years | 3. | Renewal | 90,000 | - | - | - | 90,000 | 90,000 | 90,000 | - | - | - | 360,000 | - | - | 360,000 | |
| Local Area Traffic Management (LATM) Program | 2. | Upgrade | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 1,000,000 | - | - | 1,000,000 | |
| Major Public Artworks | 3. | New | 90,000 | 90,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 1,180,000 | - | - | 1,180,000 | |
| Parks and Reserves Signage New | 3. | New | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 400,000 | - | - | 400,000 | |
| Parks Renewal | 1. | Renewal | 829,017 | 1,096,891 | 1,107,289 | 1,126,311 | 1,391,813 | 1,396,273 | 1,178,193 | 1,549,755 | 1,549,755 | 1,549,755 | 12,775,052 | - | - | 12,775,052 | Year 1 budget reduced by \$250k and transferred to Coodanup Foreshore capital project. |
| Plant & Machinery Renewal Program | 1. | Renewal | 2,431,429 | 2,471,707 | 2,495,137 | 2,538,001 | 3,136,277 | 3,146,328 | 2,654,911 | 3,492,181 | 3,492,181 | 3,492,181 | 29,350,333 | - | - | 29,350,333 | |
| Playground Renewal Program | 1. | Renewal | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 225,000 | 2,250,000 | - | - | 2,250,000 | |
| Reserve Meter Replacement Program | 1. | Renewal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 | - | - | 500,000 | |
| Road Renewal - Drainage | 1. | Renewal | 627,584 | 637,980 | 644,028 | 655,092 | 809,515 | 812,109 | 685,268 | 901,378 | 901,378 | 901,378 | 7,575,710 | - | - | 7,575,710 | |
| Road Renewal Rehab Program | 1. | Renewal | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 1,859,876 | 18,598,760 | 8,400,000 | - | 10,198,760 | |
| Road Renewal Resurface Program | 1. | Renewal | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 3,750,118 | 37,501,180 | 3,250,000 | 637,362 | 18,236,182 | |
| Road Upgrades Program | 1. | Upgrade | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | 30,000,000 | 20,000,000 | - | 10,000,000 | |
| SF Street Furniture New Program | 3. | New | 50,000 | 50,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 580,000 | - | - | 580,000 | |
| Shade Sails New Program | 3. | New | - | 40,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 840,000 | - | - | 840,000 | |
| Shared Paths Renewal | 1. | Renewal | 103,881 | 105,602 | 106,803 | 108,434 | 133,995 | 134,425 | 113,429 | 149,201 | 149,201 | 149,201 | 1,253,972 | - | - | 1,253,972 | |
| Signage Renewal Program | 1. | Renewal | 40,000 | 40,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 60,000 | 560,000 | - | - | 560,000 | |
| Site Main Switchboard Program | 3. | Renewal | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 | - | - | 500,000 | |
| SL Street Lighting New Program | 3. | New | 100,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,400,000 | - | - | 1,400,000 | |
| Softfall Replacement Program | 3. | Renewal | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 125,000 | 1,250,000 | - | - | 1,250,000 | |
| Solar Panel Replacement Program | 3. | Renewal | - | - | - | - | 100,000 | 100,000 | - | 100,000 | 100,000 | 100,000 | 500,000 | - | - | 500,000 | |
| SP Shared Paths New Program | 3. | New | 100,000 | 100,000 | 100,000 | 500,000 | 500,000 | 500,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,800,000 | - | - | 5,800,000 | |
| Street Lighting Renewal | 1. | Renewal | 381,471 | 387,791 | 637,422 | 737,924 | 996,355 | 1,026,254 | 997,228 | 1,311,720 | 1,311,720 | 1,311,720 | 9,099,605 | - | - | 9,099,605 | |
| TM Discretionary Traffic Management Program | 3. | Upgrade | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 1,500,000 | - | - | 1,500,000 | |
| Vehicle & Small Plant Program | 3. | New | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,000,000 | - | - | 2,000,000 | |
| Waterways Renewal | 1. | Renewal | 298,939 | 303,891 | 499,514 | 578,272 | 780,792 | 804,222 | 781,476 | 1,027,927 | 1,027,927 | 1,027,927 | 7,130,887 | - | - | 7,130,887 | |
| Grand Total | | | 17,402,943 | 18,001,778 | 17,847,439 | 19,128,177 | 20,832,601 | 20,858,269 | 20,114,309 | 22,596,106 | 22,546,106 | 22,546,106 | 201,873,834 | 34,900,000 | 1,237,362 | 113,886,472 | |

Existing Capital Program Requests included in LTFP 2024-2033

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|--|--|---|---|--|
| Ablutions New Program | | | | |
| Beach Shade Structures New Program | Additional beach shade structures | | | Coastal erosion, vandalism |
| BMX/Pump Track Renewal | Renewal of existing Pump/BMX track facilities: Duverney Park (\$100,000), Oaklands Reserve (\$80,000), Osprey Waters Pump Track (\$100,000) | The city has developed a program for renewal and reactivation of it's BMX and pump track facilities. | Existing tracks have not had the benefit of an organised maintenance program to keep them relevant and engaging for community use. Renewal of these tracks by specialised contractors has proven to be very successful in reactivating these spaces and engaging youth in the area. It is recommended that all tracks be renewed in a similar fashion, providing a variety of recreational biking opportunities. | Existing spaces continue to lack engagement of the local community. Lost opportunity to activate the park. |
| Boardwalks Renewal | | | | |
| Buildings Renewal | Intervention Condition 5 | | | |
| Car Park Renewal | | | | |
| Christmas Decorations Program | Implementation of the City's Christmas Strategy to decorate within the City, along Eastern Foreshore, Mandjar Square and Stingray Point | Providing a staged implementation of proposed Christmas decorations in key locations to provide a festive display throughout the city Centre precinct | A strategy was presented to Council detailing a plan to move forward with future Christmas displays that resonate with the community, draw visitors and encourage businesses to participate in enhancing the vibrancy of the City Centre. Public Christmas displays bring lots of attention to the community and can generate lots of free publicity whilst attracting visitors to the City. | Risk is deemed to be extremely low, there are no funding opportunities found for Christmas Decorations |
| Community Sport and Recreation Facility Fund Program - Small Grants | To pre allocate an amount of money for the sport and recreation club requests through the Community Sport and Recreation Facility Fund. | | The Community Sport and Recreation Facilities Fund (CSRFF) is a Department of Local Government, Sport and Cultural Industries - Sport and Recreation program that provides financial assistance to community groups and local government authorities to develop basic infrastructure for sport and recreation. The City of Mandurah often receives requests from clubs to contribute one third of the total project cost to various club driven initiatives. | Projects are pending funding approval and club are unsuccessful with the CSRFF a formal letter from the club requesting the City continue with the agreed third contribution would be required. |
| Cycle Path New Program | New program request to deliver high quality cycle paths as a part of the City's/DoTs Long Term Cycle Network endorsed by Council in June 2020. Projects co-funded through the DoT's Western Australia Bike Network (WABN) Grant scheme. | 2022-2023 will see construction commence on the Halls Head PSP project which was designed through WABN grants during 2020-2021. Beyond this the next project will be the Falcon Coastal Shared Path which is currently being designed through a WABN grant. | No funding mechanism at present to acknowledge the long term approach to providing high quality cycle infrastructure. Local Area Traffic Management projects. This is needed to allow the programming and prioritisation of LATM projects which can not be accommodated under the discretionary Traffic Management budget | Reputation - ongoing community requests for cycling infrastructure Health - promotion of active modes of transport and recreation Economic - promoting the City as a cycling friendly place and attracting visitors to use this infrastructure |
| Fencing Renewal Program | | | | |
| Furniture & Equipment | | | | |
| Irrigation Renewal Program - Central Irrigation Management System renewal - staged over 3 years | Replacement of the Waterman controller system at 23 sites throughout the city. Currently in the process of going to tender for a new controller system which meets our needs. Costs provided are likely costs based on use of the SD signal control system. | | While the waterman system has a wide ranging capability, it is expensive to maintain and requires specialist input from an industrial electrician. The city does not require some of the functionality offered by Waterman and would like to procure a system which is easier and more cost effective to manage in house, on a day to day basis. | Equipment is approaching the end of it's useful life of 6 years. The proposed replacement program will ensure that it is replaced within this timeframe. |
| Local Area Traffic Management (LATM) Program | New program request for implementation of planned Local Area Traffic Management (LATM) projects e.g. Falcon LATM endorsed by Council May 2020. Projects to be selected during annual budget process. This is separate to the TM Discretionary Traffic Management Program | | No funding mechanism at present for Local Area Traffic Management projects. This is needed to allow the programming and prioritisation of LATM projects which can not be accommodated under the discretionary Traffic Management budget | If the City does not provide a program to deliver these projects then there is a safety risk to the community which also exposes the City's reputation. This would have the potential to impact the City's Strategic Risks of inadequate organisational governance, inadequate asset planning and management and inadequate culture. |
| Major Public Artworks | Cumulative funds to commission large scale public artworks | Various | The recent \$500,000 public artwork procurement to complement the new Mandurah Bridge highlighted the importance, and cost, of major public artworks. The Mayor and CEO recommended a reserve fund be established to commission large scale works every 5-10 years. | Dependent on work |
| Parks and Reserves Signage New | Supply and install new parks and reserves signs that comply with the approved City parks signage suite. | Supply and install new compliant parks and reserves signage. This is in conjunction with the City parks parks and reserves signage renewal program. | To fund new compliant parks and reserve signage in accordance with the approved parks and reserve signage manual and corporate objectives. These include to manage open space effectively, signify management responsibility for the space and clearly identify the park or reserve. | If the installation of new signage does not proceed it will reflect poorly on the City's reputation for providing quality open spaces. In addition, lack of effective signage leads to poor management outcomes and ineffective communication with visitors to the space. |
| Parks Renewal | | | | |
| Plant & Machinery Renewal Program | | | | |

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|---|--|--|--|--|
| Playground Renewal Program | Programmed replacement over a 25 year period recommended by the Playcheck Audit of 2019. | Equipment replacement only. Additional funding would be required for any upgrade works | Equipment is listed for renewal based on existing condition and any safety issues identified in the audit | Equipment has generally reached the end of its useful life at 25years and can become a safety hazard to users if not replaced. |
| Reserve Meter Replacement Program | Power meters in Reserves are non compliant, rusty, old and dangerous. Including electrical and reticulation boxes. | | | |
| Road Renewal - Drainage | Intervention Condition 5 | | | |
| Road Renewal Rehab Program | | | | |
| Road Renewal Resurface Program | | | | |
| Road Upgrades Program | RRG Funding Program | | | |
| SF Street Furniture New Program | Street furniture and bus stop infrastructure | | | |
| Shade Sails New Program | | | | |
| Shared Paths Renewal | | | | |
| Signage Renewal Program | Replace park signage. | | | |
| Site Main Switchboard Program | Replace switchboards on building - old and non compliant. | | | |
| SL Street Lighting New Program | Annual new street lighting program | New street lighting projects | | |
| Softfall Replacement Program | Replacement damaged and unsafe rubber softfall at various parks. Audit has been undertaken and list available. | Replace damaged and unsafe rubber soft fall in playgrounds. | Rubber soft fall is needed to be replaced at Quarry Park, Caterpillar Park, Keith Holmes Res and other parks as per the Audit report conducted in 2020 to make these play areas safe and maintenance program | |
| Solar Panel Replacement Program | | | | |
| SP Shared Paths New Program | Shared Paths New Program | | | |
| Street Lighting Renewal | | | | |
| TM Discretionary Traffic Management Program | Installation of traffic management as required | | | |
| Vehicle & Small Plant Program | | | | |
| Waterways Renewal | Intervention Condition 5 | | | |

New Capital Project Requests included in Revised LTFP 2024-2033

Version Date 20/06/2023

New Capital Project Requests included in LTFP 2024-2033

Green Text = Approved Grant Funding

Purple Text = Proposed Grant Funding

Orange Text = Staged Project in Progress

| Project Name | Project Priority | Asset Class of Works | Year 1 2023/24 | Year 2 2024/25 | Year 3 2025/26 | Year 4 2026/27 | Year 5 2027/28 | Year 6 2028/29 | Year 7 2029/30 | Year 8 2030/31 | Year 9 2031/32 | Year 10 2032/33 | Total Budget | Total External Funding | Total Reserve Funding | Total CoM Funding |
|--|------------------|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|------------------|------------------------|-----------------------|-------------------|
| Automatic Transfer Switch for the MARC Generator | 3. | New | 50,000 | - | - | - | - | - | - | - | - | - | 50,000 | - | - | 50,000 |
| Bin Enclosures Upgrade | | Upgrade | 50,000 | 50,000 | 50,000 | - | - | - | - | - | - | - | 150,000 | - | 150,000 | - |
| Falcon Community Menshed Shed | 2. | New | 140,000 | - | - | - | - | - | - | - | - | - | 140,000 | - | - | 140,000 |
| North Mandurah Irrigation Water Supply | | New | 175,000 | 165,000 | - | - | - | - | - | - | - | - | 340,000 | - | - | 340,000 |
| Parkridge Boat Ramp Upgrade | | Upgrade | - | - | 1,130,460 | - | - | - | - | - | - | - | 1,130,460 | 750,000 | - | 380,460 |
| Solar Plan | 2. | New | 50,000 | 20,000 | - | - | - | - | - | - | - | - | 70,000 | - | 70,000 | - |
| Upgrade the WMC CCTV Server | 4. | Upgrade | 8,000 | - | - | - | - | - | - | - | - | - | 8,000 | - | 8,000 | - |
| Vehicle for Senior Projects Officer - Parks | | New | 31,000 | - | - | - | - | - | - | - | - | - | 31,000 | - | - | 31,000 |
| WMC Road Reseal | | Renewal | 40,000 | - | - | - | - | - | - | - | - | - | 40,000 | - | 40,000 | - |
| ManPAC Roof Replacement | 1. | Renewal | 150,000 | 3,350,000 | - | - | - | - | - | - | - | - | 3,500,000 | - | 2,000,000 | 1,500,000 |
| Grand Total | | | 694,000 | 3,585,000 | 1,180,460 | - | - | - | - | - | - | - | 5,459,460 | 750,000 | 2,268,000 | 2,441,460 |

New Capital Project Requests included in LTFP 2024-2033

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|--|---|--|--|--|
| Automatic Transfer Switch for the MARC Generator | Installation of an automatic transfer switch for the MARC generator. | Installation of an ATS to allow automatic cut over of power immediately the power goes out. A detailed specification has been prepared by a supplier for the works. | A ELT memo outlining the organisational benefits of the Generator is available. The Manual Transfer Switch is impacting the ability of the City to reduce its capacity charges negating a potential \$75,000 annual saving | There is notation within the specification that the lowest cost option may impact the operations of the MARC for a period. Further detail on this is being explored. Failure to maximise the opportunities of load shedding and reduced capacity charges can cost the City up to |
| Bin Enclosures Upgrade | To upgrade 10 existing bin enclosures per annum that are generally in poor condition in public parks and reserves over a 3 year period. | A number of the existing bin enclosures in reserves are in poor condition, primarily due to the close proximity to the ocean and waterways and are in need of replacement. The City has developed a specification for these bins enclosures that ensures they are robust and can survive the harsh environment experienced in public parks and reserves. To improve aesthetics within the City parks and reserves, public bins are housed within metal bin enclosures on the more prominent and well used reserves. | Bin enclosures are owned by the City. Bins in high use/prominent parks are located in bin enclosures to improve park aesthetics. The bin enclosures are subject to regular vandalism and can degrade quickly when located in close proximity to the ocean or aquatic environments. | |
| Falcon Community Menshed Shed | Contribution towards the construction of a new shed on leased portion of Reserve 42821, Lot 1894 (No 60) Linville Street Falcon subject to meeting all necessary approvals, permits and demonstration of value for money. | Contribution only. | | |
| North Mandurah Irrigation Water Supply | To build production bore infrastructure to enable access to the superficial aquifer which will provide a dual aquifer water source for Lakelands, Rushton Park, Bortolo Oval, Eastern Foreshore, Mandurah Ocean Marina and Mariners Cove. | Construction of production bore infrastructure including pipework's, pumps and electrical works etc. | With concern for the longevity of the 'Leederville' aquifer (water quality changes) and due to a new water resource (Managed Aquifer Recharge) being issued to the City, by the regulator, the identified sustainable Superficial aquifer will support priority POS. This will be achieved by the locally recharged Superficial aquifer, working along-side the Leederville aquifer to support irrigation demands and provide water security for priority POS (sporting ovals). | |
| Parkridge Boat Ramp Upgrade | Upgrade the existing Parkridge Boat Ramp to provide improved access and allow for safer launching and retrieval of vessels. | The existing ramp will be removed and replaced with a dual lane facility with a central holding jetty designed to the current Australian Standards and DoT Guidelines. | As per the Peel Region Recreational Boating Facilities Study Review 2020. This ramp provides important access for recreational boaters to the Harvey Estuary. The existing boat ramp is nearing the end of its life and requires replacement. | |
| Solar Plan | Solar PV installation at various City buildings/sites. | | | |
| Upgrade the WMC CCTV Server | Upgrade existing WMC CCTV server to a larger size. | The existing CCTV server will be removed and replaced with a server with a larger storage capacity. | Need to upgrade existing IT infrastructure. The site is regularly affected by after hours activity and it is important that the CCTV network on the site is operating at optimal performance. | Current CCTV footage is not being retained for the required timeframe and the facility is relying on server storage at other sites. |
| Vehicle for Senior Projects Officer - Parks | Vehicle for Senior Projects Officer - Parks | A new 1 FTE position - (Senior Projects Officer - Parks and Reserves) - has been requested September 2022 and listed in the LTFP for consideration. It is anticipated that if approved, the new position would commence July 2023. To support the position roles, objectives, functionality and attract and retain staff as part of an employment package, a vehicle is requested. | | |
| WMC Road Reseal | Road Reseal at the front of the Waste Management Centre (between incoming weighbridge and front entrance). | Reseal the road section at the front of the Waste Management Centre (between incoming weighbridge and front entrance) to match other roads within the facility. The newly sealed road will also need associated line marking at the completion of road reseal works. | This section of road is well worn and was not resealed a number of years ago (when the road network around the site was resealed) due to the installation of the additional incoming weighbridge. The facility is well utilised by the Mandurah community and the worn section of road is in need of resealing. | |
| ManPAC Roof Replacement | | | | |

Existing Capital Project Requests included in Revised LTFP 2024-2033

Version Date 20/06/2023

Existing Capital Project Requests included in LTFP 2024-2033

Green Text = Approved Grant Funding
 Purple Text = Proposed Grant Funding
 Orange Text = Staged Project in Progress
 Red Text - Project Amended in 2024-2033 LTFP

| Project Name | Project Priority | Asset Class of Works | Year 1 2023/24 | Year 2 2024/25 | Year 3 2025/26 | Year 4 2026/27 | Year 5 2027/28 | Year 6 2028/29 | Year 7 2029/30 | Year 8 2030/31 | Year 9 2031/32 | Year 10 2032/33 | Total Budget | Total External Funding | Total Reserve Funding | Total CoM Funding |
|--|------------------|----------------------|-------------------|-------------------|------------------|-------------------|------------------|------------------|------------------|------------------|----------------|-----------------|-------------------|------------------------|-----------------------|-------------------|
| Administration Building Carpark Bin Storage Area | 3 | New | - | - | - | 30,000 | - | - | - | - | - | - | 30,000 | - | 30,000 | - |
| Bardoc Reserve | 3 | Upgrade | - | - | - | 400,000 | - | - | - | - | - | - | 400,000 | - | - | 400,000 |
| Blue Bay Foreshore Upgrade | 3 | Upgrade | - | - | - | 50,000 | 500,000 | 500,000 | - | - | - | - | 1,050,000 | - | - | 1,050,000 |
| Blythwood Reserve | 3 | Upgrade | 300,000 | - | - | - | - | - | - | - | - | - | 300,000 | - | - | 300,000 |
| BR Pedestrian Bridge Mandurah Road | 3 | New | - | - | - | 5,000,000 | - | - | - | - | - | - | 5,000,000 | 4,500,000 | 500,000 | - |
| Bridgewater North Reserve | 3 | Upgrade | - | - | - | - | - | 450,000 | - | - | - | - | 450,000 | - | - | 450,000 |
| Calypso Active Reserve and Facility Development | 3 | New | - | - | - | - | 1,250,000 | 1,500,000 | - | - | - | - | 2,750,000 | 910,000 | - | 1,840,000 |
| Caravan Servicing Facility | 5 | Upgrade | - | 150,000 | - | - | - | - | - | - | - | - | 150,000 | 37,500 | - | 112,500 |
| City Centre Streetscape Upgrades | 3 | Upgrade | - | 2,050,000 | - | - | - | - | - | - | - | - | 2,050,000 | - | 1,050,000 | 1,000,000 |
| Coodanup Foreshore | 3 | Upgrade | 525,000 | 880,000 | 863,000 | 611,000 | 625,000 | - | - | - | - | - | 3,504,000 | - | - | 3,504,000 |
| Dawesville Channel SE Foreshore Upgrade | 2 | Upgrade | 1,050,000 | 500,000 | - | - | - | - | - | - | - | - | 1,550,000 | 350,000 | - | 1,200,000 |
| Dawesville Community Centre | 2 | New | 2,000,000 | 2,950,000 | - | - | - | - | - | - | - | - | 4,950,000 | 4,950,000 | - | - |
| Dawesville Foreshore Upgrade | 3 | Upgrade | - | - | - | - | - | 500,000 | 500,000 | - | - | - | 1,000,000 | - | - | 1,000,000 |
| Dawesville Youth Park Construction | 3 | New | - | - | - | 550,000 | - | - | - | - | - | - | 550,000 | 300,000 | - | 250,000 |
| Eastern/Western Foreshore (playground, picnic area improvements and renew ablutions) | 2 | Upgrade | 3,700,000 | - | - | - | - | - | - | - | - | - | 3,700,000 | 2,500,000 | - | 1,200,000 |
| Enhancements to Reserve Changerooms to make amenities unisex | 2 | Upgrade | 100,000 | 100,000 | - | - | - | - | - | - | - | - | 200,000 | - | - | 200,000 |
| Floating Jetty at Marina Boat Ramp | 3 | Upgrade | - | - | - | - | 275,000 | - | - | - | - | - | 275,000 | - | - | 275,000 |
| Foreshore Focus 2020 (Mary St Precinct) | 3 | Upgrade | - | - | - | - | - | 2,000,000 | - | - | - | - | 2,000,000 | - | - | 2,000,000 |
| Glencoe Reserve | 3 | Upgrade | - | - | - | - | 450,000 | - | - | - | - | - | 450,000 | - | - | 450,000 |
| Greenfields Community Centre extension | 2 | Upgrade | - | - | - | - | - | 50,000 | 500,000 | 1,500,000 | - | - | 2,050,000 | 1,000,000 | - | 1,050,000 |
| Halls Head Foreshore | 3 | Upgrade | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 | - | - | 1,000,000 |
| Henry Sutton Grove Park - Stage 1 | 3 | Upgrade | - | - | - | - | - | - | 500,000 | 500,000 | - | - | 1,000,000 | - | - | 1,000,000 |
| Install Integrated Smart Shelf Returns System at Falcon Library | 1 | New | - | - | - | - | 40,250 | 40,250 | - | - | - | - | 80,500 | - | - | 80,500 |
| Lakelands Youth Park - Design and Construction | 4 | New | - | - | 50,000 | 650,000 | - | - | - | - | - | - | 700,000 | 300,000 | - | 400,000 |
| LED Buildings Plan | 3 | Upgrade | - | 57,500 | 72,000 | - | - | - | - | - | - | - | 129,500 | - | 129,500 | - |
| Mandjar Bay berthing upgrade | 3 | Upgrade | 150,000 | - | - | - | - | - | - | - | - | - | 150,000 | - | - | 150,000 |
| Mandurah Library Refurbishment | 3 | Upgrade | - | - | - | - | - | 500,000 | 250,000 | - | - | - | 750,000 | - | - | 750,000 |
| Mandurah Road Boundary Fence | 3 | Upgrade | - | - | - | - | - | 200,000 | 200,000 | - | - | - | 400,000 | - | - | 400,000 |
| MARC Aquatic Compound Storage Cover | 4 | New | - | 10,000 | - | - | - | - | - | - | - | - | 10,000 | - | - | 10,000 |
| MARC Double Sided Digital Sign | 5 | Upgrade | - | 140,000 | - | - | - | - | - | - | - | - | 140,000 | - | - | 140,000 |
| MARC Pool Covers Outside 50m Pool | 4 | New | - | 65,000 | - | - | - | - | - | - | - | - | 65,000 | - | - | 65,000 |
| Merlin Street Activation Plan - Implementation | 3 | Upgrade | 370,000 | 180,000 | - | - | - | - | - | - | - | - | 550,000 | 150,000 | - | 400,000 |
| Milgar Reserve | 3 | Upgrade | - | - | - | - | 200,000 | 200,000 | - | - | - | - | 400,000 | - | - | 400,000 |
| Mississippi Reserve | 3 | Upgrade | - | - | - | 400,000 | - | - | - | - | - | - | 400,000 | - | - | 400,000 |
| Mississippi Park | 3 | Upgrade | - | 300,000 | - | - | - | - | - | - | - | - | 300,000 | - | - | 300,000 |
| MPAC Internal Refurb | 3 | Upgrade | 300,000 | 400,000 | - | - | - | - | - | - | - | - | 700,000 | - | - | 700,000 |
| Museum Building Restoration | 3 | Upgrade | - | - | - | 1,200,000 | - | - | - | - | - | - | 1,200,000 | - | - | 1,200,000 |
| Norwich Reserve | 3 | Upgrade | - | - | 350,000 | - | - | - | - | - | - | - | 350,000 | - | - | 350,000 |
| Ocean Road Pavilion Carpark Lighting | 3 | New | - | - | 56,000 | - | - | - | - | - | - | - | 56,000 | - | - | 56,000 |
| Operations Centre | 3 | New | 250,000 | 2,000,000 | 2,000,000 | 4,000,000 | - | - | - | - | - | - | 8,250,000 | - | 500,000 | 7,750,000 |
| Ormsby Terrace Car Park | 3 | Renewal and Upgrade | - | - | 500,000 | 500,000 | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 |
| Path Lighting Bridge to Winjan | 3 | New | - | - | - | - | - | 100,000 | - | - | - | - | 100,000 | - | - | 100,000 |
| Peelwood Reserve Master Plan - Implementation. | 3 | Upgrade | - | - | - | 100,000 | 100,000 | 100,000 | - | - | - | - | 300,000 | - | - | 300,000 |
| Port Bouvard Rec and Sporting Club Refurbishment | 3 | Upgrade | - | - | - | - | - | - | - | 2,250,000 | - | - | 2,250,000 | - | - | 2,250,000 |
| Rushton Park - Main Oval (Flood Lights) | 3 | Upgrade | - | 1,500,000 | - | - | - | - | - | - | - | - | 1,500,000 | 500,000 | - | 1,000,000 |
| Rushton Park North - Sports Ground Lighting | 1 | Renewal | - | 300,000 | - | - | - | - | - | - | - | - | 300,000 | - | - | 300,000 |
| Rushton Precinct Master Plan - Netball Courts | 3 | Upgrade | 500,000 | 500,000 | - | - | - | - | - | - | - | - | 1,000,000 | - | - | 1,000,000 |
| Soldiers Cove Seawall Replacement | 3 | Renewal | - | 200,000 | 600,000 | 600,000 | 600,000 | - | - | - | - | - | 2,000,000 | - | - | 2,000,000 |
| Stingray wall replacement/upgrade | 3 | Upgrade | - | 250,000 | - | - | - | - | 2,250,000 | - | - | - | 2,500,000 | 1,666,667 | - | 833,333 |
| Sutton Farm - Car Parking | 2 | New | - | 770,000 | - | - | - | - | - | - | - | - | 770,000 | - | 770,000 | - |
| Sutton Farm - Public Jetties | 2 | New | - | 364,000 | - | - | - | - | - | - | - | - | 364,000 | 182,000 | 172,000 | 10,000 |
| Trails Projects | 2 | New | 350,000 | - | - | - | - | - | - | - | - | - | 350,000 | 350,000 | - | - |
| Upgrade to the Bortolo Pavilion Kitchen | 3 | Upgrade | - | 100,000 | - | - | - | - | - | - | - | - | 100,000 | - | - | 100,000 |
| Waste Management Centre - Upgrade Recycling Area Stage 1 | 3 | New | 500,000 | - | - | - | - | - | - | - | - | - | 500,000 | - | 500,000 | - |
| Wilderness Reserve | 3 | Upgrade | 500,000 | - | - | - | - | - | - | - | - | - | 500,000 | - | - | 500,000 |
| Yalgorup National Park | 2 | New | 100,000 | 2,300,000 | - | - | - | - | - | - | - | - | 2,400,000 | 1,775,000 | - | 825,000 |
| Civic Precinct Building Air conditioner Replacement | 3 | Renewal | 2,500,000 | 2,000,000 | 2,000,000 | - | - | - | - | - | - | - | 6,500,000 | - | 1,000,000 | 5,500,000 |
| Grand Total | | | 13,195,000 | 18,066,500 | 6,491,000 | 14,091,000 | 4,040,250 | 4,140,250 | 6,200,000 | 5,250,000 | - | - | 71,474,000 | 19,471,167 | 4,651,500 | 47,551,333 |

Existing Capital Project Requests included in LTFP 2024-2033

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|--|--|---|--|--|
| Administration Building Carpark Bin Storage Area | Construction of a complying bin storage area for the storage of two front lift commercial bins currently located at the southern end of the Administration Building carpark | Construct a bin storage area for the two commercial front lift bins currently stored at the southern end of the Administration Building carpark. The enclosure shall comply with the City's Waste Management Local Laws - 1.8 m high walls, graded concrete floor connected to drainage system, tap supply of water and gate. Design shall be similar to recently constructed bin enclosure at the Senior Citizen Centre. | The City has for many years stored two large commercial front lift bins (rubbish and recycling) at the southern end of the carpark at the Administration Building. The City's Waste Management Local Laws 2010 require commercial premises to store bins in a complying bin storage area to ensure they are adequately screened. The City is not complying with its own Local Laws yet we impose these requirements on commercial developments. | Non compliance with City's legislation Enclosure needs to be suitably located to enable efficient collection of bins |
| Bardoc Reserve | Redevelop Bardoc Reserve | Following Landscape Masterplan preparation and approval 2025/26 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. Includes lake edge revegetation activity. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuart tree population in the park for positive landscape visual amenity and biodiversity outcomes. Additional lake edge revegetation treatments are proposed to improve water quality. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| Blue Bay Foreshore Upgrade | Council approval of 10 Year Capital Plan - Parks and Reserves Improvement Program | Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore. | Blue Bay is a popular north facing beach in Halls Head with aging infrastructure on the adjacent foreshore reserve. The site requires an upgrade so it can deliver amenity in line with community expectations. | Very steep dune topography, beach erosion issues, car parking constrained, providing graded access to the beach will be a challenge. |
| Blythwood Reserve | Redevelop Blythwood Reserve | Following Landscape Masterplan preparation and approval 2022/23 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuart tree population in the park for positive landscape visual amenity and biodiversity outcomes. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| BR Pedestrian Bridge Mandurah Road | Erect and tie in Pedestrian Bridge over Mandurah Road, Lakelands | | | |
| Bridgewater North Reserve | Upgrade Bridgewater North Reserve | Following Landscape Masterplan preparation and approval 2027/28 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. Possible improvements to the basketball half court to provide other unorganised sport opportunities. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native tree population in the park for positive landscape visual amenity and biodiversity outcomes. The area is adjacent to natural and constructed wetlands and has considerable appeal | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| Calypso Active Reserve and Facility Development | To delivery 1 senior active reserve and a local level sports facility to serve the reserve (toilets, change rooms, Club Kiosk and storage. Project will include parking and all site services. | Site earth works Site services (Power, sewerage and water) Construction of senior active reserve with turf and irrigation Sourcing of water from wastewater treatment facility adjacent Sports Flood Lighting 50-100lux Access roads and parking Local level sports facility (toilets and changerooms x 2, storage, kiosk) Sports Specific Infrastructure - Goals | This Project has been identified as a recommendation of the Mandurah Active Recreation Strategy. In order to accommodate the recreational needs of the growing population in Mandurah the City requires an additional 13 active reserves by 2030. Calypso Reserve has been identified as one of these reserves and with local sporting clubs in the Halls Head area already seeking additional space to train and expand, it is timely that the City progress its planning for this site to be available by 2024/25. | Risk: Funding application not successful. Solution: City can change scope and deliver the reserve only and re-apply for the building the following year. Alternately if less funding is received than anticipated the scope can be modified to remove the flood lights and deliver the building and reserve only as stage 1 or a 2 staged delivery. |

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|---|---|--|--|--|
| Caravan Servicing Facility | Currently we have a Caravan dumping site on Hackett Street. It doesn't have the facility to refill water (water connection available) and is not conducive in its design for day parking for caravans. Given the current increase in intra-state travel and limited facilities available in Mandurah, this project has been identified as a good opportunity. Note: This project is linked to Visit Mandurah and more details are to be received. Have spoken to Brooke Halleen regarding same. | Project scope not yet available. Likely to include but not be limited to shelter over current dumping site, water refilling station, parking... | Details to follow. | Details to follow. |
| City Centre Streetscape Upgrades | Staging the streetscape upgrades to compliment Smart Street, Waterfront Precinct to coincide with redevelopment opportunities in the City Centre | Commencing with Mandurah Terrace between Tuckey Street and Smart Street, with detailed design and scope to progress over 2021/22 | Still to be prepared within a City Centre Master Plan; but initially to complete the components of Mandurah Terrace between the upgraded areas of the eastern foreshore and Smart Street and to capitalise on redevelopment opportunities that have presented themselves. | Concept design, scoping, Council commitment required - this will occur in coming months. |
| Dawesville Channel SE Foreshore Upgrade | Stage 2 - intersection upgrade (Thisbie and Estuary Road) and road access to Public open space (provision of car parking). | Redevelopment of foreshore to improve access, environmental outcomes and recreation amenity. | Council driven need to develop foreshore Masterplan. | Foreshore inundation due to high tides and rising sea levels, managing the public use of the area during construction. Managing stakeholders. |
| Dawesville Community Centre | Detailed design and construction of multipurpose community centre to serve Dawesville and South district population for at least next 30 years. A vibrant meeting place at the heart of southern Mandurah for people of all ages abilities and cultural backgrounds. | "Project brief for detailed design and construction based on endorsed Concept Plan (Refer to concept plan and drawings attached)Tender Detailed design and construction Site works Foundations Undergrounding of drainage in swale Car park and landscape Construction of building, roofing, fit out, public art and signage Elements of facility include space for: -Multipurpose community hall for 400 -Young people, music and performance arts -Early years children and families | In September 2018, Council endorsed the Dawesville Community Centre Concept Plan, supporting officers to pursue funding opportunities to initiate the project. This follows a recommendation by Council to bring forward the project as a priority in the Social Infrastructure Plan Review 2017 (see attached Review Document pages 6 and 14, and Council Report pages 1,5,6 and 13). | External funding is the key risk - identifying and obtaining. Also ongoing costs. |
| Dawesville Foreshore Upgrade | Design and implementation of Dawesville Foreshore Reserve upgrade | Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore. | The expansion of the Dawesville War Memorial, construction of the new toilet block, new sewer pump station, refurbished café and the current layout of connecting paths, play equipment and park furniture requires critical review to ensure recreational amenity is maximised for this very important and extremely popular estuary foreshore park. | Foreshore inundation due to high tides and rising sea levels, managing the public use of the area during construction. |
| Dawesville Youth Park Construction | Design and Construction of District Youth Park | Detailed youth facility design Civil design Construction of facility Landscaping | The City has previously completed a Skate and BMX Strategy followed by a Skate and BMX Feasibility Study that identified the need and scope of a district skate and BMX facility to service the southern districts. A preliminary site was identified however it is now considered that the facility should be co located with either the Dawesville Community centre or the proposed district open space. There is currently no facilities skate, BMX or pump track facilities south of the Dawesville Cut. | The site may be constraint as it will be co located with the community centre. There may be a need to install underground drainage adjacent to the building. An additional \$50,000 has been added to the budget as a contingency to manage additional civil design and installation of cells if required. There may be significant community push-back on a youth facility in this suburb so a comprehensive engagement program needs to be rolled out prior to detailed design and construction. |
| Civic Precinct Building Air Conditioner Replacement | Year 1 District infrastructure and Cinema \$3,000,000. Year 2 MPAC connectors \$1,500,000 Year 3 Admin \$2,000,000 | | | |
| Eastern/Western Foreshore (playground, picnic area improvements and re-nu abluitions) | Playground and picnic area improvements, expansion to open space area, and renewal of toilet facilities. | | | |
| Enhancements to Reserve Changerooms to make amenities unisex | Enhancements of the Change Rooms amenities to accommodate the growth in female sport | Design Changeroom Space for the following works: - Installation of mirrors - Installation of power points at the sink - Replace the shower cubicles with changing cubicle and swing door - Paint the full changerroom area - if budget allows - Install stainless steel bench | In March, 2018 Council endorsed a report around facility improvements to accommodate the growth of women's sport. Council noted the need to undertake refurbishment works annually on its existing changerroom facilities to accommodate the growth in female participation. | Although the change room facilities offer sufficient access for female participants in the short term, they do not cater for multiple teams playing out of the one facility. |
| Floating Jetty at Marina Boat Ramp | The old fixed timber boat ramp jetty will need to be removed and replaced with a floating structure to improve service levels as sea level rise continues | Neil to comment | Over the next decade, it will be necessary to change all fixed timber jetties over to floating structures to allow for continued sea level rise | Risk to reputation from poor service levels due to outdated infrastructure |

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|---|--|--|--|---|
| Foreshore Focus 2020 (Mary St Precinct) | Implementation of public space improvements Hall Park to Halls Head beach | Major Landscaping upgrades to whole area | Ensure infrastructure is in place and maintained to support both domestic and international tourism | Will depend on community consultation |
| Glencoe Reserve | Upgrade Glencoe Reserve | Following Landscape Masterplan preparation and approval 2026/27 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting shade trees. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the tree population in the park for positive landscape visual amenity and biodiversity outcomes. The park is adjacent to a retirement village, aged care facility, Primary School and residential homes. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. Tree planting at this site will improve the City's canopy coverage targets. |
| Greenfields Community Centre extension | A multipurpose community centre, to serve a forecast population of 15,000 by 2036 and is created by extending the existing Community Centre. | The SIP proposes a universal service hub for children and young families for Mandurah. Project timing depends on government and community partnership being formed, and resources becoming available. Project will double the size of the existing centre and provide for a new carpark. The extension will include hot desk offices for NFPs, expanded kitchen, youth zone and multi-use meetings | The facility is seen as an important community hub and will be further enhanced by the provision of more accessibility for all age groups in a large and culturally diverse suburb. The SIP (2013/rev.2017) identified the need for extensions to the Greenfields Community Centre and the existing centre is at capacity with a growing need. | Attraction of funding to support and developing a model with existing external tenant (Management Committee); however no significant risks and high level of community support. |
| Halls Head Foreshore | Council approval of 10 Year Capital Plan - Parks and Reserves Improvement Program | Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans for the foreshore section Roberts Point to the Old Mandurah Yacht Club site. | Aging park with random arrangement of park facilities. Key foreshore park, well used but falls below community expectations. A landscape masterplan is required to inform detailed design and subsequent improvements to the park. | Foreshore erosion, sea level rise, adjacent to busy road and activity hub. Events and construction timing. Coincide with planning for the Old Yacht Club peninsular reserve. |
| Henry Sutton Grove Park - Stage 1 | Council approval of 10 Year Capital Plan - Parks and Reserves Improvement Program | Community engagement, preparation of Landscape Masterplan, detailed landscape and civil design, staged implementation of construction plans | Aging park with random arrangement of park facilities. Key foreshore park, well used but falls below community expectations. A landscape masterplan is required to inform detailed design and subsequent improvements to the park. | Foreshore erosion, sea level rise |
| Install Integrated Smart Shelf Returns System at Falcon Library | Install an integrated smart shelf return system at Falcon Library to automate the returns process, improving client satisfaction and reducing double handling by staff. | Install Integrated Smart Shelf Returns System Electrical and Data Works Remove Service Desk Remove existing floor covering Replace with carpet Install staff pod with point of sale system Additional Electrical and Data Works | The current RFID returns system at Falcon Library was retrofitted into the existing staff desk. It requires team members to manually return each item. This encourages community members to wait at the desk and seek staff assistance rather than utilising the self-issue and Online Public Access Catalogue computers (OPACS). Installing the smart shelf system provides community members the opportunity to self-return. Items are returned instantly, allowing clients to borrow without having to wait. | Minor disruption to service delivery during installation |
| Lakelands Youth Park - Design and Construction | To complete the detailed design and construction of the Lakelands Youth Park. | Site Analysis Tender contract for detailed design and construction of skate/BMX/Pump elements Detailed design and construct of Landscaping and flood lighting Detailed design and construct of play space elements | The City's Skate and BMX Strategy made a recommendation for a new district skate and BMX facility to service Mandurah's northern suburbs as one of Mandurah's major growth corridors. Following this, Council endorsed a follow-up Skate and BMX Feasibility study for a district facility in the south west corner of Lakelands Park and internal preliminary concept planning will be carried out in the 2019/20 financial year. | Site is restricted and limited. Project will rely heavily on external funding to complete scope. If funding is unsuccessful then a staged approach may be required to deliver over 2 years and reapply for funding. |
| LED Buildings Plan | As per 5 year LED Building Plan. | Removal of existing lights and replacing with LED equivalent. In some cases new lighting design may also be required | Operational cost (electricity) savings and improved amenity. Previous installs have resulted in average 20% decrease of electricity consumption | None identified |
| Mandjar Bay berthing upgrade | Floating jetties - Mandjar Bay - From the original Masterplan | Additional public floating jetties in front of the MPAC | As the population continues to grow, the public berthing facilities in Mandjar Bay will need to be upgraded to floating jetties and allow for increased commercial boat usage | May be constrained by the bathymetry and geotechnical conditions at the site. |
| Mandurah Library Refurbishment | Refurbishment of Mandurah Library | | | |
| Mandurah Road Boundary Fence | Meadow Springs adjacent to ponds. Continue limestone block with pool fencing insert panels to replace wooden fence. Already purchased fencing panels currently stored at Operations. | | | |
| MARC Aquatic Compound Storage Cover | MARC Aquatic Compound Storage Water & Weather proof Cover (Carport or similar design) Approx. 6.2m 6.9m to provide protection for CoM Equipment | MARC Aquatic Compound Storage Water & Weather proof Cover (Carport or similar design) Approx. 6.2m 6.9m to provide protection for CoM Equipment | MARC Aquatic Compound Storage Water & Weather proof Cover (Carport or similar design) Approx. 6.2m 6.9m to provide protection for CoM Equipment | Lack of Storage for Equipment for Expanding Programs |

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|--|---|--|--|---|
| MARC Double Sided Digital Sign | MARC Double Sided Digital Sign located on Pinjarra Road outside of MARC as a notification & promotion information board on activities & events happening at the Recreation Centre. | Installation of MARC Double Sided Digital Sign located on Pinjarra Road outside of MARC and associated electrical works | Potential to promote and inform community of the activities & services offered at MARC | Potential to promote and inform community of the activities & services offered at MARC |
| MARC Pool Covers Outside 50m Pool | MARC Pool Covers Outside 50m Pool - Use of Pool covers have saving in water and chemical usage due to evaporation. Saving in power usage in the geothermal pump not having to operate as often. | MARC Pool Covers Outside 50m Pool - Use of Pool covers have saving in water and chemical usage due to evaporation. Saving in power usage in the geothermal pump not having to operate as often. | MARC Pool Covers Outside 50m Pool - Use of Pool covers have saving in water and chemical usage due to evaporation. Saving in power usage in the geothermal pump not having to operate as often. | Potential Manual issues for staff removing & deploying pool covers |
| Merlin Street Activation Plan - Implementation | Implementation of Merlin Street Reserve Activation Plan. | Design and Construct of Path links and improved interfaces between the Clubhouse and the reserve/playspace and the school Decommission of diamond sport shed and batting cages and delineated parking areas around the reserve. | As per the City's Mandurah Activation Plan, the City aim to develop new active reserves in green field sites and activate existing reserves in existing suburbs through improved access to community, sport and recreation amenities. The City will be completing an Activation Plan for Merlin Street Reserve in 2019/20 with the intent to implement the recommendations of the Plan in subsequent years. | The projects elements are subject to detailed design after which an accurate project budget and scope can be determined. Works are to be staged over 2-3 years and should detailed design result in increased estimated project costs then a further delivery stage may need to be added. |
| Milgar Reserve | Upgrade Milgar Reserve | Following Landscape Masterplan preparation and approval 2026/27 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, planting shade trees. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The subject park area for upgrade is outside the fenced Caterpillar Park. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuat tree population in the park for positive landscape visual amenity and biodiversity outcomes. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| Mississippi Reserve | Redevelop Mississippi Reserve | Following Landscape Masterplan preparation and approval 2025/26 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, irrigation and improvements to grass surface, planting trees and shrubs. The fenced sump could be beautified and add value to the reserve. ** change name of other Mississippi Reserve capital budget request to Tennessee Reserve to avoid confusion. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions are non existent at this undeveloped park and therefore do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while enhancing the tree population in the park for positive landscape visual amenity and biodiversity outcomes. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| Mississippi Park | Redevelop Mississippi Park | Following Landscape Masterplan preparation and approval 2023/24 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native tree population in the park for positive landscape visual amenity and biodiversity outcomes. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| MPAC Internal Refurb | Refurbishment of the MPAC | | | |
| Museum Building Restoration | | | | |
| Norwich Reserve | Redevelop Norwich Reserve | Following Landscape Masterplan preparation and approval 2024/25 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. | This park has been identified as a priority Neighbourhood park to improve. The existing facilities to support the park functions do not meet community expectations. There are clear opportunities to upgrade this park. The aim is to create a useable, functional space for the recreational needs of the community while preserving and enhancing the remnant native Tuat tree population in the park for positive landscape visual amenity and biodiversity outcomes. | Not delivering on community expectations may impact on the City's reputation to provide equitable, quality public open spaces. |
| Ocean Road Pavilion Carpark Lighting | Installation of Carpark lighting | Installation of 9 x poles, footings and lumunaries. | Currently there is no car park lighting and is very dark for user groups leaving the pavilion after oval lights have been turned off. Issue has been raised by resident clubs. | Safety concern with no lighting in current car park. |
| Operations Centre | New facility for Operations Centre | | | |

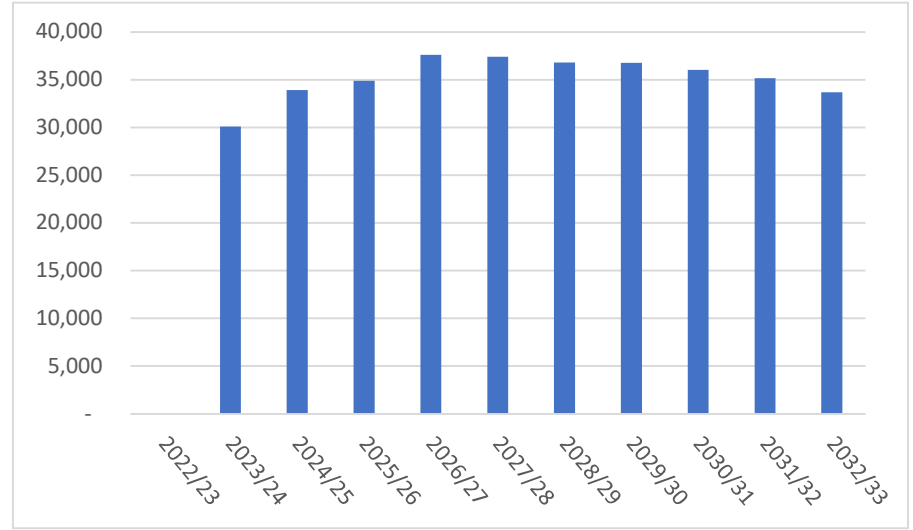
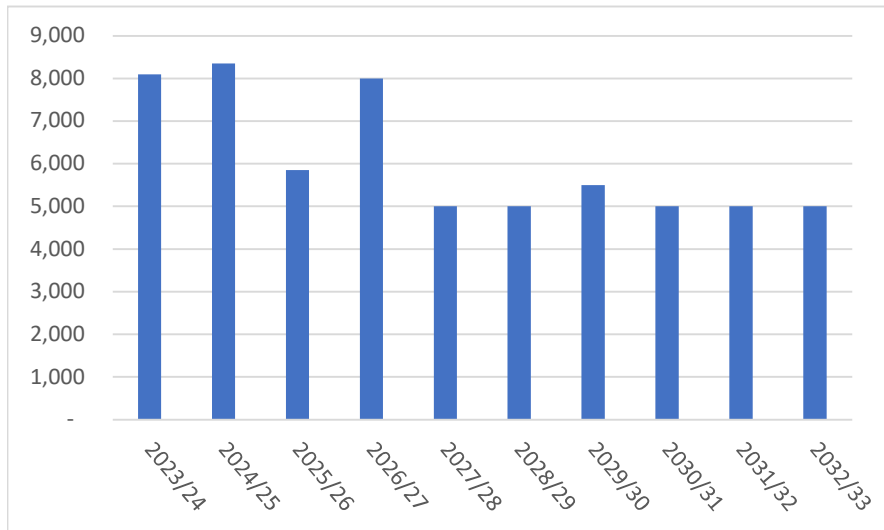
| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|--|---|---|--|--|
| Ormsby Terrace Car Park | Redesign and construction of existing car park to include base, resurfacing, drainage upgrades, kerbing and footpath. | | | |
| Path Lighting Bridge to Winjan | Install path lighting from the bridge to Winjan Place. | | | |
| Peelwood Reserve Master Plan - Implementation. | This site was reprioritised for master planning and delivery due to both community demand and with consideration of the proposed Community Infrastructure Plan. The staged delivery of the Peelwood Reserve Master Plan | Potential works may include: 1. Improved path connections and signage 2. Soccer goal storage options 3. New cricket training nets on Peelwood Reserve 1 4. Shade options on Peelwood Reserve 2 5. Traffic connection between Peelwood Reserve car park and the Halls Head Recreation Centre | In 2020/21 the City aim to develop a Master Plan to guide to the future development of community infrastructure in and around Peelwood Reserve. The objectives of the master plan are to consider both pedestrian and vehicle access in and around the reserve, access to public toilets, consider sporting clubs infrastructure needs and the potential for broad community use of existing community facilities. | As the City works towards more detailed planning for this project, the risks for each staged are yet to be determined, however may include: 1. Unsuccessful funding applications 2. Community opposition to proposed changes or additions to the reserve. As a means to reduce these risks the City will engage with the community, local residents and fund partners through the conceptual planning stage of each project. |
| Port Bouvard Rec and Sporting Club Refurbishment | Refurbishment of the Port Bouvard Recreation and Sporting Club | | | |
| Rushton Park - Main Oval (Flood Lights) | Rushton Main Oval needs to be fully replaced, a from scratch approach. Lights to be replaced with LED globes. Proposed increase in lux lighting level from current maximum of 300lux up to 500lux, with training options. | | | |
| Rushton Park North - Sports Ground Lighting | In replace of Rushton Sports Flood Lighting - Replacement project | | | |
| Rushton Precinct Master Plan - Netball Courts | Implementation of the Rushton Precinct Master Plan. Rushton Park implementation costs have been escalated to include the full replacement of the 10-12 netball courts as a priority followed by the projects previously identified in the Rushton Master Plan... Parking, play space and path links. Detailed Design and Construction | Detailed design and construction of: Path linkages and play space Fence realignment Re-orientate and resurface (including sub-surface) the netball courts Civil Planning and amendments to the Thomson Street Car Park. | The Rushton Precinct Master Plan was completed in 2012 and is currently under review to update the Plan with recent changes to the site, such as the extension to the Rushton North facility and the construction of the Health Hub facility. The Plan will be updated to reflect the new and proposed infrastructure along with honouring the proposed path linkages and traffic improvement measures throughout the precinct that were originally proposed. | The site has significant antisocial behaviour so design and construction work will need to consider this. Should the City be successful with funding then a longer staged approach may need to be considered to deliver the outcomes of the plan. |
| Soldiers Cove Seawall Replacement | Replacement of seawall from Mandurah Bridge to Winjan Place | Full replacement of existing seawall similar to Eastern Foreshore project | Ensure infrastructure assets are managed and maintained for future generations. The current seawall that exists there is in very poor condition and is not high enough for future sea level rise which will result in frequent inundation at this site and loss of public open space | Risk to the community and loss of public foreshore reserve due to inundation |
| Stingray wall replacement/upgrade | | | | |
| Sutton Farm - Car Parking | Construction of Car Park as per Council Commitment to Development Contribution (pending proponent final agreement) | Construction of Car Parking - subject to detailed design | In considering any justification for a contribution for the site, firstly, the potential gain for the community should be considered – a long held 'publicly' accessible site (not formally provided) is secured; and a development that is sympathetic to the key State Heritage Registered site is provided and activated without the Council having to acquire and then maintain heritage buildings. | That the design is above this budgeted amount - however, Council's contribution is capped |
| Sutton Farm - Public Jetties | Delivery of Public Jetties at Sutton Farm in line with the proposed Development Contribution for the heritage project. | 2.5m wide walkway x 90m long floating jetty = \$727,500 •Recommend fund only the 'public component' of the jetty 50%; •Seek 50% funding through Recreational Boating Facilities Scheme (RBFS); •Jetty to be licensed to the City; •Formal access via easement to PAW provided. Total Amount \$363,750 (RFBS Funding 50% and CoM 50%) | Commitment by Council in August 2021 as part of a request to contribute to the overall Sutton Heritage Site project | Cost overruns - but Council's contribution is limited; Not getting Recreation Boating Facilities Funding which is to recoup half the cost |

| Project Name | Project Description | Scope | Needs Analysis | Risks / Constraints |
|--|---|--|--|---|
| Trails Projects | Development of City, private and DBCA land surrounding Thrombolites at Lake Clifton to enhance visitor experience e.g. include upgraded walkways and viewing platforms, supporting event/visitor space, education resources and visitor amenities to underpin the tourism offering; | A variety of infrastructure elements will be required to enhance visitor experience. Provide exciting view and observation opportunities whilst visiting the Thrombolites and protecting landscape, environmental and cultural values Establish connections with nature through enjoyable short walks experiences on upgraded pathways and ensure user comfort and safety and opportunity to include people with disabilities | The Thrombolites are protected under the Ramsar Convention on Wetlands of International Importance. In December 2009 the Thrombolites were listed as critically endangered under the Commonwealth Environmental Protection and Biodiversity Conservation Act 1999. | *Reputational risk – the City is expected to provide infrastructure for its residents that allows a range of recreational and visitor experiences for all ages and ability levels. *Economic risk – without an iconic nature-based tourism attraction, Mandurah’s sustainable tourism potential may not be realised, and its tourism-related economic growth may be limited; *Environmental risk – The Thrombolites are protected under the Ramsar Convention on Wetlands of International Importance |
| Upgrade to the Bortolo Pavilion Kitchen | Design and construct of Bortolo Kitchen to improve functionality | Design Kitchen for improved functionality Gutter the kitchen Install larger rangehood Additional hand basin Create more storage options under bench Create an additional area for fridge and freezers tiles Painting | Due to increased catering demands from the sporting club the original kitchen at the Bortolo Pavilion is over 20 years old and requires improvement. in no longer offer the functionality for the hirers needs. Bortolo Reserve is home to 3 sporting clubs and the kiosk is used by all clubs during their seasons. The kiosk can not be used how the clubs all want to use it. The rangehood is too small and impacts the compliance of the kitchen The kitchen has simply reached the end of its life. | Design requires input from Requires approval from Council Health Department. Grease is accumulating on the walls and ceiling caused by failure of the exhaust hood capacity it does not cover the deep fryers on the benchtops. |
| Waste Management Centre - 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 | Construct outer ring road around existing green waste and industrial recycling areas in accordance with concept plan. New road will allow for improved access and expansion of these areas and provide adequate separation between trucks and residential vehicles accessing the site - which will lead to improved safety outcomes The works will be stages over 2 years. Stage 1 - construction of ring road and kerbing Stage 2 - construction of concrete hard stands and bunker walls to contain waste stockpi | The Waste Management Centre is approaching 25 years old and the existing recycling areas are in need of upgrade to cope with increase traffic and waste volumes at the facility. The existing compacted limestone hardstands for the recycling areas are inadequate and require regular maintenance due to the volume of traffic. There scrap metal and inert waste stockpiles require containment within a bunker system which will improve aesthetics of the area, and improve waste handling. | The Waste Management Centre is licensed as a waste depot by the Department of Water and Environment Regulation and as such the proposed upgrade works as part of this project will require a Works Approval from DWER. It is proposed that the City will seek this approval from DWER in 2021/22. |
| Wilderness Reserve | Redevelop Wilderness Reserve | Following Landscape Masterplan preparation and approval 2022/23 and subsequent detail landscape design, procure and construct park improvements. Includes play elements, paths, seating and picnic facilities, improvements to grass surface, planting. Include BMX jump zone, football goals | Wilderness Reserve in Dawesville is one of the City's most southern, (partially) developed park. It is relatively large. Previous community engagement has indicated a high level of support to improve this park. The surrounding neighbourhood has grown significantly in the last decade with many children living there. There is a distinct lack of facilities to support the park functions. The park has irrigation and lawns established and considerable natural appeal. | Not delivering on community expectations may impact on the City's reputation to provide equitable access to quality public open spaces. |
| Yalgorup National Park | Complete construction of the Yalgorup NP northern access road. Subject to the specific outcomes of the detailed design process, implement the recommended Eco-Tourism Product Development – Stage 1 activities which is likely to include; Yalgorup Beach Experience - Tims Thicket Rd to White Hills Rd: | Construction of a new / extended road connecting Quail Rd to the new northern access point into the Park. Completion of a 6.5m wide sealed road (includes clearing, earthworks, and drainage swale). Yalgorup National Park Experience: oCompleted site works for new eco accommodation options oConstruction of new walking and cycling trails; oConstruction of beach access path(s) and associated public / recreational facilities / amenities (ie. lookouts, toilets etc). | Planning and design of northern access road and entry statements, and early-stage investigation of potential tourism opportunities on adjacent private landholdings, in alignment with Yalgorup National Park Detailed Design. Implementation for sustainable development of eco-tourism opportunities within Yalgorup National Park. Enable the growth of the local tourism product, leading to improved economic and employment outcomes and recreational opportunities. | *Environmental Risk There is a significant risk to the Yalgorup National Park's future sustainability without the development of sufficient management and conservation planning and resourcing including those threats currently posed by unauthorised vehicle access. |

2024 - 2033 Materials and Contracts

| Proposal | Cost Center | Project Priority | Project Funded By | Yr 1 2024 | Yr 2 2025 | Yr 3 2026 | Yr 4 2027 | Yr 5 2028 | Yr 6 2029 | Yr 7 2030 | Yr 8 2031 | Yr 9 2032 | Yr 10 2033 |
|--|---------------------------------|---|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Transport Costs | Mandurah Library | 1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items) | Savings in Baseline | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 | \$ 23,000.00 |
| 6 new body cameras for rangers and security | Rangers | 1. Essential - The request is essential to the continued operation of the business (includes critical/urgent items) | City Funding Required | \$ 12,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 | \$ 1,000.00 |
| Allocation to purchase tickets to appropriate community events, as per the revised Elected Member Events policy (POL-GVN 08), which allows for the City to purchase tickets for Elected Members to approved events from the 'Elected Member Events Budget' (s7.2(d)) | Elected Members | 2. Committed - Committed items by resolution of Council | City Funding Required | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 | \$ 2,500.00 |
| Elected Member attendance at WALGA AGM and annual Convention | Elected Members | 2. Committed - Committed items by resolution of Council | City Funding Required | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 | \$ 3,500.00 |
| To implement the Literacy Strategy which is in development in 2022-23 FY | Mandurah Library | 2. Committed - Committed items by resolution of Council | City Funding Required | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 |
| CASM purpose made reception desk | Cultural Development | 3. Very Important - Makes a significant contribution to the community or organisation | City Funding Required | \$ 5,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Card Payments and Mobile Printing Solution for Public PCs at Mandurah , Falcon and Lakelands Library | Mandurah Library | 3. Very Important - Makes a significant contribution to the community or organisation | City Funding Required | \$ 31,283.00 | \$ 6,846.00 | \$ 6,846.00 | \$ 6,849.00 | \$ 6,846.00 | \$ 6,846.00 | \$ 6,846.00 | \$ 6,846.00 | \$ 6,846.00 | \$ 6,846.00 |
| Upgrade Self Issue equipment across Mandurah, Falcon and Lakelands Library | Mandurah Library | 3. Very Important - Makes a significant contribution to the community or organisation | City Funding Required | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 | \$ 24,215.00 |
| Implementation of Youth Strategy | Youth Development | 3. Very Important - Makes a significant contribution to the community or organisation | City Funding Required | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 |
| CASM rebranding signage | Cultural Development | 4. Highly Desirable - Significant benefits expected but a discretionary item | City Funding Required | \$ 20,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Utilise mobile CCTV technology to assist in identifying culprits illegally dumping waste at known hotspots | Litter Collection | 4. Highly Desirable - Significant benefits expected but a discretionary item | City Funding Required | \$ 30,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Complete actions within the Waste Education Plan | Waste Management Administration | 4. Highly Desirable - Significant benefits expected but a discretionary item | City Funding Required | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ 50,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Install a new CCTV camera (operational purposes) at the gatehouse that allows camera coverage into the back of trucks on the incoming weighbridge. Upgrade old CCTV cameras on the outgoing weighbridge. | Waste Transfer Station | 4. Highly Desirable - Significant benefits expected but a discretionary item | City Funding Required | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Funding for Grow It Local initiatives | Community Capacity Building | 5. Desirable - Considered desirable and worthwhile but discretionary | City Funding Required | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 | \$ 5,000.00 |
| CASM reticulation in garden | Cultural Development | 5. Desirable - Considered desirable and worthwhile but discretionary | City Funding Required | \$ 7,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| In ground parking sensors for 100 bays on Mandurah Terrace. | Parking Management | 5. Desirable - Considered desirable and worthwhile but discretionary | City Funding Required | \$ 50,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 | \$ 10,000.00 |
| Youth Centre Signage Upgrade | Youth Development | 5. Desirable - Considered desirable and worthwhile but discretionary | City Funding Required | \$ 10,000.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| | | | | \$ 348,498.00 | \$ 191,061.00 | \$ 191,061.00 | \$ 191,064.00 | \$ 191,061.00 | \$ 141,061.00 | \$ 141,061.00 | \$ 141,061.00 | \$ 141,061.00 | \$ 141,061.00 |

| | Year 1 2023/24 \$'000 | Year 2 2024/25 \$'000 | Year 3 2025/26 \$'000 | Year 4 2026/27 \$'000 | Year 5 2027/28 \$'000 | Year 6 2028/29 \$'000 | Year 7 2029/30 \$'000 | Year 8 2030/31 \$'000 | Year 9 2031/32 \$'000 | Year 10 2032/33 \$'000 |
|-------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------------------|
| Closing Balance | 30,100 | 33,908 | 34,893 | 37,619 | 37,413 | 36,792 | 36,760 | 36,020 | 35,156 | 33,690 |
| Repayments (Existing Loans): | | | | | | | | | | |
| Principal | 3,624.1 | 3,463.6 | 3,026.6 | 2,871.0 | 2,033.1 | 1,916.7 | 1,278.4 | 879.6 | 420.1 | 420.1 |
| Interest | 609.4 | 480.9 | 365.9 | 262.7 | 176.1 | 110.0 | 57.9 | 23.5 | 6.4 | 6.4 |
| Total repayments | 4,233.5 | 3,944.6 | 3,392.5 | 3,133.6 | 2,209.2 | 2,026.7 | 1,336.3 | 903.1 | 426.5 | 426.5 |
| New loans | 8,100 | 8,350 | 5,850 | 8,000 | 5,000 | 5,000 | 5,500 | 5,000 | 5,000 | 5,000 |
| New loan repayments | | | | | | | | | | |
| Principal | 362.1 | 1,078.3 | 1,838.1 | 2,403.3 | 3,172.9 | 3,704.8 | 4,252.8 | 4,861.0 | 5,444.1 | 6,045.0 |
| Interest | 119.82 | 342.2 | 549.9 | 662.5 | 819.9 | 867.5 | 898.8 | 927.9 | 924.1 | 902.6 |
| Total new repayments | 481.9 | 1,420.5 | 2,388.0 | 3,065.9 | 3,992.9 | 4,572.2 | 5,151.6 | 5,788.9 | 6,368.3 | 6,947.6 |



Reserves Summary

| | 2017/18 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|---------|----------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance | | 51,302 | 31,722 | 32,235 | 27,017 | 26,518 | 24,690 | 25,190 | 25,690 | 26,140 | 26,640 |
| Amount set aside / Transfer to Reserve | | 938 | 1,200 | 200 | 75 | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | (20,518) | (3,931) | (3,521) | (180) | (741) | - | - | (50) | - | - |
| Closing Balance | 30,254 | 31,722 | 32,235 | 27,017 | 26,518 | 24,690 | 25,190 | 25,690 | 26,140 | 26,640 | 27,140 |

Detail

| | 2017/18 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| (a) Building | | | | | | | | | | | |
| Opening balance | | 1,627 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 |
| Amount set aside / Transfer to Reserve | | 52 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | (397) | - | - | - | - | - | - | - | - | - |
| | 2,288 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 | 1,282 |
| (b) Parking | | | | | | | | | | | |
| Opening balance | | 481 | 488 | 488 | 488 | 488 | 488 | 488 | 488 | 488 | 488 |
| Amount set aside / Transfer to Reserve | | 6 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 465 | 488 | 488 | 488 | 488 | 488 | 488 | 488 | 488 | 488 | 488 |
| (c) Asset Management | | | | | | | | | | | |
| Opening balance | | 15,417 | 9,349 | 10,394 | 6,128 | 5,726 | 3,978 | 4,478 | 4,978 | 5,428 | 5,928 |
| Amount set aside / Transfer to Reserve | | 120 | 1,000 | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | 3,244 | (1,897) | (395) | (1,086) | 500 | 500 | 500 | 500 | 500 |
| Amount used / Transfer from Reserve | | (6,188) | (3,200) | (2,368) | (8) | (661) | - | - | (50) | - | - |
| | 2,300 | 9,349 | 10,394 | 6,128 | 5,726 | 3,978 | 4,478 | 4,978 | 5,428 | 5,928 | 6,428 |
| (d) Cultural Centre | | | | | | | | | | | |
| Opening balance | | 216 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | (213) | - | - | - | - | - | - | - | - | - |
| | 9 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| (e) Museum | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 160 | - | - | - | - | - | - | - | - | - | - |
| (f) Property Acquisition | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 6,502 | - | - | - | - | - | - | - | - | - | - |
| (d) Sustainability | | | | | | | | | | | |
| Opening balance | | 531 | 409 | 359 | 282 | 210 | 210 | 210 | 210 | 210 | 210 |
| Amount set aside / Transfer to Reserve | | 5 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | (127) | (50) | (78) | (72) | - | - | - | - | - | - |
| | 1,010 | 409 | 359 | 282 | 210 | 210 | 210 | 210 | 210 | 210 | 210 |
| (e) Waste Facilities Reserve Fund | | | | | | | | | | | |
| Opening balance | | 6,054 | 5,029 | 4,348 | 4,215 | 4,115 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 |
| Amount set aside / Transfer to Reserve | | 42 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | (1,067) | (681) | (133) | (100) | (80) | - | - | - | - | - |
| | 1,238 | 5,029 | 4,348 | 4,215 | 4,115 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 | 4,035 |
| (j) Community Improvements | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 228 | - | - | - | - | - | - | - | - | - | - |
| (k) Traffic Bridge | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 319 | - | - | - | - | - | - | - | - | - | - |
| (l) Tims Thicket Septage | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 74 | - | - | - | - | - | - | - | - | - | - |
| (m) Tims Thicket Inert | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 102 | - | - | - | - | - | - | - | - | - | - |
| (n) Inert Landfill | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | 40 | - | - | - | - | - | - | - | - | - | - |
| (o) Road Network | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | - | - | - | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - | - | - | - | - |
| (p) Arts and Craft Centre | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |

| | 2017/18 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Amount set aside / Transfer to Reserve | | | | | | | | | | | |
| Amount used / Transfer from Reserve | 230 | - | - | - | - | - | - | - | - | - | - |
| (q) Sand Pit Restoration | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | | | | | | | | | | |
| Amount used / Transfer from Reserve | 67 | - | - | - | - | - | - | - | - | - | - |
| (r) Interest Free Loans | | | | | | | | | | | |
| Opening balance | | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 |
| Amount set aside / Transfer to Reserve | | - | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | 145 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 | 146 |
| (f) CLAG | | | | | | | | | | | |
| Opening balance | | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| Amount set aside / Transfer to Reserve | | 0 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | 22 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 | 12 |
| (g) Mandurah Ocean Marina | | | | | | | | | | | |
| Opening balance | | 178 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 |
| Amount set aside / Transfer to Reserve | | 2 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | 231 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 |
| (h) Waterways | | | | | | | | | | | |
| Opening balance | | 812 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 |
| Amount set aside / Transfer to Reserve | | 10 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | | (63) | - | - | - | - | - | - | - | - | - |
| | | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 | 758 |
| (i) Port Mandurah Canals Stage 2 Maintenance | | | | | | | | | | | |
| Opening balance | | 93 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 |
| Amount set aside / Transfer to Reserve | | 1 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | 80 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 | 94 |
| (j) Mariners Cove Canals | | | | | | | | | | | |
| Opening balance | | 85 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |
| Amount set aside / Transfer to Reserve | | 1 | - | - | - | - | - | - | - | - | - |
| Amount used / Transfer from Reserve | 72 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 | 86 |

| | 2017/18 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| (k) Port Bouvard Canal Maintenance Contributions | | | | | | | | | | | |
| Opening balance | | 267 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 |
| Amount set aside / Transfer to Reserve | | 4 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 226 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 | 271 |
| (l) Cash in Lieu POS Contributions | | | | | | | | | | | |
| Opening balance | | - | - | - | - | - | - | - | - | - | - |
| Amount set aside / Transfer to Reserve | | - | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 1,575 | - | - | - | - | - | - | - | - | - | - |
| (m) Unspent Grants & Contributions | | | | | | | | | | | |
| Opening balance | | 8,774 | 356 | 356 | 356 | 356 | 356 | 356 | 356 | 356 | 356 |
| Amount set aside / Transfer to Reserve | | 64 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (8,482) | | | | | | | | | |
| | 3,369 | 356 | 356 | 356 | 356 | 356 | 356 | 356 | 356 | 356 | 356 |
| (n) Leave Reserve | | | | | | | | | | | |
| Opening balance | | 4,592 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 |
| Amount set aside / Transfer to Reserve | | - | | | | | | | | | |
| Amount used / Transfer from Reserve | | (906) | | | | | | | | | |
| | 4,451 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 | 3,686 |
| (o) Bushland Acquisition | | | | | | | | | | | |
| Opening balance | | 1,308 | 1,525 | 1,725 | 1,925 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| Amount set aside / Transfer to Reserve | | 217 | 200 | 200 | 75 | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 2,497 | 1,525 | 1,725 | 1,925 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| (p) Coastal Storm Contingency | | | | | | | | | | | |
| Opening balance | | 258 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 |
| Amount set aside / Transfer to Reserve | | 3 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 250 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 | 262 |
| (q) Digital Futures | | | | | | | | | | | |
| Opening balance | | 57 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| Amount set aside / Transfer to Reserve | | 1 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 116 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 | 58 |
| (r) Decked Carparking | | | | | | | | | | | |
| Opening balance | | 1,009 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 |
| Amount set aside / Transfer to Reserve | | 13 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 975 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 | 1,022 |
| (s) Specified Area Rates - Waterside Canals | | | | | | | | | | | |
| Opening balance | | 117 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 |
| Amount set aside / Transfer to Reserve | | 1 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (7) | | | | | | | | | |
| | 104 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 | 112 |
| (t) Specified Area Rates - Port Mandurah Canals | | | | | | | | | | | |
| Opening balance | | 212 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 |
| Amount set aside / Transfer to Reserve | | 67 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (1) | | | | | | | | | |
| | 448 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 | 278 |
| (u) Specified Area Rates - Mandurah Quay Canals | | | | | | | | | | | |
| Opening balance | | 222 | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 |
| Amount set aside / Transfer to Reserve | | 12 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 178 | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 | 234 |
| (v) Specified Area Rates - Mandurah Ocean Marina | | | | | | | | | | | |
| Opening balance | | 564 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 |
| Amount set aside / Transfer to Reserve | | 157 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 69 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 | 721 |
| (w) Specified Area Rate - Port Bouvard Canals | | | | | | | | | | | |
| Opening balance | | 132 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 |
| Amount set aside / Transfer to Reserve | | 9 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 74 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 | 141 |
| (x) Specified Area Rate - Mariners Cove | | | | | | | | | | | |
| Opening balance | | 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| Amount set aside / Transfer to Reserve | | 0 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (5) | | | | | | | | | |
| | 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| (y) Specified Area Rate - Eastport | | | | | | | | | | | |
| Opening balance | | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |
| Amount set aside / Transfer to Reserve | | 0 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (0) | | | | | | | | | |
| | 12 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 | 44 |

| | 2017/18 | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| (z) Sportsclubs Maintenance Levy | | | | | | | | | | | |
| Opening balance | | 243 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 |
| Amount set aside / Transfer to Reserve | | 15 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | 93 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 | 257 |
| (aa) City Centre Land Acquisition Reserve | | | | | | | | | | | |
| Opening balance | | 1,011 | 924 | 924 | 924 | 924 | 924 | 924 | 924 | 924 | 924 |
| Amount set aside / Transfer to Reserve | | 13 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (100) | | - | | | | | | | |
| | - | 924 | 924 | 924 | 924 | 924 | 924 | 924 | 924 | 924 | 924 |
| (ab) Lakelands Community Infrastructure Reserve | | | | | | | | | | | |
| Opening balance | | 1,102 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 |
| Amount set aside / Transfer to Reserve | | 15 | | | | | | | | | |
| Amount used / Transfer from Reserve | | - | | | | | | | | | |
| | - | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 | 1,117 |
| (ac) Plant Reserve | | | | | | | | | | | |
| Opening balance | | 2,014 | 859 | 859 | 859 | 859 | 859 | 859 | 859 | 859 | 859 |
| Amount set aside / Transfer to Reserve | | 35 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (1,189) | | | | | | | | | |
| | - | 859 | 859 | 859 | 859 | 859 | 859 | 859 | 859 | 859 | 859 |
| (ad) Workers Compensation | | | | | | | | | | | |
| Opening balance | | 674 | 549 | 549 | 549 | 549 | 549 | 549 | 549 | 549 | 549 |
| Amount set aside / Transfer to Reserve | | 6 | | | | | | | | | |
| Amount used / Transfer from Reserve | | (131) | | | | | | | | | |
| | - | 549 | 549 | 549 | 549 | 549 | 549 | 549 | 549 | 549 | 549 |
| (ae) Restricted Cash Reserve | | | | | | | | | | | |
| Opening balance | | 3,041 | 1,465 | 1,465 | 523 | 523 | 523 | 523 | 523 | 523 | 523 |
| Amount set aside / Transfer to Reserve | | 65 | - | | | | | | | | |
| Amount used / Transfer from Reserve | | (1,641) | | (942) | | | | | | | |
| | | 1,465 | 1,465 | 523 | 523 | 523 | 523 | 523 | 523 | 523 | 523 |

| Inputs | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| CPI increases | | 6.70% | 3.60% | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Secondary Level | | | | | | | | | | | |
| | | | | | | | | | | | |
| Assumptions in the plan | | | | | | | | | | | |
| Salaries & Wages | EA Increases | 6.00% | 2.25% | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Employee Costs | CPI | 6.70% | 3.60% | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Materials and Contracts | CPI | 6.70% | 3.60% | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Insurance | LG Cost Index - Insurance | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% | 2.90% |
| Utilities | LG Cost Index - Utilities | 7.50% | 7.50% | 7.50% | 7.50% | 1.40% | 1.40% | 1.40% | 1.40% | 1.40% | 1.40% |
| Operating Grants, Subsidies & Contributions | CPI | 6.70% | 3.60% | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Fees & Charges | CPI | 6.70% | 3.60% | 3.00% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| Rates | | 4.95% | 4.28% | 3.68% | 3.18% | 3.18% | 3.18% | 3.18% | 3.18% | 3.18% | 3.18% |

| Ratios | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 | 2031/32 | 2032/33 |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Current Ratio (>1) | 1.27 | 1.34 | 1.35 | 1.34 | 1.36 | 1.38 | 1.41 | 1.44 | 1.50 | 1.53 |
| Debt service cover ratio (Basic >2, Advanced >5) | 3.31 | 3.54 | 3.18 | 3.32 | 3.56 | 3.69 | 4.13 | 4.30 | 4.59 | 4.62 |
| Own source revenue (Basic >0.4, Intermediate >0.6, Advanced >0.9) | 0.84 | 0.87 | 0.87 | 0.88 | 0.89 | 0.90 | 0.92 | 0.93 | 0.94 | 0.96 |
| Operating Surplus ratio (Basic >0.01, Advanced >0.15) | -0.13 | -0.10 | -0.10 | -0.08 | -0.07 | -0.05 | -0.04 | -0.02 | -0.01 | 0.01 |
| Asset Consumption Ratio (Basic >0.5, Improving between 0.6 and 0.75) | 0.71 | 0.69 | 0.68 | 0.66 | 0.65 | 0.63 | 0.62 | 0.61 | 0.59 | 0.58 |
| Asset Sustainability Ratio (Basic >0.9, Improving between 0.9 and 1.1) | 0.80 | 0.90 | 0.69 | 0.65 | 0.68 | 0.72 | 0.92 | 0.87 | 0.92 | 0.99 |
| Asset renewal ratio (Basic between .75 and .95, improving between .95 and 1.05) | 1.06 | 1.04 | 1.03 | 1.07 | 1.16 | 1.17 | 1.23 | 1.23 | 1.27 | 1.32 |