



**SHIRE OF MUNDARING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**  
**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Budget Overview	2
Statement of Comprehensive Income by Nature or Type	6
Statement of Cash Flows	7
Rate Setting Statement	8
Index of Notes to the Budget	9

**SHIRE'S VISION**

The place for sustainable living.

## BUDGET OVERVIEW

The Shire of Mundaring's 2022/23 budget has been based on an increase of 4% in the total rate yield (actual rates increase plus forecast growth for rateable properties of 0.50% during 2022/23).

The rate in the dollar for Gross Rental Value properties has been increased by 3.39%, whilst for Unimproved Value properties the increase to the rate in the dollar is 6.76%. The higher increase in the rate in the dollar for UV properties is due to the total valuations for UV properties decreasing by 3.06%.

For non-minimum rated properties the average increase per assessment for 2022/23 is as per the table below.

### Rates Per Assessment

Rate Type	2021/22	2022/23	\$ Increase	% Increase
GRV - Commercial	\$ 8,174.59	\$ 8,513.97	\$ 339.38	4.15%
GRV - Light Industrial	\$ 5,046.59	\$ 5,204.50	\$ 157.91	3.13%
GRV - Residential	\$ 1,677.15	\$ 1,738.31	\$ 61.16	3.65%
GRV - Rural Residential	\$ 1,865.10	\$ 1,934.41	\$ 69.31	3.72%
UV - Rural	\$ 3,614.13	\$ 3,740.65	\$ 126.52	3.50%

The minimum rate for GRV and UV properties has been increased by 3.5%.

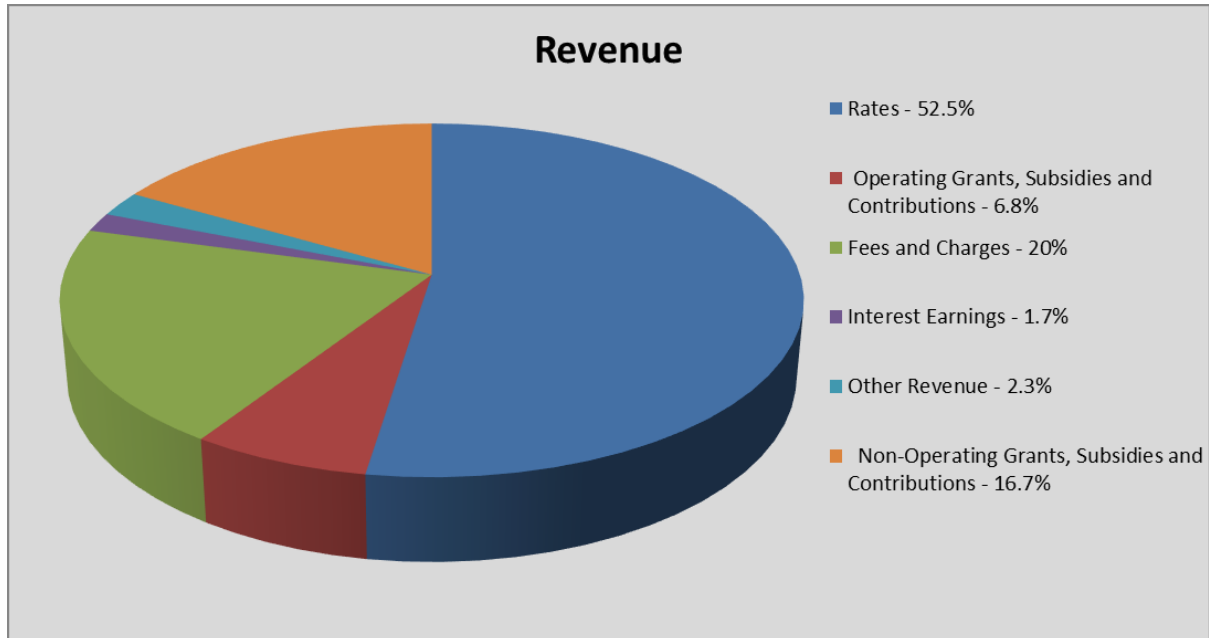
A detailed disclosure of rating information for 2022/23 is provided in Note 2 of the Budget document.

### Closing Budget Position

The budget forecasts a closing surplus of \$716,003 as at 30 June 2023. A detailed disclosure of the Shire's forecast closing budget position is provided in the Rate Setting Statement and Note 3 of the Budget document.

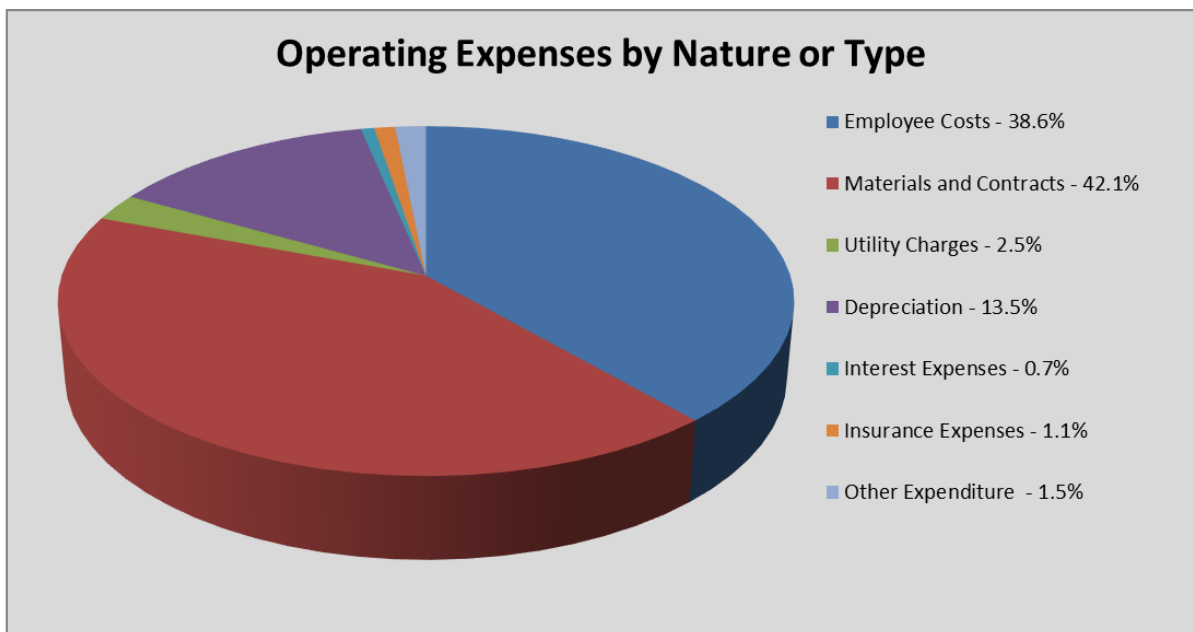
## Revenue

The Shire's total revenue for 2022/23 is forecast to be \$59,565,331 (excluding profit on disposal of assets). The breakdown of revenue by nature or type is provided below:

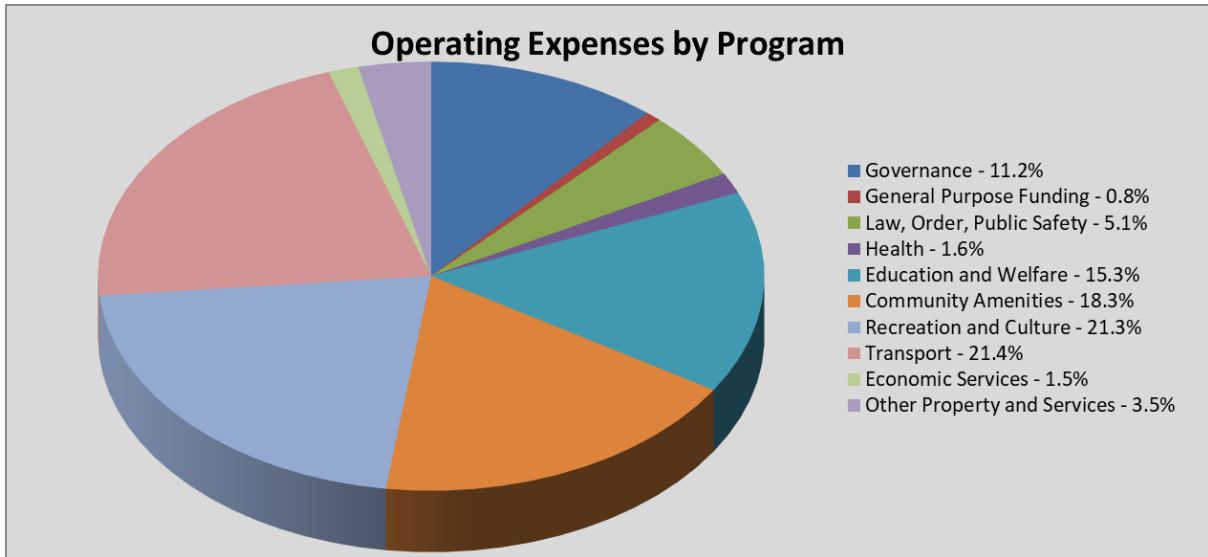


## Operating Expenses

The Shire's total operating expenditure for 2022/23 is forecast to be \$56,895,953 (excluding loss on disposal of assets). The breakdown of operating expenditure by nature and type is provided below:



The breakdown of operating expenditure by Program is provided below:

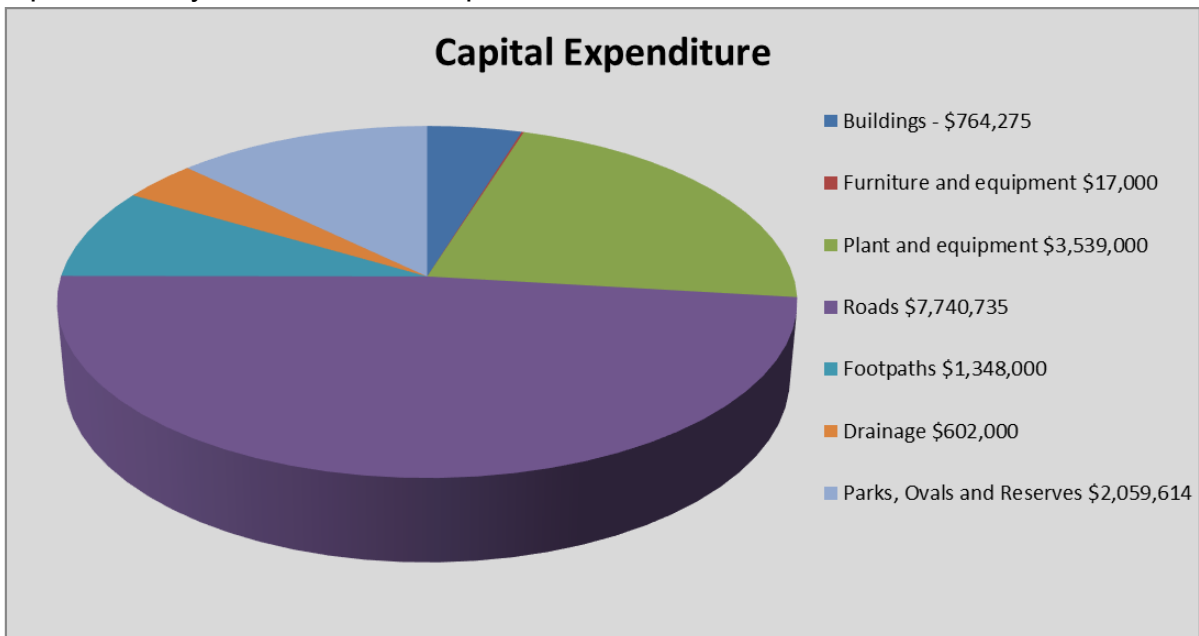


An explanation of the activities undertaken under each program is provided on page 12 of the Budget document.

The Shire's total comprehensive income (net result) for 2022/23 is forecast to be \$3,280,778.

### Capital Expenditure

The Shire's total capital expenditure for 2022/23 is forecast to be \$16,070,624 (compared to a budget of \$11,006,957 in 2021/22). A breakdown of capital expenditure by class of assets is provided below:



A detailed breakdown of acquisitions on an individual asset basis can be found in the Shire's Long Term Financial Plan.

**Loan Liability**

The Shire's forecast loan liability at 30 June 2023, as disclosed in Note 7 of the budget, is \$8,399,029. There is no new loan debt forecast in the 2022/23 budget.

**SHIRE OF MUNDARING**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	31,251,611	30,010,441	30,050,174
Operating grants, subsidies and contributions	11	4,059,267	7,368,152	4,778,125
Fees and charges	18	11,901,137	11,483,562	11,361,735
Interest earnings	12(a)	1,035,000	415,000	375,000
Other revenue	12(b)	1,373,039	2,190,062	1,551,960
		49,620,054	51,467,217	48,116,994
<b>Expenses</b>				
Employee costs		(21,942,259)	(20,948,562)	(21,217,595)
Materials and contracts		(23,983,794)	(20,692,009)	(19,642,958)
Utility charges		(1,427,097)	(1,414,072)	(1,364,932)
Depreciation on non-current assets	6	(7,676,042)	(7,569,116)	(7,132,378)
Interest expenses	12(d)	(383,818)	(424,067)	(403,750)
Insurance expenses		(601,071)	(557,870)	(549,930)
Other expenditure		(881,872)	(843,733)	(806,288)
		(56,895,953)	(52,449,429)	(51,117,831)
		(7,275,899)	(982,212)	(3,000,837)
Non-operating grants, subsidies and contributions	11	9,945,277	4,048,930	3,013,308
Profit on asset disposals	5(b)	660,900	80,196	650,000
Loss on asset disposals	5(b)	(49,500)	0	(126,956)
		10,556,677	4,129,126	3,536,352
<b>Net result for the period</b>		<b>3,280,778</b>	<b>3,146,914</b>	<b>535,515</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>3,280,778</b>	<b>3,146,914</b>	<b>535,515</b>

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

**SHIRE OF MUNDARING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget	
	\$	\$	\$	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates	31,251,611	30,010,441	30,050,174	
Operating grants, subsidies and contributions	4,059,267	7,368,152	4,778,125	
Fees and charges	11,901,137	11,483,562	11,361,735	
Interest received	1,035,000	415,000	375,000	
Goods and services tax received	1,954,725	1,954,725	2,200,000	
Other revenue	1,373,039	2,190,062	1,551,960	
	51,574,779	53,421,942	50,316,994	
<b>Payments</b>				
Employee costs	(21,942,259)	(20,948,562)	(21,217,595)	
Materials and contracts	(23,983,794)	(20,692,009)	(19,642,958)	
Utility charges	(1,427,097)	(1,414,072)	(1,364,932)	
Interest expenses	(383,818)	(424,067)	(403,750)	
Insurance paid	(601,071)	(557,870)	(549,930)	
Goods and services tax paid	(1,954,725)	(1,954,725)	(2,200,000)	
Other expenditure	(881,872)	(843,733)	(806,288)	
	(51,174,636)	(46,835,038)	(46,185,453)	
<b>Net cash provided by (used in) operating activities</b>	4	400,143	6,586,904	4,131,541
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(4,320,275)	(4,736,103)	(3,665,245)
Payments for construction of infrastructure	5(a)	(11,750,349)	(7,394,076)	(7,341,712)
Non-operating grants, subsidies and contributions		9,945,277	4,048,930	3,013,308
Proceeds from sale of property, plant and equipment	5(b)	1,526,400	871,837	1,584,019
Community group loan advance received		0	25,000	0
<b>Net cash provided by (used in) investing activities</b>		(4,598,947)	(7,184,412)	(6,409,630)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(735,494)	(700,169)	(700,169)
Principal elements of lease payments	8	(145,497)	(193,015)	(66,321)
<b>Net cash provided by (used in) financing activities</b>		(880,991)	(893,184)	(766,490)
<b>Net increase (decrease) in cash held</b>		(5,079,795)	(1,490,692)	(3,044,579)
Cash at beginning of year		8,760,746	10,251,438	12,261,184
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,680,951</b>	<b>8,760,746</b>	<b>9,216,605</b>

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

**SHIRE OF MUNDARING  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2023**

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	4,024,176	4,204,936	4,119,290
		4,024,176	4,204,936	4,119,290
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	11	4,059,267	7,368,152	4,778,125
Fees and charges	18	11,901,137	11,483,562	11,361,735
Interest earnings	12(a)	1,035,000	415,000	375,000
Other revenue	12(b)	1,373,039	2,190,062	1,551,960
Profit on asset disposals	5(b)	660,900	80,196	650,000
		19,029,343	21,536,972	18,716,820
<b>Expenditure from operating activities</b>				
Employee costs		(21,942,259)	(20,948,562)	(21,217,595)
Materials and contracts		(23,983,794)	(20,692,009)	(19,642,958)
Utility charges		(1,427,097)	(1,414,072)	(1,364,932)
Depreciation on non-current assets	6	(7,676,042)	(7,569,116)	(7,132,378)
Interest expenses	12(d)	(383,818)	(424,067)	(403,750)
Insurance expenses		(601,071)	(557,870)	(549,930)
Other expenditure		(881,872)	(843,733)	(806,288)
Loss on asset disposals	5(b)	(49,500)	0	(126,956)
		(56,945,453)	(52,449,429)	(51,244,787)
Non-cash amounts excluded from operating activities	3(b)	7,064,642	7,488,920	6,609,334
<b>Amount attributable to operating activities</b>		(26,827,292)	(19,218,601)	(21,799,343)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	11	9,945,277	4,048,930	3,013,308
Payments for property, plant and equipment	5(a)	(4,320,275)	(4,736,103)	(3,665,245)
Payments for construction of infrastructure	5(a)	(11,750,349)	(7,394,076)	(7,341,712)
Proceeds from disposal of assets	5(b)	1,526,400	871,837	1,584,019
Community group loan advance received		0	25,000	0
<b>Amount attributable to investing activities</b>		(4,598,947)	(7,184,412)	(6,409,630)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(735,494)	(700,169)	(700,169)
Principal elements of finance lease payments	8	(145,497)	(193,015)	(66,321)
Transfers to cash backed reserves (restricted assets)	9(a)	(3,678,968)	(2,617,070)	(3,525,809)
Transfers from cash backed reserves (restricted assets)	9(a)	5,450,590	3,927,002	3,058,725
<b>Amount attributable to financing activities</b>		890,631	416,748	(1,233,574)
<b>Budgeted deficiency before general rates</b>		(30,535,608)	(25,986,265)	(29,442,547)
<b>Estimated amount to be raised from general rates</b>	2(a)	31,251,611	30,010,441	30,050,174
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	<b>716,003</b>	<b>4,024,176</b>	<b>607,627</b>

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



## INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	10
Note 2	Rates	13
Note 3	Net Current Assets	16
Note 4	Reconciliation of cash	19
Note 5	Fixed Assets	20
Note 6	Asset Depreciation	22
Note 7	Borrowings	23
Note 8	Leases	25
Note 9	Reserves	26
Note 10	Revenue Recognition	27
Note 11	Program Information	28
Note 12	Other Information	29
Note 13	Elected Members Remuneration	30
Note 14	Major Land Transactions	32
Note 15	Trading Undertakings and Major Trading Undertakings	32
Note 16	Investment in Associates	33
Note 17	Trust	34
Note 18	Fees and Charges	35

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (a) BASIS OF PREPARATION**

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

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the annual budget.

**2021/22 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

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

- *AASB 2020-3 Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments  
- *AASB 2020-6 Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

**New accounting standards for application in future years**

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

- *AASB 2021-2 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates  
- *AASB 2021-6 Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**Governance**

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

**General purpose funding**

To collect revenue to allow for the provision of services.

**Law, order, public safety**

To provide services to help ensure a safer community.

**Health**

To provide an operational framework for environmental and community health.

**Education and welfare**

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

**Community amenities**

To provide essential services required by the community.

**Recreation and culture**

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

**Transport**

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

**Economic services**

To help promote the shire and its economic wellbeing.

**Other property and services**

To monitor and control the Shire's overheads operating accounts.

**ACTIVITIES**

Includes the activities of members of council and the administrative support required for the Council and Shire services.

Rates, general purpose government grants and interest revenue.

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

Prevention of human illnesses, including inspection of premises/food control.

Operating and maintaining child minding centres and playgroup centres. Provision of services and programs for the youth and seniors of the Shire.

Rubbish collection services, operation of waste disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.

Maintenance of public halls, civic centres, aquatic centres, lake, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries and other cultural facilities.

Construction and maintenance of roads, streets, pathways, depots, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion. Provision of standpipes. Approval of building construction and implementation of statutory building controls.

Public works overheads, plant and equipment operations and activities not reported in the above programs.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
<b>Gross rental valuations</b>								0		
GRV - Commercial	Gross rental valuation	0.09450	279	25,136,493	2,375,399	0	0	2,375,399	2,291,653	2,280,711
GRV - Light Industrial	Gross rental valuation	0.09450	289	15,916,422	1,504,102	0	0	1,504,102	1,455,083	1,453,418
GRV - Residential	Gross rental valuation	0.09450	11,399	209,682,605	19,815,006	150,251	0	19,965,257	19,123,315	19,182,778
GRV - Rural Residential	Gross rental valuation	0.09450	3,092	63,293,132	5,981,201	0	0	5,981,201	5,782,396	5,753,842
<b>Unimproved valuations</b>										
UV - Rural	Unimproved valuation	0.006615	252	142,501,000	942,644	0	0	942,644	874,874	896,305
<b>Sub-Total</b>			15,311	456,529,652	30,618,352	150,251	0	30,768,603	29,527,321	29,567,054
		<b>Minimum</b>								
		\$								
<b>Minimum payment</b>										
<b>Gross rental valuations</b>								0		
GRV - Commercial	Gross rental valuation	919	3	21,860	2,757	0	0	2,757	2,664	2,664
GRV - Light Industrial	Gross rental valuation	919	1	8,148	919	0	0	919	888	888
GRV - Residential	Gross rental valuation	919	442	3,211,504	406,198	0	0	406,198	411,144	411,144
GRV - Rural Residential	Gross rental valuation	919	72	578,776	66,168	0	0	66,168	63,936	63,936
<b>Unimproved valuations</b>										
UV - Mining Lease	Unimproved valuation	1,161	6	54,363	6,966	0	0	6,966	4,488	4,488
<b>Sub-Total</b>			524	3,874,651	483,008	0	0	483,008	483,120	483,120
<b>Total amount raised from general rates</b>								31,251,611	30,010,441	30,050,174

All land (other than exempt land) in the Shire of Mundaring is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Mundaring.

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

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	20-September-2022	N/a	0.0%	7.0%
<b>Option two</b>				
First instalment	20-September-2022	0	0.0%	7.0%
Second instalment	22-November-2022	10.00	0.0%	7.0%
Third instalment	24-January-2023	10.00	0.0%	7.0%
Fourth instalment	28-March-2023	10.00	0.0%	7.0%

**Option three**

A payment arrangement agreed under section 6.49 of the *Local Government Act 1995*.

Ratepayers who enter an agreement to pay rates as provided in Section 6.49 of the Act are not levied an administrative charge but interest (7%) is paid on the rates balance outstanding until it is paid in full.

	<b>2022/23 Budget revenue</b>	<b>2021/22 Actual revenue</b>	<b>2021/22 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	137,500	130,000	153,000
Unpaid rates and service charge interest earned	190,000	190,000	150,000
	<b>327,500</b>	<b>320,000</b>	<b>303,000</b>

**SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise any specified area rates for the year ended 30th June 2023.

**(d) Service Charges**

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

**(e) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**3. NET CURRENT ASSETS**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
<b>Note</b>	<b>30 June 2023</b>	<b>30 June 2022</b>	<b>30 June 2022</b>
	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	905,527	5,985,322	4,635,344
Cash and cash equivalents - restricted	2,775,425	2,775,425	4,581,261
Financial assets - unrestricted	4,912,159	3,140,537	0
Financial assets - restricted	26,317,023	28,088,645	28,587,867
Receivables	3,384,111	3,384,111	2,742,273
Prepayments	210,183	210,183	18,669
Inventories	72,323	72,323	92,674
	<b>38,576,751</b>	<b>43,656,546</b>	<b>40,658,088</b>
<b>Less: current liabilities</b>			
Trade and other payables	(6,682,818)	(6,682,818)	(5,412,594)
Contract liabilities	(1,263,452)	(1,263,452)	(164,440)
Lease liabilities	(134,064)	(145,497)	(16,431)
Long term borrowings	(772,872)	(735,494)	(733,561)
Employee provisions	(3,597,455)	(3,597,455)	(3,531,831)
	<b>(12,450,661)</b>	<b>(12,424,716)</b>	<b>(9,858,857)</b>
<b>Net current assets</b>	<b>26,126,090</b>	<b>31,231,830</b>	<b>30,799,231</b>
<b>Less: Total adjustments to net current assets</b>	<b>(25,410,087)</b>	<b>(27,207,654)</b>	<b>(30,191,604)</b>
<b>Net current assets used in the Rate Setting Statement</b>	<b>716,003</b>	<b>4,024,176</b>	<b>607,627</b>

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Non-cash amounts excluded from operating activities**

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

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
<b>Note</b>	<b>30 June 2023</b>	<b>30 June 2022</b>	<b>30 June 2022</b>
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(660,900)	(80,196)	(650,000)
Add: Loss on disposal of assets	49,500	0	126,956
Add: Depreciation on assets	7,676,042	7,569,116	7,132,378
<b>Non cash amounts excluded from operating activities</b>	<b>7,064,642</b>	<b>7,488,920</b>	<b>6,609,334</b>



SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

**3. NET CURRENT ASSETS (CONTINUED)**

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

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - restricted reserves

Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

- Current portion of lease liabilities

**Total adjustments to net current assets**

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
9	(26,317,023)	(28,088,645)	(30,941,596)
	772,872	735,494	733,561
	134,064	145,497	16,431
	<b>(25,410,087)</b>	<b>(27,207,654)</b>	<b>(30,191,604)</b>

**SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023**

**3 (d) NET CURRENT ASSETS (CONTINUED)  
SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire of Mundaring contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Mundaring contributes are defined contribution plans.

**LAND HELD FOR RESALE**

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**4. RECONCILIATION OF CASH**

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	3,680,951	8,760,746	9,216,605
<b>Total cash and cash equivalents</b>	<b>3,680,951</b>	<b>8,760,746</b>	<b>9,216,605</b>
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,775,425	2,775,425	4,581,261
- Financial assets at amortised cost - term deposits	3(a) 26,317,023	28,088,645	28,587,867
	29,092,448	30,864,070	33,169,128
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 26,317,023	28,088,645	30,941,596
Bonds and deposits held	2,155,086	2,155,086	2,227,532
Cash in lieu of POS	563,735	563,735	0
	29,092,448	30,864,070	33,169,128
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	3,280,778	3,146,914	535,515
Depreciation	6 7,676,042	7,569,116	7,132,378
(Profit)/loss on sale of asset	5(b) (611,400)	(80,196)	(523,044)
Non-operating grants, subsidies and contributions	(9,945,277)	(4,048,930)	(3,013,308)
<b>Net cash from operating activities</b>	<b>400,143</b>	<b>6,586,904</b>	<b>4,131,541</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. FIXED ASSETS**

**(a) Acquisition of Assets**

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

**Reporting program**

<b>Asset class</b>	<b>Law, order, public safety</b>	<b>Education and welfare</b>	<b>Community amenities</b>	<b>Recreation and culture</b>	<b>Transport</b>	<b>2022/23 Budget total</b>	<b>2021/22 Actual total</b>	<b>2021/22 Budget total</b>
	\$	\$	\$	\$	\$	\$	\$	\$
<i><u>Property, Plant and Equipment</u></i>								
Buildings - specialised	10,000	260,000	0	494,275	0	764,275	1,538,750	2,124,750
Furniture and equipment	0	0	0	17,000	0	17,000	44,229	17,000
Plant and equipment	1,660,000	0	0	0	1,879,000	3,539,000	3,153,124	1,523,495
	<b>1,670,000</b>	<b>260,000</b>	<b>0</b>	<b>511,275</b>	<b>1,879,000</b>	<b>4,320,275</b>	<b>4,736,103</b>	<b>3,665,245</b>
<i><u>Infrastructure</u></i>								
Infrastructure - roads	0	0	0	0	7,740,735	7,740,735	4,729,123	4,768,798
Infrastructure - footpaths	0	0	0	0	1,348,000	1,348,000	701,000	265,000
Infrastructure - drainage	0	0	0	0	602,000	602,000	120,000	350,000
Infrastructure - parks and ovals	0	0	30,000	1,050,614	979,000	2,059,614	1,843,953	1,957,914
	<b>0</b>	<b>0</b>	<b>30,000</b>	<b>1,050,614</b>	<b>10,669,735</b>	<b>11,750,349</b>	<b>7,394,076</b>	<b>7,341,712</b>
<b>Total acquisitions</b>	<b>1,670,000</b>	<b>260,000</b>	<b>30,000</b>	<b>1,561,889</b>	<b>12,548,735</b>	<b>16,070,624</b>	<b>12,130,179</b>	<b>11,006,957</b>

A detailed breakdown of acquisitions on an individual asset basis can be found in the Long Term Financial Plan.

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**5. FIXED ASSETS**

**(b) Disposals of Assets**

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

	<b>2022/23 Budget Net Book Value</b>	<b>2022/23 Budget Sale Proceeds</b>	<b>2022/23 Budget Profit</b>	<b>2022/23 Budget Loss</b>	<b>2021/22 Actual Net Book Value</b>	<b>2021/22 Actual Sale Proceeds</b>	<b>2021/22 Actual Profit</b>	<b>2021/22 Actual Loss</b>	<b>2021/22 Budget Net Book Value</b>	<b>2021/22 Budget Sale Proceeds</b>	<b>2021/22 Budget Profit</b>	<b>2021/22 Budget Loss</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	9,000	16,500	7,500	0	0	0	0	0	0	0	0	0
Law, order, public safety	24,000	17,000	0	(7,000)	139,250	211,818	72,568	0	79,125	60,066	0	(19,059)
Education and welfare	25,000	25,000	0	0	0	0	0	0	25,000	13,114	0	(11,886)
Community amenities	24,000	17,000	0	(7,000)	20,000	23,034	3,034	0	161,250	117,498	0	(43,752)
Recreation and culture	365,500	1,018,900	653,400	0	0	0	0	0	400,585	1,033,785	650,000	(16,800)
Transport	448,500	417,000	0	(31,500)	632,391	636,985	4,594	0	363,515	341,808	0	(21,707)
Economic services	0	0	0	0	0	0	0	0	19,500	7,962	0	(11,538)
Other property and services	19,000	15,000	0	(4,000)	0	0	0	0	12,000	9,786	0	(2,214)
	915,000	1,526,400	660,900	(49,500)	791,641	871,837	80,196	0	1,060,975	1,584,019	650,000	(126,956)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land - freehold land	350,000	1,000,000	650,000	0	0	0	0	0	350,000	1,000,000	650,000	0
Plant and equipment	565,000	526,400	10,900	(49,500)	791,641	871,837	80,196	0	710,975	584,019	0	(126,956)
	915,000	1,526,400	660,900	(49,500)	791,641	871,837	80,196	0	1,060,975	1,584,019	650,000	(126,956)

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. ASSET DEPRECIATION**

**By Program**

Governance
Law, order, public safety
Health
Education and welfare
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

**By Class**

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure
Right of use - furniture and equipment

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	388,943	288,203	284,953
	264,890	259,344	264,890
	24,945	24,945	24,945
	123,185	123,755	107,105
	122,051	121,550	87,040
	2,013,766	2,014,557	1,719,510
	4,623,269	4,623,269	4,528,540
	4,680	3,180	4,680
	110,313	110,313	110,715
	<b>7,676,042</b>	<b>7,569,116</b>	<b>7,132,378</b>
	1,647,719	1,650,732	1,631,055
	23,658	26,703	21,572
	677,428	668,434	656,898
	5,157,989	5,157,989	4,757,595
	169,248	65,258	65,258
	<b>7,676,042</b>	<b>7,569,116</b>	<b>7,132,378</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Asset Class	Useful life
<b>Buildings</b>	
- Structure	30 to 75 years
- Fit out	18 to 45 years
- Mechanical	18 to 45 years
- Roof Cladding	24 to 60 years
<b>Furniture and Equipment</b>	3 to 12 years
<b>Plant and Equipment</b>	3 to 60 years
<b>Sealed Roads and Streets</b>	
- Formation	not depreciated
- Pavement	70 to 150 years
- Surface	15 to 45 years
- Kerb	60 to 70 years
<b>Unsealed Roads</b>	
- Formation	not depreciated
- Surface	15 years
<b>Drainage</b>	60 to 100 years
<b>Bridges</b>	40 to 100 years
<b>Footpaths</b>	15 to 100 years
<b>Heritage Trails</b>	
- Formation	not depreciated
- Pavement	60 years
- Point Items	15 to 100 years
<b>Waste Transfer Stations</b>	15 to 100 years
<b>Bus Shelters</b>	20 to 50 years
<b>Parks Hard Assets</b>	5 to 80 years

**AMORTISATION**

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

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

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual Principal 1 July 2021	2021/22	2021/22	Actual	2021/22	Budget Principal 1 July 2021	2021/22	2021/22	Budget	2021/22
				Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments		Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2022	Actual Interest Repayments		Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																		
Civic Facility & Depot Redevelopment	170	WATC	6.95%	2,490,168	0	(346,577)	2,143,591	(162,165)	2,813,540	0	(323,372)	2,490,168	(185,369)	2,813,540	0	(323,372)	2,490,168	(185,369)
<b>Recreation and culture</b>																		
Community Building Projects	171	WATC	3.17%	6,644,355	0	(388,917)	6,255,438	(205,008)	7,021,152	0	(376,797)	6,644,355	(217,127)	7,021,152	0	(376,797)	6,644,355	(217,127)
				9,134,523	0	(735,494)	8,399,029	(367,173)	9,834,692	0	(700,169)	9,134,523	(402,496)	9,834,692	0	(700,169)	9,134,523	(402,496)

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**7. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

**(d) Credit Facilities**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	56,000	56,000	56,000
Credit card balance at balance date	(20,000)	(20,700)	(19,000)
<b>Total amount of credit unused</b>	<b>536,000</b>	<b>535,300</b>	<b>537,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	8,399,029	9,134,523	9,134,523

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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



SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	Budget Lease	2022/23 Budget	Actual Principal	2021/22 Actual	Actual Lease	2021/22 Actual	Budget Principal	2021/22 Budget	Budget Lease	2021/22 Budget	2021/22 Budget		
					Principal	New Leases	Principal	Principal outstanding 30 June 2023		Repayments	Principal	Lease	Lease	Principal	Lease	Principal	Lease	Principal	Lease
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Governance</b>																			
Data Centres (servers) x 2	1	HP Financial Services (Australia) P/L	3.06%	60 months	606,946	0	(130,116)	476,830	(16,536)	0	733,260	(126,314)	606,946	(20,339)	3,795	0	0	3,795	0
Security Appliance & Software	2	HP Financial Services (Australia) P/L	2.99%	60 months	13,795	0	(13,795)	0	(86)	54,374	0	(40,579)	13,795	(1,061)	52,135	0	(41,640)	10,495	(1,061)
Telvic Microphone Delegate System	3	HP Financial Services (Australia) P/L	3.05%	36 months	0	0	0	0	0	0	0	0	0	0	11,854	0	(11,854)	0	(97)
Photocopier / Printers	4	Konica Minolta Business Solutions Australia P/L	2.00%	60 months	0	0	0	0	0	12,728	0	(12,728)	0	(97)	11,218	0	(11,218)	0	(50)
Photocopier / Printers	5	Konica Minolta Business Solutions Australia P/L	1.80%	43 months	0	0	0	0	0	11,831	0	(11,831)	0	(50)	3,750	0	(1,609)	2,141	(46)
<b>Recreation and culture</b>																			
KSP Library Scanning /	6	HP Financial	4.11%	36 months	2,255	0	(1,586)	669	(23)	3,818	0	(1,563)	2,255	(24)	0	0	0	0	0
					622,996	0	(145,497)	477,499	(16,645)	82,751	733,260	(193,015)	622,996	(21,571)	82,752	0	(66,321)	16,431	(1,254)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

**LEASE LIABILITIES**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. FINANCIALLY BACKED RESERVES**

**(a) Financially Backed Reserves - Movement**

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Telecommunications facility Bailup reserve	30,323	10,725	0	41,048	20,217	10,106	0	30,323	20,194	10,097	0	30,291
(b) Cash in lieu of Public Open Space	110,275	2,635	0	112,910	62,447	47,828	0	110,275	3,368,354	16,129	0	3,384,483
	140,598	13,360	0	153,958	82,664	57,934	0	140,598	3,388,548	26,226	0	3,414,774
<b>Restricted by council</b>												
(c) Plant replacement	997,429	860,124	(915,600)	941,953	1,813,262	747,659	(1,563,492)	997,429	1,224,403	743,997	(939,476)	1,028,924
(d) Civic facilities	11,100,803	615,229	(1,992,165)	9,723,867	10,932,123	557,429	(388,749)	11,100,803	10,800,398	551,716	(388,749)	10,963,365
(e) Information technology	855,988	70,452	(30,000)	896,440	1,005,307	55,281	(204,600)	855,988	1,007,092	54,822	(150,000)	911,914
(f) Long service leave	456,487	420,907	(230,000)	647,394	613,918	213,225	(370,656)	456,487	632,665	213,029	(258,000)	587,694
(g) Children services	2,818,637	67,345	(30,000)	2,855,982	3,156,930	16,584	(354,877)	2,818,637	3,104,719	14,867	(200,000)	2,919,586
(h) Gravel pit rehabilitation	61,098	1,460	0	62,558	60,779	319	0	61,098	60,871	291	0	61,162
(i) Capital investment	3,896,605	1,000,000	0	4,896,605	3,896,605	0	0	3,896,605	3,896,606	1,000,000	0	4,896,606
(j) Capital income	4,433,172	498,596	(851,000)	4,080,768	4,665,488	417,184	(649,500)	4,433,172	4,420,449	413,842	(649,500)	4,184,791
(k) Unspent grants	1,381,825	0	(1,381,825)	0	1,706,953	70,000	(395,128)	1,381,825	473,000	0	(473,000)	0
(l) Waste management	1,946,003	46,495	(20,000)	1,972,498	1,464,548	481,455	0	1,946,003	1,465,761	507,019	0	1,972,780
(m) Environmental future fund	0	85,000	0	85,000	0	0	0	0	0	0	0	0
	27,948,047	3,665,608	(5,450,590)	26,163,065	29,315,913	2,559,136	(3,927,002)	27,948,047	27,085,964	3,499,583	(3,058,725)	27,526,822
<b>Total Reserves</b>	28,088,645	3,678,968	(5,450,590)	26,317,023	29,398,577	2,617,070	(3,927,002)	28,088,645	30,474,512	3,525,809	(3,058,725)	30,941,596

**(b) Financially Backed Reserves - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Telecommunications facility Bailup reserve	Ongoing	To maintain the grounds and facilities of the reserve. Where there are surplus reserve funds, to maintain the grounds and facilities of other reserves within the locality.
(b) Cash in lieu of Public Open Space	Ongoing	Hold cash received in lieu of public open space.
(c) Plant replacement	Ongoing	To fund the replacement and purchase of works plant and light vehicles.
(d) Civic facilities	Ongoing	To fund the construction and/or purchase of public buildings and facilities.
(e) Information technology	Ongoing	To fund the upgrade and replacement of the Shire's information technology.
(f) Long service leave	Ongoing	To fund the Shire's Long Service Leave Liability.
(g) Children services	Ongoing	To provide funds for the purchase of capital items, preventative maintenance for Children Service's buildings and employee entitlements. Also allows cash surpluses to be quarantined to fund operations for future years.
(h) Gravel pit rehabilitation	Ongoing	To fund the production of gravel and the rehabilitation of gravel pits.
(i) Capital investment	Ongoing	To fund the advancement of the Shire's Property Strategy.
(j) Capital income	Ongoing	To fund the development of Shire facilities and infrastructure.
(k) Unspent grants	Ongoing	To quarantine any unspent grant funds at the end of each financial year.
(l) Waste management	Ongoing	To fund capital costs and any operating deficits associated with the provision of the Shire's waste management services.
(m) Environmental future fund	Ongoing	To fund environmental initiatives and projects.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**11. PROGRAM INFORMATION**

<b>Income and expenses</b>	<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance	212,000	350,261	139,500
General purpose funding	32,512,611	30,649,441	30,666,674
Law, order, public safety	205,900	468,468	183,900
Health	73,700	80,100	75,200
Education and welfare	2,337,000	2,522,000	2,525,000
Community amenities	7,994,051	7,897,801	7,772,720
Recreation and culture	2,110,750	1,357,107	1,846,300
Transport	11,000	58,588	16,000
Economic services	269,000	286,285	267,900
Other property and services	495,675	509,210	495,675
	<b>46,221,687</b>	<b>44,179,261</b>	<b>43,988,869</b>
<b>Operating grants, subsidies and contributions</b>			
Governance	0	16,000	0
General purpose funding	455,847	3,317,614	1,151,250
Law, order, public safety	468,000	827,600	414,000
Education and welfare	3,068,720	3,003,175	3,003,175
Community amenities	3,500	96,604	40,000
Recreation and culture	0	42,459	105,000
Transport	49,700	49,700	49,700
Other property and services	13,500	15,000	15,000
	<b>4,059,267</b>	<b>7,368,152</b>	<b>4,778,125</b>
<b>Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	1,660,000	963,123	0
Recreation and culture	490,000	995,438	690,414
Transport	7,795,277	2,090,369	2,322,894
	<b>9,945,277</b>	<b>4,048,930</b>	<b>3,013,308</b>
<b>Total Income</b>	<b>60,226,231</b>	<b>55,596,343</b>	<b>51,780,302</b>
<b>Expenses</b>			
Governance	(5,957,422)	(5,287,052)	(5,749,538)
General purpose funding	(920,372)	(617,490)	(392,428)
Law, order, public safety	(2,778,514)	(3,156,656)	(2,606,643)
Health	(737,145)	(827,674)	(804,465)
Education and welfare	(7,703,944)	(7,805,976)	(7,813,695)
Community amenities	(10,029,724)	(9,981,518)	(9,378,882)
Recreation and culture	(11,746,514)	(11,256,946)	(10,940,168)
Transport	(14,298,054)	(11,190,382)	(10,993,593)
Economic services	(777,423)	(748,094)	(762,849)
Other property and services	(1,996,341)	(1,577,641)	(1,802,526)
<b>Total expenses</b>	<b>(56,945,453)</b>	<b>(52,449,429)</b>	<b>(51,244,787)</b>
<b>Net result for the period</b>	<b>3,280,778</b>	<b>3,146,914</b>	<b>535,515</b>

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

**12. OTHER INFORMATION**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	545,000	125,000	125,000
- Other funds	300,000	100,000	100,000
Other interest revenue (refer note 2b)	190,000	190,000	150,000
	1,035,000	415,000	375,000
<b>(b) Other revenue</b>			
Reimbursements and recoveries	1,247,039	1,617,301	1,405,460
Other	126,000	572,761	146,500
	1,373,039	2,190,062	1,551,960
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	49,000	49,000	48,000
Other services	3,000	5,050	3,000
	52,000	54,050	51,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	367,173	402,496	402,496
Interest expense on lease liabilities	16,645	21,571	1,254
	383,818	424,067	403,750
<b>(e) Write offs</b>			
General rate	500	0	500
Rates penalty interest	5,000	2,000	5,000
Waste charges	500	12,000	500
Legal fees	50	50	50
Infringements	4,250	4,250	4,250
Fees and charges	500	500	500
	10,800	18,800	10,800

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**13. ELECTED MEMBERS REMUNERATION**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Councillor John Daw</b>			
President's allowance	0	16,041	53,759
Meeting attendance fees	22,121	23,447	27,892
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,200	3,072	1,000
	<b>26,821</b>	<b>46,060</b>	<b>86,151</b>
<b>Councillor Jason Russell (retired October 2021)</b>			
Deputy President's allowance	0	4,010	13,440
Meeting attendance fees	0	6,432	21,557
Annual allowance for ICT expenses	0	1,044	3,500
Travel expenses	0	0	1,000
	<b>0</b>	<b>11,486</b>	<b>39,497</b>
<b>Councillor Toni Burbidge (retired October 2021)</b>			
Meeting attendance fees	0	6,316	21,557
Annual allowance for ICT expenses	0	1,026	3,500
Travel expenses	0	0	1,000
	<b>0</b>	<b>7,342</b>	<b>26,057</b>
<b>Councillor Amy Collins</b>			
Meeting attendance fees	22,121	21,557	21,557
Child care expenses	0	0	1,200
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,200	1,807	1,000
	<b>26,821</b>	<b>26,864</b>	<b>27,257</b>
<b>Councillor Matthew Corica</b>			
Meeting attendance fees	22,121	21,557	21,557
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,200	342	1,000
	<b>26,821</b>	<b>25,399</b>	<b>26,057</b>
<b>Councillor Simon Cuthbert (retired April 2022)</b>			
Meeting attendance fees	0	17,964	21,557
Annual allowance for ICT expenses	0	2,917	3,500
Travel expenses	0	0	1,000
	<b>0</b>	<b>20,881</b>	<b>26,057</b>
<b>Councillor Kate Driver (retired October 2021)</b>			
Meeting attendance fees	0	6,316	21,557
Annual allowance for ICT expenses	0	1,026	3,500
Travel expenses	0	270	1,000
	<b>0</b>	<b>7,612</b>	<b>26,057</b>
<b>Councillor Ian Green (retired October 2021)</b>			
Meeting attendance fees	0	6,316	21,557
Annual allowance for ICT expenses	0	1,026	3,500
Travel expenses	0	1,215	1,000
	<b>0</b>	<b>8,557</b>	<b>26,057</b>
<b>Councillor Doug Jeans</b>			
Meeting attendance fees	22,121	21,557	21,557
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,200	0	1,000
	<b>26,821</b>	<b>25,057</b>	<b>26,057</b>
<b>Councillor Darrell Jones (retired October 2021)</b>			
Meeting attendance fees	0	6,316	21,557
Annual allowance for ICT expenses	0	1,026	3,500
Travel expenses	0	711	1,000
	<b>0</b>	<b>8,053</b>	<b>26,057</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**13. ELECTED MEMBERS REMUNERATION (continued)**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>Councillor David Lavell (retired October 2021)</b>			
Meeting attendance fees	0	6,316	21,557
Annual allowance for ICT expenses	0	1,026	3,500
Travel expenses	0	541	1,000
	0	7,883	26,057
<b>Councillor James Martin</b>			
President's allowance	56,554	37,718	0
Meeting attendance fees	28,901	26,755	21,557
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,200	1,552	1,000
	90,155	69,525	26,057
<b>Councillor Paige McNeil (elected October 2021)</b>			
Deputy President's allowance	14,138	9,430	0
Meeting attendance fees	22,121	15,241	0
Annual allowance for ICT expenses	3,500	2,475	0
Travel expenses	1,200	2,216	0
	40,959	29,362	0
<b>Councillor Neridah Zlatnik (elected October 2021)</b>			
Meeting attendance fees	22,121	15,241	0
Annual allowance for ICT expenses	3,500	2,475	0
Travel expenses	1,200	0	0
	26,821	17,716	0
<b>Councillor Luke Ellery (elected October 2021)</b>			
Meeting attendance fees	22,121	15,241	0
Annual allowance for ICT expenses	3,500	2,475	0
Travel expenses	1,200	0	0
	26,821	17,716	0
<b>Councillor Trish Cook (elected October 2021)</b>			
Meeting attendance fees	22,121	15,241	0
Annual allowance for ICT expenses	3,500	2,475	0
Travel expenses	1,200	0	0
	26,821	17,716	0
<b>Councillor Jo Cicchini (elected October 2021)</b>			
Meeting attendance fees	22,121	15,241	0
Annual allowance for ICT expenses	3,500	2,475	0
Travel expenses	1,200	944	0
	26,821	18,660	0
<b>Councillor Karen Beale (elected October 2021)</b>			
Meeting attendance fees	22,121	15,241	0
Annual allowance for ICT expenses	3,500	2,475	0
Travel expenses	1,200	170	0
	26,821	17,886	0
<b>Councillor Claire Hurst (elected July 2022)</b>			
Meeting attendance fees	22,121	0	0
Annual allowance for ICT expenses	3,500	0	0
Travel expenses	1,200	0	0
	26,821	0	0
<b>Total Elected Member Remuneration</b>	399,324	383,775	387,418
President's allowance	56,554	53,759	53,759
Deputy President's allowance	14,138	13,440	13,440
Meeting attendance fees	272,232	262,295	265,019
Child care expenses	0	0	1,200
Annual allowance for ICT expenses	42,000	41,441	42,000
Travel expenses	14,400	12,840	12,000
	399,324	383,775	387,418

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**14. MAJOR LAND TRANSACTIONS**

At the Ordinary Meeting of Council held 12 July 2022 Council endorsed a business plan to modify the commercial lease agreement with JDE Developments Pty Ltd (JDE), for Pt Lot 804 Elmsfield Road, Midvale by extending the lease term arrangements by a further six 10-year options.

At the time the budget was adopted the Business Plan had been advertised by state wide public notice, pursuant to section 3.59 of the Local Government Act 1995.

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.



**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**16. INVESTMENT IN ASSOCIATES**

The Shire is a member of the Eastern Metropolitan Regional Council (EMRC). The Shire's share in the EMRC as calculated by the EMRC is 10.33%.

The Shire's estimated share in the assets and liabilities of the EMRC is as follows:

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
Current Assets	9,450,116	9,450,116	9,420,848
Non Current Assets	11,922,018	11,922,018	11,609,886
<b>Total assets</b>	<b>21,372,134</b>	<b>21,372,134</b>	<b>21,030,734</b>
Current liabilities	1,491,544	1,491,544	844,385
Non Current Liabilities	692,830	692,830	781,854
<b>Total liabilities</b>	<b>2,184,374</b>	<b>2,184,374</b>	<b>1,626,239</b>
<b>Net Assets</b>	<b>19,187,760</b>	<b>19,187,760</b>	<b>19,404,495</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**Investments in associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**Investments in associates (continued)**

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**17. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 30 June 2022</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2023</b>
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	2,748,479	0	(68,550)	2,679,929
	2,748,479	0	(68,550)	2,679,929

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**18. FEES AND CHARGES**

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	75,000	90,000	35,000
General purpose funding	157,500	153,000	173,000
Law, order, public safety	203,400	168,400	181,400
Health	73,700	80,100	75,200
Education and welfare	2,194,000	2,491,000	2,448,000
Community amenities	7,609,687	6,998,935	6,985,935
Recreation and culture	1,306,850	1,198,842	1,178,300
Transport	11,000	16,000	16,000
Economic services	269,000	286,285	267,900
Other property and services	1,000	1,000	1,000
	<b>11,901,137</b>	<b>11,483,562</b>	<b>11,361,735</b>

The subsequent pages detail the fees and charges to be imposed by the Shire in 2022/23.

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>CORPORATE SERVICES</b>				
<b>Photocopying/Printing</b>				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
A4 colour (single sided) per copy	C	Y	1.00	1.00
A3 black & white (single sided) per copy	C	Y	0.40	0.40
A3 colour (single sided) per copy	C	Y	2.00	2.00
A1 or A0 plans black & white (single sided) per linear metre	C	Y	9.30	9.30
A1 or A0 plans colour (single sided) per linear metre	C	Y	22.70	22.70
<b>Administrative Charges</b>				
Dishonoured Direct Debit and Bank Fees	C	Y	15.00	15.00
Debt Recovery Fees	C	Y	Full Cost Recovery	Full Cost Recovery
Sundry Debtor Instalment Fee Setup	C	Y	15.00	15.00
Direct Debit Arrangement Setup	C	Y	15.00	15.00
Mundaring Number Plates (personalised)	S	N	230.00	230.00
<b>Agendas and Minutes</b>				
Hard copy of each agenda or minute papers. Charged at standard photocopying rates.	C	N	As per photocopy charges	As per photocopy charges
<i>Note: these are available free of charge on Shire's website</i>				
<b>History Books</b>				
Sale plus postage (if required)	C	Y	33.00	33.00
<b>Other Shire Publications</b>				
<i>Life was meant to be here – Ken Spillman</i>				
Counter sales – soft cover	C	N	29.95	29.95
Counter sales – hard cover	C	N	34.95	34.95
Package (including soft cover)	C	Y	58.00	58.00
Package (including hard cover)	C	Y	63.00	63.00
*Plus postage if required				
<i>All Fired Up – Ian Duckham History of Volunteer Bush Fire Brigades 1903 – 2010</i>	C	N	30.00	30.00
<b>Archive/Document Search Fee</b>				
Off Site	C	Y	103.00	105.00
Administration Archives	C	Y	52.00	55.00
Research (per/hour or part thereof)	C	N	103.00	105.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Freedom of Information Act</b>				
Application Fee s12(1)(e)	S	N	30.00	30.00
Per hour charge for staff attending to FOI Application	S	N	30.00	30.00
Per hour charge for staff time photocopying	S	N	30.00	30.00
A3 or A4 black & white (single sided) per copy	S	N	0.20	0.20
Charge for duplicating a tape, film or computer information	S	N	Full Cost Recovery	Full Cost Recovery
Delivery, packaging and postage	S	N	Full Cost Recovery	Full Cost Recovery
Transcribing from tape, film or computer (per hour or pro rata)	S	N	30.00	30.00
<b>Advanced Deposits</b>				
Advanced deposit which may be required (s18(1) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee	S	N	25%	25%
Further advanced deposit which may be required (s18(4) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee. <i>Note: For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by 25%</i>	S	N	75%	75%
<b>Rates</b>				
Rates Instalment Scheme Fee (4 instalment option)	C	N	28.50	30.00
Rates Enquiry	C	N	26.00	26.00
Enquiry for Rates Advice – Current year	C	N	12.00	12.00
Enquiry for Rates Advice – Subsequent years	C	N	16.00	16.00
Re-print of Rates Notice	C	Y	16.00	16.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>STRATEGIC AND COMMUNITY SERVICES</b>				
<b>CHILDREN SERVICES</b>				
<b>Day Care Scheme</b>				
Family Day Care (FDC) – Full Day Care	C	N	2.00 per hour (max \$47 per week)	2.00 per hour (max \$47 per week)
FDC Before and After School	C	N	3.50 per day/ per child	3.50 per day/ per child
FDC Educator Levy	C	N	25.00 per week (1,300 annual)	25.00 per week (1,300 annual)
<b>Child Care Centres</b>				
<b>0-2 years of age – Permanent Booking</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	105.00	108.00
<b>0-2 years of age – Permanent Booking Full Week Discount Fee (Mon-Fri)</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	104.00	107.00
<b>0-2 years of age – Permanent Booking Full Week Fee (Mon-Fri)</b> 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	103.00	106.00
<b>2-5 years of age – Permanent Booking</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	104.00	107.00
<b>2-5 years of age – Permanent Booking Full Week Discount Fee (Mon-Fri)</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	103.00	106.00
<b>2-5 years of age – Permanent Booking Full Week Fee (Mon-Fri)</b> 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	102.00	105.00
<b>0-5 years of age</b> Casual Fee per child/day	C	N	110.00	112.00
Before school care per session	C	N	25.00	25.00
Vacation Care	C	N	90.00	90.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>LIBRARIES</b>				
Replacement cost – lost library card	C	Y	4.00	4.00
<b>Photocopies and Printing</b>				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
Double sided per copy	C	Y	0.40	0.40
A3 black & white (single sided) per copy	C	Y	0.40	0.40
Double sided per copy	C	Y	0.80	0.80
A4 colour (single sided) per copy	C	Y	1.00	1.00
Double sided per copy	C	Y	2.00	2.00
A3 colour (single sided) per copy	C	Y	2.00	2.00
Double sided per copy	C	Y	4.00	4.00
Scan and email	C	Y	0.20	0.20
Replacement cost DVD/CD case	C	Y	2.00	2.00
DVD/CD cover (insert)	C	Y	3.00	3.00
Library Bags	C	Y	3.00	3.00
Laminating (Staff members are not responsible for any accidents that may occur)	C	Y		
A5			1.00	1.00
A4			2.00	2.00
A3			4.00	4.00
Book Club Membership	C	Y	140.00	140.00
Lost/Damaged Item Replacement Processing Fee	C	Y	5.50	5.50
<b>RECREATION AND LEISURE SERVICES</b>				
<b>Key Bonds</b>				
First Key	C	Y	65.00	65.00
Additional Key	C	Y	44.00	44.00
<b>Function/Event Bonds</b>				
Low Risk	C	Y	110.00	110.00
Low Risk with alcohol	C	Y	330.00	330.00
Medium Risk	C	Y	500.00	500.00
High Risk	C	Y	1,000.00	1,000.00
Major Event	C	Y		As negotiated
<b>Special Bonds</b>				
Darlington Club Bond	C	Y	500.00	500.00
<b>Parks and Public Open Space/Bonds</b>				
Low Risk	C	Y	110.00	110.00
Low Risk with alcohol	C	Y	330.00	330.00
Medium Risk	C	Y	500.00	500.00
High Risk	C	Y	1,000.00	1,000.00
Major Event	C	Y	As negotiated	As negotiated

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Council Civic Area Bond</b>				
Function/Event Bond	C	Y		500.00
<b>Free Use – Halls, Pavilions and Recreation Centre</b>				
Mundaring District Senior Citizens Assoc. Inc. – Library (two meetings per month)	C	N/A	Free	Free
Neighbourhood Watch Scheme – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Recreation Management, Advisory Committees and Representative Groups – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Red Cross Society Blood Bank – Mundaring Hall	C	N/A	Free	Free
Residents and Ratepayers and Business Associations – Local hall or centre (one meeting per month)	C	N/A	Free	Free
RSL – Mundaring Hall – Anzac Day (25 April)	C	N/A	Free	Free
St. John Ambulance Assoc. – Mundaring Hall	C	N/A	Free	Free
Darlington Sport and Recreation Association Inc. – Darlington Oval Pavilion (one meeting per month and 10 free functions per year) to the end of their lease term	C	N/A	Free	Free
Mundaring Historical Society – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Darlington Historical Society – Local hall or centre (one meeting per month)	C	N/A	Free	Free
One free 'Household Pass' to Bilgoman Aquatic Centre or Mt Helena Aquatic Centre for new Shire residents	C	N/A	Free	Free
Eastgate Church 'Community Cooking Program' – Hub of the Hills Kitchen	C	N/A	Free	Free
Local RSL – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Not-for-profit community groups in receipt of a Youth Engagement Partnership fund may utilise Shire facilities for delivery of programs for young people up to a maximum hire amount of \$2,000 per financial year	C	N/A	Free	Free
EMRC – Only when booked for Shire workshops and meetings	C	N/A	Free	Free
Active Aging Network meetings and activities	C	N/A	Free	Free
Mt Helena Tennis Club – Free use of Elsie Austin Oval Pavilion on match days and 2 free events/functions per year except when already booked	C	N/A	Free	Free



	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Free Use – Ovals and Parks</b>				
Carols by Candlelight – All	C	N/A	Free	Free
Juniors – Mundaring Hardcourts (incl. Primary and Secondary Schools)	C	N/A	Free	Free
Juniors – Ovals (incl. Primary and Secondary Schools)	C	N/A	Free	Free
Mundaring Rotary	C	N/A	Free	Free
<b>Bilgoman Aquatic Centre</b>				
<b>Entry Fees</b>				
Adults (18 years of age & over)	C	Y	5.50	6.00
Child (5 years of age & over)	C	Y	4.50	5.00
Child (4 years of age & under)	C	N/A	Free	Free
Concession (Seniors, Pensioners, Veteran & Health Care Card Holders/High Schools)	C	Y	4.50	5.00
Spectator	C	Y	2.50	2.50
Family Pass (2 adults + 2 children)	C	Y	18.00	20.00
Companion Card	C	N/A	Free	Free
Shire of Mundaring Staff Entry	C	N/A	Free	Free
<b>School Swimming</b>				
School Students	C	Y	2.70	3.00
Teachers	C	N/A	Free	Free
One Parent at Vacation & Private Swimming	C	N/A	Free	Free
School Parent Help (max 50 per school)	C	N/A	Free	Free
One non-swimming parent at Intern, Vacation & Private Swimming	C	N/A	Free	Free
<b>Season Book of Tickets</b>				
Adult 50 tickets	C	Y	250.00	275.00
Adult 25 tickets	C	Y	127.00	140.00
Adult 10 tickets	C	Y	52.00	57.00
Child 50 tickets	C	Y	200.00	225.00
Child 25 tickets	C	Y	102.00	115.00
Child 10 tickets	C	Y	42.00	47.00
Child 8 tickets	C	Y	33.60	37.00
Concession 10 tickets	C	Y	42.00	47.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>School Carnivals</b>				
<b>Half Day (9:00am to 12:00 noon or 12.30pm to 3.00pm)</b>				
Minimum Rate (up to 120 students)	C	Y	324.00	350.00
Over 120 Students – per student	C	Y	2.70	3.00
Spectator	C	Y	2.50	2.50
Teacher	C	N/A	Free	Free
School Parent Help (max 20 per school)	C	N/A	Free	Free
<b>Full Day (9:00am to 3:00pm)</b>				
Minimum Rate (up to 290 students)	C	Y	780.00	850.00
Over 290 Students – per student	C	Y	2.70	3.00
Teachers	C	N/A	Free	Free
Spectators	C	Y	2.50	2.50
School Parent Help (max 20 per school)	C	N/A	Free	Free
<b>Twilight (4:00pm to 7:00pm)</b>				
Minimum Rate (up to 200 students)	C	Y	900.00	1,000.00
Over 200 Students – per student	C	Y	4.50	5.00
Teachers	C	N/A	Free	Free
Spectators	C	Y	2.50	2.50
Late Cancellation (less than two weeks before the event)	C	Y	300.00	350.00
School Parent Help (max 20 per school)	C	N/A	Free	Free
<b>Lane Hire</b>				
General per hour	C	Y	15.00	16.00
School per hour	C	Y	5.50	6.00
<b>Swimming School Lessons</b>				
10 Lessons including entry	C	N	135.00	145.00
Squad for one month	C	Y	100.00	100.00
Squad for half month	C	Y	70.00	75.00
Squad per session	C	Y	22.00	20.00
Stages 7, 8 & 9	C	N	110.00	120.00
Adult – 5 lessons including entry	C	N	95.00	100.00
Child – 5 lessons including entry	C	N	80.00	85.00
One on one lesson (30 minutes)	C	N	55.00	55.00
Squad per session	C	Y	22.00	24.00
Cancellation Administration charge	C	Y	30.00	32.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Whole Facility Hire – Bilgoman Aquatic</b>				
<b>October – March</b> in pool season/pool open – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	5,500.00	5,740.00
Weekend & public holidays 9am to 4pm	C	Y	6,500.00	6,790.00
Access per hour outside 9am to 4pm	C	Y	120.00	130.00
<b>April &amp; September</b> – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	1,000.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,000.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	120.00	130.00
<b>May – August</b> – pool cannot be used (includes 1 Duty Manager)				
Weekdays Day Charge 9am to 4pm	C	Y	1,000.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,000.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	60.00	63.00
<b>May – August</b> to bring pool to code so pool can be used				
Per hour charge for additional gas pool water heating	C	Y	100.00	104.00
<b>Casual Bookings</b>				
Casual Bookings (e.g. birthday parties)	C	N		Free
<b>Mt. Helena Aquatic Centre</b>				
<b>Entry Fees</b>				
Adults (18 years of age & over)	C	Y	5.00	5.50
Child (5 years & over)	C	Y	4.00	4.50
Child (4 years & under)	C	N/A	Free	Free
Concession (Seniors, Pensioners, Veteran & Health Care Card Holders/High Schools)	C	Y	4.00	4.50
Spectator	C	Y	2.50	2.50
Family Pass (2 adults + 2 children)	C	Y	16.00	18.00
After School Entry Adults (18 years and over)	C	Y	2.50	2.50
After School Entry Child (5 years and over)	C	Y	2.00	2.00
After School Entry Child (4 years and under)	C	N/A	Free	Free
After School Entry Concession (Seniors, Pensioners & Health Care Card Holders)	C	Y	2.00	2.00
After School Entry Spectator	C	N/A	Free	1.00
Companion Card	C	N/A	Free	Free
Shire of Mundaring Staff Entry	C	N/A	Free	Free
One Parent at Vacation and Private Swimming	C	N/A	Free	Free

	<b>Authority (S – Statute) (C – Council) (F – Framed)</b>	<b>GST Applicable (Y – Yes) (N – No)</b>	<b>2021/22 Incl. GST (if applicable) \$</b>	<b>2022/23 Incl. GST (if applicable) \$</b>
<b>Season Book of Tickets</b>				
Adult 50 tickets	C	Y	225.00	250.00
Adult 25 tickets	C	Y	115.00	127.00
Adult 10 tickets	C	Y	47.00	52.00
Child 50 tickets	C	Y	175.00	200.00
Child 25 tickets	C	Y	90.00	100.00
Child 10 tickets	C	Y	37.00	42.00
Child 8 tickets	C	Y	29.60	32.00
Concession 10 tickets	C	Y	37.00	42.00
<b>In Term School Swimming</b>				
Students	C	Y	2.70	3.00
Teachers	C	N/A	Free	Free
<b>School Carnivals</b>				
Half Day (9:00am to 12:00pm or 12:30pm to 3:00pm)				
Student	C	Y	2.70	3.00
Spectator	C	Y	2.50	2.50
Teacher	C	N/A	Free	Free
<b>Lane Hire</b>				
General per hour	C	Y	15.00	16.00
School per hour	C	Y	5.50	6.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Lake Leschenaultia</b>				
<b>Camping</b>				
<b>Tariff Timeframes Sites 1 – 23</b>				
<b>Low</b>				
Sunday to Thursday during School Terms 2 & 3				
Sunday to Thursday during July School Holidays				
<b>Standard</b>				
Sunday to Thursday during School Terms 1 & 4				
Friday and Saturday during School Terms 2 & 3				
Sunday to Thursday during April School Holidays				
Friday and Saturday during July School Holidays				
Sunday to Thursday during September/October School Holidays				
<b>High</b>				
Friday and Saturday during School Terms 1 & 4				
Sunday to Thursday during Summer School Holidays				
Friday and Saturday during April School Holidays				
Friday and Saturday during September/October School Holidays				
<b>Peak</b>				
Friday and Saturday during Summer School Holidays				
Easter (Good Friday to Easter Monday ) with a minimum 2 day booking				
Public holiday not falling next to a weekend				
Public holiday long weekend with a minimum of 2 day booking				
<b>Tariff Timeframes Group Bookings</b>				
<b>Low</b>				
Sunday to Thursday during School Terms for non-powered Site 23				
<b>Standard</b>				
Sunday to Thursday during School Terms for powered Sites 1 to 13				
Sunday to Thursday during School Terms for powered Sites 14 to 22				
Friday and Saturday during School Terms for non-powered Site 23				
<b>High</b>				
Friday and Saturday during School Terms for powered Sites 1 to 13				
Friday and Saturday during School Terms for powered Sites 14 to 22				
No Group Bookings during school holidays, public holidays or Easter.				
<b>Powered Sites (Sites 1 to 22)</b>				
<b>Site Fee (per site/per night for 2 people)</b>				
Low	C	Y	20.00	20.00
Standard	C	Y	40.00	40.00
High	C	Y	44.00	44.00
Peak	C	Y	48.00	48.00
Commercial	C	Y		As negotiated
<b>Extra adults per night (18 years and over)</b>				
Low	C	Y	6.00	6.00
Standard	C	Y	12.00	12.00
High	C	Y	13.00	13.00
Peak	C	Y	15.00	15.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Extra children per night (between 3 and 17 years)</b>				
Low	C	Y	4.00	4.00
Standard	C	Y	7.00	7.00
High	C	Y	8.00	8.00
Peak	C	Y	10.00	10.00
Children 2 years and under			Free	Free
<b>Non-Powered Site (site 23)</b>				
<b>Site Fee (per site/per night for 2 people)</b>				
Low	C	Y	15.00	15.00
Standard	C	Y	30.00	30.00
High	C	Y	33.00	33.00
Peak	C	Y	36.00	36.00
<b>Extra adults per night (18 years and over)</b>				
Low	C	Y	4.30	4.30
Standard	C	Y	8.60	8.60
High	C	Y	9.50	9.50
Peak	C	Y	10.30	10.30
<b>Extra children per night (between 3 and 17 years)</b>				
Low	C	Y	2.55	2.55
Standard	C	Y	5.10	5.10
High	C	Y	5.60	5.60
Peak	C	Y	6.10	6.10
Children 2 years and under			Free	Free
<b>Groups Booking Sites 1 to 13</b>				
<b>Site Fee (per site/per night)</b>				
Low	C	Y	260.00	280.00
Standard	C	Y	520.00	560.00
High	C	Y	780.00	840.00
Commercial	C	Y		As negotiated
<b>Groups Booking Sites 14 to 21</b>				
<b>Site Fee (per site/per night)</b>				
Low	C	Y	185.00	185.00
Standard	C	Y	370.00	370.00
High	C	Y	555.00	555.00
Commercial	C	Y		As negotiated
<b>Groups Booking Site 23</b>				
<b>Site Fee (per site/per night)</b>				
Low	C	Y	80.00	80.00
Standard	C	Y	160.00	160.00
Children 2 years and under	C	N/A	Free	Free
Commercial	C	Y		As negotiated
Booking Alteration Fee	C	Y	8.50	8.50
Non-return of camp site key	C	Y	65.00	65.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Shelter Reservations</b>				
Large picnic shelter with 4 tables (per day)	C	Y	94.00	94.00
Medium picnic shelter with 2 tables (per day)	C	Y	73.00	73.00
Small picnic shelter with 1 table (per day)	C	Y	47.00	47.00
<b>Function Area Reservation</b>				
Lawn area 1,2 or 3 (per day)	C	Y	166.00	166.00
Other areas	C	Y	As negotiated	As negotiated
<b>Other</b>				
Firewood (per bag)	C	Y	16.00	16.00
<b>Canoe and SUPs</b>				
Canoe and SUP hire (per hour)	C	Y	26.00	26.00
Canoe and SUP hire (per ½ hour)	C	Y	16.00	16.00
School (per student/per session)	C	Y	4.00	4.00
Group booking outside canoe hire hours (per session, maximum of 10 water craft, additional charges at regular rate for extra water craft)	C	Y	165.00	165.00
Supervision of group booking outside normal canoe hire operating hours (per hour, minimum 2 hours)	C	Y	60.00	60.00
<b>Mobile Vendor</b>				
Location hire	C	Y		As negotiated
<b>Outdoor Playing Surfaces</b>				
<b>Tennis Courts</b>				
Casual Hire (per court/per hour)	C	Y	9.30	9.80
Hire to Coaches (per court/per hour)	C	Y	26.00	28.00
<b>Mundaring Hard Courts</b>				
Senior (per player/per season)	C	Y	24.00	26.00
Junior	C	N/A	Free	Free
Lighting (senior or junior) (per hour)	C	Y	17.50	18.30
Casual Hire (per court/per hour)	C	Y	13.00	14.00
<b>Ovals and Reserves</b>				
Oval and Reserve Hire Rate	C	Y	29.00	31.00
Oval and Reserve Major Event	C	Y		As negotiated
<b>Swap Meet</b>				
<b>Note: These are to be held at the Mundaring Recreation Ground Car Park.</b> Fees entitles the hirer use of the car park area, access to public toilets at Mundaring Pavilion and to the electrical outlets in the car park.				
Fee per event	C	Y	210.00	220.00



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**Ovals and Reserves**

**Definitions:**

**Senior**  
A senior player is 19 years or older, or a younger person playing in a senior team.

**Junior**  
In order to be eligible for a junior rate, players must be competing in a recognised junior competition, where the majority of players are 18 years and younger.

Any free use does not extend to any applicable lighting charges which may be incurred.

**Player Fees**

**Inclusions in Seasonal Team Fees**

A seasonal team fee entitles Sporting Groups:  
Use of oval for all home game fixtures/competitions;  
Use of oval for training sessions;  
Use of pavilion for home fixtures/competitions;  
Use of pavilion on designated training nights if requested and available;  
Use of oval and pavilion for one Registration Day and one combined Annual General Meeting/ end of season windup.

Sporting Groups need to book the relevant facilities (e.g. oval, hardcourt, pavilion) for their activities to secure them.  
Sporting Groups are charged Administration Booking Fees for booking Registration Day, Annual General Meeting/End of Season Windup and any additional facility bookings.

All other Sporting Group activities are to be charged at the hourly community rate for the relevant facility (oval and pavilion). These may include but are not limited to:  
Pavilion use on away game fixtures;  
Fundraising activities (unless this occurs during their booking for a home game fixture); and  
Sporting carnivals in addition to normal season seasonal fixtures.

The exception is Eastern Hills Little Athletics which have an approved arrangement that their fixtures be

**Oval Categories**

Tier 1  
Brown Park Upper Oval, Chidlow Oval, Harry Riseborough Upper Oval, Helena Valley/Boya Oval, Mundaring Oval.

Tier 2  
Brown Park Lower Oval, Darlington Oval, Glen Forrest Oval, Harry Riseborough Lower Oval, Mt Helena/Elsie Austin Oval, Parkerville Oval, Sawyers Valley Oval

**Payment Terms**

60 days from invoice to allow club registrations and collection of memberships fees.



	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Baseball/Softball</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		740.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		370.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		610.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		310.00
Junior	C	N/A		Free
<b>Cricket</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		890.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		440.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		730.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		380.00
Junior	C	N/A		Free
<b>Football (AFL)</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		1,480.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		730.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		1,210.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		620.00
Junior	C	N/A		Free
<b>Football (Rugby)</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		1,260.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		620.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		1,030.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		530.00
Junior	C	N/A		Free
<b>Football (Soccer)</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		890.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		440.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		730.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		380.00
Junior	C	N/A		Free

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Grid Iron</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		1,480.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		730.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		1,210.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		620.00
Junior	C	N/A		Free
<b>Hockey</b>				
Tier 1 Oval – competitions and training (per team/per season)	C	Y		890.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y		440.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y		730.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y		380.00
Junior	C	N/A		Free
<b>Other Sports</b>				
Team fees for sports not currently listed in the Fees and Charges will be calculated on the standard number of players on the field, plus 10%, multiplied by the fees listed below, rounded up to the nearest \$10.				
Tier 1 Oval – competitions and training (per player)	C	Y		73.70
Tier 1 Oval – competitions, no training (per player)	C	Y		36.10
Tier 1 Oval – competitions and training (per player)	C	Y		60.40
Tier 2 Oval – competitions, no training (per player)	C	Y		31.00
Junior	C	N/A		Free
<b>Ovals and Reserves Lighting (charge per hour)</b>				
Brown Park Upper Oval	C	Y	11.50	12.10
Brown Park Lower Oval	C	Y	6.30	6.60
Chidlow Oval	C	Y	6.30	6.60
Darlington Oval	C	Y	5.20	5.50
Glen Forrest Oval	C	Y	5.20	5.50
Harry Riseborough Upper Oval	C	Y	11.50	12.10
Harry Riseborough Lower Oval	C	Y	6.30	6.60
Helena Valley/Boya Oval	C	Y	11.50	12.10
Mt Helena Oval/Elsie Austin Oval	C	Y	7.30	7.70
Mundaring Oval	C	Y	11.50	12.10
Parkerville Oval	C	Y	11.50	12.10
Sawyers Valley Oval	C	Y	11.50	12.10
Sculpture Park	C	Y	Free	Free

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Hall Hire</b>				
<p><b>Definitions</b></p> <p><b>Community Groups</b> Groups or individuals that undertake activities that do not generate income for personal profit or are an incorporated body or recognised as not-for-profit groups.</p> <p><b>Commercial and Government Hire</b> Groups or individuals that generate income for personal payment or profit and State/Federal Government Agencies.</p> <p><b>Functions</b> A booking is classified as function at the Shire's discretion. Factors considered include, but are not limited to: Length of booking; Number of attendees; and Type of activity.</p> <p>A function rate provides for up to a 6 hour booking, with every additional hour booked beyond 6 hours charged at the relevant hourly rate.</p> <p>All set up and pack up time will be charged.</p>				
<b>Administration and Invoicing Fees</b>				
Casual booking fee per booking (non-refundable)	C	Y	8.50	8.90
Booking alteration fee (after use of 2 free changes per month, non-refundable)	C	Y	8.50	8.90
Regular or seasonal user booking fee – per annum charge	C	Y	20.00	20.90
Additional Cleaning	C	Y	160.00	170.00
<b>The Hub of the Hills</b>				
<b>Main Hall</b>				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	24.30	25.40
<b>Utility Room</b>				
Community groups (per day)	C	Y	24.80	25.90
Commercial and Government (per day)	C	Y	71.50	74.70
<b>Annexe, Dining Room</b>				
Community groups (per hour)	C	Y	7.50	7.90
Commercial and Government (per hour)	C	Y	18.70	19.60
<b>Functions (Whole Facility)</b>				
Community groups (per function)	C	Y	340.00	360.00
Commercial and Government (per function)	C	Y	400.00	420.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Main Hall/Dining Hall PA System Hire</b>				
Community groups (per function)	C	Y	23.90	25.00
Commercial and Government (per function)	C	Y	34.30	35.90
<b>Kitchen</b>				
Community groups (per hour)	C	Y	15.50	16.20
Commercial and Government (per hour)	C	Y	26.70	27.90
<b>Chidlow Professional Rooms</b>				
Community groups (per function)	C	Y	7.10	7.50
Commercial and Government (per function)	C	Y	15.70	16.40
<b>Swan View Youth Centre</b>				
<b>Main Hall</b>				
Community groups (per hour)	C	Y	9.60	10.10
Commercial and Government (per hour)	C	Y	24.40	25.50
<b>Lounge Alfresco Kitchen</b>				
Community groups (per hour)	C	Y	7.50	7.90
Commercial and Government (per hour)	C	Y	18.70	19.60
<b>Computer Room</b>				
Community groups (per hour)	C	Y	8.30	8.70
Commercial and Government (per hour)	C	Y	19.60	20.50
<b>Consulting Room</b>				
Community groups (per hour)	C	Y	6.00	6.30
Commercial and Government (per hour)	C	Y	14.90	15.60
<b>Exhibition Spaces (per day)</b>				
Community groups (per hour)	C	Y	4.20	4.40
Commercial and Government (per hour)	C	Y	13.60	14.30
<b>Function</b>				
Community groups (per function)	C	Y	320.00	340.00
Commercial and Government (per function)	C	Y	400.00	420.00
<b>Brown Park</b>				
<b>Main Hall</b>				
Community groups (per hour)	C	Y	16.30	17.10
Commercial and Government (per hour)	C	Y	33.60	35.10
Functions (per function)	C	Y	490.00	520.00
<b>Lesser Hall</b>				
Community groups (per hour)	C	Y	12.00	12.60
Commercial and Government (per hour)	C	Y	28.60	29.90
Functions (per function)	C	Y	440.00	460.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Bruce Douglas Pavilion</b>				
Community groups (per hour)	C	Y	12.00	12.60
Commercial and Government (per hour)	C	Y	28.60	29.90
Functions (per function)	C	Y	440.00	460.00
<b>Committee Room</b>				
Community groups (per hour)	C	Y	9.50	10.00
Commercial and Government (per hour)	C	Y	20.50	21.50
Functions (per function)	C	Y	300.00	320.00
<b>Programs</b>				
Netball (per team/per game)	C	Y	71.60	74.80
Seniors Social Club (per person/per day)	C	Y	3.70	3.90
<b>Boya Community Centre</b>				
<b>Halls 1 and 2 Combined</b>				
Community groups (per hour)	C	Y	46.70	48.80
Commercial and Government (per hour)	C	Y	72.60	75.90
Function rate Community groups	C	Y	680.00	720.00
Function rate Commercial and Government	C	Y	920.00	970.00
<b>Hall 1 or Hall 2</b>				
Community groups (per hour)	C	Y	23.40	24.50
Commercial and Government (per hour)	C	Y	36.30	38.00
Function rate community groups	C	Y	340.00	360.00
Function rate Commercial and Government	C	Y	460.00	490.00
<b>Kiosk</b>				
Community groups (per hour)	C	Y	10.40	10.90
Commercial and Government (per hour)	C	Y	26.00	27.20
<b>Equipment Hire</b>				
Projector hire (per hour)	C	Y	51.90	54.20
Projector hire (per function)	C	Y	160.00	170.00
PA and microphone			<i>Included in room hire</i>	<i>Included in room hire</i>
<b>KSP Library</b>				
<b>Lounge Room</b>				
Community groups (per hour)	C	Y	16.60	17.40
Commercial and Government (per hour)	C	Y	26.00	27.20
<b>Meeting Room</b>				
Community groups (per hour)	C	Y	7.80	8.20
Commercial and Government (per hour)	C	Y	15.60	16.30

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Community Halls</b>				
<b>Mundaring Main Hall, Darlington Main Hall, Glen Forrest Hall and Parkerville Hall</b>				
Community groups (per hour)	C	Y	9.60	10.10
Commercial and Government (per hour)	C	Y	22.40	23.40
Functions (per function)	C	Y	320.00	340.00
<b>Wooroloo Hall</b>				
Community groups (per hour)	C	Y	8.20	8.60
Commercial and Government (per hour)	C	Y	20.70	21.70
Functions (per function)	C	Y	280.00	300.00
<b>Mundaring Lesser Hall, Darlington Lesser Hall and Sawyers Valley Hall</b>				
Community groups (per hour)	C	Y	7.60	8.00
Commercial and Government (per hour)	C	Y	18.90	19.80
Functions (per function)	C	Y	250.00	270.00
<b>Darlington Hall Mezzanine Floor</b>				
Community groups (per hour)	C	Y	6.00	6.30
Commercial and Government (per hour)	C	Y	13.30	13.90
Functions (per function)	C	Y	200.00	210.00
<b>Sporting Pavilions</b>				
<b>Harry Riseborough Oval Pavilion</b>				
Community groups (per hour)	C	Y	9.60	10.10
Commercial and Government (per hour)	C	Y	22.70	23.80
Functions (per function)	C	Y	320.00	340.00
<b>Chidlow Oval Pavilion</b>				
Community groups (per hour)	C	Y	9.60	10.10
Commercial and Government (per hour)	C	Y	20.70	21.70
Functions (per function)	C	Y	420.00	440.00
<b>Darlington Oval Pavilion</b>				
<b>Main Hall/Function room</b>				
Community groups (per hour)	C	Y	9.60	10.10
Commercial and Government (per hour)	C	Y	23.90	25.00
Function rate – Community groups	C	Y	320.00	340.00
Function rate – Commercial and Government	C	Y	370.00	390.00
<b>Mundaring Oval Pavilion</b>				
Community groups (per hour)	C	Y	12.00	12.60
Commercial and Government (per hour)	C	Y	23.90	25.00
Functions (per function)	C	Y	400.00	420.00

	<b>Authority (S – Statute) (C – Council) (F – Framed)</b>	<b>GST Applicable (Y – Yes) (N – No)</b>	<b>2021/22 Incl. GST (if applicable) \$</b>	<b>2022/23 Incl. GST (if applicable) \$</b>
<b>Elsie Austin Oval Pavilion</b>				
Community groups (per hour)	C	Y	12.00	12.60
Commercial and Government (per hour)	C	Y	23.90	25.00
Functions (per function)	C	Y	400.00	420.00
<b>Parkerville Oval Pavilion</b>				
Community groups (per hour)	C	Y	9.60	10.10
Commercial and Government (per hour)	C	Y	18.90	19.80
Functions (per function)	C	Y	320.00	340.00
<b>Change Rooms and Toilets</b>				
Community groups (per hour)	C	Y	6.00	6.30
Commercial and Government (per hour)	C	Y	11.10	11.60
<b>Council Civic Area</b>				
Community Day between 8:30am to 4:30pm (per hour)	C	Y	27.00	28.20
Commercial/Private Day between 8:30am to 4:30pm (per hour)	C	Y	58.10	60.70
<b>Perth Hills Mundaring Visitor Centre</b>				
<b>Sale Item</b>				
Commercial souvenirs	C	Y	Cost + up to 100%	Cost + up to 100%
Participation in tourism promotional campaigns	C	Y	Cost + up to 10%	Cost + up to 10%
Brochure Racking for 12 months for businesses outside Shire of Mundaring	C	Y	60.00	60.00
<b>Promotional Activities</b>				
Networking/Sundowner events	C	Y	Negotiable	Negotiable

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Mundaring Arena</b>				
<b>Sports Courts – Community Competition (per court/per game)</b>				
<b>Basketball</b>				
Senior	C	Y	42.00	44.00
Junior	C	Y	28.00	30.00
<b>Netball</b>				
Senior	C	Y	48.00	51.00
Junior	C	Y	32.00	34.00
<b>Indoor Hockey</b>				
Senior	C	Y	42.00	44.00
Junior	C	Y	28.00	30.00
<b>Indoor Soccer</b>				
Senior	C	Y	42.00	44.00
Junior	C	Y	28.00	30.00
<b>Volleyball</b>				
Senior	C	Y	42.00	44.00
Junior	C	Y	28.00	30.00
<b>Badminton</b>				
Senior	C	Y	12.00	13.00
Junior	C	Y	8.00	9.00
<b>Sports Courts – District/Regional/State Level Timed Competition (per court/per game)</b>				
Senior	C	Y	60.00	63.00
Junior	C	Y	40.00	42.00
<b>Sports Courts – Training (per court/per hour)</b>				
Senior teams	C	Y	24.00	26.00
Junior teams	C	Y	20.00	21.00
Individuals – senior	C	Y	5.00	6.00
Individuals – junior	C	Y	3.00	4.00
<b>Sports Courts – General Hire (per court/per hour)</b>				
Commercial	C	Y	58.00	61.00
Community	C	Y	42.00	44.00
Sports court clean	C	Y	40.00	42.00
<b>Sports Hall Function – 2 sports courts</b>				
Commercial function	C	Y	1,100.00	1,150.00
Community function	C	Y	630.00	660.00
Special event	C	Y	As negotiated	As negotiated



	<b>Authority (S – Statute) (C – Council) (F – Framed)</b>	<b>GST Applicable (Y – Yes) (N – No)</b>	<b>2021/22 Incl. GST (if applicable) \$</b>	<b>2022/23 Incl. GST (if applicable) \$</b>
<b>School Hire</b>				
Court hire (per court/per hour) Between 8:30am and 3:30pm school days	C	Y	10.00	11.00
Bendigo Room (per hour) Between 8:30am and 3:30pm school days	C	Y	15.00	16.00
Bendigo Room (Function) Between 8:30am and 3:30pm school days	C	Y	200.00	210.00
Committee Room (per hour) Between 8:30am and 3:30pm school days	C	Y	5.00	6.00
Graduation Ceremony Entire facility 10:00am to 10:00pm	C	Y		660.00
<b>Function Room</b>				
Commercial (per hour)	C	Y	70.00	74.00
Community (per hour)	C	Y	35.00	37.00
Commercial function	C	Y	570.00	600.00
Community function	C	Y	360.00	380.00
<b>Committee Room</b>				
Commercial (per hour)	C	Y	19.00	20.00
Community (per hour)	C	Y	9.50	10.00
<b>Whole Facility Hire</b>				
	C	Y	As negotiated	As negotiated
<b>Kiosk</b>				
Use of Kiosk by commercial operators (per hour)	C	Y	10.00	11.00
Kiosk clean (per hour)	C	Y	40.00	42.00
<b>Equipment Hire</b>				
Projector hire (per hour)	C	Y	50.00	50.00
Projector hire (per function)	C	Y	150.00	150.00
PA and microphone			Included in room hire	Included in room hire
Fixed sport equipment			Included in court hire	Included in court hire
Chairs and tables			Included in hire	Included in hire
Setup fee (per staff member/per hour)	C	Y	40.00	40.00
<b>Signage Advertising</b>				
Foyer LCD screen – per slide for 12 months (does not include graphic design of slide)	C	Y	150.00	150.00
Sports Hall Large Format Signs – 1 sign for 12 months (does not include graphic design or production of sign)	C	Y	1,500.00	1,500.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>STATUTORY SERVICES</b>				
<b>COMMUNITY SAFETY</b>				
<b>Dog Registration</b>				
<b>Unsterilised Dog</b>				
Annual fee	S	N	50.00	50.00
Three yearly fee	S	N	120.00	120.00
Lifetime	S	N	250.00	250.00
<b>Sterilised Dog</b>				
Annual fee	S	N	20.00	20.00
Three yearly fee	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00
Kennel Licence Fee	S	N	200.00	200.00
<b>Note: Pensioner as defined in <i>Rates and Charges (Rebates and Deferments) Act 1992</i> are charged at 50% of the fees shown above and Working dogs are charged 25% of the fees shown above.</b>				
<b>Note: Assistance dogs, as defined under Section 8 of the <i>Dog Act 1976</i>, are registered at no charge.</b>				
<b>Dangerous Dogs</b>				
Sign	C	N	25.50	25.50
Collars – extra small	C	N	32.00	32.00
Collars – small	C	N	35.50	35.50
Collars – medium (55cm)	C	N	43.50	43.50
Collars – medium (65cm)	C	N	51.50	51.50
Collars – medium (70cm)	C	N	56.50	56.50
Collars – large (65cm)	C	N	57.00	57.00
Collars – large (75cm)	C	N	64.00	64.00
Statutory Inspection Fee	S	N	100.00	100.00
<b>Cat Registration</b>				
<b>Sterilised Cat</b>				
Initial registration if after 31 May	S	N	10.00	10.00
Annual fee	S	N	20.00	20.00
Three years	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00
Breeding cat per year	S	N	100.00	100.00
<b>Note: Pensioner are charged at 50% of the fees shown above.</b>				
<b>Pound Fees</b>				
<b>Cats/Dogs</b>				
Impounding Fee plus	C	N	125.00	125.00
Daily maintenance	C	N	15.00	15.00
Microchipping	C	N	40.00	40.00
Sale of cats/dogs (includes microchip)	C	N	75.00	75.00
Application for exemption of limitation of number of dogs/cats	C	Y	100.00	100.00

	<b>Authority (S – Statute) (C – Council) (F – Framed)</b>	<b>GST Applicable (Y – Yes) (N – No)</b>	<b>2021/22 Incl. GST (if applicable) \$</b>	<b>2022/23 Incl. GST (if applicable) \$</b>
<b>Impounded Vehicles</b>				
Impoundment of vehicle (towage fee)	C	Y	205.00	205.00
<b>Stock</b>				
<b>Definition as per Local Government (Miscellaneous Provisions) Act 1960 :</b> Cattle (referred to as “Stock” in this schedule) – entire horses, mules, asses, camelids, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs and goats.				
Costs to engage the services of contractors for the transportation of stock will be charged in addition to the costs hereunder.				
<b>Impounded between 7:00am and 5:30pm</b>				
<b>Stock 1 to 10 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	150.00	150.00
Sheep, goats and pigs	C	N	125.00	125.00
<b>Stock 11 to 50 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	300.00	300.00
Sheep, goats and pigs	C	N	250.00	250.00
<b>Stock per head in excess of 50</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
<b>Sustenance Fee (per head)</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
<b>Impounded between 5:30pm and 7:00am</b>				
<b>Stock 1 to 10 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	225.00	225.00
Sheep, goats and pigs	C	N	200.00	200.00
<b>Stock 11 to 50 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	450.00	450.00
Sheep, goats and pigs	C	N	400.00	400.00
<b>Stock per head in excess of 50</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
<b>Sustenance Fee (per head)</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>HEALTH SERVICES</b>				
<b>Caravan Parks and Camping Grounds</b>				
Minimum annual licence	S	N	200.00	200.00
Long stay site (per site)	S	N	6.00	6.00
Short stay site (per site)	S	N	6.00	6.00
Camp site (per site)	S	N	3.00	3.00
Overflow site (per site)	S	N	1.50	1.50
Transfer of Licence	S	N	100.00	100.00
Administration fee for late renewal	S	N	20.00	20.00
Temporary licence – minimum \$100	S	N	Pro Rata	Pro Rata
<b>Commercial Premises</b>				
Skin penetration establishments	C	N	50.00	50.00
Lodging houses	C	N	50.00	50.00
<b>Food Premises</b>				
Application to Construct or Establish a Food Business (includes an inspection, notification/registration and the annual food business fee for the remainder of the financial year)	C	N	200.00	200.00
Notification of Change of Ownership/Business Details	C	N	50.00	50.00
Application to Alter a Food Business (includes business relocation)	C	N	150.00	150.00
Annual Food Business Fee – Very Low Risk (received by 15 August)	C	N	100.00	100.00
Annual Food Business Fee – Low Risk (received by 15 August)	C	N	150.00	150.00
Annual Food Business Fee – Medium Risk (received by 15 August)	C	N	250.00	250.00
Annual Food Business Fee – High Risk (received by 15 August)	C	N	350.00	350.00
Annual Food Business Fee – Very Low Risk (received after 15 August)	C	N	120.00	120.00
Annual Food Business Fee – Low Risk (received after 15 August)	C	N	170.00	170.00
Annual Food Business Fee – Medium Risk (received after 15 August)	C	N	270.00	270.00
Annual Food Business Fee – High Risk (received after 15 August)	C	N	370.00	370.00
Inspection of Premises on Request	C	N	100.00	100.00
<b>Onsite Effluent Disposal</b>				
<i>Please note that both fees are charged at the time of application.</i>				
Application to Construct or Install an Apparatus for the Treatment of Sewage	S	N	118.00	118.00
Permit to Use Apparatus	S	N	118.00	118.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Pet Meat Premises</b>				
Notification of conduct of business at animal food processing premises and retail pet meat shops (includes annual inspection fee for the remainder of the financial year)	C	N	70.00	70.00
Annual inspection of animal food processing premises and retail pet meat shops (financial year)	C	N	50.00	50.00
<b>Poultry</b>				
Annual Licence – Poultry Farming (calendar year)	S	N	298.00	298.00
Annual Licence – Poultry Processing (calendar year)	S	N	298.00	298.00
Application to Keep a Rooster on Residential Zoned Land	C	N	35.00	35.00
<b>Rainwater/Bore Water Sampling</b>				
<i>Please note that this service is only offered if no scheme water is available and is based on a calendar</i>				
Bacteriological sample (first two samples when coordinated with other routine sampling)	C	N	0.00	0.00
Bacteriological sample (third and subsequent samples when coordinated with other routine sampling)	C	N	50.00	50.00
Bacteriological sample (any sample that is not coordinated with other routine sampling)	C	N	100.00	100.00
<b>Aquatic Facilities</b>				
Annual surveillance fee – Aquatic facility open for full calendar year	C	N	350.00	350.00
Annual surveillance fee – Aquatic facility open seasonally	C	N	200.00	200.00
<b>Traders and Stallholders</b>				
<b>Vendors on Non-Shire Land (no limit on number of days per week)</b>				
Note: this is not for event trading unless approved by Shire				
Food vendor – annual	C	N	550.00	550.00
Food vendor – day	C	N	40.00	40.00
Not-for-profit food vendor	C	N	0.00	0.00
<b>Mobile Vendors on Shire Land (calendar year)</b>				
Note: this is not for event trading unless approved by Shire				
Annual (per weekday)	C	N	260.00	260.00
Annual (per weekend day)	C	N	520.00	520.00
6 Monthly (per weekday)	C	N	150.00	150.00
6 Monthly (weekend day)	C	N	300.00	300.00
Quarterly (per weekday)	C	N	75.00	75.00
Quarterly (per weekend day)	C	N	150.00	150.00
Day (weekday)	C	N	25.00	25.00
Day (weekend day)	C	N	40.00	40.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Event Permits (calendar year)</b>				
Annual (food)	C	N	200.00	180.00
Six monthly (food)	C	N	120.00	120.00
Quarterly (food)	C	N	70.00	70.00
Day/Event (food)	C	N	40.00	40.00
Non-food	C	N	0.00	0.00
Amusements (engaged by event organiser to provide free service to patrons)	C	N	0.00	0.00
Amusements: Day/Event (operator charges patron for use) <i>Each amusement device is to be on its own application for permit, not applied for in bulk .</i>	C	N	40.00	40.00
<b>Regular Fundraising Event Permit – covers all stalls (fee paid by event organiser)</b>				
Not-for-profit – between 8 and 15 events per year (monthly not-for-profit events run by not-for-profit groups)	C	N	600.00	600.00
<b>Noise</b>				
Application for <i>Environmental Protection (Noise) Regulations</i> (R.13) exemptions – public works (roads etc.)	C	N	50.00	50.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.13) exemptions – all other works	C	N	150.00	150.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.18(6)) – Approval for sporting, cultural and entertainment events (more than 60 days before event)	S	N	1,000.00	1,000.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.18(6)) – Approval for sporting, cultural and entertainment events (less than 60 days before event)	S	N	1,250.00	1,250.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.19(B)) – Approvals for sporting, cultural and entertainment events	F	N		CEO discretion up to \$15,000
<b>Other Services (site)</b>				
After hours consultation (hourly rate) (i.e. noise monitoring)	C	N	100.00	100.00
Food Declared Unfit for Human Consumption	C	N	100.00	100.00
Section 39 Certificate ( <i>Liquor Control Act</i> )	C	N	100.00	100.00
Temporary accommodation	C	N	50.00	50.00
Written report for a settlement agency	C	N	22.00	22.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>BUILDING SERVICES</b>				
<b>All fees that are not prescribed in this schedule are in accordance with the <i>Building Regulations Act 2012</i> as modified from time to time.</b>				
<b>Applications for Building and Demolition Permits</b>				
Uncertified Application for a Building Permit (Class 1a and 10) (s.16(1)). 0.32% of value of building work minimum \$110	S	N	105.00	110.00
Certified Application for Class 1 and 10 building or incidental structure (s.16(1)). 0.19% of the value of building work, minimum \$110	S	N	105.00	110.00
Certified Application for Class 2 – 9 building or incidental structure (s.16(1)). 0.09% of the value of building work, minimum \$110	S	N	105.00	110.00
Application for Demolition Permit Class 1 and 10 building or incidental structure (s.16 (1))	S	N	105.00	110.00
Application for Demolition Permit Class 2 – 9 building (s.16(1)). Each storey \$110	S	N	105.00	110.00
Application to extend time during which a Building or Demolition Permit has effect (s.32(3)(f))	S	N	105.00	110.00
<b>Applications for Occupancy Permits and Building Approval Certificates</b>				
Application for Occupancy Permit for a completed building (s.46)	S	N	105.00	110.00
Application for Occupancy Permit for an incomplete building (s.47)	S	N	105.00	110.00
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis (s.48)	S	N	105.00	110.00
Application for replacement Occupancy Permit for permanent change of the building use or classification (s.49)	S	N	105.00	110.00
Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s.51(2)). 0.18% of value of building work minimum \$110	S	N	105.00	110.00
Application for a Building Approval Certificate for a building in respect of which unauthorised work has been done (s.51(3)). 0.38% of value of building work minimum \$110	S	N	105.00	110.00
Application to replace an Occupancy Permit for an existing building (s.52(1))	S	N	105.00	110.00
Application for Building Approval Certificate for an existing building or an incidental structure where unauthorised has not been done (s.52(2))	S	N	105.00	110.00
Application to extend time during which an Occupancy Permit or Building Approval Certificate has effect (s.65(3)(a))	S	N	105.00	110.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Construction Training Fund Levy (CTF)</b>				
<b>All construction, demolition and maintenance works with a value of more than \$20,000 (incl GST)</b>				
Under \$20,000	S	N	Nil	Nil
Over \$20,000	S	N	0.2% of est. contract sum	0.2% of est. contract sum
<b>Building Services Levy (BSL)</b>				
Building Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Demolition Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Occupancy Permit or Building Approval Certificate for approved Building work under s47, 49, 50 or 52 of the <i>Building Act</i>	S	N	61.65	61.65
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> . Over \$45,000 = 0.274% of work value Under \$45,000 = \$123.30	S	N	123.30	123.30
<b>Certification Fees</b>				
Certificate of Design Compliance Class 2 – 9 buildings (\$250,000 or less)	C	N	400.00	400.00
Certificate of Design Compliance Class 2 – 9 buildings (over \$250,000) 0.15% of estimated value of building work but not less than \$400	C	N	400.00	400.00
Certificate of Building Compliance for Built Strata (per unit)	C	Y	250.00	250.00
Request to provide Certificate of Construction Compliance	C	Y	250.00	250.00
Request to provide Certificate of Building Compliance	C	Y	250.00	250.00
<b>Other Applications/Fees</b>				
Battery Powered Smoke Alarms ( <i>Building Regulations 2012</i> – Regulation 61)	S	N	179.40	179.40
Amended plan assessment fee Residential Class 1 – 10 buildings	C	Y	100.00	100.00
Amended plan assessment fee Commercial Class 2 – 9 buildings	C	Y	200.00	200.00
<b>Inspection of Private Swimming Pool/Spa Barriers</b>				
Annual fee per Swimming Pool/Spa Barrier ( <i>Building Regulations 2012</i> – Regulation 53)	S	N	25.00 (annual charge)	25.00 (annual charge)
Additional Inspection fee per Swimming Pool/Spa Barrier	C	N	77.00	77.00
Non-compliant Pool/Spa Inspection	C	N	77.00	77.00



	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>PLANNING SERVICES</b>				
<b>All fees that are not prescribed in this schedule are in accordance with the <i>Planning and Development Regulation 2009 (Part 7 Local Government Planning Charges)</i> as modified from time to time.</b>				
<b>Section 40 Certificate</b>	C	N	250.00	250.00
<b>Advertising of Planning Applications</b>				
Up to and including 5 letters	C	N	35.00	35.00
6 to 10 letters	C	N	75.00	75.00
11 to 50 letters	C	N	100.00	100.00
51 to 100 letters	C	N	200.00	200.00
101 to 150 letters	C	N	300.00	300.00
More than 150 letters	C	N	400.00	400.00
Newspaper Advertising	C	N	Full cost recovery	Full cost recovery
Sign on site ( <i>Planning and Development Regulations 2015</i> clause 64(a))	C	N	150.00	150.00
<b>Minor Planning Approval Modifications</b>	C	N	100.00	100.00
<b>Copy of Certificate of Title for Planning Application</b>	C	N	30.00	30.00
<b>Determination of Development Application (other than for an Extractive Industry) where the estimated cost of the development excl. GST is:</b>				
a) not more than \$50,000	S	N	As per the <i>Planning Regulations Act 2009</i> (Schedule 2 of fees)	
b) more than \$50,000 but no more than \$500,000	S	N		
c) more \$500,000 but not more than \$2.5 million	S	N		
d) more than \$2.5 million but not more than \$5 million	S	N		
e) more that \$5 million but not more than \$21.5 million	S	N		
f) more than \$21.5 million	S	N		
<b>Determination of Development Application for Building Envelopes</b>				
Nomination of building envelope A letter of justification and scaled site plan showing existing and proposed envelopes	C	N	147.00	147.00
Relocation of building envelope A letter of justification and scaled site plan, showing the existing and proposed envelopes	C	N	147.00	147.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>Determination of Development Application for Home Occupation/Home Business/Cottage Industry</b>				
Initial application for determination of a home occupation/home business/cottage industry	C	N	222.00	222.00
If development has commenced or been carried out, an additional amount by way of penalty	C	N	666.00	666.00
Renewal of home occupation/home business/cottage industry	C	N	73.00	73.00
<b>Extractive Industry</b>				
Application for an Extractive Industry	C	N	739.00	739.00
Penalty whereby the development has commenced or been carried out (in addition to application fee)	C	N	1,478.00	1,478.00
Extractive Industry Licence Annual Renewal Fee	C	N	500.00	500.00
<b>Determination of a Change of Use</b>				
Change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply	C	N	295.00	295.00
<b>Property Settlement</b>				
Replying to a Property Settlement Questionnaire	C	N	73.00	73.00
<b>Planning Advice</b>				
Providing written Planning Advice	C	Y	73.00	73.00
Advice on whether development approval is required for erection or alterations or additions to single house (Regulations 2015 Clause 61(1)(a) sc2)	S	N	295.00	295.00
<b>Modifications</b>				
Minor Planning approval modifications	C	N	100.00	100.00
<b>Section 70A Notifications (Development Applications only)</b>				
Administrative fee	C	Y	100.00	100.00
<b>Subdivision Clearance</b>				
Not more than 5 lots	S	N	As per the <i>Planning Regulations Act 2009</i> (Schedule 2 of Fees)	
More than 5 lots but not more than 195 lots	S	N		
More than 195 lots	S	N		
Landscape bond	C	N	Actual Cost + 20% admin charge	Actual Cost + 20% admin charge

	<b>Authority (S – Statute) (C – Council) (F – Framed)</b>	<b>GST Applicable (Y – Yes) (N – No)</b>	<b>2021/22 Incl. GST (if applicable) \$</b>	<b>2022/23 Incl. GST (if applicable) \$</b>
<b>Rezoning</b>				
Application				
Basic	S	N	6,000.00	6,000.00
Standard	S	N	8,500.00	8,500.00
Complex	S	N	11,000.00	11,000.00
Refund if consent to advertise not granted	C	N	50% of application fee	50% of application fee
Refund if amendment not granted final approval	C	N	25% of application fee	25% of application fee
<b>Structure Plan/Local Development Plan/Activity Centre</b>				
Minor	S	N	1,500.00	1,500.00
Medium	S	N	3,000.00	3,000.00
Large	S	N	6,000.00	6,000.00
Minor modifications	S	N	500.00	500.00
Large modifications	S	N	3,000.00	3,000.00
<b>Disposal of Land</b>	C	Y	4,400.00	4,400.00
<b>Other Services</b>				
Environmental Assessment (on properties with Local Natural Areas)	C	Y	100.00	100.00
<b>Additional Specialist Costs</b> (provided for under Section 49 <i>Planning and Development Regulations Act</i> )				
Environmental Assessment (on properties with Local Natural Areas) post lodgement of a development application	C	Y	200.00	200.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>INFRASTRUCTURE SERVICES</b>				
<b>ROAD RESERVE</b>				
<b>Reinstatement Works – Roads</b> Costs include: plant, labour, materials, direct charges, engineering overheads, administration and depreciation	C	Y	At cost plus 30% + GST	At cost plus 30% + GST
<b>Crossover Application Fee</b>	C	Y	100.00	100.00
<b>Crossover Contribution by Shire</b>				
Type A (sealed)	C	N	575.00	590.00
Crossover Culverts x 2 lengths (diameter 375mm)	C	N	320.00	330.00
Crossover Culverts x 2 lengths (diameter 300mm)	C	N	320.00	330.00
Crossover Culverts x 3 lengths (diameter 375mm)	C	N	485.00	500.00
Crossover Culverts x 3 lengths (diameter 300mm)	C	N	365.00	375.00
Crossover Culvert Headwalls	C	N	250.00	255.00
<b>Community Directional Signs</b>				
Application Fee per sign	C	Y	100.00	110.00
On highway 1.5m x 200mm	C	Y	440.00	450.00
Off highway 1.0m x 150mm	C	Y	305.00	315.00
Off highway 1.00m x 200mm	C	Y	365.00	375.00
<b>Private Works</b>				
Application for private water service	C	Y	110.00	110.00
Supervision fee for private works	C	N	3% of value of works or \$150 (whichever is greater)	3% of value of works or \$150 (whichever is greater)
<b>Sub Divisional Works Bonds</b>				
Administration Fee for processing an outstanding works bond	C	Y	1% of bond (minimum \$100 to maximum of \$1,000)	1% of bond (minimum \$100 to maximum of \$1,000)
<b>RUBBISH AND WASTE CHARGES</b>				
Bin establishment fee (per MGM bin)	C	N	70.00	72.50
Standard residential property charge (with bin collection service)	C	N	413.00	450.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
Commercial properties				
Weekly refuse MGB collection	C	N	213.00	223.00
Fortnightly recycling MGB collection	C	N	80.00	81.00
One bulk bin per week (1.5m³)	C	N	2,200.00	2,500.00
Second and subsequent bulk bins	C	N	2,000.00	2,250.00
One bulk bin per fortnight	C	N	1,380.00	1,600.00
Transfer Station Pass	C	N	145.00	150.00
<b>Non-rateable properties</b>				
One MGB collection weekly	C	N	253.00	253.00
One recycling collection fortnightly	C	N	80.00	81.00
Transfer Station Pass	C	N	150.00	150.00
<b>Additional Services (all properties)</b>				
Additional mobile green bin	C	N	172.00	184.00
Additional recycling bin	C	N	60.00	61.00
<b>Transfer Station Services</b>				
Additional waste entry (ticket)	C	Y	50.00	60.00
No pass (car or trailer)	C	Y	90.00	99.00
Replacement Waste Transfer Pass	C	Y	30.00	0.00
Waste Entry Permit (per visit) for Community Group clean-up days	C	Y	25.00	25.00
Transfer Station Pass (property with no bin service)	C	Y	130.00	140.00
Transfer Station Entry Ticket (residential property no bin service)	C	Y	4.00	4.00
Tyres (max 5)				
Car tyres on rim	C	Y	10.00	10.00
Car tyres	C	Y	5.00	5.00
Light truck tyres on rim	C	Y	15.00	15.00
Light truck tyres	C	Y	10.00	10.00
Water Supply for schools from Swan View Artesian Bore (per kiloLitre)	C	N	0.76	0.78
<b>Chidlow Standpipe</b> Water access and usage fee	C	N	240.00	250.00
<b>PERMITS</b>				
Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law and Local Government Property Local Law	C	N	25.00	25.00
Hire of Local Government Property (per day)	C	Y	100.00	100.00
Community function on Local Government Property (per hour)	C	Y	25.00	25.00
Blasting as per <i>Dangerous Goods Safety (Explosives) Regulations 2007</i>	S	Y	30.00	33.00

	Authority (S – Statute) (C – Council) (F – Framed)	GST Applicable (Y – Yes) (N – No)	2021/22 Incl. GST (if applicable) \$	2022/23 Incl. GST (if applicable) \$
<b>CEMETERY FEES</b>				
<i>Mundaring and Wooroloo – fees and charges payable in advance upon application for burial</i>				
Purchase Grant of Right of Burial – Grave Plot (valid for 25 years) Wooroloo only	C	N	2,500.00	2,575.00
Purchase Grant of Right of Burial – Niche Wall & Memorial Garden (valid for 25	C	N	1,200.00	1,230.00
Renewal of expired Grant of Right of Burial	C	N		110.00
Transfer of Grant of Right of Burial	C	Y		220.00
Application Fee – Funeral Burial	C	Y	220.00	220.00
Application Fee – Placement of Ashes	C	Y	165.00	165.00
Application Fee – Memorial Plaque only	C	Y	165.00	165.00
Application Fee – Monumental Works only	C	N	350.00	350.00
Funeral Director's Annual Licence (valid until 30 June)	C	N	440.00	450.00
Monumental Mason's Annual Licence (valid until 30 June)	C	N	110.00	110.00
Funeral Burial Fee – Monday to Friday	C	Y	1,500.00	1,550.00
Funeral Burial Fee After Hours – weekends, public holidays or staff RDO	C	Y	2,200.00	2,300.00
Placement of Ashes in Niche Wall	C	Y	330.00	340.00
Placement of Ashes in Grave Plot	C	Y	225.00	230.00
Placement of Ashes in Memorial Garden	C	Y	280.00	290.00
Placement of Memorial Plaque only (no ashes)	C	Y		230.00
Ashes Removal from Niche Wall or Memorial Garden	C	Y	280.00	290.00