



SHIRE OF MUNDARING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Budget Overview	2
Statement of Comprehensive Income	5
Statement of Cash Flows	6
Statement of Financial Activity	7
Index of Notes to the Budget	8
Fees and Charges Schedule	33

SHIRE'S VISION

The place for sustainable living.

BUDGET OVERVIEW

The Shire of Mundaring's 2023/24 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 2023/24).

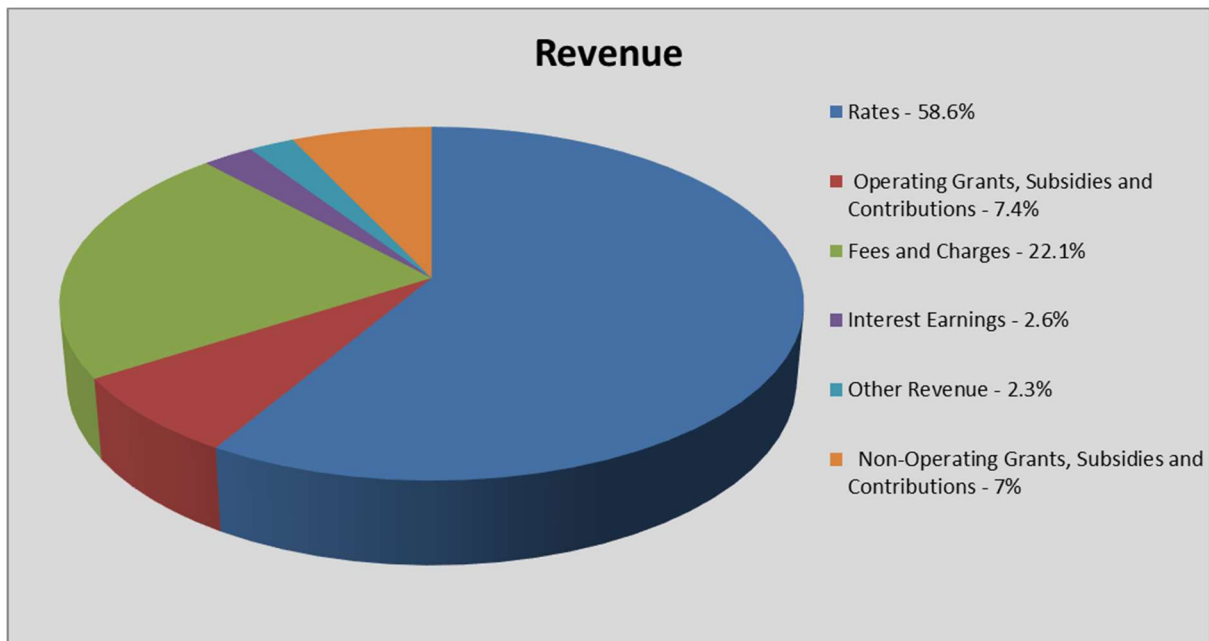
A detailed disclosure of rating information for 2023/24 is provided in Note 2 of the Budget document.

Closing Budget Position

The budget forecasts a closing surplus of \$614,424 as at 30 June 2024. 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.

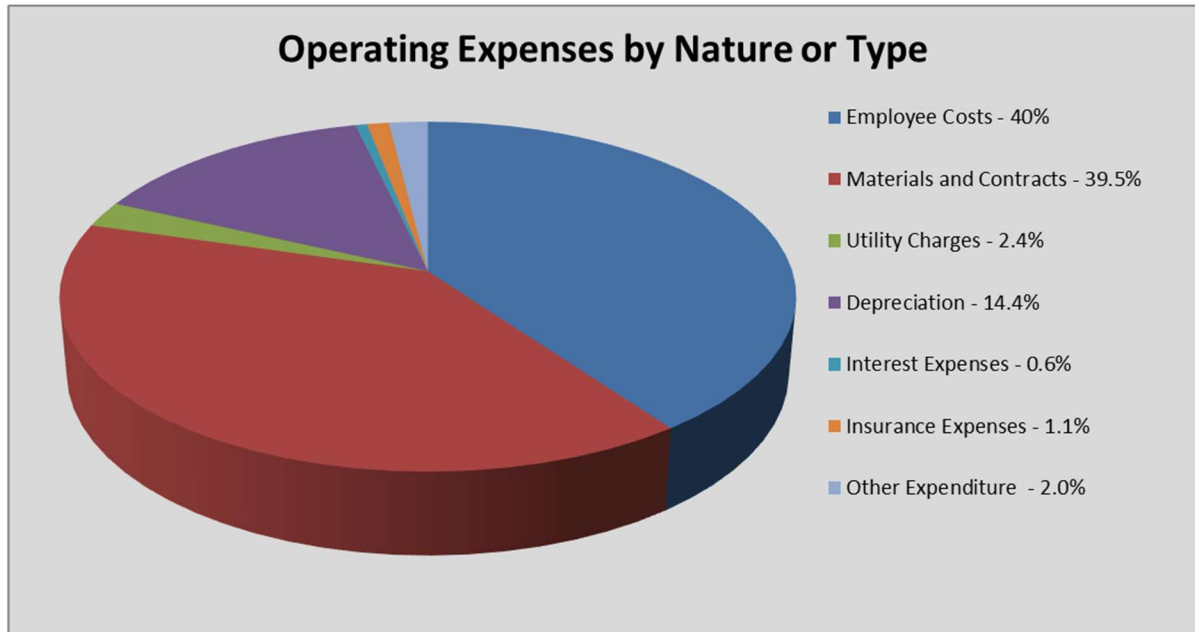
Revenue

The Shire's total revenue for 2023/24 is forecast to be \$55,499,106 (excluding profit on disposal of assets). The breakdown of revenue by nature or type is provided below:

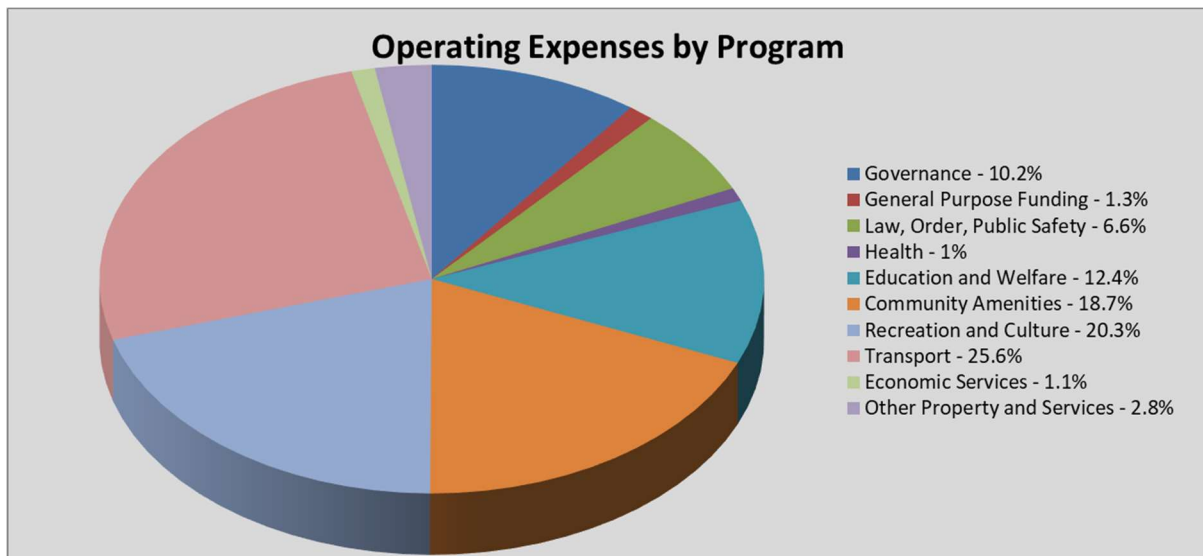


Operating Expenses

The Shire's total operating expenditure for 2023/24 is forecast to be \$58,364,634. The breakdown of operating expenditure by nature and type is provided below:



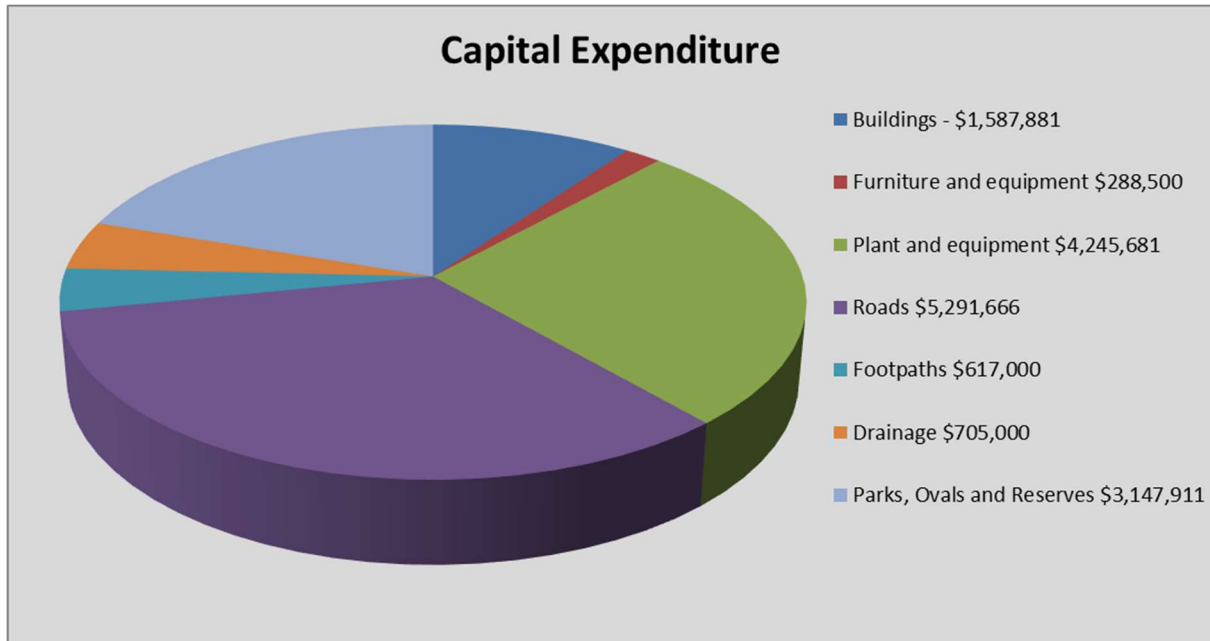
The breakdown of operating expenditure by Program is provided below:



An explanation of the activities undertaken under each program is provided on page 24 of the Budget document.

Capital Expenditure

The Shire's total capital expenditure for 2023/24 is forecast to be \$15,883,639 (compared to a budget of \$16,070,624 in 2022/23). 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 2024, as disclosed in Note 7 of the budget, is \$7,626,157. There is no new loan debt forecast in the 2023/24 budget.

**SHIRE OF MUNDARING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	32,505,427	31,317,877	31,251,611
Grants, subsidies and contributions	11	4,118,215	8,163,778	4,059,267
Fees and charges	18	12,285,937	12,138,298	11,901,137
Interest revenue	12(a)	1,427,000	1,300,334	1,035,000
Other revenue	12(b)	1,261,417	1,516,108	1,373,039
		51,597,996	54,436,395	49,620,054
Expenses				
Employee costs		(23,338,795)	(22,237,863)	(21,942,259)
Materials and contracts		(23,060,660)	(21,850,912)	(23,983,794)
Utility charges		(1,383,021)	(1,448,240)	(1,427,097)
Depreciation	6	(8,456,170)	(7,943,135)	(7,676,042)
Finance costs	12(d)	(340,263)	(378,337)	(383,818)
Insurance		(640,933)	(590,186)	(601,071)
Other expenditure		(1,144,792)	(856,512)	(881,872)
		(58,364,634)	(55,305,185)	(56,895,953)
		(6,766,638)	(868,790)	(7,275,899)
Capital grants, subsidies and contributions	11	3,901,110	9,769,019	9,945,277
Profit on asset disposals	5	620,000	36,583	660,900
Loss on asset disposals		0	(53,844)	(49,500)
Distributions from Investments in Associates	16	0	39,300	0
		4,521,110	9,791,058	10,556,677
Net result for the period		(2,245,528)	8,922,268	3,280,778
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	8,464,076	0
Total other comprehensive income for the period		0	8,464,076	0
Total comprehensive income for the period		(2,245,528)	17,386,344	3,280,778

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 32,505,427	\$ 29,935,149	\$ 31,251,611
Grants, subsidies and contributions		4,118,215	8,415,794	4,059,267
Fees and charges		12,285,937	12,138,298	11,901,137
Interest revenue		1,427,000	1,300,334	1,035,000
Goods and services tax received		2,000,000	1,630,368	1,954,725
Other revenue		1,261,417	1,516,108	1,373,039
		53,597,996	54,936,052	51,574,779
Payments				
Employee costs		(23,338,795)	(22,234,743)	(21,942,259)
Materials and contracts		(23,060,660)	(16,808,383)	(23,983,794)
Utility charges		(1,383,021)	(1,448,240)	(1,427,097)
Finance costs		(340,263)	(378,337)	(383,818)
Insurance		(640,933)	(590,186)	(601,071)
Goods and services tax paid		(2,000,000)	(1,990,000)	(1,954,725)
Other expenditure		(1,144,792)	(856,512)	(881,872)
		(51,908,464)	(44,306,401)	(51,174,636)
Net cash provided by (used in) operating activities	4	1,689,532	10,629,651	400,143
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(6,122,062)	(3,433,675)	(4,320,275)
Payments for construction of infrastructure	5(b)	(9,761,577)	(11,217,890)	(11,750,349)
Capital grants, subsidies and contributions		3,901,110	9,769,019	9,945,277
Proceeds from sale of property, plant and equipment	5(a)	2,183,594	594,586	1,526,400
Net cash provided by (used in) investing activities		(9,798,935)	(4,287,960)	(4,598,947)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(772,872)	(735,494)	(735,494)
Payments for principal portion of lease liabilities	8	(210,505)	(210,687)	(145,497)
Payments for financial assets at amortised cost - term deposits		(0)	(5,833,277)	0
Net cash provided by (used in) financing activities		(983,377)	(6,779,458)	(880,991)
Net increase (decrease) in cash held		(9,092,780)	(437,767)	(5,079,795)
Cash at beginning of year		13,083,540	13,521,307	8,760,746
Cash and cash equivalents at the end of the year	4	3,990,760	13,083,540	3,680,951

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

**SHIRE OF MUNDARING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 32,505,427	\$ 31,317,877	\$ 31,251,611
Grants, subsidies and contributions	11	4,118,215	8,163,778	4,059,267
Fees and charges	18	12,285,937	12,138,298	11,901,137
Interest revenue	12(a)	1,427,000	1,300,334	1,035,000
Other revenue	12(b)	1,261,417	1,516,108	1,373,039
Profit on asset disposals	5	620,000	36,583	660,900
Distributions from Investments in Associates		0	39,300	0
		52,217,996	54,512,278	50,280,954
Expenditure from operating activities				
Employee costs		(23,338,795)	(22,237,863)	(21,942,259)
Materials and contracts		(23,060,660)	(21,850,912)	(23,983,794)
Utility charges		(1,383,021)	(1,448,240)	(1,427,097)
Depreciation	6	(8,456,170)	(7,943,135)	(7,676,042)
Finance costs	12(d)	(340,263)	(378,337)	(383,818)
Insurance		(640,933)	(590,186)	(601,071)
Other expenditure		(1,144,792)	(856,512)	(881,872)
Loss on asset disposals	5	0	(53,844)	(49,500)
		(58,364,634)	(55,359,029)	(56,945,453)
Non-cash amounts excluded from operating activities	3(b)	7,836,170	7,869,994	7,064,642
Amount attributable to operating activities		1,689,532	7,023,243	400,143
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	3,901,110	9,769,019	9,945,277
Proceeds from disposal of assets	5	2,183,594	594,586	1,526,400
		6,084,704	10,363,605	11,471,677
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(6,122,062)	(3,433,675)	(4,320,275)
Payments for construction of infrastructure	5(b)	(9,761,577)	(11,217,890)	(11,750,349)
		(15,883,639)	(14,651,565)	(16,070,624)
Amount attributable to investing activities		(9,798,935)	(4,287,960)	(4,598,947)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	7,210,631	3,770,540	5,450,590
		7,210,631	3,770,540	5,450,590
Outflows from financing activities				
Repayment of borrowings	7(a)	(772,872)	(735,494)	(735,494)
Payments for principal portion of lease liabilities	8	(210,505)	(210,687)	(145,497)
Transfers to reserve accounts	9(a)	(7,204,268)	(3,550,899)	(3,678,968)
		(8,187,645)	(4,497,080)	(4,559,959)
Amount attributable to financing activities		(977,014)	(726,540)	890,631
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	9,700,841	7,692,098	4,024,176
Amount attributable to operating activities		1,689,532	7,023,243	400,143
Amount attributable to investing activities		(9,798,935)	(4,287,960)	(4,598,947)
Amount attributable to financing activities		(977,014)	(726,540)	890,631
Surplus or deficit at the end of the financial year	3	614,424	9,700,841	716,003

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	9
Note 2	Rates and Service Charges	11
Note 3	Net Current Assets	14
Note 4	Reconciliation of cash	16
Note 5	Fixed Assets	17
Note 6	Depreciation	18
Note 7	Borrowings	19
Note 8	Lease Liabilities	21
Note 9	Reserve Accounts	22
Note 10	Revenue Recognition	23
Note 11	Program Information	24
Note 12	Other Information	26
Note 13	Elected Members Remuneration	27
Note 14	Major Land Transactions	29
Note 15	Trading Undertakings and Major Trading Undertakings	29
Note 16	Investment in Associates	30
Note 17	Trust Funds	31
Note 18	Fees and Charges	32

SHIRE OF MUNDARING NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the 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 annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Gross rental valuations									
GRV - Commercial	Gross rental valuation	0.085800	277	27,584,369	2,366,739	0	2,366,739	2,392,648	2,375,399
GRV - Light Industrial	Gross rental valuation	0.085800	291	18,869,615	1,619,013	0	1,619,013	1,498,804	1,504,102
GRV - Residential	Gross rental valuation	0.085800	11,494	242,579,006	20,813,279	156,258	20,969,537	19,904,769	19,965,257
GRV - Rural Residential	Gross rental valuation	0.085800	3,095	70,968,482	6,089,096	0	6,089,096	6,045,776	5,981,201
Unimproved valuations									
UV	Unimproved valuation	0.006254	250	154,760,000	967,869	0	967,869	992,872	942,644
Total general rates			15,407	514,761,472	31,855,996	156,258	32,012,254	30,834,869	30,768,603
(ii) Minimum payment									
Minimum									
\$									
Gross rental valuations									
GRV - Commercial	Gross rental valuation	951	5	45,114	4,755	0	4,755	2,757	2,757
GRV - Light Industrial	Gross rental valuation	951	1	10,185	951	0	951	919	919
GRV - Residential	Gross rental valuation	951	362	2,839,590	344,262	0	344,262	406,198	406,198
GRV - Rural Residential	Gross rental valuation	951	143	1,309,870	135,993	0	135,993	66,168	66,168
Unimproved valuations									
UV	Unimproved valuation	1,202	6	55,894	7,212	0	7,212	6,966	6,966
Total minimum payments			517	4,260,653	493,173	0	493,173	483,008	483,008
Total general rates and minimum payments			15,924	519,022,125	32,349,169	156,258	32,505,427	31,317,877	31,251,611
(iii) Specified area rates									

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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.

Option 1 (Full Payment)

Full payment due date of 19 October 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the later.

Option 2 (Four Instalments)

1. First instalment due date of 19 October 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the later;
2. Second instalment due date of 11 January 2024 or two months after the due date of the first instalment, whichever is the later;
3. Third instalment due date of 14 March 2024 or two months after the due date of the second instalment, whichever is the later; and
4. Fourth and final instalment due date of 16 May 2024 or two months after the due date of the third instalment, whichever is the later.

Option three

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment		N/A	0.00%	7.00%
Option two				
First instalment		0	0.00%	7.00%
Second instalment		10	0.00%	7.00%
Third instalment		10	0.00%	7.00%
Fourth instalment		10	0.00%	7.00%
Option three				
		0	0.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	135,000	133,422	137,500
Unpaid rates and service charge interest earned	252,000	269,001	190,000
	387,000	402,423	327,500

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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 2024.

(b) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(c) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,990,760	13,083,540	3,680,951
	36,122,118	36,122,118	31,229,183
	6,074,026	6,074,026	3,384,111
	123,569	123,569	72,323
	331,938	331,938	210,183
	46,642,411	55,735,191	38,576,751
	(12,289,586)	(12,289,586)	(6,682,818)
	(275,650)	(275,650)	(1,263,452)
8	(214,033)	(210,505)	(134,064)
7	(812,437)	(772,872)	(772,872)
	(3,534,134)	(3,534,134)	(3,597,455)
	(17,125,840)	(17,082,747)	(12,450,661)
	29,516,571	38,652,444	26,126,090
3(c)	(28,902,147)	(28,951,603)	(25,410,087)
	614,424	9,700,841	716,003

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*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates
- Employee provisions

Non cash amounts excluded from operating activities

(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 - reserve accounts
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	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(620,000)	(36,583)	(660,900)
5	0	53,844	49,500
6	8,456,170	7,943,135	7,676,042
	0	(105,838)	0
	0	15,436	0
	7,836,170	7,869,994	7,064,642
9	(29,928,617)	(29,934,980)	(26,317,023)
	812,437	772,872	772,872
	214,033	210,505	134,064
	(28,902,147)	(28,951,603)	(25,410,087)

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the 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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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:

		2023/24	2022/23	2022/23
	Note	Budget	Actual	Budget
Cash at bank and on hand		\$ 3,990,760	\$ 13,083,540	\$ 3,680,951
Total cash and cash equivalents		3,990,760	13,083,540	3,680,951
Held as				
- Unrestricted cash and cash equivalents	3(a)	1,444,369	10,537,149	905,526
- Restricted cash and cash equivalents	3(a)	2,546,391	2,546,391	2,775,425
		3,990,760	13,083,540	3,680,951
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,546,391	2,546,391	2,775,425
- Restricted financial assets at amortised cost - term deposits	3(a)	29,928,617	29,934,980	26,317,023
		32,475,008	32,481,371	29,092,448
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	29,928,617	29,934,980	26,317,023
Contract liabilities		0	0	56,604
Bonds and deposits held		2,160,082	2,160,082	2,155,086
Cash in lieu of POS		386,309	386,309	563,735
		32,475,008	32,481,371	29,092,448
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,245,528)	8,922,268	3,280,778
Depreciation	6	8,456,170	7,943,135	7,676,042
(Profit)/loss on sale of asset	5	(620,000)	17,261	(611,400)
Distributions from Investments in Associates		0	(39,300)	0
(Increase)/decrease in receivables		0	(1,697,789)	0
(Increase)/decrease in inventories		0	(8,891)	0
(Increase)/decrease in other assets		0	61,578	0
Increase/(decrease) in payables		0	4,989,842	0
Increase/(decrease) in contract liabilities		0	207,446	0
Increase/(decrease) in employee provisions		0	3,120	0
Capital grants, subsidies and contributions		(3,901,110)	(9,769,019)	(9,945,277)
Net cash from operating activities		1,689,532.00	10,629,651	400,143

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The 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 2024**

5. FIXED ASSETS

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

	2023/24 Budget				2022/23 Actual				2022/23 Budget			
	2023/24 Budget Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	0	380,000	1,000,000	620,000	675,000	0	0	0	0	350,000	1,000,000	650,000
Buildings	1,587,881	0	0	0	581,554	0	0	0	764,275	0	0	0
Furniture and equipment	288,500	0	0	0	47,935	0	0	0	17,000	0	0	0
Plant and equipment	4,245,681	1,183,594	1,183,594	0	2,129,186	611,847	594,586	(17,261)	3,539,000	565,000	526,400	(38,600)
Total	6,122,062	1,563,594	2,183,594	620,000	3,433,675	611,847	594,586	(17,261)	4,320,275	915,000	1,526,400	611,400
(b) Infrastructure												
Infrastructure - roads	5,291,666	0	0	0	8,325,609	0	0	0	7,740,735	0	0	0
Infrastructure - footpaths	617,000	0	0	0	1,383,727	0	0	0	1,348,000	0	0	0
Infrastructure - drainage	705,000	0	0	0	204,723	0	0	0	602,000	0	0	0
Infrastructure - parks and ovals	3,147,911	0	0	0	1,303,831	0	0	0	2,059,614	0	0	0
Total	9,761,577	0	0	0	11,217,890	0	0	0	11,750,349	0	0	0
Total	15,883,639	1,563,594	2,183,594	620,000	14,651,565	611,847	594,586	(17,261)	16,070,624	915,000	1,526,400	611,400

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

6. DEPRECIATION

By Class

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

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
2,002,500	1,659,182	1,647,719
61,000	60,191	23,658
865,000	849,745	677,428
5,383,690	5,160,389	5,157,989
143,980	213,628	169,248
8,456,170	7,943,135	7,676,042
497,921	467,712	388,943
475,324	446,486	264,890
26,554	24,943	24,945
128,304	120,520	123,185
128,720	120,911	122,051
2,428,451	2,022,801	2,013,766
4,653,973	4,629,932	4,623,269
3,386	3,181	4,680
113,537	106,649	110,313
8,456,170	7,943,135	7,676,042

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class	Useful life
Buildings	
Structure	30 to 100 years
Fit out	15 to 38 years
Mechanical	17 to 45 years
Roof Cladding	24 to 60 years
Furniture and Equipment	3 to 12 years
Plant and Equipment	3 to 60 years
Sealed Roads and Streets	
Formation	not depreciated
Pavement	70 to 150 years
Surface	15 to 45 years
Kerb	60 to 70 years
Unsealed Roads	
Formation	not depreciated
Surface	15 years
Drainage	60 to 100 years
Bridges	40 to 100 years
Footpaths	15 to 100 years
Heritage Trails	
Formation	not depreciated
Pavement	60 years
Point Items	15 to 100 years
Waste Transfer Stations	15 to 100 years
Bus Shelters	20 to 50 years
Parks Hard Assets	5 to 80 years

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Budget Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Civic Facility & Depot Redevelopment	170	WATC	6.95%	2,143,591	0	(371,446)	1,772,145	(139,296)	2,490,168	0	(346,577)	2,143,591	(162,165)	2,490,168	0	(346,577)	2,143,591	(162,165)
Recreation and culture																		
Community Building Projects	171	WATC	3.17%	6,255,438	0	(401,426)	5,854,012	(192,498)	6,644,355	0	(388,917)	6,255,438	(205,008)	6,644,355	0	(388,917)	6,255,438	(205,008)
				8,399,029	0	(772,872)	7,626,157	(331,794)	9,134,523	0	(735,494)	8,399,029	(367,173)	9,134,523	0	(735,494)	8,399,029	(367,173)

All borrowing repayments will be financed by general purpose revenue.

The Shire has not budgeted to have any borrowings for the year ended 30th June 2024 and did not have or budget to have any borrowings for the year ended 30th June 2023

FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

Undrawn borrowing facilities

credit standby arrangements

Bank overdraft limit

Bank overdraft at balance date

Credit card limit

Credit card balance at balance date

Total amount of credit unused

Loan facilities

Loan facilities in use at balance date

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
500,000	500,000	500,000
0	0	0
56,000	56,000	56,000
(22,000)	(22,236)	(20,000)
534,000	533,764	536,000
7,626,157	8,399,029	8,399,029

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Leases	2022/23 Actual Lease repayments	Actual Lease Principal outstanding 30 June 2023	2022/23 Actual Lease Interest repayments	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest repayments
					1 July 2023	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																			
Data Centres (servers) x 2	7	HP Financial Services (Australia) P/L	1.02%	60 months	433,125	0	(142,906)	290,219	(3,746)	574,597	0	(141,472)	433,125	(5,179)	606,946	0	(130,116)	476,830	(16,536)
Security Appliance & Software	2	HP Financial Services (Australia) P/L	2.99%	60 months	0	0	0	0	0	13,795	0	(13,795)	0	(86)	13,795	0	(13,795)	0	(86)
Photocopier/printers	6	HP Financial Services (Australia) P/L	1.50%	43 months	669	0	(669)	0	(1)	2,255	0	(1,586)	669	(23)	2,255	0	(1,586)	669	(23)
Security Appliance & Software	8	HP Financial Services (Australia) P/L	4.06%	36 months	148,471	0	(66,930)	81,541	(4,722)	0	202,305	(53,834)	148,471	(5,876)	0	0	0	0	0
					582,265	0	(210,505)	371,760	(8,469)	590,647	202,305	(210,687)	582,265	(11,164)	622,996	0	(145,497)	477,499	(16,645)

MATERIAL 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 2024**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Telecommunications facility Bailup reserve	30,504	10,691	0	41,195	20,923	9,581	0	30,504	30,323	10,725	0	41,048
(b) Cash in lieu of Public Open Space	847,256	519,182	0	1,366,438	339,852	507,404	0	847,256	110,275	2,635	0	112,910
	877,760	529,873	0	1,407,633	360,775	516,985	0	877,760	140,598	13,360	0	153,958
Restricted by council												
(c) Plant replacement	2,262,040	1,274,758	(2,721,587)	815,211	2,136,335	881,655	(755,950)	2,262,040	997,429	860,124	(915,600)	941,953
(d) Civic facilities	10,992,172	2,498,861	(697,794)	12,793,239	11,288,490	590,847	(887,165)	10,992,172	11,100,803	615,229	(1,992,165)	9,723,867
(e) Information technology	891,783	170,190	(200,000)	861,973	853,808	67,975	(30,000)	891,783	855,988	70,452	(30,000)	896,440
(f) Long service leave	367,512	958,320	(320,000)	1,005,832	378,988	416,522	(427,998)	367,512	456,487	420,907	(230,000)	647,394
(g) Children services	3,224,926	73,012	(64,000)	3,233,938	3,012,203	212,723	0	3,224,926	2,818,637	67,345	(30,000)	2,855,982
(h) Gravel pit rehabilitation	62,249	1,409	0	63,658	60,983	1,266	0	62,249	61,098	1,460	0	62,558
(i) Capital investment	3,299,925	1,074,710	0	4,374,635	3,896,605	78,320	(675,000)	3,299,925	3,896,605	1,000,000	0	4,896,605
(j) Capital income	5,569,809	551,821	(1,287,000)	4,834,630	5,070,875	615,648	(116,714)	5,569,809	4,433,172	498,596	(851,000)	4,080,768
(k) Unspent grants	120,250	0	(120,250)	0	992,853	0	(872,603)	120,250	1,381,825	0	(1,381,825)	0
(l) Waste management	2,180,471	49,365	(1,800,000)	429,836	2,102,706	82,875	(5,110)	2,180,471	1,946,003	46,495	(20,000)	1,972,498
(m) Environmental future fund	86,083	21,949	0	108,032	0	86,083	0	86,083	0	85,000	0	85,000
	29,057,220	6,674,395	(7,210,631)	28,520,984	29,793,846	3,033,914	(3,770,540)	29,057,220	27,948,047	3,665,608	(5,450,590)	26,163,065
	29,934,980	7,204,268	(7,210,631)	29,928,617	30,154,621	3,550,899	(3,770,540)	29,934,980	28,088,645	3,678,968	(5,450,590)	26,317,023

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) 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 2024**

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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 2024**

11 PROGRAM INFORMATION

(a) 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

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer community.

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Community amenities

To provide essential services required by the community.

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.

Recreation and culture

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

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.

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

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

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 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	223,000	172,398	212,000
General purpose funding	34,161,427	32,820,736	32,512,611
Law, order, public safety	192,508	200,644	205,900
Health	80,250	104,750	73,700
Education and welfare	2,378,600	2,553,790	2,337,000
Community amenities	8,436,802	8,021,622	7,994,051
Recreation and culture	1,745,679	1,393,700	2,110,750
Transport	10,100	62,203	11,000
Economic services	313,140	295,642	269,000
Other property and services	558,275	723,015	495,675
	48,099,781	46,348,500	46,221,687
Grants, subsidies and contributions			
Governance	0	16,000	0
General purpose funding	0	3,940,266	455,847
Law, order, public safety	940,000	967,565	468,000
Education and welfare	3,003,000	2,945,021	3,068,720
Community amenities	25,715	76,604	3,500
Recreation and culture	58,000	126,668	0
Transport	91,500	78,309	49,700
Other property and services	0	13,345	13,500
	4,118,215	8,163,778	4,059,267
Capital grants, subsidies and contributions			
Law, order, public safety	265,000	1,118,717	1,660,000
Community amenities	40,000	0	0
Recreation and culture	885,845	194,642	490,000
Transport	2,710,265	8,455,660	7,795,277
	3,901,110	9,769,019	9,945,277
Total Income	56,119,106	64,281,297	60,226,231
Expenses			
Governance	(5,971,408)	(5,326,514)	(5,957,422)
General purpose funding	(733,445)	(846,801)	(920,372)
Law, order, public safety	(3,826,670)	(3,869,306)	(2,778,514)
Health	(575,905)	(634,255)	(737,145)
Education and welfare	(7,220,942)	(7,322,910)	(7,703,944)
Community amenities	(10,899,718)	(10,357,490)	(10,029,724)
Recreation and culture	(11,871,826)	(11,249,240)	(11,746,514)
Transport	(14,987,991)	(13,258,905)	(14,298,054)
Economic services	(670,496)	(770,213)	(777,423)
Other property and services	(1,606,233)	(1,723,395)	(1,996,341)
	(58,364,634)	(55,359,029)	(56,945,453)
Net result for the period	(2,245,528)	8,922,268	3,280,778

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

12 OTHER INFORMATION

The net result includes as revenues

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	675,000	621,000	545,000
- Other funds	500,000	410,333	300,000
Other interest revenue	252,000	269,001	190,000
	1,427,000	1,300,334	1,035,000
(b) Other revenue			
Reimbursements and recoveries	1,072,984	1,235,450	1,247,039
Other	188,433	280,658	126,000
	1,261,417	1,516,108	1,373,039
The net result includes as expenses			
(c) Auditors remuneration			
Audit of the Annual Financial Report	51,250	51,250	49,000
Other services	5,000	6,650	3,000
	56,250	57,900	52,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	331,794	367,173	367,173
Expense on lease liabilities (refer Note 8)	8,469	11,164	16,645
	340,263	378,337	383,818
(e) Write offs			
General rate	0	0	500
Rates penalty interest	720	2,692	5,000
Waste charges	720	5,051	500
Legal fees	0	0	50
Infringements	2,500	0	4,250
Fees and charges	0	0	500
	3,940	7,743	10,800

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

* Elected members not identified due to elections being held in October 2023.

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	65,915	56,554	56,554
Meeting attendance fees	32,410	28,901	28,901
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	1,768	1,200
	103,625	90,723	90,155
Elected member 2			
Deputy President's allowance	16,479	14,138	14,138
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,017	3,500
Travel and accommodation expenses	1,800	4,041	1,200
	45,949	43,317	40,959
Elected member 3			
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	3,687	1,200
	29,470	29,308	26,821
Elected member 4			
Meeting attendance fees	24,170	22,121	22,121
Child care expenses	1,800	650	0
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	657	1,200
	31,270	26,928	26,821
Elected member 5			
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	316	1,200
	29,470	25,937	26,821
Elected member 6			
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	0	1,200
	29,470	25,621	26,821
Elected member 7			
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,017	3,500
Travel and accommodation expenses	1,800	0	1,200
	29,470	25,138	26,821
Elected member 8			
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	0	1,200
	29,470	25,621	26,821

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION (continued)

Elected member 9			
Meeting attendance fees	24,170	22,121	22,121
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,800	688	1,200
	29,470	26,309	26,821
Elected member 10 * retiring October 2023			
Meeting attendance fees	8,056	22,121	22,121
Annual allowance for ICT expenses	1,168	3,500	3,500
Travel and accommodation expenses	600	2,305	1,200
	9,824	27,926	26,821
Elected member 11 * retiring October 2023			
Meeting attendance fees	8,056	22,121	22,121
Annual allowance for ICT expenses	1,168	3,500	3,500
Travel and accommodation expenses	600	0	1,200
	9,824	25,621	26,821
Elected member 12 * retiring October 2023			
Meeting attendance fees	8,056	22,121	22,121
Child care expenses	0	435	0
Annual allowance for ICT expenses	1,168	3,500	3,500
Travel and accommodation expenses	600	445	1,200
	9,824	26,501	26,821
Total Elected Member Remuneration	387,136	398,950	399,324
President's allowance	65,915	56,554	56,554
Deputy President's allowance	16,479	14,138	14,138
Meeting attendance fees	249,938	272,232	272,232
Child care expenses	1,800	1,085	0
Annual allowance for ICT expenses	35,004	41,034	42,000
Travel and accommodation expenses	18,000	13,907	14,400
	387,136	398,950	399,324

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

14 MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2023/24.

15 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2023/24.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2024

16 INVESTMENT IN ASSOCIATES

(a) Investment in associate

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 11.53%.

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Current assets	9,824,396	9,824,396	9,450,116
Non-current assets	13,990,457	13,990,457	11,922,018
Total assets	23,814,852	23,814,852	21,372,134
Current liabilities	931,365	931,365	1,491,544
Non-current liabilities	3,201,516	3,201,516	692,830
Total liabilities	4,132,882	4,132,882	2,184,374
Net assets	19,681,971	19,681,971	19,187,760

MATERIAL 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.

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

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:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	2,533,602	3,006	(217,883)	2,318,725
BAL Grant City of Perth	11,747	0	(11,747)	0
	2,545,349	3,006	(229,630)	2,318,725

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

18. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	65,000	0	75,000
General purpose funding	135,000	156,826	157,500
Law, order, public safety	192,508	195,872	203,400
Health	80,250	104,750	73,700
Education and welfare	2,328,000	2,447,703	2,194,000
Community amenities	8,018,298	7,581,073	7,609,687
Recreation and culture	1,141,728	1,314,752	1,306,850
Transport	10,100	38,664	11,000
Economic services	313,000	295,642	269,000
Other property and services	2,053	3,016	1,000
	12,285,937	12,138,298	11,901,137

The subsequent pages detail the fees and charges proposed to be imposed by the Shire in 2023/24.



Shire of Mundaring

Adopted Fees & Charges

2023/2024

CORPORATE SERVICES				
Photocopying/Printing	Council/Statutory/ Framed	GST (incl.)	2022/23 \$	2023/24 \$
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
Administrative Charges				
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
Mundaring Number Plates (personalised)	S	N	230.00	230.00
Agendas and Minutes				
Hard copy of each agenda or minute papers	C	N	As per photocopy charges	As per photocopy charges
Note: These are available free of charge on Shire's website				
History Books				
Sale plus postage (if required)	C	Y	33.00	33.00
Other Shire Publications				
<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
Archive/Document Search Fee				
Off Site	C	Y	105.00	105.00
Administration Archives	C	Y	55.00	55.00
Research (per/hour or part thereof)	C	N	105.00	105.00
Freedom of Information Act				
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
Advanced Deposits				
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. Note: For financially disadvantaged applicants or those issued with	S	N	75%	75%

<i>prescribed pensioner concession cards, the charge payable is reduced by 25%</i>				
Rates				
Rates Instalment Scheme Fee (4 instalment option)	C	N	30.00	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

STRATEGIC AND COMMUNITY SERVICES

FAMILY AND CHILDREN SERVICES

Day Care Scheme	Council/Statutory/Framed	GST (incl.)	2022/23 \$	2023/24 \$
Family Day Care (FDC) – Full Day Care	C	N	2.00 /hour (max \$47 per week)	2.00 /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)
Child Care Centres				
0-2 years of age – Permanent Booking 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	113.00	115.00
0-2 years of age – Permanent Booking Full Week Discount Fee (Mon-Fri) 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	112.00	114.00
0-2 years of age – Permanent Booking Full Week Fee (Mon-Fri) 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	111.00	113.00
2-5 years of age – Permanent Booking 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	112.00	114.00
2-5 years of age – Permanent Booking Full Week Discount Fee (Mon-Fri) 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	111.00	113.00

2-5 years of age – Permanent Booking Full Week Fee (Mon–Fri) 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	110.00	112.00
0-5 years of age Casual Fee per child/day	C	N	117.00	119.00
Before school care per session	C	N	25.00	25.00
Vacation Care	C	N	90.00	90.00
LIBRARIES				
Replacement cost – lost library card	C	Y	4.00	4.00
Photocopies and Printing				
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			2.00	2.00
DVD/CD case	C	Y	3.00	3.00
DVD/CD cover (insert)	C	Y		
Library Bags	C	Y	3.00	3.00
Laminating (Staff members are not responsible for any accidents that may occur) A5, A4, A3	C	Y	1.00 2.00 4.00	1.00 2.00 4.00
Book Club Membership	C	Y	140.00	140.00
Lost/Damaged Item Replacement Processing Fee	C	Y	5.50	5.50

KSP Library				
Lounge Room				
Community groups (per hour)	C	Y	17.40	17.00
Commercial and Government (per hour)	C	Y	27.20	27.00
Meeting Room				
Community groups (per hour)	C	Y	8.20	8.00
Commercial and Government (per hour)	C	Y	16.30	15.00
RECREATION AND LEISURE SERVICES				
Lost Keys/ Padlocks				
Lost key replacement (per key)	C	Y	65.00	65.00
Lost padlock replacement (per padlock)	C	Y		130.00
Facility rekeying (per facility)	C	Y		As negotiated
Function/Event Bonds				
High Risk	C	Y	1,000.00	1,000.00
Major Event	C	Y		As negotiated
Special Bonds				
High Risk Darlington Club Bond	C	Y	500.00	500.00
Parks and Public Open Space/Bonds				
Major Event	C	Y	As negotiated	As negotiated
Free Use – Halls, Pavilions and Recreation Centre				
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
Residents and Ratepayers and Business Associations – Local hall or centre (two meetings per month)	C	N/A	Free	Free
RSL Branches – 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. (DRSA) and member groups – 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 Branches – 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
Boya Community Centre Foyer Exhibition Space for Mundaring Arts Centre affiliated groups	C	N/A		Free
Shire affiliated programs and events – all facilities	C	N/A		Free
Free Use - Ovals and Parks				
Carols by Candlelight	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
Bilgoman Aquatic Centre				
Entry Fees				
Adults (18 years of age & over)	C	Y	6.00	6.00
Child (5 years of age & over)	C	Y	5.00	5.00
Child (4 years of age & under)	C	N/A	Free	Free
Concession	C	Y	5.00	5.00

(Seniors, Pensioners, Veteran & Health Care Card Holders/High Schools)				
Spectator	C	Y	2.50	2.50
Family Pass (2 adults + 2 children)	C	Y	20.00	20.00
Companion Card	C	N/A	Free	Free
Shire of Mundaring Staff Entry	C	N/A	Free	Free
School Swimming				
School Students	C	Y	3.00	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 Interm, Vacation & Private Swimming	C	N/A	Free	Free
Season Book of Tickets				
Adult 50 tickets	C	Y	275.00	275.00
Adult 25 tickets	C	Y	140.00	140.00
Adult 10 tickets	C	Y	57.00	57.00
Child 50 tickets	C	Y	225.00	225.00
Child 25 tickets	C	Y	115.00	115.00
Child 10 tickets	C	Y	47.00	47.00
Child 8 tickets (Vac Swim)	C	Y	37.00	37.00
Concession 10 tickets	C	Y	47.00	47.00
School Carnivals				
Half Day (9:00am to 12:00 noon or 12.30pm to 3.00pm)				
Minimum Rate (up to 120 students)	C	Y	350.00	360.00
Over 120 Students – per student	C	Y	3.00	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
Full Day (9:00am to 3:00pm)				
Minimum Rate (up to 290 students)	C	Y	850.00	870.00
Over 290 Students – per student	C	Y	3.00	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
Twilight (4:00pm to 7:00pm)				
Minimum Rate (up to 200 students)	C	Y	1,000.00	1,000.00
Over 200 Students – per student	C	Y	5.00	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	350.00	350.00
School Parent Help (max 20 per school)	C	N/A	Free	Free
Lane Hire				
General per hour	C	Y	16.00	16.00
School per hour	C	Y	6.00	6.00
Swimming School Lessons				
10 Lessons including entry	C	N	145.00	145.00
Squad for one month	C	Y	100.00	100.00
Squad for half month	C	Y	75.00	75.00
Squad per session	C	Y	20.00	20.00
Stages 7, 8 & 9	C	N	120.00	120.00
Adult – 5 lessons including entry	C	N	100.00	100.00

Child – 5 lessons including entry	C	N	85.00	85.00
One on one lesson (30 minutes)	C	N	55.00	55.00
Cancellation Administration charge	C	Y	32.00	32.00
Whole Facility Hire – Bilgoman Aquatic Centre				
October – March in pool season/pool open – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	5,740.00	5,740.00
Weekend & public holidays 9am to 4pm	C	Y	6,790.00	6,790.00
Access per hour outside 9am to 4pm	C	Y	130.00	130.00
April & September – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,090.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	130.00	130.00
May – August – pool cannot be used (includes 1 Duty Manager)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,090.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	63.00	63.00
May – August to bring pool to code so pool can be used	C	Y	14,620.00	14,620.00
Per hour charge for additional gas pool water heating	C	Y	104.00	104.00
Casual Bookings				
Casual Bookings (e.g. birthday parties)	C	N	Free	Free

Mt. Helena Aquatic Centre				
Entry Fees				
Adults (18 years of age & over)	C	Y	5.50	5.50
Child (5 years & over)	C	Y	4.50	4.50
Child (4 years & under)	C	N/A	Free	Free
Concession (Seniors, Pensioners, Veteran & Health Care Card Holders/High Schools)	C	Y	4.50	4.50
Spectator	C	Y	2.50	2.50
Family Pass (2 adults + 2 children)	C	Y	18.00	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	1.00	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
Season Book of Tickets				
Adult 50 tickets	C	Y	250.00	250.00
Adult 25 tickets	C	Y	127.00	127.00
Adult 10 tickets	C	Y	52.00	52.00
Child 50 tickets	C	Y	200.00	200.00
Child 25 tickets	C	Y	100.00	100.00
Child 10 tickets	C	Y	42.00	42.00
Child 8 tickets (Vac Swim)	C	Y	32.00	32.00

Concession 10 tickets	C	Y	42.00	42.00
In Term School Swimming				
Students	C	Y	3.00	3.00
Teachers	C	N/A	Free	Free
School Carnivals				
Half Day (9:00am to 12:00pm or 12:30pm to 3:00pm)				
Student	C	Y	3.00	3.00
Spectator	C	Y	2.50	2.50
Teacher	C	N/A	Free	Free
Lane Hire				
General per hour	C	Y	16.00	16.00
School per hour	C	Y	6.00	6.00

Camping

Tariff Timeframes Sites 1 – 22

Low

Sunday to Thursday during School Terms 2 & 3
Sunday to Thursday during July School Holidays

Standard

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

High

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

Peak

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

Tariff Timeframes Group Bookings

Standard

Sunday to Thursday during School Terms for powered Sites 1 to 13
Sunday to Thursday during School Terms for powered Sites 14 to 22

High

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.

Powered Sites (Sites 1 to 22)				
Site Fee (per site/per night for 2 people)				
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
Extra adults per night (18 years and over)				
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
Extra children per night (between 3 and 17 years)				
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
Groups Booking Sites 1 to 13				
Site Fee (per night)				
Low	C	Y	280.00	280.00
Standard	C	Y	560.00	560.00
High	C	Y	840.00	840.00
Commercial	C	Y		As negotiated
Groups Booking Sites 14 to 21				
Site Fee (per night)				
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
School and Not-for-Profit Organisations (school days only)	C	Y		100.00
Booking Alteration Fee	C	Y	8.50	8.50
Lost key replacement (per key)	C	Y	65.00	65.00
Shelter Reservations				
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
Function Area Reservation				
Lawn area 1,2 or 3 (per day)	C	Y	166.00	166.00
Other areas	C	Y		As negotiated
Other				
Firewood (per bag)	C	Y	16.00	16.00
Canoe and SUPs				
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

Outdoor Playing Surfaces				
Tennis Courts				
Casual Hire (per court/per hour)	C	Y	9.80	9.80
Hire to Coaches (per court/per hour)	C	Y	28.00	28.00
Mundaring Hard Courts				
Senior (per player/per season)	C	Y	26.00	26.00
Junior	C	N/A	Free	Free
Lighting (senior or junior) (per hour)	C	Y	18.30	18.30
Casual Hire (per court/per hour)	C	Y	14.00	14.00
Swap Meet				
<i>Note: These are to be held at the Mundaring Recreation Ground Car Park.</i> <i>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.</i>				
Fee per event	C	Y	220.00	220.00
Ovals and Reserves				
Oval and Reserve Hire Rate	C	Y	31.00	31.00
Oval and Reserve Major Event	C	Y		As negotiated
<p>Definitions:</p> <p>Senior A senior player is 19 years or older, or a younger person playing in a senior team.</p> <p>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.</p> <p>Any free use does not extend to any applicable lighting charges which may be incurred.</p>				

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 Friday night (as Saturday nights is not available).

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.

Baseball/Softball

Baseball/Softball				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	740.00	740.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	370.00	370.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	610.00	610.00

Tier 2 Oval – competitions, no training (per team/per season)	C	Y	310.00	310.00
Junior	C	N/A	Free	Free
Cricket				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	890.00	890.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	440.00	440.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	730.00	730.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y	380.00	380.00
Junior	C	N/A	Free	Free
Football (AFL)				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	1,480.00	1,480.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	730.00	730.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	1,210.00	1,210.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y	620.00	620.00
Junior	C	N/A	Free	Free
Football (Rugby)				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	1,260.00	1,260.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	620.00	620.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	1,030.00	1,030.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y	530.00	530.00
Junior	C	N/A	Free	Free

Football (Soccer)				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	890.00	890.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	440.00	440.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	730.00	730.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y	380.00	380.00
Junior	C	N/A	Free	Free
Grid Iron				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	1,480.00	1,480.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	730.00	730.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	1,210.00	1,210.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y	620.00	620.00
Junior	C	N/A	Free	Free
Hockey				
Tier 1 Oval – competitions and training (per team/per season)	C	Y	890.00	890.00
Tier 1 Oval – competitions, no training (per team/per season)	C	Y	440.00	440.00
Tier 2 Oval – competitions and training (per team/per season)	C	Y	730.00	730.00
Tier 2 Oval – competitions, no training (per team/per season)	C	Y	380.00	380.00
Junior	C	N/A	Free	Free
Other Sports				
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	73.70
Tier 1 Oval – competitions, no training (per player)	C	Y	36.10	36.10
Tier 1 Oval – competitions and training (per player)	C	Y	60.40	60.40
Tier 2 Oval – competitions, no training (per player)	C	Y	31.00	31.00
Junior	C	N/A	Free	Free
Ovals and Reserves Lighting (charge per hour)				
Brown Park Upper Oval	C	Y	12.10	12.10
Brown Park Lower Oval	C	Y	6.60	6.60
Chidlow Oval	C	Y	6.60	6.60
Darlington Oval	C	Y	5.50	5.50
Glen Forrest Oval	C	Y	5.50	5.50
Harry Riseborough Upper Oval	C	Y	12.10	12.10
Harry Riseborough Lower Oval	C	Y	6.60	6.60
Helena Valley/Boya Oval	C	Y	12.10	12.10
Mt Helena Oval/Elsie Austin Oval	C	Y	7.70	7.70
Mundaring Oval	C	Y	12.10	12.10
Parkerville Oval	C	Y	12.10	12.10
Sawyers Valley Oval	C	Y	12.10	12.10
Sculpture Park	C	Y	Free	Free

Hall Hire

Definitions

Community Groups

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.

Commercial and Government Hire

Groups or individuals that generate income for personal payment or profit and State/Federal Government Agencies.

Functions

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.

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.

All set up and pack up time will be charged.

Casual booking fee per booking (non-refundable)	C	Y	8.90	8.90
Booking alteration fee (after use of 2 free changes per month, non-refundable)	C	Y	8.90	8.90
Regular or seasonal user booking fee – per annum charge	C	Y	20.90	20.90
Whole of Facility Additional Cleaning	C	Y	170.00	170.00
Minor additional cleaning (per staff member/ per hour)	C	Y		40.00
The Hub of the Hills				
Main Hall				
Community groups (per hour)	C	Y	11.00	11.00
Commercial and Government (per hour)	C	Y	25.40	25.40

Utility Room				
Community groups (per day)	C	Y	25.90	25.90
Commercial and Government (per day)	C	Y	74.70	74.70
Annexe, Dining Room				
Community groups (per hour)	C	Y	7.90	7.90
Commercial and Government (per hour)	C	Y	19.60	19.60
Functions (Whole Facility)				
Community groups (per function)	C	Y	360.00	360.00
Commercial and Government (per function)	C	Y	420.00	420.00
Main Hall/Dining Hall PA System Hire				
Community groups (per function)	C	Y	25.00	25.00
Commercial and Government (per function)	C	Y	35.90	35.90
Kitchen				
Community groups (per hour)	C	Y	16.20	16.20
Commercial and Government (per hour)	C	Y	27.90	27.90
Chidlow Professional Rooms				
Community groups (per hour)	C	Y	7.50	7.50
Commercial and Government (per hour)	C	Y	16.40	16.40
Swan View Youth Centre				
Main Hall				
Community groups (per hour)	C	Y	10.10	10.10
Commercial and Government (per hour)	C	Y	25.50	25.50
Lounge Alfresco Kitchen				
Community groups (per hour)	C	Y	7.90	7.90
Commercial and Government (per hour)	C	Y	19.60	19.60
Computer Room				
Community groups (per hour)	C	Y	8.70	8.70

Commercial and Government (per hour)	C	Y	20.50	20.50
Consulting Room				
Community groups (per hour)	C	Y	6.30	6.30
Commercial and Government (per hour)	C	Y	15.60	15.60
Long term bookings	C	Y		As negotiated
Function				
Community groups (per function)	C	Y	340.00	340.00
Commercial and Government (per function)	C	Y	420.00	420.00
Whole of Facility				
Community groups (per hour)	C	Y		25.50
Commercial and Government (per hour)	C	Y		55.00
Brown Park				
Main Hall				
Community groups (per hour)	C	Y	17.10	17.10
Commercial and Government (per hour)	C	Y	35.10	35.10
Functions (per function)	C	Y	520.00	520.00
Lesser Hall				
Community groups (per hour)	C	Y	12.60	12.60
Commercial and Government (per hour)	C	Y	29.90	29.90
Functions (per function)	C	Y	460.00	460.00
Bruce Douglas Pavilion				
Community groups (per hour)	C	Y	12.60	12.60
Commercial and Government (per hour)	C	Y	29.90	29.90
Functions (per function)	C	Y	460.00	460.00
Committee Room				
Community groups (per hour)	C	Y	10.00	10.00
Commercial and Government (per hour)	C	Y	21.50	21.50

Functions (per function)	C	Y	320.00	320.00
Programs				
Netball (per team/per game)	C	Y	74.80	74.80
Seniors Social Club (per person/per day)	C	Y	3.90	3.90
Boya Community Centre				
Halls 1 and 2 Combined				
Community groups (per hour)	C	Y	48.80	48.80
Commercial and Government (per hour)	C	Y	75.90	75.90
Function rate Community groups	C	Y	720.00	720.00
Function rate Commercial and Government	C	Y	970.00	970.00
Hall 1 or Hall 2				
Community groups (per hour)	C	Y	24.50	24.50
Commercial and Government (per hour)	C	Y	38.00	38.00
Function rate community groups	C	Y	360.00	360.00
Function rate Commercial and Government	C	Y	490.00	490.00
Kiosk				
Community groups (per hour)	C	Y	10.90	10.90
Commercial and Government (per hour)	C	Y	27.20	27.20
Foyer Exhibition Space				
Mundaring Arts Centre Affiliated Group				Free
Community groups (per day)	C	Y		10.00
Commercial and Government (per day)	C	Y		25.00
Equipment Hire				
Projector hire (per hour)	C	Y	54.20	54.20
Projector hire (per function)	C	Y	170.00	170.00
PA and microphone			<i>Included in room hire</i>	<i>Included in room hire</i>

Community Halls				
Mundaring Main Hall, Darlington Main Hall, Glen Forrest Hall and Parkerville Hall				
Community groups (per hour)	C	Y	10.10	10.10
Commercial and Government (per hour)	C	Y	23.40	23.40
Functions (per function)	C	Y	340.00	340.00
Wooroloo Hall				
Community groups (per hour)	C	Y	8.60	8.60
Commercial and Government (per hour)	C	Y	21.70	21.70
Functions (per function)	C	Y	300.00	300.00
Mundaring Lesser Hall, Darlington Lesser Hall and Sawyers Valley Hall				
Community groups (per hour)	C	Y	8.00	8.00
Commercial and Government (per hour)	C	Y	19.80	19.80
Functions (per function)	C	Y	270.00	270.00
Darlington Hall Mezzanine Floor				
Community groups (per hour)	C	Y	6.30	6.30
Commercial and Government (per hour)	C	Y	13.90	13.90
Functions (per function)	C	Y	210.00	210.00
Sporting Pavilions				
Harry Riseborough Oval Pavilion				
Community groups (per hour)	C	Y	10.10	10.10
Commercial and Government (per hour)	C	Y	23.80	23.80
Functions (per function)	C	Y	340.00	340.00
Chidlow Oval Pavilion				
Community groups (per hour)	C	Y	10.10	10.10
Commercial and Government (per hour)	C	Y	21.70	21.70
Functions (per function)	C	Y	440.00	440.00
Meeting Room				
Community groups (per hours)	C	Y		7.50

Commercial and Government (per hour)	C	Y		16.40
Darlington Oval Pavilion				
Main Hall/Function room				
Community groups (per hour)	C	Y	10.10	10.10
Commercial and Government (per hour)	C	Y	25.00	25.00
Function rate – Community groups	C	Y	340.00	340.00
Function rate – Commercial and Government	C	Y	390.00	390.00
Mundaring Oval Pavilion				
Community groups (per hour)	C	Y	12.60	12.60
Commercial and Government (per hour)	C	Y	25.00	25.00
Functions (per function)	C	Y	420.00	420.00
Elsie Austin Oval Pavilion				
Community groups (per hour)	C	Y	12.60	12.60
Commercial and Government (per hour)	C	Y	25.00	25.00
Functions (per function)	C	Y	420.00	420.00
Parkerville Oval Pavilion				
Community groups (per hour)	C	Y	10.10	10.10
Commercial and Government (per hour)	C	Y	19.80	19.80
Functions (per function)	C	Y	340.00	340.00
Change Rooms and Toilets				
Community groups (per hour)	C	Y	6.30	6.30
Commercial and Government (per hour)	C	Y	11.60	11.60
Council Civic Area				
Community Day between 8:30am to 4:30pm (per hour)	C	Y	28.20	28.20
Commercial/Private Day between 8:30am to 4:30pm (per hour)	C	Y	60.70	60.70

Perth Hills Mundaring Visitor Centre				
Sale Item				
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
Promotional Activities				
Networking/Sundowner events	C	Y	Negotiable	Negotiable
Mundaring Arena				
Sports Courts – Community Competition (per court/per game)				
Basketball				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
Netball				
Senior	C	Y	51.00	51.00
Junior	C	Y	34.00	34.00
Indoor Hockey				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
Indoor Soccer				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
Volleyball				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
Badminton				
Senior	C	Y	13.00	13.00

Junior	C	Y	9.00	9.00
Sports Courts – District/Regional/State Level Timed Competition (per court/per game)				
Senior	C	Y	63.00	63.00
Junior	C	Y	42.00	42.00
Sports Courts – Training (per court/per hour)				
Senior teams	C	Y	26.00	26.00
Junior teams	C	Y	21.00	21.00
Individuals – senior	C	Y	6.00	6.00
Individuals – junior	C	Y	4.00	4.00
Sports Courts – General Hire (per court/per hour)				
Commercial	C	Y	61.00	61.00
Community	C	Y	44.00	44.00
Sports court clean	C	Y	42.00	42.00
Sports Hall Function – 2 sports courts				
Commercial function	C	Y	1,150.00	1,150.00
Community function	C	Y	660.00	660.00
School function (between 8:30am and 3:30pm school days, per hall/ per hour)	C	Y		35.00
Special event	C	Y	As negotiated	As negotiated
School Hire				
Court hire (per court/per hour) Between 8:30am and 3:30pm school days	C	Y	11.00	11.00
Bendigo Room (per hour) Between 8:30am and 3:30pm school days	C	Y	16.00	16.00
Bendigo Room (Function) Between 8:30am and 3:30pm school days	C	Y	210.00	210.00

Committee Room (per hour) Between 8:30am and 3:30pm school days	C	Y	6.00	6.00
Graduation Ceremony Entire facility 10:00am to 10:00pm	C	Y	660.00	660.00
Bendigo Room				
Commercial (per hour)	C	Y	74.00	74.00
Community (per hour)	C	Y	37.00	37.00
Commercial function	C	Y	600.00	600.00
Community function	C	Y	380.00	380.00
Committee Room				
Commercial (per hour)	C	Y	20.00	20.00
Community (per hour)	C	Y	10.00	10.00
Whole Facility Hire	C	Y	As negotiated	As negotiated
Kiosk				
Use of Kiosk by commercial operators (per hour)	C	Y	11.00	11.00
Kiosk clean (per hour)	C	Y	42.00	42.00
Equipment Hire				
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

Signage Advertising				
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

STATUTORY SERVICES				
COMMUNITY SAFETY				
Dog Registration				
	Council/Statutory/ Framed	GST (incl.)	2022/23 \$	2023/24 \$
Unsterilised Dog				
Annual fee	S	N	50.00	50.00
Three yearly fee	S	N	120.00	120.00
Lifetime	S	N	250.00	250.00
Sterilised Dog				
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
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.				
Note: Assistance dogs, as defined under Section 8 of the <i>Dog Act 1976</i>, are registered at no charge.				
Dangerous Dogs				
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

Cat Registration				
Sterilised Cat				
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
Note: Pensioner are charged at 50% of the fees shown above.				
Pound Fees				
Cats/Dogs				
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
Impounded Vehicles				
Impoundment of vehicle (towage fee)	C	Y	205.00	205.00
Stock				
Definition as per <i>Local Government (Miscellaneous Provisions) Act 1960</i> : 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.				
Impounded between 7:00am and 5:30pm				
Stock 1 to 10 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	150.00	150.00
Sheep, goats and pigs	C	N	125.00	125.00
Stock 11 to 50 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	300.00	300.00

Sheep, goats and pigs	C	N	250.00	250.00
Stock per head in excess of 50				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
Sustenance Fee (per head)				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
Impounded between 5:30pm and 7:00am				
Stock 1 to 10 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	225.00	225.00
Sheep, goats and pigs	C	N	200.00	200.00
Stock 11 to 50 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	450.00	450.00
Sheep, goats and pigs	C	N	400.00	400.00
Stock per head in excess of 50				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
Sustenance Fee (per head)				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00

HEALTH SERVICES				
Caravan Parks and Camping Grounds				
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
Commercial Premises				
Skin penetration establishments	C	N	50.00	50.00
Lodging houses	C	N	50.00	50.00
Food Premises				
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
Onsite Effluent Disposal				
<i>Note: 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
Pet Meat Premises				
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
Poultry				
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	75.00
Rainwater/Bore Water Sampling				
<i>Note: This service is only offered if no scheme water is available and is based on a calendar year.</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
Aquatic Facilities				
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
Traders and Stallholders				
Vendors on Non-Shire Land (no limit on number of days per week) <i>Note: This is not for event trading unless approved by Shire</i>				
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
Mobile Vendors on Shire Land (calendar year) <i>Note: This is not for event trading unless approved by Shire</i>				
Application fee (deducted from permit if approved)	C	N		40.00
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
Event Permits (calendar year)				
Annual (food)	C	N	180.00	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
Regular Fundraising Event Permit – covers all stalls (fee paid by event organiser)				
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
Noise				
Application for <i>Environmental Protection (Noise) Regulations</i> (R.13) exemptions – public works (roads etc.)	C	N	50.00	75.00
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	CEO discretion up to \$15,000
Other Services				

(site attendance/administration/applications)				
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	100.00
Proving written health advice	C	N		73.00
Written report for a settlement agency	C	N	22.00	22.00
BUILDING SERVICES				
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.				
Applications for Building and Demolition Permits				
Uncertified Application for a Building Permit (Class 1a and 10) (s.16(1)). 0.32% of value of building work minimum \$110	S	N	110.00	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	110.00	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	110.00	110.00
Application for Demolition Permit Class 1 and 10 building or incidental structure (s.16 (1))	S	N	110.00	110.00
Application for Demolition Permit Class 2 – 9 building (s.16(1)). Each storey \$110	S	N	110.00	110.00
Application to extend time during which a Building or Demolition Permit has effect (s.32(3)(f))	S	N	110.00	110.00

Applications for Occupancy Permits and Building Approval Certificates				
Application for Occupancy Permit for a completed building (s.46)	S	N	110.00	110.00
Application for Occupancy Permit for an incomplete building (s.47)	S	N	110.00	110.00
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis (s.48)	S	N	110.00	110.00
Application for replacement Occupancy Permit for permanent change of the building use or classification (s.49)	S	N	110.00	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	110.00	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	110.00	110.00
Application to replace an Occupancy Permit for an existing building (s.52(1))	S	N	110.00	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	110.00	110.00
Application to extend time during which an Occupancy Permit or Building Approval Certificate has effect (s.65(3)(a))	S	N	110.00	110.00
Construction Training Fund Levy (CTF)				
All construction, demolition and maintenance works with a value of more than \$20,000 (incl GST)				
Under \$20,000	S	N	Nil	Nil

Over \$20,000	S	N	0.2% of est. contract sum	0.2% of est. contract sum
Building Services Levy (BSL)				
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
Certification Fees				
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
Other Applications/Fees				
Battery Powered Smoke Alarms (<i>Building Regulations 2012 – Regulation 61</i>)	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
Inspection of Private Swimming Pool/Spa Barriers				
Annual fee per Swimming Pool/Spa Barrier (<i>Building Regulations 2012 – Regulation 53</i>)	S	N	25.00 (annual charge)	35.00 (annual charge)
Additional Inspection fee per Swimming Pool/Spa Barrier	C	N	77.00	100.00
Swimming Pool/Spa Barrier Inspection (<i>Building Regulations 2012 – Regulation 28</i>)	C	N	77.00	100.00
PLANNING SERVICES				
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.				
Section 40 Certificate	C	N	250.00	250.00
Advertising of Planning Applications				
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 clause 64(a)</i>)	C	N	150.00	150.00
Minor Planning Approval Modifications	C	N	100.00	100.00
Copy of Certificate of Title for Planning Application	C	N	30.00	30.00

Development Applications				
Determination of Development Application (other than for an Extractive Industry) where the estimated cost of the development excl. GST is:				
a) not more than \$50,000	S	N	<i>As per the Planning Regulations Act 2009 (Schedule 2 of fees)</i>	
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		
Determination of Development Application for Building Envelopes				
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
Determination of Development Application for Home Occupation/Home Business/Cottage Industry				
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
Extractive Industry				
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
Determination of a Change of Use				
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
Property Settlement				
Replying to a Property Settlement Questionnaire	C	N	73.00	73.00
Planning Advice				
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 (<i>Regulations 2015 Clause 61(1)(a) sc2</i>)	S	N	295.00	295.00
Modifications				
Minor Planning approval modifications	C	N	100.00	100.00
Section 70A Notifications (Development Applications only)				
Administrative fee	C	Y	100.00	100.00
Subdivision Clearance				
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

Rezoning				
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
Structure Plan/Local Development Plan/Activity Centre Structure Plan				
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
Disposal of Land	C	Y	4,400.00	4,400.00
Other Services				
Environmental Assessment (on properties with Local Natural Areas)	C	Y	100.00	100.00
Additional Specialist Costs (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

INFRASTRUCTURE SERVICES				
Road Reserve	Council/Statutory/ Framed	GST (incl.)	2022/23 \$	2023/24 \$
Reinstatement Works – Roads Costs include: plant, labour, materials, direct charges, engineering overheads, administration and depreciation	C	Y	At cost plus 30% + GST	At cost plus 30% + GST
Crossover Application Fee	C	Y	100.00	100.00
Crossover Contribution by Shire				
Type A (sealed)	C	N	590.00	600.00
Crossover Culverts x 2 lengths (diameter 375mm)	C	N	330.00	340.00
Crossover Culverts x 2 lengths (diameter 300mm)	C	N	330.00	340.00
Crossover Culverts x 3 lengths (diameter 375mm)	C	N	500.00	515.00
Crossover Culverts x 3 lengths (diameter 300mm)	C	N	375.00	385.00
Crossover Culvert Headwalls	C	N	255.00	260.00
Community Directional Signs				
Application Fee per sign	C	Y	110.00	110.00
On highway 1.5m x 200mm	C	Y	450.00	460.00
Off highway 1.0m x 150mm	C	Y	315.00	320.00
Off highway 1.00m x 200mm	C	Y	375.00	380.00
Private Works				
Application for private water service	C	Y	110.00	110.00
Supervision fee for private works	C	Y	3% of value of works or \$150 (whichever is greater)	3% of value of works or \$150 (whichever is greater)

Sub Divisional Works Bonds				
Administration Fee for processing an outstanding works bond	C	Y	1% of bond (min \$100 to max of \$1,000)	1% of bond (min \$100 to max of \$1,000)
RUBBISH AND WASTE CHARGES				
Bin establishment fee (per MGM bin)	C	N	72.50	72.50
Standard residential property charge (with bin collection service)	C	N	450.00	495.00
Commercial properties				
Weekly refuse MGB collection	C	N	223.00	235.00
Fortnightly recycling MGB collection	C	N	81.00	86.00
Transfer Station Pass	C	N	150.00	160.00
Non-rateable properties				
One MGB collection weekly	C	N	253.00	300.00
One recycling collection fortnightly	C	N	81.00	86.00
Transfer Station Pass	C	N	150.00	180.00
Additional Services (all properties)				
Additional mobile green bin	C	N	184.00	200.00
Additional recycling bin	C	N	61.00	65.00
Transfer Station Services				
Additional waste entry (ticket)	C	Y	60.00	65.00
No pass (car or trailer)	C	Y	99.00	100.00
Replacement Waste Transfer Pass	C	Y	0.00	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	140.00	160.00
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	0.78	0.80
Chidlow Standpipe Water access and usage fee	C	N	250.00	270.00
Permits				
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 Dangerous Goods Safety (Explosives) Regulations 2007	S	Y	33.00	33.00
CEMETERY FEES				
<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	2,575.00	2,650.00
Purchase Grant of Right of Burial – Niche Wall & Memorial Garden (valid for 25 years)	C	N	1,230.00	1,250.00
Renewal of expired Grant of Right of Burial	C	N	110.00	110.00
Transfer of Grant of Right of Burial	C	Y	220.00	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	450.00	460.00
Monumental Mason's Annual Licence (valid until 30 June)	C	N	110.00	110.00
Funeral Burial Fee – Monday to Friday	C	Y	1,550.00	1,600.00
Funeral Burial Fee After Hours – weekends, public holidays or staff RDO	C	Y	2,300.00	2,400.00
Placement of Ashes in Niche Wall	C	Y	340.00	350.00
Placement of Ashes in Grave Plot	C	Y	230.00	240.00
Placement of Ashes in Memorial Garden	C	Y	290.00	300.00
Placement of Memorial Plaque only (no ashes)	C	Y	230.00	240.00
Ashes Removal from Niche Wall or Memorial Garden	C	Y	290.00	300.00