



24 August 2023

## **NOTICE OF SPECIAL MEETING**

Dear Council Member,

The Shire President has called a Special Meeting of Council to be held in the Council Chamber at 6.30pm on Wednesday, 30 August 2023 for the purpose of:

1. Adoption of the 2023/24 Budget; and
2. Endorsement of the Long Term Financial Plan.

The attached agenda is presented for your consideration.

Yours sincerely

**Jonathan Throssell**  
**CHIEF EXECUTIVE OFFICER**

### **Please Note**

If a Council Member has a query regarding a report item or requires additional information in relation to a report item, please contact the senior employee (noted in the report) prior to the meeting.



**AGENDA**  
**SPECIAL COUNCIL MEETING**  
**30 AUGUST 2023**

**ATTENTION/DISCLAIMER**

The purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Council Member or employee, or on the content of any discussion occurring during the course of the Meeting. Persons should be aware that regulation 10 of the *Local Government (Administration) Regulations 1996* establishes procedures to revoke or change a Council decision. No person should rely on the decisions made by Council until formal written advice of the Council decision is received by that person.

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

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**SPECIAL COUNCIL MEETING  
COUNCIL CHAMBER – 6.30PM**

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**1.0 OPENING PROCEDURES**

Acknowledgement of Country

Shire of Mundaring respectfully acknowledges the Whadjuk people of the Noongar Nation, who are the traditional custodians of this land. We acknowledge Elders past, present and emerging and respect their continuing culture and the contribution they make to the region.

Recording of Meeting

Members of Council and members of the gallery are advised that this meeting will be livestreamed and audio-recorded.

**1.1 Announcement of Visitors**

**1.2 Attendance/Apologies/Approved Leave of Absence**

**Staff**

**Apologies**

<b>Leave of Absence</b>	Cr Matthew Corica	West Ward
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**Guests**

**2.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

**3.0 DECLARATION OF INTEREST**

**3.1 Declaration of Financial Interest and Proximity Interests**

Council Members must disclose the nature of their interest in matters to be discussed at the meeting (*Part 5 Division 6 of the Local Government Act 1995*).

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting (*Sections 5.70 and 5.71 of the Local Government Act 1995*).

**3.2 Declaration of Interest Affecting Impartiality**

A Council Member or an employee who has an interest in a matter to be discussed at the meeting must disclose that interest (*Shire of Mundaring Code of Conduct, Local Government (Admin) Reg. 34C*).

**4.0 PUBLIC QUESTION TIME**

15 minutes (with a possible extension of two extra 15 minute periods) are set aside at the beginning of each Council meeting to allow members of the public to ask questions of Council.

Public Question Time is to be conducted in accordance with Shire of Mundaring Meeting Procedures Local Law 2015.

## **5.0 PRESENTATIONS**

### **5.1 Deputations**

- (1) Members of the public may, during the deputations segment of the order of business and with the consent of the Presiding Member, make a public statement on any matter that appears on the agenda for that meeting provided that –
  - a) the deputation is limited to a maximum of 3 minutes, unless otherwise determined by the Presiding member;
  - b) the deputation is not offensive or defamatory in nature, providing that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement in a manner that is not offensive or defamatory; and
  - c) no discussion or questions relating to the deputation are permitted, unless otherwise determined by the Presiding Member.
- (2) Fifteen minutes is to be allocated for deputations.
- (3) Once all statements have been made, nothing prevents the unused part of the deputation time period from being used for other matters.
- (4) If the 15 minute period set aside for deputations is reached, Council may resolve by resolution that statement time be extended for no more than two 15 minute extensions.

### **5.2 Petitions**

- (1) A petition is to –
  - a) be addressed to the President;
  - b) be made by electors of the district;
  - c) state the request on each page of the petition;
  - d) contain the legible names, addresses and signatures of the electors making the request;
  - e) contain a summary of the reasons for the request;
  - f) state the name of the person to whom, and an address at which, notice to the petitioners can be given; and
  - g) not contain offensive or insulting language.
- (2) On the presentation of a petition –
  - a) the member presenting it or the CEO is confined to reading the petition; and
  - b) the only motion that is in order is that the petition be received and that it be referred to the CEO for action.
- (3) At any meeting, the Council is not to vote on any matter that is the subject of a petition presented to that meeting, unless –
  - a) The matter is the subject of a report included in the agenda; and
  - b) The Council has considered the issues raised in the petition.

### **5.3 Presentations**

Nil

## 6.0 REPORTS OF EMPLOYEES

### 6.1 Adoption of Annual Budget for 2023/24

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<b>File Code</b>	FI.BUD 23/24
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Annual Budget for 2023/24 <a href="#">↓</a>

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#### **SUMMARY**

Council adopted the four year Corporate Business Plan for 2023/24 – 2026/27 at the Ordinary Meeting of Council held 8 August 2023 (C6.08.23).

The Annual Budget details the financial implications of the first year of the Corporate Business Plan (CBP).

Council is requested to adopt the Annual Budget for the 2023/24 financial year, together with supporting schedules, rates setting, fees and charges, reserve funds, elected members fees and other consequential matters arising from the budget papers.

#### **BACKGROUND**

The Annual Budget document is in the Statutory Budget format with all the relevant disclosures to facilitate financial accountability to the community. The Statutory Budget incorporates all the activities, services and projects detailed in year one of the CBP.

The Statutory Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

#### **STATUTORY / LEGAL IMPLICATIONS**

Section 6.2 of the *Local Government Act 1995* (the Act) requires local governments to adopt their budget by not later than 31 August in each financial year.

Divisions 5 and 6 of the Act refer to the setting of budgets and raising of rates and charges.

*The Local Government (Financial Management) Regulations 1996* detail the form and content of the budget.

The 2023/24 budget as presented meets these statutory requirements.

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

As outlined under “Comment” section of this report.

#### **STRATEGIC IMPLICATIONS**

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.6 – Sound financial and asset management

## **SUSTAINABILITY IMPLICATIONS**

The following sustainability implications have been considered:

Economic Implications – the budget is based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for Council and the community. It provides for the responsible and effective management of the Shire’s finances and assets as well as a mechanism for financial reporting to Council and the community.

Social Implications – the budget:

- delivers social outcomes identified within the CBP, which was adopted at the 8 August 2023 ordinary meeting of council;
- is the mechanism that delivers the needs of the community in terms of infrastructure and service provision; and
- contributes to long term financial planning for future needs of the community.

Environmental Implications – the budget includes key environmental strategies and initiatives as identified in the CBP.

## **RISK IMPLICATIONS**

<b>Risk:</b> Financial - When setting the Annual Budget, the Shire is exposed to financial risk over the long term if insufficient regard is given to both revenue and expenditure implications beyond the 2023/24 financial year.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
A detailed review and analysis of the Long Term Financial Plan 2023/24 – 2032/33 during the budget process mitigates the long term risks.		

## **EXTERNAL CONSULTATION**

Nil

## **COMMENT**

The 2023/24 Annual Budget continues to deliver on various strategies adopted by Council.

The budget has been prepared on the basis that the Shire has retained focus on its long term vision for strengthened financial sustainability, which enables community infrastructure to be maintained and developed to meet community needs over multiple generations of ratepayers and residents.

Comments on the recommendations to be adopted by Council to facilitate adoption of the Annual Budget are as follows:

## **Municipal Fund Budget 2023/24**

The Annual Budget is the Municipal Fund Budget prepared as required by Section 6.2 of the Act in the form and manner prescribed.

The Budget includes the following:

- Statement of Comprehensive Income by Nature or Type on page 5, showing total comprehensive income of (\$2,245,528);
- Statement of Cash Flows on page 6;
- Statement of Financial Activity on page 7, showing an amount required to be raised from rates of \$32,505,427 and a closing surplus of \$614,424; and
- Notes to and forming Part of the Budget on pages 8 to 82.

## **Borrowings**

The Shire has not budgeted for any new loans to be drawn down during 2023/24. Detailed information on borrowings is disclosed in Note 7 on pages 19 and 20 of the budget.

## **Elected Members' Fees and Allowances**

Pursuant to sections 5.98, 5.98A, 5.99 and 5.99A of the Act, Council is required to adopt Elected Members Fees and Allowances for the 2022/23 financial year.

The Annual Budget has been prepared on the basis that Elected Members Allowances are set as follows:

1. The annual allowance in lieu of meeting fees for elected members other than the Shire President is \$24,170 for the 2023/24 financial year;
2. The annual allowance in lieu of meeting fees for the Shire President is \$32,410 for the 2023/24 financial year;
3. The annual allowance for the Shire President is \$65,915 for the 2023/24 financial year;
4. The annual allowance for the Deputy Shire President is \$16,479 for the 2023/24 financial year; and
5. The Information and Communication Technology Allowance is \$3500 for the 2023/24 financial year.

Detailed information on Elected Members Allowances is disclosed in Note 13 on pages 27 and 28 of the budget.

## **Fees and Charges**

Pursuant to section 6.16 of the Act, Council adopted the Schedule of Fees and Charges for the 2023/24 financial year at the ordinary meeting of Council held on 13 June 2023 (C19.06.23). Detailed information on fees and charges, as per the adopted schedule, is disclosed in Note 18 on pages 32 to 82 of the budget.

## **Rates and Charges**

For the purpose of yielding the rates to cover the budget deficiency disclosed in the Rate Setting Statement, Council, pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Act, will impose the following general and minimum rates on Gross Rental and Unimproved Values.

The rates in the dollar and minimum rates to be levied on all rateable property within the Shire of Mundaring for the 2023/24 financial year are as follows:



Commercial Zone Rate Category Minimum Rate \$951 Rate cents in the dollar of GRV	8.58
Light Industrial Zone Rate Category Minimum Rate \$951 Rate cents in the dollar of GRV	8.58
Residential Zone Rate Category Minimum Rate \$951 Rate cents in the dollar of GRV	8.58
Rural Residential Zone Rate Category Minimum Rate \$951 Rate cents in the dollar of GRV	8.58
Rural and Mining Zones Rate Categories Minimum Rate \$1202 Rate cents in the dollar of UV	0.6254

The Shire of Mundaring's 2023/24 budget has been based on an increase of 4.00% in the total rate yield (actual rates increase plus forecast growth of 0.50% during 2023/24).

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

A detailed disclosure of rating information for 2023/24 is provided in Note 2 on pages 11 and 12 of the budget.

### **Dates for Payment of Rates and Services Charges**

Section 6.50 of the Act allows Council to establish a due date for rates. The due date for rates cannot be earlier than 35 days after the date the rate notice was issued.

The scheduled date of issue date for rates, should Council adopt its budget on 30 August 2023, is anticipated to be 12 September 2023.

In accordance with the provisions of Section 6.50 of the Act, rates and services charges will be due and payable on 19 October 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the later.

Where the four instalment option allowed in Section 6.45 of the Act is exercised, the due dates for payment of instalments in accordance with the *Local Government (Financial Management) Regulations* (Regulation 64) are:

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.

In accordance with section 6.49 of the Act ratepayers will also be able to enter into a flexible repayment arrangement of their rates in 2023/24.

### **Interest on Overdue Rates and Services Charges**

Section 6.51 of the Act allows a local government to charge interest on rates and service charges that remain unpaid after they are due and payable. Section 6.45 of the Act provides that rates are ordinarily payable by a single payment.

Regulation 60 of the *Local Government (Financial Management) Regulations 1996* allows a ratepayer to elect to pay by instalments by paying the due amount of the first instalment by the due date. If payment is not made by the due date, the whole amount of rates and charges becomes due and payable, and interest is payable on the total amount outstanding. The maximum interest rate that may be imposed on overdue rates and Emergency Services Levy (ESL) has returned to the pre-Covid pandemic rate of 11% in 2023/24. The Shire charged penalty interest of 7% in 2022/23 (the capped maximum rate determined by the Minister for Local Government). The rate charged on overdue ESL is determined by the Minister for Emergency Services.

In accordance with the provisions of Section 6.51 (1) of the Act and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, it is proposed that interest at a rate of 7% per annum be payable on rates, or any instalment of rates, that remains unpaid after it is due and payable. The Minister for Emergency Services has determined that the penalty interest on overdue ESL in 2023/24 will be 11%.

Where a ratepayer exercises an option to pay by instalments by paying the first instalment under an option specified in the rate notice by the due date, interest is payable on any overdue instalment amount thereafter.

Where a ratepayer requests a special payment arrangement as set out in Section 6.49 of the Act, interest is payable on the balance outstanding until it is paid in full.

Eligible pensioners, eligible seniors and deceased estates are not required to pay penalty interest on outstanding amounts.

### **Instalment Charges**

Section 6.45 of the Act provides Council power to charge for payment by instalments. Regulation 67 of the *Local Government (Financial Management) Regulations 1996* states:

*"For the purpose of determining the additional charge to be imposed where payment of a rate or service charge is made by instalments, the local government is to -*

- (a) *have regard to the additional costs of administration; and*
- (b) *consider the additional charge as a full or partial reimbursement of those costs and not a charge for the purpose of making a profit."*

Regulation 68 provides the ability for local governments to also charge interest for payment by instalments (capped at 5.5%).

It is proposed that:

1. A charge of \$10.00 per instalment on instalments two to four (total \$30.00) be imposed for ratepayers who exercise the option to pay by four instalments;
2. Where a rate record is amended during the year due to subdivision or revaluation and the ratepayer elects to pay interim rates levied by instalments, no instalment charge is imposed; and
3. Where the Shire accepts payment of a rate or service charge that is different to the instalment program and in accordance with an agreement made with the ratepayer, no instalment charge will be imposed.

### **Rubbish Service Charge**

Section 67 of the *Waste Avoidance & Resource Recovery Act 2007* (WARR Act) allows for the imposition of charges for the collection and disposal of waste.

The following charges are proposed for the collection and disposal of waste in accordance with the provisions of the WARR Act:

1. For residential properties with a bin collection service, a rubbish and waste service charge of \$495;
2. For non-rateable properties, a charge of \$300 for a Mobile Green Bin serviced once a week;
3. For non-rateable properties, a kerbside recycling charge of \$86 per Mobile Green Bin for one service per fortnight;
4. Any additional Mobile Green Bin services, a charge of \$200 per service;
5. Any additional Recycling Bin services, a charge of \$65 per service;
6. For commercial properties, a charge of \$235 for a Mobile Green Bin serviced once a week; and
7. For commercial properties, a kerbside recycling charge of \$86 per Mobile Green Bin for one service per fortnight.

### **Overdraft Facility and Credit Card Facilities**

Section 6.20 of the Act allows a local government to borrow funds to enable it to perform its functions and exercise the powers conferred on it under this Act or any other written law.

Regulation 29 (b) of the *Local Government (Financial Management) Regulations 1996* requires that:

*“29. The notes to the annual budget are to include –*

- (b) in relation to a principal amount carried forward by way of over drawings on current amount (“the overdraft”)*
  - (i) an estimate of the amount brought forward on 1 July;*
  - (ii) the purpose for which the overdraft was established;*
  - (iii) the year in which the overdraft was first established;*
  - (iv) an estimate of the amount by which the overdraft will be increased or decreased during the financial year; and*

(v) *an estimate of the amount of overdraft which will remain at 30 June:*”

Council currently has an overdraft facility with the Bendigo Bank. In accordance with the provisions of Section 6.20 of the Act, it is recommended that Council resolves to continue to have an overdraft facility of up to \$500,000 for the purpose of providing a credit facility, if required, for normal Municipal Fund operational expenditure during the year.

The Shire also utilises credit card facilities to enable employees to efficiently purchase minor goods and services for day to day Shire operations. Council approved an overall limit of \$56,000 in the 2022/23 budget. It is recommended that this facility remains in place for 2023/24 at its current limit of \$56,000.

Note 7(d) on page 20 of the budget discloses the Shire’s credit facilities.

## VOTING REQUIREMENT

Absolute Majority - *Local Government Act 1995* section 6.2 (1).

## RECOMMENDATION

That Council, by absolute majority, approves the adoption of the Annual Budget for the year ending 30 June 2024 as detailed in **Attachment 1**, incorporating:

1. A general rate of 8.58 cents in the dollar of the Gross Rental Value to be levied on all rateable property within the Shire of Mundaring for the 2023/24 financial year;
2. A general rate of 0.6254 cents in the dollar to be levied on all Unimproved Value property within the Shire of Mundaring for the 2023/24 financial year;
3. A minimum rate of \$951 for the 2023/24 financial year for Gross Rental Value Properties;
4. A minimum rate of \$1202 for the 2023/24 financial year for Unimproved Value Properties;
5. The following dates being set for payment of rates by instalments and payment in full be approved:

Full payment and 1st instalment due date	19 October 2023 or 35 days after the date of issue appearing on the rates notice, whichever is the later
2nd quarterly instalment due date	11 January 2024 or two months after the due date of the first instalment, whichever is the later
3rd quarterly instalment due date	14 March 2024 or two months after the due date of the second instalment, whichever is the later
4th and final quarterly instalment due date	16 May 2024 or two months after the due date of the third instalment, whichever is the later

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6. An interest rate of 7% per annum payable on rates, or any instalment of a rates, that remains unpaid after it is due and payable;
  7. An interest rate of 11% per annum payable on the ESL charge, or any instalment of the ESL charge, that remains unpaid after it is due and payable;
  8. The interest rate of 7% per annum is not applied to unpaid rates for eligible pensioners, eligible seniors and deceased estates subject to probate;
  9. The following charges for the collection and disposal of waste in accordance with the provisions of the *Waste Avoidance & Resources Recovery Act 2007*:
    - a. For residential properties with a bin collection service, a rubbish and waste service charge of \$495;
    - b. For non-rateable properties, a charge of \$300 for a Mobile Green Bin serviced once a week;
    - c. For non-rateable properties, a kerbside recycling charge of \$86 per Mobile Green Bin for one service per fortnight;
    - d. Any additional Mobile Green Bin services, a charge of \$200 per service;
    - e. Any additional Recycling Bin services, a charge of \$65 per service;
    - f. For commercial properties, a charge of \$235 for a Mobile Green Bin serviced once a week; and
    - g. For commercial properties, a kerbside recycling charge of \$86 per Mobile Green Bin for one service per fortnight; and
  10. The maintaining of an overdraft facility of up to \$500,000 and credit card facility of up to \$56,000 for the purpose of providing a credit facility for normal Municipal Fund operational expenditure during the year;
  11. The adoption of the following Elected Members Fees and Allowances for 2023/24:
    - a. An annual allowance in lieu of meeting fees for elected members other than the Shire President of \$24,170;
    - b. An annual allowance in lieu of meeting fees for the Shire President of \$32,410;
    - c. An annual allowance for the Shire President of \$65,915;
    - d. An annual allowance for the Deputy Shire President of \$16,479; and
    - e. An Information and Communication Technology Allowance of \$3500 per Elected Member; and
  12. The Schedule of Fees and Charges for the 2023/24 financial year adopted by Council at the Ordinary meeting of Council held 13 June 2023 (C19.06.23).



**SHIRE OF MUNDARING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
**LOCAL GOVERNMENT ACT 1995**  
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**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).

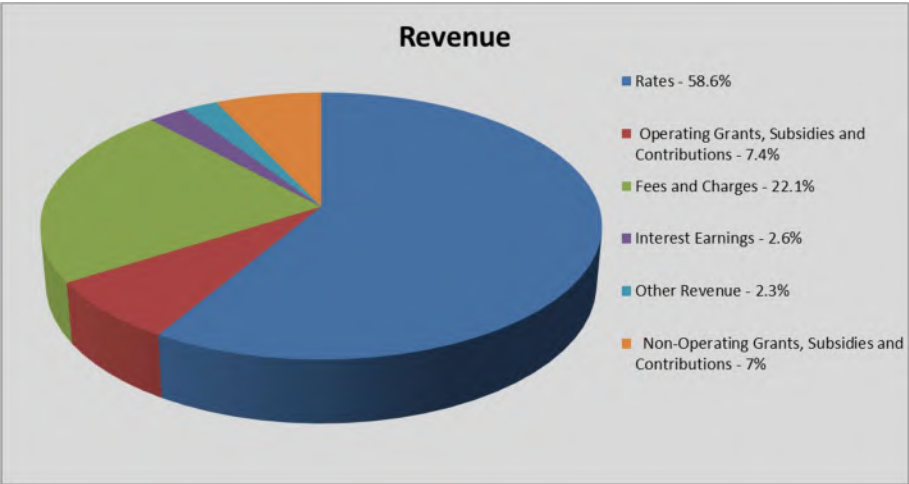
A detailed disclosure of rating information for 2023/24 is provided in Note 2 of the Budget document.

**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**

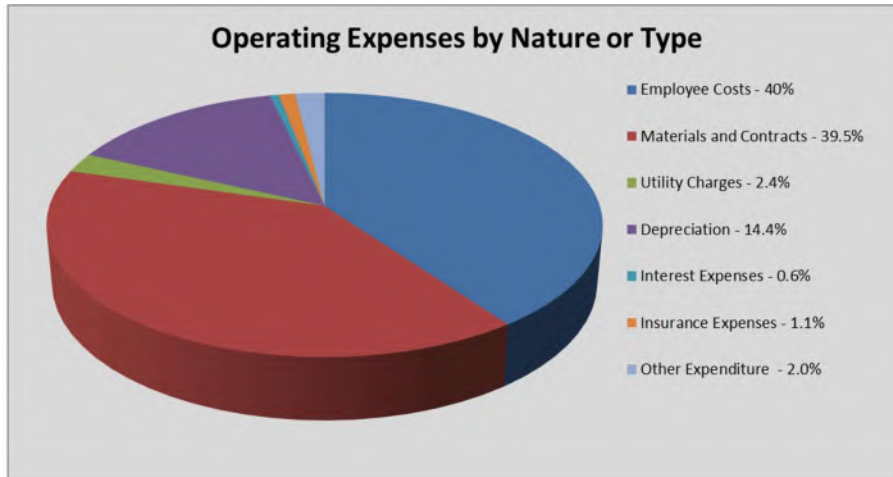
The Shire's total revenue for 2023/24 is forecast to be \$55,499,106 (excluding profit on disposal of assets). The breakdown of revenue by nature or type is provided below:



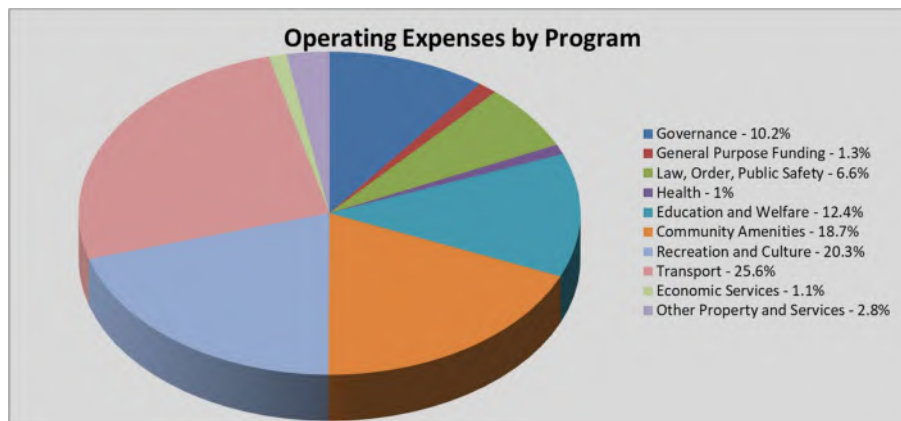
**Operating Expenses**

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:

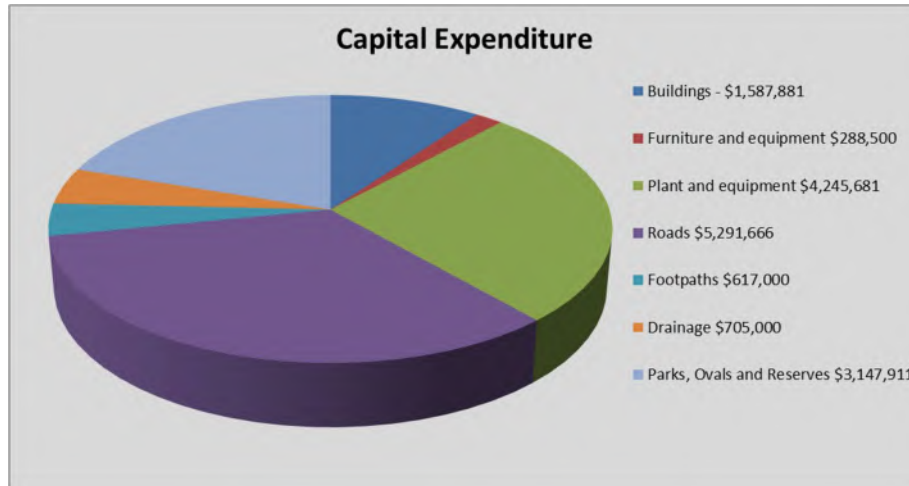


An explanation of the activities undertaken under each program is provided on page 24 of the Budget document.



### 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**

		<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>Revenue</b>				
		\$	\$	\$
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
<b>Expenses</b>				
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
		<b>(2,245,528)</b>	<b>8,922,268</b>	<b>3,280,778</b>
<b>Net result for the period</b>				
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	8,464,076	0
		<b>0</b>	<b>8,464,076</b>	<b>0</b>
<b>Total other comprehensive income for the period</b>				
		<b>(2,245,528)</b>	<b>17,386,344</b>	<b>3,280,778</b>
<b>Total comprehensive income for the period</b>				

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

**SHIRE OF MUNDARING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2024**

		<b>2023/24</b>	<b>2022/23</b>	<b>2022/23</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
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
<b>Payments</b>				
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)
<b>Net cash provided by (used in) operating activities</b>	4	1,689,532	10,629,651	400,143
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
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
<b>Net cash provided by (used in) investing activities</b>		(9,798,935)	(4,287,960)	(4,598,947)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
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
<b>Net cash provided by (used in) financing activities</b>		(983,377)	(6,779,458)	(880,991)
<b>Net increase (decrease) in cash held</b>		(9,092,780)	(437,767)	(5,079,795)
Cash at beginning of year		13,083,540	13,521,307	8,760,746
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,990,760</b>	<b>13,083,540</b>	<b>3,680,951</b>

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
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
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
		<b>52,217,996</b>	<b>54,512,278</b>	<b>50,280,954</b>
<b>Expenditure from operating activities</b>				
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)
		<b>(58,364,634)</b>	<b>(55,359,029)</b>	<b>(56,945,453)</b>
Non-cash amounts excluded from operating activities	3(b)	7,836,170	7,869,994	7,064,642
<b>Amount attributable to operating activities</b>		<b>1,689,532</b>	<b>7,023,243</b>	<b>400,143</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
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
		<b>6,084,704</b>	<b>10,363,605</b>	<b>11,471,677</b>
<b>Outflows from investing activities</b>				
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)
		<b>(15,883,639)</b>	<b>(14,651,565)</b>	<b>(16,070,624)</b>
<b>Amount attributable to investing activities</b>		<b>(9,798,935)</b>	<b>(4,287,960)</b>	<b>(4,598,947)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	9(a)	7,210,631	3,770,540	5,450,590
		<b>7,210,631</b>	<b>3,770,540</b>	<b>5,450,590</b>
<b>Outflows from financing activities</b>				
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)
		<b>(8,187,645)</b>	<b>(4,497,080)</b>	<b>(4,559,959)</b>
<b>Amount attributable to financing activities</b>		<b>(977,014)</b>	<b>(726,540)</b>	<b>890,631</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	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
<b>Surplus or deficit at the end of the financial year</b>	3	<b>614,424</b>	<b>9,700,841</b>	<b>716,003</b>

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

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**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
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
<b>Gross rental valuations</b>									
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
<b>Unimproved valuations</b>									
UV	Unimproved valuation	0.006254	250	154,760,000	967,869	0	967,869	992,872	942,644
<b>Total general rates</b>			15,407	514,761,472	31,855,996	156,258	32,012,254	30,834,869	30,768,603
<b>(ii) Minimum payment</b>									
<b>Gross rental valuations</b>									
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
<b>Unimproved valuations</b>									
UV	Unimproved valuation	1,202	6	55,894	7,212	0	7,212	6,966	6,966
<b>Total minimum payments</b>			517	4,260,653	493,173	0	493,173	483,008	483,008
<b>Total general rates and minimum payments</b>			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	Instalment plan	Unpaid rates
		admin charge	interest rate	interest rates
		\$	%	%
<b>Option one</b>				
Single full payment		N/A	0.00%	7.00%
<b>Option two</b>				
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%
<b>Option three</b>		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

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Current assets</b>			
Cash and cash equivalents	3,990,760	13,083,540	3,680,951
Financial assets	36,122,118	36,122,118	31,229,183
Receivables	6,074,026	6,074,026	3,384,111
Inventories	123,569	123,569	72,323
Other assets	331,938	331,938	210,183
	46,642,411	55,735,191	38,576,751
<b>Less: current liabilities</b>			
Trade and other payables	(12,289,586)	(12,289,586)	(6,682,818)
Contract liabilities	(275,650)	(275,650)	(1,263,452)
Lease liabilities	(214,033)	(210,505)	(134,064)
Long term borrowings	(812,437)	(772,872)	(772,872)
Employee provisions	(3,534,134)	(3,534,134)	(3,597,455)
	(17,125,840)	(17,082,747)	(12,450,661)
<b>Net current assets</b>	<b>29,516,571</b>	<b>38,652,444</b>	<b>26,126,090</b>
<b>Less: Total adjustments to net current assets</b>	<b>(28,902,147)</b>	<b>(28,951,603)</b>	<b>(25,410,087)</b>
<b>Net current assets used in the Rate Setting Statement</b>	<b>614,424</b>	<b>9,700,841</b>	<b>716,003</b>

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

**Items excluded from calculation of budgeted deficiency**

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

(b) Non-cash amounts excluded from operating activities

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

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(620,000)	(36,583)	(660,900)
Add: Loss on asset disposals	0	53,844	49,500
Add: Depreciation	8,456,170	7,943,135	7,676,042
<b>Non-cash movements in non-current assets and liabilities:</b>			
- Pensioner deferred rates	0	(105,838)	0
- Employee provisions	0	15,436	0
<b>Non cash amounts excluded from operating activities</b>	<b>7,836,170</b>	<b>7,869,994</b>	<b>7,064,642</b>

(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	(29,928,617)	(29,934,980)	(26,317,023)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	812,437	772,872	772,872
- Current portion of lease liabilities	214,033	210,505	134,064
<b>Total adjustments to net current assets</b>	<b>(28,902,147)</b>	<b>(28,951,603)</b>	<b>(25,410,087)</b>

**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:

Note	2023/24	2022/23	2022/23
	Budget	Actual	Budget
	\$	\$	\$
Cash at bank and on hand	3,990,760	13,083,540	3,680,951
<b>Total cash and cash equivalents</b>	<b>3,990,760</b>	<b>13,083,540</b>	<b>3,680,951</b>
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
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	2,546,391	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
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(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)
<b>Net cash from operating activities</b>	<b>1,689,532.00</b>	<b>10,629,651</b>	<b>400,143</b>

**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	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
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)
<b>Total</b>	<b>6,122,062</b>	<b>1,563,594</b>	<b>2,183,594</b>	<b>620,000</b>	<b>3,433,675</b>	<b>611,847</b>	<b>594,586</b>	<b>(17,261)</b>	<b>4,320,275</b>	<b>915,000</b>	<b>1,526,400</b>	<b>611,400</b>
<b>(b) Infrastructure</b>												
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
<b>Total</b>	<b>9,761,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,217,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,750,349</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>15,883,639</b>	<b>1,563,594</b>	<b>2,183,594</b>	<b>620,000</b>	<b>14,651,565</b>	<b>611,847</b>	<b>594,586</b>	<b>(17,261)</b>	<b>16,070,624</b>	<b>915,000</b>	<b>1,526,400</b>	<b>611,400</b>

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

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	Budget	Budget	Principal	Principal		Actual	Actual	Principal	Actual		Principal	Principal	Principal	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	30 June 2023	Repayments	1 July 2022	New Loans	Repayments	30 June 2023	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																		
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)
<b>Recreation and culture</b>																		
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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	56,000	56,000	56,000
Credit card balance at balance date	(22,000)	(22,236)	(20,000)
<b>Total amount of credit unused</b>	<b>534,000</b>	<b>533,764</b>	<b>536,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	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 1 July 2023	2023/24	2023/24	Budget	2023/24	Actual Principal 1 July 2022	2022/23	2022/23	Actual	2022/23	Budget Principal 1 July 2022	2022/23	2022/23	Budget	2022/23																			
						Budget New Leases	Budget Lease Principal	Lease outstanding 30 June 2024	Budget Lease Repayments		Actual New Leases	Actual Lease repayments	Actual Lease Principal outstanding 30 June 2023	Actual Lease Interest repayments		Budget New Leases	Budget Lease repayments	Budget Lease Principal outstanding 30 June 2023	Budget Lease Interest repayments																			
																				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																																						
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 (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(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
<b>Restricted by council</b>												
(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	85,000	0	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.

<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<p><b>Governance</b> To provide a decision making process for the efficient allocation of resources.</p>	Includes the activities of members of council and the administrative support required for the Council and Shire services.
<p><b>General purpose funding</b> To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p><b>Law, order, public safety</b> To provide services to help ensure a safer community.</p>	Supervision and enforcement of legislation and various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<p><b>Health</b> To provide an operational framework for environmental and community health.</p>	Prevention of human illnesses, including inspection of premises/food control.
<p><b>Education and welfare</b> To provide services to disadvantaged persons, the elderly, children and youth.</p>	Operating and maintaining child minding centres and playgroup centres. Provision of services and programs for the youth and seniors of the Shire.
<p><b>Community amenities</b> To provide essential services required by the community.</p>	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.
<p><b>Recreation and culture</b> To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	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.
<p><b>Transport</b> To provide safe, effective and efficient transport services to the community.</p>	Construction and maintenance of roads, streets, pathways, depots, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<p><b>Economic services</b> To help promote the shire and its economic wellbeing.</p>	Tourism and area promotion. Provision of standpipes. Approval of building construction and implementation of statutory building controls.
<p><b>Other property and services</b> To monitor and control the Shire's overheads operating accounts.</p>	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
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
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
<b>Grants, subsidies and contributions</b>			
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
<b>Capital grants, subsidies and contributions</b>			
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
<b>Total Income</b>	56,119,106	64,281,297	60,226,231
<b>Expenses</b>			
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)
<b>Total expenses</b>	(58,364,634)	(55,359,029)	(56,945,453)
<b>Net result for the period</b>	(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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
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
	<b>1,427,000</b>	<b>1,300,334</b>	<b>1,035,000</b>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	1,072,984	1,235,450	1,247,039
Other	188,433	280,658	126,000
	<b>1,261,417</b>	<b>1,516,108</b>	<b>1,373,039</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit of the Annual Financial Report	51,250	51,250	49,000
Other services	5,000	6,650	3,000
	<b>56,250</b>	<b>57,900</b>	<b>52,000</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	331,794	367,173	367,173
Expense on lease liabilities (refer Note 8)	8,469	11,164	16,645
	<b>340,263</b>	<b>378,337</b>	<b>383,818</b>
<b>(e) Write offs</b>			
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
	<b>3,940</b>	<b>7,743</b>	<b>10,800</b>

**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.

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
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
	<b>103,625</b>	<b>90,723</b>	<b>90,155</b>
<b>Elected member 2</b>			
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
	<b>45,949</b>	<b>43,317</b>	<b>40,959</b>
<b>Elected member 3</b>			
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
	<b>29,470</b>	<b>29,308</b>	<b>26,821</b>
<b>Elected member 4</b>			
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
	<b>31,270</b>	<b>26,928</b>	<b>26,821</b>
<b>Elected member 5</b>			
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
	<b>29,470</b>	<b>25,937</b>	<b>26,821</b>
<b>Elected member 6</b>			
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
	<b>29,470</b>	<b>25,621</b>	<b>26,821</b>
<b>Elected member 7</b>			
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
	<b>29,470</b>	<b>25,138</b>	<b>26,821</b>
<b>Elected member 8</b>			
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
	<b>29,470</b>	<b>25,621</b>	<b>26,821</b>



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

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

<b>Elected member 9</b>			
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
	<b>29,470</b>	<b>26,309</b>	<b>26,821</b>
<b>Elected member 10 * retiring October 2023</b>			
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
	<b>9,824</b>	<b>27,926</b>	<b>26,821</b>
<b>Elected member 11 * retiring October 2023</b>			
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
	<b>9,824</b>	<b>25,621</b>	<b>26,821</b>
<b>Elected member 12 * retiring October 2023</b>			
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
	<b>9,824</b>	<b>26,501</b>	<b>26,821</b>
<b>Total Elected Member Remuneration</b>	<b>387,136</b>	<b>398,950</b>	<b>399,324</b>
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
	<b>387,136</b>	<b>398,950</b>	<b>399,324</b>

**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:

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
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
<b>Net assets</b>	<b>19,681,971</b>	<b>19,681,971</b>	<b>19,187,760</b>

**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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
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
	<b>12,285,937</b>	<b>12,138,298</b>	<b>11,901,137</b>

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**

<b>CORPORATE SERVICES</b>				
<b>Photocopying/Printing</b>	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
<b>Administrative Charges</b>				
Dishonoured Direct Debit and Bank Fees	C	Y	15.00	15.00
Debt Recovery Fees	C	Y	Full Cost Recovery	Full Cost Recovery
Sundry Debtor Instalment Fee Setup	C	Y	15.00	15.00
Mundaring Number Plates (personalised)	S	N	230.00	230.00
<b>Agendas and Minutes</b>				
Hard copy of each agenda or minute papers	C	N	As per photocopy charges	As per photocopy charges
<b>Note: These are available free of charge on Shire's website</b>				
<b>History Books</b>				
Sale plus postage (if required)	C	Y	33.00	33.00
<b>Other Shire Publications</b>				
<i>Life was meant to be here – Ken Spillman</i>				
Counter sales – soft cover	C	N	29.95	29.95
Counter sales – hard cover	C	N	34.95	34.95
Package (including soft cover)	C	Y	58.00	58.00

Package (including hard cover)	C	Y	63.00	63.00
*Plus postage if required				
<i>All Fired Up – Ian Duckham History of Volunteer Bush Fire Brigades 1903 – 2010</i>	C	N	30.00	30.00
<b>Archive/Document Search Fee</b>				
Off Site	C	Y	105.00	105.00
Administration Archives	C	Y	55.00	55.00
Research (per/hour or part thereof)	C	N	105.00	105.00
<b>Freedom of Information Act</b>				
Application Fee s12(1)(e)	S	N	30.00	30.00
Per hour charge for staff attending to FOI Application	S	N	30.00	30.00
Per hour charge for staff time photocopying	S	N	30.00	30.00
A3 or A4 black & white (single sided) per copy	S	N	0.20	0.20
Charge for duplicating a tape, film or computer information	S	N	Full Cost Recovery	Full Cost Recovery
Delivery, packaging and postage	S	N	Full Cost Recovery	Full Cost Recovery
Transcribing from tape, film or computer (per hour or pro rata)	S	N	30.00	30.00
<b>Advanced Deposits</b>				
Advanced deposit which may be required (s18(1) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee	S	N	25%	25%
Further advanced deposit which may be required (s18(4) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee. <i>Note: For financially disadvantaged applicants or those issued with</i>	S	N	75%	75%



<i>prescribed pensioner concession cards, the charge payable is reduced by 25%</i>				
<b>Rates</b>				
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

<b>STRATEGIC AND COMMUNITY SERVICES</b>				
<b>FAMILY AND CHILDREN SERVICES</b>				
<b>Day Care Scheme</b>	<b>Council/Statutory/Framed</b>	<b>GST (incl.)</b>	<b>2022/23 \$</b>	<b>2023/24 \$</b>
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)
<b>Child Care Centres</b>				
<b>0-2 years of age – Permanent Booking</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	113.00	115.00
<b>0-2 years of age – Permanent Booking Full Week Discount Fee (Mon-Fri)</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	112.00	114.00
<b>0-2 years of age – Permanent Booking Full Week Fee (Mon-Fri)</b> 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	111.00	113.00
<b>2-5 years of age – Permanent Booking</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	112.00	114.00
<b>2-5 years of age – Permanent Booking Full Week Discount Fee (Mon-Fri)</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	111.00	113.00

<b>2-5 years of age – Permanent Booking</b> <b>Full Week Fee (Mon–Fri)</b> 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	110.00	112.00
<b>0-5 years of age</b> 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
<b>LIBRARIES</b>				
Replacement cost – lost library card	C	Y	4.00	4.00
<b>Photocopies and Printing</b>				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
Double sided per copy	C	Y	0.40	0.40
A3 black & white (single sided) per copy	C	Y	0.40	0.40
Double sided per copy	C	Y	0.80	0.80
A4 colour (single sided) per copy	C	Y	1.00	1.00
Double sided per copy	C	Y	2.00	2.00
A3 colour (single sided) per copy	C	Y	2.00	2.00
Double sided per copy	C	Y	4.00	4.00
Scan and email	C	Y	0.20	0.20
Replacement cost			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

<b>KSP Library</b>				
<b>Lounge Room</b>				
Community groups (per hour)	C	Y	17.40	17.00
Commercial and Government (per hour)	C	Y	27.20	27.00
<b>Meeting Room</b>				
Community groups (per hour)	C	Y	8.20	8.00
Commercial and Government (per hour)	C	Y	16.30	15.00
<b>RECREATION AND LEISURE SERVICES</b>				
<b>Lost Keys/ Padlocks</b>				
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
<b>Function/Event Bonds</b>				
High Risk	C	Y	1,000.00	1,000.00
Major Event	C	Y		As negotiated
<b>Special Bonds</b>				
High Risk Darlington Club Bond	C	Y	500.00	500.00
<b>Parks and Public Open Space/Bonds</b>				
Major Event	C	Y	As negotiated	As negotiated
<b>Free Use – Halls, Pavilions and Recreation Centre</b>				
Mundaring District Senior Citizens Assoc. Inc. – Library (two meetings per month)	C	N/A	Free	Free
Neighbourhood Watch Scheme – Local hall or centre (one meeting per month)	C	N/A	Free	Free

Recreation Management, Advisory Committees and Representative Groups – Local hall or centre (one meeting per month)	C	N/A	Free	Free
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
<b>Free Use – Ovals and Parks</b>				
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
<b>Bilgoman Aquatic Centre</b>				
<b>Entry Fees</b>				
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
<b>School Swimming</b>				
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 Intern, Vacation & Private Swimming	C	N/A	Free	Free
<b>Season Book of Tickets</b>				
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
<b>School Carnivals</b>				
<b>Half Day (9:00am to 12:00 noon or 12.30pm to 3.00pm)</b>				
Minimum Rate (up to 120 students)	C	Y	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
<b>Full Day (9:00am to 3:00pm)</b>				
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
<b>Twilight (4:00pm to 7:00pm)</b>				
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
<b>Lane Hire</b>				
General per hour	C	Y	16.00	16.00
School per hour	C	Y	6.00	6.00
<b>Swimming School Lessons</b>				
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
<b>Whole Facility Hire – Bilgoman Aquatic Centre</b>				
<b>October – March</b> in pool season/pool open – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	5,740.00	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
<b>April &amp; September</b> – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	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
<b>May – August</b> – 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
<b>May – August</b> 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
<b>Casual Bookings</b>				
Casual Bookings (e.g. birthday parties)	C	N	Free	Free

<b>Mt. Helena Aquatic Centre</b>				
<b>Entry Fees</b>				
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
<b>Season Book of Tickets</b>				
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				
<b>Half Day</b> (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
<b>Lane Hire</b>				
General per hour	C	Y	16.00	16.00
School per hour	C	Y	6.00	6.00

<b>Lake Leschenaultia</b>			
<b>Camping</b>			
<p><b><i>Tariff Timeframes Sites 1 – 22</i></b></p> <p><b>Low</b>          Sunday to Thursday during School Terms 2 &amp; 3          Sunday to Thursday during July School Holidays</p> <p><b>Standard</b>          Sunday to Thursday during School Terms 1 &amp; 4          Friday and Saturday during School Terms 2 &amp; 3          Sunday to Thursday during April School Holidays          Friday and Saturday during July School Holidays          Sunday to Thursday during September/October School Holidays</p> <p><b>High</b>          Friday and Saturday during School Terms 1 &amp; 4          Sunday to Thursday during Summer School Holidays          Friday and Saturday during April School Holidays          Friday and Saturday during September/October School Holidays</p> <p><b>Peak</b>          Friday and Saturday during Summer School Holidays          Easter (Good Friday to Easter Monday ) with a minimum 2 day booking          Public holiday not falling next to a weekend          Public holiday long weekend with a minimum of 2 day booking</p>			
<p><b><i>Tariff Timeframes Group Bookings</i></b></p> <p><b>Standard</b>          Sunday to Thursday during School Terms for powered Sites 1 to 13          Sunday to Thursday during School Terms for powered Sites 14 to 22</p> <p><b>High</b>          Friday and Saturday during School Terms for powered Sites 1 to 13          Friday and Saturday during School Terms for powered Sites 14 to 22</p> <p>No Group Bookings during school holidays, public holidays or Easter.</p>			

<b>Powered Sites (Sites 1 to 22)</b>				
<b>Site Fee (per site/per night for 2 people)</b>				
Low	C	Y	20.00	20.00
Standard	C	Y	40.00	40.00
High	C	Y	44.00	44.00
Peak	C	Y	48.00	48.00
Commercial	C	Y		As negotiated
<b>Extra adults per night (18 years and over)</b>				
Low	C	Y	6.00	6.00
Standard	C	Y	12.00	12.00
High	C	Y	13.00	13.00
Peak	C	Y	15.00	15.00
<b>Extra children per night (between 3 and 17 years)</b>				
Low	C	Y	4.00	4.00
Standard	C	Y	7.00	7.00
High	C	Y	8.00	8.00
Peak	C	Y	10.00	10.00
Children 2 years and under			Free	Free
<b>Groups Booking Sites 1 to 13</b>				
<b>Site Fee (per night)</b>				
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
<b>Groups Booking Sites 14 to 21</b>				
<b>Site Fee (per night)</b>				
Low	C	Y	185.00	185.00
Standard	C	Y	370.00	370.00

High	C	Y	555.00	555.00
Commercial	C	Y		As negotiated
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
<b>Shelter Reservations</b>				
Large picnic shelter with 4 tables (per day)	C	Y	94.00	94.00
Medium picnic shelter with 2 tables (per day)	C	Y	73.00	73.00
Small picnic shelter with 1 table (per day)	C	Y	47.00	47.00
<b>Function Area Reservation</b>				
Lawn area 1,2 or 3 (per day)	C	Y	166.00	166.00
Other areas	C	Y		As negotiated
<b>Other</b>				
Firewood (per bag)	C	Y	16.00	16.00
<b>Canoe and SUPs</b>				
Canoe and SUP hire (per hour)	C	Y	26.00	26.00
Canoe and SUP hire (per ½ hour)	C	Y	16.00	16.00
School (per student/per session)	C	Y	4.00	4.00
Group booking outside canoe hire hours (per session, maximum of 10 water craft, additional charges at regular rate for extra water craft)	C	Y	165.00	165.00
Supervision of group booking outside normal canoe hire operating hours (per hour, minimum 2 hours)	C	Y	60.00	60.00

<b>Outdoor Playing Surfaces</b>				
<b>Tennis Courts</b>				
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
<b>Mundaring Hard Courts</b>				
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
<b>Swap Meet</b>				
<b>Note: These are to be held at the Mundaring Recreation Ground Car Park.</b> <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
<b>Ovals and Reserves</b>				
Oval and Reserve Hire Rate	C	Y	31.00	31.00
Oval and Reserve Major Event	C	Y		As negotiated
<p><b>Definitions:</b></p> <p><b>Senior</b> A senior player is 19 years or older, or a younger person playing in a senior team.</p> <p><b>Junior</b> 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>				

<p><b>Player Fees:</b></p> <p><b>Inclusions in Seasonal Team Fees</b></p> <p>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.</p> <p>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.</p> <p>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.</p> <p>The exception is Eastern Hills Little Athletics which have an approved arrangement that their fixtures be Friday night (as Saturday nights is not available).</p>				
<p><b>Oval Categories</b></p> <p><u>Tier 1</u>                  Brown Park Upper Oval, Chidlow Oval, Harry Riseborough Upper Oval, Helena Valley/Boya Oval, Mundaring Oval.</p> <p><u>Tier 2</u>                  Brown Park Lower Oval, Darlington Oval, Glen Forrest Oval, Harry Riseborough Lower Oval, Mt Helena/Elsie Austin Oval, Parkerville Oval, Sawyers Valley Oval</p>				
<p><b>Payment Terms</b>                  60 days from invoice to allow club registrations and collection of memberships fees.</p>				
<p><b>Baseball/Softball</b></p>				
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
<b>Cricket</b>				
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
<b>Football (AFL)</b>				
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
<b>Football (Rugby)</b>				
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

<b>Football (Soccer)</b>				
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
<b>Grid Iron</b>				
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
<b>Hockey</b>				
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
<b>Other Sports</b>				
Team fees for sports not currently listed in the Fees and Charges will be calculated on the standard number of players on the field, plus 10%, multiplied by the fees listed below, rounded up to the nearest \$10.				

Tier 1 Oval – competitions and training (per player)	C	Y	73.70	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
<b>Ovals and Reserves Lighting (charge per hour)</b>				
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

<b>Hall Hire</b>				
<b>Definitions</b>				
<b>Community Groups</b> Groups or individuals that undertake activities that do not generate income for personal profit or are an incorporated body or recognised as not-for-profit groups.				
<b>Commercial and Government Hire</b> Groups or individuals that generate income for personal payment or profit and State/Federal Government Agencies.				
<b>Functions</b> A booking is classified as function at the Shire's discretion. Factors considered include, but are not limited to: Length of booking; Number of attendees; and Type of activity.  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
<b>The Hub of the Hills</b>				
<b>Main Hall</b>				
Community groups (per hour)	C	Y	11.00	11.00
Commercial and Government (per hour)	C	Y	25.40	25.40

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

Commercial and Government (per hour)	C	Y	20.50	20.50
<b>Consulting Room</b>				
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
<b>Function</b>				
Community groups (per function)	C	Y	340.00	340.00
Commercial and Government (per function)	C	Y	420.00	420.00
<b>Whole of Facility</b>				
Community groups (per hour)	C	Y		25.50
Commercial and Government (per hour)	C	Y		55.00
<b>Brown Park</b>				
<b>Main Hall</b>				
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
<b>Lesser Hall</b>				
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
<b>Bruce Douglas Pavilion</b>				
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
<b>Committee Room</b>				
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
<b>Programs</b>				
Netball (per team/per game)	C	Y	74.80	74.80
Seniors Social Club (per person/per day)	C	Y	3.90	3.90
<b>Boya Community Centre</b>				
<b>Halls 1 and 2 Combined</b>				
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
<b>Hall 1 or Hall 2</b>				
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
<b>Kiosk</b>				
Community groups (per hour)	C	Y	10.90	10.90
Commercial and Government (per hour)	C	Y	27.20	27.20
<b>Foyer Exhibition Space</b>				
Mundaring Arts Centre Affiliated Group				Free
Community groups (per day)	C	Y		10.00
Commercial and Government (per day)	C	Y		25.00
<b>Equipment Hire</b>				
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>

<b>Community Halls</b>				
<b>Mundaring Main Hall, Darlington Main Hall, Glen Forrest Hall and Parkerville Hall</b>				
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
<b>Wooroloo Hall</b>				
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
<b>Mundaring Lesser Hall, Darlington Lesser Hall and Sawyers Valley Hall</b>				
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
<b>Darlington Hall Mezzanine Floor</b>				
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
<b>Sporting Pavilions</b>				
<b>Harry Riseborough Oval Pavilion</b>				
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
<b>Chidlow Oval Pavilion</b>				
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
<b>Meeting Room</b>				
Community groups (per hours)	C	Y		7.50



Commercial and Government (per hour)	C	Y		16.40
<b>Darlington Oval Pavilion</b>				
<b>Main Hall/Function room</b>				
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
<b>Mundaring Oval Pavilion</b>				
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
<b>Elsie Austin Oval Pavilion</b>				
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
<b>Parkerville Oval Pavilion</b>				
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
<b>Change Rooms and Toilets</b>				
Community groups (per hour)	C	Y	6.30	6.30
Commercial and Government (per hour)	C	Y	11.60	11.60
<b>Council Civic Area</b>				
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

<b>Perth Hills Mundaring Visitor Centre</b>				
<b>Sale Item</b>				
Commercial souvenirs	C	Y	Cost + up to 100%	Cost + up to 100%
Participation in tourism promotional campaigns	C	Y	Cost + up to 10%	Cost + up to 10%
Brochure Racking for 12 months for businesses outside Shire of Mundaring	C	Y	60.00	60.00
<b>Promotional Activities</b>				
Networking/Sundowner events	C	Y	Negotiable	Negotiable
<b>Mundaring Arena</b>				
<b>Sports Courts – Community Competition (per court/per game)</b>				
<b>Basketball</b>				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
<b>Netball</b>				
Senior	C	Y	51.00	51.00
Junior	C	Y	34.00	34.00
<b>Indoor Hockey</b>				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
<b>Indoor Soccer</b>				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
<b>Volleyball</b>				
Senior	C	Y	44.00	44.00
Junior	C	Y	30.00	30.00
<b>Badminton</b>				
Senior	C	Y	13.00	13.00

Junior	C	Y	9.00	9.00
<b>Sports Courts – District/Regional/State Level Timed Competition (per court/per game)</b>				
Senior	C	Y	63.00	63.00
Junior	C	Y	42.00	42.00
<b>Sports Courts – Training (per court/per hour)</b>				
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
<b>Sports Courts – General Hire (per court/per hour)</b>				
Commercial	C	Y	61.00	61.00
Community	C	Y	44.00	44.00
Sports court clean	C	Y	42.00	42.00
<b>Sports Hall Function – 2 sports courts</b>				
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
<b>School Hire</b>				
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
<b>Bendigo Room</b>				
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
<b>Committee Room</b>				
Commercial (per hour)	C	Y	20.00	20.00
Community (per hour)	C	Y	10.00	10.00
<b>Whole Facility Hire</b>	C	Y	As negotiated	As negotiated
<b>Kiosk</b>				
Use of Kiosk by commercial operators (per hour)	C	Y	11.00	11.00
Kiosk clean (per hour)	C	Y	42.00	42.00
<b>Equipment Hire</b>				
Projector hire (per hour)	C	Y	50.00	50.00
Projector hire (per function)	C	Y	150.00	150.00
PA and microphone			Included in room hire	Included in room hire
Fixed sport equipment			Included in court hire	Included in court hire
Chairs and tables			Included in hire	Included in hire
Setup fee (per staff member/per hour)	C	Y	40.00	40.00

<b>Signage Advertising</b>				
Foyer LCD screen – per slide for 12 months (does not include graphic design of slide)	C	Y	150.00	150.00
Sports Hall Large Format Signs – 1 sign for 12 months (does not include graphic design or production of sign)	C	Y	1,500.00	1,500.00

<b>STATUTORY SERVICES</b>				
<b>COMMUNITY SAFETY</b>				
<b>Dog Registration</b>				
	Council/Statutory/ Framed	GST (incl.)	2022/23 \$	2023/24 \$
<b>Unsterilised Dog</b>				
Annual fee	S	N	50.00	50.00
Three yearly fee	S	N	120.00	120.00
Lifetime	S	N	250.00	250.00
<b>Sterilised Dog</b>				
Annual fee	S	N	20.00	20.00
Three yearly fee	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00
Kennel Licence Fee	S	N	200.00	200.00
<b>Note: Pensioner as defined in <i>Rates and Charges (Rebates and Deferments) Act 1992</i> are charged at 50% of the fees shown above and Working dogs are charged 25% of the fees shown above.</b>				
<b>Note: Assistance dogs, as defined under Section 8 of the <i>Dog Act 1976</i>, are registered at no charge.</b>				
<b>Dangerous Dogs</b>				
Sign	C	N	25.50	25.50
Collars – extra small	C	N	32.00	32.00
Collars – small	C	N	35.50	35.50
Collars – medium (55cm)	C	N	43.50	43.50
Collars – medium (65cm)	C	N	51.50	51.50
Collars – medium (70cm)	C	N	56.50	56.50
Collars – large (65cm)	C	N	57.00	57.00
Collars – large (75cm)	C	N	64.00	64.00
Statutory Inspection Fee	S	N	100.00	100.00

<b>Cat Registration</b>				
<b>Sterilised Cat</b>				
Initial registration if after 31 May	S	N	10.00	10.00
Annual fee	S	N	20.00	20.00
Three years	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00
Breeding cat per year	S	N	100.00	100.00
<b>Note: Pensioner are charged at 50% of the fees shown above.</b>				
<b>Pound Fees</b>				
<b>Cats/Dogs</b>				
Impounding Fee plus	C	N	125.00	125.00
Daily maintenance	C	N	15.00	15.00
Microchipping	C	N	40.00	40.00
Sale of cats/dogs (includes microchip)	C	N	75.00	75.00
Application for exemption of limitation of number of dogs/cats	C	Y	100.00	100.00
<b>Impounded Vehicles</b>				
Impoundment of vehicle (towage fee)	C	Y	205.00	205.00
<b>Stock</b>				
<b>Definition as per Local Government (Miscellaneous Provisions) Act 1960:</b>				
Cattle (referred to as "Stock" in this schedule) – entire horses, mules, asses, camelids, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs and goats.				
Costs to engage the services of contractors for the transportation of stock will be charged in addition to the costs hereunder.				
<b>Impounded between 7:00am and 5:30pm</b>				
<b>Stock 1 to 10 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	150.00	150.00
Sheep, goats and pigs	C	N	125.00	125.00
<b>Stock 11 to 50 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	300.00	300.00

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



<b>HEALTH SERVICES</b>				
<b>Caravan Parks and Camping Grounds</b>				
Minimum annual licence	S	N	200.00	200.00
Long stay site (per site)	S	N	6.00	6.00
Short stay site (per site)	S	N	6.00	6.00
Camp site (per site)	S	N	3.00	3.00
Overflow site (per site)	S	N	1.50	1.50
Transfer of Licence	S	N	100.00	100.00
Administration fee for late renewal	S	N	20.00	20.00
Temporary licence – minimum \$100	S	N	Pro Rata	Pro Rata
<b>Commercial Premises</b>				
Skin penetration establishments	C	N	50.00	50.00
Lodging houses	C	N	50.00	50.00
<b>Food Premises</b>				
Application to Construct or Establish a Food Business (includes an inspection, notification/registration and the annual food business fee for the remainder of the financial year)	C	N	200.00	200.00
Notification of Change of Ownership/Business Details	C	N	50.00	50.00
Application to Alter a Food Business (includes business relocation)	C	N	150.00	150.00
Annual Food Business Fee – Very Low Risk (received by 15 August)	C	N	100.00	100.00
Annual Food Business Fee – Low Risk (received by 15 August)	C	N	150.00	150.00
Annual Food Business Fee – Medium Risk (received by 15 August)	C	N	250.00	250.00
Annual Food Business Fee – High Risk (received by 15 August)	C	N	350.00	350.00
Annual Food Business Fee – Very Low Risk (received after 15 August)	C	N	120.00	120.00

Annual Food Business Fee – Low Risk (received after 15 August)	C	N	170.00	170.00
Annual Food Business Fee – Medium Risk (received after 15 August)	C	N	270.00	270.00
Annual Food Business Fee – High Risk (received after 15 August)	C	N	370.00	370.00
Inspection of Premises on Request	C	N	100.00	100.00
<b>Onsite Effluent Disposal</b>				
<i>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
<b>Pet Meat Premises</b>				
Notification of conduct of business at animal food processing premises and retail pet meat shops (includes annual inspection fee for the remainder of the financial year)	C	N	70.00	70.00
Annual inspection of animal food processing premises and retail pet meat shops (financial year)	C	N	50.00	50.00
<b>Poultry</b>				
Annual Licence – Poultry Farming (calendar year)	S	N	298.00	298.00
Annual Licence – Poultry Processing (calendar year)	S	N	298.00	298.00
Application to Keep a Rooster on Residential Zoned Land	C	N	35.00	75.00
<b>Rainwater/Bore Water Sampling</b>				
<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
<b>Aquatic Facilities</b>				
Annual surveillance fee – Aquatic facility open for full calendar year	C	N	350.00	350.00
Annual surveillance fee – Aquatic facility open seasonally	C	N	200.00	200.00
<b>Traders and Stallholders</b>				
<b>Vendors on Non-Shire Land (no limit on number of days per week)</b> <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
<b>Mobile Vendors on Shire Land (calendar year)</b> <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
<b>Event Permits (calendar year)</b>				
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
<b>Regular Fundraising Event Permit – covers all stalls</b>				
<b>(fee paid by event organiser)</b>				
Not-for-profit – between 8 and 15 events per year (monthly not-for-profit events run by not-for-profit groups)	C	N	600.00	600.00
<b>Noise</b>				
Application for <i>Environmental Protection (Noise) Regulations</i> (R.13) exemptions – public works (roads etc.)	C	N	50.00	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
<b>Other Services</b>				

<b>(site attendance/administration/applications)</b>				
After hours consultation (hourly rate) (i.e. noise monitoring)	C	N	100.00	100.00
Food Declared Unfit for Human Consumption	C	N	100.00	100.00
Section 39 Certificate ( <i>Liquor Control Act</i> )	C	N	100.00	100.00
Temporary accommodation	C	N	50.00	100.00
Proving written health advice	C	N		73.00
Written report for a settlement agency	C	N	22.00	22.00
<b>BUILDING SERVICES</b>				
<b>All fees that are not prescribed in this schedule are in accordance with the <i>Building Regulations Act 2012</i> as modified from time to time.</b>				
<b>Applications for Building and Demolition Permits</b>				
Uncertified Application for a Building Permit (Class 1a and 10) (s.16(1)). 0.32% of value of building work minimum \$110	S	N	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

<b>Applications for Occupancy Permits and Building Approval Certificates</b>				
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
<b>Construction Training Fund Levy (CTF)</b>				
<b>All construction, demolition and maintenance works with a value of more than \$20,000 (incl GST)</b>				
Under \$20,000	S	N	Nil	Nil

Over \$20,000	S	N	0.2% of est. contract sum	0.2% of est. contract sum
<b>Building Services Levy (BSL)</b>				
Building Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Demolition Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Occupancy Permit or Building Approval Certificate for approved Building work under s47, 49, 50 or 52 of the <i>Building Act</i>	S	N	61.65	61.65
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> . Over \$45,000 = 0.274% of work value Under \$45,000 = \$123.30	S	N	123.30	123.30
<b>Certification Fees</b>				
Certificate of Design Compliance Class 2 – 9 buildings (\$250,000 or less)	C	N	400.00	400.00
Certificate of Design Compliance Class 2 – 9 buildings (over \$250,000) 0.15% of estimated value of building work but not less than \$400	C	N	400.00	400.00
Certificate of Building Compliance for Built Strata (per unit)	C	Y	250.00	250.00
Request to provide Certificate of Construction Compliance	C	Y	250.00	250.00
Request to provide Certificate of Building Compliance	C	Y	250.00	250.00
<b>Other Applications/Fees</b>				
Battery Powered Smoke Alarms ( <i>Building Regulations 2012</i> – Regulation 61)	S	N	179.40	179.40

Amended plan assessment fee Residential Class 1 – 10 buildings	C	Y	100.00	100.00
Amended plan assessment fee Commercial Class 2 – 9 buildings	C	Y	200.00	200.00
<b>Inspection of Private Swimming Pool/Spa Barriers</b>				
Annual fee per Swimming Pool/Spa Barrier ( <i>Building Regulations 2012 – 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
<b>PLANNING SERVICES</b>				
<b>All fees that are not prescribed in this schedule are in accordance with the <i>Planning and Development Regulation 2009 (Part 7 Local Government Planning Charges)</i> as modified from time to time.</b>				
<b>Section 40 Certificate</b>	C	N	250.00	250.00
<b>Advertising of Planning Applications</b>				
Up to and including 5 letters	C	N	35.00	35.00
6 to 10 letters	C	N	75.00	75.00
11 to 50 letters	C	N	100.00	100.00
51 to 100 letters	C	N	200.00	200.00
101 to 150 letters	C	N	300.00	300.00
More than 150 letters	C	N	400.00	400.00
Newspaper Advertising	C	N	Full cost recovery	Full cost recovery
Sign on site ( <i>Planning and Development Regulations 2015 clause 64(a)</i> )	C	N	150.00	150.00
<b>Minor Planning Approval Modifications</b>	C	N	100.00	100.00
<b>Copy of Certificate of Title for Planning Application</b>	C	N	30.00	30.00



<b>Development Applications</b>				
<b>Determination of Development Application (other than for an Extractive Industry) where the estimated cost of the development excl. GST is:</b>				
a) not more than \$50,000	S	N	As per the <i>Planning Regulations Act 2009</i> (Schedule 2 of fees)	
b) more than \$50,000 but no more than \$500,000	S	N		
c) more \$500,000 but not more than \$2.5 million	S	N		
d) more than \$2.5 million but not more than \$5 million	S	N		
e) more that \$5 million but not more than \$21.5 million	S	N		
f) more than \$21.5 million	S	N		
<b>Determination of Development Application for Building Envelopes</b>				
Nomination of building envelope A letter of justification and scaled site plan showing existing and proposed envelopes	C	N	147.00	147.00
Relocation of building envelope A letter of justification and scaled site plan, showing the existing and proposed envelopes	C	N	147.00	147.00
<b>Determination of Development Application for Home Occupation/Home Business/Cottage Industry</b>				
Initial application for determination of a home occupation/home business/cottage industry	C	N	222.00	222.00
If development has commenced or been carried out, an additional amount by way of penalty	C	N	666.00	666.00
Renewal of home occupation/home business/cottage industry	C	N	73.00	73.00
<b>Extractive Industry</b>				
Application for an Extractive Industry	C	N	739.00	739.00

Penalty whereby the development has commenced or been carried out (in addition to application fee)	C	N	1,478.00	1,478.00
Extractive Industry Licence Annual Renewal Fee	C	N	500.00	500.00
<b>Determination of a Change of Use</b>				
Change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply	C	N	295.00	295.00
<b>Property Settlement</b>				
Replying to a Property Settlement Questionnaire	C	N	73.00	73.00
<b>Planning Advice</b>				
Providing written Planning Advice	C	Y	73.00	73.00
Advice on whether development approval is required for erection or alterations or additions to single house ( <i>Regulations 2015</i> Clause 61(1)(a) sc2)	S	N	295.00	295.00
<b>Modifications</b>				
Minor Planning approval modifications	C	N	100.00	100.00
<b>Section 70A Notifications</b> (Development Applications only)				
Administrative fee	C	Y	100.00	100.00
<b>Subdivision Clearance</b>				
Not more than 5 lots	S	N	As per the <i>Planning Regulations Act 2009</i> (Schedule 2 of Fees)	
More than 5 lots but not more than 195 lots	S	N		
More than 195 lots	S	N		
Landscape bond	C	N	Actual Cost + 20% admin charge	Actual Cost + 20% admin charge

<b>Rezoning</b>				
<b>Application</b>				
Basic	S	N	6,000.00	6,000.00
Standard	S	N	8,500.00	8,500.00
Complex	S	N	11,000.00	11,000.00
Refund if consent to advertise not granted	C	N	50% of application fee	50% of application fee
Refund if amendment not granted final approval	C	N	25% of application fee	25% of application fee
<b>Structure Plan/Local Development Plan/Activity Centre Structure Plan</b>				
Minor	S	N	1,500.00	1,500.00
Medium	S	N	3,000.00	3,000.00
Large	S	N	6,000.00	6,000.00
Minor modifications	S	N	500.00	500.00
Large modifications	S	N	3,000.00	3,000.00
<b>Disposal of Land</b>	C	Y	4,400.00	4,400.00
<b>Other Services</b>				
Environmental Assessment (on properties with Local Natural Areas)	C	Y	100.00	100.00
<b>Additional Specialist Costs</b> (provided for under Section 49 <i>Planning and Development Regulations Act</i> )				
Environmental Assessment (on properties with Local Natural Areas) post lodgement of a development application	C	Y	200.00	200.00

<b>INFRASTRUCTURE SERVICES</b>				
<b>Road Reserve</b>	Council/Statutory/ Framed	GST (incl.)	2022/23 \$	2023/24 \$
<b>Reinstatement Works – Roads</b> Costs include: plant, labour, materials, direct charges, engineering overheads, administration and depreciation	C	Y	At cost plus 30% + GST	At cost plus 30% + GST
<b>Crossover Application Fee</b>	C	Y	100.00	100.00
<b>Crossover Contribution by Shire</b>				
Type A (sealed)	C	N	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
<b>Community Directional Signs</b>				
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
<b>Private Works</b>				
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)

<b>Sub Divisional Works Bonds</b>				
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)
<b>RUBBISH AND WASTE CHARGES</b>				
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
<b>Commercial properties</b>				
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
<b>Non-rateable properties</b>				
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
<b>Additional Services (all properties)</b>				
Additional mobile green bin	C	N	184.00	200.00
Additional recycling bin	C	N	61.00	65.00
<b>Transfer Station Services</b>				
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

<b>Tyres (max 5)</b>				
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
<b>Permits</b>				
Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law and Local Government Property Local Law	C	N	25.00	25.00
Hire of Local Government Property (per day)	C	Y	100.00	100.00
Community function on Local Government Property (per hour)	C	Y	25.00	25.00
Blasting as per Dangerous Goods Safety (Explosives) Regulations 2007	S	Y	33.00	33.00
<b>CEMETERY FEES</b>				
<b><i>Mundaring and Wooroloo – fees and charges payable in advance upon application for burial</i></b>				
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

## 6.2 Endorsement of Long Term Financial Plan 2023/24 - 2032/33

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<b>File Code</b>	FI.BUD 2
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Long Term Financial Plan 2023/24 to 2032/33 <a href="#">↓</a>

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### SUMMARY

The Long Term Financial Plan (LTFP) has been informed by the Shire's Strategic Community Plan, Corporate Business Plan, Asset Management Plans and Workforce Plan. It also reflects Council's commitment to strengthening the Shire's financial sustainability.

It is recommended Council endorses the revised LTFP, which reflects the financial implications of the service levels, projects and initiatives included in the Strategic Community Plan, Corporate Business Plan and 2023/24 Annual Budget.

### BACKGROUND

The LTFP has been prepared to forecast the Shire's financial position over the next 10 years. It is a tool to assist Council when considering the long term financial impact of its decisions. The LTFP considers current economic forecasts and is based on the Strategic Community Plan and Corporate Business Plan.

### STATUTORY / LEGAL IMPLICATIONS

The LTFP has been developed to meet the requirements of s.5.56 of the *Local Government Act 1995* which states:

*5.56. Planning for the future*

- (1) A local government is to plan for the future of the district.*
- (2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.*

The LTFP is aligned with, and also informs, the Strategic Community Plan and Corporate Business Plan.

### POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

The LTFP reflects the financial implications of the Strategic Community Plan, Corporate Business Plan and Annual Budget.



## STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.6 – Sound financial and asset management

Council has a strategic commitment to the principles of sound financial and asset management.

## SUSTAINABILITY IMPLICATIONS

- Economic Implications – the LTFP provides for the responsible and effective management of the Shire’s finances and assets as well as a mechanism for financial accountability and reporting to Council and the community.
- Social Implications – the LTFP assists and informs Council in planning for the future needs (in terms of Shire services and infrastructure) of the community.

## RISK IMPLICATIONS

<b>Risk:</b> Financial - whilst the LTFP includes all ongoing commitments, it primarily forecasts results based on existing activities and assumptions. There is an inherent risk that circumstances may change in the future, which may materially affect the projected financial estimates.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
The LTPF and the forecast assumptions contained within it are reviewed and updated annually.		

## EXTERNAL CONSULTATION

The consultation undertaken to assist development of the Shire’s Strategic Community Plan 2020 - 2030, clearly articulated priorities for service delivery and investment in community facilities.

## COMMENT

Long term financial planning is a key element of Integrated Planning and Reporting (IPR). It provides the mechanism that enables local governments to determine their capability to sustainably deliver the assets and services required by the community. The LTFP informs the Shire’s Corporate Business Plan, which in turn ‘activates’ the Strategic Community Plan priorities. From these planning processes, annual budgets can be developed, which are aligned with strategic objectives.

The LTFP demonstrates the Shire’s capacity to meet short-term community and infrastructure needs as well as providing a level of asset renewal predictability in the longer term. It is revised and updated annually. The annual update reviews the assumptions, takes into consideration economic conditions and inflation, and uses current available financial information and forecasts. This ensures the LTFP is not a static

document. Its purpose is to provide broad financial projections to assist Council in making key decisions.

The revised LTFP discloses the assumptions and financial projections for the period 2023/24 – 2032/33. The projected financial statements and indicators have been reviewed and prepared and these are included within the attachment.

For 2023/24 the Shire has remained committed to ensuring its long term financial sustainability. This version of the LTFP Long Term Financial Plan:

1. Forecasts the level of rate increases required to fund the Plan; and
2. Reflects the Shire's commitment to balancing the community's affordability concerns with the community's expectations for the continuation of the current levels of service and infrastructure.

The LTFP has been developed taking into account the following significant forecast assumptions:

1. Rates increases of 2.75% in 2024/25 and then 2.50% from 2025/26 onwards. There is also a forecast of an additional 0.50% per annum in rates revenue due to annual growth (additional rateable properties);
2. Inflation of 2.5% from 2024/25 onwards; and
3. An employee cost index of 4.95% for 2024/25 and 2025/26, and 3% from 2026/27 onwards. The assumption includes 0.50% per annum to allow for projected service level growth and changes. For years 2024/25 and 2025/26 an allowance has also been included for the impact of the mandated 0.50% increase in the employee Superannuation Guarantee in each of those years.

The LTFP continues to reflect a number of financial strategies to maintain the Shire's long-term financial sustainability and to meet this commitment. These include:

- using the LTFP to inform key decision making;
- a continuing focus on Asset Management;
- a continuing focus on improving the Shire's net operating result and achieving a net operating surplus during the timespan of the LTFP; and
- measuring and reporting performance against financial indicators.

The following is a brief summary of the forecast financial and asset management performance indicators over the timespan of the LTFP.

### **Operating Surplus Ratio**

This is an indicator of the extent to which revenues raised cover operational expenses only or are also available for capital funding purposes. The ratio target is between 0% and 15% (Advanced Ratio Target > 15%).

Based on the current LTFP forecasts the Shire will not reach this standard in the next 10 years. The forecasts for this ratio have been significantly impacted by recent inflationary pressures on the costs of labour and material & contracts.

The ratio is forecast to maintain a negative result of between -3.65% and -5.3% throughout the life of the plan. The exception to this is the result for 2023/24, which has been negatively impacted by:

- the advance payment of financial assistance grants for 2023/24 (\$3 million) which were received in 2022/23; and
- the one off expenditure of \$1.8 million for the introduction of FOGO waste services that will be treated as an operating expense (funded from a transfer from the waste management reserve, which is not considered operating revenue).

The forecast results for this ratio can only be improved if the Shire increases its operating revenue (e.g. increases rates more than forecast), and/or reduces its operating expenses (i.e. reduces service levels).

### **Current Ratio**

This is a modified commercial ratio designed to focus on the liquidity position of the Shire at the end of each financial year. The ratio essentially measures current assets against current liabilities. The ratio target is greater than or equal to 1:1.

Based on the current LTFP forecasts the Shire will meet this standard for the duration of the 10 years of the plan. This ratio has a direct and sensitive correlation to the Shire's closing budget position each year.

### **Own Source Revenue Coverage Ratio**

This is an indicator of the Shire's own-source revenues compared to its total revenues. Essentially the ratio indicates whether the Shire is self-reliant on its own sources of revenue (e.g. Rates, fees and charges etc.) or is reliant on external sources of funding (e.g. grants). The ratio target is greater than or equal to 80%

Based on the current LTFP forecasts the Shire will meet this standard for the duration of the 10 years of the plan.

### **Debt Service Coverage Ratio**

Also known as 'debt coverage ratio', this is the ratio of cash available for loan interest and principal repayments. The ratio target is greater than or equal to three.

Based on the current LTFP forecasts the Shire will, with the exception of 2023/24, meet this standard for the duration of the 10 years of the plan. The adverse result in 2023/24 is an anomaly and due to:

- the advance payment of financial assistance grants for 2023/24 (\$3 million) which were received in 2022/23; and
- the one off expenditure of \$1.8 million for the introduction of FOGO waste services that will be treated as an operating expense (funded from a transfer from the waste management reserve, which is not considered operating revenue).

### **Asset Sustainability Ratio**

This ratio measures the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives. The ratio target is 90% to 105%.

Based on the current LTFP forecasts the Shire will meet this standard in five of the 10 years of the plan. There is a significant spike in this ratio in year five due to the projected capital outlay for the Mundaring precinct project. It should be noted that the level of the Shire's capital renewal expenditure each year is determined by the Shire's asset management plans (i.e. capital renewal expenditure is not linear). The Shire will continue to review the useful lives of all its assets on annual basis. This continuous exercise of review and analysis will ensure that the useful lives of the Shire's assets reflects reality. If the Shire is under estimating the useful lives of its assets this would have the consequence of the Shire overstating its annual depreciation expense. Overstating the

annual depreciation expense has an adverse impact on the calculation of the Asset Sustainability Ratio.

### **Asset Consumption Ratio**

This ratio shows the written down value of the Shire's depreciable assets relative to their current replacement cost. The ratio essentially highlights the aged condition of the Shire's stock of physical assets. The ratio target is 50% to 75%.

Based on the current LTFP forecasts the Shire will meet this standard for the duration of the 10 years of the plan. The LTFP does forecast a downward trend for the asset consumption ratio. As is the case with the Asset Sustainability Ratio, this ratio is impacted by the annual depreciation expense. This ratio is also impacted by the cyclical revaluation of certain assets classes, namely infrastructure, land and buildings. The future impact of these ongoing revaluations, which historically have had a positive impact on this ratio, are not able to be forecast reliably and therefore have not been included in the LTFP.

### **Asset Renewal Funding Ratio**

This indicates whether the Shire has the financial capacity to fund asset renewal as required, whilst continuing to provide existing levels of services in future, without:

- additional operating income; or
- reductions in operating expenses; or
- an increase in net financial liabilities above what is currently projected.

The ratio target is between 95% and 105%.

The Shire will meet this standard in 2023/24. As the calculation of this ratio on an annual basis is based on forecast data over a ten year period it is only possible to calculate this ratio for the first year of the plan.

## **VOTING REQUIREMENT**

Simple Majority

<h2><b>RECOMMENDATION</b></h2>
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That Council endorses the Long Term Financial Plan for the period 2023/24 to 2032/33 as detailed in **Attachment 1** to this report.



## **SHIRE OF MUNDARING**

### **Long Term Financial Plan**

**2023/24 to 2032/33**

**Contents**

Introduction..... 3  
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## **Introduction**

The Shire's Long Term Financial Plan (LTFP) meets the requirements set out in the Integrated Planning and Reporting Framework and Guidelines, in that:

- The LTFP is for a period of 10 years;
- Council updates the LTFP annually as part of the development of the Corporate Business Plan; and
- Council reviews the LTFP in detail as part of the four-yearly review of the Strategic Community Plan.

The Plan includes:

- Projected income and expenditure, financial position and cash flow statements for each of 10 years of the plan;
- Planning assumptions underlying the plan;
- Ratios and graphs indicating the Shire's forecast financial performance against industry benchmarks;
- Sensitivity and Scenario Analysis; and
- The Shire's 10 Year Capital Works Program.

## **Projected financial position**

### **Summary of Financial Statements**

The Shire's financial statements project the impact of its financial sustainability strategies in terms of the revenue it expects to receive over the next 10 years and its expected expenditure requirements. By using these statements the Shire, and the community, can evaluate the Shire's performance and financial position as the strategies are implemented.

The statements show that over the next 10 years the Shire will:

- maintain its operating result and consequently its operating surplus ratio;
- maintain a balanced/surplus closing budget position;
- maintains a strong balance sheet and growth in equity, including sufficient cash reserves to meet short-term and long-term capital renewal requirements; and
- achieve the required asset renewal and maintenance programs in accordance with the Shire's asset management plans.

The financial statements included in this report are:

### **Statement of Comprehensive Income (nature and type)**

This statement details the Shire's estimated and projected revenue and expenses from all operating activities.

### **Cash Flow Statement**

This statement shows projected cash receipts and cash payments over the next 10 years. It is used to assess the Shire's ability to pay its debts as and when they fall due. The projected cash flow over the next 10 years forecasts the Shire will maintain its strong cash position. The net cash provided by operating activities shows how much cash is expected to remain after paying for the services and assets provided to the community.

### **Rate Setting Statement**

In the LTFP the Rate Setting Statement shows the forecast budget surplus/(deficit) to be carried forward at the end of each year. The Shire is forecast to maintain a closing budget surplus in each year of the LTFP.

### **Statement of Financial Position (Balance Sheet)**

The statement is a snap-shot of the expected financial position (assets, liabilities and equity) of the Shire at the end of the financial year.

### **Equity Statement**

The equity statement is an alternative way of looking at the net worth of the Shire. It analyses the various changes that have occurred or are occurring to the equity position over the 10 years of the LTFP.

## **Financial Performance Monitoring**

Seven statutory key performance indicators (KPIs) are prescribed in the *Local Government (Financial Management) Regulations 1996* to measure the financial sustainability of local governments.

The following is a brief summary of the financial and asset management performance indicators required by the Department of Local Government, Sport and Cultural Industries:

### **Operating Surplus Ratio**

This is an indicator of the extent to which revenues raised cover operational expenses only or are also available for capital funding purposes. The ratio target is between 0% and 15% (Advanced Ratio Target > 15%).

Based on the current LTFP forecasts the Shire will not reach this standard in the next 10 years. The forecasts for this ratio have been significantly impacted by recent inflationary pressures on the costs of labour and material & contracts.

The ratio is forecast to maintain a negative result of between -3.65% and -5.3% throughout the life of the plan. The exception to this is the result for 2023/24, which has been negatively impacted by:

- the advance payment of financial assistance grants for 2023/24 (\$3 million) which were received in 2022/23; and



- the one off expenditure of \$1.8 million for the introduction of FOGO waste services that will be treated as an operating expense (funded from a transfer from the waste management reserve, which is not considered operating revenue).

#### **Current Ratio**

This is a modified commercial ratio designed to focus on the liquidity position of the Shire at the end of each financial year. The ratio essentially measures current assets against current liabilities. The ratio target is greater than or equal to 1:1.

Based on the current LTFP forecasts the Shire will meet this standard for the duration of the 10 years of the plan. This ratio has a direct and sensitive correlation to the Shire's closing budget position each year.

#### **Own Source Revenue Coverage Ratio**

This is an indicator of the Shire's own-source revenues compared to its total revenues. Essentially the ratio indicates whether the Shire is self-reliant on its own sources of revenue (e.g. Rates, fees and charges etc.) or is reliant on external sources of funding (e.g. grants). The ratio target is greater than or equal to 80%.

Based on the current LTFP forecasts the Shire will meet this standard for the duration of the 10 years of the plan.

#### **Debt Service Coverage Ratio**

Also known as 'debt coverage ratio', this is the ratio of cash available for loan interest and principal repayments. The ratio target is greater than or equal to 3.

Based on the current LTFP forecasts the Shire will, with the exception of 2023/24, meet this standard for the duration of the 10 years of the plan. The adverse result in 2023/24 is an anomaly and due to:

- the advance payment of financial assistance grants for 2023/24 (\$3 million) which were received in 2022/23; and
- the one off expenditure of \$1.8 million for the introduction of FOGO waste services that will be treated as an operating expense (funded from a transfer from the waste management reserve, which is not considered operating revenue).

#### **Asset Sustainability Ratio**

This ratio measures the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives. The ratio target is 90% to 105%.

Based on the current LTFP forecasts the Shire will meet this standard in 5 of the 10 years of the plan. There is a significant spike in this ratio in year 5 due to the projected capital outlay for the Mundaring precinct project. It should be noted that the level of the Shire's capital renewal expenditure each year is determined by the Shire's asset management plans (i.e. capital renewal expenditure is not linear). The Shire will continue to review the useful lives of all its assets on an annual basis. This continuous exercise of review and analysis will ensure that the useful lives of the Shire's assets reflects reality. If the Shire is under estimating the useful lives of its

assets this would have the consequence of the Shire overstating its annual depreciation expense. Overstating the annual depreciation expense has an adverse impact on the calculation of the Asset Sustainability Ratio.

#### **Asset Consumption Ratio**

This ratio shows the written down value of the Shire's depreciable assets relative to their current replacement cost. The ratio essentially highlights the aged condition of the Shire's stock of physical assets. The ratio target is 50% to 75%.

Based on the current LTFP forecasts the Shire will meet this standard for the duration of the 10 years of the plan. The LTFP does forecast a downward trend for the asset consumption ratio. As is the case with the Asset Sustainability Ratio, this ratio is impacted by the annual depreciation expense. This ratio is also impacted by the cyclical revaluation of certain assets classes, namely infrastructure, land and buildings. The future impact of these ongoing revaluations, which historically have had a positive impact on this ratio, are not able to be forecast reliably and therefore have not been included in the LTFP.

#### **Asset Renewal Funding Ratio**

This indicates whether the Shire has the financial capacity to fund asset renewal as required, whilst continuing to provide existing levels of services in future, without:

- additional operating income; or
- reductions in operating expenses; or
- an increase in net financial liabilities above what is currently projected.

The ratio target is between 95% and 105%.

The Shire will meet this standard in 2023/24. As the calculation of this ratio on an annual basis is based on forecast data over a ten year period it is only possible to calculate this ratio for the first year of the plan.

### **Sensitivity Analysis & Scenario Modelling**

In developing this LTFP a sensitivity analysis was undertaken on the key revenue and expenditure assumptions. For further detail of the analysis refer to page 26 of this plan.

## Statements, assumptions and indicators

<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>										
<b>Statement of Comprehensive Income by Nature or Type</b>										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>INCOME: REVENUES FROM ORDINARY ACTIVITIES</b>										
Rates	32,505,427	33,561,853	34,568,709	35,605,770	36,673,943	37,774,162	38,907,387	40,074,608	41,276,846	42,515,152
Operating Grants, Subsidies & Contributions	4,118,215	7,231,466	7,412,253	7,597,559	7,787,498	7,982,185	8,181,740	8,386,283	8,595,941	8,810,839
Fees & Charges	12,285,937	12,572,367	12,635,229	12,698,405	12,761,897	12,825,706	12,889,835	12,954,284	13,019,055	13,084,151
Interest Earnings	1,427,000	1,450,000	1,600,000	1,500,000	1,550,000	1,500,000	1,475,000	1,500,000	1,550,000	1,550,000
Other Revenue	1,261,417	1,292,952	1,325,276	1,358,408	1,392,368	1,427,178	1,462,857	1,499,428	1,536,914	1,575,337
<b>Total Revenue</b>	<b>51,597,996</b>	<b>56,108,638</b>	<b>57,541,466</b>	<b>58,760,142</b>	<b>60,165,706</b>	<b>61,509,231</b>	<b>62,916,818</b>	<b>64,414,604</b>	<b>65,978,756</b>	<b>67,535,478</b>
<b>EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES</b>										
Employee Costs	(23,338,795)	(24,494,065)	(25,706,522)	(26,477,717)	(27,272,049)	(28,090,210)	(28,932,917)	(29,800,904)	(30,694,931)	(31,615,779)
Materials & Contracts	(23,060,660)	(21,837,177)	(22,383,106)	(22,942,684)	(23,516,251)	(24,104,157)	(24,706,761)	(25,324,430)	(25,957,541)	(26,606,479)
Utilities	(1,383,021)	(1,217,597)	(1,248,036)	(1,279,237)	(1,311,218)	(1,343,999)	(1,377,599)	(1,412,039)	(1,447,340)	(1,483,523)
Depreciation	(8,456,170)	(8,221,211)	(8,381,193)	(8,480,949)	(8,498,455)	(8,690,039)	(8,676,525)	(8,570,593)	(8,518,149)	(8,416,295)
Interest Expenses	(340,263)	(290,229)	(248,335)	(203,963)	(156,951)	(123,651)	(108,525)	(92,912)	(76,797)	(60,164)
Insurance	(640,933)	(653,752)	(666,827)	(680,163)	(693,766)	(707,642)	(721,795)	(736,231)	(750,955)	(765,974)
Other Expenditure	(1,144,792)	(1,167,688)	(1,191,042)	(1,214,862)	(1,239,160)	(1,263,943)	(1,289,222)	(1,315,006)	(1,341,306)	(1,368,132)
<b>Total Expenditure</b>	<b>(58,364,634)</b>	<b>(57,881,718)</b>	<b>(59,825,060)</b>	<b>(61,279,576)</b>	<b>(62,687,850)</b>	<b>(64,323,640)</b>	<b>(65,813,342)</b>	<b>(67,252,114)</b>	<b>(68,787,019)</b>	<b>(70,316,347)</b>
<b>Sub-total</b>	<b>(6,766,638)</b>	<b>(1,773,079)</b>	<b>(2,283,594)</b>	<b>(2,519,434)</b>	<b>(2,522,144)</b>	<b>(2,814,410)</b>	<b>(2,896,524)</b>	<b>(2,837,510)</b>	<b>(2,808,263)</b>	<b>(2,780,869)</b>
Non-Operating Grants, Subsidies & Contributions	3,901,110	3,998,638	4,098,604	4,201,069	30,020,000	4,306,096	4,413,748	4,413,748	4,524,092	4,524,092
Profit on Asset Disposals	620,000	-	-	-	-	-	-	-	-	-
Loss on Asset Disposals	-	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>4,521,110</b>	<b>3,998,638</b>	<b>4,098,604</b>	<b>4,201,069</b>	<b>30,020,000</b>	<b>4,306,096</b>	<b>4,413,748</b>	<b>4,413,748</b>	<b>4,524,092</b>	<b>4,524,092</b>
<b>NET RESULT</b>	<b>(2,245,528)</b>	<b>2,225,558</b>	<b>1,815,010</b>	<b>1,681,635</b>	<b>27,497,856</b>	<b>1,491,686</b>	<b>1,517,224</b>	<b>1,576,238</b>	<b>1,715,829</b>	<b>1,743,222</b>
<b>Other Comprehensive Income</b>										
Changes in Valuation of non-current assets	-	-	-	-	-	-	-	-	-	-
<b>Total Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(2,245,528)</b>	<b>2,225,558</b>	<b>1,815,010</b>	<b>1,681,635</b>	<b>27,497,856</b>	<b>1,491,686</b>	<b>1,517,224</b>	<b>1,576,238</b>	<b>1,715,829</b>	<b>1,743,222</b>

<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>										
<b>Statement of Cash Flows</b>										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
<b>RECEIPTS</b>										
Rates	32,505,427	33,561,853	34,568,709	35,605,770	36,673,943	37,774,162	38,907,387	40,074,608	41,276,846	42,515,152
Operating Grants, Subsidies & Contributions	4,118,215	7,231,466	7,412,253	7,597,559	7,787,498	7,982,185	8,181,740	8,386,283	8,595,941	8,810,839
Fees & Charges	12,285,937	12,572,367	12,635,229	12,698,405	12,761,897	12,825,706	12,889,835	12,954,284	13,019,055	13,084,151
Interest Earnings	1,427,000	1,450,000	1,600,000	1,500,000	1,550,000	1,500,000	1,475,000	1,500,000	1,550,000	1,550,000
Goods and Services Tax	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Other Revenue	1,261,417	1,292,952	1,325,276	1,358,408	1,392,368	1,427,178	1,462,857	1,499,428	1,536,914	1,575,337
<b>Sub-total</b>	<b>53,597,996</b>	<b>58,108,638</b>	<b>59,541,466</b>	<b>60,760,142</b>	<b>62,165,706</b>	<b>63,509,231</b>	<b>64,916,818</b>	<b>66,414,604</b>	<b>67,978,756</b>	<b>69,535,478</b>
<b>PAYMENTS</b>										
Employee Costs	(23,338,795)	(24,494,065)	(25,706,522)	(26,477,717)	(27,272,049)	(28,090,210)	(28,932,917)	(29,800,904)	(30,694,931)	(31,615,779)
Materials & Contracts	(23,060,660)	(21,837,177)	(22,383,106)	(22,942,684)	(23,516,251)	(24,104,157)	(24,706,761)	(25,324,430)	(25,957,541)	(26,606,479)
Utilities (gas, electricity, water, etc.)	(1,383,021)	(1,217,597)	(1,248,036)	(1,279,237)	(1,311,218)	(1,343,999)	(1,377,599)	(1,412,039)	(1,447,340)	(1,483,523)
Insurance	(640,933)	(653,752)	(666,827)	(680,163)	(693,766)	(707,642)	(721,795)	(736,231)	(750,955)	(765,974)
Interest	(340,263)	(290,229)	(248,335)	(203,963)	(156,951)	(123,651)	(108,525)	(92,912)	(76,797)	(60,164)
Goods and Services Tax	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
Other Expenditure	(1,144,792)	(1,167,688)	(1,191,042)	(1,214,862)	(1,239,160)	(1,263,943)	(1,289,222)	(1,315,006)	(1,341,306)	(1,368,132)
<b>Sub-total</b>	<b>(51,908,464)</b>	<b>(51,660,507)</b>	<b>(53,443,867)</b>	<b>(54,798,627)</b>	<b>(56,189,395)</b>	<b>(57,633,602)</b>	<b>(59,136,817)</b>	<b>(60,681,521)</b>	<b>(62,268,870)</b>	<b>(63,900,052)</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>1,689,532</b>	<b>6,448,132</b>	<b>6,097,599</b>	<b>5,961,515</b>	<b>5,976,311</b>	<b>5,875,629</b>	<b>5,780,001</b>	<b>5,733,083</b>	<b>5,709,886</b>	<b>5,635,426</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Payments for Purchase of Property, Plant & Equipment	(6,122,062)	(3,293,759)	(6,793,028)	(5,049,245)	(29,545,854)	(8,735,209)	(3,189,398)	(1,236,110)	(2,811,106)	(1,299,330)
Payments for Construction of Infrastructure	(9,761,577)	(5,975,500)	(6,902,000)	(7,382,000)	(5,068,000)	(5,064,000)	(4,609,000)	(4,609,000)	(4,609,000)	(4,649,000)
Grants / Contributions for the Development of Assets	3,901,110	3,998,638	4,098,604	4,201,069	30,020,000	4,306,096	4,413,748	4,413,748	4,524,092	4,524,092
Proceeds from Sale of Non-Current Assets	2,183,594	594,000	354,000	189,000	464,000	603,000	319,000	171,000	263,000	219,000
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(9,798,935)</b>	<b>(4,676,621)</b>	<b>(9,242,424)</b>	<b>(8,041,176)</b>	<b>(4,129,854)</b>	<b>(8,890,113)</b>	<b>(3,065,650)</b>	<b>(1,260,362)</b>	<b>(2,633,014)</b>	<b>(1,205,238)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Repayment of Debentures	(772,872)	(812,438)	(854,331)	(898,703)	(945,714)	(470,273)	(485,400)	(501,012)	(517,127)	(533,760)
Repayment of Leases	(210,505)	-	-	-	-	-	-	-	-	-
Proceeds from New Debentures	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(983,377)</b>	<b>(812,438)</b>	<b>(854,331)</b>	<b>(898,703)</b>	<b>(945,714)</b>	<b>(470,273)</b>	<b>(485,400)</b>	<b>(501,012)</b>	<b>(517,127)</b>	<b>(533,760)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>(9,092,780)</b>	<b>959,072</b>	<b>(3,999,156)</b>	<b>(2,978,364)</b>	<b>900,743</b>	<b>(3,484,757)</b>	<b>2,228,951</b>	<b>3,971,708</b>	<b>2,559,745</b>	<b>3,896,428</b>
<b>Cash at Beginning of Year (including cash reserves)</b>	<b>49,205,660</b>	<b>40,112,880</b>	<b>41,071,952</b>	<b>37,072,796</b>	<b>34,094,432</b>	<b>34,995,175</b>	<b>31,510,418</b>	<b>33,739,368</b>	<b>37,711,077</b>	<b>40,270,822</b>
<b>Cash at the End of Year (including cash reserves)</b>	<b>40,112,880</b>	<b>41,071,952</b>	<b>37,072,796</b>	<b>34,094,432</b>	<b>34,995,175</b>	<b>31,510,418</b>	<b>33,739,368</b>	<b>37,711,077</b>	<b>40,270,822</b>	<b>44,167,249</b>

<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>										
<b>Statement of Financial Position</b>										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>ASSETS</b>										
<b>CURRENT ASSETS</b>										
Cash and Cash Reserves	40,112,880	41,071,952	37,072,796	34,094,432	34,995,175	31,510,418	33,739,368	37,711,077	40,270,822	44,167,249
Receivables	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026
Prepayments	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938
Inventories	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569
<b>Total Current Assets</b>	<b>46,642,413</b>	<b>47,601,485</b>	<b>43,602,329</b>	<b>40,623,965</b>	<b>41,524,708</b>	<b>38,039,951</b>	<b>40,268,901</b>	<b>44,240,610</b>	<b>46,800,355</b>	<b>50,696,782</b>
<b>NON-CURRENT ASSETS</b>										
Receivables	1,344,681	1,344,681	1,344,681	1,344,681	1,344,681	1,344,681	1,344,681	1,344,681	1,344,681	1,344,681
Investment in Associate - EMRC	19,681,971	19,681,971	19,681,971	19,681,971	19,681,971	19,681,971	19,681,971	19,681,971	19,681,971	19,681,971
Other Financial Assets	136,156	136,156	136,156	136,156	136,156	136,156	136,156	136,156	136,156	136,156
Property, Plant and Equipment	90,615,502	90,424,687	93,823,477	95,568,704	95,550,292	100,385,367	99,966,883	97,836,586	97,229,468	95,244,366
Infrastructure	333,164,804	333,809,667	335,370,712	337,386,781	337,056,593	336,727,687	335,949,044	335,182,859	334,428,934	333,727,071
<b>Total Non-Current Assets</b>	<b>444,943,114</b>	<b>445,397,162</b>	<b>450,356,998</b>	<b>454,118,294</b>	<b>453,769,692</b>	<b>458,275,862</b>	<b>457,078,736</b>	<b>454,182,253</b>	<b>452,821,210</b>	<b>450,134,245</b>
<b>TOTAL ASSETS</b>	<b>491,585,527</b>	<b>492,998,648</b>	<b>493,959,327</b>	<b>494,742,258</b>	<b>495,294,401</b>	<b>496,315,813</b>	<b>497,347,637</b>	<b>498,422,863</b>	<b>499,621,565</b>	<b>500,831,027</b>
<b>LIABILITIES</b>										
<b>CURRENT LIABILITIES</b>										
Payables	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586
Current Portion of Long Term Borrowings	812,437	854,331	898,703	945,714	470,273	485,400	501,012	517,127	533,760	550,929
Lease Liability	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033
Contract Liabilities	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650
Provisions	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136
<b>Total Current Liabilities</b>	<b>17,125,842</b>	<b>17,167,736</b>	<b>17,212,108</b>	<b>17,259,119</b>	<b>16,783,678</b>	<b>16,798,805</b>	<b>16,814,417</b>	<b>16,830,532</b>	<b>16,847,165</b>	<b>16,864,334</b>
<b>NON-CURRENT LIABILITIES</b>										
Long Term Borrowings	6,813,720	5,959,388	5,060,685	4,114,971	3,644,698	3,159,298	2,658,286	2,141,159	1,607,399	1,056,470
Contract Liabilities	-	-	-	-	-	-	-	-	-	-
Lease Liability	157,727	157,727	157,727	157,727	157,727	157,727	157,727	157,727	157,727	157,727
Provisions	455,069	455,069	455,069	455,069	455,069	455,069	455,069	455,069	455,069	455,069
<b>Total Non-Current Liabilities</b>	<b>7,426,516</b>	<b>6,572,184</b>	<b>5,673,481</b>	<b>4,727,767</b>	<b>4,257,494</b>	<b>3,772,094</b>	<b>3,271,082</b>	<b>2,753,955</b>	<b>2,220,195</b>	<b>1,669,266</b>
<b>TOTAL LIABILITIES</b>	<b>24,552,358</b>	<b>23,739,920</b>	<b>22,885,589</b>	<b>21,986,886</b>	<b>21,041,172</b>	<b>20,570,899</b>	<b>20,085,499</b>	<b>19,584,487</b>	<b>19,067,360</b>	<b>18,533,600</b>
<b>NET ASSETS</b>	<b>467,033,169</b>	<b>469,258,728</b>	<b>471,073,738</b>	<b>472,755,372</b>	<b>474,253,229</b>	<b>475,744,914</b>	<b>477,262,138</b>	<b>478,838,376</b>	<b>480,554,205</b>	<b>482,297,427</b>

<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>											
<b>Net Current Asset Position</b>											
	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
<b>NET CURRENT ASSETS</b>											
<b>CURRENT ASSETS</b>											
Cash and Cash Reserves	49,205,660	40,112,880	41,071,952	37,072,796	34,094,432	34,995,175	31,510,418	33,739,368	37,711,077	40,270,822	44,167,249
Receivables	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026	6,074,026
Prepayments	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938	331,938
Inventories	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569	123,569
<b>Total Current Assets</b>	<b>55,735,193</b>	<b>46,642,413</b>	<b>47,601,485</b>	<b>43,602,329</b>	<b>40,623,965</b>	<b>41,524,708</b>	<b>38,039,951</b>	<b>40,268,901</b>	<b>44,240,610</b>	<b>46,800,355</b>	<b>50,696,782</b>
<b>CURRENT LIABILITIES</b>											
Payables	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586	12,289,586
Current Portion of Long Term Borrowings	772,872	812,437	854,331	898,703	945,714	470,273	485,400	501,012	517,127	533,760	550,929
Lease Liability	210,505	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033
Contract Liabilities	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650	275,650
Provisions	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136	3,534,136
<b>Total Current Liabilities</b>	<b>17,082,749</b>	<b>17,125,842</b>	<b>17,167,736</b>	<b>17,212,108</b>	<b>17,259,119</b>	<b>16,783,678</b>	<b>16,798,805</b>	<b>16,814,417</b>	<b>16,830,532</b>	<b>16,847,165</b>	<b>16,864,334</b>
<b>NET CURRENT ASSETS</b>	<b>38,652,444</b>	<b>29,516,571</b>	<b>30,433,749</b>	<b>26,390,221</b>	<b>23,364,846</b>	<b>24,741,030</b>	<b>21,241,146</b>	<b>23,454,484</b>	<b>27,410,078</b>	<b>29,953,190</b>	<b>33,832,449</b>
LESS: Restricted Cash Reserves	(29,934,980)	(29,928,617)	(30,817,626)	(26,477,320)	(23,603,343)	(24,298,757)	(21,127,816)	(22,978,686)	(26,674,844)	(29,538,006)	(33,418,944)
ADD: Current Long Term Borrowings	772,872	812,437	854,331	898,703	945,714	470,273	485,400	501,012	517,127	533,760	550,929
ADD: Current Lease Liability	210,505	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033	214,033
<b>OPENING/CLOSING FUNDS</b>	<b>9,700,841</b>	<b>614,424</b>	<b>684,487</b>	<b>1,025,637</b>	<b>921,250</b>	<b>1,126,579</b>	<b>812,763</b>	<b>1,190,843</b>	<b>1,466,394</b>	<b>1,162,977</b>	<b>1,178,466</b>

Shire of Mundaring Long Term Financial Plan 2024-2033										
Statement of Changes in Equity										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>EQUITY</b>										
<b>RETAINED SURPLUS</b>										
Balance 1 July	148,484,720	146,245,555	147,582,104	153,737,420	158,293,032	185,095,474	189,758,101	189,424,455	187,304,535	186,157,202
Transfer from / (to) Reserve	6,363	(889,009)	4,340,306	2,873,977	(695,414)	3,170,941	(1,850,870)	(3,696,158)	(2,863,162)	(3,880,938)
Net Result	(2,245,528)	2,225,558	1,815,010	1,681,635	27,497,856	1,491,686	1,517,224	1,576,238	1,715,829	1,743,222
<b>Balance 30 June</b>	<b>146,245,555</b>	<b>147,582,104</b>	<b>153,737,420</b>	<b>158,293,032</b>	<b>185,095,474</b>	<b>189,758,101</b>	<b>189,424,455</b>	<b>187,304,535</b>	<b>186,157,202</b>	<b>184,019,486</b>
<b>CASH BACKED RESERVES</b>										
Balance 1 July	29,934,980	29,928,617	30,817,626	26,477,320	23,603,343	24,298,757	21,127,816	22,978,686	26,674,844	29,538,006
Transfer (from) / to Reserve	(6,363)	889,009	(4,340,306)	(2,873,977)	695,414	(3,170,941)	1,850,870	3,696,158	2,863,162	3,880,938
<b>Balance 30 June</b>	<b>29,928,617</b>	<b>30,817,626</b>	<b>26,477,320</b>	<b>23,603,343</b>	<b>24,298,757</b>	<b>21,127,816</b>	<b>22,978,686</b>	<b>26,674,844</b>	<b>29,538,006</b>	<b>33,418,944</b>
<b>ASSET REVALUATION RESERVE</b>										
Balance 1 July	290,858,997	290,858,997	290,858,997	290,858,997	264,858,997	264,858,997	264,858,997	264,858,997	264,858,997	264,858,997
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>290,858,997</b>	<b>290,858,997</b>	<b>290,858,997</b>	<b>290,858,997</b>	<b>264,858,997</b>	<b>264,858,997</b>	<b>264,858,997</b>	<b>264,858,997</b>	<b>264,858,997</b>	<b>264,858,997</b>
<b>TOTAL EQUITY</b>										
<b>Balance 30 June</b>	<b>467,033,169</b>	<b>469,258,727</b>	<b>471,073,737</b>	<b>472,755,372</b>	<b>474,253,228</b>	<b>475,744,914</b>	<b>477,262,138</b>	<b>478,838,375</b>	<b>480,554,205</b>	<b>482,297,427</b>
<b>Net Assets as Balance Sheet</b>	<b>467,033,169</b>	<b>469,258,728</b>	<b>471,073,738</b>	<b>472,755,372</b>	<b>474,253,229</b>	<b>475,744,914</b>	<b>477,262,138</b>	<b>478,838,376</b>	<b>480,554,205</b>	<b>482,297,427</b>

<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>										
<b>Rate Setting Statement</b>										
	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
<b>REVENUES</b>										
Rate Revenue	32,505,427	33,561,853	34,568,709	35,605,770	36,673,943	37,774,162	38,907,387	40,074,608	41,276,846	42,515,152
Revenue other than Rates	19,712,569	22,546,785	22,972,757	23,154,372	23,491,763	23,735,069	24,009,432	24,339,996	24,701,910	25,020,327
<b>Revenues Sub-total</b>	<b>52,217,996</b>	<b>56,108,638</b>	<b>57,541,466</b>	<b>58,760,142</b>	<b>60,165,706</b>	<b>61,509,231</b>	<b>62,916,818</b>	<b>64,414,604</b>	<b>65,978,756</b>	<b>67,535,478</b>
<b>EXPENSES</b>										
All Operating Expenses	(58,364,634)	(57,881,718)	(59,825,060)	(61,279,576)	(62,687,850)	(64,323,640)	(65,813,342)	(67,252,114)	(68,787,019)	(70,316,347)
<b>Net Operating Profit/(Loss)</b>	<b>(6,146,638)</b>	<b>(1,773,079)</b>	<b>(2,283,594)</b>	<b>(2,519,434)</b>	<b>(2,522,144)</b>	<b>(2,814,410)</b>	<b>(2,896,524)</b>	<b>(2,837,510)</b>	<b>(2,808,263)</b>	<b>(2,780,869)</b>
<b>NON CASH ITEMS</b>										
(Profit)/Loss on Asset Disposals	(620,000)	-	-	-	-	-	-	-	-	-
Depreciation on Assets	8,456,170	8,221,211	8,381,193	8,480,949	8,498,455	8,690,039	8,676,525	8,570,593	8,518,149	8,416,295
<b>Sub-total</b>	<b>7,836,170</b>	<b>8,221,211</b>	<b>8,381,193</b>	<b>8,480,949</b>	<b>8,498,455</b>	<b>8,690,039</b>	<b>8,676,525</b>	<b>8,570,593</b>	<b>8,518,149</b>	<b>8,416,295</b>
<b>CAPITAL EXPENDITURE AND REVENUE</b>										
Purchase Land and Buildings	(1,587,881)	(1,415,000)	(5,415,000)	(4,320,000)	(28,170,000)	(7,020,000)	(2,170,000)	(600,000)	(1,950,000)	(600,000)
Infrastructure Assets	(9,761,577)	(5,975,500)	(6,902,000)	(7,382,000)	(5,068,000)	(5,064,000)	(4,609,000)	(4,609,000)	(4,609,000)	(4,649,000)
Purchase Plant and Equipment	(4,245,681)	(1,746,759)	(1,286,028)	(677,245)	(1,323,854)	(1,663,209)	(967,398)	(584,110)	(809,106)	(647,330)
Purchase Furniture and Equipment	(288,500)	(132,000)	(92,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)	(52,000)
Proceeds Disposal of Assets	2,183,594	594,000	354,000	189,000	464,000	603,000	319,000	171,000	263,000	219,000
Non-Operating Grants, Subsidies & Contributions	3,901,110	3,998,638	4,098,604	4,201,069	30,020,000	4,306,096	4,413,748	4,413,748	4,524,092	4,524,092
Repayment of Debentures	(772,872)	(812,438)	(854,331)	(898,703)	(945,714)	(470,273)	(485,400)	(501,012)	(517,127)	(533,760)
Repayment of Leases	(210,505)	-	-	-	-	-	-	-	-	-
Transfers to Reserves	(7,204,268)	(3,304,268)	(2,715,722)	(4,679,268)	(10,179,268)	(4,579,268)	(5,029,268)	(4,579,268)	(5,729,268)	(4,779,268)
Transfers from Reserves	7,210,631	2,415,259	7,056,028	7,553,245	9,483,854	7,750,209	3,178,398	883,110	2,866,106	898,330
<b>Net Cash From Investing Activities</b>	<b>(10,775,949)</b>	<b>(6,378,068)</b>	<b>(5,756,449)</b>	<b>(6,065,902)</b>	<b>(5,770,982)</b>	<b>(6,189,445)</b>	<b>(5,401,920)</b>	<b>(5,457,532)</b>	<b>(6,013,303)</b>	<b>(5,619,937)</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD</b>	<b>9,700,841</b>	<b>614,424</b>	<b>684,487</b>	<b>1,025,637</b>	<b>921,250</b>	<b>1,126,579</b>	<b>812,763</b>	<b>1,190,843</b>	<b>1,466,394</b>	<b>1,162,977</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD</b>	<b>614,424</b>	<b>684,487</b>	<b>1,025,637</b>	<b>921,250</b>	<b>1,126,579</b>	<b>812,763</b>	<b>1,190,843</b>	<b>1,466,394</b>	<b>1,162,977</b>	<b>1,178,466</b>



<b>Shire of Mundaring Long Term Financial Plan 2024-2033 Ten Year Capital Works Program</b>										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>LAND AND BUILDINGS</b>										
Renewal & replacement of Buildings	1,104,881	615,000	4,890,000	4,070,000	27,720,000	6,970,000	1,720,000	550,000	1,500,000	550,000
New/Upgrade Buildings	483,000	800,000	525,000	250,000	450,000	50,000	450,000	50,000	450,000	50,000
<b>Total Land and Buildings</b>	<b>1,587,881</b>	<b>1,415,000</b>	<b>5,415,000</b>	<b>4,320,000</b>	<b>28,170,000</b>	<b>7,020,000</b>	<b>2,170,000</b>	<b>600,000</b>	<b>1,950,000</b>	<b>600,000</b>
Proceeds from Sale of Land	1,000,000	-	-	-	-	-	-	-	-	-
Book Value Assets Sold	380,000	-	-	-	-	-	-	-	-	-
<b>Profit / (Loss) on Sale</b>	<b>620,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PLANT AND EQUIPMENT</b>										
Existing Fleet	4,245,681	1,746,759	1,286,028	677,245	1,323,854	1,663,209	967,398	584,110	809,106	647,330
<b>Total Plant and Vehicle Purchases</b>	<b>4,245,681</b>	<b>1,746,759</b>	<b>1,286,028</b>	<b>677,245</b>	<b>1,323,854</b>	<b>1,663,209</b>	<b>967,398</b>	<b>584,110</b>	<b>809,106</b>	<b>647,330</b>
Proceeds of Sale	1,183,594	594,000	354,000	189,000	464,000	603,000	319,000	171,000	263,000	219,000
Book Value Assets Sold	1,183,594	594,000	354,000	189,000	464,000	603,000	319,000	171,000	263,000	219,000
<b>Profit / (Loss) on Sale</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FURNITURE AND EQUIPMENT</b>										
Replacement	225,000	90,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
New/Upgrade	63,500	42,000	52,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>Total Furniture and Equipment</b>	<b>288,500</b>	<b>132,000</b>	<b>92,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>	<b>52,000</b>
<b>INFRASTRUCTURE</b>										
Renewal	6,120,666	3,755,000	4,241,000	3,872,000	2,620,000	3,360,000	3,390,000	3,770,000	3,969,000	4,029,000
New/Upgrade	3,640,911	2,220,500	2,661,000	3,510,000	2,448,000	1,704,000	1,219,000	839,000	640,000	620,000
<b>Total Infrastructure</b>	<b>9,761,577</b>	<b>5,975,500</b>	<b>6,902,000</b>	<b>7,382,000</b>	<b>5,068,000</b>	<b>5,064,000</b>	<b>4,609,000</b>	<b>4,609,000</b>	<b>4,609,000</b>	<b>4,649,000</b>
<b>CAPITAL WORKS TOTAL</b>	<b>15,883,639</b>	<b>9,269,259</b>	<b>13,695,028</b>	<b>12,431,245</b>	<b>34,613,854</b>	<b>13,799,209</b>	<b>7,798,398</b>	<b>5,845,110</b>	<b>7,420,106</b>	<b>5,948,330</b>

Shire of Mundaring Long Term Financial Plan 2024-2033										
Loan Repayment Schedule										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>Council Loans</b>										
<b>Opening Loan Liability</b>	8,399,029	7,626,157	6,813,719	5,959,388	5,060,685	4,114,971	3,644,698	3,159,298	2,658,286	2,141,159
New Loans	0	0	0	0	0	0	0	0	0	0
Principal Paid	(772,872)	(812,438)	(854,331)	(898,703)	(945,714)	(470,273)	(485,400)	(501,012)	(517,127)	(533,760)
<b>Closing Loan Liability</b>	<b>7,626,157</b>	<b>6,813,719</b>	<b>5,959,388</b>	<b>5,060,685</b>	<b>4,114,971</b>	<b>3,644,698</b>	<b>3,159,298</b>	<b>2,658,286</b>	<b>2,141,159</b>	<b>1,607,399</b>
Interest Paid	(331,794)	(290,229)	(248,335)	(203,963)	(156,951)	(123,651)	(108,525)	(92,912)	(76,797)	(60,164)
Non-Current Loan Liability	6,813,719	5,959,388	5,060,685	4,114,971	3,644,698	3,159,298	2,658,286	2,141,159	1,607,399	1,056,470

<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>										
<b>Fixed Assets and Depreciation</b>										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>LAND AND BUILDINGS</b>										
Book Value of Land	28,649,900	-	-	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-	-	-	-
Land Disposed	(380,000)	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>	<b>28,269,900</b>
<b>Buildings</b>										
Book Value of Buildings	51,215,483	-	-	-	-	-	-	-	-	-
Buildings Acquired/Renewed/Replaced	1,587,881	1,415,000	5,415,000	4,320,000	28,170,000	7,020,000	2,170,000	600,000	1,950,000	600,000
Buildings Disposed	-	-	-	-	(26,000,000)	-	-	-	-	-
<b>Total Buildings</b>	<b>52,803,364</b>	<b>52,215,864</b>	<b>55,594,445</b>	<b>57,746,262</b>	<b>57,664,157</b>	<b>62,435,255</b>	<b>62,170,280</b>	<b>60,345,639</b>	<b>59,942,159</b>	<b>58,204,415</b>
Depreciation	(2,002,500)	(2,036,419)	(2,168,183)	(2,252,104)	(2,248,902)	(2,434,975)	(2,424,641)	(2,353,480)	(2,337,744)	(2,269,972)
<b>Book Value of Buildings</b>	<b>50,800,864</b>	<b>50,179,445</b>	<b>53,426,262</b>	<b>55,494,157</b>	<b>55,415,255</b>	<b>60,000,280</b>	<b>59,745,639</b>	<b>57,992,159</b>	<b>57,604,415</b>	<b>55,934,443</b>
<b>PLANT AND EQUIPMENT</b>										
Existing Plant	8,283,870	-	-	-	-	-	-	-	-	-
Plant & Equipment Acquisition	4,245,681	1,746,759	1,286,028	677,245	1,323,854	1,663,209	967,398	584,110	809,106	647,330
Plant & Equipment Disposal	(1,183,594)	(594,000)	(354,000)	(189,000)	(464,000)	(603,000)	(319,000)	(171,000)	(263,000)	(219,000)
<b>Total Plant &amp; Equipment</b>	<b>11,345,957</b>	<b>11,633,716</b>	<b>11,736,443</b>	<b>11,379,406</b>	<b>11,404,114</b>	<b>11,641,259</b>	<b>11,456,320</b>	<b>11,034,521</b>	<b>10,768,530</b>	<b>10,409,699</b>
Depreciation	(865,000)	(829,300)	(845,282)	(835,146)	(823,064)	(833,337)	(834,909)	(812,097)	(787,161)	(764,665)
<b>Book Value of Motor Vehicles, Plant &amp; Equipment</b>	<b>10,480,957</b>	<b>10,804,415</b>	<b>10,891,161</b>	<b>10,544,260</b>	<b>10,581,050</b>	<b>10,807,922</b>	<b>10,621,411</b>	<b>10,222,424</b>	<b>9,981,369</b>	<b>9,645,034</b>
<b>FURNITURE AND EQUIPMENT</b>										
Existing Furniture & Equipment	980,262	-	-	-	-	-	-	-	-	-
Furniture and Equipment Acquired	288,500	132,000	92,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
<b>Total Furniture &amp; Equipment</b>	<b>1,268,762</b>	<b>1,195,782</b>	<b>1,262,927</b>	<b>1,288,154</b>	<b>1,312,387</b>	<b>1,336,087</b>	<b>1,359,265</b>	<b>1,381,933</b>	<b>1,404,102</b>	<b>1,425,784</b>
Depreciation	(204,980)	(24,855)	(26,772)	(27,767)	(28,301)	(28,822)	(29,332)	(29,831)	(30,318)	(30,795)
<b>Book Value of Furniture &amp; Equipment</b>	<b>1,063,782</b>	<b>1,170,927</b>	<b>1,236,154</b>	<b>1,260,387</b>	<b>1,284,087</b>	<b>1,307,265</b>	<b>1,329,933</b>	<b>1,352,102</b>	<b>1,373,784</b>	<b>1,394,989</b>
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>										
New Property Plant and Equipment	4,558,468	2,699,759	6,439,028	4,860,245	3,081,854	8,132,209	2,870,398	1,065,110	2,548,106	1,080,330
<b>Total</b>	<b>93,687,982</b>	<b>93,315,261</b>	<b>96,863,715</b>	<b>98,683,722</b>	<b>98,650,558</b>	<b>103,682,501</b>	<b>103,255,765</b>	<b>101,031,993</b>	<b>100,384,692</b>	<b>98,309,798</b>
Depreciation	(3,072,480)	(2,890,574)	(3,040,238)	(3,115,018)	(3,100,267)	(3,297,133)	(3,288,882)	(3,195,408)	(3,155,223)	(3,065,432)
<b>Book Value of Total Property Plant and Equipment</b>	<b>90,615,502</b>	<b>90,424,687</b>	<b>93,823,477</b>	<b>95,568,704</b>	<b>95,550,292</b>	<b>100,385,367</b>	<b>99,966,883</b>	<b>97,836,586</b>	<b>97,229,468</b>	<b>95,244,366</b>
<b>INFRASTRUCTURE (ALL)</b>										
Existing Infrastructure	328,786,917	-	-	-	-	-	-	-	-	-
Infrastructure Developed/Renewed/Replaced	9,761,577	5,975,500	6,902,000	7,382,000	5,068,000	5,064,000	4,609,000	4,609,000	4,609,000	4,649,000
<b>Total Infrastructure</b>	<b>338,548,494</b>	<b>339,140,304</b>	<b>340,711,667</b>	<b>342,752,712</b>	<b>342,454,781</b>	<b>342,120,593</b>	<b>341,336,687</b>	<b>340,558,044</b>	<b>339,791,859</b>	<b>339,077,934</b>
Depreciation	(5,383,690)	(5,330,637)	(5,340,955)	(5,365,931)	(5,398,188)	(5,392,905)	(5,387,643)	(5,375,185)	(5,362,926)	(5,350,863)
<b>Book Value Infrastructure</b>	<b>333,164,804</b>	<b>333,809,667</b>	<b>335,370,712</b>	<b>337,386,781</b>	<b>337,056,593</b>	<b>336,727,687</b>	<b>335,949,044</b>	<b>335,182,859</b>	<b>334,428,934</b>	<b>333,727,071</b>
<b>Total Assets</b>	<b>423,780,306</b>	<b>424,234,354</b>	<b>429,194,190</b>	<b>432,955,486</b>	<b>432,606,884</b>	<b>437,113,054</b>	<b>435,915,928</b>	<b>433,019,445</b>	<b>431,658,402</b>	<b>428,971,437</b>
<b>Total Depreciation</b>	<b>(8,456,170)</b>	<b>(8,221,211)</b>	<b>(8,381,193)</b>	<b>(8,480,949)</b>	<b>(8,498,455)</b>	<b>(8,690,039)</b>	<b>(8,676,525)</b>	<b>(8,570,593)</b>	<b>(8,518,149)</b>	<b>(8,416,295)</b>

Shire of Mundaring Long Term Financial Plan 2024-2033										
Cash Reserves										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>PLANT RESERVE</b>										
Opening Balance	2,262,040	815,211	504,384	443,813	788,657	768,294	546,098	731,299	1,155,124	1,457,076
Transfer to Reserve	1,274,758	841,932	871,457	833,089	839,491	838,013	833,599	836,935	848,058	854,971
Transfer From Reserve	(2,721,587)	(1,152,759)	(932,028)	(488,245)	(859,854)	(1,060,209)	(648,398)	(413,110)	(546,106)	(428,330)
<b>Balance 30 June</b>	<b>815,211</b>	<b>504,384</b>	<b>443,813</b>	<b>788,657</b>	<b>768,294</b>	<b>546,098</b>	<b>731,299</b>	<b>1,155,124</b>	<b>1,457,076</b>	<b>1,883,718</b>
<b>CIVIC FACILITIES RESERVE</b>										
Opening Balance	10,992,172	12,793,239	13,861,773	10,266,633	6,748,048	7,837,266	4,257,305	6,136,726	8,778,374	11,498,606
Transfer to Reserve	2,498,861	1,288,534	664,860	2,701,415	8,209,218	2,640,039	3,089,421	2,641,648	3,720,232	2,760,936
Transfer From Reserve	(697,794)	(220,000)	(4,260,000)	(6,220,000)	(7,120,000)	(6,220,000)	(1,210,000)	-	(1,000,000)	-
<b>Balance 30 June</b>	<b>12,793,239</b>	<b>13,861,773</b>	<b>10,266,633</b>	<b>6,748,048</b>	<b>7,837,266</b>	<b>4,257,305</b>	<b>6,136,726</b>	<b>8,778,374</b>	<b>11,498,606</b>	<b>14,259,542</b>
<b>CAPITAL INVESTMENT RESERVE</b>										
Opening Balance	3,299,925	4,374,635	4,473,299	4,574,907	4,673,283	4,767,768	4,857,542	4,946,968	5,037,539	5,144,437
Transfer to Reserve	1,074,710	98,664	101,608	98,376	94,485	89,774	89,425	90,572	106,898	110,952
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>4,374,635</b>	<b>4,473,299</b>	<b>4,574,907</b>	<b>4,673,283</b>	<b>4,767,768</b>	<b>4,857,542</b>	<b>4,946,968</b>	<b>5,037,539</b>	<b>5,144,437</b>	<b>5,255,390</b>
<b>CAPITAL INCOME RESERVE</b>										
Opening Balance	5,569,809	4,834,630	4,646,891	3,634,163	3,613,032	2,927,803	3,258,654	2,744,366	3,070,334	2,561,209
Transfer to Reserve	551,821	534,761	531,273	503,869	498,771	480,851	485,712	475,967	490,875	480,961
Transfer From Reserve	(1,287,000)	(722,500)	(1,544,000)	(525,000)	(1,184,000)	(150,000)	(1,000,000)	(150,000)	(1,000,000)	(150,000)
<b>Balance 30 June</b>	<b>4,834,630</b>	<b>4,646,891</b>	<b>3,634,163</b>	<b>3,613,032</b>	<b>2,927,803</b>	<b>3,258,654</b>	<b>2,744,366</b>	<b>3,070,334</b>	<b>2,561,209</b>	<b>2,892,170</b>
<b>GRAVEL REHABILITATION RESERVE</b>										
Opening Balance	62,249	63,658	65,094	66,572	68,004	69,379	70,685	71,986	73,304	74,860
Transfer to Reserve	1,409	1,436	1,479	1,432	1,375	1,306	1,301	1,318	1,556	1,615
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>63,658</b>	<b>65,094</b>	<b>66,572</b>	<b>68,004</b>	<b>69,379</b>	<b>70,685</b>	<b>71,986</b>	<b>73,304</b>	<b>74,860</b>	<b>76,474</b>
<b>INFORMATION TECHNOLOGY RESERVE</b>										
Opening Balance	891,783	861,973	931,413	1,002,570	1,074,129	1,145,845	1,217,421	1,289,833	1,363,448	1,442,381
Transfer to Reserve	170,190	69,441	71,156	71,559	71,717	71,576	72,412	73,615	78,933	81,108
Transfer From Reserve	(200,000)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>861,973</b>	<b>931,413</b>	<b>1,002,570</b>	<b>1,074,129</b>	<b>1,145,845</b>	<b>1,217,421</b>	<b>1,289,833</b>	<b>1,363,448</b>	<b>1,442,381</b>	<b>1,523,489</b>

<b>Shire of Mundaring Long Term Financial Plan 2024-2033 Cash Reserves (continued)</b>										
<b>LSL RESERVE</b>										
Opening Balance	367,512	1,005,832	1,008,518	1,011,425	1,013,174	1,013,659	1,012,745	1,011,390	1,009,907	1,011,337
Transfer to Reserve	958,320	322,685	322,908	321,749	320,484	319,087	318,644	318,517	321,431	321,812
Transfer From Reserve	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)	(320,000)
<b>Balance 30 June</b>	<b>1,005,832</b>	<b>1,008,518</b>	<b>1,011,425</b>	<b>1,013,174</b>	<b>1,013,659</b>	<b>1,012,745</b>	<b>1,011,390</b>	<b>1,009,907</b>	<b>1,011,337</b>	<b>1,013,149</b>
<b>CHILD CARE RESERVE</b>										
Opening Balance	3,224,926	3,233,938	3,306,875	3,381,988	3,454,713	3,524,560	3,590,926	3,657,033	3,723,988	3,803,012
Transfer to Reserve	73,012	72,937	75,113	72,724	69,848	66,365	66,107	66,955	79,024	82,021
Transfer From Reserve	(64,000)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>3,233,938</b>	<b>3,306,875</b>	<b>3,381,988</b>	<b>3,454,713</b>	<b>3,524,560</b>	<b>3,590,926</b>	<b>3,657,033</b>	<b>3,723,988</b>	<b>3,803,012</b>	<b>3,885,034</b>
<b>TELECOMMUNICATIONS RESERVE - BAILUP</b>										
Opening Balance	30,504	41,195	52,124	63,308	74,669	86,179	97,802	109,602	121,609	134,189
Transfer to Reserve	10,691	10,929	11,184	11,361	11,510	11,623	11,800	12,007	12,581	12,894
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>41,195</b>	<b>52,124</b>	<b>63,308</b>	<b>74,669</b>	<b>86,179</b>	<b>97,802</b>	<b>109,602</b>	<b>121,609</b>	<b>134,189</b>	<b>147,084</b>
<b>Waste Management Reserve</b>										
Opening Balance	2,180,471	429,836	439,531	449,514	459,180	468,464	477,285	486,072	494,971	505,474
Transfer to Reserve	49,365	9,694	9,984	9,666	9,284	8,821	8,787	8,899	10,503	10,902
Transfer From Reserve	(1,800,000)	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>429,836</b>	<b>439,531</b>	<b>449,514</b>	<b>459,180</b>	<b>468,464</b>	<b>477,285</b>	<b>486,072</b>	<b>494,971</b>	<b>505,474</b>	<b>516,376</b>
<b>Public Open Space Reserve</b>										
Opening Balance	847,256	1,366,438	1,397,256	1,428,993	1,459,722	1,489,234	1,517,276	1,545,208	1,573,499	1,606,889
Transfer to Reserve	519,182	30,818	31,738	30,728	29,513	28,041	27,932	28,291	33,390	34,656
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>1,366,438</b>	<b>1,397,256</b>	<b>1,428,993</b>	<b>1,459,722</b>	<b>1,489,234</b>	<b>1,517,276</b>	<b>1,545,208</b>	<b>1,573,499</b>	<b>1,606,889</b>	<b>1,641,545</b>
<b>Environmental Reserve</b>										
Opening Balance	86,083	108,032	130,469	153,432	176,732	200,305	224,077	248,202	272,746	298,534
Transfer to Reserve	21,949	22,437	22,964	23,299	23,573	23,772	24,125	24,544	25,788	26,439
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>108,032</b>	<b>130,469</b>	<b>153,432</b>	<b>176,732</b>	<b>200,305</b>	<b>224,077</b>	<b>248,202</b>	<b>272,746</b>	<b>298,534</b>	<b>324,972</b>
<b>TOTAL RESERVES</b>										
Opening Balance	29,814,730	29,928,617	30,817,626	26,477,320	23,603,343	24,298,757	21,127,816	22,978,686	26,674,844	29,538,006
Transfer to Reserve	7,204,268	3,304,268	2,715,722	4,679,268	10,179,268	4,579,268	5,029,268	4,579,268	5,729,268	4,779,268
Transfer From Reserve	(7,090,381)	(2,415,259)	(7,056,028)	(7,553,245)	(9,483,854)	(7,750,209)	(3,178,398)	(883,110)	(2,866,106)	(898,330)
<b>Total Reserves 30 June</b>	<b>29,928,617</b>	<b>30,817,626</b>	<b>26,477,320</b>	<b>23,603,343</b>	<b>24,298,757</b>	<b>21,127,816</b>	<b>22,978,686</b>	<b>26,674,844</b>	<b>29,538,006</b>	<b>33,418,944</b>

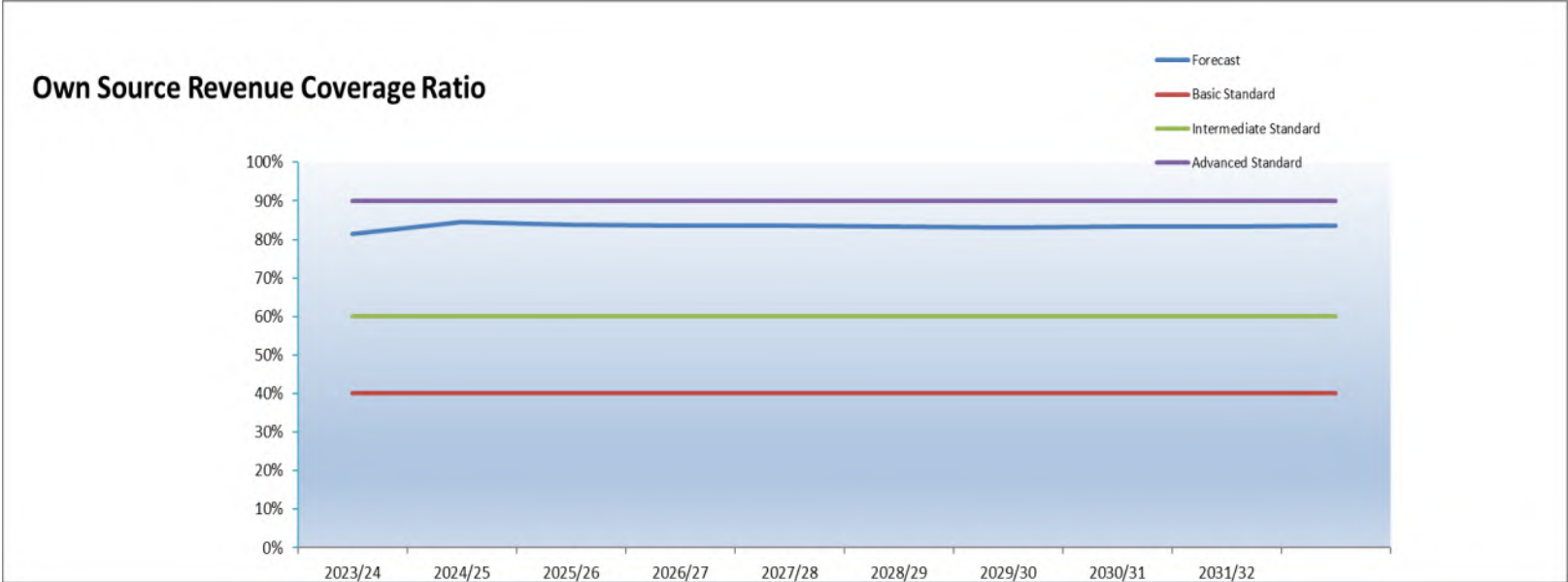
Shire of Mundaring Long Term Financial Plan 2024-2033										
Key Performance Indicators										
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
<b>OPERATING SURPLUS RATIO</b>										
Operating Revenue	51,597,996	56,108,638	57,541,466	58,760,142	60,165,706	61,509,231	62,916,818	64,414,604	65,978,756	67,535,478
Less Operating Exp incl interest & depreciation	(58,364,634)	(57,881,718)	(59,825,060)	(61,279,576)	(62,687,850)	(64,323,640)	(65,813,342)	(67,252,114)	(68,787,019)	(70,316,347)
= Net Operating Surplus	(6,766,638)	(1,773,079)	(2,283,594)	(2,519,434)	(2,522,144)	(2,814,410)	(2,896,524)	(2,837,510)	(2,808,263)	(2,780,869)
Divided by Own Source Revenue	47,479,781	48,877,172	50,129,214	51,162,583	52,378,208	53,527,045	54,735,078	56,028,320	57,382,816	58,724,639
<b>Basic Ratio Target - (+ve) Between 0% and 15%</b>	<b>-14.3%</b>	<b>-3.6%</b>	<b>-4.6%</b>	<b>-4.9%</b>	<b>-4.8%</b>	<b>-5.3%</b>	<b>-5.3%</b>	<b>-5.1%</b>	<b>-4.9%</b>	<b>-4.7%</b>
<b>Advanced Ratio Target &gt; 15%</b>										
<b>CURRENT RATIO</b>										
Current Assets	46,642,413	47,601,485	43,602,329	40,623,965	41,524,708	38,039,951	40,268,901	44,240,610	46,800,355	50,696,782
Less Restricted Assets	(29,928,617)	(30,817,626)	(26,477,320)	(23,603,343)	(24,298,757)	(21,127,816)	(22,978,686)	(26,674,844)	(29,538,006)	(33,418,944)
= Net Current Assets	16,713,796	16,783,859	17,125,009	17,020,622	17,225,951	16,912,135	17,290,215	17,565,766	17,262,349	17,277,838
Divided by Current Liabilities less	17,125,842	17,167,736	17,212,108	17,259,119	16,783,678	16,798,805	16,814,417	16,830,532	16,847,165	16,864,334
Current Liabilities ass'd with Restricted Assets	(2,372,270)	(2,405,773)	(2,440,419)	(2,472,896)	(2,502,893)	(2,530,021)	(2,556,598)	(2,583,406)	(2,618,226)	(2,654,695)
= Net Current Liabilities	14,753,572	14,761,963	14,771,689	14,786,223	14,280,785	14,268,784	14,257,819	14,247,126	14,228,939	14,209,639
<b>Ratio Target &gt; or = to 1:1</b>	<b>1.13</b>	<b>1.14</b>	<b>1.16</b>	<b>1.15</b>	<b>1.21</b>	<b>1.19</b>	<b>1.21</b>	<b>1.23</b>	<b>1.21</b>	<b>1.22</b>
<b>OWN SOURCE REVENUE COVERAGE RATIO</b>										
Total Own Source Revenue	47,479,781	48,877,172	50,129,214	51,162,583	52,378,208	53,527,045	54,735,078	56,028,320	57,382,816	58,724,639
Divided by Total Expenses	58,364,634	57,881,718	59,825,060	61,279,576	62,687,850	64,323,640	65,813,342	67,252,114	68,787,019	70,316,347
<b>Ratio Target &gt; or = to 60%</b>	<b>81.4%</b>	<b>84.4%</b>	<b>83.8%</b>	<b>83.5%</b>	<b>83.6%</b>	<b>83.2%</b>	<b>83.2%</b>	<b>83.3%</b>	<b>83.4%</b>	<b>83.5%</b>
<b>DEBT SERVICE COVERAGE RATIO</b>										
Operating Surplus before Interest & Depreciation										
= Operating Revenue	51,597,996	56,108,638	57,541,466	58,760,142	60,165,706	61,509,231	62,916,818	64,414,604	65,978,756	67,535,478
Less Operating Expenses	(58,364,634)	(57,881,718)	(59,825,060)	(61,279,576)	(62,687,850)	(64,323,640)	(65,813,342)	(67,252,114)	(68,787,019)	(70,316,347)
Except Interest Expense and Depreciation	8,796,433	8,511,440	8,629,528	8,684,912	8,655,406	8,813,690	8,785,050	8,663,505	8,594,946	8,476,459
= OSBID	2,029,795	6,738,361	6,345,934	6,165,478	6,133,262	5,999,280	5,888,526	5,825,995	5,786,683	5,695,590
Divided by Principal and Interest	1,113,135	1,102,667	1,102,666	1,102,666	1,102,665	593,924	593,925	593,924	593,924	593,924
<b>Ratio Target &gt; or = 2</b>	<b>1.82</b>	<b>6.11</b>	<b>5.76</b>	<b>5.59</b>	<b>5.56</b>	<b>10.10</b>	<b>9.91</b>	<b>9.81</b>	<b>9.74</b>	<b>9.59</b>
<b>ASSET SUSTAINABILITY RATIO</b>										
Capital Renewal Expenditure	11,696,228	6,206,759	10,457,028	8,659,245	31,703,854	12,033,209	6,117,398	4,944,110	6,318,106	5,266,330
Divided by Depreciation Expense	8,456,170	8,221,211	8,381,193	8,480,949	8,498,455	8,690,039	8,676,525	8,570,593	8,518,149	8,416,295
<b>Ratio Target 95% to 105%</b>	<b>138.3%</b>	<b>75.5%</b>	<b>124.8%</b>	<b>102.1%</b>	<b>373.1%</b>	<b>138.5%</b>	<b>70.5%</b>	<b>57.7%</b>	<b>74.2%</b>	<b>62.6%</b>
<b>ASSET CONSUMPTION RATIO</b>										
Deprec'd Replace't Cost Assets (Written Down Value)	423,780,306	424,234,354	429,194,190	432,955,486	432,606,884	437,113,054	435,915,928	433,019,445	431,658,402	428,971,437
Divided by Current Replacement Cost	432,616,476	441,291,735	454,632,763	466,875,008	501,024,862	514,221,071	521,700,469	527,374,579	534,531,685	540,261,015
<b>Ratio Target 50% to 75%</b>	<b>98.0%</b>	<b>96.1%</b>	<b>94.4%</b>	<b>92.7%</b>	<b>86.3%</b>	<b>85.0%</b>	<b>83.6%</b>	<b>82.1%</b>	<b>80.8%</b>	<b>79.4%</b>
<b>ASSET RENEWAL FUNDING RATIO</b>										
Net Present Value of Planned Renewal Expenditure	100,943,507	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Divided by NPV of Asset Mgmt Plan Projections	100,943,507	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
<b>Ratio Target &gt; or = to 95%</b>	<b>100%</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>	<b>N/a</b>

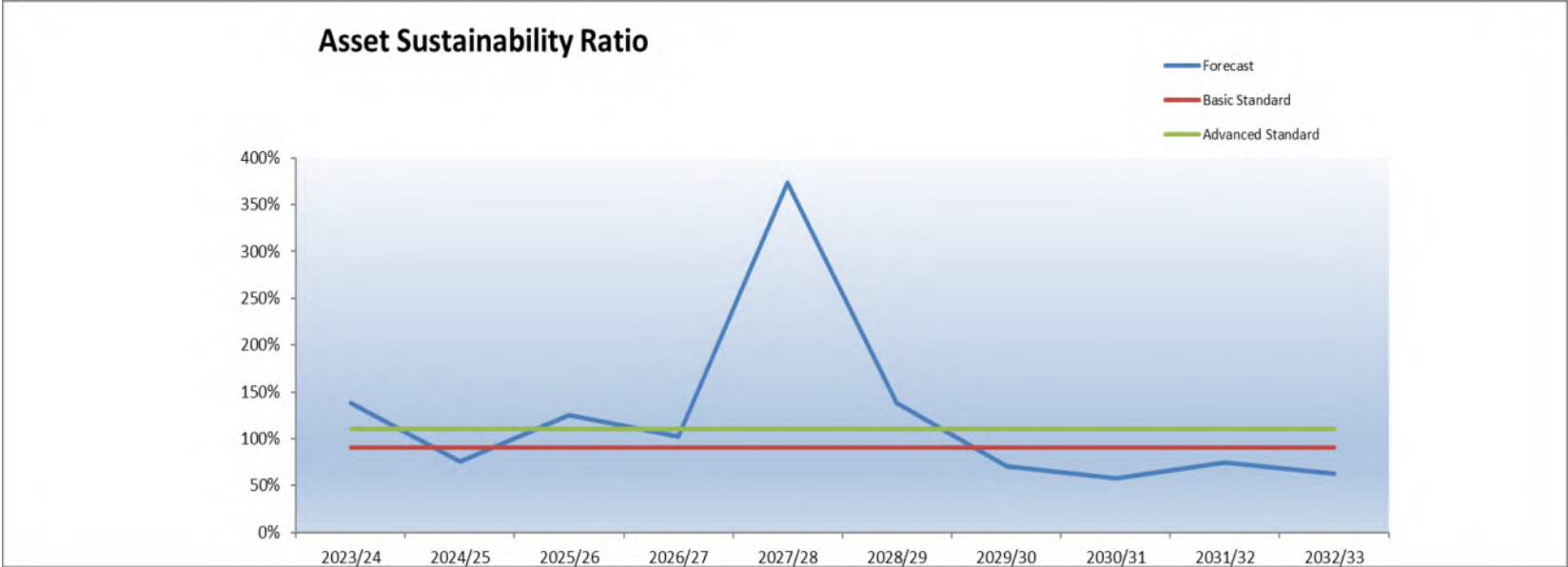
<b>Shire of Mundaring Long Term Financial Plan 2024-2033</b>									
<b>Variable Assumptions Underpinning the Plan</b>									
	<b>2024/25</b>	<b>2025/26</b>	<b>2026/27</b>	<b>2027/28</b>	<b>2028/29</b>	<b>2029/30</b>	<b>2030/31</b>	<b>2031/32</b>	<b>2032/33</b>
<b>OPERATING REVENUES</b>									
Rates - Annual Increase	2.75%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Rates - Annual Growth (additional rateable properties)	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%	0.50%
Rates - Annual Increase in Rate Yield	3.25%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Operating Grants, Subsidies and Contributions	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Non-Operating Grants, Subsidies and Contributions	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Fees and Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Interest Earnings	4.50%	3.50%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Other Revenue	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>OPERATING EXPENSES</b>									
Employee Costs	4.95%	4.95%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Materials and Contracts	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Utility Charges	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
Insurance Expense	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other Expenditure	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

### Graphs (ratios)

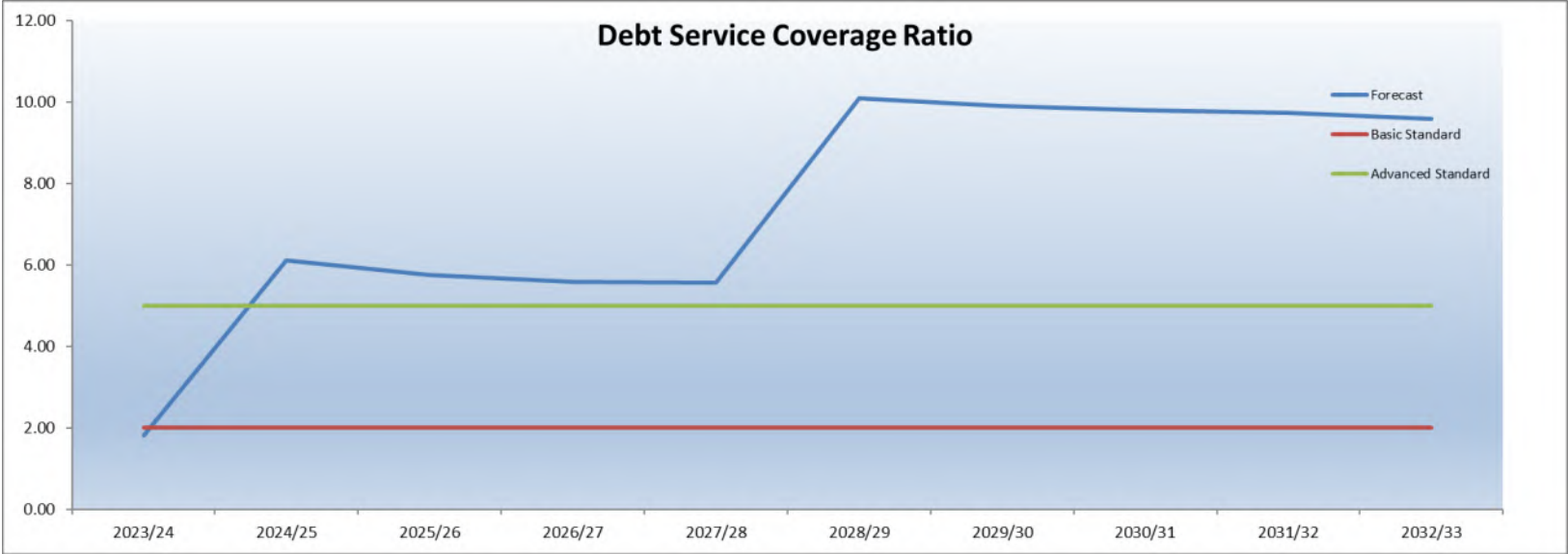


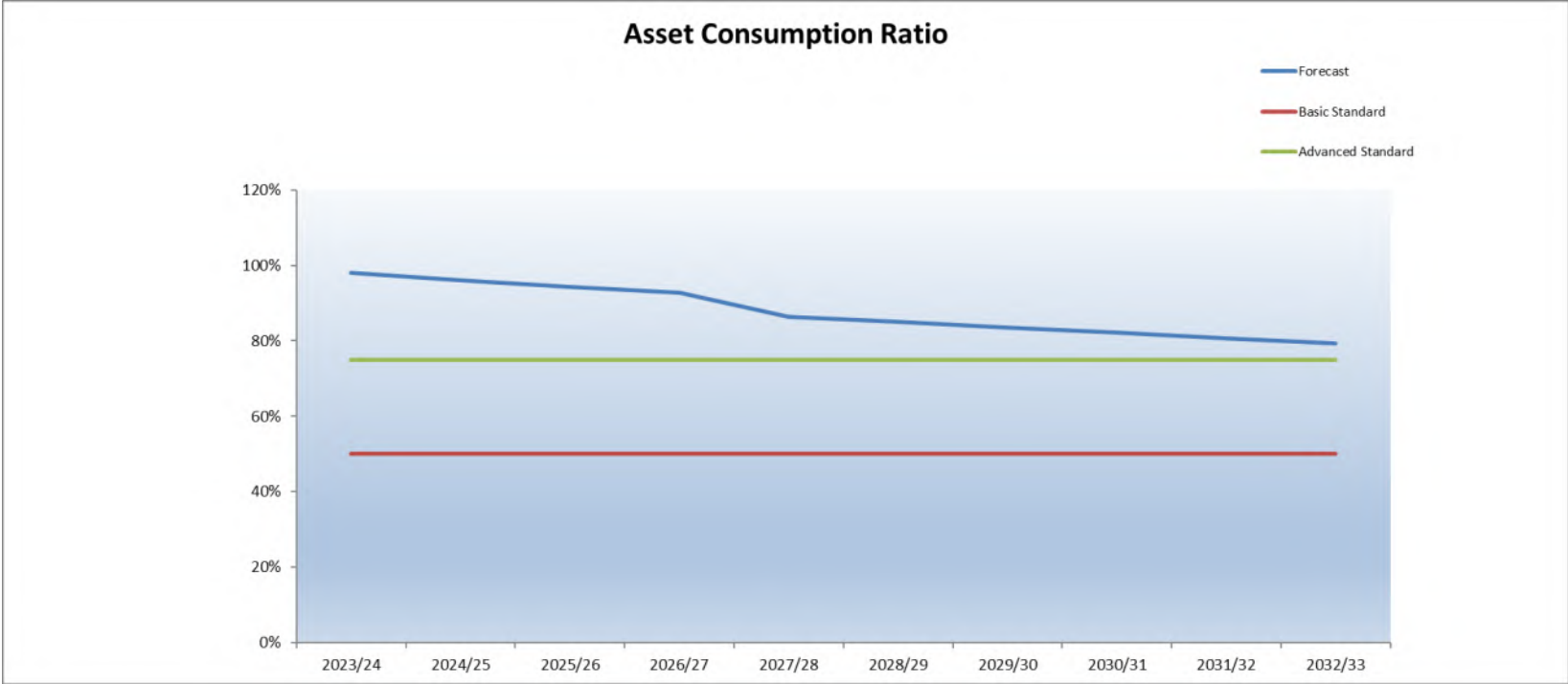












## **Sensitivity and Scenario Analysis**

Sensitivity analyses have been undertaken of the key assumptions most likely to have a significant impact on the LTFP's financial forecasts. The key assumptions tested were:

- Income: rates revenue and fees and charges.
- Expenditure: employee costs and materials and contracts.

### **A. ADDITIONAL INCOME**

- An additional increase of 1.0% p.a. in rates would provide an additional \$17.6 million in revenue over the life of the plan.
- An extra 1% p.a. received in Fees and Charges would provide an additional \$6.5 million over the life of the plan.
- Extra income would be allocated to asset renewal and maintenance.

### **B. LESS INCOME**

- A reduction of 1.0% p.a. in rates income less than forecast would result in income being reduced by an estimated \$16.7 million over the life of the plan.
- 1% less p.a. received in Fees and Charges would result in a \$6.1 million shortfall over the life of the plan.
- Lower income would result in a reduction of services and/or less asset renewals and maintenance being undertaken.

### **C. LOWER COSTS**

- A 1% p.a. reduction in employee costs than what has been forecast provides an estimated \$12.4 million in savings over the life of the plan.
- If budget constraints on other significant operating costs i.e. Materials and Contracts were reduced by a 1% p.a., it would save an estimated \$10.8 million over the life the plan.

### **D. HIGHER COSTS**

- A 1% p.a. increase in employee costs above what has been anticipated would require an estimated additional \$13 million in funding over the life of the plan.
- If other operating costs rose at 1% p.a. more than forecast, this would amount to an estimated \$11.4 million in extra costs over the life of the plan.

### 10 Year Works Program

#### Bridges

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
BAILUP ROAD BRIDGE	Upgrade bridge (grant funded)			\$ 860,000							
BROOKING ROAD	Extend culvert and rebuild new guard rails at creek crossing							\$ 55,000	\$ 55,000		
BROOKSIDE PARK	Renew footbridge									\$ 55,000	
BURKINSHAW ROAD FOOTBRIDGE	Repair footbridge over Nyannia Creek	\$ 40,000									
FALLS ROAD BRIDGE	Replace bridge as part of Brooking Road extension (grant funded)				\$ 750,000						
GLEBE ROAD	Renew footbridge in PAW link to Glen Road		\$ 15,000								
MOFFLIN AVENUE FOOTBRIDGE	Replace old footbridge					\$ 15,000	\$ 55,000				
RAHNIE ROAD CULVERTS	Repair concrete spalling (two locations)			\$ 55,000							
SAWYERS VALLEY TOWNSITE FOOTBRIDGES	Replace two footbridges on heritage trail	\$ 15,000	\$ 40,000								
SCOTT ST BRIDGE	Timber Bridge Upgrade (staged)	\$ 116,798									
SEXTON ST	New pedestrian footbridge Keane St to RRHT and upgrade guardrails				\$ 20,000	\$ 55,000	\$ 55,000				
WORKS YET TO BE DETERMINED	To be determined from Biannual inspections										\$ 55,000
		<b>\$171,798</b>	<b>\$ 55,000</b>	<b>\$915,000</b>	<b>\$770,000</b>	<b>\$ 70,000</b>	<b>\$110,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>	<b>\$ 55,000</b>

**Buildings - Preventative Maintenance**

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Administration Building	Airconditioning system replacement								\$ 160,000		
Administration Building	External paint					\$ 15,000					
Administration Building	Internal paint						\$ 26,320				
Administration Building	Replace carpets	\$ 8,000									
Administration Building	Replace electric doors		\$ 36,000								
Administration Building	Replace lighting tubes									\$ 25,000	
Animal Management Facility	External paint									\$ 2,500	
Animal Management Facility	Internal paint					\$ 9,000					
Animal Management Facility	Pump septics			\$ 1,850						\$ 1,850	
Bailup Park Equestrian Centre	Internal and external paint			\$ 3,000	\$ 5,000						
Bilgoman Pool	Air conditioner replacement								\$ 5,000		
Bilgoman Pool	External paint		\$ 16,000		\$ 5,000						
Bilgoman Pool	Internal paint			\$ 15,000							
Bilgoman Pool	Paint equipment	\$ 4,000			\$ 3,400						
Bilgoman Pool	Paving/slabs	\$ 2,000									
Bilgoman Pool	Plumbing Fixture Repairs and Upgrades	\$ 5,000		\$ 10,000							
Bilgoman Pool	Pump septics			\$ 5,000							
Bilgoman Pool	Recover shades	\$ 5,000		\$ 5,000		\$ 17,100		\$ 5,000			
Bilgoman Pool	Repair scum gutter					\$ 5,700					
Bilgoman Pool	Replace changeroom benches				\$ 2,700						
Bilgoman Pool	Sand Filter replacement	\$ 75,000									
Boya Community Centre	External and Internal paint		\$ 50,000							\$ 50,000	
Boya Community Centre	Pump septics				\$ 3,700						
Boya Library	Alter plumbing and power points	\$ 4,500									



Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Boya/Helena Valley Changerooms	Internal and external paint							\$ 11,100			
Boya/Helena Valley Changerooms	Replace verandah								\$ 28,400		
Brown Park Community Centre	External paint							\$ 20,000			
Brown Park Community Centre	Internal paint			\$ 15,000							
Brown Park Community Centre	New key schedule	\$ 3,500									
Brown Park Community Centre	Replace carpets					\$ 25,100					
Brown Park Community Centre	Replace HWUnit							\$ 3,150			
Brown Park Rugby Club	External paint				\$ 10,000						
Brown Park Rugby Club	Replace roof			\$ 24,600							
Brown Park Youth Centre	External paint	\$ 11,000								\$ 11,000	
Brown Park Youth Centre	Internal paint	\$ 12,000								\$ 12,000	
Bruce Douglas Pavilion	New key schedule	\$ 3,000									
Bruce Douglas Pavilion	External paint							\$ 5,830			
Bruce Douglas Pavilion	Internal paint			\$ 10,000							
Chidlow Green Public Toilets	Internal and external paint	\$ 8,000									
Chidlow Green Public Toilets	Pump Septics			\$ 1,850							
Chidlow Health Clinic	Internal and external paint				\$ 8,000						
Chidlow Health Clinic	Replace carpet with vinyl					\$ 10,000					
Chidlow Playgroup	External paint			\$ 3,000							
Chidlow Playgroup	Internal paint	\$ 5,000								\$ 5,000	

Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Chidlow Playgroup	Replace gas wall heater		\$ 500								
Chidlow Playgroup	Replace gutters				\$ 5,900						
Chidlow Playgroup	Replace kitchen benches		\$ 20,000								
Chidlow Playgroup	Replace vinyl floor covering		\$ 16,000								
Chidlow Professional Rooms	Replace septics	\$ 20,000									
Chidlow Recreation Pavilion	External paint			\$ 12,000							
Chidlow Recreation Pavilion	Internal paint				\$ 10,000						
Chidlow Recreation Pavilion	Pump septics		\$ 1,850								
Chidlow Recreation Pavilion	Replace HWU's					\$ 4,900					
Chidlow Recreation Pavilion	Strip & reseal floor		\$ 12,200								
Children Services Office Midvale	External paint			\$ 5,300							
Children Services Office Midvale	Internal paint		\$ 10,000								
Darlington Hall	External paint		\$ 15,000								
Darlington Hall	Internal paint	\$ 15,000							\$ 15,000		
Darlington Hall	Pump septics				\$ 1,850						
Darlington Hall	Repl toilets roof			\$ 20,600							
Darlington Hall	Replace lesser hall floor										\$ 28,000
Darlington Hall	Replace main floor										\$ 55,000
Darlington Oval Changerooms	External paint		\$ 8,000								
Darlington Oval Changerooms	Internal paint				\$ 5,400						

Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Darlington Playgroup	External paint						\$ 8,000				
Darlington Playgroup	Internal paint		\$ 8,000								
Darlington Playgroup	Replace roof		\$ 30,000								
Darlington Public Toilets	Internal paint			\$ 5,300						\$ 5,300	
Darlington Scouts	External paint							\$ 11,000			
Glen Forrest Hall	External paint						\$ 4,100				
Glen Forrest Hall	Internal paint		\$ 7,000								
Glen Forrest Health Clinic	Paint internal and external						\$ 7,050				
Glen Forrest Oval Changerooms	External paint			\$ 4,200							
Glen Forrest Oval Changerooms	Internal paint						\$ 7,000				
Glen Forrest Oval Changerooms	Replace HWU's					\$ 2,000					
Glen Forrest Oval Changerooms	Replace verandah				\$ 29,000						
Glen Forrest Oval Public Toilets	Internal and external paint							\$ 3,000			
Glen Forrest Playgroup	External paint						\$ 3,800				
Glen Forrest Playgroup	Floor coverings		\$ 5,000								
Glen Forrest Playgroup	Internal paint						\$ 5,000				
Glen Forrest Playgroup	Timber repairs				\$ 12,200						
Glen Forrest Sporting Club	External paint						\$ 10,000				
Glen Forrest Sporting Club	Internal paint							\$ 33,000			
Glen Forrest Station Masters House	Int & ext paint				\$ 16,320						

Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Harry Riseborough Oval Pavilion	External paint	\$ 12,000								\$ 12,000	
Harry Riseborough Oval Pavilion	Internal paint						\$ 8,500				
Harry Riseborough Oval Pavilion	Pump septic				\$ 1,850						
Lake Leschenaultia Buildings	External paint			\$ 5,460							
Lake Leschenaultia Buildings	Internal paint				\$ 6,000						
Lake Leschenaultia Buildings	Replace skylight sheeting in sheds	\$ 3,000									
Lake Leschenaultia Buildings	Replace HWU					\$ 2,600					
Lake Leschenaultia Buildings	Replace septic leach drains	\$ 30,000									
Little Possums Creche	External paint		\$ 4,500								
Little Possums Creche	Internal paint						\$ 7,090				
Midvale Childcare Centre	External paint						\$ 6,000				
Midvale Childcare Centre	Internal paint			\$ 15,000							
Midvale Childcare Centre	Replace floor coverings					\$ 17,200					
Morgan John Morgan Public Toilets	External paint			\$ 2,000							
Morgan John Morgan Public Toilets	Internal paint			\$ 3,500							
Morgan John Morgan Public Toilets	Replace ATU system	\$ 23,000									
Mt Helena Aquatic Centre	Air conditioner replacement										\$ 5,000
Mt Helena Aquatic Centre	Changeroom bench replacement				\$ 1,000						

Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Mt Helena Aquatic Centre	Internal and external paint		\$ 7,000								
Mt Helena Aquatic Centre	Plumbing Repairs	\$ 5,000									
Mt Helena Aquatic Centre	Pool paint					\$ 15,000					
Mt Helena Aquatic Centre	Pump septic		\$ 4,000								
Mt Helena Aquatic Centre	Netting maintenance	\$ 10,000									\$ 70,000
Mt Helena Aquatic Centre	Non compliant swichboard	\$ 15,000									
Mt Helena Aquatic Centre	Replace sand filter and service			\$ 50,000							
Mt Helena Aquatic Centre	Recover shelters			\$ 6,400							
Mt Helena Hills Support Group	External paint		\$ 15,000								
Mt Helena Oval Changerooms	External paint							\$ 7,500			
Mt Helena Oval Changerooms	Internal paint							\$ 13,200			
Mt Helena Oval Changerooms	Replace HWU's					\$ 3,600					
Mt Helena Playgroup	External paint						\$ 4,500				
Mt Helena Playgroup	Internal paint			\$ 7,000							
Mt Helena Public Toilets	Int & ext paint							\$ 2,500			
Mt Helena Public Toilets	pump septic				\$ 1,800						
Mt Helena Scouts (Jar-ree)	External Paint		\$ 5,000								
Mt Helena Scouts (Jar-ree)	Internal paint						\$ 11,000				
Mt Helena Scouts (Jar-ree)	Replace roof				\$ 36,300						
Mundaring Arena	Internal and External Paint	\$ 60,000						\$ 60,000			
Mundaring Arena	Reseal Floors						\$ 20,000				
Mundaring Arena	Replace failing bunker lights and internal LED fittings	\$ 5,000									

Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Mundaring Hall	External paint						\$ 15,000				
Mundaring Hall	Install security window treatments		\$ 5,000								
Mundaring Hall	Internal paint		\$ 15,000								
Mundaring Hardcourt Buildings	Paint kiosk external				\$ 5,000						
Mundaring Hardcourt Buildings	Paint kiosk internal				\$ 4,000						
Mundaring Health Clinic	External paint							\$ 2,500			
Mundaring Old School (Tourism Association)	External paint	\$ 15,000								\$ 15,000	
Mundaring Old School (Tourism Association)	Internal paint				\$ 10,000						
Mundaring Old School (Tourism Association)	Replace roof					\$ 30,400					
Mundaring Park Public Toilets	Int & ext paint							\$ 4,000			
Mundaring Park Public Toilets	Pump septic			\$ 1,850							
Mundaring Recreation Ground Pavilion	External paint		\$ 11,000							\$ 11,000	
Mundaring Recreation Ground Pavilion	Internal paint				\$ 20,000						
Mundaring Recreation Ground Pavilion	Renew leach drains					\$ 12,200					
Mundaring Recreation Ground Pavilion	Replace 1/2 roof								\$ 22,000		
Mundaring Sharing (Craigie House)	External paint						\$ 15,000				
Mundaring Sharing (Craigie House)	Internal paint					\$ 12,000					

## Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Mundaring Sharing (Craigie House)	Verandah timber					\$ 9,700					
Mundaring Sporting Club	Internal paint		\$ 15,000								\$ 15,000
Mundaring Station Masters House	External paint		\$ 10,000								
Mundaring Station Masters House	Internal paint		\$ 10,000								
Mundaring Station Masters House	Verandah repair	\$ 6,300									
Mundaring Toy Library	External paint							\$ 2,500			
Mundaring Weir Hall	Brickwork repairs				\$ 3,000						
Mundaring Weir Hall	Ext timber repairs			\$ 3,500							
Mundaring Weir Hall	Replace roof									\$ 75,000	
Octagonal Hall (Glen Forrest)	Brickwork repairs				\$ 5,000						
Octagonal Hall (Glen Forrest)	External paint						\$ 4,000				
Octagonal Hall (Glen Forrest)	Internal paint				\$ 7,000						
Operations Centre	Internal and external paint						\$ 50,000				
Operations Centre	Replace shade sails					\$ 6,200					
Parkerville Equestrian Centre	Internal and external paint			\$ 3,000	\$ 5,000						
Parkerville Guides (Old School)	Carpentry repairs				\$ 3,800						
Parkerville Guides (Old School)	External paint			\$ 15,000							
Parkerville Guides (Old School)	Internal paint					\$ 10,900					

Buildings - Preventative Maintenance (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Parkerville Guides (Old School)	Roof replace									\$ 20,000	
Parkerville Hall	External paint									\$ 6,000	
Parkerville Hall	Internal paint			\$ 15,000							
Parkerville Hall	Replace timber floor			\$ 55,000							
Parkerville Oval Changerooms/Shelter	External paint			\$ 8,500							
Parkerville Oval Changerooms/Shelter	Internal paint				\$ 10,000						
Parkerville Oval Pavilion	External paint							\$ 4,000			
Parkerville Oval Pavilion	Internal paint	\$ 3,000								\$ 3,000	
Parkerville Playgroup	External paint			\$ 3,700							
Parkerville Playgroup	Internal paint				\$ 6,500						
Sawyers Valley Oval Changerooms	External paint				\$ 6,400						
Sawyers Valley Oval Changerooms	Internal paint				\$ 5,000						
Sawyers Valley Oval Hall	External paint				\$ 3,000						
Sawyers Valley Oval Hall	Internal paint				\$ 4,200						
Sawyers Valley Oval Public Toilets	Replace floor					\$ 26,700					
Sawyers Valley Oval Public Toilets	Int & external paint					\$ 4,000					
Sawyers Valley Oval Public Toilets	Pump septics				\$ 1,800						
Stoneville Playgroup	External paint							\$ 3,450			
Stoneville Playgroup	Internal paint			\$ 5,300							
Stoneville Playgroup	Replace floor coverings						\$ 7,000				
Swan View Health Clinic	Internal and external paint					\$ 5,650					
Swan View Playgroup (Gladstone Ave)	External paint					\$ 4,100					
Swan View Playgroup (Gladstone Ave)	Internal paint				\$ 4,100						
Swan View Tennis	Replace roof	\$ 10,000									
Wooroloo Hall	Internal paint								\$ 15,000		
Wooroloo Public Toilets	Int & ext paint						\$ 3,000				
		\$378,300	\$337,050	\$341,910	\$269,220	\$249,050	\$222,360	\$191,730	\$245,400	\$254,650	\$173,000



Drainage

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
BARUSELLA AVENUE	Redirect and pipe 50 metres of open drain across front of 9 Barusella Avenue	\$ 15,000	\$ 220,000								
BROOK ROAD	Investigate options to address overflow from bubble up pit	\$ 5,000									
COPPIN ROAD	Widen and drain 200m east side from GEHwy towards Jacoby St						\$ 120,000				
FLOOD MITIGATION WORKS	Improve drainage systems that fail during storms and replace asbestos pipes									\$ 300,000	\$ 300,000
GLENWOOD AVENUE	Pipe 260m open drain from 33 Glenwood to Clayton.					\$ 150,000					
GRANCEY AVENUE / GILL LANE	Review drainage catchment and determine drainage solutions	\$ 20,000									
HARDEY ROAD	Kerb, drain and concrete path - east side from 50 metres south of Glen Forrest Drive to Moray Street a distance of around 250 metres	\$ 240,000									
HARDEY ROAD	Reline internally poor condition lateral drainage pipes between Strettle Rd and Glen Forrest Dve								\$ 100,000		
MARQUIS STREET	Kerb and drain east side						\$ 180,000				
OLD YORK RD / WARD AVE	Replacement kerb and pits, verge swales and sections of footpath		\$ 80,000								
RICHARDSON ROAD	Strip widen, kerb and install piped drainage Roland Rd to Buttercup Road							\$ 300,000			
RYECROFT ROAD	Upgrade drainage for 170 metres east of Leithdale Road which improves pedestrian access to bus stop and school								\$ 200,000		
SEABORNE STREET	Pipe worst sections of open drains close to road edge between Glendower St and Hallett Rd				\$ 200,000						
STONEVILLE ROAD	Replace and upgrade existing poor condition corrugated metal pipe from GEH to Hartung 200m	\$ 20,000		\$ 300,000							
VIVEASH ROAD	Pipe drainage through reserve to Blenheim Place				\$ 110,000						
WILURA ROAD	Pipe open drain #450 Great Eastern Hwy to rear of #415 Wilura Road and realign open drain west to Mucciarone Lane					\$ 150,000					
		\$300,000	\$300,000	\$300,000	\$310,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000

## Footpaths

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
ALISON ST	Concrete footpath William Rd to Parakeet Cl 190m*1.5m	\$ 53,000									
AYRES RD	Concrete shared path Richardson Rd to Hawke St 400m*2.0m		\$ 160,000								
BAILUP ROAD	Concrete path Mayo Road to new subdivision									\$ 32,000	
BEDALE ST	Concrete shared path Salisbury Rd to Horwood Rd 170m*2.0m										\$ 54,000
BILGOMAN RD	Concrete shared path William Rd to Ferguson Rd 270m*2.0m									\$ 55,000	
CHURCHILL DR	Concrete footpath Chartwell Wy to Blenheim Rd 385m*2.0m				\$ 95,000						
CHURCHILL DR	Replace asphalt with concrete footpath Blenheim Pl to Viveash Rd 100m*2.0m				\$ 33,000						
COOLGARDIE ST	Concrete shared path Reddy Ave to the Bowling Club 400m*2.0m									\$ 75,000	
COPPIN RD	Concrete shared path Great Eastern Highway bus stop to Jacoby St 450m*2.0m								\$ 93,000		
CRAVEN RD	Concrete shared path Gt Eastern Highway to Gray Court 330m*2.0m								\$ 102,000		
DARLINGTON OVAL	New asphalt path linkage southside of oval				\$ 32,000						
DARLINGTON RD	Concrete footpath Oxley Road to Great Eastern Highway 450m*1.2m - requires further scoping						\$ 195,000				
DARLINGTON RD	Concrete path Coulston Rd to Hillsden Rd 240m*1.5m							\$ 65,000			
DIBBLE ST	Concrete shared path Ealy St to Princess St 160m*2.0m				\$ 65,000						
EAGLE ST	Concrete shared path Walker St to Heritage Trail 420m*2.0m			\$ 82,000							

Footpaths (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
ELDWICK PL	Concrete shared path Horwood Rd to P.A.W. 100m*2.0m										\$ 38,000
GREAT EASTERN HIGHWAY	Cockatoo PAW to bus stop 40m*2.3m			\$ 12,000							
GREAT EASTERN HIGHWAY	Concrete footpath Cockatoo PAW to Darkan St 380m*2m							\$ 81,000			
GREAT EASTERN HIGHWAY	Concrete footpath Fenton St to Cockatoo PAW 300m*2m						\$ 50,000				
GREAT EASTERN HIGHWAY	Concrete footpath Mdg Weir Rd to Fenton St 180m*2m						\$ 35,000				
GREAT EASTERN HIGHWAY	Concrete footpath south side Darkan to Wandeara 150m*2.0m							\$ 33,000			
INNAMINCKA RD	Construct 80 metres of path from Great Eastern Hwy	\$ 30,000									
KILBURN ROAD	Concrete shared path Misty to Vista Pde 400m					\$ 95,000					
NEEDHAM ROAD	Upgrade gravel to concrete from Government Rd to Gee St								\$ 85,000		
NICHOLL ST GLEN FORREST	Brown asphalt path McGlew Rd to Tuffin Rd 680m*2.0m										\$ 188,000
OLD YORK RD	Concrete path Throssell Rd to John Forrest National Park 300m*2.0m		\$ 120,000								
PACKER ST	Concrete shared path Cook St to Kingswood St 400m*2.0m										
PHILLIPS RD MUNDARING	Concrete Shared Path Coolgardie St to Martin Rd 190m*2.0m					\$ 50,000					
PHILLIPS RD MUNDARING	Concrete Shared Path Martin Rd to Craigie Pl 260m*2.0m							\$ 84,000			
PRINCESS RD	Concrete shared path Cook St to Dibble St 600m*2.0m										
RAILWAY TERRACE	Concrete path to bus stop 15067 from Sexton Street 70m*2m	\$ 25,000									

Footpaths (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
RICHARDSON RD	Concrete footpath between Campbell Way and into Vista Drive	\$ 100,000									
RICHARDSON ROAD	Concrete footpath Buttercup Rd to Roland Rd 190m*2.5m										
RIDGE HILL RD	Concrete shared path Helena Valley Rd to Maguire Rd 200m*2.0m				\$ 55,000						
SALISBURY ROAD WEST	Install 130m * 2.3m concrete footpath North side - Beaconsfield Ave to Roe Hwy PSP	\$ 47,000									
SCOTT ST	Concrete footpath east side Hwy to laneway 130m*2.2m			\$ 25,000							
SPRINGSIDE CR	Brown asphalt path PAW to PAW 120m*2.0m							\$ 17,000			
SUNSET HILL RD	Concrete shared path Wandu Rd to Throssell Rd 160m*2.0m			\$ 37,000							
THROSSELL RD	Concrete shared path Sunset Hill Rd to Wallis Crt 330m*2.0m			\$ 76,000							
TOWLE WAY	Connection into Harmony Park	\$ 25,000									
TRAYLEN RD	Concrete shared path Stoneville Rd to Emmerson Rd 600m*2.0m									\$ 118,000	
VISTA DRIVE	Concrete Path Kilburn Rd to Dodington Pl 600m*2.1m					\$ 135,000					
WANDU RD	Concrete shared path remaining section to Sunset Hill Rd 210m*2.0m			\$ 48,000							
		\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000	\$280,000

Furniture and Equipment

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
ADMIN CENTRE	new and replacement furniture and workstations	\$ 30,000									
ADMIN CENTRE	replacement Council chamber audio and visual (IT Reserve)	\$200,000									
ADMIN CENTRE	new and replacement Council chamber furniture	\$ 25,000	\$ 50,000								
ART ACQUISITIONS	new art	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
BILGOMAN POOL	Replace pool cleaner			\$ 15,000							
BUS SHELTERS	Install new bus shelters	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
CDS SHED	CCTV installation (Waste Reserve)	\$ 50,000									
ELECTRIC VEHICLE CHARGERS	Three new electric vehicle chargers and software (Grant funded 100%)	\$ 56,652									
LAKE LESCHENAULTIA	Portable hoist lift	\$ 5,000									
LAKE LESCHENAULTIA	Upgrade CCTV		\$ 30,000								
MT HELENA AQUATIC CENTRE	Replace pool cleaner	\$ 11,500									
OPERATIONS CENTRE	Chemical storage facilities compliant with new WHS regulations	\$ 30,000									
OPERATIONS CENTRE	Replace ice machine	\$ 6,500									
OPERATIONS CENTRE	Upgrade CCTV to replace non working system	\$ 15,000									
SPEED DISPLAY UNITS	Purchase two units			\$ 25,000							
		<b>\$481,652</b>	<b>\$132,000</b>	<b>\$ 92,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>	<b>\$ 52,000</b>

Horticultural Works

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
BLACKBOY HILL	Enhance paving/rock work/stones/trees around memorial				\$ 50,000						
BROZ PARK	Area enhancement								\$ 40,000		
COMMUNITY BUILDING GARDENS	Rejuvenate gardens at existing shire facilities										\$ 50,000
MUNDARING ADMINISTRATION CENTRE	Rejuvenate gardens									\$ 50,000	
MUNDARING CEMETERY	Cemetery enhancements		\$ 50,000								
MUNDARING SCULPTURE PARK	Repair Amphitheatre sleepers, lawn area and gardens (\$100,000 from Reserves)	\$ 150,000									
MUNDARING SCULPTURE PARK	Upgrade demonstration garden								\$ 10,000		
MUNDARING SCULPTURE PARK	Upgrade gardens							\$ 50,000			
MUNDARING TOWN CENTRE	Install streetscapes, trees in Mundaring Town Centre			\$ 50,000			\$ 50,000				
MUNDARING TOWN CENTRE	Upgrade entry statements / medians (Trust funds)			\$ 31,000							
WOOROLOO CEMETERY	Cemetery enhancements					\$ 50,000					
		\$150,000	\$ 50,000	\$ 81,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000

Major Buildings

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
MUNDARING MULTI PURPOSE COMMUNITY FACILITY	New multi purpose facility and redevelopment or demolition of various existing buildings (\$20M grant)	\$ 280,000	\$ 310,000	\$ 3,390,000	\$ 3,720,000	\$ 26,220,000	\$ 6,420,000	\$ 220,000			
UPGRADE CHANGEROOMS	Construct upgrades at Brown Park, Mundaring, Parkerville, Glen Forrest (1/3 grant, Reserves)		\$ 150,000	\$ 1,500,000	\$ 150,000	\$ 1,500,000	\$ 150,000	\$ 1,500,000	\$ 150,000	\$ 1,500,000	\$ 150,000
		<b>\$280,000</b>	<b>\$460,000</b>	<b>\$4,890,000</b>	<b>\$3,870,000</b>	<b>\$27,720,000</b>	<b>\$6,570,000</b>	<b>\$1,720,000</b>	<b>\$150,000</b>	<b>\$1,500,000</b>	<b>\$150,000</b>

Other Buildings

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
BILGOMAN POOL	Modernise and refit changerooms, kiosk and office areas (\$130,000 CSRFF grant, \$210,000 Reserve, \$210,000 LRCI grant)	\$ 275,000	\$ 275,000								
BROWN PARK	New public toilet block			\$ 20,000	\$ 200,000						
BROWN PARK	Replace store doors with roller shutters				\$ 15,000						
COMMUNITY CENTRE											
BROWN PARK	Strengthen framing and walls, replace roof and infill high level windows (Reserve)	\$ 272,000									
COMMUNITY CENTRE											
BRUCE DOUGLAS PAVILION	Replace floor and wall tiles and fittings	\$ 20,000									
DISABILITY ACCESS WORKS	Works to achieve the Disability Access Programme				\$ 50,000	\$ 450,000	\$ 50,000	\$ 450,000	\$ 50,000	\$ 450,000	\$ 50,000
EASTERN HILLS PLAYGROUP	Renovate kitchen and bathroom	\$ 60,000									
ENERGY EMISSIONS REDUCTION WORKS	Implement energy emission reduction works		\$ 35,000	\$ 80,000							
FUTURE WORKS	To be determined, may include upgrades to improve cooling/heating of buildings, Mundaring town centre building upgrades or future poor condition building upgrades as determined in future condition surveys				\$ 185,000		\$ 400,000		\$ 400,000		\$ 400,000
GLEN FORREST HALL	Accessibility Upgrade (Reserve \$150,000)		\$ 485,000								
MT HELENA OVAL CHANGEROOMS	Accessibility upgrade (Grant fund \$75,000)	\$ 15,000	\$ 15,000	\$ 415,000							
MUNDARING ARENA	Install blinds			\$ 10,000							
MUNDARING ARENA	Install walkway landings to roof space	\$ 50,000									
MUNDARING ARENA	New entry air curtains		\$ 5,000								
MUNDARING ARENA	Two additional emergency access doors		\$ 60,000								
MUNDARING LIBRARY	Office wall and workstations	\$ 6,000									
MUNDARING RECREATION GROUND PAVILION	Extend pergola shelter over seating area (Reserve)	\$ 135,000									
NORRIS PARK	New toilet block (LRCI grant)		\$ 200,000								
OPERATIONS CENTRE	Office and workstation adjustments	\$ 20,000									
PARKERVILLE HALL	Accessibility Upgrade (Reserve \$320,000)	\$ 550,000									
VFB BUILDINGS	Wooroloo and Parkerville station upgrade concepts for grant funding	\$ 50,000									
WOOROLOO HALL	Upgrade flooring, outdoor blinds, toilet and kitchen plumbing fixtures, install window tinting (LRCI grant)	\$ 7,881	\$ 50,000								
		\$1,460,881	\$1,125,000	\$525,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000



Plant and Fleet

Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Replace Tractor mower						\$ 52,526				
Replace forklift		\$ 62,970								
Replace Komatsu grader	\$ 393,750									\$ 410,000
Replace front end loader		\$ 309,123								
Replace Bomag Road Roller					\$ 77,140					
Replace Volvo BL71 Backhoe	\$ 221,500									
Replace Toyota skidsteer machine	\$ 70,950									\$ 75,000
Replace Community Safety Vehicle				\$ 54,122					\$ 59,755	
Replace Kubota tractor			\$ 79,628							
Replace Kubota tractor						\$ 97,547				
Replace Kubota front deck mower						\$ 52,526				
Replace Ammann twin drum roller								\$ 94,500		
Replace 4WD buggy	\$ 26,750									\$ 30,000
Replace Community Recycling Centre loader			\$ 312,386							
Replace transfer station loader			\$ 312,386							
Replace Community Safety Ranger vehicle		\$ 52,020					\$ 57,434			
Replace Volvo front end loader			\$ 214,383							
Replace workshop vehicle		\$ 46,818					\$ 51,691			
Replace Parks utility					\$ 44,163					
Replace Horticultural team utility tipper		\$ 121,275								
Replace 14T tip truck									\$ 139,620	
Replace 14T truck with 8T 3 way tipper truck						\$ 147,557				
Replace Hino 14T tip truck							\$ 168,852			
Replace 14T truck								\$ 126,639		
Replace Community Safety Ranger vehicle					\$ 99,367					
Replace 3T flat bed truck			\$ 104,186							
Replace Mitsubishi 2T truck									\$ 77,000	

Plant and Fleet (continued)

Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Replace Mitsubishi 8T tip truck						\$ 147,411				
Replace 8T 3way tip truck		\$ 121,275								
Replace Hino 8T truck								\$ 295,491		
Replace 8T tip truck		\$ 94,500								
Replace dual cab 3T truck		\$ 94,500								\$ 100,000
Replace Hino 4T truck		\$ 99,225								
Replace Community Safety Ranger vehicle		\$ 52,020					\$ 55,204			
Replace Fuso 4T truck		\$ 94,500								
Replace Mitsubishi 6T truck					\$ 140,391					
Replace road sweeper					\$ 368,027					
Replace 8T 3way tipper truck			\$ 127,339							
Replace 4T street tree truck		\$ 115,500								
Replace 4T street tree truck			\$ 104,186							
Replace Co-ordinator Community Safety vehicle		\$ 45,900					\$ 50,677			
Replace Landcare Team utility	\$ 45,900					\$ 50,677				
Replace Parks vehicle	\$ 45,900					\$ 50,677				
Replace Infrastructure Protection Officer				\$ 48,709					\$ 53,779	
Replace Tree Management Supervisor vehicle					\$ 44,163					
Replace Parks ovals maintenance utility					\$ 44,163					
Replace reticulation utility					\$ 44,163					
Replace Co-ordinator Civil Works utility		\$ 46,818					\$ 51,691			
Replace Supervisor parks utility					\$ 44,163					
Replace Coordinator Parks Services utility	\$ 65,000					\$ 65,000				
Replace Bigoman Pool utility		\$ 46,818					\$ 51,691			
Replace Construction Supervisor vehicle		\$ 46,818					\$ 51,691			
Replace Works Supervisor vehicle				\$ 48,709					\$ 53,779	
Replace reticulation vehicle				\$ 48,709					\$ 53,779	

Plant and Fleet (continued)

Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Replace Supervisor Maintenance vehicle				\$ 48,709					\$ 53,779	
Replace Co-ordinator waste and fleet utility		\$ 46,818					\$ 51,691			
Replace Lake utility					\$ 38,643					
Replace Lake utility	\$ 48,000					\$ 50,000				
Replace fire protection officer vehicle				\$ 97,399					\$ 99,399	
Replace Supervisor Environment and Horticulture vehicle					\$ 44,163					
Replace fire inspection officer vehicle	\$ 45,900					\$ 50,677				
Replace Lake trailer						\$ 33,785				
Replace fire protection officer vehicle	\$ 45,900					\$ 50,677				
Replace Community Landcare Officer vehicle	\$ 42,000					\$ 43,500				
Replace Waste Superviosr vehicle	\$ 42,000					\$ 43,500				
Replace Chief Executive Officer vehicle	\$ 60,000					\$ 64,000				
Replace Director Strategic and Community Services vehicle	\$ 43,000					\$ 44,500				
Replace Director Infrastructure Services vehicle					\$ 44,000					
Replace Director Corporate Services vehicle	\$ 43,000					\$ 44,500				
Replace Children Services vehicle (Children Reserve)		\$ 41,616					\$ 45,947			
Replace Children Services vehicle (Children Reserve)					\$ 38,643					
Replace Co-ordinator Statutory Planning vehicle	\$ 65,000					\$ 65,000				
Replace Admin pool vehilce	\$ 65,000					\$ 65,000				
Replace Manager Libraries & Community Engagement vehicle				\$ 34,000					\$ 36,500	
Replace Chief Bushfire Control officer vehicle (50% DFES)	\$ 97,000					\$ 101,354				
Replace Building Maintenance officer vehicle		\$ 46,818					\$ 51,691			
Replace Children Services vehicle (Children Reserve)		\$ 41,616					\$ 45,947			
Replace Senior Building Surveyor vehicle	\$ 42,000					\$ 43,500				
Replace Coordinator Infrastructure Development vehicle	\$ 42,000					\$ 43,500				
Replace Coordinator Infrastructure Design vehicle				\$ 48,709					\$ 53,779	
Replace Health Service Coordinator vehicle		\$ 46,818					\$ 51,691			
Replace Coordinator Environment and Sustainability utility					\$ 38,643					

Plant and Fleet (continued)

Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
Replace Manager Children Services vehicle (Children Reserve)	\$ 36,000					\$ 37,500				
Replace Manager Finance and Governance vehicle						\$ 35,000				
Relace Graffiti and Building maintenance officer vehicle	\$ 42,000					\$ 43,500				
Replace 12T pig trailer					\$ 33,122					
Replace Children Services vehicle (Children Reserve)		\$ 41,616					\$ 45,947			
Replace Children Services 12 seater bus (Children Reserve)	\$ 70,000					\$ 74,000				
Replace trailer								\$ 35,150		
Replace tendem trailer					\$ 33,122					
Replace tandem trailer							\$ 34,461			
Replace tanden axle trailer							\$ 34,461			
Replace tandem trailer (ride on mower)				\$ 32,473						
Replace sign trailer				\$ 32,473						
Replace tandem trailer				\$ 32,473						
Replace horse float					\$ 33,122					
Replace woodchipper					\$ 82,806					
Replace Holam Compair						\$ 33,785				
Replace trailer	\$ 36,000									
Replace trailer	\$ 9,000									
Box Top Collar trailer	\$ 38,000									
Tandem sign trailer	\$ 12,000									
Replace trailer (graffiti)				\$ 32,473						
Replace Chipper				\$ 86,595					\$ 95,607	
Replace trailer (street tree)							\$ 34,461			
Replace fire fighting units	\$ 48,150									
Replace flail mower	\$ 32,100									
Replacement of chainsaws, blowers, compactors, etc	\$ 31,221	\$ 31,377	\$ 31,534	\$ 31,692	\$ 31,850	\$ 32,010	\$ 32,170	\$ 32,330	\$ 32,330	\$ 32,330
New VMB trailer	\$ 18,000									
VBFB Vehicle (ESL Grant funded)	\$ 265,000									
	<b>\$2,188,021</b>	<b>\$1,746,759</b>	<b>\$1,286,028</b>	<b>\$677,245</b>	<b>\$1,323,854</b>	<b>\$1,663,209</b>	<b>\$967,398</b>	<b>\$584,110</b>	<b>\$809,106</b>	<b>\$647,330</b>

Reserves

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
BALFOUR ROAD DOG PARK	Create a simple dog park within existing fenced area	\$ 10,000									
BILGOMAN POOL	Install water play area (Reserve \$184,000, Grant \$200,000)					\$ 400,000					
BILGOMAN POOL	Replace play equipment							\$ 35,000			
BROWN PARK	Earthworks, retaining and levelling near Brock pavilion, southern carpark and old tennis courts (Reserve \$165,000)		\$ 15,000	\$ 150,000							
BROWN PARK	Flood lighting to match standard (seek 1/3 grant, Reserve \$167,500)		\$ 492,000								
BROWN PARK	Install shelter, seating and BBQ		\$ 35,000								
BROWN PARK	Provide three additional practice cricket nets (\$25,000 grant funded)	\$ 100,000									
BROWN PARK	Upgrade skate and dirt jump facility (\$220,000 Reserve, \$220,000 grant)		\$ 20,000	\$ 440,000							
BROZ PARK	Upgrade Broz Park skate Park (1/3 Grant)					\$ 300,000					
CEMETERY WORKS	Staged upgrading of cemetery sites	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
CHARTWELL PARK	Replace play equipment				\$ 35,000						
CRICKET MAT PROTECTORS	New covers required	\$ 27,000									
CRICKET WICKETS	Synthetic turf wicket replacement program	\$ 22,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
DANNY WIMPERUS RESERVE	Create level area and install reticulation and grass to area at rear of tennis courts	\$ 15,000									
DARLINGTON HERITAGE WALKWAY WORKS	Proposed works to recognise historical locations (Grant \$152,500)	\$ 152,500									
DARLINGTON LOWER RECREATION AREA	Shelter for skate park									\$ 20,000	
DARLINGTON LOWER RECREATION AREA	Detailed wetlands are design (POS Trust)	\$ 15,000									

Reserves (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
DARLINGTON OVAL	Upgrade oval reticulation and water tank				\$ 180,000						
DOG PARK	Identify location and build dog park in central area of Shire (eg spot of current Mundaring skate park if relocated)						\$ 154,000				
ELLESMERE PARK	New dog park (subject to Darling Ridge shopping centre funding of \$150,000, Reserve \$110,000)	\$ 15,000	\$ 260,000								
FRASER PARK	Install additional; play equipment		\$ 20,000								
FUTURE WORKS	Future Works to be determined from future asset condition surveys and review of Recreation Facilities Informing Strategy								\$ 205,000	\$ 266,000	\$ 304,000
GLEN FORREST TENNIS	Install additional lighting tower at court 1 and convert all lighting to LED (Reserve \$50,000)	\$ 50,000									
GREENMOUNT PEACE PARK	Replace play equipment				\$ 35,000						
HARRY RISEBOROUGH OVAL	Upgrade reticulation	\$ 80,000									
HERITAGE TRAIL	Install new signage for shared responsibility along length of trail (Reserve \$30,000)	\$ 30,000									
HERITAGE TRAIL	Replace heritage trail poor condition totems, water fountains, seats and signs				\$ 74,000						
HERITAGE TRAIL	Staged upgrading of Heritage trails	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
LAKE LESCHENAULTIA	Upgrade camp kitchen			\$ 34,000							
LAKE LESCHENAULTIA	Install second automated gate								\$ 29,000		
LAKE LESCHENAULTIA	New double plate BBQ at camp kitchen					\$ 23,000					
LAKE LESCHENAULTIA	Replace BBQ on west beach									\$ 18,000	
LESCHEN PARK	Playground upgrade			\$ 40,000							
LIBERTY SWING	Investigate costs and potential locations (in house research)		\$ 500								
MATHIESON ROAD RECYCLING CENTRE	Repair wooden retaining walls on tipping platform (Reserve \$65,000)	\$ 65,000									

Reserves (continued)

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
MORGAN JOHN MORGAN RESERVE	Construct a pump track (LRCI \$170,000, Reserve \$150,000)	\$ 20,000	\$ 300,000								
MT HELENA OVAL	Expand skate park							\$ 120,000			
MT HELENA OVAL	Upgrade flood lighting across oval to training level		\$ 24,000								
MT HELENA TENNIS	Upgrade lighting to LED		\$ 24,000								
MUNDARING HARDCOURTS	Resurface courts (half)						\$ 150,000	\$ 150,000			
MUNDARING HARDCOURTS	Replace hockey boards								\$ 45,000		
MUNDARING LIONS PARK	Install perimeter fencing, repair paving					\$ 55,000					
MUNDARING OVAL	Replace selected play equipment items		\$ 10,000								
MUNDARING OVAL	Replace scoreboard								\$ 25,000		
MUNDARING REGIONAL SKATE PARK	Install a regional scale skate park within the Mundaring Townsite (Lotterywest funding \$375,000, Reserve \$225,000)				\$ 750,000						
NORRIS PARK	Upgrade hardcourt basketball fixtures					\$ 10,000					
PARKERVILLE OVAL	Outdoor exercise equipment			\$ 24,000							
PARKERVILLE OVAL	Upgrade cricket practice nets (subject to grant of \$35,000, Reserve \$85,000)	\$ 120,000									
PARKERVILLE OVAL	Upgrade floodlighting to match standard (1/3 grant funding, 1/3 Reserve)			\$ 420,000							
PIONEER PARK	New Federation Style rotunda / band stand (Reserve \$34000) subject to further investigation		\$ 10,000	\$ 100,000							
SAWYERS VALLEY OVAL	Upgrade reticulation	\$ 70,000									
SAWYERS VALLEY OVAL	Upgrade subsoil drainage (POS Trust Funded)	\$ 100,000									
TENNIS COURT UPGRADES	Surface replacement and infrastructure upgrade program	\$ 30,000	\$ 30,000	\$ 30,000	\$ 10,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
WASTE TRANSFER STATIONS	Staged upgrading of Waste Transfer Stations	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 19,000	\$ 20,000	\$ 20,000	\$ 20,000
WOOROLOO RESERVE	Expand and replace play equipment and shelters (LRCI grant)	\$ 10,000	\$ 62,000								
		<b>\$971,500</b>	<b>\$1,352,500</b>	<b>\$1,288,000</b>	<b>\$1,134,000</b>	<b>\$868,000</b>	<b>\$384,000</b>	<b>\$384,000</b>	<b>\$384,000</b>	<b>\$384,000</b>	<b>\$384,000</b>

Road Reconstruction

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
BAILEY ROAD	Construct turnaround at southern end (in conjunction with resurfacing)		\$ 20,000								
BROOKING ROAD	New road Owen Rd to Richardson Rd (seeking MRRG funds)			\$ 500,000	\$ 1,000,000						
BROWN PARK CARPARK	Reconstruction to improve layout and resurface				\$ 300,000						
FUTURE ROAD RECONSTRUCTION	Future works to be determined from future road condition surveys					\$ 450,000	\$ 650,000	\$ 520,000	\$ 850,000	\$ 1,000,000	\$ 1,000,000
GLEN FORREST HALL	Upgrade carpark to create accessible parking	\$ 110,000									
GLEN ROAD	Reconstruct Maslin Rd to Victor Rd 250 metres	\$ 30,000	\$ 320,000								
GRANCEY AVE	Reconstruct, kerb, drain and asphalt - 350 metres							\$ 480,000			
HARRY RISEBOROUGH CARPARK	Construct and seal carpark			\$ 350,000							
MUNDARING CIVIC PRECINCT ROW	Retain, widen and seal laneway Craig St, Fenton , Jacoby St, Mundaring Weir Rd - 200 metres						\$ 350,000				
PARKERVILLE HALL	Upgrade carpark to accessibility compliance and seal		\$ 150,000								
PARKERVILLE OVAL	Construct and seal carpark					\$ 550,000					
RICKARD ROAD	Construct turnaround	\$ 65,000									
SAWYERS VALLEY OVAL	Seal carpark								\$ 150,000		
STONEVILLE ROAD	Reconstruct sections between Hartung Street to Riley Road			\$ 540,000							
THOMAS STREET CHIDLOW	Rehabilitate, drain and kerb Reservoir Rd to Old Northam Rd 840m plus parking bays				\$ 700,000						
		<b>\$205,000</b>	<b>\$490,000</b>	<b>\$1,390,000</b>	<b>\$2,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>



Road Rehabilitation

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
CRACK SEALING AND ROAD REPAIRS	Preventative Maintenance	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
MORRISON ROAD (MRRG)	Railway line east for 980 metres	\$ 640,000									
MORRISON ROAD (MRRG)	Rehabilitation Roe Hwy and Farrall Rd	\$ 520,000									
ROAD RESURFACING AND PREPARATION	Road renewal including preparation works	\$ 1,240,000	\$ 2,180,000	\$ 1,980,000	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000	\$ 1,870,000	\$ 1,900,000
SHOULDER IMPROVEMENTS	Preventative Maintenance		\$ 88,000	\$ 88,000	\$ 88,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 100,000
SHOULDER IMPROVEMENTS	Prosperity Road	\$ 86,000									
STONEVILLE ROAD (MRRG)	Resurface Bentley St to Anketell Rd		\$ 600,000								
SWAN VIEW ROAD (MRRG)	Rehabilitate Morrison Rd to Old York Rd 1500m	\$ 650,000									
		<b>\$3,236,000</b>	<b>\$2,968,000</b>	<b>\$2,168,000</b>	<b>\$2,058,000</b>	<b>\$2,060,000</b>	<b>\$2,060,000</b>	<b>\$2,060,000</b>	<b>\$2,060,000</b>	<b>\$2,060,000</b>	<b>\$2,100,000</b>

Sealing of Gravel Roads

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
ALLEN STREET	Seal gravel road								\$ 280,000		
BERNARD STREET	Seal gravel road					\$ 190,000					
DARKAN STREET	Seal gravel road							\$ 280,000			
DUFFIELD ROAD	Seal gravel road					\$ 50,000				\$ 130,000	
DURA ROAD	Seal gravel road		\$ 40,000								
GOODWIN PLACE	Seal gravel road									\$ 150,000	
HONEYEATER GLADE	Seal gravel road (240 metres)	\$ 220,000									
JANECZEK ROAD	Seal road - 300m										\$ 280,000
KERUN ROAD	Seal road and turnaround 70 metres	\$ 60,000									
McCALLUM ROAD	Seal gravel road		\$ 240,000								
MEREBIN / IRYMPLE RDS	Seal Gravel Road (700 metres)			\$ 280,000	\$ 280,000						
THOMAS STREET	Seal gravel road to service three houses west of Douglas Road						\$ 280,000				
		<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$240,000</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>	<b>\$280,000</b>

Traffic Management

Name	Description	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33
FIRE ACCESS WORKS	Gravel Resheet EAW between Sunset Way and La Grange Rd			\$ 70,000							
FIRE ACCESS WORKS	Improve fire access routes								\$ 180,000	\$ 180,000	\$ 180,000
FIRE ACCESS WORKS	Minor link improvements ,install or repair fire gates			\$ 20,000	\$ 50,000	\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FIRE ACCESS WORKS	Resheet PAW between Tomallan Rd and Roland Rd			\$ 110,000							
FIRE ACCESS WORKS	Seal La Grange Road to Woodlands Road							\$ 180,000			
FIRE ACCESS WORKS	Seal Oxley Road to Hedges Road					\$ 180,000					
FIRE ACCESS WORKS	Upgrade link between Falls Road and Richardson Road	\$ 20,000	\$ 180,000								
HELENA VALLEY RD and SCOTT ST ROUNDABOUT	Construct roundabout (seek grant funding \$300,000)				\$ 450,000						
HERITAGE TRAIL CARPARKS SWANVIEW	Construct and seal Trail Head Carparks in Swan View	\$ 180,000									
MENS SHED	Upgrade paved areas to facilitate relocation from current site (Reserve)	\$ 75,000									
OWEN ROAD	Improve pedestrian crossing		\$ 20,000								
STONEVILLE RD and WALKER ST ROUNDABOUT	Install roundabout (seek grant funding of \$400,000)						\$ 600,000				
		<b>\$275,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$500,000</b>	<b>\$200,000</b>	<b>\$600,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$200,000</b>

## **7.0 CLOSING PROCEDURES**

### **7.1 Date, Time and Place of the Next Meeting**

The next Ordinary Council meeting will be held on Tuesday, 12 September 2023 at 6.30pm in the Council Chamber.

### **7.2 Closure of the Meeting**