



18 June 2021

## NOTICE OF SPECIAL MEETING

Dear Councillor,

The Shire President has called a Special Meeting of Council to be held in the Council Chamber at 6.30pm on Tuesday, 29 June 2021 for the purpose of:

1. Adopting the:
  - i. Long Term Financial Plan
  - ii. Corporate Business Plan; and
  - iii. 2021/22 Budget; and
2. Endorsement of Responsible Authority Report for the Joint Development Assessment Panel [ MOJDAP/83 ] 323 Great Eastern Highway - Service Station.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Jonathan Throssell".

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

### **PLEASE NOTE:**

There is limited capacity for members of the public to attend this meeting due to the COVID-19 public health emergency. Physical distancing restrictions will apply and you will also be required to provide your contact details. Restricted viewing will be available from the Civic Area adjacent to the Council Chamber. The Civic Area is restricted to a maximum number of 48 members of the public.

Public Question Time and Deputations will be able to be made to Council from the Civic Area.

This meeting will be audio recorded and livestreamed.

**AGENDA**  
**SPECIAL COUNCIL MEETING**  
**29 JUNE 2021**

**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 an Elected 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 an Elected Member or employee, or the content of any discussion occurring during the course of the Council Meeting.

## CONTENTS

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<b>1.0</b>	<b>OPENING PROCEDURES</b>	<b>4</b>
1.2	RECORD OF ATTENDANCE	4
<b>2.0</b>	<b>ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION</b>	<b>4</b>
<b>3.0</b>	<b>DECLARATION OF INTEREST</b>	<b>4</b>
3.1	DECLARATION OF FINANCIAL INTEREST AND PROXIMITY INTERESTS	4
3.2	DECLARATION OF INTEREST AFFECTING IMPARTIALITY	4
<b>4.0</b>	<b>PUBLIC QUESTION TIME</b>	<b>5</b>
<b>5.0</b>	<b>PRESENTATIONS</b>	<b>5</b>
5.1	DEPUTATIONS	5
5.2	PETITIONS	5
5.3	PRESENTATIONS	5
<b>6.0</b>	<b>REPORTS OF EMPLOYEES</b>	<b>6</b>
6.1	RESPONSIBLE AUTHORITY REPORT - LOTS 6 & 7 GREAT EASTERN HIGHWAY, MIDVALE - PROPOSED SERVICE STATION	6
6.2	ENDORSEMENT OF LONG TERM FINANCIAL PLAN 2021/22 - 2030/31	7
6.3	CORPORATE BUSINESS PLAN 2021/22 - 2024/25	62
6.4	ADOPTION OF ANNUAL BUDGET FOR 2020/21	143
<b>7.0</b>	<b>CLOSING PROCEDURES</b>	<b>184</b>
7.1	DATE, TIME AND PLACE OF THE NEXT MEETING	184
7.2	CLOSURE OF THE MEETING	184

## 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.

### 1.2 Record of Attendance

#### **Elected Members**

#### **Staff**

#### **Apologies**

<b>Leave of Absence</b>	Cr Simon Cuthbert	East Ward
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<b>Guests</b>	Nil
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### 2.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

### 3.0 DECLARATION OF INTEREST

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

Elected 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

An Elected 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**

## **6.0 REPORTS OF EMPLOYEES**

### **6.1 Responsible Authority Report - Lots 6 & 7 Great Eastern Highway, Midvale - Proposed Service Station**

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<b>File Code</b>	Gr. 1.323 - Great Eastern Highway
<b>Author</b>	Angus Money, Manager Planning & Environment
<b>Senior Employee</b>	Mark Luzi, Director Statutory Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	Nil

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Please note: The report for this item will be distributed prior to the meeting.

## 6.2 Endorsement of Long Term Financial Plan 2021/22 - 2030/31

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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 <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 2021/22 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 plan is based on current economic forecasts, 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.*

### 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 reporting to Council and the community.
- Social Implications – the LTFP assists and informs Council to financially plan for the future needs (in terms of 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.		
Likelihood	Consequence	Rating
Possible	Moderate	Moderate
Action / Strategy		
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 *Mundaring 2030*, clearly articulated priorities for service delivery and investment in community facilities.

## COMMENT

Long term financial planning is a key element of the Integrated Planning and Reporting Framework (IPRF). 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. For these reasons, the LTFP is not a static document. Its purpose is to provide broad financial projections to assist in making key decisions.

The revised LTFP discloses the assumptions and financial projections for the period 2021/22 – 2030/31. The projected financial statements and indicators have been reviewed and prepared and these are included in the attachment.

For 2021/22 the Shire has remained committed to ensuring its long term financial sustainability. This version of the LTFP Long Term Financial Plan:

1. Minimises 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 continued levels of service and infrastructure.

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

1. Rates increases of 2.50% in 2022/23, 2.40% in 2023/24 and 2024/25 and 2.30% from 2025/26 onwards until 2030/31, when the increase is forecast to be 2.0%. 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 1.50% in 2022/23 and 2023/24, 2.0% in 2024/25 and 2025/26, 2.25% in 2026/27 and 2027/28 and 2.50% from 2028/29 onwards. The annual Consumer Price Index (CPI) for Perth to the end of the March 2021 quarter was 1.0%; and
3. An employee cost index, which encompasses all employee costs rather than just salaries and wages, of between 2.55% and 2.75% per annum over the life of the plan. The assumption includes an additional 0.50% per annum to allow for projected service level growth and changes. For years 2022/23 to 2025/26 an additional allowance has also been included for the impact of the mandated 0.50% increase in the employee Superannuation Guarantee in each of these years.

The draft 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, achieving a net operating surplus during the timespan of the LTFP; and
- measuring and reporting performance against financial indicators.

## **VOTING REQUIREMENT**

Simple Majority

## **RECOMMENDATION**

That Council endorses the Long Term Financial Plan for the period 2021/22 to 2030/31 as outlined in **Attachment 1** to this report.



## **SHIRE OF MUNDARING**

### **Long Term Financial Plan**

**2021/22 to 2030/31**

## Contents

Introduction.....	3
Projected financial position .....	4
Financial Performance Monitoring .....	5
Sensitivity Analysis & Scenario Modelling .....	6
Statements, assumptions and indicators .....	7
Graphs (ratios).....	19
Sensitivity and Scenario Analysis .....	25
10 Year Capital Works Program .....	26

### **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:

- improve 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 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, whilst the ratio trends in the right direction, the Shire will not meet this standard until 2029/30.

#### **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, with the exception of one year (which is marginal), will meet this standard for the duration of the 10 years of the plan.

#### **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 meet this standard for the duration of the 10 years of the plan.

#### **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 7 of the 10 years of the plan. 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 minor 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.

#### **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 2021/22. 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 sensitivity analysis was undertaken on the key revenue and expenditure assumptions. For further detail of the analysis refer to page 25 of this plan.

## Statements, assumptions and indicators

Shire of Mundaring Long Term Financial Plan 2022-2031										
Statement of Comprehensive Income by Nature or Type										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>INCOME: REVENUES FROM ORDINARY ACTIVITIES</b>										
Rates	30,050,174	30,951,679	31,849,278	32,772,907	33,690,548	34,633,884	35,603,632	36,600,534	37,625,349	38,565,983
Operating Grants, Subsidies & Contributions	4,778,125	3,993,944	3,953,694	4,032,768	3,737,206	3,778,550	3,873,014	3,969,839	4,069,085	4,170,813
Fees & Charges	11,361,735	11,413,436	11,721,864	11,976,477	12,336,268	12,625,013	12,811,676	13,268,069	13,599,771	13,939,765
Interest Earnings	375,000	485,000	600,000	750,000	825,000	800,000	825,000	800,000	850,000	875,000
Other Revenue	1,551,960	1,076,059	1,097,580	1,120,593	1,143,005	1,165,865	1,189,182	1,212,966	1,237,225	1,275,116
<b>Total Revenue</b>	<b>48,116,994</b>	<b>47,920,119</b>	<b>49,222,417</b>	<b>50,652,746</b>	<b>51,732,027</b>	<b>53,003,312</b>	<b>54,302,505</b>	<b>55,851,409</b>	<b>57,381,431</b>	<b>58,826,676</b>
<b>EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES</b>										
Employee Costs	(21,217,595)	(20,181,454)	(20,676,160)	(21,244,430)	(21,763,897)	(22,395,812)	(23,171,230)	(23,557,965)	(24,170,898)	(24,768,322)
Materials & Contracts	(19,642,958)	(19,121,429)	(18,840,050)	(18,975,108)	(19,905,389)	(19,719,640)	(20,429,193)	(21,199,689)	(21,579,379)	(21,753,176)
Utilities	(1,364,932)	(1,441,003)	(1,464,884)	(1,517,300)	(1,550,004)	(1,593,647)	(1,639,105)	(1,654,175)	(1,722,085)	(1,774,210)
Depreciation	(7,132,378)	(7,214,549)	(7,349,785)	(7,354,362)	(7,549,972)	(7,743,005)	(7,818,422)	(7,810,638)	(7,789,927)	(7,724,532)
Interest Expenses	(403,750)	(367,173)	(329,794)	(290,229)	(248,335)	(203,963)	(156,951)	(123,651)	(108,525)	(92,912)
Insurance	(549,930)	(560,929)	(572,147)	(583,590)	(595,262)	(607,167)	(619,310)	(631,697)	(644,331)	(657,217)
Other Expenditure	(806,288)	(823,128)	(839,694)	(856,488)	(873,943)	(891,422)	(909,250)	(927,665)	(946,218)	(965,142)
<b>Total Expenditure</b>	<b>(51,117,831)</b>	<b>(49,709,664)</b>	<b>(50,072,515)</b>	<b>(50,821,507)</b>	<b>(52,486,802)</b>	<b>(53,154,656)</b>	<b>(54,743,461)</b>	<b>(55,905,480)</b>	<b>(56,961,362)</b>	<b>(57,735,511)</b>
<b>Sub-total</b>	<b>(3,000,837)</b>	<b>(1,789,545)</b>	<b>(850,098)</b>	<b>(168,761)</b>	<b>(754,774)</b>	<b>(151,344)</b>	<b>(440,956)</b>	<b>(54,072)</b>	<b>420,069</b>	<b>1,091,165</b>
Non-Operating Grants, Subsidies & Contributions	3,013,308	6,998,696	2,572,539	1,573,160	2,526,411	1,640,727	1,681,745	1,873,477	1,766,884	1,811,056
Profit on Asset Disposals	650,000	-	-	-	-	-	-	-	-	-
Loss on Asset Disposals	(126,956)	-	-	-	-	-	-	-	-	-
<b>Sub-total</b>	<b>3,536,352</b>	<b>6,998,696</b>	<b>2,572,539</b>	<b>1,573,160</b>	<b>2,526,411</b>	<b>1,640,727</b>	<b>1,681,745</b>	<b>1,873,477</b>	<b>1,766,884</b>	<b>1,811,056</b>
<b>NET RESULT</b>	<b>535,515</b>	<b>5,209,151</b>	<b>1,722,441</b>	<b>1,404,399</b>	<b>1,771,636</b>	<b>1,489,383</b>	<b>1,240,789</b>	<b>1,819,406</b>	<b>2,186,953</b>	<b>2,902,221</b>
<b>Other Comprehensive Income</b>										
Changes in Valuation of non-current assets	-	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>535,515</b>	<b>5,209,151</b>	<b>1,722,441</b>	<b>1,404,399</b>	<b>1,771,636</b>	<b>1,489,383</b>	<b>1,240,789</b>	<b>1,819,406</b>	<b>2,186,953</b>	<b>2,902,221</b>

Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

7

Shire of Mundaring Long Term Financial Plan 2022-2031										
Statement of Cash Flows										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
<b>RECEIPTS</b>										
Rates	30,050,174	30,951,679	31,849,278	32,772,907	33,690,548	34,633,884	35,603,632	36,600,534	37,625,349	38,565,983
Operating Grants, Subsidies & Contributions	4,778,125	3,993,944	3,953,694	4,032,768	3,737,206	3,778,550	3,873,014	3,969,839	4,069,085	4,170,813
Fees & Charges	11,361,735	11,413,436	11,721,864	11,976,477	12,336,268	12,625,013	12,811,676	13,268,069	13,599,771	13,939,765
Interest Earnings	375,000	485,000	600,000	750,000	825,000	800,000	825,000	800,000	850,000	875,000
Goods and Services Tax	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000	2,200,000
Other Revenue	1,551,960	1,076,059	1,097,580	1,120,593	1,143,005	1,165,865	1,189,182	1,212,966	1,237,225	1,275,116
<b>Sub-total</b>	<b>50,316,994</b>	<b>50,120,119</b>	<b>51,422,417</b>	<b>52,852,746</b>	<b>53,932,027</b>	<b>55,203,312</b>	<b>56,502,505</b>	<b>58,051,409</b>	<b>59,581,431</b>	<b>61,026,676</b>
<b>PAYMENTS</b>										
Employee Costs	(21,217,595)	(20,181,454)	(20,676,160)	(21,244,430)	(21,763,897)	(22,395,812)	(23,171,230)	(23,557,965)	(24,170,898)	(24,768,322)
Materials & Contracts	(19,642,958)	(19,121,429)	(18,840,050)	(18,975,108)	(19,905,389)	(19,719,640)	(20,429,193)	(21,199,689)	(21,579,379)	(21,753,176)
Utilities (gas, electricity, water, etc.)	(1,364,932)	(1,441,003)	(1,464,884)	(1,517,300)	(1,550,004)	(1,593,647)	(1,639,105)	(1,654,175)	(1,722,085)	(1,774,210)
Insurance	(549,930)	(560,929)	(572,147)	(583,590)	(595,262)	(607,167)	(619,310)	(631,697)	(644,331)	(657,217)
Interest	(403,750)	(367,173)	(329,794)	(290,229)	(248,335)	(203,963)	(156,951)	(123,651)	(108,525)	(92,912)
Goods and Services Tax	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)	(2,200,000)
Other Expenditure	(806,288)	(823,128)	(839,694)	(856,488)	(873,943)	(891,422)	(909,250)	(927,665)	(946,218)	(965,142)
<b>Sub-total</b>	<b>(46,185,453)</b>	<b>(44,695,115)</b>	<b>(44,922,730)</b>	<b>(45,667,145)</b>	<b>(47,136,829)</b>	<b>(47,611,651)</b>	<b>(49,125,040)</b>	<b>(50,294,842)</b>	<b>(51,371,435)</b>	<b>(52,210,980)</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>4,131,541</b>	<b>5,425,004</b>	<b>6,499,687</b>	<b>7,185,601</b>	<b>6,795,198</b>	<b>7,591,661</b>	<b>7,377,466</b>	<b>7,756,567</b>	<b>8,209,996</b>	<b>8,815,697</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Payments for Purchase of Property, Plant & Equipment	(3,665,245)	(4,297,523)	(2,533,728)	(2,681,989)	(8,645,061)	(8,882,174)	(5,898,315)	(2,890,287)	(3,147,369)	(1,243,353)
Payments for Construction of Infrastructure	(7,341,712)	(9,175,869)	(5,682,500)	(5,159,000)	(6,225,000)	(4,303,000)	(4,843,000)	(4,545,000)	(4,385,000)	(4,595,000)
Grants / Contributions for the Development of Assets	3,013,308	6,998,696	2,572,539	1,573,160	2,526,411	1,640,727	1,681,745	1,873,477	1,766,884	1,811,056
Proceeds from Sale of Non-Current Assets	1,584,019	528,633	378,577	390,443	217,567	521,856	518,954	478,796	619,220	92,625
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(6,409,630)</b>	<b>(5,946,063)</b>	<b>(5,265,112)</b>	<b>(5,877,386)</b>	<b>(12,126,083)</b>	<b>(11,022,591)</b>	<b>(8,540,616)</b>	<b>(5,083,014)</b>	<b>(5,146,265)</b>	<b>(3,934,672)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
Repayment of Debentures	(700,169)	(735,494)	(772,872)	(812,438)	(854,331)	(898,703)	(945,714)	(470,273)	(485,400)	(501,012)
Repayment of Leases	(66,321)	-	-	-	-	-	-	-	-	-
Proceeds from New Debentures	-	-	-	-	-	-	-	-	-	-
<b>Net Cash Provided by (Used in) Financing Activities</b>	<b>(766,490)</b>	<b>(735,494)</b>	<b>(772,872)</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>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>(3,044,579)</b>	<b>(1,256,553)</b>	<b>461,703</b>	<b>495,777</b>	<b>(6,185,216)</b>	<b>(4,329,633)</b>	<b>(2,108,864)</b>	<b>2,203,280</b>	<b>2,578,331</b>	<b>4,380,013</b>
<b>Cash at Beginning of Year (including cash reserves)</b>	<b>40,849,051</b>	<b>37,804,472</b>	<b>36,547,919</b>	<b>37,009,622</b>	<b>37,505,399</b>	<b>31,320,183</b>	<b>26,990,550</b>	<b>24,881,686</b>	<b>27,084,966</b>	<b>29,663,297</b>
<b>Cash at the End of Year (including cash reserves)</b>	<b>37,804,472</b>	<b>36,547,919</b>	<b>37,009,622</b>	<b>37,505,399</b>	<b>31,320,183</b>	<b>26,990,550</b>	<b>24,881,686</b>	<b>27,084,966</b>	<b>29,663,297</b>	<b>34,043,309</b>

Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

8

Shire of Mundaring Long Term Financial Plan 2022-2031 Statement of Financial Position										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>ASSETS</b>										
<b>CURRENT ASSETS</b>										
Cash and Cash Reserves	37,804,472	36,547,919	37,009,622	37,505,399	31,320,183	26,990,550	24,881,686	27,084,966	29,663,297	34,043,309
Receivables	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273
Prepayments	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669
Inventories	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674
<b>Total Current Assets</b>	<b>40,658,088</b>	<b>39,401,535</b>	<b>39,863,238</b>	<b>40,359,015</b>	<b>34,173,799</b>	<b>29,844,166</b>	<b>27,735,302</b>	<b>29,938,582</b>	<b>32,516,913</b>	<b>36,896,925</b>
<b>NON-CURRENT ASSETS</b>										
Receivables	1,165,797	1,165,797	1,165,797	1,165,797	1,165,797	1,165,797	1,165,797	1,165,797	1,165,797	1,165,797
Investment in Associate - EMRC	19,404,495	19,404,495	19,404,495	19,404,495	19,404,495	19,404,495	19,404,495	19,404,495	19,404,495	19,404,495
Other Financial Assets	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637
Property, Plant and Equipment	82,400,774	83,800,559	83,520,656	83,384,856	89,193,104	94,761,852	97,263,852	96,804,196	96,475,598	94,826,203
Infrastructure	302,840,268	307,170,693	307,938,462	308,170,446	309,464,719	308,816,284	308,718,223	308,323,731	307,775,552	307,446,143
<b>Total Non-Current Assets</b>	<b>405,935,971</b>	<b>411,666,181</b>	<b>412,154,047</b>	<b>412,250,231</b>	<b>419,352,752</b>	<b>424,273,065</b>	<b>426,677,004</b>	<b>425,822,857</b>	<b>424,946,079</b>	<b>422,967,275</b>
<b>TOTAL ASSETS</b>	<b>446,594,059</b>	<b>451,067,716</b>	<b>452,017,285</b>	<b>452,609,246</b>	<b>453,526,551</b>	<b>454,117,231</b>	<b>454,412,306</b>	<b>455,761,439</b>	<b>457,462,992</b>	<b>459,864,201</b>
<b>LIABILITIES</b>										
<b>CURRENT LIABILITIES</b>										
Payables	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594
Current Portion of Long Term Borrowings	733,561	772,872	812,438	854,331	898,703	945,714	470,273	485,400	501,012	517,127
Lease Liability	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431
Contract Liabilities	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440
Provisions	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831
<b>Total Current Liabilities</b>	<b>9,858,857</b>	<b>9,898,168</b>	<b>9,937,734</b>	<b>9,979,627</b>	<b>10,023,999</b>	<b>10,071,010</b>	<b>9,595,569</b>	<b>9,610,696</b>	<b>9,626,308</b>	<b>9,642,423</b>
<b>NON-CURRENT LIABILITIES</b>										
Long Term Borrowings	8,400,962	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
Contract Liabilities	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000	440,000
Provisions	430,206	430,206	430,206	430,206	430,206	430,206	430,206	430,206	430,206	430,206
<b>Total Non-Current Liabilities</b>	<b>9,271,168</b>	<b>8,496,363</b>	<b>7,683,925</b>	<b>6,829,594</b>	<b>5,930,891</b>	<b>4,985,177</b>	<b>4,514,904</b>	<b>4,029,504</b>	<b>3,528,492</b>	<b>3,011,365</b>
<b>TOTAL LIABILITIES</b>	<b>19,130,025</b>	<b>18,394,531</b>	<b>17,621,659</b>	<b>16,809,221</b>	<b>15,954,890</b>	<b>15,056,187</b>	<b>14,110,473</b>	<b>13,640,200</b>	<b>13,154,800</b>	<b>12,653,788</b>
<b>NET ASSETS</b>	<b>427,464,034</b>	<b>432,673,185</b>	<b>434,395,626</b>	<b>435,800,025</b>	<b>437,571,661</b>	<b>439,061,044</b>	<b>440,301,833</b>	<b>442,121,239</b>	<b>444,308,192</b>	<b>447,210,413</b>

Shire of Mundaring Long Term Financial Plan 2022-2031											
Net Current Asset Position											
	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
NET CURRENT ASSETS											
CURRENT ASSETS											
Cash and Cash Reserves	40,849,051	37,804,472	36,547,919	37,009,622	37,505,399	31,320,183	26,990,550	24,881,686	27,084,966	29,663,297	34,043,309
Receivables	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273	2,742,273
Prepayments	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669	18,669
Inventories	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674	92,674
Total Current Assets	43,702,667	40,658,088	39,401,535	39,863,238	40,359,015	34,173,799	29,844,166	27,735,302	29,938,582	32,516,913	36,896,925
CURRENT LIABILITIES											
Payables	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594	5,412,594
Current Portion of Long Term Borrowings	700,169	733,561	772,872	812,438	854,331	898,703	945,714	470,273	485,400	501,012	517,127
Lease Liability	66,321	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431
Contract Liabilities	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440	164,440
Provisions	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831	3,531,831
Total Current Liabilities	9,875,355	9,858,857	9,898,168	9,937,734	9,979,627	10,023,999	10,071,010	9,595,569	9,610,696	9,626,308	9,642,423
NET CURRENT ASSETS	33,827,312	30,799,231	29,503,367	29,925,504	30,379,388	24,149,800	19,773,156	18,139,733	20,327,886	22,890,605	27,254,502
LESS: Restricted Cash Reserves	(30,474,512)	(30,941,596)	(29,999,870)	(30,298,014)	(30,655,562)	(24,722,063)	(20,693,095)	(18,596,381)	(20,560,217)	(23,107,395)	(27,656,994)
ADD: Current Long Term Borrowings	700,169	733,561	772,872	812,438	854,331	898,703	945,714	470,273	485,400	501,012	517,127
ADD: Current Lease Liability	66,321	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431	16,431
OPENING/CLOSING FUNDS	4,119,290	607,627	292,800	456,359	594,588	342,871	42,206	30,056	269,500	300,653	131,066

Shire of Mundaring Long Term Financial Plan 2022-2031										
Statement of Changes in Equity										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>EQUITY</b>										
<b>RETAINED SURPLUS</b>										
Balance 1 July	138,743,974	138,812,405	144,963,282	146,387,579	147,434,430	155,139,565	160,657,916	163,995,419	163,850,989	163,490,764
Transfer from / (to) Reserve	(467,084)	941,726	(298,144)	(357,548)	5,933,499	4,028,968	2,096,714	(1,963,836)	(2,547,178)	(4,549,599)
Net Result	535,515	5,209,151	1,722,441	1,404,399	1,771,636	1,489,383	1,240,789	1,819,406	2,186,953	2,902,221
<b>Balance 30 June</b>	<b>138,812,405</b>	<b>144,963,282</b>	<b>146,387,579</b>	<b>147,434,430</b>	<b>155,139,565</b>	<b>160,657,916</b>	<b>163,995,419</b>	<b>163,850,989</b>	<b>163,490,764</b>	<b>161,843,386</b>
<b>CASH BACKED RESERVES</b>										
Balance 1 July	30,474,512	30,941,596	29,999,870	30,298,014	30,655,562	24,722,063	20,693,095	18,596,381	20,560,217	23,107,395
Transfer (from) / to Reserve	467,084	(941,726)	298,144	357,548	(5,933,499)	(4,028,968)	(2,096,714)	1,963,836	2,547,178	4,549,599
<b>Balance 30 June</b>	<b>30,941,596</b>	<b>29,999,870</b>	<b>30,298,014</b>	<b>30,655,562</b>	<b>24,722,063</b>	<b>20,693,095</b>	<b>18,596,381</b>	<b>20,560,217</b>	<b>23,107,395</b>	<b>27,656,994</b>
<b>ASSET REVALUATION RESERVE</b>										
Balance 1 July	257,710,033	257,710,033	257,710,033	257,710,033	257,710,033	257,710,033	257,710,033	257,710,033	257,710,033	257,710,033
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>	<b>257,710,033</b>
<b>TOTAL EQUITY</b>										
<b>Balance 30 June</b>	<b>427,464,034</b>	<b>432,673,185</b>	<b>434,395,626</b>	<b>435,800,025</b>	<b>437,571,661</b>	<b>439,061,044</b>	<b>440,301,833</b>	<b>442,121,239</b>	<b>444,308,192</b>	<b>447,210,413</b>
<b>Net Assets as Balance Sheet</b>	<b>427,464,034</b>	<b>432,673,185</b>	<b>434,395,626</b>	<b>435,800,025</b>	<b>437,571,661</b>	<b>439,061,044</b>	<b>440,301,833</b>	<b>442,121,239</b>	<b>444,308,192</b>	<b>447,210,413</b>



Shire of Mundaring Long Term Financial Plan 2022-2031										
Rate Setting Statement										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>REVENUES</b>										
Rate Revenue	30,050,174	30,951,679	31,849,278	32,772,907	33,690,548	34,633,884	35,603,632	36,600,534	37,625,349	38,565,983
Revenue other than Rates	18,716,820	21,622,545	18,401,108	18,125,429	19,373,320	18,615,586	19,586,048	17,329,782	20,728,395	21,277,179
<b>Revenues Sub-total</b>	<b>48,766,994</b>	<b>52,574,225</b>	<b>50,250,386</b>	<b>50,898,336</b>	<b>53,063,868</b>	<b>53,249,469</b>	<b>55,189,681</b>	<b>53,930,316</b>	<b>58,353,744</b>	<b>59,843,162</b>
<b>EXPENSES</b>										
All Operating Expenses	(51,244,787)	(49,709,664)	(50,072,515)	(50,821,507)	(52,486,802)	(53,154,656)	(54,743,461)	(55,905,480)	(56,961,362)	(57,735,511)
<b>Net Operating Profit/(Loss)</b>	<b>(2,477,793)</b>	<b>2,864,561</b>	<b>177,871</b>	<b>76,829</b>	<b>577,066</b>	<b>94,813</b>	<b>446,219</b>	<b>(1,975,164)</b>	<b>1,392,383</b>	<b>2,107,651</b>
<b>NON CASH ITEMS</b>										
(Profit)/Loss on Asset Disposals	(523,044)	-	-	-	-	-	-	-	-	-
Depreciation on Assets	7,132,378	7,214,549	7,349,785	7,354,362	7,549,972	7,743,005	7,818,422	7,810,638	7,789,927	7,724,532
<b>Sub-total</b>	<b>6,609,334</b>	<b>7,214,549</b>	<b>7,349,785</b>	<b>7,354,362</b>	<b>7,549,972</b>	<b>7,743,005</b>	<b>7,818,422</b>	<b>7,810,638</b>	<b>7,789,927</b>	<b>7,724,532</b>
<b>CAPITAL EXPENDITURE AND REVENUE</b>										
Purchase Land and Buildings	(2,124,750)	(1,075,000)	(1,400,000)	(1,580,000)	(8,080,000)	(7,600,000)	(4,335,000)	(1,700,000)	(1,700,000)	(700,000)
Infrastructure Assets	(7,341,712)	(9,175,869)	(5,682,500)	(5,159,000)	(6,225,000)	(4,303,000)	(4,843,000)	(4,545,000)	(4,385,000)	(4,595,000)
Purchase Plant and Equipment	(1,523,495)	(3,205,523)	(1,116,728)	(1,084,989)	(543,061)	(1,260,174)	(1,541,315)	(1,168,287)	(1,425,369)	(521,353)
Purchase Furniture and Equipment	(17,000)	(17,000)	(17,000)	(17,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)	(22,000)
Proceeds Disposal of Assets	1,584,019	528,633	378,577	390,443	217,567	521,856	518,954	478,796	619,220	92,625
Non-Operating Grants, Subsidies & Contributions	3,013,308	2,344,590	1,544,570	1,327,570	1,194,570	1,394,570	794,570	3,794,570	794,570	794,570
Repayment of Debentures	(700,169)	(735,494)	(772,872)	(812,438)	(854,331)	(898,703)	(945,714)	(470,273)	(485,400)	(501,012)
Repayment of Leases	(66,321)	-	-	-	-	-	-	-	-	-
Transfers to Reserves	(3,525,809)	(1,935,809)	(2,150,809)	(3,250,809)	(3,025,809)	(5,100,809)	(3,875,809)	(4,500,809)	(4,650,809)	(6,675,809)
Transfers from Reserves	3,058,725	2,877,535	1,852,665	2,893,261	8,959,308	9,129,777	5,972,523	2,536,973	2,103,631	2,126,210
<b>Net Cash From Investing Activities</b>	<b>(7,643,204)</b>	<b>(10,393,937)</b>	<b>(7,364,097)</b>	<b>(7,292,962)</b>	<b>(8,378,756)</b>	<b>(8,138,483)</b>	<b>(8,276,791)</b>	<b>(5,596,030)</b>	<b>(9,151,157)</b>	<b>(10,001,769)</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD</b>	<b>4,119,290</b>	<b>607,627</b>	<b>292,800</b>	<b>456,359</b>	<b>594,588</b>	<b>342,871</b>	<b>42,206</b>	<b>30,056</b>	<b>269,500</b>	<b>300,653</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD</b>	<b>607,627</b>	<b>292,800</b>	<b>456,359</b>	<b>594,588</b>	<b>342,871</b>	<b>42,206</b>	<b>30,056</b>	<b>269,500</b>	<b>300,653</b>	<b>131,066</b>

Shire of Mundaring Long Term Financial Plan 2022-2031 Ten Year Capital Works Program										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>LAND AND BUILDINGS</b>										
Renewal & replacement of Buildings	1,724,750	1,025,000	1,050,000	1,530,000	7,730,000	7,550,000	3,985,000	1,350,000	1,350,000	350,000
New/Upgrade Buildings	400,000	50,000	350,000	50,000	350,000	50,000	350,000	350,000	350,000	350,000
<b>Total Land and Buildings</b>	<b>2,124,750</b>	<b>1,075,000</b>	<b>1,400,000</b>	<b>1,580,000</b>	<b>8,080,000</b>	<b>7,600,000</b>	<b>4,335,000</b>	<b>1,700,000</b>	<b>1,700,000</b>	<b>700,000</b>
Proceeds from Sale of Land	1,000,000	-	-	-	-	-	-	-	-	-
Book Value Assets Sold	350,000	-	-	-	-	-	-	-	-	-
<b>Profit / (Loss) on Sale</b>	<b>650,000</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	1,523,495	3,205,523	1,116,728	1,084,989	543,061	1,260,174	1,541,315	1,168,287	1,425,369	521,353
<b>Total Motor Vehicle Purchases</b>	<b>1,523,495</b>	<b>3,205,523</b>	<b>1,116,728</b>	<b>1,084,989</b>	<b>543,061</b>	<b>1,260,174</b>	<b>1,541,315</b>	<b>1,168,287</b>	<b>1,425,369</b>	<b>521,353</b>
Proceeds of Sale	584,019	528,633	378,577	390,443	217,567	521,856	518,954	478,796	619,220	92,625
Book Value Assets Sold	710,975	528,633	378,577	390,443	217,567	521,856	518,954	478,796	619,220	92,625
<b>Profit / (Loss) on Sale</b>	<b>(126,956)</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	5,000	5,000	5,000	5,000	10,000	10,000	10,000	10,000	10,000	10,000
New/Upgrade	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
<b>Total Furniture and Equipment</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>17,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>	<b>22,000</b>
<b>INFRASTRUCTURE</b>										
Renewal	5,949,712	7,418,869	5,067,500	4,544,000	5,610,000	3,688,000	4,228,000	3,930,000	3,770,000	3,980,000
New/Upgrade	1,392,000	1,757,000	615,000	615,000	615,000	615,000	615,000	615,000	615,000	615,000
<b>Total Infrastructure</b>	<b>7,341,712</b>	<b>9,175,869</b>	<b>5,682,500</b>	<b>5,159,000</b>	<b>6,225,000</b>	<b>4,303,000</b>	<b>4,843,000</b>	<b>4,545,000</b>	<b>4,385,000</b>	<b>4,595,000</b>
<b>CAPITAL WORKS TOTAL</b>	<b>11,006,957</b>	<b>13,473,392</b>	<b>8,216,228</b>	<b>7,840,989</b>	<b>14,870,061</b>	<b>13,185,174</b>	<b>10,741,315</b>	<b>7,435,287</b>	<b>7,532,369</b>	<b>5,838,353</b>

Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

13

Shire of Mundaring Long Term Financial Plan 2022-2031 Loan Repayment Schedule										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>Council Loans</b>										
<b>Opening Loan Liability</b>	9,834,692	9,134,523	8,399,029	7,626,157	6,813,719	5,959,388	5,060,685	4,114,971	3,644,698	3,159,298
New Loans	0	0	0	0	0	0	0	0	0	0
Principal Paid	(700,169)	(735,494)	(772,872)	(812,438)	(854,331)	(898,703)	(945,714)	(470,273)	(485,400)	(501,012)
<b>Closing Loan Liability</b>	<u>9,134,523</u>	<u>8,399,029</u>	<u>7,626,157</u>	<u>6,813,719</u>	<u>5,959,388</u>	<u>5,060,685</u>	<u>4,114,971</u>	<u>3,644,698</u>	<u>3,159,298</u>	<u>2,658,286</u>
Interest Paid	(402,496)	(367,173)	(329,794)	(290,229)	(248,335)	(203,963)	(156,951)	(123,651)	(108,525)	(92,912)
Non-Current Loan Liability	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

Shire of Mundaring Long Term Financial Plan 2022-2031										
Fixed Assets and Depreciation										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>LAND AND BUILDINGS</b>										
Book Value of Land	25,624,700									
Land Acquisition	-	-	-	-	-	-	-	-	-	-
Land Disposed	(350,000)	-	-	-	-	-	-	-	-	-
<b>Total Land</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>	<b>25,274,700</b>
Buildings										
Book Value of Buildings	47,910,912									
Buildings Acquired/Renewed/Replaced	2,124,750	1,075,000	1,400,000	1,580,000	8,080,000	7,600,000	4,335,000	1,700,000	1,700,000	700,000
<b>Total Buildings</b>	<b>50,035,662</b>	<b>49,479,607</b>	<b>49,246,780</b>	<b>49,201,636</b>	<b>55,657,982</b>	<b>61,421,269</b>	<b>63,729,367</b>	<b>63,326,298</b>	<b>62,936,530</b>	<b>61,559,625</b>
Depreciation	(1,631,055)	(1,632,827)	(1,625,144)	(1,623,654)	(1,836,713)	(2,026,902)	(2,103,069)	(2,089,768)	(2,076,905)	(2,031,468)
<b>Book Value of Buildings</b>	<b>48,404,607</b>	<b>47,846,780</b>	<b>47,621,636</b>	<b>47,577,982</b>	<b>53,821,269</b>	<b>59,394,367</b>	<b>61,626,298</b>	<b>61,236,530</b>	<b>60,859,625</b>	<b>59,528,157</b>
<b>PLANT AND EQUIPMENT</b>										
Existing Plant	8,218,632									
Plant & Equipment Acquisition	1,523,495	3,205,523	1,116,728	1,084,989	543,061	1,260,174	1,541,315	1,168,287	1,425,369	521,353
Plant & Equipment Disposal	(710,975)	(528,633)	(378,577)	(390,443)	(217,567)	(521,856)	(518,954)	(478,796)	(619,220)	(92,625)
<b>Total Plant &amp; Equipment</b>	<b>9,031,152</b>	<b>11,051,144</b>	<b>11,060,843</b>	<b>10,953,506</b>	<b>10,483,533</b>	<b>10,447,792</b>	<b>10,714,255</b>	<b>10,638,516</b>	<b>10,672,632</b>	<b>10,331,143</b>
Depreciation	(656,898)	(728,452)	(801,883)	(795,467)	(774,059)	(755,897)	(765,231)	(772,033)	(770,217)	(758,758)
<b>Book Value of Motor Vehicles, Plant &amp; Equipment</b>	<b>8,374,254</b>	<b>10,322,692</b>	<b>10,258,960</b>	<b>10,158,039</b>	<b>9,709,474</b>	<b>9,691,894</b>	<b>9,949,025</b>	<b>9,866,483</b>	<b>9,902,415</b>	<b>9,572,385</b>
<b>FURNITURE AND EQUIPMENT</b>										
Existing Furniture & Equipment	417,043									
Furniture and Equipment Acquired	17,000	17,000	17,000	17,000	22,000	22,000	22,000	22,000	22,000	22,000
<b>Total Furniture &amp; Equipment</b>	<b>434,043</b>	<b>364,213</b>	<b>373,387</b>	<b>382,360</b>	<b>396,135</b>	<b>409,662</b>	<b>422,891</b>	<b>435,830</b>	<b>448,483</b>	<b>460,859</b>
Depreciation	(86,830)	(7,826)	(8,028)	(8,225)	(8,473)	(8,771)	(9,062)	(9,346)	(9,625)	(9,897)
<b>Book Value of Furniture &amp; Equipment</b>	<b>347,213</b>	<b>356,387</b>	<b>365,360</b>	<b>374,135</b>	<b>387,662</b>	<b>400,891</b>	<b>413,830</b>	<b>426,483</b>	<b>438,859</b>	<b>450,962</b>
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>										
New Property Plant and Equipment	2,604,270	3,768,890	2,155,151	2,291,546	8,427,494	8,360,318	5,379,361	2,411,491	2,528,149	1,150,728
<b>Total</b>	<b>84,775,557</b>	<b>86,169,664</b>	<b>85,955,710</b>	<b>85,812,202</b>	<b>91,812,350</b>	<b>97,553,422</b>	<b>100,141,213</b>	<b>99,675,343</b>	<b>99,332,345</b>	<b>97,626,326</b>
Depreciation	(2,374,783)	(2,369,105)	(2,435,054)	(2,427,346)	(2,619,245)	(2,791,570)	(2,877,361)	(2,871,147)	(2,856,747)	(2,800,123)
<b>Book Value of Total Property Plant and Equipment</b>	<b>82,400,774</b>	<b>83,800,559</b>	<b>83,520,656</b>	<b>83,384,856</b>	<b>89,193,104</b>	<b>94,761,852</b>	<b>97,263,852</b>	<b>96,804,196</b>	<b>96,475,598</b>	<b>94,826,203</b>
<b>INFRASTRUCTURE (ALL)</b>										
Existing Infrastructure	300,256,151									
Infrastructure Developed/Renewed/Replaced	7,341,712	9,175,869	5,682,500	5,159,000	6,225,000	4,303,000	4,843,000	4,545,000	4,385,000	4,595,000
<b>Total Infrastructure</b>	<b>307,597,863</b>	<b>312,016,137</b>	<b>312,853,193</b>	<b>313,097,462</b>	<b>314,395,446</b>	<b>313,767,719</b>	<b>313,659,284</b>	<b>313,263,223</b>	<b>312,708,731</b>	<b>312,370,552</b>
Depreciation	(4,757,595)	(4,845,444)	(4,914,731)	(4,927,015)	(4,930,727)	(4,951,436)	(4,941,061)	(4,939,492)	(4,933,180)	(4,924,409)
<b>Book Value Infrastructure</b>	<b>302,840,268</b>	<b>307,170,693</b>	<b>307,938,462</b>	<b>308,170,446</b>	<b>309,464,719</b>	<b>308,816,284</b>	<b>308,718,223</b>	<b>308,323,731</b>	<b>307,775,552</b>	<b>307,446,143</b>
<b>Total Assets</b>	<b>385,241,042</b>	<b>390,971,252</b>	<b>391,459,118</b>	<b>391,555,302</b>	<b>398,657,823</b>	<b>403,578,136</b>	<b>405,982,075</b>	<b>405,127,928</b>	<b>404,251,150</b>	<b>402,272,346</b>
<b>Total Depreciation</b>	<b>(7,132,378)</b>	<b>(7,214,549)</b>	<b>(7,349,785)</b>	<b>(7,354,362)</b>	<b>(7,549,972)</b>	<b>(7,743,005)</b>	<b>(7,818,422)</b>	<b>(7,810,638)</b>	<b>(7,789,927)</b>	<b>(7,724,532)</b>

Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

15

Shire of Mundaring Long Term Financial Plan 2022-2031										
Cash Reserves										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>PLANT RESERVE</b>										
Opening Balance	1,224,405	1,028,926	757,479	765,005	819,134	1,243,699	1,265,471	1,007,280	1,077,981	1,034,053
Transfer to Reserve	743,997	745,443	745,678	748,675	750,059	760,090	764,170	760,192	762,221	759,427
Transfer From Reserve	(939,476)	(1,016,890)	(738,151)	(694,546)	(325,494)	(738,318)	(1,022,361)	(689,491)	(806,149)	(428,728)
<b>Balance 30 June</b>	<b>1,028,926</b>	<b>757,479</b>	<b>765,005</b>	<b>819,134</b>	<b>1,243,699</b>	<b>1,265,471</b>	<b>1,007,280</b>	<b>1,077,981</b>	<b>1,034,053</b>	<b>1,364,753</b>
<b>CIVIC FACILITIES RESERVE</b>										
Opening Balance	10,800,400	10,963,367	11,025,697	10,894,825	11,350,921	5,300,705	1,492,825	19,893	1,820,329	3,761,004
Transfer to Reserve	551,718	427,874	808,803	1,650,117	1,415,247	3,443,579	2,180,714	2,800,438	2,940,875	4,977,447
Transfer From Reserve	(388,749)	(365,544)	(740,675)	(1,194,021)	(7,485,464)	(7,251,459)	(3,653,645)	(1,000,000)	(1,000,000)	(1,000,000)
<b>Balance 30 June</b>	<b>10,963,367</b>	<b>11,025,697</b>	<b>10,894,825</b>	<b>11,350,921</b>	<b>5,300,705</b>	<b>1,492,825</b>	<b>19,893</b>	<b>1,820,329</b>	<b>3,761,004</b>	<b>7,738,451</b>
<b>CAPITAL INVESTMENT RESERVE</b>										
Opening Balance	3,896,605	4,896,605	4,896,605	4,896,605	4,896,605	4,896,605	4,896,605	4,896,605	4,896,605	4,896,605
Transfer to Reserve	1,000,000	-	-	-	-	-	-	-	-	-
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>	<b>4,896,605</b>
<b>CAPITAL INCOME RESERVE</b>										
Opening Balance	4,420,448	4,184,790	3,392,190	3,743,648	3,472,905	3,011,139	2,556,973	1,987,256	1,873,448	2,307,985
Transfer to Reserve	413,842	422,400	426,457	444,258	443,234	445,834	445,283	438,192	434,537	440,201
Transfer From Reserve	(649,500)	(1,215,000)	(75,000)	(715,000)	(905,000)	(900,000)	(1,015,000)	(550,000)	-	(400,000)
<b>Balance 30 June</b>	<b>4,184,790</b>	<b>3,392,190</b>	<b>3,743,648</b>	<b>3,472,905</b>	<b>3,011,139</b>	<b>2,556,973</b>	<b>1,987,256</b>	<b>1,873,448</b>	<b>2,307,985</b>	<b>2,348,186</b>
<b>GRAVEL REHABILITATION RESERVE</b>										
Opening Balance	60,870	61,161	61,595	62,209	63,066	63,984	65,114	66,453	67,909	69,428
Transfer to Reserve	291	434	613	857	918	1,130	1,340	1,455	1,517	1,430
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>61,161</b>	<b>61,595</b>	<b>62,209</b>	<b>63,066</b>	<b>63,984</b>	<b>65,114</b>	<b>66,453</b>	<b>67,909</b>	<b>69,426</b>	<b>70,856</b>
<b>INFORMATION TECHNOLOGY RESERVE</b>										
Opening Balance	1,007,092	911,914	938,391	967,737	1,001,071	1,035,645	1,073,928	1,116,023	1,160,462	1,206,392
Transfer to Reserve	54,822	56,477	59,345	63,334	64,574	68,283	72,095	74,439	75,930	74,842
Transfer From Reserve	(150,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
<b>Balance 30 June</b>	<b>911,914</b>	<b>938,391</b>	<b>967,737</b>	<b>1,001,071</b>	<b>1,035,645</b>	<b>1,073,928</b>	<b>1,116,023</b>	<b>1,160,462</b>	<b>1,206,392</b>	<b>1,251,234</b>
<b>LSL RESERVE</b>										
Opening Balance	632,664	587,694	591,868	597,763	605,999	614,821	625,675	638,548	652,531	667,112
Transfer to Reserve	213,029	214,174	215,894	218,236	218,822	220,854	222,873	223,983	224,581	223,737
Transfer From Reserve	(258,000)	(210,000)	(210,000)	(210,000)	(210,000)	(210,000)	(210,000)	(210,000)	(210,000)	(210,000)
<b>Balance 30 June</b>	<b>587,694</b>	<b>591,868</b>	<b>597,763</b>	<b>605,999</b>	<b>614,821</b>	<b>625,675</b>	<b>638,548</b>	<b>652,531</b>	<b>667,112</b>	<b>680,849</b>
<b>CHILD CARE RESERVE</b>										
Opening Balance	3,104,719	2,919,586	2,900,223	2,870,267	2,860,122	2,878,409	2,929,225	2,947,974	2,955,048	2,963,596
Transfer to Reserve	14,867	20,738	28,883	39,549	41,638	50,816	60,266	64,555	66,030	61,027
Transfer From Reserve	(200,000)	(40,101)	(58,839)	(49,694)	(23,350)	-	(41,517)	(57,482)	(57,482)	(57,482)
<b>Balance 30 June</b>	<b>2,919,586</b>	<b>2,900,223</b>	<b>2,870,267</b>	<b>2,860,122</b>	<b>2,878,409</b>	<b>2,929,225</b>	<b>2,947,974</b>	<b>2,955,048</b>	<b>2,963,596</b>	<b>2,967,140</b>
<b>TELECOMMUNICATIONS RESERVE - BAILUP</b>										
Opening Balance	20,194	30,291	40,506	50,909	61,611	72,508	83,788	95,512	107,603	120,008
Transfer to Reserve	10,097	10,215	10,403	10,701	10,897	11,280	11,724	12,092	12,404	12,471
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>30,291</b>	<b>40,506</b>	<b>50,909</b>	<b>61,611</b>	<b>72,508</b>	<b>83,788</b>	<b>95,512</b>	<b>107,603</b>	<b>120,008</b>	<b>132,479</b>
<b>Waste Management Reserve</b>										
Opening Balance	1,465,761	1,972,779	1,986,792	2,006,578	2,034,227	2,063,841	2,100,276	2,143,488	2,190,426	2,239,371
Transfer to Reserve	507,019	14,013	19,786	27,648	29,614	36,435	43,211	46,938	48,945	46,114
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>1,972,779</b>	<b>1,986,792</b>	<b>2,006,578</b>	<b>2,034,227</b>	<b>2,063,841</b>	<b>2,100,276</b>	<b>2,143,488</b>	<b>2,190,426</b>	<b>2,239,371</b>	<b>2,285,484</b>
<b>Public Open Space Reserve</b>										
Opening Balance	3,368,354	3,384,483	3,408,523	3,442,468	3,489,901	3,540,707	3,603,215	3,677,348	3,757,876	3,841,845
Transfer to Reserve	16,129	24,040	33,945	47,433	50,806	62,508	74,133	80,527	83,969	79,112
Transfer From Reserve	-	-	-	-	-	-	-	-	-	-
<b>Balance 30 June</b>	<b>3,384,483</b>	<b>3,408,523</b>	<b>3,442,468</b>	<b>3,489,901</b>	<b>3,540,707</b>	<b>3,603,215</b>	<b>3,677,348</b>	<b>3,757,876</b>	<b>3,841,845</b>	<b>3,920,957</b>
<b>TOTAL RESERVES</b>										
Opening Balance	30,001,512	30,941,596	29,999,870	30,298,014	30,655,562	24,722,063	20,693,095	18,596,381	20,560,217	23,107,395
Transfer to Reserve	3,525,809	1,935,809	2,150,809	3,250,809	3,025,809	5,100,809	3,875,809	4,600,809	4,650,809	6,675,809
Transfer From Reserve	(2,585,725)	(2,877,535)	(1,852,965)	(2,893,261)	(8,959,308)	(9,129,777)	(5,972,523)	(2,536,973)	(2,103,631)	(2,126,210)
<b>Total Reserves 30 June</b>	<b>30,941,596</b>	<b>29,999,870</b>	<b>30,298,014</b>	<b>30,655,562</b>	<b>24,722,063</b>	<b>20,693,095</b>	<b>18,596,381</b>	<b>20,560,217</b>	<b>23,107,395</b>	<b>27,656,994</b>

Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

16

Shire of Mundaring Long Term Financial Plan 2022-2031										
Key Performance Indicators										
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>OPERATING SURPLUS RATIO</b>										
Operating Revenue	48,116,994	47,920,119	49,222,417	50,652,746	51,732,027	53,003,312	54,302,505	55,851,409	57,381,431	58,826,676
Less Operating Exp incl interest & depreciation	(51,117,831)	(49,709,664)	(50,072,515)	(50,821,507)	(52,486,802)	(53,154,656)	(54,743,461)	(55,905,480)	(56,961,362)	(57,735,511)
= Net Operating Surplus	(3,000,837)	(1,789,545)	(850,098)	(168,761.0)	(754,774.5)	(151,344.4)	(440,956.3)	(54,071.5)	420,069.1	1,091,164.9
Divided by Own Source Revenue	43,338,869	43,926,175	45,268,722	46,619,977	47,994,821	49,224,762	50,429,491	51,881,569	53,312,345	54,655,864
Basic Ratio Target - (+ve) Between 0% and 15%	6.92%	4.07%	1.88%	0.36%	1.57%	0.31%	0.87%	0.10%	0.79%	2.00%
Advanced Ratio Target > 15%										
<b>CURRENT RATIO</b>										
Current Assets	40,658,088	39,401,535	39,863,238	40,359,015	34,173,799	29,844,166	27,735,302	29,938,582	32,516,913	36,896,925
Less Restricted Assets	(30,941,596)	(29,999,870)	(30,298,014)	(30,655,562)	(24,722,063)	(20,693,095)	(18,596,381)	(20,560,217)	(23,107,395)	(27,656,994)
= Net Current Assets	9,716,492	9,401,665	9,565,224	9,703,453	9,451,736	9,151,071	9,138,921	9,378,365	9,409,518	9,239,931
Divided by Current Liabilities less	9,858,857	9,898,168	9,937,734	9,979,627	10,023,999	10,071,010	9,595,569	9,610,696	9,626,308	9,642,423
Current Liabilities ass'd with Restricted Assets	(587,694)	(591,868)	(597,763)	(605,999)	(614,821)	(625,675)	(638,548)	(652,531)	(667,112)	(680,849)
= Net Current Liabilities	9,271,163	9,306,300	9,339,971	9,373,628	9,409,178	9,445,335	8,957,021	8,958,165	8,959,196	8,961,574
Ratio Target > or = to 1:1	1.05	1.01	1.02	1.04	1.00	0.97	1.020	1.05	1.05	1.03
<b>OWN SOURCE REVENUE COVERAGE RATIO</b>										
Total Own Source Revenue	43,338,869	43,926,175	45,268,722	46,619,977	47,994,821	49,224,762	50,429,491	51,881,569	53,312,345	54,655,864
Divided by Total Expenses	51,117,831	49,709,664	50,072,515	50,821,507	52,486,802	53,154,656	54,743,461	55,905,480	56,961,362	57,735,511
Ratio Target > or = to 60%	84.8%	88.4%	90.4%	91.7%	91.4%	92.6%	92.1%	92.8%	93.6%	94.7%
<b>DEBT SERVICE COVERAGE RATIO</b>										
Operating Surplus before Interest & Depreciation	48,116,994	47,920,119	49,222,417	50,652,746	51,732,027	53,003,312	54,302,505	55,851,409	57,381,431	58,826,676
= Operating Revenue	(51,117,831)	(49,709,664)	(50,072,515)	(50,821,507)	(52,486,802)	(53,154,656)	(54,743,461)	(55,905,480)	(56,961,362)	(57,735,511)
Less Operating Expenses	7,536,128	7,581,722	7,679,579	7,644,591	7,798,307	7,946,968	7,975,373	7,934,289	7,898,452	7,817,444
Except Interest Expense and Depreciation	4,535,291	5,792,177	6,829,481	7,475,830	7,043,533	7,795,624	7,534,417	7,880,218	8,318,521	8,908,609
= OSBID	1,103,919	1,102,667	1,102,666	1,102,667	1,102,666	1,102,666	1,102,665	593,924	593,925	593,924
Divided by Principal and Interest	4	5	6	7	6	7	7	13	14	15
Ratio Target > or = 2										
<b>ASSET SUSTAINABILITY RATIO</b>										
Capital Renewal Expenditure	9,202,957	11,654,392	7,239,228	7,163,989	13,893,061	12,508,174	9,764,315	6,458,287	6,555,369	4,861,353
Divided by Depreciation Expense	7,132,378	7,214,549	7,349,785	7,354,362	7,549,972	7,743,005	7,818,422	7,810,638	7,789,927	7,724,532
Ratio Target 95% to 105%	129.0%	161.5%	98.5%	97.4%	184.0%	161.5%	124.9%	82.7%	84.2%	62.9%
<b>ASSET CONSUMPTION RATIO</b>										
Deprec'd Replace't Cost Assets (Written Down Value)	385,241,042	390,971,252	391,459,118	391,555,302	398,657,823	403,578,136	405,982,075	405,127,928	404,251,150	402,272,346
Divided by Current Replacement Cost	392,723,420	405,668,179	413,505,830	420,956,376	435,608,870	448,272,188	458,494,549	465,451,040	472,364,189	478,109,917
Ratio Target 50% to 75%	98.1%	96.4%	94.7%	93.0%	91.5%	90.0%	88.5%	87.0%	85.6%	84.1%
<b>ASSET RENEWAL FUNDING RATIO</b>										
Net Present Value of Planned Renewal Expenditure	78,847,751	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	78,847,751	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a
Ratio Target > or = to 95%	100%	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a	N/a

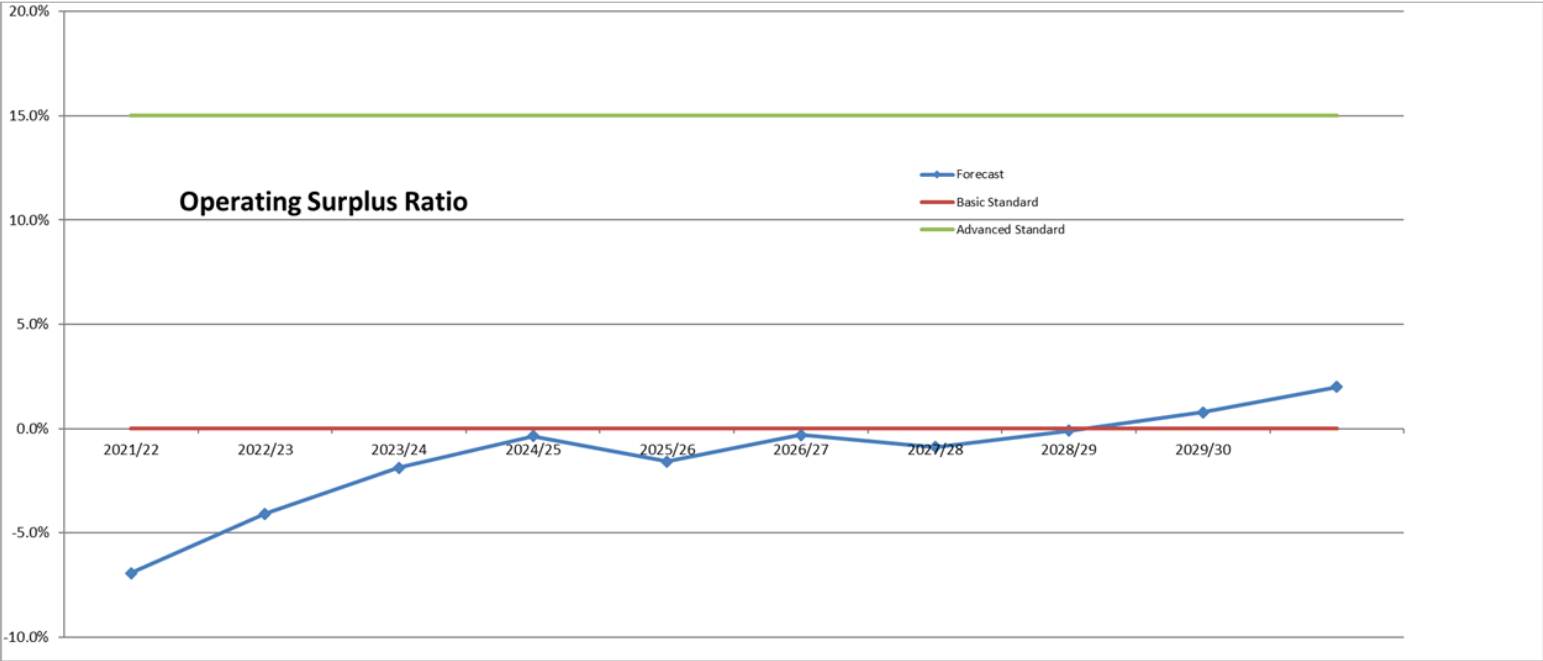
Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

17

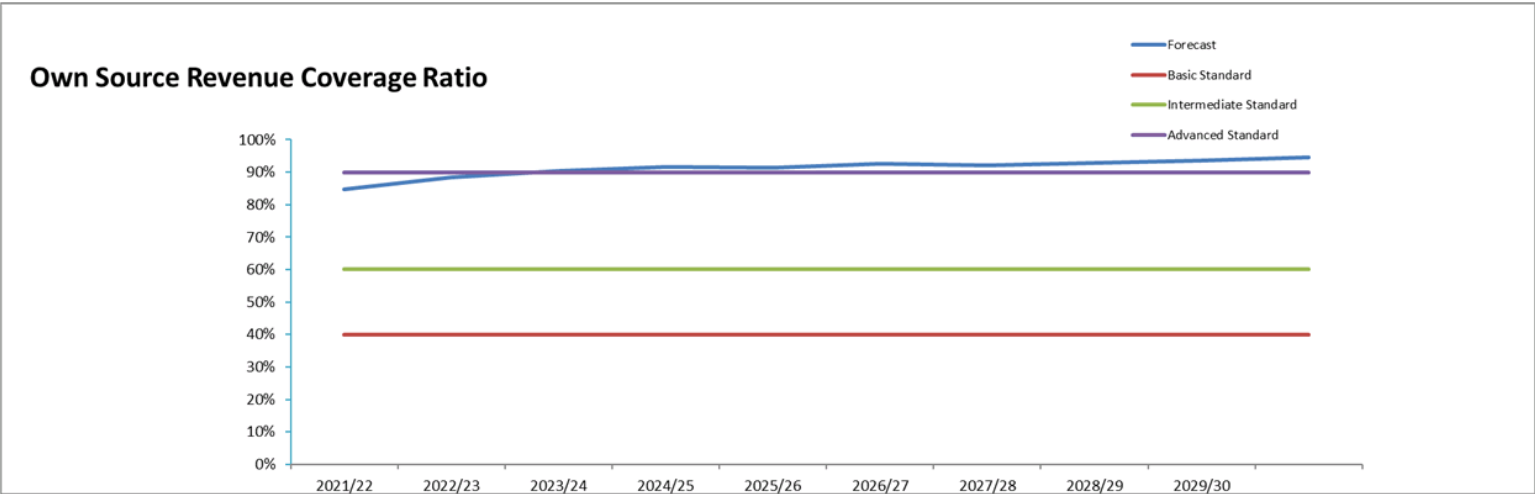


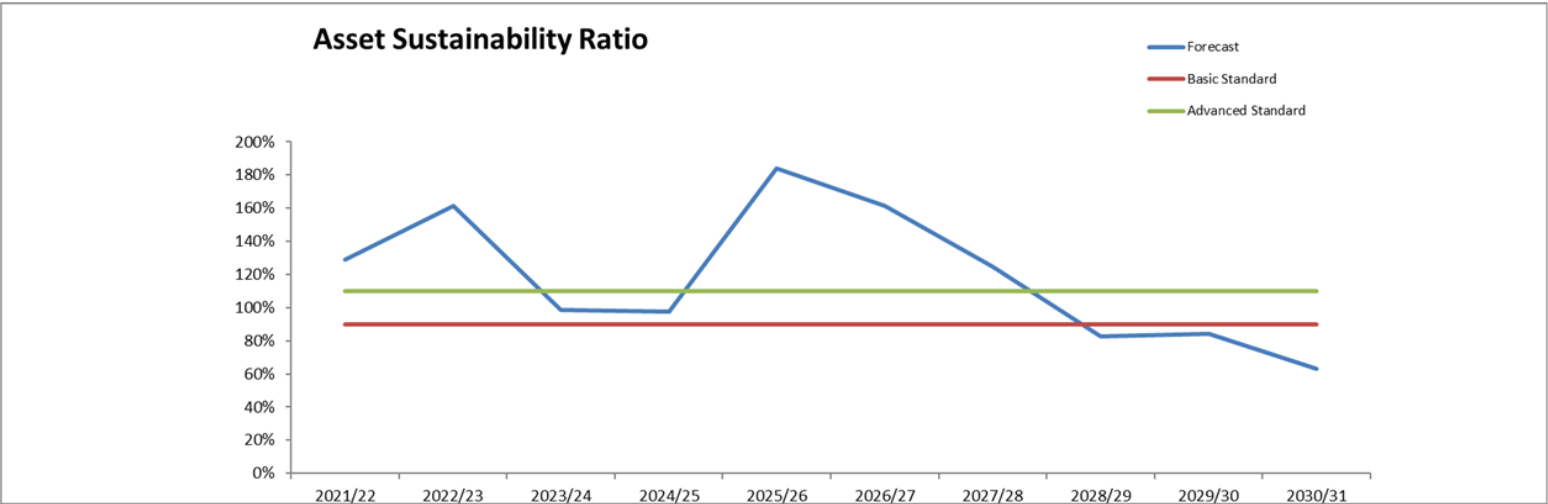
Shire of Mundaring Long Term Financial Plan 2022-2031 Variable Assumptions Underpinning the Plan									
	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31
<b>OPERATING REVENUES</b>									
Rates - Annual Increase	2.50%	2.40%	2.40%	2.30%	2.30%	2.30%	2.30%	2.30%	2.00%
Rates - Annual 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	3.00%	2.90%	2.90%	2.80%	2.80%	2.80%	2.80%	2.80%	2.50%
Operating Grants, Subsidies and Contributions	1.50%	1.50%	2.00%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
Non-Operating Grants, Subsidies and Contributions	1.50%	1.50%	2.00%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
Fees and Charges	1.50%	1.50%	2.00%	2.00%	2.25%	2.50%	2.50%	2.50%	2.50%
Interest Earnings	0.35%	0.40%	0.70%	1.00%	1.20%	1.50%	2.00%	2.00%	2.00%
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	2.60%	2.60%	2.75%	2.75%	2.75%	2.55%	2.55%	2.55%	2.55%
Materials and Contracts	1.50%	1.50%	2.00%	2.00%	2.25%	2.25%	2.50%	2.50%	2.50%
Utility Charges	1.50%	1.50%	2.00%	2.00%	2.25%	2.25%	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%

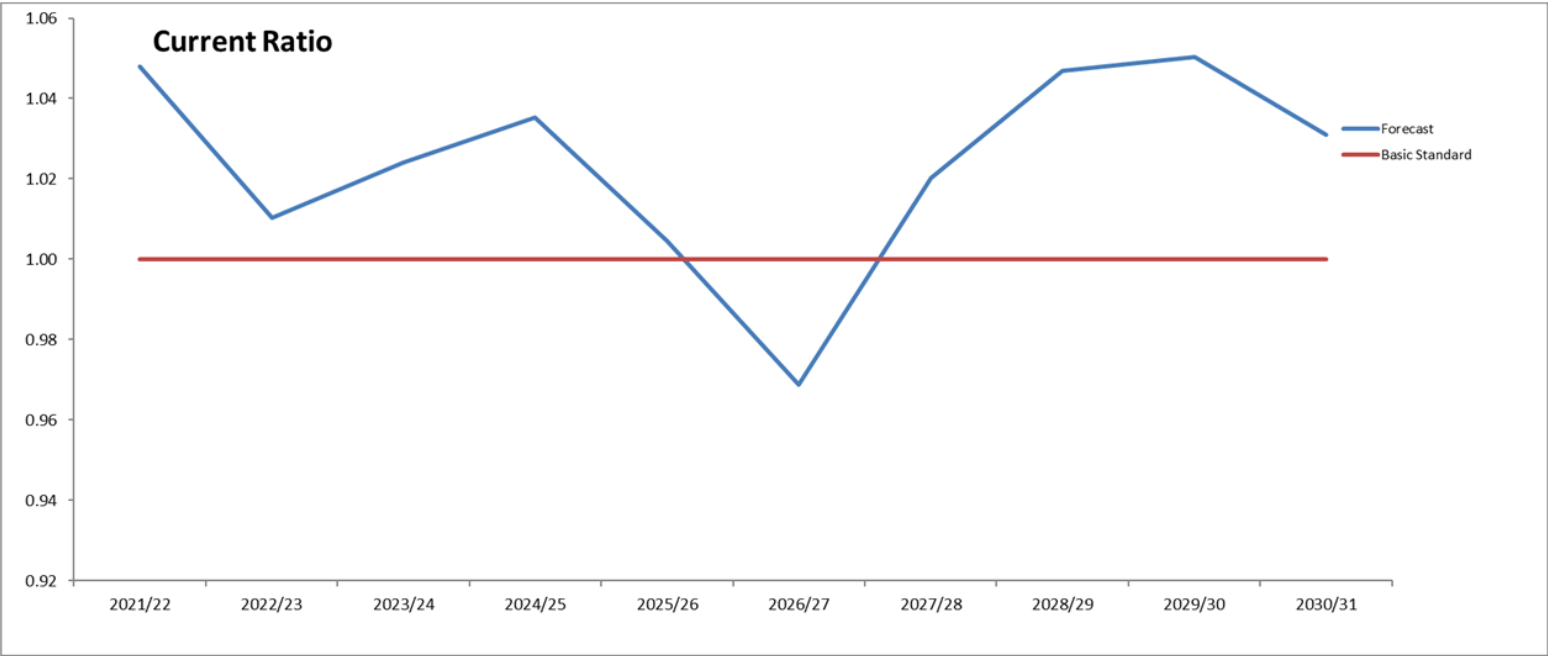
Graphs (ratios)

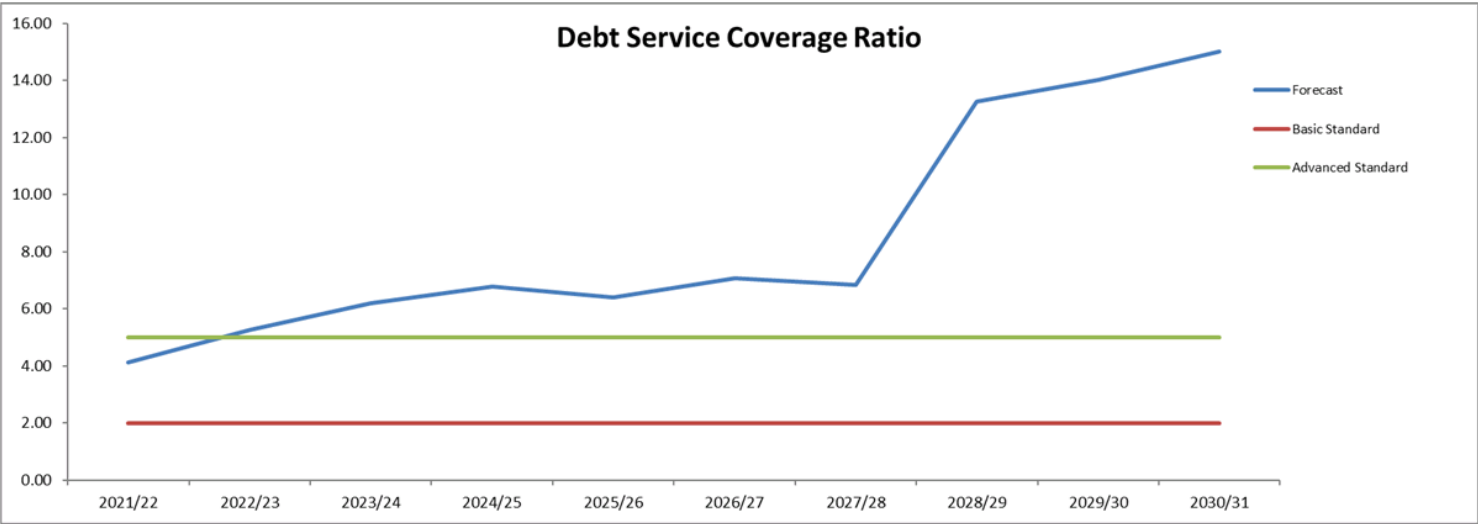


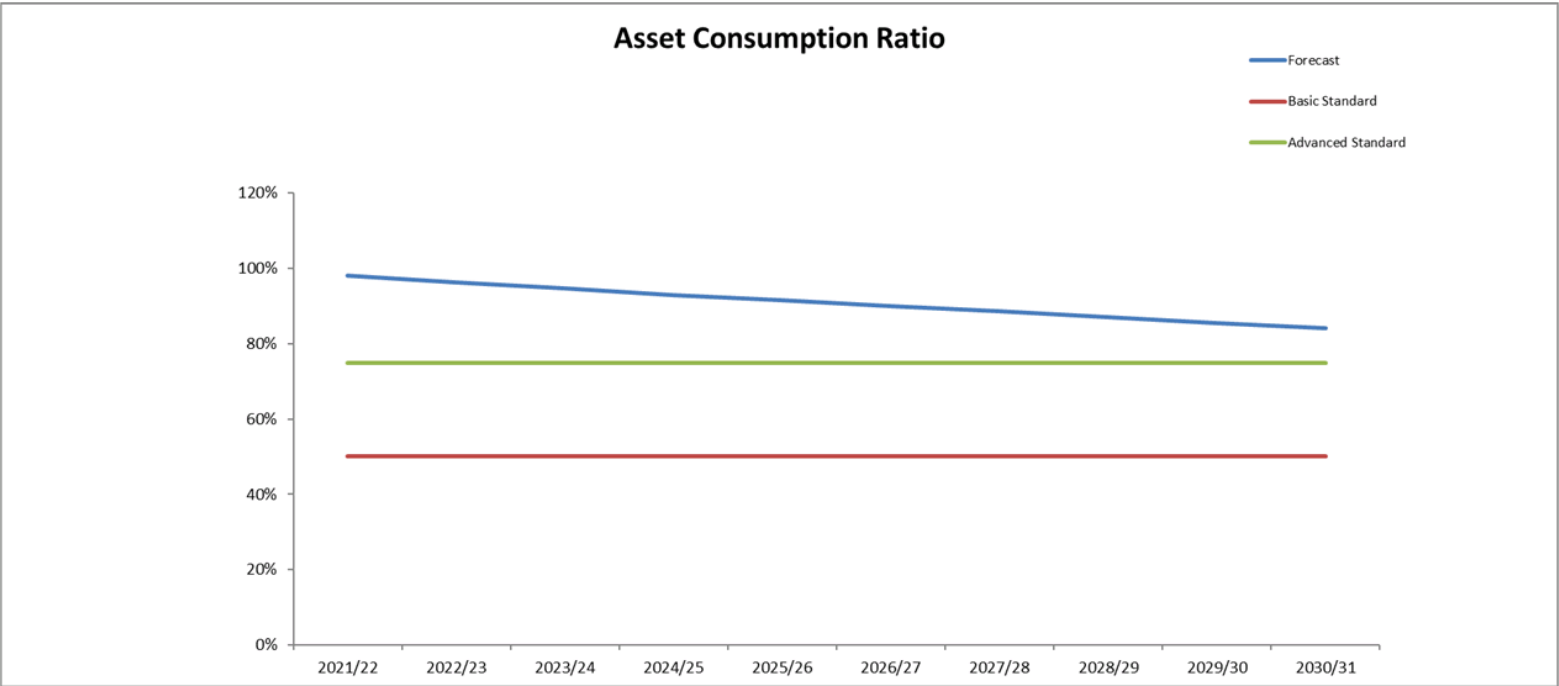












## **Sensitivity and Scenario Analysis**

Sensitivity analyses have been undertaken of the key assumptions most likely to impact the achievement of the LTFP's financial targets. 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 \$16.1 million in revenue over the life of the plan.
- An extra 1% p.a. received in Fees and Charges would provide an additional \$5.9 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 \$15.3 million over the life of the plan.
- 1% less p.a. received in Fees and Charges would result in a \$5.6 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 \$9.9 million in savings over the life of the plan.
- If budget constraints on other significant operating costs i.e. Materials and Contracts were tightened by a further 1%, it would save an estimated \$8.9 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 \$10.4 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 \$9.4 million in extra costs over the life of the plan.

## 10 Year Capital Works Program

### BRIDGES

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BAILUP ROAD BRIDGE	Repair wingwalls and abutment sheetings		25,000								
BAILUP ROAD BRIDGE	Upgrade bridge (grant funded)					860,000					
BROOKSIDE PARK	Renew footbridge								25,000		
BURKINSHAW ROAD	Repair footbridge over Nyannia Creek					55,000					
FOOTBRIDGE											
FALLS ROAD BRIDGE	Replace bridge as part of Brooking Road extension (grant funded)			600,000							
MOFFLIN AVENUE	Replace old footbridge		30,000								
FOOTBRIDGE											
RAHNIE ROAD CULVERTS	Repair concrete spalling (two locations)				55,000						
SAWYERS VALLEY	Replace two footbridges on heritage trail			55,000							
TOWNSITE FOOTBRIDGES											
SCOTT ST BRIDGE	Timber Bridge upgrade (grant funded)	116,798	2,283,202								
SEXTON ST	New pedestrian footbridge Keane St to RRHT and upgrade guardrails						55,000	55,000			
VICTOR ROAD CULVERT	Repair downstream headwall								30,000		
WORKS YET TO BE DETERMINED	To be determined from Biannual inspections									55,000	55,000
		116,798	2,338,202	655,000	55,000	915,000	55,000	55,000	55,000	55,000	55,000

## BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Administration Building	Airconditioning system replacement										160,000
Administration Building	External paint							15,000			
Administration Building	Internal paint								26,320		
Administration Building	Replace carpets			60,000							
Administration Building	Replace electric doors				36,000						
Administration Building	Replace lighting tubes			20,000							
Administration Building	Wall and corner protection works	8,500									
Animal Management Facility	Internal paint							9,000			
Animal Management Facility	Pump septic					1,850					
Bailup Park Equestrian Centre	Internal and external paint					3,000	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	Recover shades	20,000		5,000		5,000		17,100		5,000	
Bilgoman Pool	Repair scum gutter							5,700			
Bilgoman Pool	Replace changeroom benches						2,700				
Bilgoman Pool	Replace fencing	16,000									
Bilgoman Pool	Replace roller doors		16,000								
Boya Community Centre	External and Internal paint				50,000						
Boya Community Centre	Pump septic						3,700				
Boya Community Centre	Remove failed window film	6,000									
Boya/Helena Valley Changerooms	Internal and external paint			10,100							
Boya/Helena Valley Changerooms	Replace main roof		30,000								
Boya/Helena Valley Changerooms	Replace verandah										28,400
Brown Park Community Centre	External paint	20,000								20,000	
Brown Park Community Centre	Internal paint					15,000					
Brown Park Community Centre	Replace carpets							25,100			
Brown Park Community Centre	Replace HWUnit									3,150	
Brown Park Community Centre	Replace roof									120,000	
Brown Park Rugby Club	External paint			10,000							10,000



## BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Brown Park Rugby Club	Replace roof					24,600					
Brown Park Youth Centre	External paint			10,000							
Brown Park Youth Centre	Internal paint			11,000							
Bruce Douglas Pavilion	External paint		5,300					5,200			
Bruce Douglas Pavilion	Internal paint					10,000					
Chidlow Green Public Toilets	Internal and external paint			4,100							
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							
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 Recreation Pavilion	External paint					12,000					
Chidlow Recreation Pavilion	Internal paint						10,000				
Chidlow Recreation Pavilion	Pump septic				1,850						
Chidlow Recreation Pavilion	Replace HWU's							4,900			
Chidlow Recreation Pavilion	Strip & reseal floor				12,200						
Chidlow Recreation Pavilion	Tile repairs to change rooms	1,000									
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			11,000							11,000
Darlington Hall	Pump septic						1,850				
Darlington Hall	Repl toilets roof					20,600					
Darlington Hall	Replace lesser hall floor		25,000								
Darlington Hall	Replace main floor		50,000								
Darlington HOSCA	Roof repairs	9,500									
Darlington Oval Changerooms	External paint				8,000						
Darlington Oval Changerooms	Internal paint						5,400				

## BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
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					
Darlington Scouts	External paint		10,000								
Glen Forrest Hall	External paint	4,100							4,100		
Glen Forrest Hall	Internal paint				7,000						
Glen Forrest Hall	Replace HWU	1,500									
Glen Forrest Health Clinic	Paint internal and external								7,050		
Glen Forrest Health Clinic	Replace HWU		1,500								
Glen Forrest Oval Changerooms	External paint					4,200					
Glen Forrest Oval Changerooms	Internal paint	7,000							7,000		
Glen Forrest Oval Changerooms	Replace HWU's							2,000			
Glen Forrest Oval Changerooms	Replace verandah						29,000				
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		30,000								
Glen Forrest Station Masters House	Int & ext paint						16,320				
Harry Riseborough Oval Pavilion	External paint			10,700							
Harry Riseborough Oval Pavilion	Internal paint	8,500							8,500		
Harry Riseborough Oval Pavilion	Pump septic						1,850				
Hub of the Hills	Replace hot water units	3,850									
Lake Leschenaultia Buildings	External paint					5,460					
Lake Leschenaultia Buildings	Internal paint						6,000				
Lake Leschenaultia Buildings	Replace HWU							2,600			
Lake Leschenaultia Buildings	Replace septic leach drains			25,500							
Little Possums Creche	External paint				4,500						
Little Possums Creche	Internal paint								7,090		
Marloo Theatre	Replace part roof		18,000								

## BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Midvale Childcare Centre	External paint	6,000							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					
Mt Helena Aquatic Centre	Changeroom bench replacement						1,000				
Mt Helena Aquatic Centre	Internal and external paint				7,000						
Mt Helena Aquatic Centre	Plumbing Repairs			5,000							
Mt Helena Aquatic Centre	Pool paint			10,000							
Mt Helena Aquatic Centre	Recover shelters					6,400					
Mt Helena Aquatic Centre	Replace pool solar system (50% shared cost with DoE)	45,000									
Mt Helena Aquatic Centre	Replace roller doors	10,000									
Mt Helena Hills Support Group	External paint				15,000						
Mt Helena Oval Changerooms	External paint		7,500							7,500	
Mt Helena Oval Changerooms	Internal paint		12,000								
Mt Helena Oval Changerooms	Replace HWU's							3,600			
Mt Helena Playgroup	External paint								4,500		
Mt Helena Playgroup	Floorcoverings		8,000								
Mt Helena Playgroup	Internal paint					7,000					
Mt Helena Public Toilets	pump septic						1,800				
Mt Helena Scouts (Jar-ree)	External Paint				5,000						
Mt Helena Scouts (Jar-ree)	Internal paint		10,000						10,000		
Mt Helena Scouts (Jar-ree)	Replace roof						36,300				
Mundaring Arena	Internal and External Paint			50,000						50,000	
Mundaring Arena	Reseal Floors	20,000							20,000		
Mundaring Arena	Wall protection works	16,000									
Mundaring Hall	External paint								15,000		
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	4,100								4,100	

## BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Mundaring Health Clinic	Internal paint								4,280		
Mundaring Old School (Tourism Association)	External paint			12,000							
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		10,000							10,000	
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		20,000								
Mundaring Sharing (Craigie House)	External paint								15,000		
Mundaring Sharing (Craigie House)	Internal paint							12,000			
Mundaring Sharing (Craigie House)	Verandah timber							9,700			
Mundaring Sporting Club	External paint	15,000									
Mundaring Sporting Club	Internal paint			12,000							
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			1,450							
Mundaring Toy Library	Internal paint	3,500							3,500		
Mundaring Weir Hall	Brickwork repairs			3,000						3,000	
Mundaring Weir Hall	Ext timber repairs					3,500					
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	Pump septic	2,600									
Operations Centre	Replace shade sails							6,200			
Parkerville Equestrian Centre	Internal and external paint					3,000	5,000				

## BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Operations Centre	Pump septic	2,600									
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		15,000					
Parkerville Guides (Old School)	External paint							10,900			
Parkerville Guides (Old School)	Internal paint										
Parkerville Hall	External paint		6,000								
Parkerville Hall	Internal paint					15,000					
Parkerville Hall	Replace timber floor		50,000								
Parkerville Oval Changerooms/Shelter	External paint					8,500					
Parkerville Oval Changerooms/Shelter	Internal paint			10,000							
Parkerville Oval Pavilion	External paint	4,000								4,000	
Parkerville Oval Pavilion	Internal paint			2,650							
Parkerville Oval Pavilion	Replace single entry door	1,000									
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 Hall	Replace floor							26,700			
Sawyers Valley Oval Public Toilets	Int & external paint							4,000			
Sawyers Valley Oval Public Toilets	Pump septic						1,800				
Stoneville Playgroup	External paint									3,450	
Stoneville Playgroup	Internal paint					5,300					
Stoneville Playgroup	Replace floor coverings			5,900							
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				

BUILDING PREVENTATIVE MAINTENANCE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
Wooroloo Hall	Internal paint										15,000
Wooroloo Hall	Replace roof	75,000									
Wooroloo Hall	Replace septic	25,000									
Wooroloo Public Toilets	Int & ext paint								3,000		
		333,150	309,300	328,500	302,050	241,910	229,420	229,250	222,140	234,200	224,400

## DRAINAGE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BARUSELLA AVENUE	Pipe 170 metres of open drain through to Bullara Road	240,000									
COPPIN ROAD	Widen and drain 200m east side from GEHwy towards Jacoby St					50,000					
ELMORE STREET	Pipe open drain in easement through #35 to #51 Evans Street		40,000								
FLOOD MITIGATION WORKS	Improve drainage systems that fail during storms and replace asbestos pipes								300,000	300,000	300,000
GLENWOOD AVENUE	Pipe 260m open drain from 33 Glenwood to Clayton.						100,000				
HARDEY ROAD	Kerb and drain - east side from 50 metres south of Glen Forrest Drive to Moray Street a distance of around 250 metres					250,000					
HARDEY ROAD	Reline internally poor condition lateral drainage pipes between Strettle Rd and Glen Forrest Dve						100,000				
OLD YORK RD / WARD AVE	Replacement kerb and pits, verge swales and sections of footpath		260,000								
RICHARDSON ROAD	Strip widen, kerb and install piped drainage Roland Rd to Buttercup Road				300,000						
ROSEDALE ROAD	Upgrade drainage culvert on Rosedale Road near 935 Rosedale Road and pipe easement to creek line	60,000									
RYECROFT ROAD	Upgrade drainage for 170 metres east of Leithdale Road which improves pedestrian access to bus stop and school							300,000			
SEABORNE ROAD	Pipe worst sections of open drains close to road edge between Glendower St and Hallett Rd						100,000				
STONEVILLE ROAD	Replace and upgrade existing poor condition corrugated metal pipe from GEH to Hartung 200m			175,000							
WILURA ROAD	Pipe open drain #450 Great Eastern Hwy to rear of #415 Wilura Road and realign open drain west to Mucciarone Lane			125,000							
		300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000

## FOOTPATHS

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
ALISON ST	Concrete footpath William Rd to Parakeet CI 190m*1.5m			22,000							
AYRES RD	Concrete shared path Richardson Rd to Hawke St 400m*2.0m			80,000							
BAILUP ROAD	Concrete path Mayo Road to new subdivision				25,000						
BROZ PARK	Replace damaged asphalt path with concrete	55,000									
CHURCHILL DR	Concrete footpath Chartwell Wy to Blenheim Rd 385m*2.0m						90,000				
CHURCHILL DR	Concrete footpath Talbot Rd to Chartwell Wy 135m*2.0m						33,000				
COPPIN RD	Concrete shared path Great Eastern Highway to Jacoby St 450m*2.0m										87,000
CRAVEN RD	Concrete shared path Gt Eastern Highway to Gray Court 330m*2.0m					90,000					
DARLINGTON OVAL	New asphalt path linkage southside of oval							32,000			
DARLINGTON RD	Concrete footpath Oxley Road to Great Eastern Highway 450m*1.2m			163,000							
DARLINGTON RD	Concrete path Coulston Rd to Hillsden Rd 240m*1.5m									60,000	
DIBBLE ST	Concrete shared path Ealy St to Princess St 160m*2.0m		50,000								
EAGLE ST	Concrete shared path Walker St to Heritage Trail 420m*2.0m					77,000					
EALY ST	Concrete footpath west side kerb aligned 2.2@572m (staged)	164,000									
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									77,000	
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	
HARDEY RD	Concrete footpath (East side) Glen Forrest Dr to Moray Rd 370m*1.5m				50,000						
HOMESTEAD RD	Concrete shared path Strettle Rd to Gt Eastern Highway 700m*2.0m		111,000								



## FOOTPATHS

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
JACOBY STREET	Concrete path from Shire office to Mindyah Crt 150m*2m	24,000									
JAMES ST	Concrete shared path PAW to Tunnel Rd 220m*1.8m						45,000				
KILBURN ROAD	Concrete shared path Roland Rd to Granite Rd 1020m*2.2m south side (staged)								180,000		
MARLBORO ROAD	Upgrade path from #70 to shops 2.3m*110m	22,000									
NEEDHAM ROAD	Upgrade gravel to concrete from Government Rd to Gee St										85,000
PACKER ST	Concrete shared path Cook St to Kingswood St 400m*2.0m							108,000			
PHILLIPS RD	Concrete Shared Path Coolgardie St to Martin Rd 190m*2.0m									34,000	
MUNDARING	Concrete Shared Path Martin Rd to Craigie Pl 260m*2.0m									44,000	
PRINCESS RD	Concrete shared path Cook St to Dibble St 600m*2.0m				138,000						
RICHARDSON RD	Concrete footpath between Campbell Way and into Vista Drive		80,000								
RIDGE HILL RD	Concrete shared path Helena Valley Rd to Maguire Rd 200m*2.0m				26,000						
RILEY ROAD	Concrete shared path Brooking Rd to Windoo Rd 20m*2.0m subject to Brooking Rd upgrade				26,000						
ROSEDALE RD	Shared path Thomas Street to Lake Leschenaultia (Grant fund \$1.1M)		1,100,000								
SALISBURY ROAD WEST	Install 130m * 1.5m concrete footpath North side - Beaconsfield Ave to Roe Hwy PSP		24,000								
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						38,000				
THROSSELL RD	Concrete shared path Sunset Hill Rd to Wallis Crt 330m*2.0m					61,000					
TRAYLEN RD	Concrete shared path Stoneville Rd to Emmerson Rd 600m*2.0m										93,000
VISTA DRIVE	Concrete Path Kilburn Rd to Dodington Pl 600m*2.1m							125,000			
WANDU RD	Concrete shared path Swan View Rd to Sunset Hill Rd 560m*2.0m (staged)						59,000				
		265,000	1,365,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000	265,000

## FURNITURE AND EQUIPMENT

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
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					
EVENT SIGNAGE (ELECTRONIC)	Promote events with electronic signs at key locations	50,000	50,000								
LAKE LESCHENAULTIA	Purchase a float exclusion zone device	6,000									
LAKE LESCHENAULTIA	Purchase traffic counter / reporting system	15,000									
MT HELENA AQUATIC CENTRE	Replace pool cleaner			11,500							
SPEED DISPLAY UNITS	Purchase two units				25,000						
TRAFFIC COUNTERS	Replace old traffic counters with four new counters						25,000				
		83,000	62,000	23,500	37,000	27,000	37,000	12,000	12,000	12,000	12,000

## HORTICULTURAL WORKS

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BLACKBOY HILL	Enhance paving/rock work/stones/trees around memorial						50,000				
BROZ PARK	Area enhancement							50,000			
COMMUNITY BUILDING GARDENS	Rejuvenate gardens at existing shire facilities									50,000	
MORRISON ROAD	Upgrade gardens areas		25,000								
MUNDARING CEMETERY	Cemetery enhancements			50,000							
MUNDARING SCULPTURE PARK	Repair Amphitheatre sleepers, lawn area and gardens		100,000								
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		25,000			50,000			50,000		
MUNDARING TOWN CENTRE	Upgrade entry statements / medians (Trust funds)	31,000									
		31,000	150,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	10,000

## MAJOR BUILDINGS

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BROWN PARK OVAL CHANGEROOMS	Construct an additional changeroom block for female players									1,000,000	
MUNDARING MULTI PURPOSE COMMUNITY FACILITY	New multi purpose facility and redevelopment or demolition of various existing buildings	200,000	200,000	600,000	1,080,000	7,380,000	7,200,000	3,635,000			
MUNDARING OVAL CHANGEROOMS	Construct additional changeroom block to cater for female players								1,000,000		
		200,000	200,000	600,000	1,080,000	7,380,000	7,200,000	3,635,000	1,000,000	1,000,000	-

## MINOR BUILDINGS

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BILGOMAN POOL	Modernise and refit changerooms (staged)		250,000								
BILGOMAN POOL	Modernise and refurbish kiosk and office areas (Reserve funding)		300,000								
BOYA COMMUNITY CENTRE	Install blinds to hall 1 and 2 western doors	2,500									
BOYA OVAL CHANGEROOM	Upgrade changeroom and kiosk	60,000									
BROWN PARK COMMUNITY CENTRE	Install exhaust fans in change rooms	4,000									
BROWN PARK COMMUNITY CENTRE	Replace louvers with mechanical louvers	40,000									
BRUCE DOUGLAS PAVILION	Replace floor and wall tiles and fittings		20,000								
BUILDING SWIPE CARDS	Improve security and access to hired facilities			70,000							
CHIDLOW PUBLIC TOILET	Remove gutters, extend paving and install grate and soakwell	5,000									
DISABILITY ACCESS WORKS	Works to achieve the Disability Access Programme	213,000	60,000	280,000	50,000	350,000	50,000	350,000	50,000	350,000	50,000
ENERGY EMISSIONS REDUCTION WORKS (PART FUNDED BY GRANT)	Implement energy emission reduction works	65,000	100,000	100,000	100,000						
FUTURE WORKS	To be determined, may include upgrades to accommodate female changerooms				300,000		220,000		300,000		300,000
MT HELENA OVAL CHANGEROOMS	Upgrade internals (Grant fund \$75,000)		75,000								
MUNDARING HARDCOURTS	Install new rubbish bin cage and renew roller door on existing	7,000									
MUNDARING RECREATION GROUND PAVILION	Extend pergola shelter over seating area (additional funds from Reserve)	45,000									
SOLAR PANELS	Install additional panels on Shire buildings to be identified following building energy audits		20,000								
SOLAR PANELS	Install on roof of Cafe and upgrade main switchboard	20,000									
WOOROLOO HALL	Upgrade stage, flooring, toilets and kitchen						80,000				
		461,500	825,000	450,000	450,000	350,000	350,000	350,000	350,000	350,000	350,000

Shire of Mundaring Long Term Financial Plan 2021/22 to 2030/31

40

## VEHICLE AND PLANT

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
00 MDG	Replace Tractor mower	16,000							16,568		
000 MDG	Replace forklift				35,741						
001 MDG	Replace Komatsu grader			316,919							
003 MDG	Replace front end loader				274,663						
005 MDG	Replace Bomag Road Roller							163,160			
008 MDG	Replace Volvo BL71 Backhoe		146,108								
009 MDG	Replace Toyota skidsteer machine		58,149					59,617			
01 MDG	Replace Community Safety Vehicle	61,000					62,540				
011 MDG	Replace 5T excavator	97,886					100,358				
012 MDG	Replace Kubota tractor					44,253					
013 MDG	Replace Kubota tractor								71,840		
014 MDG	Replace Kubota front deck mower	26,000					26,657				
015 MDG	Replace Ammann twin drum roller								42,097		
017 MDG	Replace 4WD buggy		18,804					19,279			
018 MDG	Replace Community Recycling Centre loader							245,161			
019 MDG	Replace transfer station loader						258,010				
02 MDG	Replace Community Safety Ranger vehicle				41,495					42,543	
021 MDG	Replace workshop vehicle				26,482					27,150	
022 MDG	Replace Parks utility		32,701					33,527			
023 MDG	Replace Horticultural team utility tipper				58,598					60,077	
026 MDG	Replace 14T tip truck	220,739									
027 MDG	Replace 14T truck with 8T 3 way tipper truck								147,557		
028 MDG	Replace Hino 14T tip truck									150,610	
029 MDG	Replace 14T truck										230,874
03 MDG	Replace Community Safety Ranger vehicle		39,583					40,588			
030 MDG	Replace 3T flat bed truck					79,974					
031 MDG	Replace Mitsubishi 2T truck	57,331									
032 MDG	Replace Mitsubishi 8T tip truck								135,620		
033 MDG	Replace Hino 8T tip truck		148,038								
034 MDG	Replace 8T 3way tip truck				145,565						
035 MDG	Replace Hino 8T tip truck					150,270					
036 MDG	Replace Hino 8T truck									285,286	
037 MDG	Replace 8T tip truck						153,177				
038 MDG	Replace dual cab 3T truck			67,646							70,049

## VEHICLE AND PLANT

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
039 MDG	Replace Hino 4T truck				78,443						
04 MDG	Replace Community Safety Ranger vehicle				41,495					42,543	
040 MDG	Replace Fuso 4T truck			69,727							70,205
041 MDG	Replace Mitsubishi 6T truck							101,928			
042 MDG	Replace Mitsubishi 3T truck		68,814							71,259	
043 MDG	Replace road sweeper		336,444					344,939			
044 MDG	Replace hooklift truck	217,461								226,313	
045 MDG	Replace 7T truck		99,726								
046 MDG	Replace 8T 3way tipper truck									132,630	
047 MDG	Replace 4T street tree truck						90,623				
048 MDG	Replace 4T street tree truck						90,623				
05 MDG	Replace Co-ordinator Community Safety vehicle			38,395					39,364		
051 MDG	Replace Landcare Team utility			34,564					35,437		
052 MDG	Replace Parks vehicle			36,858					37,788		
053 MDG	Replace Infrastructure Protection Officer	37,848					38,804				
054 MDG	Replace Tree Management Supervisor vehicle		32,962				33,626				
055 MDG	Replace Parks ovals maintenance utility		32,645				33,303				34,304
056 MDG	Replace reticulation utility		28,504					29,285			
057 MDG	Replace Co-ordinator Civil Works utility				30,502					31,272	
058 MDG	Replace Supervisor parks utility		31,625					32,423			
059 MDG	Replace Coordinator Parks Services utility		29,584					30,331			
060 MDG	Replace Bigoman Pool utility				30,423					31,191	
061 MDG	Replace Construction Supervisor vehicle				39,154					40,143	
062 MDG	Replace Works Supervisor vehicle	39,000				39,786				40,588	
063 MDG	Replace reticulation vehicle	33,000				33,833				40,588	
064 MDG	Replace Supervisor Maintenance vehicle	39,000				39,786				40,588	
065 MDG	Replace Co-ordinator waste and fleet utility				39,793				40,595		
066 MDG	Replace Lake tractor	55,000									
067 MDG	Replace Lake utility		29,584					30,331			
068 MDG	Replace Lake utility		32,645					33,469			
069 MDG	Replace fire protection officer vehicle	95,000					97,399				
070 MDG	Replace Supervisor Environment and Horticulture vehicle		31,625					32,423			
075 MDG	Replace fire inspection officer vehicle			38,730					39,708		

## VEHICLE AND PLANT

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
082 MDG	Replace fire protection officer vehicle			38,730					39,708		
800 MDG	Replace Chief Executive Officer vehicle			50,488					51,763		
801 MDG	Replace Director Strategic and Community Services vehicle			36,906					37,838		
802 MDG	Replace Director Infrastructure Services vehicle			38,603					39,578		
803 MDG	Replace Director Statutory Services vehicle			38,256				39,027			
804 MDG	Replace Director Corporate Services vehicle				36,880					37,812	
805 MDG	Replace Children Services vehicle				36,265					37,181	
806 MDG	Replace Children Services vehicle		38,766					39,745			
807 MDG	Replace Co-ordinator Statutory Planning vehicle		29,584					30,331			
808 MDG	Replace Manager Building Services vehicle	30,452				31,066				31,692	
809 MDG	Replace Manager Design Service vehicle	30,452			30,911			31,377			31,850
810 MDG	Replace Manager Human Resources vehicle			19,430					19,920		
811 MDG	Replace Manager Recreation Services vehicle	32,316					33,132				
812 MDG	Replace Manager Planning Services vehicle	30,452					31,221				
813 MDG	Replace Manager Information Technology Service vehicle			28,840					29,569		
814 MDG	Replace Manager Operations vehicle		28,180			28,604			29,036		
815 MDG	Replace Manager Libraries and Community Engagement vehicle	30,452					31,221				
816 MDG	Replace Chief Bushfire Control officer vehicle		81,338					83,392			
817 MDG	Replace Building Maintenance officer vehicle				30,346					31,112	
818 MDG	Replace Manager Health and Community Safety vehicle	30,452				31,066				31,692	
819 MDG	Replace Children Services vehicle			35,455					37,691		
820 MDG	Replace Senior Building Surveyor vehicle			31,565					37,691		
821 MDG	Replace Coordinator Infrastructure Development vehicle			31,046					37,691		
822 MDG	Replace Coordinator Infrastructure Design vehicle	33,000				33,665				34,343	
823 MDG	Replace Health Service Coordinator vehicle				29,785					30,537	
824 MDG	Replace Environmental Landcare team vehicle			35,884					39,532		
825 MDG	Replace Coordinator Environment and Sustainability utility		29,584					30,331			
826 MDG	Replace Manager Building Assets vehicle		30,605					31,377			



## VEHICLE AND PLANT

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
827 MDG	Replace Manager Children Services vehicle			26,041					26,698		
828 MDG	Replace Manager Finance and Governance vehicle			19,015					19,495		
829 MDG	Relace Graffiti and Building maintenance officer vehicle			27,164					27,850		
831 MDG	Replace Children Services vehicle				36,265					37,181	
832 MDG	Replace Children Services 12 seater bus		58,149					59,617			
866 MDG	Replace woodchipper			76,643					78,578		
876 MDG	Replace Chipper	86,741					88,932				
877 MDG	Replace trailer (street tree)									15,872	
FIRE FIGHTING UNITS	Replace fire fighting units			5,351	10,804						
FLAIL MOWERS	Replace flail mower		20,647			15,379					15,767
GENERATOR	Replace Transfer Station generator						9,645				
MINOR SUNDRY ASSET PURCHASES	Replacement of chainsaws, blowers, compactors, etc	30,911	31,066	31,221	31,377	31,534	31,692	31,850	32,010	32,170	32,330
MULCHING MOWER	Replace mulching mower			17,391					16,596		
NEW	2T Truck Coppin Road CDS	70,000									
NEW	Fuel tank upgrade	28,000									
NEW	Mulching attachment	35,000									
NEW	Rock grinder attachment	45,000									
PEDESTRIAN ROLLER	Replace pedestrian roller					17,678					
RIDE ON MOWER	Replace ride on mower	15,000					15,379				
SPRAY UNIT	Replace rapid spray unit									16,661	
VOLUNTEER BUSH FIRE BRIGADE	Plant funded by ESL		1,660,000								
		1,523,493	3,205,460	1,190,868	1,084,987	576,894	1,226,342	1,573,508	1,207,818	1,599,034	485,379

## RESERVES

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BILGOMAN POOL	Install water play area										400,000
BILGOMAN POOL	Replace grandstand and install solar (funded from Reserve)	180,000									
BILGOMAN POOL	Replace play equipment									30,000	
BOYA OVAL	Install new shelter						7,000				
BROWN PARK	Earthworks and levelling near Brock pavilion					305,000					
BROWN PARK	Expand and enhance cricket nets						50,000				
BROWN PARK	Flood lighting to match standard (seek 1/3 grant)		390,000								
BROWN PARK	Install shelter, seating and BBQ			35,000							
BROWN PARK	Upgrade power cabinet	45,000									
BROZ PARK	Play equipment upgrade (Lotterywest grant \$229,114)	339,114									
CEMETERY WORKS	Staged upgrading of cemetery sites (Grant fund \$190,000)	200,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
CHARTWELL PARK	Replace play equipment									30,000	
CHIDLOW OVAL	Rebuild cricket practise wickets (Grant fund \$45,000)	45,000									
CHIDLOW SKATEPARK	Build seating and shelters (Grant fund \$30,000)	30,000									
DARLINGTON HERITAGE WALKWAY WORKS	Proposed works to recognise historical locations (Grant fund \$36,000)	64,000									
DARLINGTON OVAL	Extend Shelter over BBQ area and add to BBQ		25,000								
DARLINGTON OVAL	Upgrade oval reticulation and water tank							180,000			
GLEN FORREST COMMUNITY GARDEN	Install train carriage (Grant fund \$14,300)	14,300									
GLEN FORREST OVAL	Install large shelter, minor playground equipment and paths, (Grant fund \$25,000)		55,000								
GLEN FORREST OVAL	Upgrade power cabinet and lighting controls	25,000									
GLYNDEN PARK	Replace play equipment	30,000					30,000				
GREENMOUNT PEACE PARK	Replace play equipment									30,000	
HARMONY ESTATE PARK	Improve ground surface and install playground (POS Trust funded)	70,000									
HARRY RISEBOROUGH OVAL	Install backing fence on north west side corner of lower oval					20,000					
HARRY RISEBOROUGH OVAL	Upgrade reticulation			40,000							

## RESERVES

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
HELENA VALLEY / BOYA TENNIS	Resurface 2 courts	30,000									
HERITAGE TRAIL	Fire Access connection to Lots 82 and 87 Falls Road Hovea						15,000				
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
HOVEA PLAYGROUND	Upgrade play equipment (Grant fund \$30,000)	40,000									
LAKE LESCHENAULTIA	Install automated entry gates	30,000									
LAKE LESCHENAULTIA	Replace BBQ on west beach	15,000									
LAKE LESCHENAULTIA	Replace large shelter on beach front	100,000									
LAKE LESCHENAULTIA	Replace post and rail fence on dam wall	9,500									
MORGAN JOHN MORGAN RESERVE	Construct a pump track (seek external grant)		150,000								
MT HELENA AQUATIC CENTRE	Pool blanket, swim ropes for swim club (Grant fund \$35,000)	35,000									
MT HELENA OVAL	Upgrade flood lighting across oval to training level				30,000						
MT HELENA OVAL	Upgrade oval subsoil drainage (POS trust funded)	120,000									
MT HELENA TENNIS	Build outdoor patio (Grant fund \$15,000)	15,000									
MUNDARING HARDCOURTS	Resurface courts (half)								100,000	100,000	
MUNDARING LIONS PARK	Install perimeter fencing, repair paving							55,000			
MUNDARING OVAL	Replace cricket practice wickets					100,000					
MUNDARING OVAL	Replace selected play equipment items			10,000							
MUNDARING OVAL	Upgrade reticulation system and water tank	180,000									
MUNDARING REGIONAL SKATE PARK	Install a regional scale skate park within the Mundaring Townsite (seek Lotterywest funding)					750,000					
NORRIS PARK	Replace 350 metres of bollards		15,000								
NORRIS PARK	Upgrade hardcourt basketball fixtures							10,000			
NORRIS PARK	Upgrade park with bbq and new play equipment (Grant fund \$40,000)		40,000								
PARKERVILLE OVAL	Outdoor exercise equipment						30,000				
PARKERVILLE OVAL	Upgrade cricket practice nets				50,000						
PARKERVILLE OVAL	Upgrade floodlighting to match standard (100 lux)							390,000			
FLOODLIGHTING											
SAWYERS VALLEY OVAL	Install two new shelters							14,000			

## RESERVES

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
SAWYERS VALLEY OVAL	Upgrade reticulation (POS trust funded)		60,000								
SAWYERS VALLEY OVAL	Upgrade subsoil drainage (POS Trust Funded)		100,000								
SKATE PARK FACILITIES	Determine extent from Recreation Plan (also seek grants)				250,000				250,000		
TENNIS COURT UPGRADES	Surface replacement and infrastructure upgrade program		30,000	30,000	30,000	30,000	10,000	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	20,000	20,000	20,000	20,000
WICKETS	Synthetic turf wicket replacement program	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
WOOROLOO RESERVE	Expand play equipment				40,000						
		<b>1,652,914</b>	<b>911,000</b>	<b>161,000</b>	<b>446,000</b>	<b>1,251,000</b>	<b>188,000</b>	<b>725,000</b>	<b>426,000</b>	<b>266,000</b>	<b>476,000</b>

## ROAD RECONSTRUCTION

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BROOKING ROAD	New road Owen Rd to Richardson Rd (seeking MRRG funds)		1,100,000	400,000							
BROOKING ROAD	Reconstruct and widen Great Eastern Highway to creek		561,667								
BROWN PARK CARPARK	Reconstruction to improve layout and resurface				450,000						
DARLINGTON STATION RESERVE	Seal and drain carpark (Trust funded)	60,000									
FUTURE ROAD RECONSTRUCTION	Future works to be determined from future road condition surveys					850,000	1,000,000	1,000,000	650,000	520,000	1,000,000
GLEN ROAD	Reconstruct Maslin Rd to Victor Rd 250 metres	310,000									
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 OVAL	Construct and seal carpark				550,000						
SAWYERS VALLEY OVAL	Seal carpark					150,000					
STONEVILLE ROAD	Reconstruct sections between Hartung Street to Riley Road			650,000							
THOMAS STREET CHIDLOW	Rehabilitate, drain and kerb Reservoir Rd to Old Northam Rd 840m plus parking bays	690,000									
		1,060,000	1,661,667	1,400,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

## ROAD REHABILITATION

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
CRACK SEALING AND ROAD REPAIRS	Preventative Maintenance	66,000	68,000	70,000	71,000	72,000	73,000	74,000	75,000	75,000	75,000
INNAMINCKA ROAD (MRRG 2021/22)	Rehabilitate section from GEH to Woolloomooloo Rd (420m)	185,251									
KEANE STREET WEST (MRRG 2021/22)	Reconstruct section from Sexton St to Illich Ct (600m)	540,784									
LAKE LESCHENAULTIA	Resurface and relinemark carpark		400,000								
ROAD RESURFACING AND PREPARATION	Road renewal including preparation works	1,427,181	1,260,000	1,600,000	1,500,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
SHOULDER IMPROVEMENTS	Preventative Maintenance				88,000	88,000	88,000	90,000	90,000	90,000	90,000
SHOULDER IMPROVEMENTS	Widen Bailup Road		100,000	86,000							
SHOULDER IMPROVEMENTS	Widen Brooking Rd between Great Eastern Hwy and Carawatha Rd		126,000								
SHOULDER IMPROVEMENTS	Widen Old Northam Road Haigh to Deconning	150,000									
STONEVILLE ROAD (MRRG)	Resurface Bentley St to Anketell Rd			600,000							
SWAN VIEW ROAD (MRRG)	Rehabilitate Morrison Rd to Old York Rd 1500m				900,000						
TALBOT ROAD (MRRG 2021/22)	Rehabilitate section from Morrison Rd to Blanchard Rd (470m)	184,310									
THOMAS STREET (MRRG 2021/22)	Rehabilitate section from Reservoir Rd to SLK 0.680 (440m)	162,474									
		<b>2,716,000</b>	<b>1,954,000</b>	<b>2,356,000</b>	<b>2,559,000</b>	<b>1,960,000</b>	<b>1,961,000</b>	<b>1,964,000</b>	<b>1,965,000</b>	<b>1,965,000</b>	<b>1,965,000</b>

## SEAL GRAVEL ROADS

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
ALLEN STREET	Seal gravel road										280,000
ALLPIKE STREET	Seal gravel connection and improve Leithdale intersection	50,000									
BERNARD STREET	Seal gravel road							190,000			
DARKAN STREET	Seal gravel road									280,000	
DUFFIELD ROAD	Seal gravel road							50,000			
DURA ROAD	Seal Gravel Road				40,000						
EASON and THROSSELL STREETS	seal gravel road		272,000								
GOODWIN PLACE	seal gravel road			150,000							
HONEYEATER GLADE	Seal gravel road			90,000							
KERUN ROAD	seal road and turnaround 70 metres			40,000							
McCALLUM ROAD	Seal gravel road				240,000	280,000					
MEREBIN / IRYMPLE RDS	Seal Gravel Road						280,000				
TARRUP STREET	Seal road (Clark Road north to boundary) 520m (part trust & contribution)	226,000									
THOMAS STREET	Seal gravel road to service three houses west of Douglas Road								280,000		
		276,000	272,000	280,000	280,000	280,000	280,000	240,000	280,000	280,000	280,000

STREET FURNITURE

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
BUS SHELTER	Install on Thomas Road	20,000									
BUS SHELTERS	Install new bus shelters	20,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
		<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>



## TRAFFIC MANAGEMENT

Name	Description	21/22	22/23	23/24	24/25	25/26	26/27	27/28	28/29	29/30	30/31
FIRE ACCESS WORKS	Construct Mayo Road to a trafficable gravel track standard from end of current seal to Needham Road	185,000									
FIRE ACCESS WORKS	Improve fire access routes					180,000	180,000	180,000	180,000	180,000	180,000
FIRE ACCESS WORKS	Install culvert pipe under firebreak in Homestead Reserve	5,000									
FIRE ACCESS WORKS	Minor link improvements, install or repair fire gates	5,000	20,000		20,000	20,000	20,000	20,000	20,000	20,000	20,000
FIRE ACCESS WORKS	Seal Oxley Road to Hedges Road				150,000						
FIRE ACCESS WORKS	Upgrade and seal Reservoir Road through to Rosedale Road		80,000								
FIRE ACCESS WORKS	Upgrade culvert crossings in Florence Watson Reserve	5,000									
HERITAGE TRAIL CARPARKS SWANVIEW	Construct and seal Trail Head Carparks in Swan View		100,000								
JACOBY STREET	Build parking embayments adjoining Danny Wimperus Reserve				30,000						
McVICAR/KEANE/EVANS ROUNDABOUT	Upgrade to improve approach deflections (Grant fund \$70,000)		70,000								
STONEVILLE ROAD ROUNDABOUTS	Install roundabouts at various locations (staged)			200,000							
		200,000	270,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000

## 6.3 Corporate Business Plan 2021/22 - 2024/25

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<b>File Code</b>	OR.CMA16
<b>Author</b>	Janice Byers, Organisational Development Officer
<b>Senior Employee</b>	Megan Griffiths, Director Strategic & Community Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Corporate Business Plan 2021/22-2024/25 <a href="#">↓</a>

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### SUMMARY

As part of the Integrated Planning and Reporting Framework (IPRF) suite of documents, the Corporate Business Plan (CBP) 2021/22 – 2024/25 has been developed in consultation with elected members.

The Corporate Business Plan (CBP) undertakes a process of “activating” the Strategic Community Plan by identifying the priorities and services the Shire will deliver over a four-year period. The CBP ensures these priorities and services are resourced and fully integrated into the long-term financial, workforce and asset management planning and annual budget.

Councillors participated in four workshops from October 2020 to May 2021. During these workshops, Council reviewed and assessed a number of strategies, projects and service levels in conjunction with the level of rate increases required to fund these operations including new projects and service level changes.

This report recommends that Council adopts the Corporate Business Plan 2021/22-2024/25.

### BACKGROUND

Local governments in Western Australia are required to develop and adopt a Strategic Community Plan (SCP) and a Corporate Business Plan (CBP), supported and informed by resourcing and delivery strategies. These plans drive the development of each local government’s annual budget and through a process of continuous improvement, local governments should be better able to plan for and meet the needs of their communities.

The IPRF delivers local government’s strategic intentions, and provides a process to:

- Ensure community input is explicitly and reliably generated;
- Provide the capacity for location specific planning where appropriate;
- Inform the long term objectives of the local government with these inputs;
- Identify the resourcing required to deliver against the long term objectives; and
- Clearly articulate long-term financial implications and strategies.

Council adopted the Strategic Community Plan (SCP) 2020 – 2030 at its meeting on 10 March 2020 (C21.03.20). A further SCP desktop review is scheduled for March 2022 and will be presented at a Council Forum. The next SCP major review will commence in 2023 for final adoption early 2024.

The CBP is an internal business-planning tool that activates the SCP and translates Council priorities into operations within the local government's available resources. The plan details the services, operations and projects that Shire of Mundaring will deliver over the period 1 July 2021 – 30 June 2025; the processes for delivering these; and the associated costs.

Other aspects of the IPRF include a Workforce Plan (WFP), the Long Term Financial Plan (LTFP) and Asset Management Plans (AMP). The CBP informs and is informed by these plans. Summaries of the WFP and AMP are included in the CBP. Prior to adoption of the CBP, Council will have considered the revised LTFP 2021/22 – 2030/31. Post consideration of the CBP, Council will consider adoption of the Annual Budget for 2021/22, which details the financial implications of the first year of the CBP and LTFP.

In the process of developing the draft CBP, a service immersion for Councillors was held on 16 September 2020; workshops with Councillors were conducted on 26 October 2020, 24 February 2021, 24 March 2021 and 5 May 2021. At these meetings Councillors discussed four-year priorities, review of service levels and assets, key challenges, rates tolerances, risk management, strategic measures and financial parameters in line with the community's "Our Priorities" listed in the SCP 2020 – 2030.

## **STATUTORY / LEGAL IMPLICATIONS**

Section 5.56 of the *Local Government Act 1995* requires a local government to plan for the future of its district in accordance with any regulations made.

Regulation 19DA of the *Local Government (Administration) Regulations 1996* requires that "A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013."

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

Together with the LTFP, formal adoption of the CBP will outline the detail of how the financial, human, and physical resources of the Shire apply to the delivery of the services and facilities for the community.

## **STRATEGIC IMPLICATIONS**

Mundaring 2030 Strategic Community Plan

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.2 – Seek Aboriginal representation for advice and collaboration

## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

<b>Risk:</b> Compliance		
Failure to adopt the Corporate Business Plan 2021/22-2024/25 that meets the intermediate standard for compliance with the Integrated Planning and Reporting Framework process.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
Council to adopt the corporate business plan by an absolute majority.		

<b>Risk:</b> Compliance and Reputational.		
Failure to endorse the CBP may also compromise the ability of Council to validly consider and adopt the 2021/22 annual budget. This may in turn compromise the Shire's ability to meet its statutory compliance obligations.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Unlikely	Moderate	Moderate
<b>Action / Strategy</b>		
Council is satisfied that the CBP reflects the priorities and services that the Shire will deliver over a four year period with these priorities and services resourced and fully integrated into long term financial planning, workforce planning, asset management and annual budgets. Council endorses the CBP.		

## EXTERNAL CONSULTATION

Nil

## COMMENT

Council is committed to balancing the community's affordability concerns with the community's expectations for continued levels of service and infrastructure.

The CBP reflects delivery of the following to ensure the four-year priorities are achieved, as we work towards the ten-year priorities outlined in the Strategic Community Plan.

<b>Ten year priority</b>	<b>Leadership and partnerships for sustainable living – Shire, community, business</b>
<b>Four year priorities</b>	<b>What we deliver</b>
Shire-led conservation, protection and retention of natural areas	<ul style="list-style-type: none"> <li>▪ Environmental Advisory Committee</li> <li>▪ Environmental Services</li> </ul>
Community-led initiatives and innovation	<ul style="list-style-type: none"> <li>▪ Seed Library</li> <li>▪ Friends Group land care work</li> <li>▪ Community Grants program</li> <li>▪ Celebrating Community Award</li> <li>▪ Community partnership lobbying/grant infrastructure improvements</li> <li>▪ Community-led upgrade of Darlington Sports Oval precinct</li> </ul>
Business-led economic and tourism development	<ul style="list-style-type: none"> <li>▪ Economic Development &amp; Tourism Strategy (2021/22)</li> <li>▪ Collaborative Perth Hills Tourism Marketing</li> </ul>
Recovery from COVID-19 and Wooroloo Bushfire 2021; building resilience to future disasters	<ul style="list-style-type: none"> <li>▪ COVID-19 Relief and Recovery activities</li> <li>▪ Wooroloo Bushfire 2021 Recovery activities</li> <li>▪ Bushfire risk management (to be enhanced)</li> </ul>
<b>Ten year priority</b>	<b>A Place for Young and Old</b>
<b>Four year priorities</b>	<b>What we deliver</b>
Youth-led Shire and community partnerships for skill development, youth connections, peer support	<ul style="list-style-type: none"> <li>▪ Youth Engagement Partnership Fund</li> <li>▪ Youth Informing Strategy</li> <li>▪ Youth Advisory Group</li> </ul>
Transport and downsizing options for older people	<ul style="list-style-type: none"> <li>▪ Planning outcomes align with Local Planning Strategy priority of housing for elderly</li> <li>▪ Age Friendly Informing Strategy</li> <li>▪ Active Ageing Network</li> </ul>
Connect the generations	<ul style="list-style-type: none"> <li>▪ All ages/family events, facilities and activities</li> <li>▪ Intergenerational playgroups and parenting activities</li> <li>▪ Parenting programs and coaching including Tuning into Teens, Engaging Adolescents</li> </ul>

Ten year priority	Recognise and Celebrate Noongar Culture and Language
Four year priorities	What we deliver
Aboriginal community-led Shire and community partnerships for reconciliation and enhanced cultural awareness	<ul style="list-style-type: none"> <li>Reconciliation Action Plan 2021/22</li> <li>Environmental newsletter changed to reflect Noongar seasons '6 Seasons Newsletter'</li> <li>Acknowledgement of Country at Council meetings, Civic and community events/ functions</li> <li>Annual Reconciliation Action Plan – Midvale Early Childhood and Parenting Centre</li> <li>Cultural Awareness and Trauma Informed Practice training</li> </ul>

The following major capital projects are scheduled over the next four years in the CBP. They include a range of economic stimulus projects in 2021/22, funded by the Local Government and Communities infrastructure program.

Item	Indicative Project Cost	Indicative Shire Allocation	External Funding
Broz Park Play Equipment Upgrade (yr 1)	\$339,114	\$110,000	\$229,114
Byfield Road – Road safety (Economic stimulus projects yr 1)	\$251,069	Nil	\$251,069
Darlington Heritage Walkway – to recognise historical locations (yr 1)	\$64,000	\$38,000	\$36,000
Mundaring Cemetery Upgrade works (Economic stimulus projects yr 1)	\$200,000	Nil	\$190,000
Mt Helena Oval Subsoil drainage (yr 1)	\$120,000	\$120,000	Nil
Replace Bilgoman Aquatic Centre Grandstand (yr 1)	\$180,000	\$180,000	Nil
Lake Leschenaultia enhancements and western side toilet block (Economic stimulus projects yr 1)	\$397,250	\$197,250	\$200,000
Stoneville Bushfire Brigade Building (Economic stimulus projects yr 1)	\$900,000	Nil	\$900,000
Bilgoman Aquatic - Modernise and refit changerooms (staged) (yr 2)	\$550,000	\$550,000	Nil
Mt Helena Oval Changerooms - Upgrade internals (yr 2)	\$75,000	Nil	\$75,000
Brown Park Oval Lighting (yr 2)	\$390,000	\$260,000	\$130,000

Item	Indicative Project Cost	Indicative Shire Allocation	External Funding
Scott Street Bridge upgrade (yr 2)	\$2,300,000	Nil	\$2,300,000
Cycle Path Chidlow Townsite to Lake Leschenaultia (yr 2)	\$1,100,000	Nil	\$1,100,000
Morgan John Morgan bike pump track (yr 2)	\$150,000	\$75,000	\$75,000
Parkerville Oval Lighting (yr 3)	\$360,000	\$240,000	\$120,000
Brooking Road connection (yrs 2 - 4)	\$1,500,000	\$500,000	\$1,000,000
Develop Mundaring Civic Centre including replacement library- concept and detailed designs (yrs 1-4)	\$2,080,000	\$2,080,000	Nil
Works to achieve Disability Access Programme (yr 1-4)	\$603,000	\$603,000	Nil
Implement energy emission reduction works on Shire facilities (yrs 1-4)	\$405,000	\$405,000	Nil

Overall, the CBP is a highly visible document that reflects the standards as identified through the Integrated Planning and Reporting Framework (IPRF).

#### **VOTING REQUIREMENT**

Absolute Majority -

*Regulation 19DA (6) of the Local Government (Administration) Regulations 1996*

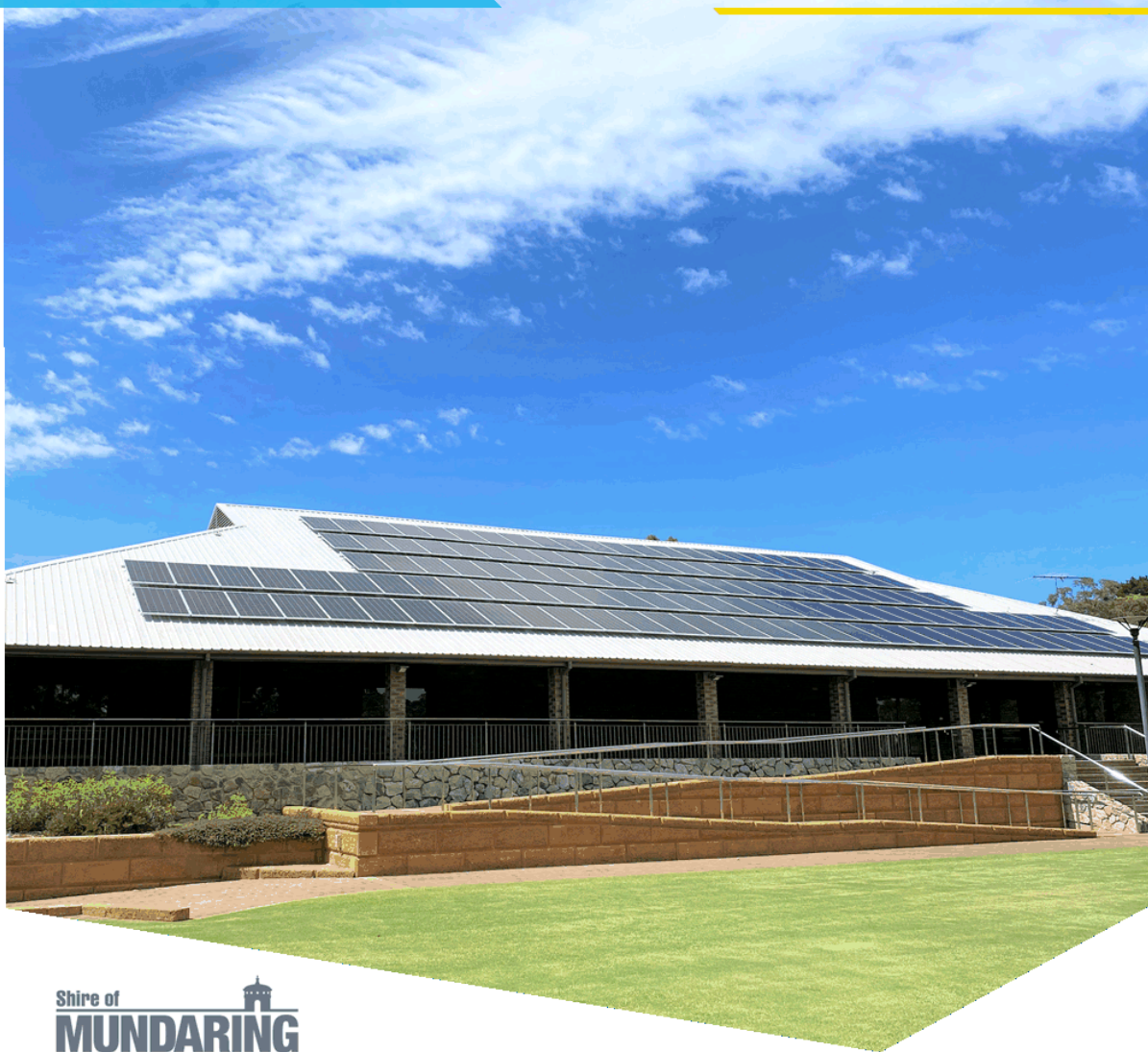
#### **RECOMMENDATION**

That Council, by absolute majority, adopts the Corporate Business Plan 2021/22-2024/25 at **Attachment 1** to this report.



# CORPORATE BUSINESS PLAN

2021/  
2022







## The Place for Sustainable Living



# CONTENTS



Message From The CEO.....	4
Part A .....	5
Introduction.....	5
Vision, Values and Priorities .....	6
Our Changing World - Global to Local.....	7
Assumptions and Critical Uncertainties .....	8
Delivering the CBP Priorities .....	9
Planned Investments in Community Facilities.....	11
Part B .....	13
Organisation Structure and Approved Establishment .....	13
Summary of Service Plans by Directorate .....	14
Efficiency and Effectiveness .....	47
Summary of Informing Strategies .....	48
Strategic Risks .....	58
Measures of Success .....	64
Appendix A - Integrated Planning & Reporting (IPR) Framework.....	66
Appendix B - How the Shire is Governed .....	68
Appendix C - Unfunded Items.....	70
Appendix D - Summary of Capital Projects.....	71

## MESSAGE FROM THE CEO

*I am pleased to present the Shire of Mundaring's Corporate Business Plan for 2021/22 to 2024/25.*



Our State is continuing to weather COVID-19 with remarkable success. It has been a tough year, but we have avoided extreme adversity. I am proud of the way the Shire has played its part.

The last year also saw the disastrous Wooroloo bushfire. The Shire had a central role in responding to that emergency, and now we are there for the long haul of recovery. Whilst the media spotlight is off, this is when the harrowing reality of the impact, losses and the toll of rebuilding hits home. We are committed to supporting the affected people and communities over the time it will take to complete the recovery.

These events have shaped this Corporate Business Plan beyond these specific actions. Council is acutely aware that cost pressures are a significant constraint for many individuals, families and businesses, reducing their ability to respond to challenges and opportunities. Council has therefore committed to minimising the cost of local government as a key contribution to community resilience.

This has seen the Council make tough decisions. Appendix B shows a number of items that are highly desired by the community which have not been funded in the interest of keeping rates as low as possible.

Notwithstanding this, it is also the case that the Shire is already substantially delivering on the priorities of this plan. This is outlined on page 10-11. The exercise of matching our existing activities to the Council's four-year priorities affirmed that the Shire's 'business as usual' hits the mark.

We will continue our focus on excellence of service delivery, continual improvement and efficiency. We will amplify our impact, and the impact of the community's efforts, through increasing and strengthening community partnerships.

Finally, yet importantly, the next four years will see an enhanced focus on our younger and older generations, recognising Noongar language and culture, and continuing our journey towards reconciliation.

**Jonathan Throssell**  
Chief Executive Officer

# PART A

## INTRODUCTION

The Corporate Business Plan (CBP) is a core plan under the Shire's Integrated Planning and Reporting (IPR) framework<sup>1</sup>. The Plan is in two parts:

### Part A

- Message from the Chief Executive Officer
- Introduction
- Vision, values and priorities
- Our changing world, global to local; assumptions and critical uncertainties
- Delivering the four year priorities
- Planned investments in community facilities

### Part B

- Organisation structure
- Summary of service plans by Directorate
- Efficiency and effectiveness
- Summary of Informing Strategies (Long Term Financial Plan, Workforce Plan and Asset Management Plan)
- Risk management
- Measures of success

The decisions reflected in this CBP (and the other components of IPR) are a key part of the Council's governance role. The way the Shire is governed, including the decision-making criteria applied by Council, are outlined in Appendix B.

Note that a number of other projects and service level increases were considered by Council as part of developing the CBP (see Appendix C "Unfunded Items").

The CBP is reviewed and updated annually to reflect any changing circumstances and trends that may affect our community. Priority projects and programs in year one of the CBP are reported quarterly.

<sup>1</sup> See Appendix A for details of the IPR Framework.

# VISION, VALUES AND PRIORITIES

## Community Vision

The place for sustainable living.

## What we value most as a community

- Protection of the natural environment
- Peaceful lifestyle
- Safe and inclusive community

## Ten and Four Year Priorities

While the Plan has comprehensive goals (see below), objectives and strategies, the Council has adopted three major ten year priorities. Each ten year priority has four year priorities which will be reflected in the Corporate Business Plan and accompanying budgets.

Table 1: Ten and Four Year Priorities

Ten year priorities	Four year priorities
Leadership and collaboration for sustainable living – Shire, community, business	<ul style="list-style-type: none"> <li>• Shire-led conservation, protection and retention of natural areas</li> <li>• Community-led initiatives and innovation</li> <li>• Business-led economic and tourism development</li> </ul>
A place for young and old	<ul style="list-style-type: none"> <li>• Youth-led Shire and community partnerships for skill development, youth connections, peer support</li> <li>• Transport and downsizing options for older people</li> <li>• Connect the generations</li> </ul>
Recognise and celebrate Noongar language and culture	<ul style="list-style-type: none"> <li>• Aboriginal community-led Shire and community partnerships for reconciliation and enhanced cultural awareness</li> </ul>

## Organisational Values

Maintain our positive culture of:

Respect	Continuous Improvement
Integrity	Innovation
Team Spirit	Excellence in Customer Service

## OUR CHANGING WORLD - GLOBAL TO LOCAL

### Our World View - Global to Local

#### Rapid Urbanisation

More than half the world's population live in urban areas with city growth continuing. This will impact on how cities evolve. The focus will be on 'smart cities'.

#### Perceptions of Institutions

Declining levels of trust in government and institutions at all levels, across the world. Pessimism and populism are in.

#### Public Debt

Expected to operate as a significant constraint on fiscal and policy options through to 2030 and beyond.

#### Digital Revolution

Has no boundaries or borders; explosive pace of change, transforming the way people do business.

#### Rise of Individual

Individuals empowered through advances in education, health and technology, leading to increased demand for transparency and participation in government and decision-making.

#### Demographic Changes

World's population to rise by more than one billion by 2030. People are living longer and having fewer children increasing the proportion of elderly people across the world.

#### Climate change

Impact of more severe events such as storms and bushfires and flooding; pressure on drainage systems and biodiversity; increased energy demand; decreased water availability.

#### Carbon Emissions

Global, federal, state policies/targets to reduce emissions resulting in positive impact to the environment through changes to service delivery eg waste, lighting, education.

#### Bushfire

Exacerbated by climate change and makeup of the shire with over half the land conservation estate or water catchment.

#### Sustainable Development

Economic development opportunities while retaining special character of the Shire's natural and built environment. Differences in the community: urban/rural resources; views on land use.

#### Economic Pressure and Conditions

Declining wealth, cost of living pressures, unemployment rates, increasing pressure at all levels of government budgets, decreasing grants, low wage growth, subdued business conditions and economic pessimism.

7

Shire of Mundaring Corporate Business Plan 2021/2022 – 2024/2025

## OUR CHANGING WORLD - GLOBAL TO LOCAL

### **COVID-19 Impacts**

Implementation of State and Federal health requirements including lockdowns and other restrictions. Impacts service delivery and has impacts on the community and local economy.

Driving societal changes such as settlement patterns, behaviour change, working from home, hub and spoke office models, localised recreation, reduced public transport, cashless transactions, increasing self help resolution, digitising of services, remote service delivery and contactless customer service.

### **Uncertain Demand**

Urban expansion Helena Valley and COVID-19 stimulus packages and impacts, resulting in impact of services delivery in Building/Planning.

### **Cost of new Facilities**

Capital and operating - eg Boya Community Centre and Mundaring Arena \$8.8 million loan over 20 years-loan repayments \$600k per annum. Mundaring Arena increased operating expenses net \$100k per annum.

### **Government Cost Pressures**

Cost increases, cost shifting and regulation. Eg. Auditor General Requirements for financial and performance audits; LG Act reform; increasing street lighting costs and landfill waste levy; Public Health Plan requirements. Financial Assistance Grants decreasing.

### **Constrained Rates Revenue**

Low population density, low level of rate growth; small and limited base of commercial and industrial properties. Large geographical area with dispersed town sites.

Reflected in service costs with a large number of assets, eg 656km of road; and duplication of assets, eg halls, which need renewal.

### **Organisational Strengths**

Council represents diverse community interests and expectations and provides diversity of views, skills and experience; good governance practices; positive organisational culture - people first for better business; stable, committed, competent, adaptable workforce; environmental community focus; best practice in many areas (eg risk, environment, bushfire management, children's services); high levels of service provision; councillors and staff know and are involved in the community.

## ASSUMPTIONS AND CRITICAL UNCERTAINTIES

The assumptions and critical uncertainties that have been built into this plan are outlined below.

### ASSUMPTIONS

Item	Assumptions			
	2021/22	2022/23	2023/24	2024/25
Rates	2.80%	2.50%	2.40%	2.40%
Rating base growth	0.5%	0.5%	0.5%	0.5%
Employee Costs	2.60%	2.75%	2.75%	2.75%
Inflation	1.50%	1.50%	1.50%	2.00%
Cash Rate	0.10%	0.10%	0.25%	0.25%

### CRITICAL UNCERTAINTIES

These are factors such as funding, new facilities or demand-driven issues that may result in service level and budget changes which are currently unknown.

Factor	Service Area	Activity	Description	Year	Resourcing implications
Uncertain Demand	Building Services	Process Building Applications	COVID-19 impacts and stimulus initiatives and urban expansion in Helena Valley	1-4	Additional staff may be required
Stimulus Funding	Infrastructure Services	Capital works	The Federal Government will provide further stimulus monies under the Local Roads and Community Infrastructure Program	1-2	No allowance has been made for further funding in an already large capital works program



## DELIVERING THE CBP PRIORITIES

Ten year priority	Leadership and partnerships for sustainable living – Shire, community, business
Four year priorities	What we deliver
Shire-led conservation, protection and retention of natural areas	<ul style="list-style-type: none"> <li>• Environmental Advisory Committee</li> <li>• Environmental Services</li> </ul>
Community-led initiatives and innovation	<ul style="list-style-type: none"> <li>• Seed Library</li> <li>• Friends Group land care work</li> <li>• Community Grants program</li> <li>• Celebrating Community Award</li> <li>• Community partnership lobbying/grant infrastructure improvements</li> <li>• Community-led upgrade of Darlington Sports Oval precinct</li> </ul>
Business-led economic and tourism development	<ul style="list-style-type: none"> <li>• Economic Development &amp; Tourism Strategy (2021/22)</li> <li>• Collaborative Perth Hills Tourism Marketing</li> </ul>
Recovery from COVID-19 and Wooroloo Bushfire 2021; building resilience to future disasters	<ul style="list-style-type: none"> <li>• COVID-19 Relief and Recovery activities</li> <li>• Wooroloo Bushfire 2021 Recovery activities</li> <li>• Bushfire risk management (to be enhanced)</li> </ul>

Ten year priority	A Place for Young and Old
Four year priorities	What we deliver
Youth-led Shire and community partnerships for skill development, youth connections, peer support	<ul style="list-style-type: none"> <li>• Youth Engagement Partnership Fund</li> <li>• Youth Informing Strategy</li> <li>• Youth Advisory Group</li> </ul>
Transport and downsizing options for older people	<ul style="list-style-type: none"> <li>• Planning outcomes align with Local Planning Strategy priority of housing for elderly</li> <li>• Age Friendly Informing Strategy</li> <li>• Active Ageing Network</li> </ul>
Connect the generations	<ul style="list-style-type: none"> <li>• All ages/family events, facilities and activities</li> <li>• Intergenerational playgroups and parenting activities</li> <li>• Parenting programs and coaching including Tuning into Teens, Engaging Adolescents</li> </ul>

Ten year priority	Recognise and Celebrate Noongar Culture and Language
Four year priorities	What we deliver
Aboriginal community-led Shire and community partnerships for reconciliation and enhanced cultural awareness	<ul style="list-style-type: none"> <li>• Reconciliation Action Plan 2021/22</li> <li>• Environmental newsletter changed to reflect Noongar seasons '6 Seasons Newsletter'</li> <li>• Acknowledgement of Country at Council meetings, Civic and community events/ functions</li> <li>• Annual Reconciliation Action Plan – Midvale Early Childhood and Parenting Centre</li> <li>• Cultural Awareness and Trauma Informed Practice training</li> </ul>



## PLANNED INVESTMENTS IN COMMUNITY FACILITIES

The following major capital projects are scheduled over the next four years. They include a range of economic stimulus projects in 2021/22, funded by the Local Government and Communities infrastructure program.

Item	Indicative Project Cost	Indicative Shire Allocation	External Funding
Broz Park Play Equipment Upgrade (yr 1)	\$339,114	\$110,000	\$229,114
Byfield Road – Road safety (Economic stimulus projects yr 1)	\$251,069	Nil	\$251,069
Darlington Heritage Walkway – to recognise historical locations (yr 1)	\$64,000	\$38,000	\$36,000
Mundaring Cemetery Upgrade works (Economic stimulus projects yr 1)	\$200,000	Nil	\$190,000
Mt Helena Oval Subsoil drainage (yr 1)	\$120,000	\$120,000	Nil
Replace Bilgoman Aquatic Centre Grandstand (yr 1)	\$180,000	\$180,000	Nil
Lake Leschenaultia enhancements and western side toilet block (Economic stimulus projects yr 1)	\$397,250	\$197,250	\$200,000
Stoneville Bushfire Brigade Building (Economic stimulus projects yr 1)	\$900,000	Nil	\$900,000
Bilgoman Aquatic - Modernise and refit changerooms (staged) (yr 2)	\$550,000	\$550,000	Nil
Mt Helena Oval Changerooms - Upgrade internals (yr 2)	\$75,000	Nil	\$75,000
Brown Park Oval Lighting (yr 2)	\$390,000	\$260,000	\$130,000
Scott Street Bridge upgrade (yr 2)	\$2,300,000	Nil	\$2,300,000
Cycle Path Chidlow Townsite to Lake Leschenaultia (yr 2)	\$1,100,000	Nil	\$1,100,000
Morgan John Morgan bike pump track (yr 2)	\$150,000	\$75,000	\$75,000
Parkerville Oval Lighting (yr 3)	\$360,000	\$240,000	\$120,000
Brooking Road connection (yrs 2 - 4)	\$1,500,000	\$500,000	\$1,000,000



Item	Indicative Project Cost	Indicative Shire Allocation	External Funding
Develop Mundaring Civic Centre including replacement library- concept and detailed designs (yrs 1-4)	\$2,080,000	\$2,080,000	Nil
Works to achieve Disability Access Programme (yr 1-4)	\$603,000	\$603,000	Nil
Implement energy emission reduction works on Shire facilities (yrs 1-4)	\$405,000	\$405,000	Nil

Costings above are indicative and subject to detailed feasibility, design and cost analysis prior to separate individual Council decisions.

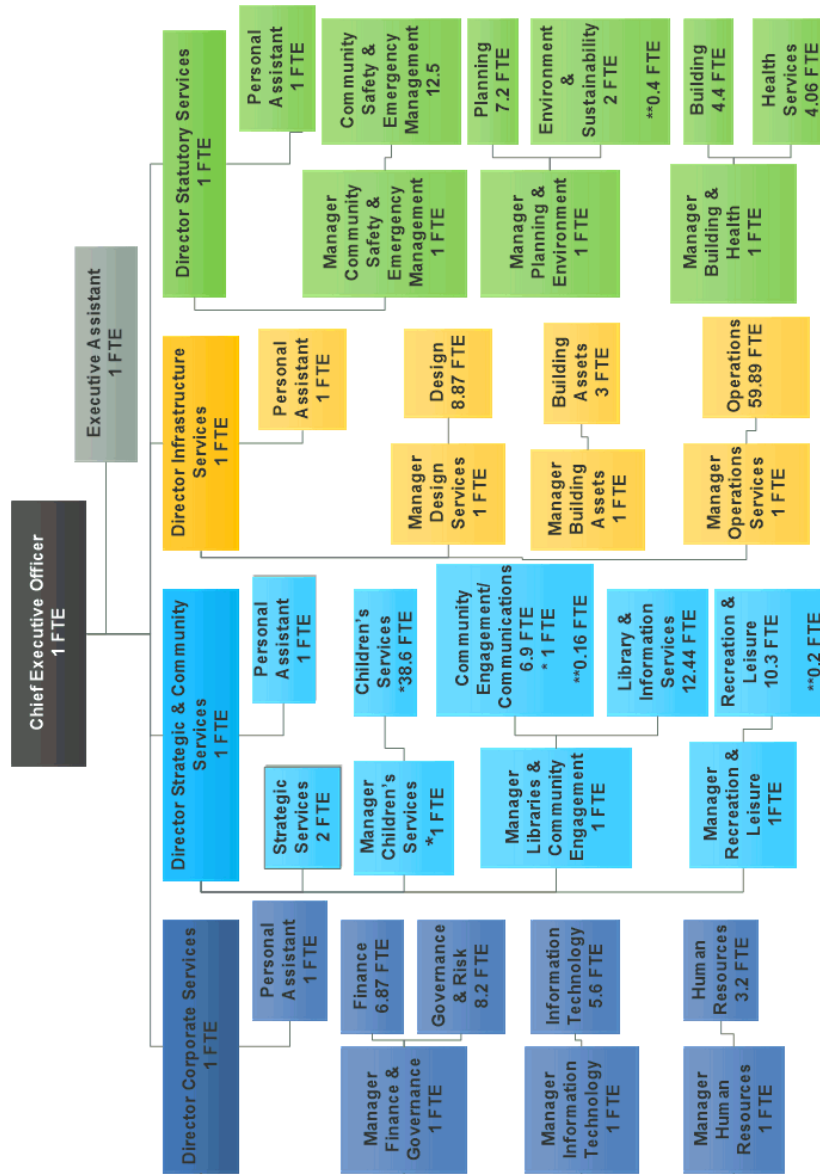
Refer to Appendix D for 10 Year Capital Program Summary and the Long Term Financial Plan for the full 10 Year Capital Program.



# PART B

## ORGANISATION STRUCTURE AND APPROVED ESTABLISHMENT

The CEO is the only employee appointed by Council. There are four directors who are designated senior employees reporting to the CEO. The approved number of FTEs for 2021/22 was 215.19. This figure includes \*39.6 FTE delivering community services that are funded through grants and service fees, and \*\*0.76 fixed/short term contracts. \*\*\*From 2021/22 there will be 4.6 additional FTE, which includes \*40.6 FTE delivering community services that are funded through grants and service fees, \*\* 0.76 fixed/ short term contract and 1 FTE converted from contract which is a cost neutral role.



## SUMMARY OF SERVICE PLANS BY DIRECTORATE

### OFFICE OF THE CHIEF EXECUTIVE

Service Statement		
To implement strategic goals and objectives of the organisation. To lead the organisation's employees and manage the infrastructure and assets.		
Outcomes		
<ul style="list-style-type: none"> <li>COVID -19 Relief and Recovery initiatives</li> <li>Council informed of functions of Local Government</li> <li>Council provided with advice and information to make well-informed decisions</li> <li>Council decisions implemented</li> <li>Shire operations managed effectively and efficiently</li> </ul>		
Key Activities	Key Stakeholders	Key Legislation
<ul style="list-style-type: none"> <li>COVID-19 Recovery</li> <li>Organisation leadership</li> <li>Council decision-making</li> <li>Regional co-operation and collaboration</li> <li>Governance</li> <li>Advocacy</li> </ul>	<ul style="list-style-type: none"> <li>Council</li> <li>Community</li> <li>Businesses</li> <li>Residents and Ratepayers</li> <li>Government</li> <li>Community Organisations</li> <li>Media</li> </ul>	<ul style="list-style-type: none"> <li><i>Local Government Act 1995</i></li> <li><i>Occupational Safety and Health Act 1984</i></li> <li>Oversee all other legislative requirements</li> </ul>

ACTIVITIES	SERVICE LEVELS
Organisation leadership	<p>Communicate a motivating vision and future for the organisation to ensure unity of purpose.</p> <p>Create positive peer pressure towards shared values, high performance standards and an atmosphere of trust and team spirit.</p> <p>Drive successful collective action and results.</p>
Council decision making	<p>Advice/information provided accurately in a timely manner through agendas, minutes, workshops, forums, briefings.</p>
Regional co-operation and collaboration	<p>Deliver benefits to the Shire community through shared expertise, resources and relationships.</p> <p>Membership of and participation in WALGA.</p>

ACTIVITIES	SERVICE LEVELS
Governance	Appropriate, effective and responsive services delivered to the community.
Advocacy	Access to key decision makers in State/Federal Government; access to grant opportunities; influence over key decisions affecting Mundaring.
COVID-19 and Wooroloo Bushfire 2021 Recovery	Develop and implement recovery initiatives in collaboration with key agencies and community.

## INFRASTRUCTURE SERVICES DIRECTORATE

Service Statement		
To provide and maintain safe and effective physical assets and waste services for the benefit and enjoyment of the community.		
Outcomes		
<ul style="list-style-type: none"> <li>• Maintain the community's assets</li> <li>• Build new, enhance, and replace assets</li> <li>• Provide technical information and advice on community assets</li> <li>• Provide waste services</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>• Effectively lead and manage a multi-disciplinary team:               <ul style="list-style-type: none"> <li>- Design</li> <li>- Operations</li> <li>- Building assets</li> <li>- Directorate budgeting and forward planning</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Strategic and operational advice (Council/CEO/Staff)</li> <li>• Organisational risk and governance</li> <li>• Strategic reviews</li> <li>• EMRC liaison</li> <li>• Road funding</li> <li>• Technical backup/support</li> </ul>	<ul style="list-style-type: none"> <li>• COVID-19 Stimulus Package</li> <li>• Grant funded projects</li> </ul>

**INFRASTRUCTURE DESIGN**

Service Statement		
To provide technical advice for the investigation, planning, oversight and design of community assets and infrastructure.		
Outcomes		
<ul style="list-style-type: none"> <li>Investigation, planning, oversight, and design of municipal infrastructure to enable the efficient installation, operation, and safe use of community assets</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>Frontline customer service for infrastructure</li> <li>Asset management</li> <li>Infrastructure design</li> <li>Drainage system analysis</li> <li>Bridges and bus shelters</li> </ul>	<ul style="list-style-type: none"> <li>Footpaths/cycleways planning</li> <li>Road safety, street lighting</li> <li>Crossovers, road and reserve permits</li> <li>Subdivision and development</li> <li>Infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>Annual Capital Works Program investigation and design</li> <li>Asset Management renewal programs for key asset groups</li> </ul>

ACTIVITIES	SERVICE LEVELS
<b>Bridges and Bus Shelters</b>	
Build, renew and maintain bridges and bus shelters to a safe standard as per Austroads design guidelines.	<p>Biannual bridge inspections and annual maintenance works.</p> <p>Bus shelters inspected every four years and cleaned every six months.</p>
<b>Asset Management</b>	
Long term planning and management of Shire's assets includes transport related infrastructure, buildings, reserve facilities & stormwater systems.	<p>Current Asset Management Plans (to basic standard) in place for: Transport, Drainage, Footpaths, Reserves, Buildings.</p> <p>Undertake Fair Value work and integrate into asset inventory in year of revaluation.</p> <p>Annual update of asset management plans.</p> <p>Annual review of asset renewal programs and funding levels.</p>



Infrastructure Design	
Capital infrastructure asset design and technical infrastructure related investigative and advice services.	Design all transport-related construction capital items adopted in each annual budget as per program.
Concept design and forward planning of infrastructure assets.	Address each customer enquiry with a professional and friendly response consistent with Shire customer service charter timelines.
Engineering subdivision and property development, traffic and all modes of transport related investigative and technical advice services.	Acknowledge and keep customer informed of the progress of an investigative item, consistent with Shire customer service charter timelines.
Crossovers and verge installations adjoining private properties assessed and approved.	Assess and condition infrastructure requirements related to subdivisions and developments within four weeks.
Utility installations assessed and monitored.	Assessment and approvals of other infrastructure-related matters completed within five working days.



**INFRASTRUCTURE OPERATIONS**

<b>Service Statement</b>		
To provide waste services and construct and maintain engineering, parks and natural assets.		
<b>Outcomes</b>		
<ul style="list-style-type: none"> <li>• Construction and maintenance of engineering and parks infrastructure</li> <li>• Maintenance and enhancement of our natural environment</li> <li>• Provide waste services</li> <li>• Meet customer service requirements</li> </ul>		
<b>Key Activities</b>	<b>Key Activities</b>	<b>Key Projects</b>
<ul style="list-style-type: none"> <li>• Roads</li> <li>• Waste Management</li> <li>• Stormwater drainage</li> <li>• Footpaths/cycleways</li> <li>• Verge and median maintenance</li> </ul>	<ul style="list-style-type: none"> <li>• Parks, reserves, ovals &amp; open spaces</li> <li>• Bush reserves and environment</li> <li>• Plant and fleet</li> <li>• Depot management</li> <li>• Cemeteries</li> </ul>	<ul style="list-style-type: none"> <li>• Deliver annual Capital Works Program</li> <li>• Deliver annual Maintenance Works Programs</li> <li>• Deliver annual Waste Services</li> </ul>

<b>ACTIVITIES</b>	<b>SERVICE LEVELS</b>
<b>Stormwater Drainage</b>	
Install and maintain efficient, effective drainage infrastructure across the Shire. Includes construction and maintenance such as bridge and culvert repairs, open drain maintenance. Contract supervision.	<p>Collection and disposal of stormwater is efficient, with fewer than 50 requests on inefficiencies per annum.</p> <p>Stormwater system is well-functioning with fewer than 20 flooding complaints per annum.</p> <p>Drainage system is free from risk to public health and safety.</p> <p>Review and upgrade drainage as listed in 4-year capital program.</p>
<b>Roads</b>	
Build, renew and maintain roads to a safe standard as per Austroads design guidelines. Includes construction and maintenance e.g. road and carpark sweeping, street furniture repair, street sign and line marking maintenance, street lighting, kerb repairs, gravel road grading, gravel road shoulder repairs. Contract supervision.	Roads are rideable, safe and provide year round access with fewer than 50 reports of potholes, fewer than 20 requests for gravel road grading and fewer than 500 reported crashes on roads in the district per annum.
<b>Cemeteries (Mundaring &amp; Wooroloo)</b>	
<p>Preparation of graves by digging and refilling.</p> <p>Installation of ash interment boxes.</p> <p>Construction and maintenance of access roads, pathways and drainage runoff in cemetery grounds.</p>	<p>Burials and ash interments undertaken within three working days of request.</p> <p>Grounds maintained once a month.</p>

ACTIVITIES	SERVICE LEVELS
<b>Footpaths/Cycleways</b>	
Provide and maintain accessible footpaths, and provide links to public facilities and infrastructure. Includes footpath sweeping, footpath line marking, and footpath lighting, pedestrian/cycling signs and line marking.	Provide smooth, safe and accessible footpaths year round with reports of unevenness being fewer than 50 and inaccessible being nil per annum.

ACTIVITIES	SERVICE LEVELS
<b>Waste Management</b>	
Provide general rubbish and recycling bin kerbside collections, bulk rubbish and green waste verge pick up, street bin service.	Weekly 140L general bin collection and two weekly 240L recycling bin.  Annual bulk and green waste verge collection.  Street bins collected at least once a week and damaged bins replaced within 20 working days of notification.  Introduce new Kerbside Services as road conditions permit.
Manage community recycling centre general waste, recycling, inert waste, green waste and community reuse facility	Community Recycling Centres operate: Coppin Road, Sat – Tues 8am – 4pm Mathieson Road, Thurs – Sun 8am – 4pm
Manage a container deposit refund point at Coppin Road.	Container deposit refund point operates: Mon – Tues 8.30am – 3.30pm Thur – Fri 12.30pm – 4.30pm Sat – Sun 8.30am – 3.30pm
Undertake dumped rubbish collection	Respond to dumped rubbish complaints within five working days of notification.
Participate in effective regional waste initiatives	Allocating staff time to enable a large-scale secondary waste and resource recovery project with EMRC, reducing waste to landfill.
<b>Streetscapes and Tree Maintenance</b>	
Maintain streetscapes of town site verges and medians, roundabouts, entry statements and selected road verges by mowing, eradicating weeds and landscaping.	Maintain town site verges, Great Eastern Highway entry statements, Mundaring town centre median, roundabouts, and selected verges along Morrison and Helena Valley Roads quarterly.
Sightline clearance works at intersections and other critical locations.	Weed eradication on footpaths, kerb lines and traffic islands annually.
Weed removal on footpaths, kerb lines and traffic islands.	Ad-hoc requests within 20 working days, urgent safety items within one working day.

ACTIVITIES	SERVICE LEVELS
Tree operations, including pruning of trees under power lines, installing and maintaining street trees, including making safe dangerous or fallen trees.	Regularly maintain trees under power lines in accordance with Western Power guidelines and install new trees and water for two year period
<b>Parks, Reserves, Ovals, Open Spaces &amp; Environment</b>	
Install and maintain assets related to active sporting grounds (floodlights, hardcourts, wickets, reticulation, fencing), parks (play equipment, tables, seats, BBQs), open spaces (mowing, tree and garden maintenance, reticulation, sculptures, fencing).	Reserves and Parks are safe, clean and useable for functions and individual play/recreation with fewer than 10 reported safety incidents, 100 reports of function failure and 200 per annum of cleanliness and poor useability.
Environmental operations	<p>Regular and consistent guidance to friends groups and catchment groups for the effective control of planting, pruning and maintenance in bush reserves including grant application assistance and on ground assistance from a dedicated landcare team.</p> <p>Verge weed control works by a dedicated team year round.</p>
Delivery of the Seedlings for Landcare Program	<p>Schools, volunteer environmental groups and rural properties can apply for seedlings.</p> <p>Provision of 20,000 native tree seedlings per annum.</p>
<b>Plant &amp; Fleet and Depot Management</b>	
<p>Procurement and disposal of plant and fleet.</p> <p>Procurement and assigning of materials and services for operational works.</p> <p>Maintenance of plant and fleet.</p> <p>Maintenance of Depot structures and yard.</p>	<p>Scheduled maintenance of plant and equipment in place resulting in fewer than five breakdowns on-site preventing continuation of work and no road defect notices issued.</p> <p>Daily operational vehicle pre-start checks and quarterly depot and vehicle operational safety inspection reports.</p>



**INFRASTRUCTURE BUILDING ASSESTS**

Service Statement		
To undertake construction, replacement, maintenance, repair and improvement of Shire buildings.		
Outcomes		
<ul style="list-style-type: none"> <li>We provide buildings, which are: safe, fit for purpose, economically serviced, maintained, and renewed, to provide value for money</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>Building Construction project management</li> <li>Building Maintenance</li> </ul>	<ul style="list-style-type: none"> <li>Graffiti Removal</li> <li>Annual building safety and condition inspections</li> </ul>	<ul style="list-style-type: none"> <li>Accessibility upgrades to Buildings</li> <li>Solar Panel installations to Shire buildings</li> </ul>

ACTIVITIES	SERVICE LEVELS
<b>Building Assets</b>	
Maintain Shire's building facilities to ensure safe for use and fit for purpose.	Priority 1 Building Maintenance Requests (matters that affect health and/or safety) Responded to on same day, with resolution as soon as possible.
Shire buildings leased to third parties maintained at preventative maintenance level to protect building fabric.	Priority 2 Building Maintenance Requests (matters that affect building usage) Responded to within two working days, with resolution as soon as possible.
Undertake preventative maintenance works on all Shire buildings.	Priority 3 Building Maintenance Requests (matters that affect building appearance) Responded to within five working days, with resolution as soon as possible.
Manage the construction of new, upgrade or renewal of buildings.	Preventative maintenance works program provides safe and useable building facilities.
Removal of graffiti from Shire property.	Construction/renewal within budget and project timeframes.
Contract cleaning of Shire managed buildings.	Graffiti removed within two working days of report.
	Energy and emissions reduction works as per Strategy and adopted budgets

**STRATEGIC COMMUNITY DIRECTORATE**

Service Statement		
To deliver community, recreation, communication and corporate business planning services and strategies.		
Outcomes		
<ul style="list-style-type: none"> <li>• Stronger, more cohesive community</li> <li>• Opportunities to participate in activities</li> <li>• Community well-being</li> <li>• Visitors attracted to the region</li> <li>• Contribute to economic prosperity of district</li> <li>• Integrated planning</li> <li>• Additional income streams from property investment</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>• Effectively lead and manage a multi-disciplinary team</li> <li>• Directorate budgeting and forward planning</li> <li>• Strategic and operational advice (Council/CEO/Staff)</li> </ul>	<ul style="list-style-type: none"> <li>• Organisational risk and governance</li> <li>• Investment Property Strategy</li> <li>• Lobbying and advocacy</li> <li>• Strategic Projects Corporate planning and reporting</li> </ul>	<ul style="list-style-type: none"> <li>• Mundaring Town Centre Land Assembly Project</li> <li>• Economic Relief and Recovery Plan related to COVID-19</li> <li>• Economic Development and Tourism Strategy</li> </ul>

ACTIVITIES	SERVICE LEVELS
<b>Business Relationships</b>	
Business Relationships	<p>Relationships with industry groups and memberships.</p> <p>Annual sponsorship of Mundaring Chamber of Commerce Business Excellence Awards (\$3,500 pa).</p> <p>Maintain online Shire Business Directory.</p> <p>Partnership with Mundaring Chamber of Commerce to deliver information sessions to local businesses through provision of venue and cross promotion.</p>

ACTIVITIES	SERVICE LEVELS
<b>Advocacy</b>	
Lobbying and Advocacy	<p>Lobbying/Advocacy Framework reviewed and endorsed by Council every five years (next review 2023/24).</p> <p>Individual lobbying plans implemented for advocacy priority items (annual priorities endorsed by Council).</p> <p>Annual Lobbying prospectus – capital programs.</p> <p>Stakeholder Relationship Management Plan implemented and reviewed every five years (next review 2022/23).</p>
<b>Investment Property Strategy</b>	
Property Management	<p>Shire freehold property managed in accordance with Investment Property Strategy.</p> <p>Investment Property Strategy reviewed every 5 years (next review 2022/23).</p>
<b>Integrated Planning</b>	
<p>Corporate Planning System (CPS) developed and maintained.</p> <p>Project Management Framework</p> <p>Performance Management data gathering and analysis and reporting.</p>	<p>Community participation in major review of ten year Strategic Community Plan (SCP) every four years, with minor review in alternating years (next major review 2023/2024).</p> <p>Four year Corporate Business Plan (CBP) activates the Community's vision within resources, developed annually.</p> <p>Corporate Planning System monitored and maintained to deliver business cases and project reporting on a monthly/quarterly basis.</p> <p>Performance Management System with quarterly reporting.</p> <p>Annual Report (activities, projects and measures).</p> <p>Biennial Community Perceptions Survey (next survey 2021).</p>

## LIBRARIES AND COMMUNITY ENGAGEMENT

Service Statement		
To enhance community engagement and community capacity, and provide a range of communication and library services and programs.		
Outcomes		
<ul style="list-style-type: none"> <li>• Community Engagement</li> <li>• Volunteer Development</li> <li>• Community Capacity Building</li> <li>• Grants administration</li> <li>• Community Profiling and Needs Analysis</li> <li>• Partnership Development</li> <li>• Activating public spaces and Shire facilities</li> <li>• Services for people with a disability, young people and older adults</li> <li>• Support of key local organisations</li> <li>• Access to relevant and timely information</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>• Engagement / events</li> <li>• Access &amp; inclusion</li> <li>• Community Grants Program</li> <li>• Library services</li> <li>• Youth Engagement</li> <li>• Partnership Fund</li> </ul>	<ul style="list-style-type: none"> <li>• Initiatives for Older Adults</li> <li>• Culture and the arts</li> <li>• Supporting Volunteerism</li> <li>• Media and Communications</li> </ul>	<ul style="list-style-type: none"> <li>• Community Relief and Recovery Plan related to Wooroloo Bush Fire and COVID-19</li> <li>• Reconciliation Action Plan</li> </ul>

ACTIVITIES	SERVICE LEVELS
<b>Community Grants Program</b>	
Provide grant funding to volunteer community organisations for activities.	Access to funding programs, which assists volunteer recognition and capacity building, delivery of events and community-based programs and projects.
Resource Grants Selection Committee (GSC).	Allocation of funding program to specific events i.e. Darlington Arts Festival, Swan View Agricultural Show etc.
Locality based funding.	Access to youth sponsorship program.
	Funding agreements and programs reviewed regularly to ensure they meet the needs of the community.



ACTIVITIES	SERVICE LEVELS
<b>Cultural</b>  Manage service agreements for Katharine Susannah Prichard Writers' Centre, Mundaring Learning, Mundaring Arts Centre, Mundaring Hills & Historical Society, Rotary Club of Mundaring, Darlington Arts Festival and Swan View and Districts Arts and Agricultural Society.  Art acquisition program.  Delivery of adult learning classes, art collection exhibitions, museum.  Australia Day activities, including Citizen of the Year awards and Citizenship ceremony.  Assist in providing a dawn, midday & school ceremony ANZAC service.  Delivery of annual Summer of Entertainment Events series.	Access to programs and activities, which provide for cultural pursuits and adult education.  Development and management of Shire of Mundaring Art Collection in line with collection management principles.  Annual Citizen of Year awards.  Annual School Citizen awards.  Provide Citizenship Ceremonies.  Five ANZAC services held across 3 sites in the Shire.  Resource Cultural Advisory Group – 2 meetings per annum.  Delivery of Summer of Entertainment Series (subject to COVID-19 restrictions and securing external funding).  Development of a Reconciliation Action Plan 2021/22.
<b>Young People</b>  Delivery of Youth Informing Strategy.  Promote youth centre and engage external organisations for services and events.  Implement youth services model which seeks to facilitate strategic partnership opportunities, develop the skills of young people, provide peer support and youth connections.	Provision of collaborative regional and advocacy services and activities through youth networks and regional bodies.  Needs and issues affecting young people reviewed every five years to drive service delivery and refresh the Youth Informing Strategy (next review 2022/23).  Promotion, review and administration of Shire's \$35,000 Youth Engagement Partnership Fund.  Provision of a Youth Advisory Group.  Strategic partnership development

ACTIVITIES	SERVICE LEVELS
<b>Community Engagement</b>	
Community engagement through provision of information, support, partnerships.	Biannual networking functions held between all Residents & Ratepayers Associations and the Shire of Mundaring.
Development and support of community led initiatives.	Advisory groups.
Training for elected members and employees to enhance community engagement across the Shire.	Community Engagement Framework reviewed every five years (2021/22 onwards).
	Active engagement with community groups and organisations.
<b>Funding and Awards Applications</b>	
Apply for relevant grants and/or awards – budget of \$6,000 per annum.	One to two external grants/awards applied for per annum in line with strategic priorities and projects.
<b>Disability and Access</b>	
Resource Inclusion and Disability Access Advisory Group (IDAAG).	Implement Disability Access and Inclusion Plan, to ensure Shire services, facilities, information and consultation accessible for people with disabilities.
\$150,000 per annum for access upgrades to Shire buildings.	Needs and issues affecting people with disabilities reviewed every five years to drive service delivery, and refresh the DAIP (next review 2021/22- 2022/23).
IDAAG recommends priority list of access upgrades.	Budget provision for access upgrades program, prioritised by IDAAG.
	Four IDAAG meetings per year (subject to COVID-19 restrictions).
<b>Older Adults</b>	
Resource Active Ageing Network monthly meetings/planning days.	Access to programs, activities and events for seniors.
Manage The Hub of the Hills and associated events.	Access to a well-equipped and managed community centre, which caters for the needs of seniors; staffed 10 hours per week.
Support Volunteer group to plan, manage, run events.	Needs and issues affecting seniors reviewed every five years to drive service delivery and refresh the Age Friendly Informing strategy (next review 2025/26).
Age Friendly Informing Strategy.	Minimum 10 activities per annum (subject to COVID-19 restrictions).

ACTIVITIES	SERVICE LEVELS
<b>Volunteering</b>	
Provide volunteer referral service, volunteer development activities & recognition program.	Three volunteer development workshops held per year.  Annual Celebrating Community event.
<b>Library &amp; Information Services</b>	
Provide public library and associated services in Mundaring town site and in the western suburbs.  Maintain the online Community Directory Provide ad-hoc author talks and similar.	Open Monday to Thursday from 9am to 7pm, Friday from 9am to 5.30pm, and 9am to noon on Saturday (Public Library), excluding public holidays.  Public spaces for the pursuit of study, research and recreation.  Free access, with professional help, to over 76,500 resources in a range of formats.  Library programs that contribute to raising literacy and information levels.  Specific services for targeted groups e.g. babies, youth, sight impaired, housebound etc.  Technology such as internet access (including Wi-Fi), scanning, PCs with printing and photocopying provided on cost-recovery basis.  Provision of free e-books for download.
<b>Communication and Marketing</b>	
Communication Plans (including social media) for services, key issues, projects and events.  Media releases developed.  Media liaison. Critical incident communications.  Strategic communications advice	Information on Shire activities, policies and decision-making is readily available in a variety of formats including up-to-date website, monthly newsletters, social media and monthly local newspaper articles.

## RECREATION AND LEISURE

Service Statement		
Provide a range of recreation, leisure and visitor servicing facilities, programs and services.		
Outcomes		
Sport, recreation, tourism and outdoor spaces in the Shire are essential in: <ul style="list-style-type: none"> <li>- Physical, social and emotional development of our community</li> <li>- Building strong, safe, connected and inclusive communities</li> <li>- Contributing to economic prosperity of the district</li> <li>- Creating positive environmental experiences and promoting the need to care for our environment</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>• Aquatic centres</li> <li>• Community facilities</li> <li>• Lake Leschenaultia</li> <li>• Mundaring Visitors Centre</li> <li>• Active ovals and Hardcourts</li> </ul>	<ul style="list-style-type: none"> <li>• Mundaring Arena</li> <li>• Trails, dirt jump parks</li> <li>• Skate parks, BMX tracks</li> <li>• Leased/Licensed community facilities</li> <li>• Administration</li> </ul>	<ul style="list-style-type: none"> <li>• Development of new online booking system</li> <li>• Collaborative Regional Tourism Marketing for the Perth Hills</li> </ul>



ACTIVITIES	SERVICE LEVELS
<b>Leisure and Sporting</b>	
<p>Provide the opportunity for use of: Parks, ovals, tennis courts, BMX &amp; dirt park jumps, skateboard parks, Lake Leschenaultia, equestrian centres, golf course, lawn bowls clubs, junior motocross track, rifle range, and trails by community, sports groups and businesses.</p> <p>Purpose-built indoor four-court sports stadium</p>	<p>Access to purpose built indoor four court Mundaring Arena.</p> <p>Access to 11 active ovals: free for passive activities all year; subsidised for junior sports and affordable for seniors for 48 weeks of year.</p> <p>Affordable access to 32 plexi-pave courts and two bitumen courts.</p> <p>Free all year use of three dirt jump parks and one set of BMX jumps.</p> <p>Free all year use of three 300m<sup>2</sup> concrete parks.</p> <p>Free access to Lake Leschenaultia and park facilities 365 days of year. Access to cafe/kiosk and canoe hire. Affordable access to 22 powered sites and one unpowered group site – all with access to flushing toilets and hot showers.</p> <p>Access (with membership) to two equestrian centres in Parkerville (four arenas) and in Bailup (one arena).</p> <p>Access (with membership) to golf course with 18 hole, par 72 course, 5924 metres, no reticulation, sand greens.</p> <p>Access (with membership) to lawn bowls clubs in Mundaring two artificial greens and Glen Forrest two turf greens.</p> <p>Access (with membership) to 1.8km junior motocross track with hard packed gravel surface, 40 start gates, canteen area, licensed bar, undercover spectator area, playground wash-bay facility.</p> <p>Access (with membership) to rifle range: accommodate pistols and rifles up to 800 yards. Free access to 70km of Railway Reserves Heritage Trail.</p>
<b>Facilities</b>	
<p>Provide the opportunity for use of community halls, sports pavilions, cafe, playgroups, theatre, scouts/ guides halls, sports clubs, workshops, community centres and recreation centres by community, sports groups and businesses.</p>	<p>Access to safe, affordable well-maintained and clean community facilities seven days per week, 365 days of year.</p> <p>Recreation Plan reviewed every five years (next review 2023/24).</p>



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<p>Provide the opportunity for use of community halls, sports pavilions, cafe, playgroups, theatre, scouts/ guides halls, sports clubs, workshops, community centres and recreation centres by community, sports groups and businesses.</p>	<p>Access to safe, affordable well-maintained and clean community facilities seven days per week, 365 days of year.</p> <p>Recreation Plan reviewed every five years (next review 2023/24).</p>

ACTIVITIES	SERVICE LEVELS
<b>Visitor Centre</b> Booking Agent. Local Area Promotion. Local Business Community (VC Membership). External visitor information service.	Operates seven days per week, Mon – Sat 9.30am to 4pm, Sundays and most Public Holidays 10 am to 2.30pm (excl. Christmas Boxing and New Year's Days, and Good Friday). Level 1 Accreditation. Information for visitors and residents and promotion of local goods and services, arts, natural attractions, culture, heritage, and trails to attract visits/repeat visits. Business members are promoted through various initiatives. Respond to booking enquiries for Lake Leschenaultia campground and area bookings. Collaborative regional tourism marketing as part of Perth Hills Tourism Alliance.
<b>Aquatic Centres</b> Provide the opportunity for use of aquatic centres by community, Department of Education and swimming clubs	Bilgoman Aquatic Centre: Affordable access to safe, clean and well-maintained, heated outdoor pools from October to April, seven days/week, 5.30am to 8pm Mon – Fri, and 7am to 7pm weekends and public holidays. Mt Helena Aquatic Centre: Affordable access to safe, clean and well-maintained, heated outdoor pools from December to February, seven days/week, 3:30pm to 6pm school days, and 12pm to 6pm school holidays.

**FAMILY AND CHILDREN'S SERVICES**

<b>Service Statement</b>		
To deliver education and care services, parenting programs, health & counselling programs, Aboriginal programs & community outreach programs for families, parents and children.		
<b>Outcomes</b>		
<ul style="list-style-type: none"> <li>• High Quality Child Care provided in a variety of community based and home based settings.</li> <li>• Family Support and Parenting Education leads to improved life outcomes for parents and children.</li> <li>• Effective and efficient Integrated Services achieved through partnerships.</li> <li>• Economic opportunities provided through local volunteering, employment and small business development.</li> </ul>		
<b>Key Activities</b>	<b>Key Activities</b>	<b>Key Projects</b>
<ul style="list-style-type: none"> <li>• Childcare:</li> <li>• Long Day Care,</li> <li>• Outside Schools Hours Care,</li> <li>• Vacation Care and Family Day Care</li> <li>• Parenting and Adult Education</li> </ul>	<ul style="list-style-type: none"> <li>• Playgroups – Community and School Based</li> <li>• Community Links Family Outreach</li> <li>• Aboriginal Programs</li> <li>• Young Parents Program</li> <li>• Health Clinics</li> </ul>	<ul style="list-style-type: none"> <li>• Baby 365 project – Partnership project</li> <li>• Joint project - Place based research – vulnerable children in Midland area</li> <li>• Thrive for life – partnership – vulnerable children aged 0-4 years</li> </ul>

<b>ACTIVITIES</b>	<b>SERVICE LEVELS</b>
Midvale Early Childhood and Parenting Centre (MECPC) - Child Care and Parenting.	<p>Rated Exceeding National Quality Standard.</p> <p>87 place childcare centre.</p> <p>Fee based and government subsidies (Child Care Benefit etc.).</p> <p>Accessible, affordable, safe and well-equipped childcare centre open 50 weeks per annum, from 6.30am to 6pm on weekdays.</p> <p>High quality early childhood education programs for children from birth to four year olds, including teacher led Kindergarten programs.</p> <p>Comprehensive range of parenting and family support programs offered.</p>
Midvale Outside School Hours Care and Vacation Care.	<p>Rated Exceeding National Quality Standard.</p> <p>Fee based and government subsidies.</p> <p>20 place Before School Care at MECPC.</p> <p>20 place After School Hours Care at MECPC.</p> <p>30 place Vacation Care programs at MECPC during school holidays.</p>



ACTIVITIES	SERVICE LEVELS
Swan Children and Family Centre (SCFC)	<p>Rated Exceeding National Quality Standard. Fee based and government subsidies.</p> <p>Adjacent to Clayton View Primary School.</p> <p>30 place Vacation Care programs.</p> <p>Open 48 weeks per annum, from 7.00am to 6pm on weekdays.</p> <p>Health Clinics on site – Health, counselling and allied services.</p>
Child and Parent Centre – Swan (CPCS)	<p>Rated Exceeding National Quality Standard. Fully funded. Adjacent to Middle Swan Primary School.</p> <p>Adult Education with TAFE.</p> <p>Comprehensive range of playgroups, parenting and family support programs offered.</p> <p>Health Clinics on site – Health, counselling and allied services.</p>
Swan Aboriginal Family Enterprise (SAFE)	<p>Fully Funded.</p> <p>Co-located at CPCS site, open 6.30am to 5pm on weekdays.</p> <p>Activities across all Hub sites and local Primary Schools.</p> <p>Playgroups, parenting, student support and mentoring.</p>

ACTIVITIES	SERVICE LEVELS
Eastern Region Family Day Care	<p>Rated Exceeding National Quality Standard.</p> <p>Fee based and government subsidies.</p> <p>Coordination Unit operates from Midvale site 8.30am to 5pm on weekdays with 24 hour emergency on-call arrangements for extended care.</p> <p>Coordination Unit supports 50 Educators to run family day care businesses in their homes (across the North East of Perth) to provide high quality education and care.</p>
Midland Young Parents Study and Parenting Program.	<p>Adult education and training programs delivered in partnership with Polytechnic West.</p> <p>Health services, parenting programs, outreach, high quality crèche and childcare provided for enhanced life skills and wellbeing.</p>
Midvale Hub Playgroups	<p>15 community and school based playgroups offered during school terms.</p> <p>Free, inclusive early intervention playgroups facilitated by qualified educators, with a focus on early childhood development, parenting skills and wellbeing.</p>
Midvale Hub Parenting Services	<p>Fully Funded.</p> <p>Parenting services, programs and events across the North East region of Perth targeting; Young Parents, Fathers, Aboriginal and Culturally and Linguistically Diverse Parents.</p>
Midvale Hub Community Links Family Outreach Services	<p>Comprehensive information, referral pathways and outreach across all Hub sites and across the North East region of Perth.</p>

**STATUTORY SERVICES DIRECTORATE**

Service Statement		
To deliver strategic and statutory frameworks; Town Planning, Environmental Health, Community Safety, Environmental Sustainability and Emergency Management service.		
Outcomes		
<ul style="list-style-type: none"> <li>• Meet statutory obligations</li> <li>• Safety and amenity standards within the Shire of Mundaring are protected</li> <li>• Solution-focused customer service</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>• Effectively lead and manage a multi-disciplinary team</li> <li>• Directorate budgeting and forward planning</li> <li>• Strategic and operational advice (Council/CEO/Staff)</li> </ul>	<ul style="list-style-type: none"> <li>• Organisational risk and governance</li> <li>• Environmental advice to residents</li> <li>• Strategic town planning</li> <li>• Exercising efficient and effective delegations</li> </ul>	<ul style="list-style-type: none"> <li>• Mundaring Town Centre revitalisation</li> <li>• Public Open Space Strategy</li> </ul>

**BUILDING AND HEALTH**

Service Statement		
To deliver Building and Environmental Health services and meet statutory obligations.		
Outcomes		
Building and Health Services achieve: <ul style="list-style-type: none"> <li>- Minimum standards of safety including structural safety from fire</li> <li>- Health, amenity and sustainability objectives</li> <li>- Protect, promote and improve the health and well-being of Shire residents</li> <li>- Reduce incidences of preventable illness</li> </ul>		
Key Activities	Key Activities	Key Projects
Building <ul style="list-style-type: none"> <li>• Compliance, enforcement</li> <li>• Building applications</li> <li>• Site inspections</li> <li>• Information and advice</li> <li>• Pool/spa inspections</li> <li>• Fencing and Signs</li> <li>• Public buildings, events</li> </ul>	<ul style="list-style-type: none"> <li>• Building control</li> <li>• Permits and Certificates</li> <li>• Health</li> <li>• Food premise inspections</li> <li>• Onsite effluent disposal</li> <li>• Water (recreation, drinking)</li> <li>• Noise control</li> <li>• Counter/phone inquiries</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of Public Health Act 2016</li> </ul>

ACTIVITIES	SERVICE LEVELS
<b>Building Service</b>	
Process Building Applications	Building Permits granted within 25 working days for uncertified applications together with the Certificate of Design Compliance and 10 working days for certified applications in accordance with the Building Act 2011.
Resolve compliance issues	Complaints responded to in accordance with Customer Services Charter, taking into account workload and risk.
Undertake private swimming pool inspections: approx. 900 pa average 75 inspections per month.	All recorded pools and spas (3677) (increasing by 70 on average per year) will be inspected at least once every four years.
Assess completed commercial/ industrial buildings for the issuance of an Occupancy Permit.	Inspections undertaken within five working days from notification of completion.  Issue Occupancy Permits within two working days after inspection or notify builder of any remedial works.
Provide advice on general building enquiries	Attend front counter (approximately 1400 times per year). Respond to phone and email queries.
<b>Health Service</b>	
Food Safety: Food premises establishment and renewal  Food sampling  Food premises inspection	Consistent application of the Food Act 2008 applied to businesses.  Food premises inspected commensurate with the risk profile of the food business, minimising the risk of food-borne illness in the community.  Food sampling undertaken regularly.
Assessment, approval and inspection of Effluent Disposal Systems (Septic tanks, ATU's)	Approval or issue notification within five working days. (120 effluent disposal systems per year).
Issue health permits/approvals (Stallholders/ Traders)	Issue health permits within five working days.
Inspections (Public Buildings, Hairdressers & Skin Penetration Establishments, Caravan Parks & Camping Grounds, Lodging Houses, Offensive Trades)	Assurance of adequate standards of public health and safety by undertaking annual inspections (900 inspections per year)
Environmental Water Sampling	Water sampling conducted in Jane Brook (Winter) & Lake Leschenaultia (Summer) to ensure acceptable water quality standards.

37

Shire of Mundaring Corporate Business Plan 2021/2022 – 2024/2025

ACTIVITIES	SERVICE LEVELS
Inspections and sampling at aquatic facilities of public swimming pools in accordance with Health (Aquatic Facilities) Regulations 2007.	Public swimming pool inspection water testing every month (when operational) to ensure the safety of recreational waters.
Respond to complaints including noise, food safety, contaminated sites, water quality, health nuisance.	Respond in accordance with the Customer Services Charter (approximately 450 per annum), taking into account workload, risk and impact.
Public Health Act 2016	Implementation and reporting on Community Health Wellbeing Informing Strategy 2020-2025. Prepare for phase 5 of Public Health Act 2016.



**COMMUNITY SAFETY AND EMERGENCY MANAGEMENT**

Service Statement		
To deliver Community Safety and Emergency Management services and ensure statutory obligations are met.		
Outcomes		
<ul style="list-style-type: none"> <li>Delivers education, works and compliance activities to improve community safety and amenity and to manage emergency risk throughout the Prevention, Preparedness, Response and Recovery phases.</li> <li>Community safety and Amenity</li> <li>Community Resilience</li> </ul>		
Key Activities	Key Activities	Key Projects
Community Safety <ul style="list-style-type: none"> <li>Companion animal control</li> <li>Annual firebreak inspections</li> <li>Compliance activities</li> <li>Signage and dog exercise areas</li> <li>Emergency Management</li> <li>LEMC, DEMC</li> </ul>	<ul style="list-style-type: none"> <li>Local Emergency Management arrangements</li> <li>Recovery coordination</li> <li>Fire protection/mitigation</li> <li>Fire hazard inspection</li> <li>ESL/LGGS admin</li> <li>VBFB support and admin</li> <li>Emergency incident Hazard Management agency liaison</li> </ul>	<ul style="list-style-type: none"> <li>Local Emergency Management Arrangements review</li> <li>Emergency risk assessment</li> </ul>
ACTIVITIES		SERVICE LEVELS
<b>Community Safety Services</b>		
Respond to Community Customer Action Requests on statutory-related nuisance and compliance related issues: companion animals (dogs and cats), straying animals, off-road vehicles, litter, and parking.		Complaints are responded to in accordance with the Customer Services Charter and actioned taking into account workload and risk.

ACTIVITIES	SERVICE LEVELS
Manage dog and cat registrations	<p>Dog re-registrations process (4000) in October of each year. New/alterd registrations approximately 30 per month.</p> <p>Cat re-registrations process (1100) in October of each year. New/alterd registrations approximately 40 per month.</p> <p>In person – effected immediately</p> <p>Post/email – within five working days.</p>
<b>Emergency Management including Fire Safety Activities</b>	
Emergency Management	<p>Review Local Emergency Management Arrangements (LEMA) in accordance with statutory requirements (at least every five years).</p> <p>Conduct an exercise annually that tests elements of the LEMA and the Shire of Mundaring Business Continuity Plan.</p> <p>Conduct four Local Emergency Management Committee meetings per year.</p> <p>Conduct two bushfire volunteer events – Captain's dinner (50 attendees), bushfire volunteers BBQ (350-400 attendees).</p> <p>Participate in three District Emergency Management Committee meetings pa.</p> <p>Contribute to significant incident management via Incident Management Team/ Incident Support Group liaison.</p>
Undertake Bush Fire Safety and Firebreak Management Program	<p>Annual firebreak inspection program for whole Shire with pre-inspections in high risk areas from October to January.</p> <p>Promote bush fire safety understanding for community (newspapers, internet, and two community events.)</p> <p>Respond to firebreak complaints.</p>



ACTIVITIES	SERVICE LEVELS
Fire Hazard Inspection program	Private properties inspected according to bushfire risk and owners engaged in programs of bush fire fuel load management.  Bushfire Area Access Strategy reviewed every five years (next review 2025/2026).
Bush Fire Risk Management Planning	Prepare a tenure blind Bush Fire Risk Management Plan for the whole District in accordance with Westplan Bushfire.  Perth Hills Preparedness Project PHPP – 3 year program commenced 2020, collaborating with Red Cross, and Cities of Kalamunda and Swan.
Administer Emergency Services Levy, and Local Government Grant Scheme (LGGS) for equipping and training Volunteer Bushfire Brigades.  Liaise with and administer all aspects of VBFB.	The LGGS application, expenditure and acquittal process completed within statutory requirements.  The community receives adequately skilled, equipped and competent Volunteer Bushfire Brigades.

## PLANNING AND ENVIRONMENT

Service Statement		
To deliver planning and environmental services that meet community needs and statutory obligations.		
Outcomes		
<ul style="list-style-type: none"> <li>Meet planning and environmental legislative obligations.</li> <li>Statutory and policy framework reflects community expectations and State policy</li> <li>Award winning scheme and implementation of biodiversity and bushfire controls</li> </ul>		
Key Activities	Key Activities	Key Projects
Planning <ul style="list-style-type: none"> <li>Strategic planning framework</li> <li>Planning Proposals</li> <li>Enforcement</li> </ul>	Environment <ul style="list-style-type: none"> <li>Environmental Advisory Committee</li> <li>Environmental Advice</li> <li>Sustainability and Environmental Education</li> <li>Corporate reporting of sustainability measures</li> </ul>	Planning <ul style="list-style-type: none"> <li>Public Open Space Strategy</li> <li>Environmental</li> <li>EMRC Projects</li> <li>Biodiversity Strategy</li> <li>Environmental Relief and Recovery Plan (Wooroloo Bush Fire)</li> </ul>



ACTIVITIES	SERVICE LEVELS
<b>Planning Services</b>	
Process development applications in accordance with LPS	Development applications (450-550pa) will be determined within 60 days from receipt of a valid application, or 90 days where advertising required to obtain community feedback.
Process Development Assessment Panel (DAP) Applications.	DAP applications will be referred within seven days of receipt and employee reports completed within 80 or 90 (where advertising require to obtain community feedback) day timeframe. (Note that JDAP regulations are being reviewed and practical application of these timeframes unlikely to be consistently achieved).
Process applications for WA Planning Commission (WAPC) Approval.	Refer application to WAPC within seven days of receipt.
Process subdivision referral applications (including Street Naming and clearance of relevant subdivision conditions).	Processing referral responses to subdivisions within 42 days.
Process scheme amendments, structure plans.	Scheme amendments submitted to Council (for consideration) within 60 days after the end of the submission period.
Investigate compliance matters / enquiries.	Conduct compliance site inspection within two weeks of notification.  Compliance matters are investigated in accordance with the Customer Services Charter and actioned relative to current workload, risk to public safety and magnitude of effect on amenity (120 per annum).
Provide advice on general planning enquiries.	Respond to general planning enquiries (1300 per annum).
Process zoning Certificates.	Within 10 working days (650 per annum).

ACTIVITIES	SERVICE LEVELS
Develop and maintain the Shire's strategic planning framework, which guides forward planning and informs statutory planning decisions.	Undertake Council endorsed strategic planning projects within designated timeframes and budget.  Watercourse Hierarchy Strategy 2021/23.
Provide strategic planning advice and input into proposed new State Government planning documents affecting the Shire, Scheme Amendments, Structure Plans and major subdivisions, development applications.	Provide responses which reflect the Shire's endorsed Local Planning Strategy within required timeframes.
Advocate for improved public transport and promote/secure new road connections in association with new subdivisions.	Ensure transport and movement networks are a key consideration in any planning advice or strategies prepared by the Shire.
Local Heritage	Uphold and enforce local heritage planning requirements contained within the Regulations, Local Planning Scheme No.4, the Shire's Heritage List and Local Heritage Policy. Provision of a Heritage data repository for volunteers to contribute to collective knowledge of local heritage, which will also assist to scope a future review of the Shire's Heritage framework.
Review of LPS4	Update specific provisions local planning scheme when required. Commence minor review in 22/23.
<b>Environmental Management</b>	
Provide expert environmental advice in any Shire investigations into unlawful activities that are detrimental to the environment.	Responds to reports of unauthorised clearing or environmental damage and provide a response to the complainant within 14 days. Assist planning compliance officer with environmental restoration advice.
Environmental assessment of development applications, subdivisions and structure plans.	Assessment of referred proposals and timely advice to planning staff on potential environmental impacts and recommended conditions if approved.
Environmental Asset Inspections.	Environmental Asset Inspections within 10 working days of request. Landowners provided with a report on key environmental features to take into account development proposals.
Sustainability and Environmental Education is provided to schools and residents.	10 free environmental education workshops provided each year. Education materials on sustainability and local environmental issues regularly updated and made available to schools, community groups and residents.

ACTIVITIES	SERVICE LEVELS
Sustainability initiatives and corporate reporting of sustainability measures.	Coordination of Shire sustainability initiatives including energy efficiency, carbon emissions reduction, and water use programs.
Monitoring and reporting on environmental issues and initiatives.	Regularly update the Environmental Advisory Committee on progress of Shire sustainability initiatives and environmental management. State of Environment reports inform the Shire's Environmental Management Plan (Reviewed every five years. Next review 2022/23).
Environmental advice to other service areas, the community, organisations and businesses, on natural area management and environmental issues.	Provide advice on natural area management and local environmental issues by responding promptly to enquiries and maintaining up to date brochures, information sheets, and pages within the Shire website.
Strategic environmental projects, which aim to protect and enhance biodiversity and environmental assets such as watercourses and wildlife corridors in the Shire.	Prepare, implement and regularly review strategies to ensure that the Shire operations are sustainable, the natural environment managed appropriately, and biodiversity assets protected.



**CORPORATE SERVICES DIRECTORATE**

Service Statement		
Support the organisation by providing services for finance, human resources, information technology, governance (incl. risk), information management and customer service (reception).		
Outcomes		
<ul style="list-style-type: none"> <li>High quality corporate governance, financial, human, information services, systems and strategies developed, implemented and evaluated to meet the needs of the organisation and delivery of services to the community.</li> <li>Comprehensive policies and forward plans for the Shire development to ensure sustainability and statutory compliance.</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>Effectively lead and manage a multi-disciplinary team</li> <li>Strategic and operational advice (Council/CEO/Staff)</li> </ul>	<ul style="list-style-type: none"> <li>Annual Budget and Long Term Financial Plan</li> <li>Organisational risk and governance</li> <li>Annual Financial Report</li> </ul>	<ul style="list-style-type: none"> <li>Nil</li> </ul>

**HUMAN RESOURCES**

Service Statement		
To develop policies, services and programs to build capability and foster a safe, inclusive and productive workplace culture.		
Outcomes		
<ul style="list-style-type: none"> <li>Fit for purpose Structure</li> <li>Values-driven, customer-focused Culture</li> <li>Organisational and workforce Capability</li> <li>Strategic Alignment</li> <li>Stakeholder Engagement</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>Organisation Development</li> <li>Workforce Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Employee/Industrial relations</li> <li>Occupational Safety &amp; Health</li> </ul>	<ul style="list-style-type: none"> <li>Enterprise bargaining</li> <li>Strategic Learning and Development Framework Implementation</li> <li>On-line HRM Services</li> <li>Employee survey</li> <li>Workforce plan mini review</li> </ul>

ACTIVITIES	SERVICE LEVELS
Organisation Development	
Workforce Planning and Reporting	Provision of timely advice, information, systems, contemporary policies, procedures and practices to facilitate cultural and systemic change.
Diversity and Inclusion	
Knowledge Management	Delivery of services and programs to support and enhance organisational effectiveness.
Succession Planning	Provision of quarterly workforce performance indicator reports to Executive.
Culture Development	
Change Management/Workplace Redesign	Continuously review key HR processes to improve efficiency, effectiveness and manage risks.
Corporate/HR Systems Support and Enhancements	Implementation of Learning and Development Framework (2021/22)
Learning and Development	
Leadership Development	
HR Policy and supporting resources	
Job Design and Classification	
Employee/Industrial Relations	
Remuneration and Benefits	Provision of information and advice regarding collective agreements, remuneration and benefits, employee engagement, resolution of employee grievances, and management of performance matters.
Enterprise Bargaining	
Performance Management/Discipline	Provision of policies, procedures, guidelines and resources.
Grievance Resolution	
Employee Separations	Facilitation of enterprise bargaining negotiations.
Workforce Strategy	

ACTIVITIES	SERVICE LEVELS
Workforce Attraction & Retention	Facilitate attraction, retention and development of the workforce.
Recruitment, Selection and Appointment	
On-boarding (induction, probation, trainee/ apprentice monitoring)	Delivery of corporate induction; wellbeing initiatives; facilitation of employee recognition program; employee performance development and review.
Employee Support and Wellbeing	Co-ordination of Corporate Learning Programs aligned with business priorities and within budget.
Reward and Recognition	
Performance and Development Reviews	Provision of transactional/operational customer service delivery throughout the employee lifecycle ie from attraction through to separation.
Learning and Development	Workforce Plan mini review.
	Triennial all staff survey.
<b>Occupational Safety &amp; Health</b>	

ACTIVITIES	SERVICE LEVELS
<b>Occupational Safety &amp; Health</b>	
Claims Management	Co-ordinate and facilitate development and review of workplace safety and health practices, procedures and initiatives.
Co-ordination of OSH-related Training	
Ergonomic Assessments	Provide advice and support on OSH matters.
Job Safety Analysis	In consultation with the OSH Committee: identify and co-ordinate suitable OSH-related training; maintain evacuation procedures and co-ordinate regular practice; monitor incident reporting and facilitate effective response; co-ordinate and assist with regular OSH inspections of Shire premises. Co-ordinate and monitor the provision of PPE to employees.
Evacuation Procedures	
Incident Reporting and Management	
OSH Committee	
OSH Inspections	Work collaboratively to manage workers' compensation claims/return to work programs.
Provision of Personal Protective Equipment (PPE)	Undertake workplace ergonomic assessments.
	Develop an annual program of mental health and wellbeing initiatives.
	Mental Health and Wellbeing Framework reviewed every five years (next review 2022/23)



**INFORMATION TECHNOLOGY**

Service Statement		
To deliver Information and Communication Technology to support the delivery of all Shire services.		
Outcomes		
<ul style="list-style-type: none"> <li>• Efficient and enhanced Shire service delivery.</li> <li>• Community and Elected Members are able to access information and engage more effectively.</li> <li>• Enhance operations and customer service through a People-centered digital transformation.</li> <li>• Cyber resilience and business continuity through sound IT governance and methods.</li> <li>• Environmental impacts considered in all ICT services focusing on reducing waste and carbon emissions.</li> </ul>		
Key Activities	Key Activities	Key Projects
<ul style="list-style-type: none"> <li>• ICT Services management</li> <li>• ICT Services for community, elected members and VBFB</li> <li>• Enterprise and solution architecture</li> <li>• Business process improvement</li> <li>• License and contracts</li> <li>• Business system development and administration</li> </ul>	<ul style="list-style-type: none"> <li>• Data analytics and reporting</li> <li>• Cyber security and data protection</li> <li>• Disaster Recovery and Business Continuity</li> <li>• Information and content management</li> <li>• Geographical Information Management</li> <li>• Digital services and mobility</li> <li>• IT Governance and Strategy</li> </ul>	<ul style="list-style-type: none"> <li>• Community Portal</li> <li>• Online systems</li> <li>• Online job application</li> <li>• Upgrade application processing system</li> <li>• Upgrade asset management system</li> <li>• Upgrade to SharePoint 2019</li> <li>• Website replacements</li> <li>• replacement</li> <li>• GIS system replacement</li> <li>• ICT Infrastructure upgrade</li> </ul>



ACTIVITIES	SERVICE LEVELS
<b>Information Technology</b>	
Digital Services	Website Development and Admin (3 Public, 1 Internal) IT Programs & Special Projects.
ICT Strategy and Governance (OPs and Guidelines)	Business Intelligence and Data Analytics
ICT Infrastructure Implementation and Administration (6 server rooms; 270 workstations; 15 sites)	Provision of ICT and business systems to Shire staff, Elected Members, Community, through enabling technologies that are contemporary, robust and well managed.
Voice and Data Communication (SD-WAN and internet services) design, implement and support	Review organisation practices, guidelines and policies every 2 years.
IT Customer Services and User Support	Review ICT Roadmap every 2 years.
Enterprise Architecture	Review ICT plan –schedule to match Strategic Community Plan.
Business Analysis and Process Improvement	Provision of business system to manage the enterprise architecture and IPFR expectations.
Contract and Vendor Management	
Software Licensing and Compliance	
Business Systems Administration and Support	Renew contract and services as per renewal cycle.
Geographical Information System (GIS)	Continue to develop and implement corporate systems – building inspections, burn permits, CPS, AMS, APS, TCUP upgrades.
Business systems Design and Develop and support	Perform upgrades on hardware, software and applications.
Cyber Security and System Control	Digital transformation and online services – online requests, lodgements, registrations, events management, tip passes.
Network & Infrastructure Management	
GIS development and administration	
Data analytics and Dashboarding	
Website support and administration	
CCTV and Wi-Fi design, implementation and support	

## EFFICIENCY AND EFFECTIVENESS

The Shire of Mundaring is constantly looking for ways to improve the efficiency and effectiveness of the services it delivers. The Shire conducts an annual internal audit program to:

- provide assurance that the Shire's financial and operational controls designed to manage the organisation's risks, are operating in an efficient, effective and ethical manner
- assist management in improving and monitoring the Shire's risk management, internal control and legislative compliance functions.

The Shire participates in a benchmarking program with other local governments from NSW, SA, QLD, WA and New Zealand. The program assists the Shire to compare its efficiency with other local governments across a range of service delivery areas.

## SUMMARY OF INFORMING STRATEGIES

The core informing strategies are the Long Term Financial Plan, Workforce Plan, and Asset Management Plans. Each of these is summarised below, with a focus on the four years of this plan.

### **Long Term Financial Plan**

The Long Term Financial Plan (LTFP) sets out how the Shire will finance the Strategic Community Plan. The first four years of the LTFP relate to the Corporate Business Plan.

#### ***Funding from Rates***

- Forecast revenue from rates in 2021/22 is \$30,054,174 million, which is a 3.29% increase in the budgeted rate yield from 2020/21.
- The rate yield includes an assumption of 0.5% rates growth (derived from an estimated increase in the number of rateable properties in the Shire).
- The remaining three years of the CBP forecast increases show an annual rates increase of 2.5%, 2.4% and 2.4%, resulting in a rate yield of 3.0%, 2.9% and 2.9%.

#### ***Balanced Budget***

- Budgets remain in surplus and there are no deficit budgets forecast.

#### ***Liquidity***

- Ensures that Reserve funds are fully cash backed, including \$10 million in reserves available for community infrastructure projects by year 10 of the LTFP.

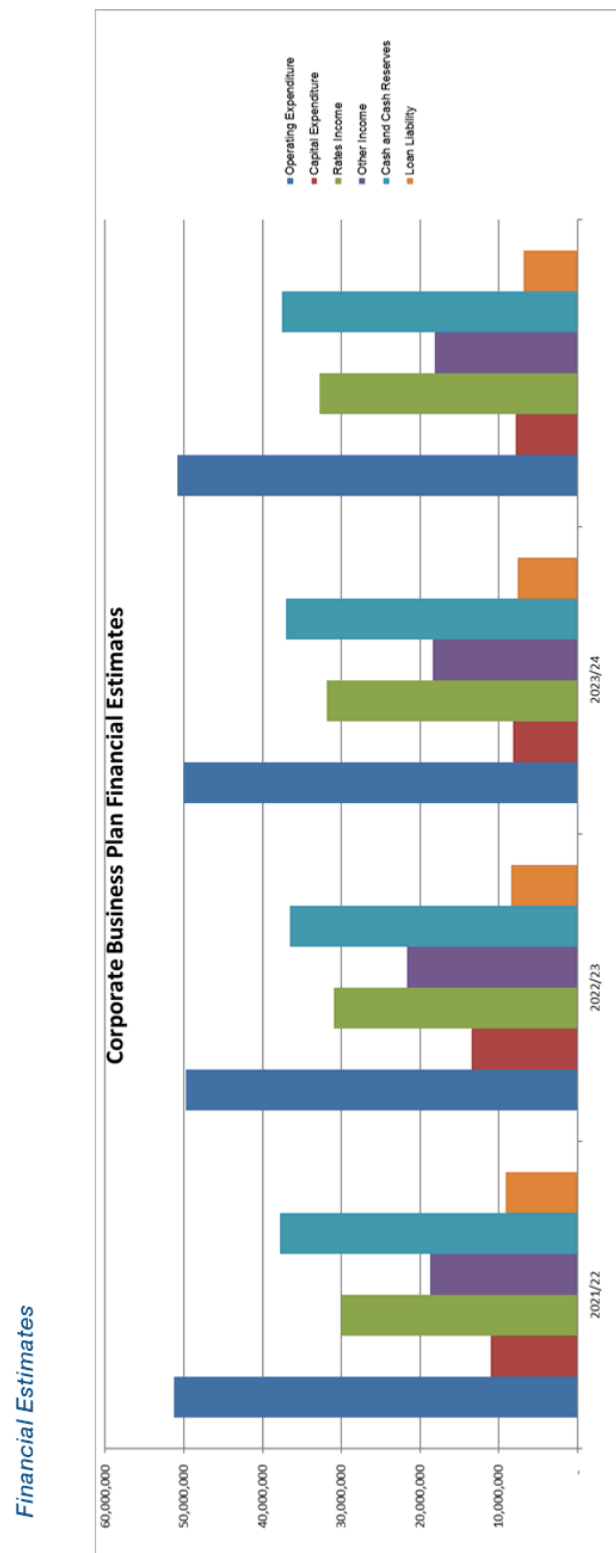
#### ***Sustainability***

- Ensures that Shire assets are properly maintained, and adequate asset replacements are made in accordance with Asset Management Plans (AMPs).
- Reviews existing services to ensure they meet community needs.
- Ensures debt service coverage ratio is within or better than the standard target.
- Addresses the Shire's negative operating surplus ratio. This ratio is forecast to improve and become positive in year nine (2029/30) of the LTFP.

### Rate Setting Statement and Financial Estimates

The forecast Rate Setting Statement for the Corporate Business Plan is shown in the table below. The chart on the next page shows the forecast income, expenditure, cash balances and loan funding over the four years of the CBP.

	2021/22	2022/23	2023/24	2024/25
	\$	\$	\$	\$
<b>REVENUES</b>				
Rate Levies	30,050,174	30,951,679	31,849,278	32,772,907
Other Revenue	18,716,820	21,622,545	18,401,108	18,125,429
<b>Revenues Sub-total</b>	<b>48,766,994</b>	<b>52,574,225</b>	<b>50,250,386</b>	<b>50,898,336</b>
<b>EXPENSES</b>				
All Operating Expenses	(51,244,787)	(49,709,664)	(50,072,515)	(50,821,507)
<b>Net Operating Profit/(Loss)</b>	<b>(2,477,793)</b>	<b>2,864,561</b>	<b>177,871</b>	<b>76,829</b>
<b>ADJUSTMENT FOR NON CASH ITEMS</b>				
(Profit)/Loss on Asset Disposals	(523,044)	0	0	0
Depreciation on Assets	7,132,378	7,214,549	7,349,785	7,354,362
<b>Sub-total</b>	<b>4,131,541</b>	<b>10,079,110</b>	<b>7,527,656</b>	<b>7,431,191</b>
<b>INVESTING ACTIVITIES</b>				
Purchase Land and Buildings	(2,124,750)	(1,075,000)	(1,400,000)	(1,580,000)
Infrastructure Assets	(7,341,712)	(9,175,869)	(5,682,500)	(5,159,000)
Purchase Plant and Equipment	(1,523,495)	(3,205,523)	(1,116,728)	(1,084,989)
Purchase Furniture and Equipment	(17,000)	(17,000)	(17,000)	(17,000)
Proceeds Disposal of Assets	1,584,019	528,633	378,577	390,443
Non-Operating Grants, Subsidies & Contributions	3,013,308	2,344,590	1,544,570	1,327,570
Repayment of Debentures	(700,169)	(735,494)	(772,872)	(812,438)
Transfers to Reserves	(3,525,809)	(1,935,809)	(2,150,809)	(3,250,809)
Transfers from Reserves	3,058,725	2,877,535	1,852,665	2,893,261
<b>Net Cash From Investing Activities</b>	<b>(7,643,204)</b>	<b>(10,393,937)</b>	<b>(7,364,097)</b>	<b>(7,292,962)</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JULY 1 B/FWD</b>	<b>4,119,290</b>	<b>607,627</b>	<b>292,800</b>	<b>456,359</b>
<b>ESTIMATED SURPLUS/(DEFICIT) JUNE 30 C/FWD</b>	<b>607,627</b>	<b>292,800</b>	<b>456,359</b>	<b>594,588</b>



### Workforce Plan 2021 to 2025

Workforce Planning is undertaken each year as part of corporate planning to ensure key workforce issues and risks are identified. The detailed Workforce Plan provides an overview of our workforce-related objectives, strategies, activities and expected outcomes over the four year outlook, as represented in the figure below.



### Workforce Changes 2021 to 2025

Approved FTEs for 2020/21 was 215.19, which includes 39.6 FTE delivering community services funded through grants and service fees, and 0.76 fixed/short term contracts.

Total employee costs from 2021/22 have been increased by 0.5% per annum to respond to unavoidable factors such as legislative and government policy changes, increased service demand, and severe adverse events. These factors can influence business activities and service levels and/or the need to make structural changes.

The ageing workforce is a key challenge. Approximately 20% of the Shire workforce is aged 60+ and a further 30% is aged 50 to 59. Loss of institutional knowledge associated with increased retirements is a key risk. This area is under-resourced.

At the same time, labour market competition is expected to intensify as the government stimulus spending sees workers pulled into construction industries.

Specific workforce changes required to deliver services and priorities listed in the plan (directly or indirectly) are shown in the tables below. They include changes relating to service levels in this plan, and changes responding to other pressures. Note that two changes were already in the staff complement and budget but were deferred due to COVID-19. One of the new positions is fully grant funded and another is bringing a function in-house, which is cost neutral.

**Summary of Changes relating to CBP Service Levels 2021/22 – 2024/25**

Year	CBP Service Levels	FTE change
2021/22	Bushfire Risk Management Officer (Bushfire Risk Management Plan Implementation)	+0.6
	Digital Media/Engagement (approved 2019/20 to commence July 2020, deferred 1 year due to Covid-19)	+1
2023/24	Community Events (approved 2019/20 to commence July 2022 but deferred 1 year due to Covid-19)	+1

**Responding to other pressures 2021/22 – 2024/25**

Year	Other changes	FTE change
2021/22	Project Officer Community Recovery (fully grant funded 2021/22 – 2022/23)	+1
	Contract Management	+1
	Vegetation Woodchipper Crew (cost neutral – replacing agency)	+1
2022/23	Building Facilities Management	+1
2024/25	Lake Leschenaultia maintenance increase	+1.2

**Future considerations**

The table below shows current and projected service level changes with workforce implications already identified, but yet to be prioritised. Note that workforce implications of strategies under development will be further considered during the life of this plan.

Potential/unprioritised
<p><b>Service level pressure</b></p> <ul style="list-style-type: none"> <li>• Economic Development and Tourism Strategy Implementation</li> <li>• Biodiversity Strategy Implementation</li> <li>• Wildlife Corridor Review Implementation</li> <li>• Road Shoulder Mowing</li> <li>• Weed Control Strategy Implementation (other than Road Shoulder Mowing)</li> <li>• Public Open Space Strategy Review Implementation</li> <li>• Emergency preparedness</li> <li>• Waste management</li> <li>• Tree maintenance</li> <li>• Building maintenance</li> <li>• Mundaring Multi-purpose Community Facility Project</li> <li>• Mundaring Multipurpose Civic Centre and Mundaring Library upgrade</li> </ul> <p><b>Corporate/internal pressure</b></p> <ul style="list-style-type: none"> <li>• Customer service/corporate support</li> <li>• Council support</li> <li>• Organisational development (Human Resources)</li> <li>• Business Analysis (Information Technology)</li> </ul>



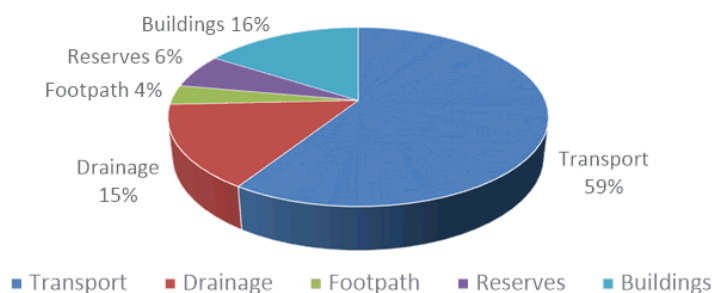
### Asset Management Plans

The Asset Management Plans (AMPs) define current levels of service and the processes used to manage each major asset class, being Transport (roads, bridges, major culverts, carparks and bus shelters), Drainage, Footpaths, Buildings, Reserves (parks, ovals, aquatic, waste, cemeteries).

AMPs align the infrastructure required so that services needed by the community are provided in a financially sustainable manner, with funds included in the LTFP.

The Shire's infrastructure assets have a replacement value of \$463.7M. The breakdown of replacement cost by asset class group is shown in the pie chart below.

*Asset Replacement Cost*



### Key Asset Management Tasks

Key Task	Desired Outcome	Timeline
Asset management register	Include new modules into the AMS system capturing an inventory of rubbish bins and artwork.	30/11/2021
Asset condition data	Undertake further capture and condition assessment on Reserves Infrastructure.	30/06/2022
Asset management plan	Review Reserves asset management plan.	30/11/2023

### High-level Summary Asset Management Plans by major asset class

Transport (Roads, Bridges, Major Culverts, Bus Shelters)	Current	Future (10 years)
Sealed Roads	622km	As per subdivisional growth in Shire
Unsealed Roads	59km	
Kerbs	448km	As per growth in Shire
Bridges	17	17
Major Culverts	41	42
Bus Shelters	115	Approx. 1 added per year

**Major Works**

The primary roadworks proposed for the next four years are Thomas Street, Glen Road, Brooking Road and Stoneville Road.

The Scott Street timber bridge is planned to be rebuilt with steel structural members by Main Roads WA commencing in 2021/22. Significant traffic disruptions may occur during these works.

Main Roads WA plan to upgrade the two intersections of Great Eastern Highway and Old Northam Road during 2021/22.

**Issues and Matters of Interest**

A road condition survey was undertaken in 2018. A 10 year roads program was developed and is continuously reviewed.

Successful applications for State Government road funds have been obtained for 2021/22 of \$708,379 for Thomas Street, Keane Street West, Talbot Road and Innamincka Road resurfacing.

The extension of Brooking Road between Richardson Road and Owen Road has received design funding from the Metropolitan Regional Road Group with possible construction funds being available in 2022/23 subject to success with an application for State funding.

Gradual removal of old metal bus shelters will occur as they reach the end of their life and new shelters to accessible standards will be installed as part of the Street Furniture Capital Program. The old metal bus shelter on Thomas Street in Chidlow is planned to be replaced in 2021/22 as part of adjacent roadworks.

Footpaths	Current	Future (10 years)
Total length of footpaths	136km	Growth of around 1.2km per annum based on new path figures.
Concrete footpaths	105km	
Asphalt footpaths	18km	
Brick paving footpaths	5km	
Gravel footpaths	8km	
Boardwalks	0.188km	

**Major Works**

Seventeen footpath projects are proposed to be renewed or built over the next four years, costing \$265,000 per annum plus \$1.1m from the State Government for a new cycle path from Chidlow town centre to Lake Leschenaultia (election commitment).

**Issues and Matters of Interest**

There are many more potential new footpath projects that can be accommodated in the 10 year LTFP funding allocations. Requests are received for footpaths each year not currently on the potential footpath list, which add further to this list.

Plant and Fleet	Current	Future (10 years)
Plant	60	61
Passenger fleet	59	59
Volunteer Fire Brigade fleet	19	19
SES fleet	2	2
Trailers (includes SES)	24	24
<p><b>Major Works</b> Various fleet and plant are proposed to be changed over to optimise cost changeover points.</p> <p>An additional two tonne truck is proposed in 2021/22 to facilitate the collection of containers from community and business groups to improve income to the Shire from the container deposit scheme.</p> <p><b>Issues and Matters of Interest</b> Actions deriving from a light fleet audit review assessing operational efficiencies and appropriateness of the current procedures have been implemented.</p>		

Drainage	Current	Future (10 years)
Pits	6,155	Stormwater infrastructure growth in line with subdivisional work and upgrades to stormwater systems.
Basins	20	
Culverts (Minor)	175	
Headwalls	2,118	
Pipes	183km	
Open Drains 37km		
<p><b>Major Works</b> Major drainage works for the next four years include Barusella Avenue, Rosedale Road Old York Road, Stoneville Road, Wilura Road and Richardson Road.</p> <p><b>Issues and Matters of Interest</b> Collapsed pipes are occasionally identified which are beyond maintenance budgets requiring adjustment of drainage capital work priorities when they occur.</p> <p>A review of a drainage catchment area is undertaken every second year to assess performance and upgrade requirements of identified problem areas.</p> <p>Identification and gradual replacement of old asbestos drainage lines is proposed.</p>		

Reserves (Ovals, Parks, Aquatic, Waste and Cemetery)	Current	Future (10 years)
Parks	413ha	Additional Reserve infrastructure is proposed in line with the Recreation Facilities Informing Strategy, State election commitments, Subdivision development and community capital requests.
Playgrounds	37	
Aquatic Centres	2	
Ovals	11	
Lawn Bowl Greens	4	
Camp Sites	23	
Junior Motocross	1	
Golf Course	1	
Equestrian Centres	2	
Cemeteries	2	
Waste Transfer Stations	2	
Tennis hardcourts	34	
Basketball hardcourts	13	
BMX/dirt jumps/skate parks	8	
Railway Reserves Heritage Trail	70km	
<b>Major Works</b> A number of Reserves are proposed to have enhanced or expanded facilities as identified in the four year Capital Reserves Program. Major projects include Broz Park enhancements (subject to Lotterywest Grant), Lake Leschenaultia enhancements (subject to Building Better Regions Grant), replacement of the Bilgoman Pool grandstand, subsurface drainage improvements at Mt Helena Oval, playground equipment replacements at Glynden Park, Richardson Rd – Hovea, pump track at Morgan John Morgan and a floodlight upgrade to Brown Park oval.		
<b>Issues and Matters of Interest</b> Thirteen state government election commitments directly relate to Shire Infrastructure. A separate report to Council will be required to confirm acceptance and timing of these projects. Seven relate to projects already listed in the ten year capital program with the majority relating to Reserves assets.		

Buildings	Current	Future (10 Years)
Halls and Civic Area	18	18
Recreation and Culture	52	52
Education, Welfare and Health	30	30
Public Toilets	11	13
Volunteer Fire Brigades	8	8
All Other Buildings	13	13

***Major Works***

The multipurpose community facility project is proceeding with land assembly actions, feasibility studies, building design and construction from 2021/22 to 2027/28. Funding is from the Civic Facilities Reserve, supplemented from grants and lobbying efforts.

The old Stoneville hall/VBFB building will be upgraded to accommodate the Stoneville Fire brigade. Building Disability Access upgrades include Lake Leschenaultia toilet block (west side), Parkerville Hall, Glen Forrest Hall and Chidlow Recreation pavilion.

***Issues and Matters of Interest***

A number of energy emission reduction strategy works are proposed.



Strategic risks are risks that affect or are created by the Shire's business strategy and strategic objectives. Operational risks are major risks that affect the Shire's ability to execute its Strategic Community Plan.

Managing uncertainty and risk in a structured and formalised manner contributes to good corporate governance by:

- reducing the impact of adverse outcomes
- ensuring accountability
- demonstrating diligence

**Roles**

Council's role in the risk management process is to:

- review and approve the Shire's Risk Management Policy, including the Risk Assessment and Acceptance Criteria
- establish and maintain an Audit and Risk Committee in accordance with the Local Government Act 1995
- annually review the Strategic Risks and incorporate them in the CBP

The CEO's role is to:

- be responsible for the allocation of roles, responsibilities and accountabilities in the risk management process
- regularly convene the internal Risk Management Committee to review and test the Operational Risks on an ongoing basis
- have effective risk controls in place, managed by procedures and regular monitoring

**How the level of risk is rated**

In accordance with accepted risk management practice, risk is rated according to the consequences and the likelihood. The assessment criteria are outlined in detail in the Shire's risk management framework, and summarised in the matrix below.

The risk management framework also allocates responsibility to the appropriate level in accordance with the risk rating.

The Shire applies a raft of controls to manage risks. The adequacy of these is also rated, in order to identify if improvements are needed.

The table in the following section outlines the strategic risks that have been identified, what the risk level is rated as, the level of responsibility, the controls in place, and how adequate the controls are.

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)



Risk Category	Risk Description	Key Risk Consequences	Risk Rating	Responsible	Key Risk Control(s)	Control Rating
Health / Economic	COVID-19 Pandemic and global impact	Health impact (Society) Economic impact (society) Financial impact (Shire) Environmental benefit Interruption to service	Extreme	Executive Leadership Team	Follow Federal/State Public Health and COVID-19 Directives, focusing on relief, recovery and critical services. Local Recovery and Relief Committee and Initiatives. Sector wide Lobbying/Advocacy. Critical Incident Team Shire's Business Continuity Plan COVID-19 Organisational Practice and Procedure.	Effective
Economic	Major economic shifts e.g. global financial crisis, COVID-19	Financial impact Impact on community Loss of service	Moderate	Service Manager	LTFP Integrated planning process	Effective
Political	Core changes to Local Government – e.g. rating powers, boundary changes, Local Government Act and other State Legislation	Financial impact, compliance and interruption to service	High	Executive Leadership Team	LTFP Sector wide Lobbying and Advocacy Input into Act review	Effective
Political	Increased demand for services out-stripping capacity to deliver community requests	Reputation	High	Executive Leadership Team	LTFP/IPR process Strategic Community Plan Community Engagement Community Perception Survey	Adequate
Political	Breakdown of relationship and/or structural service changes with key external stakeholders eg EMRC, WALGA & State Government	Financial impact - revenue, interruption to service, reputation	Moderate	Service Manager	Stakeholder Relationship Management Plan EMRC Establishment Agreement WALGA Zone Membership	Adequate

63

Shire of Mundaring Corporate Business Plan 2021/2022 – 2024/2025

Risk Category	Risk Description	Key Risk Consequences	Risk Rating	Responsible	Key Risk Control(s)	Control Rating
Governance	Breakdown of corporate governance controls eg systems, procedures, training & reporting	Financial, compliance, reputation	High	Executive Leadership Team	Systems, procedures, training and reporting	Effective
Governance	Corporate governance failure – breakdown in relationship between Council and administration /CEO	Reputation, financial, compliance	Moderate	Service Manager	Codes of Conduct, legislative separation of powers, regular President/CEO liaison, CEO Annual Performance Review process	Adequate
Governance	Unregulated broadcast channels (eg social media) distorting Shire communications & increasing disinformation.	Reputational People	High	Executive Leadership Team	Social Media Plan & adequate resourcing Social Media Policy & training (staff and elected members).	Adequate
Governance	The SCP fails to meet community expectations	Reputational	Moderate	Service Manager	IPR Framework Governance Framework Community engagement strategy to develop SCP.	Adequate
Financial	State government changes to fees, levies, rebates, cost shifting, and unfunded service requirements	Financial Impact – revenue / expenditure	High	Executive Leadership Team	LTFP Sector wide Lobbying and Advocacy	Adequate
Financial	Increased waste management costs due to variations in world recycling markets and state government waste initiatives	Financial impact Environmental impact	High	Executive Leadership Team	LTFP Regional Waste Education Steering Group Waste Plan	Adequate

Shire of Mundaring Corporate Business Plan 2021/2022 – 2024/2025

Risk Category	Risk Description	Key Risk Consequences	Risk Rating	Responsible	Key Risk Control(s)	Control Rating
Financial	Reduced external grants e.g. Financial Assistance grants, Roads to Recovery	Financial impact	High	Executive Leadership Team	LTFP/AMP/IPR Process Sector wide Lobbying and Advocacy Evaluation/accreditation	Adequate
Financial	Inability to fund Asset Management Plans at appropriate service levels	Financial	Moderate	Service Manager	LTFP/ Integrated planning Rigour of Council prioritisation Rigour of project management Asset Management Plans	Effective
Environmental	Lack of planning for and delivery of protection and conservation of natural areas'	Financial Natural Environment Property Reputation	Moderate	Service Manager	LPS4 Development of Conservation Strategy Friends Groups Strategy Eastern Region Catchment Management Program Dedicated landcare and verge weed control teams	Effective
Environmental	Lack of planning for responding to and recovery from major Disasters i.e. bushfire / flooding	Financial People Natural Environment Interruption to service Property Reputation	High	Executive Leadership Team	Local Emergency Management Arrangements Organisational Business Continuity Plan Workforce Plan (skills in emergency management) LPS4 and relevant policies Bushfire mitigation service Volunteer bushfire brigades MOU with DFES Community preparedness programs	Effective

Risk Category	Risk Description	Key Risk Consequences	Risk Rating	Responsible	Key Risk Control(s)	Control Rating
Environmental	Inadequate local plans and response to impacts of Climate Change	Environment People Financial Reputational	High	Executive Leadership Team	Local Climate Change Adaptation Action Plan Regional Climate Change Adaptation Action Plan LPS4 Drainage capacity program Annual reporting on the Energy Emissions Reduction Strategy, Council Policy on Environment Climate Emergency Declaration	Effective
Workforce	Workforce not fit for purpose to deliver on organisational outcomes and services	People Financial Interruption of service	Moderate	Service Manager	Regular Service Reviews Workforce Plan Integrated Planning process	Effective
Workforce	Industrial action/ staff turnover due to failure to negotiate industrial agreements	Financial impact, interruption to service, reputation	Moderate	Service Manager	LTFP Workforce Plan Engage IR support Fair Work Commission	Effective
Interruption to Services	Business interruption (systems/ people/ facilities)	People Interruption to service	Moderate	Service Manager	Business Continuity Plan Insurance, Annual reviews Asset Management Plan Local Emergency Management resources Cyber Security Systems & Controls	Effective

Shire of Mundaring Corporate Business Plan 2021/2022 – 2024/2025

## MEASURES OF SUCCESS

### *How will we know if we are succeeding?*

The Shire is committed to monitoring progress towards achieving the community's vision, *"The place for sustainable living,"* as well as measuring the quality of its performance in the areas of financial, asset management, legislated measures, and the following key measures:

Strategic Priorities	Measures	Desired Trend/Target
Leadership and partnerships for sustainable living – Shire, community, business	Conservation, protection and retention of natural areas	In development
	Shire CO2 emissions	30% reduction
	Household resource efficiency (water & waste)	≥70% waste recovery by 2030 Maintain a Waterwise gold status
Strategic Priorities	Measures	Desired Trend/Target
Leadership and partnerships for sustainable living – Shire, community, business	Mundaring Community Strength Index <sup>2</sup> (composite measure)	≥ 75%
	Mundaring Business Confidence Index (composite measure)	In development
A place for young and old	Sense of belonging by generations	≥ 70%
Recognise and celebrate Noongar culture and language	Aboriginal cultural awareness in community	In development
Corporate Priorities	Measures	Desired Trend/Target
Community satisfaction	Overall community satisfaction	≥ 65%
CBP Delivery	Delivering capital projects	≥ 85% on time, on budget
	Delivering other projects	≥ 85% on time, on budget

<sup>2</sup> A composite measure derived from responses to the following statements in the community survey:

I would feel ok about turning to a neighbour for help

I have people within the local community I can turn to when in need

I feel like I belong to this community

We have a strong and localised community spirit

I feel residents of all ages, needs and backgrounds are engaged and supported by their community

Financial Management Indicators	Desired Trend/Target
<b>Operating Surplus Ratio</b> – Extent to which revenues raised cover operational expense and are available for capital funding purposes	≥0.01
<b>Current Ratio</b> – The liquidity position of a local government that has arisen from the past years' transactions	≥1.0
<b>Debt Service Cover Ratio</b> – The ratio of cash available for debt servicing to interest, principal and lease payments	≥2.0
<b>Own Source Revenue Coverage Ratio</b> – An indicator of a local government's ability to cover its costs through its own revenue efforts	≥0.4
Asset Management Indicators	Desired Trend/Target
<b>Asset Consumption Ratio</b> – Shows the aged condition of physical assets	≥0.5
<b>Asset Sustainability Ratio</b> – Measures the extent to which assets are being replaced as they reach the end of their useful lives	≥0.9
<b>Asset Renewal Funding Ratio</b> – Indicates financial capacity to fund asset renewal to continue providing existing levels of services	≥0.75
Workforce/ HR Management Indicators	Desired Trend/Target
Employee Satisfaction Rating (based on Employee Survey results)	≥70%
Annual Turnover Rate (based on WALGA Salary and Workforce Survey)	≤ 50th percentile for WA Local Governments
Diligence in Safety Certificate (LGIS Assessment)	Silver Award (≥ 75% ratings in all areas)

## APPENDIX A - INTEGRATED PLANNING & REPORTING (IPR) FRAMEWORK

The Integrated Planning and Reporting Framework, through the Strategic Community plan (SCP) assists local governments in establishing the community's vision and priorities and linking them to resourced operational functions. Focus is on a 10-year vision and the development of a four-year Corporate Business Plan (CBP) informed by key informing strategies such as Long Term Financial Plan, Workforce Plan and Asset Management Plans. A one year budget is derived from the first year of the CBP. The IPR suite is reviewed on an annual basis.

IPR has natural links to the Local Planning Strategy, as both are guided by an overarching community vision. While they are administered under different legislative frameworks and different time cycles, they are considered key enablers for achieving the community's vision. Their objectives and strategies should be congruent and working in a mutually reinforcing manner.

All of the Shire's corporate plans and strategies link back to the community's vision and strategic themes as outlined in the Shire of Mundaring 2020-2030 Strategic Community Plan.



Involved in the development of IPR Framework documents are:

**Community** – participates in a community planning process to determine the major vision or intended big picture directions and participates in regular reviews of those directions.

**Council** – adopts the Strategic Community Plan resulting from the community planning process and the annual review of the four year corporate business plan, long term financial plan and annual budget.

**Local government administration** – supports delivery of the Strategic Community Plan through its corporate business planning, which identifies the resources services, operations and projects that the Shire will deliver.



### **Strategic Community Plan**

The Strategic Community Plan (SCP) sets the scene for the whole IPR Framework. After extensive consultation with the community in 2019, Council adopted the Strategic Community Plan 2020-2030 on 10 March 2020. Council reviewed these priorities during the development of the CBP 2021/22 to 2024/25 and amended the four year priorities to reflect the impacts that COVID-19 and the Wooroloo 2021 Bushfire had upon the community.

The next major review of the SCP will be conducted 2023, for adoption by Council in 2024.

## APPENDIX B - HOW THE SHIRE IS GOVERNED

### Council and Elected Members

The Council is the decision-making body that sets the strategic direction, policies and priorities for provision of services to the communities of Shire of Mundaring.

Twelve elected members form the Council, who then elect a Shire President. Council's role is to govern the local government's affairs, oversee the allocation of the local government's finances and resources and determine the local government's policies.

Shire of Mundaring consists of four wards: South, West, Central and East (see map).



#### West Ward



Cr  
Matthew  
Corica



Cr Jason  
Russell  
Deputy  
President



Cr Ian  
Green

#### South Ward



Cr James  
Martin



Cr David  
Lavell



Cr Darrell  
Jones

#### Central Ward



Cr Doug  
Jeans



Cr Amy  
Collins



Cr Toni  
Burbidge

#### East Ward



Cr Kate  
Driver



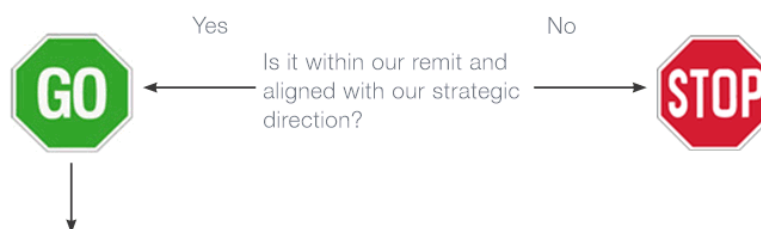
Cr John  
Daw  
Shire  
President



Cr Simon  
Cuthbert

**Council Decision-Making Criteria**

Step 1: Getting to maybe

**Step 2: Assessment against criteria**

Criteria	Considerations
Compliance	Legislative requirements. Consistency with broader legislative and policy framework. Meeting financial and asset sustainability ratios.
Capacity	Cost and benefits/ Reallocation of resources/Non-rates revenue Return on Investment/Implications to LTFP/Renewal Life-cycle costs/Capital/Maintenance/Operations – including workforce implications Other delivery models/Partnerships Ability to attract external funding or increased income
Risks	Compliance/Financial Impact Reputation/Property People (Physical/Psychological) Interruption to service
Sustainability	Integrated and balanced consideration of social, environmental, economic and governance issues to deliver improved outcomes now and into the future
Community vision and priorities	Contribution to vision and priorities expressed in the SCP Community demand, views and feedback Demonstrably supported by the broader community Ability to inform and/or build capacity of community
Fairness	Balancing needs of majority with needs of specific interest groups Balancing current needs with future needs and capacity to pay Balancing across the whole Shire Geographical/demographical/ temporal Addressing disadvantage Intergenerational equity - balancing who carries cost and who benefits over time
Standards	Generally accepted standard (unless net benefit demonstrated and supported by community); ie not over-expending to deliver above expectations/needs

## APPENDIX C - UNFUNDED ITEMS

Through extensive examination by elected members or priorities, funding, impact of COVID-19 and Wooroloo Bushfire 2021 and other relevant factors, the proposed new projects and service level increases have not been included in this four year plan as outlined below:

Item	Reason
Develop Signage Strategy Extension of current opening season and hours for Mt. Helena Aquatic Centre. Delivery of Youth School Holiday Program Implement Biodiversity Strategy Phase 1 Implement Biodiversity Strategy Phase 2	All business cases have been considered with a desire to keep rates increases to a minimum, whilst recovering from COVID and Bushfire disasters.
Develop Tree Asset Policy	Already covered through street tree policy.
Develop Heritage Strategy	Require review of Heritage Framework prior to Strategy development.
Implement Road Mowing Trial Develop Lake Leschenaultia Environmental Plan	All business cases have been considered with a desire to keep rates increases to a minimum, whilst recovering from COVID and Bushfire disasters. Further investigation will be undertaken and these items may be reconsidered in the next review of the Corporate Business Plan.

## APPENDIX D - SUMMARY OF CAPITAL PROJECTS

Item	Yr 1 21/22	Yr 2 22/23	Yr 3 23/24	Yr 4 24/25	Yr 5 25/26	Yr 6 26/27	Yr 7 27/28	Yr 8 28/29	Yr 9 29/30	Yr 10 30/31
Broz Park play equipment upgrade (grant)										
Mundaring Cemetery upgrades (grant)										
Mt Helena Oval subsoil drainage upgrade										
Replace Bilgoman Aquatic Centre Grandstand										
Lake Leschenaultia enhancements										
Bilgoman Aquatic – modernise and refit changerooms										
Mt Helena Oval changerooms – upgrade internals (grant)										
Brown Park Oval lighting upgrade										
Scott Street bridge upgrade										
Cycle path Chidlow town site to Lake Leschenaultia										
Brooking Road connection										
Wooroloo Hall – upgrade stage, flooring, toilets, kitchen										
Develop Mundaring Civic Centre incl. replacement library										
Mundaring Oval additional changerooms										
Brown Park Oval additional changerooms										
Works to achieve the Disability Access Programme										



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## 6.4 Adoption of Annual Budget for 2020/21

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<b>File Code</b>	FI.BUD 20/21
<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 2021/22 <a href="#">↓</a>

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### SUMMARY

Prior to adoption of the Annual Budget, Council will have considered the revised Corporate Business Plan 2021/22 – 2024/25 and Long Term Financial Plan 2021/22 – 2030/31.

The Annual Budget details the financial implications of the first year of both the Corporate Business Plan (CBP) and Long Term Financial Plan (LTFP).

Council is requested to adopt the Annual Budget for the 2021/22 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 and LTFP.

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 2021/22 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 is listed for adoption by Council at this meeting);
- 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 budget period.		
Likelihood	Consequence	Rating
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
A detailed review and analysis of the Long Term Financial Plan 2021/22 – 2030/31 during the budget process mitigates the long term risks.		

## EXTERNAL CONSULTATION

Nil

## COMMENT

The 2021/22 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 2021/22**

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 6, showing total comprehensive income of \$535,515;
- Statement of Comprehensive Income by Program on page 8, showing total comprehensive income of \$535,515;
- Statement of Cash Flows on page 10;
- Rate Setting Statement on page 11, showing an amount required to be raised from rates of \$30,050,174; and
- Notes to and forming Part of the Budget on pages 12 to 32.

### **Borrowings**

The Shire has not budgeted for any new loans to be drawn down during 2021/22.

### **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 2021/22 financial year.

The Annual Budget has been prepared on the basis that there is no increase to Elected Members Fees and Allowances and these fees and allowances are set as follows:

1. The annual allowance in lieu of meeting fees for elected members other than the Shire President is \$21,557 for the 2021/22 financial year;
2. The annual allowance in lieu of meeting fees for the Shire President at \$27,892 for the 2021/22 financial year;
3. The annual allowance for the Shire President at \$53,759 for the 2021/22 financial year;
4. The annual allowance for the Deputy Shire President at \$13,440 for the 2021/22 financial year; and
5. The Information and Communication Technology Allowance at \$3500 for the 2021/22 financial year.

### **Fees and Charges**

Pursuant to section 6.16 of the Act, Council adopted the Schedule of Fees and Charges for the 2021/22 financial year at the Ordinary meeting of Council held 8 June 2021 (C15.06.21).

### **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 2021/22 financial year are as follows:

Commercial Zone Rate Category	
Minimum Rate \$888	
Rate cents in the dollar of GRV	9.14
Light Industrial Zone Rate Category	
Minimum Rate \$888	
Rate cents in the dollar of GRV	9.14
Residential Zone Rate Category	
Minimum Rate \$888	
Rate cents in the dollar of GRV	9.14
Rural Residential Zone Rate Category	
Minimum Rate \$888	
Rate cents in the dollar of GRV	9.14
Rural and Mining Zones Rate Categories	
Minimum Rate \$1122	
Rate cents in the dollar of UV	0.61959

The Shire of Mundaring's 2021/22 budget has been based on an increase of 3.29% in the total rate yield (actual rates increase plus forecast growth of 0.50% during 2021/22), in keeping with projections contained in the LTFP.

The rate in the dollar for Gross Rental Value (GRV) properties has been increased by 2.68%, whilst for Unimproved Value (UV) properties the increase to the rate in the dollar is 1.90%. The difference in the increases of the respective rate in the dollars for UV and GRV properties is due to the total valuations for all UV properties (which are revalued annually by Landgate) increasing by a greater percentage than the valuations of GRV properties.

For non-minimum rated properties the average increase per assessment for 2021/22 is as per the table below.

#### **Rates Per Assessment**

<b>Rate Type</b>	<b>2020/21</b>	<b>2021/22</b>	<b>\$ Increase</b>	<b>% Increase</b>
GRV - Commercial	\$ 7,885.81	\$ 8,174.59	\$ 288.78	3.66%
GRV - Light Industrial	\$ 4,915.03	\$ 5,046.59	\$ 131.56	2.68%
GRV - Residential	\$ 1,627.19	\$ 1,677.15	\$ 49.96	3.07%
GRV - Rural Residential	\$ 1,817.03	\$ 1,865.10	\$ 48.07	2.65%
UV - Rural	\$ 3,515.73	\$ 3,614.13	\$ 98.40	2.80%

The minimum rate for GRV and UV properties has been increased by 2.8%.

A detailed disclosure of rating information for 2021/22 is provided in Note 1 of the Budget document.

## 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 should Council adopt its budget on 29 June 2021 will be 27 July 2021.

In accordance with the provisions of Section 6.50 of the Act, rates and services charges will be due and payable on 31 August 2021.

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:

Full payment and 1st instalment due date	31 August 2021
2nd quarterly instalment due date	2 November 2021
3rd quarterly instalment due date	10 January 2022
4th and final quarterly instalment due date	14 March 2022

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 2021/22.

## 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 is 7% in 2021/22. Interest may also be charged on overdue Emergency Services Levy (ESL) payments at a rate of up to 7% per annum.

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 interest at a rate of 7% per annum be payable on rates and ESL, or any instalment of a rates and ESL, that remains unpaid after it is due and payable.

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 \$9.50 per instalment on instalments two to four (total \$28.50) 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 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 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 \$413;
2. For non-rateable properties, a charge of \$253 for a Mobile Green Bin serviced once a week;
3. For non-rateable properties, a kerbside recycling charge of \$80 per Mobile Green Bin for one service per fortnight;
4. Any additional Mobile Green Bin services, a charge of \$172 per service;
5. Any additional Recycling Bin services, a charge of \$60 per service;
6. For commercial properties, a charge of \$213 for a Mobile Green Bin serviced once a week;
7. For commercial properties, a kerbside recycling charge of \$80 per Mobile Green Bin for one service per fortnight; and
8. A rubbish service charge of \$2200 per annum for a 1.5 cubic metre bulk bin for one lift per week and for each additional lift per week \$2000 per annum, \$1380 per annum for one lift 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."

Note 6 d, which is included in the Annual Budget, is reproduced in below:

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>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	(19,000)	(18,720)	(25,000)
<b>Total amount of credit unused</b>	<b>537,000</b>	<b>537,280</b>	<b>531,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	9,134,523	9,834,692	9,834,692

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 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 2020/21 budget. It is recommended that this facility remains in place for 2021/22 at its current limit of \$56,000.

## VOTING REQUIREMENT

Absolute Majority - *Local Government Act 1995* section 6.2

## RECOMMENDATION

That Council, by absolute majority, approves the adoption of the Annual Budget for the year ending 30 June 2022 as detailed and attached, incorporating:

1. A general rate of 9.14 cents in the dollar of the Gross Rental Value to be levied on all rateable property within the Shire of Mundaring for the 2021/22 financial year;
2. A general rate of 0.61959 cents in the dollar to be levied on all Unimproved Value property within the Shire of Mundaring for the 2021/22 financial year;
3. A minimum rate of \$888 for the 2021/22 financial year for Gross Rental Value Properties;
4. A minimum rate of \$1122 for the 2021/22 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    31 August 2021

2nd quarterly instalment due date                2 November 2021

3rd quarterly instalment due date                10 January 2022

4th and final quarterly instalment due date    14 March 2022

6. An interest rate of 7% per annum payable on a rates and ESL charge, or any instalment of a rates and ESL charge, that remains unpaid after it is due and payable;
7. The interest rate of 7% per annum is not applied to unpaid rates for eligible pensioners, eligible seniors and deceased estates subject to probate;
8. The adoption of 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 \$413;
  - b) For non-rateable properties, a charge of \$253 for a Mobile Green Bin serviced once a week;
  - c) For non-rateable properties, a kerbside recycling charge of \$80 per Mobile Green Bin for one service per fortnight;
  - d) Any additional Mobile Green Bin services, a charge of \$172 per service;
  - e) Any additional Recycling Bin services, a charge of \$60 per service;
  - f) For commercial properties, a charge of \$213 for a Mobile Green Bin serviced once a week;

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- g) For commercial properties, a kerbside recycling charge of \$80 per Mobile Green Bin for one service per fortnight; and
  - h) A rubbish service charge of \$2200 per annum for a 1.5 cubic metre bulk bin for one lift per week and for each additional lift per week \$2000 per annum, \$1380 per annum for one lift per fortnight;
9. 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; and
10. The adoption of the following Elected Members Fees and Allowances for 2021/22:
- a) An annual allowance in lieu of meeting fees for elected members other than the Shire President of \$21,557;
  - b) An annual allowance in lieu of meeting fees for the Shire President of \$27,892;
  - c) An annual allowance for the Shire President of \$53,759;
  - d) An annual allowance for the Deputy Shire President of \$13,440; and
  - e) An Information and Communication Technology Allowance of \$3500 per Elected Member



**SHIRE OF MUNDARING**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Budget Overview	2
Statement of Comprehensive Income by Nature or Type	6
Basis of Preparation	7
Statement of Comprehensive Income by Program	8
Statement of Cash Flows	10
Rate Setting Statement	11
Index of Notes to the Budget	12

**SHIRE'S VISION**

The place for sustainable living.



### **BUDGET OVERVIEW**

The Shire of Mundaring's 2021/22 budget has been based on an increase of 3.29% in the total rate yield (actual rates increase plus forecast growth of 0.50% during 2021/22).

The rate in the dollar for Gross Rental Value properties has been increased by 2.68%, whilst for Unimproved Value properties the increase to the rate in the dollar is 1.90%.

For non-minimum rated properties the average increase per assessment for 2021/22 is as per the table below.

#### **Rates Per Assessment**

<b>Rate Type</b>	<b>2020/21</b>	<b>2021/22</b>	<b>\$ Increase</b>	<b>% Increase</b>
GRV - Commercial	\$ 7,885.81	\$ 8,174.59	\$ 288.78	3.66%
GRV - Light Industrial	\$ 4,915.03	\$ 5,046.59	\$ 131.56	2.68%
GRV - Residential	\$ 1,627.19	\$ 1,677.15	\$ 49.96	3.07%
GRV - Rural Residential	\$ 1,817.03	\$ 1,865.10	\$ 48.07	2.65%
UV - Rural	\$ 3,515.73	\$ 3,614.13	\$ 98.40	2.80%

The minimum rate for GRV and UV properties has been increased by 2.8%.

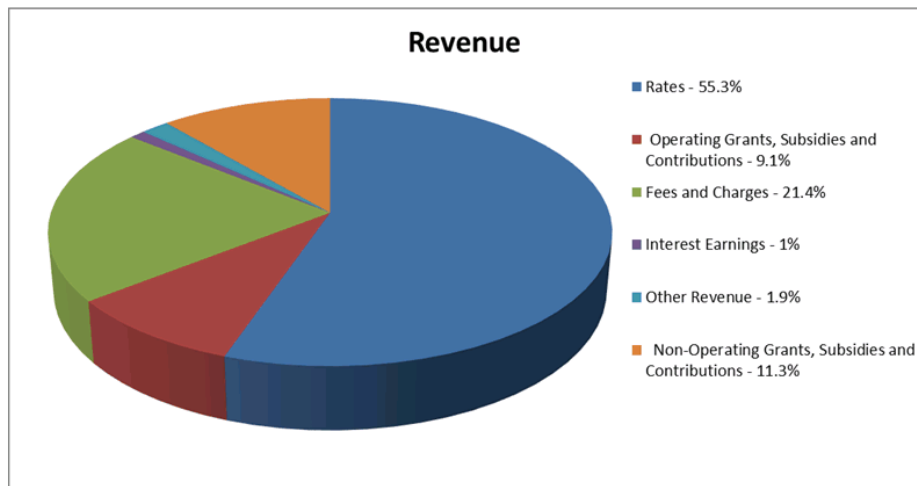
A detailed disclosure of rating information for 2021/22 is provided in Note 1 of the Budget document.

#### **Closing Budget Position**

The budget forecasts a closing surplus of \$607,627 as at 30 June 2022. A detailed disclosure of the Shire's forecast closing budget position is provided in the Rate Setting Statement and Note 2 of the Budget document.

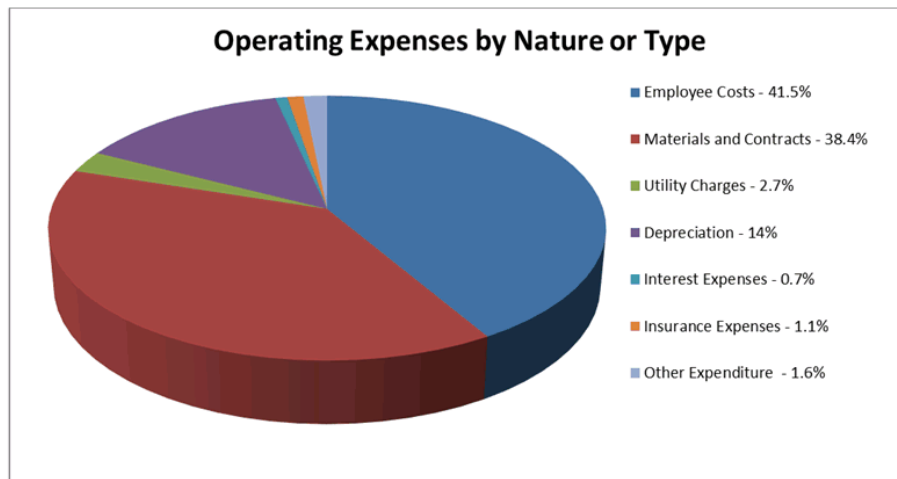
### Revenue

The Shire's total revenue for 2021/22 is forecast to be \$51,130,302 (excluding profit on disposal of assets). The breakdown of revenue by nature or type is provided below:

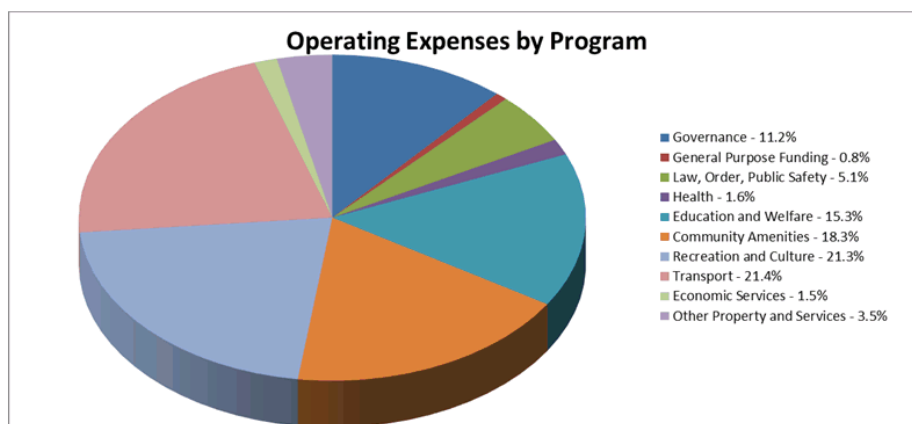


### Operating Expenses

The Shire's total operating expenditure for 2021/22 is forecast to be \$51,117,831 (excluding loss on disposal of assets). The breakdown of operating expenditure by nature and type is provided below:



The breakdown of operating expenditure by Program is provided below:

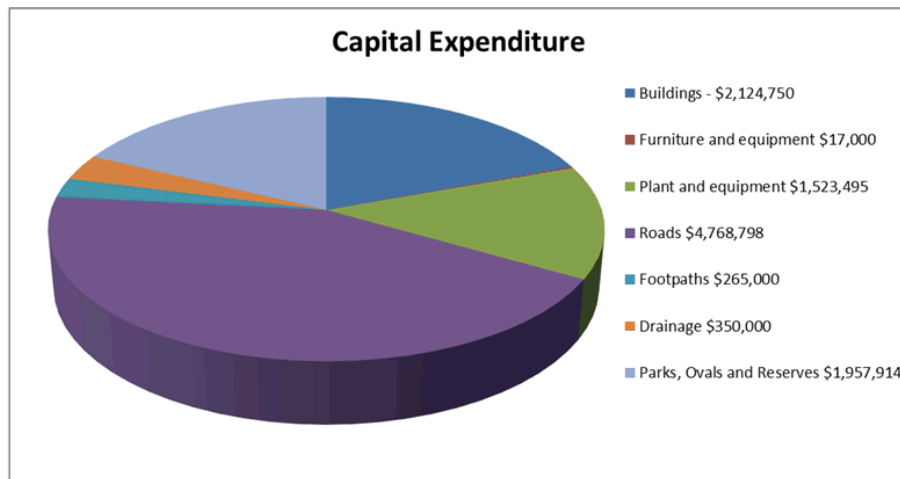


An explanation of the activities undertaken under each program is provided on page 9 of the Budget document.

The Shire's total comprehensive income (net result) for 2021/22 is forecast to be \$535,515.

### Capital Expenditure

The Shire's total capital expenditure for 2021/22 is forecast to be \$11,006,957 (compared to a budget of \$10,911,731 in 2020/21). 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 Corporate Business Plan and Long Term Financial Plan.

### Loan Liability

The Shire's forecast loan liability at 30 June 2022, as disclosed in Note 6 of the budget, is \$9,134,523. There is no new loan debt forecast in the 2021/22 budget.

SHIRE OF MUNDARING  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	30,050,174	29,092,236	29,092,236
Operating grants, subsidies and contributions	10(a)	4,778,125	6,393,259	4,809,716
Fees and charges	9	11,361,735	11,266,236	11,264,137
Interest earnings	12(a)	375,000	390,000	532,545
Other revenue	12(b)	1,551,960	1,079,365	978,455
		48,116,994	48,221,096	46,677,089
<b>Expenses</b>				
Employee costs		(21,217,595)	(19,941,900)	(20,108,291)
Materials and contracts		(19,642,958)	(20,101,467)	(19,764,098)
Utility charges		(1,364,932)	(1,431,338)	(1,434,838)
Depreciation on non-current assets	5	(7,132,378)	(7,284,206)	(8,120,471)
Interest expenses	12(d)	(403,750)	(440,796)	(439,268)
Insurance expenses		(549,930)	(524,579)	(460,095)
Other expenditure		(806,288)	(925,526)	(1,533,876)
		(51,117,831)	(50,649,812)	(51,860,937)
<b>Subtotal</b>		(3,000,837)	(2,428,716)	(5,183,848)
Non-operating grants, subsidies and contributions	10(b)	3,013,308	10,696,417	5,938,534
Profit on asset disposals	4(b)	650,000	0	650,000
Loss on asset disposals	4(b)	(126,956)	(14,178)	(14,178)
		3,536,352	10,682,239	6,574,356
<b>Net result</b>		<b>535,515</b>	<b>8,253,523</b>	<b>1,390,508</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>535,515</b>	<b>8,253,523</b>	<b>1,390,508</b>

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

**SHIRE OF MUNDARING  
FOR THE YEAR ENDED 30 JUNE 2022**

<b>BASIS OF PREPARATION</b>	<b>REVENUES (CONTINUED)</b>
<p>The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the <i>Local Government Act 1995</i> and accompanying regulations.</p> <p>The <i>Local Government Act 1995</i> and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.</p> <p>The <i>Local Government (Financial Management) Regulations 1996</i> specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.</p> <p>Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.</p> <p><b>THE LOCAL GOVERNMENT REPORTING ENTITY</b> All funds through which the Shire of Mundaring controls resources to carry on its functions have been included in the financial statements forming part of this budget.</p> <p>In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.</p> <p>All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the budget.</p> <p><b>2020/21 ACTUAL BALANCES</b> Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.</p> <p><b>CHANGE IN ACCOUNTING POLICIES</b> On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.</p> <p><b>KEY TERMS AND DEFINITIONS - NATURE OR TYPE</b></p> <p><b>REVENUES</b> <b>RATES</b> All rates levied under the <i>Local Government Act 1995</i>. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.</p> <p><b>PROFIT ON ASSET DISPOSAL</b> Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.</p> <p><b>OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b> Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.</p> <p><b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b> 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.</p>	<p><b>FEES AND CHARGES</b> Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.</p> <p><b>INTEREST EARNINGS</b> 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.</p> <p><b>OTHER REVENUE / INCOME</b> Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.</p> <p><b>EXPENSES</b> <b>EMPLOYEE COSTS</b> 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.</p> <p><b>MATERIALS AND CONTRACTS</b> All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.</p> <p><b>UTILITIES (GAS, ELECTRICITY, WATER, ETC.)</b> 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.</p> <p><b>INSURANCE</b> All insurance other than worker's compensation and health benefit insurance included as a cost of employment.</p> <p><b>LOSS ON ASSET DISPOSAL</b> Loss on the disposal of fixed assets includes loss on disposal of long term investments.</p> <p><b>DEPRECIATION ON NON-CURRENT ASSETS</b> Depreciation and amortisation expense raised on all classes of assets.</p> <p><b>INTEREST EXPENSES</b> Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.</p> <p><b>OTHER EXPENDITURE</b> Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.</p>

SHIRE OF MUNDARING  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1, 9, 10(a), 12(a), 12(b)	\$	\$	\$
Governance		139,500	309,360	179,748
General purpose funding		31,817,924	31,837,010	30,803,281
Law, order, public safety		597,900	841,633	562,400
Health		75,200	90,200	46,200
Education and welfare		5,528,175	5,800,797	5,762,350
Community amenities		7,812,720	7,063,890	7,147,722
Recreation and culture		1,301,300	1,409,730	1,438,856
Transport		65,700	93,700	65,700
Economic services		267,900	316,950	256,825
Other property and services		510,675	457,826	414,007
		48,116,994	48,221,096	46,677,089
<b>Expenses excluding finance costs</b>	4(a), 5, 12(c)(e)(f)(g)			
Governance		(5,562,915)	(4,941,688)	(4,813,278)
General purpose funding		(392,428)	(617,235)	(811,573)
Law, order, public safety		(2,587,584)	(3,009,482)	(2,476,558)
Health		(804,465)	(800,450)	(787,645)
Education and welfare		(7,801,809)	(7,839,041)	(8,018,301)
Community amenities		(9,335,130)	(8,894,845)	(9,012,593)
Recreation and culture		(10,706,241)	(10,694,345)	(10,932,106)
Transport		(10,971,886)	(10,951,135)	(12,228,858)
Economic services		(751,311)	(731,889)	(738,656)
Other property and services		(1,800,312)	(1,728,906)	(1,602,101)
		(50,714,081)	(50,209,016)	(51,421,669)
<b>Finance costs</b>	7, 6(a), 12(d)			
Governance		(186,623)	(211,927)	(210,399)
Recreation and culture		(217,127)	(228,869)	(228,869)
		(403,750)	(440,796)	(439,268)
<b>Subtotal</b>		(3,000,837)	(2,428,716)	(5,183,848)
Non-operating grants, subsidies and contributions	10(b)	3,013,308	10,696,417	5,938,534
Profit on disposal of assets	4(b)	650,000	0	650,000
(Loss) on disposal of assets	4(b)	(126,956)	(14,178)	(14,178)
		3,536,352	10,682,239	6,574,356
<b>Net result</b>		<b>535,515</b>	<b>8,253,523</b>	<b>1,390,508</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>535,515</b>	<b>8,253,523</b>	<b>1,390,508</b>

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

**SHIRE OF MUNDARING  
FOR THE YEAR ENDED 30 JUNE 2022**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**ACTIVITIES**

**GOVERNANCE**

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

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

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer community.

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

**HEALTH**

To provide an operational framework for environmental and community health.

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

**EDUCATION AND WELFARE**

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

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

**COMMUNITY AMENITIES**

To provide essential services required by the community.

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

**RECREATION AND CULTURE**

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

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

**TRANSPORT**

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

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

**ECONOMIC SERVICES**

To help promote the shire and its economic wellbeing.

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

**OTHER PROPERTY AND SERVICES**

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

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



SHIRE OF MUNDARING  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		30,050,174	29,092,236	29,092,236
Operating grants, subsidies and contributions		4,778,125	6,393,259	4,809,716
Fees and charges		11,361,735	11,266,236	11,264,137
Interest received		375,000	390,000	532,545
Goods and services tax received		2,200,000	2,200,000	2,200,000
Other revenue		1,551,960	1,079,365	978,455
		50,316,994	50,421,096	48,877,089
<b>Payments</b>				
Employee costs		(21,217,595)	(19,941,900)	(20,108,291)
Materials and contracts		(19,642,958)	(20,101,467)	(19,764,098)
Utility charges		(1,364,932)	(1,431,338)	(1,434,838)
Interest expenses		(403,750)	(440,796)	(439,268)
Insurance paid		(549,930)	(524,579)	(460,095)
Goods and services tax paid		(2,200,000)	(2,200,000)	(2,200,000)
Other expenditure		(806,288)	(925,526)	(1,533,876)
		(46,185,453)	(45,565,606)	(45,940,466)
<b>Net cash provided by (used in) operating activities</b>	3	4,131,541	4,855,490	2,936,623
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(3,665,245)	(3,425,891)	(2,666,564)
Payments for construction of infrastructure	4(a)	(7,341,712)	(8,421,889)	(8,245,167)
Non-operating grants, subsidies and contributions	10(b)	3,013,308	10,696,417	5,938,534
Proceeds from sale of assets	4(b)	1,584,019	173,556	1,139,989
<b>Net cash provided by (used in) investing activities</b>		(6,409,630)	(977,807)	(3,833,208)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(700,169)	(666,777)	(666,777)
Principal elements of lease payments	7	(66,321)	(206,263)	0
<b>Net cash provided by (used in) financing activities</b>		(766,490)	(873,040)	(666,777)
<b>Net increase (decrease) in cash held</b>		(3,044,579)	3,004,643	(1,563,362)
Cash at beginning of year		12,261,184	9,256,541	9,329,913
<b>Cash and cash equivalents at the end of the year</b>	3	<b>9,216,605</b>	<b>12,261,184</b>	<b>7,766,551</b>

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

SHIRE OF MUNDARING  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
Net current assets at start of financial year - surplus/(deficit)	2(a)	4,119,290	6,386,144
		4,119,290	5,453,805
<b>Revenue from operating activities (excluding rates)</b>			
Governance		139,500	309,360
General purpose funding		1,767,750	2,744,774
Law, order, public safety		597,900	841,633
Health		75,200	90,200
Education and welfare		5,528,175	5,800,797
Community amenities		7,812,720	7,063,890
Recreation and culture		1,951,300	1,409,730
Transport		65,700	93,700
Economic services		267,900	316,950
Other property and services		510,675	457,826
		18,716,820	19,128,860
<b>Expenditure from operating activities</b>			
Governance		(5,749,538)	(5,153,615)
General purpose funding		(392,428)	(617,235)
Law, order, public safety		(2,606,643)	(3,009,482)
Health		(804,465)	(800,450)
Education and welfare		(7,813,695)	(7,839,041)
Community amenities		(9,378,882)	(8,894,845)
Recreation and culture		(10,940,168)	(10,923,214)
Transport		(10,993,593)	(10,965,313)
Economic services		(762,849)	(731,889)
Other property and services		(1,802,526)	(1,728,906)
		(51,244,787)	(50,663,990)
Non-cash amounts excluded from operating activities	2(b)	6,609,334	7,298,384
Amount attributable to operating activities		(21,799,343)	(17,850,602)
			(20,701,808)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions		3,013,308	10,696,417
Payments for property, plant and equipment	4(a)	(3,665,245)	(3,425,891)
Payments for construction of infrastructure	4(a)	(7,341,712)	(8,421,889)
Proceeds from disposal of assets	4(b)	1,584,019	173,556
Amount attributable to investing activities		(6,409,630)	(977,807)
			(3,833,208)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(700,169)	(666,777)
Principal elements of finance lease payments	7	(66,321)	(206,263)
Transfers to cash backed reserves (restricted assets)	8(a)	(3,525,809)	(7,115,904)
Transfers from cash backed reserves (restricted assets)	8(a)	3,058,725	1,844,407
Amount attributable to financing activities		(1,233,574)	(6,144,537)
			(3,011,969)
Budgeted deficiency before imposition of general rates		(29,442,547)	(24,972,946)
Estimated amount to be raised from general rates	1	30,050,174	29,092,236
Net current assets at end of financial year - surplus/(deficit)	2(a)	607,627	4,119,290
			1,545,251

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

SHIRE OF MUNDARING  
INDEX OF NOTES TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

Rates	13
Net Current Assets	16
Reconciliation of Cash	18
Asset Acquisitions	19
Asset Disposals	20
Asset Depreciation	21
Borrowings	22
Leases	24
Reserves	25
Fees and Charges	26
Grant Revenue	26
Revenue Recognition	27
Other Information	28
Major Land Transactions	29
Trading Undertakings and Major Trading Undertakings	29
Investment in Associate	30
Trust	31
Significant Accounting Policies - Other Information	32

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 1. RATES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Commercial	0.0914000	279	24,953,069	2,280,711	0	0	2,280,711	2,208,028	2,208,028
GRV - Light Industrial	0.0914000	288	15,901,728	1,453,418	0	0	1,453,418	1,415,527	1,415,527
GRV - Residential	0.0914000	11,351	208,285,745	19,037,317	145,461	0	19,182,778	18,558,024	18,558,024
GRV - Rural Residential	0.0914000	3,085	62,952,322	5,753,842	0	0	5,753,842	5,600,099	5,600,099
<b>Unimproved valuations</b>									
UV - Rural	0.0061959	248	144,661,000	896,305	0	0	896,305	854,322	854,322
<b>Sub-Totals</b>		15,251	456,753,864	29,421,593	145,461	0	29,567,054	28,636,000	28,636,000
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV - Commercial	888	3	21,860	2,664	0	0	2,664	2,592	2,592
GRV - Light Industrial	888	1	8,148	888	0	0	888	864	864
GRV - Residential	888	463	3,360,014	411,144	0	0	411,144	387,936	387,936
GRV - Rural Residential	888	72	583,176	63,936	0	0	63,936	60,480	60,480
<b>Unimproved valuations</b>									
UV - Mining Lease	1,122	4	51,900	4,488	0	0	4,488	4,364	4,364
<b>Sub-Totals</b>		543	4,025,098	483,120	0	0	483,120	456,236	456,236
<b>Total rates</b>									
		15,794	460,778,962	29,904,713	145,461	0	30,050,174	29,092,236	29,092,236
							30,050,174	29,092,236	29,092,236

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

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	31-August-2021	N/a	0.0%	7.0%
<b>Option two</b>				
First instalment	31-August-2021	0	0.0%	7.0%
Second instalment	02-November-2021	9.50	0.0%	7.0%
Third instalment	10-January-2022	9.50	0.0%	7.0%
Fourth instalment	14-March-2022	9.50	0.0%	7.0%

#### Option three

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

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

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	153,000	0	0
Unpaid rates interest earned	150,000	160,000	105,000
	303,000	160,000	105,000

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

### 1. RATES (CONTINUED)

#### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

#### (d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

#### (e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Hire fees for sporting and community facilities	"Waiver"	25.0%	0	\$ 0	\$ 88,482	\$ 84,535	A discount of 25% is provided to small business, community groups, sporting clubs and Not for Profits for the hire Shire facilities.	Council consider support of these community groups necessary for the overall benefit of the community. Assist and support community groups as part of Council's Covid-19 Recovery initiatives.
				0	88,482	84,535		

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 2. NET CURRENT ASSETS

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents- unrestricted	3 4,635,344	8,147,007	4,278,002
Cash and cash equivalents - restricted	3 4,581,261	4,114,177	2,497,594
Financial assets -term deposits	3 28,587,867	28,587,867	29,532,470
Receivables	2,742,273	2,742,273	2,218,953
Prepayments	18,669	18,669	0
Inventories	92,674	92,674	96,367
	40,658,088	43,702,667	38,623,386
<b>Less: current liabilities</b>			
Trade and other payables	(5,412,594)	(5,412,594)	(6,797,794)
Contract liabilities	(164,440)	(164,440)	0
Lease liabilities	7 (16,431)	(66,321)	0
Long term borrowings	6 (733,561)	(700,169)	(700,169)
Employee provisions	(3,531,831)	(3,531,831)	(3,245,465)
	(9,858,857)	(9,875,355)	(10,743,428)
<b>Net current assets</b>	30,799,231	33,827,312	27,879,958
<b>Less: Total adjustments to net current assets</b>	2 (c) (30,191,604)	(29,708,022)	(26,334,707)
<b>Net current assets used in the Rate Setting Statement</b>	607,627	4,119,290	1,545,251

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

## Items excluded from calculation of budgeted deficiency

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

## (b) Operating activities excluded from budgeted deficiency

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

## Adjustments to operating activities

Less: Profit on asset disposals	4(b) (650,000)	0	(650,000)
Add: Loss on disposal of assets	4(b) 126,956	14,178	14,178
Add: Depreciation on assets	5 7,132,378	7,284,206	8,120,471
<b>Non cash amounts excluded from operating activities</b>	6,609,334	7,298,384	7,484,649

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

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

## Adjustments to net current assets

Less: Cash - restricted reserves	8 (30,941,596)	(30,474,512)	(27,034,876)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	733,561	700,169	700,169
- Current portion of lease liabilities	16,431	66,321	0
<b>Total adjustments to net current assets</b>	(30,191,604)	(29,708,022)	(26,334,707)

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 2 (d) NET CURRENT ASSETS (CONTINUED)

**SIGNIFICANT ACCOUNTING POLICIES****CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES****General**

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

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

**Superannuation**

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

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

**LAND HELD FOR RESALE**

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

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

**CONTRACT ASSETS**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS****Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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



SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

### 3. RECONCILIATION OF CASH

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash at bank and on hand		\$ 9,216,605	\$ 12,261,184	\$ 7,766,551
<b>Total cash and cash equivalents</b>		<b>9,216,605</b>	<b>12,261,184</b>	<b>7,766,551</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,581,261	4,114,177	3,488,549
- Financial assets at amortised cost - term deposits		28,587,867	28,587,867	26,043,921
		<b>33,169,128</b>	<b>32,702,044</b>	<b>29,532,470</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	30,941,596	30,474,512	27,034,876
Bonds and Deposits		2,227,532	2,227,532	2,497,594
		<b>33,169,128</b>	<b>32,702,044</b>	<b>29,532,470</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>535,515</b>	<b>8,253,523</b>	<b>1,390,508</b>
Depreciation	5	7,132,378	7,284,206	8,120,471
(Profit)/loss on sale of asset	4(b)	(523,044)	14,178	(635,822)
Non-operating grants, subsidies and contributions		(3,013,308)	(10,696,417)	(5,938,534)
<b>Net cash from operating activities</b>		<b>4,131,541</b>	<b>4,855,490</b>	<b>2,936,623</b>

#### SIGNIFICANT ACCOUNTING POLICIES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

The 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 2022

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program					2021/22	2020/21	2020/21
	Law, order, public safety	Education and welfare	Community amenities	Recreation and culture	Transport	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>								
Buildings - specialised	830,500	300,000	0	332,750	661,500	2,124,750	1,754,731	972,881
Furniture and equipment	0	0	0	17,000	0	17,000	76,289	68,000
Plant and equipment	0	0	0	0	1,523,495	1,523,495	1,594,871	1,625,683
	830,500	300,000	0	349,750	2,184,995	3,665,245	3,425,891	2,666,564
<u>Infrastructure</u>								
Infrastructure - roads	0	0	0	0	4,768,798	4,768,798	6,388,439	6,119,667
Other infrastructure -footpaths	0	0	0	0	265,000	265,000	520,000	520,000
Other infrastructure - drainage	0	0	0	0	350,000	350,000	327,000	300,000
Other infrastructure - parks and ovals	0	0	220,000	110,000	1,627,914	1,957,914	1,186,450	1,305,500
	0	0	220,000	110,000	7,011,712	7,341,712	8,421,889	8,245,167
<b>Total acquisitions</b>	830,500	300,000	220,000	459,750	9,196,707	11,006,957	11,847,780	10,911,731

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

#### SIGNIFICANT ACCOUNTING POLICIES

##### RECOGNITION OF ASSETS

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

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety	79,125	60,066	0	(19,059)	0	0	0	0	0	0	0	0
Education and welfare	25,000	13,114	0	(11,886)	0	0	0	0	0	0	0	0
Community amenities	161,250	117,498	0	(43,752)	0	0	0	0	0	0	0	0
Recreation and culture	400,585	1,033,785	650,000	(16,800)	0	0	0	0	350,000	1,000,000	650,000	0
Transport	363,515	341,808	0	(21,707)	187,734	173,556	0	(14,178)	154,167	139,989	0	(14,178)
Economic services	19,500	7,962	0	(11,538)	0	0	0	0	0	0	0	0
Other property and services	12,000	9,786	0	(2,214)	0	0	0	0	0	0	0	0
	1,060,975	1,584,019	650,000	(126,956)	187,734	173,556	0	(14,178)	504,167	1,139,989	650,000	(14,178)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land - freehold land	350,000	1,000,000	650,000	0	0	0	0	0	350,000	1,000,000	650,000	0
Plant and equipment	710,975	584,019	0	(126,956)	187,734	173,556	0	(14,178)	154,167	139,989	0	(14,178)
	1,060,975	1,584,019	650,000	(126,956)	187,734	173,556	0	(14,178)	504,167	1,139,989	650,000	(14,178)

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 5. ASSET DEPRECIATION

## By Program

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
284,953	424,575	281,130
264,890	265,335	255,555
24,945	24,940	20,035
107,105	123,081	88,591
87,040	86,280	66,620
1,719,510	1,716,055	1,594,695
4,528,540	4,528,545	5,704,975
4,680	4,680	4,680
110,715	110,715	104,190
7,132,378	7,284,206	8,120,471
1,631,055	1,626,397	1,514,882
21,572	23,450	13,515
656,898	671,884	671,609
4,747,595	4,747,595	5,920,465
65,258	204,880	0
10,000	10,000	0
7,132,378	7,284,206	8,120,471

## By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure
Right of use - furniture and equipment
Intangible assets - rehabilitation costs

## SIGNIFICANT ACCOUNTING POLICIES

## DEPRECIATION

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

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

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

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

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 6. INFORMATION ON BORROWINGS

### (a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021 \$	2021/22 Budget New Loans \$	2021/22 Budget Principal Repayments \$	Budget Principal outstanding 30 June 2022 \$	2021/22 Budget Interest Repayments \$	Actual Principal 1 July 2020 \$	2020/21 Actual New Loans \$	2020/21 Actual Principal Repayments \$	Actual Principal outstanding 30 June 2021 \$	2020/21 Actual Interest Repayments \$	Budget Principal 1 July 2020 \$	2020/21 Budget New Loans \$	2020/21 Budget Principal Repayments \$	Budget Principal outstanding 30 June 2021 \$	2020/21 Budget Interest Repayments \$
<b>Governance</b>																		
Civic Facility & Depot Redevelopment	170	WATC	6.95%	2,813,540	0	(323,372)	2,490,168	(185,369)	3,115,262	0	(301,722)	2,813,540	(207,020)	3,115,262	0	(301,722)	2,813,540	(210,399)
<b>Recreation and culture</b>																		
Community Building Projects	171	WATC	3.17%	7,021,152	0	(376,797)	6,644,355	(217,127)	7,386,207	0	(365,055)	7,021,152	(228,869)	7,386,207	0	(365,055)	7,021,152	(228,869)
				9,834,692	0	(700,169)	9,134,523	(402,496)	10,501,469	0	(666,777)	9,834,692	(435,889)	10,501,469	0	(666,777)	9,834,692	(439,268)
				9,834,692	0	(700,169)	9,134,523	(402,496)	10,501,469	0	(666,777)	9,834,692	(435,889)	10,501,469	0	(666,777)	9,834,692	(439,268)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 6. INFORMATION ON BORROWINGS

### (b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

### (d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>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	(19,000)	(18,720)	(25,000)
<b>Total amount of credit unused</b>	<b>537,000</b>	<b>537,280</b>	<b>531,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	9,134,523	9,834,692	9,834,692

## SIGNIFICANT ACCOUNTING POLICIES

### BORROWING COSTS

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Leases	2020/21 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2021	2020/21 Actual Lease Interest repayments	Budget Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest Repayments
						\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
Data Centres (servers) x 2	1	HP Financial Services (Australia) P/L	3.33%	60 months	3,795	0	0	3,795	0	100,389	0	(66,594)	3,795	(1,112)	145,000	0	(145,000)	0	(1,112)
Security Appliance & Software	2	HP Financial Services (Australia) P/L	2.99%	60 months	52,135	0	(41,640)	10,495	(1,061)	93,775	0	(41,640)	52,135	(2,239)	97,160	0	(41,640)	55,520	(2,239)
Telvic Microphone Delegate System	4	HP Financial Services (Australia) P/L	3.05%	36 months	11,854	0	(11,854)	0	(97)	42,634	0	(30,780)	11,854	(674)	43,605	0	(30,780)	12,825	(674)
Photocopier / Printers	5	Konica Minolta Business Solutions Australia P/L	2.00%	60 months	11,218	0	(11,218)	0	(50)	46,858	0	(35,640)	11,218	(613)	79,200	0	(50,400)	19,800	(1,022)
Photocopier / Printers	6	Konica Minolta Business Solutions Australia P/L	1.80%	43 months	3,750	0	(1,609)	2,141	(46)	5,359	0	(1,609)	3,750	(69)	0	0	0	0	0
					82,752	0	(66,321)	16,431	(1,254)	289,015	0	(206,263)	82,752	(4,907)	364,965	0	(276,820)	88,145	(5,247)

## SIGNIFICANT ACCOUNTING POLICIES

## LEASES

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

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

## LEASE LIABILITIES

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 8. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Plant replacement	1,224,403	743,997	(939,478)	1,028,924	1,138,729	737,747	(652,073)	1,224,403	943,415	740,056	(585,694)	1,097,777
(b) Reserves cash backed - Civic facilities	10,800,398	551,716	(388,749)	10,963,365	9,576,299	1,569,498	(345,399)	10,800,398	9,431,404	1,605,702	(345,399)	10,691,707
(c) Reserves cash backed - Information technology	1,007,092	54,822	(150,000)	911,914	1,080,252	57,840	(131,000)	1,007,092	1,087,517	82,188	(81,000)	1,068,705
(d) Reserves cash backed - Long service leave	632,665	213,029	(258,000)	587,694	334,483	602,427	(304,245)	632,665	364,833	604,089	(250,000)	718,922
(e) Reserves cash backed - Children services	3,104,719	14,867	(200,000)	2,919,586	2,713,189	446,530	(55,000)	3,104,719	2,679,462	30,030	(55,000)	2,654,492
(f) Reserves cash backed - Gravel pit rehabilitation	60,871	291	0	61,162	60,432	439	0	60,871	60,849	682	0	61,531
(g) Reserves cash backed - Capital investment	3,896,606	1,000,000	0	4,896,606	3,896,606	0	0	3,896,606	3,896,605	1,000,000	0	4,896,605
(h) Reserves cash backed - Capital income	4,420,449	413,842	(649,500)	4,184,791	4,301,555	311,144	(192,250)	4,420,449	4,270,399	342,367	(292,250)	4,320,516
(i) Reserves cash backed - Unspent grants	473,000	0	(473,000)	0	637,440	0	(164,440)	473,000	490,000	0	(490,000)	0
(j) Reserves cash backed - Telecommunications facility Bailup reserve	20,194	10,097	0	30,291	8,830	11,364	0	20,194	10,000	10,112	0	20,112
(k) Reserves cash backed - Waste management	1,465,761	507,019	0	1,972,780	1,455,200	10,561	0	1,465,761	1,455,200	49,309	0	1,504,509
(l) Reserves cash backed - Cash in lieu of Public Open Space	3,368,354	16,129	0	3,384,483	0	3,368,354	0	3,368,354	0	0	0	0
	30,474,512	3,525,809	(3,058,725)	30,941,596	25,203,015	7,115,904	(1,844,407)	30,474,512	24,689,684	4,444,535	(2,099,343)	27,034,876

### (b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Plant replacement	Ongoing	To fund the replacement and purchase of works plant and light vehicles.
(b) Reserves cash backed - Civic facilities	Ongoing	To fund the construction and/or purchase of public buildings and facilities.
(c) Reserves cash backed - Information technology	Ongoing	To fund the upgrade and replacement of the Shire's information technology.
(d) Reserves cash backed - Long service leave	Ongoing	To fund the Shire's Long Service Leave Liability.
(e) Reserves cash backed - 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.
(f) Reserves cash backed - Gravel pit rehabilitation	Ongoing	To fund the production of gravel and the rehabilitation of gravel pits.
(g) Reserves cash backed - Capital investment	Ongoing	To fund the advancement of the Shire's Property Strategy.
(h) Reserves cash backed - Capital income	Ongoing	To fund the development of Shire facilities and infrastructure.
(i) Reserves cash backed - Unspent grants	Ongoing	To quarantine any unspent grant funds at the end of each financial year.
(j) Reserves cash backed - 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.
(k) Reserves cash backed - Waste management	Ongoing	To fund capital costs and any operating deficits associated with the provision of the Shire's waste management services.
(l) Reserves cash backed - Cash in lieu of Public Open Space	Ongoing	Hold cash received in lieu of public open space.



SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

**9. FEES & CHARGES REVENUE**

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	35,000	30,000	50,000
General purpose funding	173,000	18,750	15,000
Law, order, public safety	181,400	157,400	181,400
Health	75,200	90,200	46,200
Education and welfare	2,448,000	2,653,000	2,703,150
Community amenities	6,985,935	6,835,722	6,752,722
Recreation and culture	1,178,300	1,147,214	1,241,840
Transport	16,000	16,000	16,000
Economic services	267,900	316,950	256,825
Other property and services	1,000	1,000	1,000
	11,361,735	11,266,236	11,264,137

**10. GRANT REVENUE**

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
Governance	0	21,000	0
General purpose funding	1,151,250	2,300,629	1,133,500
Law, order, public safety	414,000	691,833	375,000
Education and welfare	3,003,175	3,068,597	3,030,000
Community amenities	40,000	40,000	40,000
Recreation and culture	105,000	206,500	166,516
Transport	49,700	49,700	49,700
Other property and services	15,000	15,000	15,000
	4,778,125	6,393,259	4,809,716
<b>(b) Non-operating grants, subsidies and contributions</b>			
Law, order, public safety	0	800,000	800,000
Education and welfare	0	12,250	0
Recreation and culture	690,414	3,853,354	469,850
Transport	2,322,894	6,030,813	4,668,684
	3,013,308	10,696,417	5,938,534
<b>Total grants, subsidies and contributions</b>	<b>7,791,433</b>	<b>17,089,676</b>	<b>10,748,250</b>

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

## 11. REVENUE RECOGNITION

## SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
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, reinstatement 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 2022

## 12. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	125,000	150,000	227,545
- Other funds	100,000	80,000	200,000
Other interest revenue (refer note 1b)	150,000	160,000	105,000
	375,000	390,000	532,545
<b>(b) Other revenue</b>			
Reimbursements and recoveries	146,500	202,095	141,000
Other	1,405,460	877,270	837,455
	1,551,960	1,079,365	978,455
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	48,000	48,000	48,000
Other services	3,000	800	3,000
	51,000	48,800	51,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	402,496	435,889	439,268
Interest expense on lease liabilities	1,254	4,907	5,247
	403,750	440,796	444,515
<b>(e) Elected members remuneration</b>			
Meeting fees	265,024	265,024	265,024
Mayor/President's allowance	53,759	53,759	53,759
Deputy Mayor/President's allowance	13,440	13,440	13,440
Travelling expenses	12,000	12,000	12,000
Telecommunications allowance and expenses	43,000	43,000	43,000
Childcare expenses	1,200	1,200	1,500
	388,423	388,423	388,723
<b>(f) Write offs</b>			
General rate	500	10,000	200,000
Rates penalty interest	5,000	5,000	5,000
Waste charges	500	500	500
Legal fees	50	50	50
Infringements	4,250	4,250	4,250
Fees and charges	500	500	500
	10,800	20,300	210,300

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

**13. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2021/22.

**14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2021/22.

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

#### 15. 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 10.52%.

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

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Current Assets	9,420,848	9,420,848	11,489,374
Non Current Assets	11,609,886	11,609,886	10,609,421
<b>Total assets</b>	<b>21,030,734</b>	<b>21,030,734</b>	<b>22,098,795</b>
Current liabilities	844,385	844,385	765,404
Non Current Liabilities	781,854	781,854	479,282
<b>Total liabilities</b>	<b>1,626,239</b>	<b>1,626,239</b>	<b>1,244,686</b>
<b>Net Assets</b>	<b>19,404,495</b>	<b>19,404,495</b>	<b>20,854,109</b>

##### SIGNIFICANT ACCOUNTING POLICIES

###### Investment 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.

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

##### SIGNIFICANT ACCOUNTING POLICIES (Continued)

###### Investment in associates (Continued)

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

**16. TRUST FUNDS**

It is not anticipated that the Shire will hold any funds in its trust fund during the 2021/22 financial year.

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

**17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

## **7.0 CLOSING PROCEDURES**

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

The next Ordinary Council meeting will be held on Tuesday, 13 July 2021 at 6.30pm in the Council Chamber.

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