

**SHIRE OF MUNDARING**

**ANNUAL BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2026**

**LOCAL GOVERNMENT ACT 1995**

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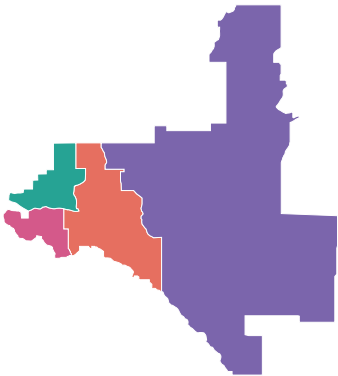
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The Shire of Mundaring a Class 2 local government conducts the operations of a local government with the following community vision:

*The place for sustainable living.*

# Council Members

Details and Wards 2025



**Shire President**  
**President Paige McNeil**  
PresMcNeil@mundaring.wa.gov.au  
(Term expires October 2027)

## South Ward



**Deputy Shire President**  
**Cr Luke Ellery**  
CrEllery@mundaring.wa.gov.au  
(Term expires October 2025)



Position to be filled in  
2025

## West Ward



**Cr Jo Cicchini**  
CrCicchini@mundaring.wa.gov.au  
(Term expires October 2025)



**Cr Karen Beale**  
CrBeale@mundaring.wa.gov.au  
(Term expires October 2025)

## Central Ward



**Cr Prapti Mehta**  
CrMehta@mundaring.wa.gov.au  
(Term expires October 2027)



**Cr Doug Jeans**  
CrJeans@mundaring.wa.gov.au  
(Term expires October 2025)

## East Ward



**Cr John Daw**  
CrDaw@mundaring.wa.gov.au  
(Term expires October 2027)



**Cr Neridah Zlatnik**  
CrZlatnik@mundaring.wa.gov.au  
(Term expires October 2025)

## How your rates are spent



**01: Waste Management \$9.8m |** Providing waste management services to the community including transfer stations at Chidlow and Mundaring, kerbside waste, FOGO and recycling services and a bulk waste verge collection.



**02: Corporate Services \$9.5m |** Internal services including Council Member and meeting fees. Other areas include internal support services, governance, finance, information technology, and business improvement.



**03: Family and Children's Services \$6m |** Delivery of early childhood and parenting services, funded by government grants and fees.



**04: Recreation Grounds \$4.5m |** Including 37 playgrounds, 34 plexi-pave hardcourts, eight BMX jump and skate parks, 11 ovals, 70km Railway Reserves Heritage Trail and 400+ hectares public open space.



**05: Libraries \$1.98m |** The Shire provides services from two public libraries in Mundaring and Boya.



**06: Roads, Footpaths, Drainage and Public Works \$3.4m |** Maintaining 681km of roads, 448km of kerbs, 17 bridges, 115 bus shelters, 183km of drainage pipes, 37km of open drains and 135km of footpaths.



**07: Buildings \$3m |** The Shire manages and maintains 121 buildings in total.



**08: Bushfire Brigades and Fire Prevention \$2.7m |** Supporting nine volunteer bushfire brigades; mitigation and education activities to ensure we are bushfire ready.



**09: Town Planning, Economic Development and Statutory Building Services \$1.9m |** Developing our strategic planning framework to balance growth while protecting the area's distinct sense of place. Assessing planning, subdivision and building licences.



**10: Community Engagement \$1.68m |** Delivering a community grants program, cultural and artistic events, and skills-based workshops creates a vibrant, connected community.



**11: Aquatic Facilities \$1.1m |** Two public pools, Bilgoman and Mount Helena Aquatic Centres, plus financial support for Wooroloo pool.



**12: Environmental Management \$1m |** Protecting bushland and watercourses through programs such as Seedlings for Landcare, Mundaring Environmental Art Project, workshops and partnership with Waterwise Council.



**13: Recreation Centres \$927k |** Including 6 Halls, 3 Community Centres, 2 Recreation Centres, 7 Pavillions, 13 Ovals and 14 Hardcourt/Tennis Courts (across 3 locations).



**14: Animal Control \$674k |** Promoting responsible pet ownership and working to ensure the safety of our community.



**15: Street Lighting \$530k |** The Shire pays Western Power to run and maintain street lighting.



**16: Health Admin/Inspections \$492k |** Conducting health inspections, managing pests, noise complaints and water quality testing at Lake Leschenaultia and our aquatic facilities.



**17: Youth Services & Aboriginal Engagement \$360k |** To strengthen connections with young people through delivery of activities and by partnering with organisations to deliver youth programs locally.



**18: Tourism \$252k |** Our Visitor Centre promotes Mundaring and surrounds as an attractive tourist destination in the Perth Hills.

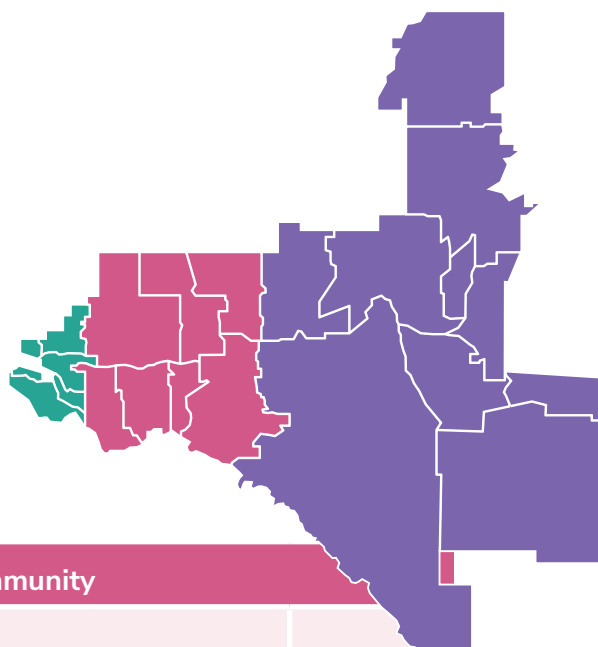


**19: Access for All \$87k |** The Shire facilitates an Inclusion and Disability Access Advisory Group, Active Ageing Network and The Hub of the Hills.

## Key Projects 2025 to 2026

Foothills Community	
Helena Valley Road Cyclepath	\$500,000
Boya Oval Changerooms Upgrade Design Plans	\$100,000
Brown Park Oval, Swan View Lighting Upgrade	\$510,000
Brown Park, Swan View Relocate Cricket Wickets	\$370,000
Brown Park, Swan View Carpark Upgrade	\$500,000
Brown Park Community Centre Roof Upgrade, Swan View	\$272,000
Barusella Avenue, Greenmount Drainage Upgrade	\$215,300

Rural Community	
Chidlow Pavilion Incident Control Centre Upgrades	\$1,000,000
Bailup Road, Wooroloo Bridge Renewal	\$526,000
Chidlow RV Park	\$100,000
Wooroloo Hall Upgrades	\$235,250
Old Northam Road (Road Improvement Works)	\$1,192,764
Government Road (Road	\$171,088



Hills Community	
Mundaring Cultural Hub (Stage 2 Planning and Design)	\$860,000
Mundaring Sculpture Park Upgrades (Amphitheatre Area)	\$700,000
Mt Helena Oval (Elsie Austin) Changerooms Upgrade	\$1,800,000
Parkerville Oval Flood Lighting Upgrade	\$480,000
Glen Forrest New Pump Track, Lot 100 Hardy Road	\$350,000
Norris Park, Stoneville New Toilets	\$210,000
Harry Riseborough, Mundaring Upgrade and Seal Carpark	\$370,000
Darlington Oval Upgrade (Watertank and Reticulation)	\$260,000
Brooking Road, Hovea Extension (Staged)	\$1,853,000
Falls Road, Parkerville Bridge Replacement	\$562,000
Sawyers Valley Oval Reticulation and Drainage	\$361,500

## BUDGET OVERVIEW

The Shire of Mundaring's 2025/26 budget has been based on an increase in general rates of 3.5% across most rateable properties, whilst the Shire's rates base is forecast to grow by 1% during 2025/26.

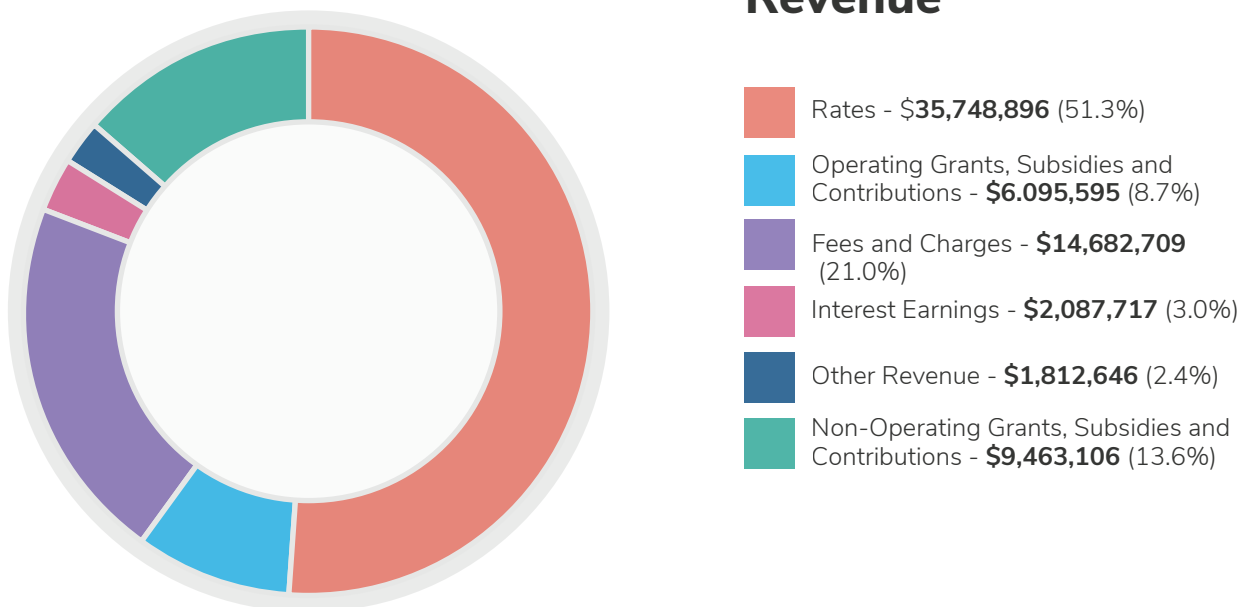
A detailed disclosure of rating information for 2025/26 is provided in Note 2 of the Budget document.

## Opening and Closing Budget Position

An opening budget surplus of \$5 million is forecast to be brought forward as at 1 July 2025. This surplus is comprised of advance payments of the Financial Assistance Grants (\$1,833,265), and the municipal funding requirements of the carried forward capital works (\$3,206,878) and \$37,965 in untied funds. These untied funds have been recommended to be transferred to the Civic Facilities Reserves. The budget forecasts a balanced closing budget position as at 30 June 2026. A detailed disclosure of the Shire's forecast closing budget position is provided in the Statement of Financial Activity and Note 3 of the Budget document.

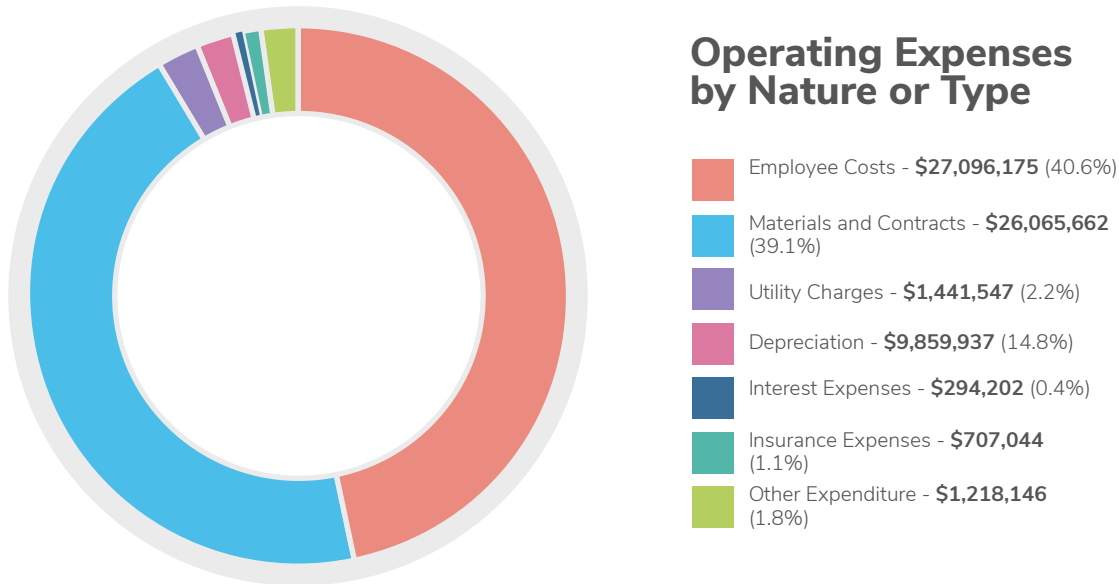
## Revenue

The Shire's total revenue for 2025/26 is forecast to be \$69,754,668 (excluding profit on disposal of assets). The breakdown of revenue by nature or type is provided below:



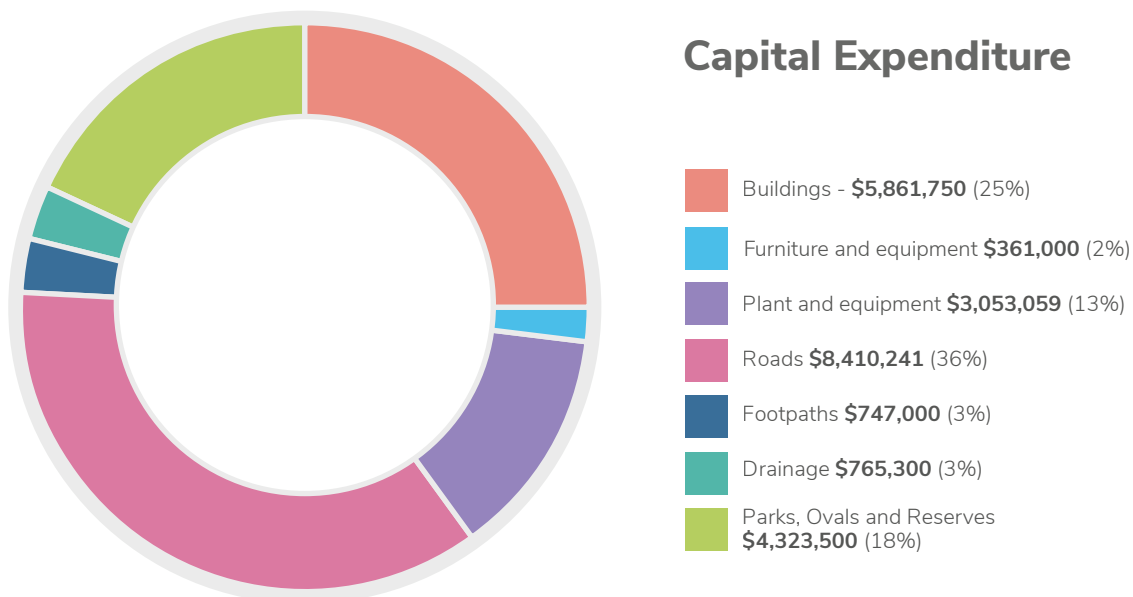
## Operating Expenses

The Shire's total operating expenditure for 2025/26 is forecast to be \$66,637,713. The breakdown of operating expenditure by nature and type is provided below:



## Capital Expenditure

The Shire's total capital expenditure for 2025/26 is forecast to be \$23,521,850. 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 Note 19 of the budget.

**Loan Liability**

The Shire's forecast loan liability at 30 June 2026, as disclosed in Note 7 of the budget, is \$ 5,959,388. There is no new loan debt forecast in the 2025/26 budget.

**SHIRE OF MUNDARING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	35,748,896	34,085,034	33,831,164
Grants, subsidies and contributions		6,095,595	6,838,420	4,455,491
Fees and charges	18	14,682,708	13,265,955	12,754,045
Interest revenue	10(a)	2,081,717	2,548,000	2,420,000
Other revenue		1,682,646	2,405,785	2,119,965
		60,291,562	59,143,194	55,580,665
<b>Expenses</b>				
Employee costs		(27,096,175)	(25,006,591)	(24,770,447)
Materials and contracts		(26,065,662)	(24,932,033)	(23,824,785)
Utility charges		(1,441,547)	(1,461,591)	(1,354,833)
Depreciation	6	(9,859,937)	(9,828,987)	(9,619,397)
Finance costs	10(c)	(249,202)	(294,500)	(294,500)
Insurance		(707,044)	(694,773)	(680,440)
Other expenditure		(1,218,146)	(1,055,411)	(1,124,950)
		(66,637,713)	(63,273,886)	(61,669,352)
		(6,346,151)	(4,130,692)	(6,088,687)
Capital grants, subsidies and contributions		9,463,106	4,085,625	5,514,730
Profit on asset disposals	5	824,186	79,827	157,519
Loss on asset disposals	5	(133,336)	(64,071)	(226,819)
		10,153,956	4,101,381	5,445,430
<b>Net result for the period</b>		<b>3,807,805</b>	<b>(29,311)</b>	<b>(643,257)</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>3,807,805</b>	<b>(29,311)</b>	<b>(643,257)</b>

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



**SHIRE OF MUNDARING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2026**

		<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Note</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		35,748,896	34,085,034	33,831,164
Grants, subsidies and contributions		6,095,595	6,838,420	4,455,491
Fees and charges		14,682,708	13,265,955	12,754,045
Interest revenue		2,081,717	2,548,000	2,420,000
Goods and services tax received		2,200,000	2,150,000	2,150,000
Other revenue		1,682,646	2,405,785	2,119,965
		62,491,562	61,293,194	57,730,665
<b>Payments</b>				
Employee costs		(27,096,175)	(25,006,591)	(24,770,447)
Materials and contracts		(26,065,662)	(24,932,033)	(23,824,785)
Utility charges		(1,441,547)	(1,461,591)	(1,354,833)
Finance costs		(249,202)	(294,500)	(294,500)
Insurance paid		(707,044)	(694,773)	(680,440)
Goods and services tax paid		(2,200,000)	(2,150,000)	(2,150,000)
Other expenditure		(1,218,146)	(1,055,411)	(1,124,950)
		(58,977,776)	(55,594,899)	(54,199,955)
<b>Net cash provided by operating activities</b>	<b>4</b>	<b>3,513,786</b>	<b>5,698,295</b>	<b>3,530,710</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(9,275,809)	(4,334,780)	(5,818,218)
Payments for construction of infrastructure	5(b)	(14,246,041)	(5,536,901)	(10,769,193)
Capital grants, subsidies and contributions		9,463,106	4,085,625	5,514,730
Proceeds from sale of property, plant and equipment	5(a)	2,140,777	532,094	1,044,927
<b>Net cash (used in) investing activities</b>		<b>(11,917,967)</b>	<b>(5,253,962)</b>	<b>(10,027,754)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(854,331)	(812,438)	(812,438)
Payments for principal portion of lease liabilities	8	(157,727)	(214,033)	(214,033)
Payments for financial assets at amortised cost - term deposits		0	(2,500,305)	0
<b>Net cash (used in) financing activities</b>		<b>(1,012,058)</b>	<b>(3,526,776)</b>	<b>(1,026,471)</b>
<b>Net (decrease) in cash held</b>		<b>(9,416,239)</b>	<b>(3,082,443)</b>	<b>(7,523,515)</b>
Cash at beginning of year		14,271,135	17,353,578	20,578,148
<b>Cash and cash equivalents at the end of the year</b>	<b>4</b>	<b>4,854,896</b>	<b>14,271,135</b>	<b>13,054,633</b>

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

**SHIRE OF MUNDARING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

		2025/26 Budget	2024/25 Actual	2024/25 Budget
Note		\$	\$	\$
2(a)(i)	General rates	35,173,585	33,607,719	33,353,849
2(a)	Rates excluding general rates	575,311	477,315	477,315
	Grants, subsidies and contributions	6,095,595	6,838,420	4,455,491
18	Fees and charges	14,682,708	13,265,955	12,754,045
10(a)	Interest revenue	2,081,717	2,548,000	2,420,000
	Other revenue	1,682,646	2,405,785	2,119,965
5	Profit on asset disposals	824,186	79,827	157,519
		61,115,748	59,223,021	55,738,184

**Expenditure from operating activities**

	Employee costs	(27,096,175)	(25,006,591)	(24,770,447)
	Materials and contracts	(26,065,662)	(24,932,033)	(23,824,785)
	Utility charges	(1,441,547)	(1,461,591)	(1,354,833)
6	Depreciation	(9,859,937)	(9,828,987)	(9,619,397)
10(c)	Finance costs	(249,202)	(294,500)	(294,500)
	Insurance	(707,044)	(694,773)	(680,440)
	Other expenditure	(1,218,146)	(1,055,411)	(1,124,950)
5	Loss on asset disposals	(133,336)	(64,071)	(226,819)
		(66,771,049)	(63,337,957)	(61,896,171)

Non cash amounts excluded from operating activities

3(c)		9,169,087	9,813,231	9,688,697
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

	Capital grants, subsidies and contributions	9,463,106	4,085,625	5,514,730
5(a)	Proceeds from disposal of property, plant and equipment	2,140,777	532,094	1,044,927
		11,603,883	4,617,719	6,559,657

**Outflows from investing activities**

5(a)	Payments for property, plant and equipment	(9,275,809)	(4,334,780)	(5,818,218)
5(b)	Payments for construction of infrastructure	(14,246,041)	(5,536,901)	(10,769,193)
		(23,521,850)	(9,871,681)	(16,587,411)

**Amount attributable to investing activities**

		(11,917,967)	(5,253,962)	(10,027,754)
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**FINANCING ACTIVITIES**

**Inflows from financing activities**

9(a)	Transfers from reserve accounts	7,983,102	4,682,200	6,213,027
		7,983,102	4,682,200	6,213,027

**Outflows from financing activities**

7(a)	Repayment of borrowings	(854,331)	(812,438)	(812,438)
8	Payments for principal portion of lease liabilities	(157,727)	(214,033)	(214,033)
9(a)	Transfers to reserve accounts	(3,644,971)	(6,007,939)	(7,543,139)
		(4,657,029)	(7,034,410)	(8,569,610)

**Amount attributable to financing activities**

		3,326,073	(2,352,210)	(2,356,583)
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**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

3		5,078,108	6,985,985	8,853,627
	Amount attributable to operating activities	3,513,786	5,698,295	3,530,710
	Amount attributable to investing activities	(11,917,967)	(5,253,962)	(10,027,754)
	Amount attributable to financing activities	3,326,073	(2,352,210)	(2,356,583)
3	<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>0</b>	<b>5,078,108</b>	<b>0</b>

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

**SHIRE OF MUNDARING**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
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**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Mundaring which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

**Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures

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

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards
    - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
  - AASB 2024-4b Amendments to Australian Accounting Standards
    - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
  - AASB 2022-9 Amendments to Australian Accounting Standards
    - Insurance Contracts in the Public Sector
  - AASB 2023-5 Amendments to Australian Accounting Standards
    - Lack of Exchangeability
  - AASB 18 (FP) Presentation and Disclosure in Financial Statements
    - (Appendix D) [for for-profit entities]
  - AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
    - (Appendix D) [for not-for-profit and superannuation entities]
  - AASB 2024-2 Amendments to Australian Accounting Standards
    - Classification and Measurement of Financial Instruments
  - AASB 2024-3 Amendments to Australian Accounting Standards
    - Standards – Annual Improvements Volume 11
- It is not expected these standards will have an impact on the annual budget.

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV - Commercial	Gross rental valuation	0.0920012	278	27,969,521	2,573,229	0	2,573,229	2,476,165	2,472,358
GRV - Light Industrial	Gross rental valuation	0.0920012	291	18,857,314	1,734,896	0	1,734,896	1,679,139	1,676,227
GRV - Residential	Gross rental valuation	0.0920012	11,648	248,006,529	22,816,898	342,097	23,158,995	21,936,894	21,884,171
GRV - Rural Residential	Gross rental valuation	0.0920012	3,117	72,057,532	6,629,379	0	6,629,379	6,591,324	6,396,896
UV	Unimproved valuation	0.0067058	239	160,620,000	1,077,086	0	1,077,086	924,197	924,197
<b>Total general rates</b>			15,573	527,510,896	34,831,488	342,097	35,173,585	33,607,719	33,353,849
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
GRV - Commercial	Gross rental valuation	1,019	6	54,414	6,114	0	6,114	5,910	5,910
GRV - Light Industrial	Gross rental valuation	1,019	1	10,185	1,019	0	1,019	985	985
GRV - Residential	Gross rental valuation	1,019	434	3,544,622	442,246	0	442,246	308,305	308,305
GRV - Rural Residential	Gross rental valuation	1,019	116	985,130	118,204	0	118,204	154,645	154,645
UV	Unimproved valuation	1,288	6	59,412	7,728	0	7,728	7,470	7,470
<b>Total minimum payments</b>			563	4,653,763	575,311	0	575,311	477,315	477,315
<b>Total general rates and minimum payments</b>			16,136	532,164,659	35,406,799	342,097	35,748,896	34,085,034	33,831,164
Instalment plan charges							141,750	131,739	141,750
Late payment of rate or service charge interest							310,000	310,000	270,000
							451,750	441,739	411,750

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments 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 2026**

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

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

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

**Option 1 (Full Payment)**

Full payment due date of 19 September 2025 or 35 days after the date of issue appearing on the rates notice, whichever is the later.

**Option 2 (Four Instalments)**

1. First instalment due date of 19 September 2025 or 35 days after the date of issue appearing on the rates notice, whichever is the later;
2. Second instalment due date of 21 November 2025 or two months after the due date of the first instalment, whichever is the later;
3. Third instalment due date of 23 January 2026 or two months after the due date of the second instalment, whichever is the later; and
4. Fourth and final instalment due date of 27 March 2026 or two months after the due date of the third instalment, whichever is the later.

**Option 3**

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	19/09/2025	N/A	0.0%	7.0%
<b>Option two</b>				
First instalment	19/09/2025	0	0.0%	7.0%
Second instalment	21/11/2025	10.50	0.0%	7.0%
Third instalment	23/01/2026	10.50	0.0%	7.0%
Fourth instalment	27/03/2026	10.50	0.0%	7.0%

**Option three**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

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

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2026.

**(d) Rates Prize Draw for E-rate Subscribers**

All subscribers who have registered for E-rates by the rates due date will be eligible for the following prize;

Rates, waste charges and ESL paid in full by the Shire capped at the value of the charges on the assessment or \$4,000, whichever is the lessor amount.

Where rates have been paid in full or partially paid, either the full capped amount where full payment has been made, or any credit balance remaining once the capped amount has been applied where a partial payment has been made, will be refunded.

Current Council Members and Shire employees are not eligible for the prize

**(e) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Waiver	100.0%	0	\$ 3,500	\$ 4,744	\$	0 Properties destroyed in the 2023 Parkerville fire that have not rebuilt the dwelling.	To provide relief to ratepayers that have lost their home to a bushfire.
Building Licence Fees	Fee and charge	Waiver	100.0%	0	1,000	3,000		0 Properties destroyed in the 2023 Parkerville fire that have not rebuilt the dwelling.	To provide relief to ratepayers that have lost their home to a bushfire.
					4,500	7,744	0		

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents

Financial assets

Receivables

Inventories

Other assets

Non-current assets held for sale

**Less: current liabilities**

Trade and other payables

Capital grant/contribution liability

Lease liabilities

Long term borrowings

Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Statement of Financial Activity**

**(b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

**Adjustments to net current assets**

Less: Cash - reserve accounts

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

- Current portion of borrowings

- Current portion of lease liabilities

**Total adjustments to net current assets**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	4,854,896	14,271,135	13,054,633
	32,261,676	32,261,676	30,109,480
	5,306,121	5,306,121	6,079,082
	58,135	58,135	123,569
	433,879	433,879	331,938
	0	0	
	42,914,707	52,330,946	49,698,702
	(8,529,532)	(8,529,532)	(12,393,469)
	(320,631)	(320,631)	
8	0	(157,727)	(157,727)
7	(898,703)	(854,331)	(854,331)
	(3,808,724)	(3,808,724)	(3,534,135)
	(13,557,590)	(13,670,945)	(16,939,662)
	29,357,117	38,660,001	32,759,040
3(b)	(29,357,117)	(33,581,893)	(32,759,040)
	0	5,078,108	0
9	(30,255,820)	(34,593,951)	(33,771,098)
	898,703	854,331	854,331
	0	157,727	157,727
	(29,357,117)	(33,581,893)	(32,759,040)

**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.

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals

Add: Loss on asset disposals

Add: Depreciation

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(824,186)	(79,827)	(157,519)
5	133,336	64,071	226,819
6	9,859,937	9,828,987	9,619,397
	9,169,087	9,813,231	9,688,697



**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**INVENTORY - 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.

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

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

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**4. RECONCILIATION OF CASH**

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

	<b>Note</b>	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
Cash at bank and on hand		\$ 4,854,896	\$ 14,271,135	\$ 13,054,633
<b>Total cash and cash equivalents</b>		4,854,896	14,271,135	13,054,633
Held as				
- Unrestricted cash and cash equivalents		4,079,841	11,810,855	10,508,242
- Restricted cash and cash equivalents		775,055	2,460,280	2,546,391
	3(a)	4,854,896	14,271,135	13,054,633
<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		775,055	5,113,186	2,546,391
- Restricted financial assets at amortised cost - term deposits		32,261,676	32,261,676	33,771,098
		33,036,731	37,374,862	36,317,489
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	30,255,820	34,593,951	33,771,098
Bonds and deposits held		2,073,971	2,073,971	2,160,082
Cash in lieu of POS (pre 10 April 2006)		386,309	386,309	386,309
		33,036,731	37,374,862	36,317,489
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		3,807,805	(29,311)	(643,257)
Depreciation	6	9,859,937	9,828,987	9,619,397
(Profit)/loss on sale of asset	5	(690,850)	(15,756)	69,300
Capital grants, subsidies and contributions		(9,463,106)	(4,085,625)	(5,514,730)
<b>Net cash from operating activities</b>		3,513,786	5,698,295	3,530,710

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

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

		2025/26 Budget							2024/25 Actual							2024/25 Budget						
		Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Transfer to non-current assets classified as held for sale	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
		\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$		\$	\$	\$
(a) Property, Plant and Equipment																						
Land - freehold land		0	0	(380,000)	0	1,000,000	620,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings		5,861,750	0	0	0	0	0	0	1,846,366	0	0	0	0	0	0	1,468,500	0	0	0	0	0	0
Furniture and equipment		361,000	0	0	0	0	0	0	46,554	0	0	0	0	0	0	202,000	0	0	0	0	0	0
Plant and equipment		3,053,059	0	(1,069,927)	0	1,140,777	204,186	(133,336)	2,441,860	0	(547,850)	0	532,094	79,827	(64,071)	4,147,718	0	(975,627)	0	1,044,927	157,519	(226,819)
Total		9,275,809	0	(1,449,927)	0	2,140,777	824,186	(133,336)	4,334,780	0	(547,850)	0	532,094	79,827	(64,071)	5,818,218	0	(975,627)	0	1,044,927	157,519	(226,819)
(b) Infrastructure																						
Infrastructure - roads		8,410,241	0	0	0	0	0	0	4,352,165	0	0	0	0	0	0	6,526,353	0	0	0	0	0	0
Infrastructure - footpaths		747,000	0	0	0	0	0	0	275,667	0	0	0	0	0	0	565,000	0	0	0	0	0	0
Infrastructure - drainage		765,300	0	0	0	0	0	0	372,885	0	0	0	0	0	0	867,340	0	0	0	0	0	0
Infrastructure - parks and ovals		4,323,500	0	0	0	0	0	0	536,184	0	0	0	0	0	0	2,810,500	0	0	0	0	0	0
Total		14,246,041	0	0	0	0	0	0	5,536,901	0	0	0	0	0	0	10,769,193	0	0	0	0	0	0
Total		23,521,850	0	(1,449,927)	0	2,140,777	824,186	(133,336)	9,871,681	0	(547,850)	0	532,094	79,827	(64,071)	16,587,411	0	(975,627)	0	1,044,927	157,519	(226,819)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

Buildings
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Right of use - furniture and equipment

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
2,111,940	2,082,910	2,078,188
59,118	59,118	59,118
1,272,092	1,234,692	1,029,824
4,225,000	4,215,000	4,215,000
315,000	311,500	311,500
900,000	898,000	898,000
822,400	817,400	817,400
154,387	210,367	210,367
9,859,937	9,828,987	9,619,397
449,569	505,549	505,549
536,108	536,108	536,108
35,238	35,238	168,730
60,162	54,664	54,664
1,518,525	1,496,105	2,150,633
7,100,000	7,042,100	6,046,918
9,645	9,645	23,325
150,690	149,578	133,470
9,859,937	9,828,987	9,619,397

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

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

**AMORTISATION**

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

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

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

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Civic Facility & Depot Redevelopment	170	WATC	6.95%	1,374,045	0	(426,666)	947,379	(82,075)	1,772,145	0	(398,100)	1,374,045	(110,642)	1,772,145	0	(398,100)	1,374,045	(110,642)
Community Building Projects	171	WATC	3.17%	5,439,674	0	(427,665)	5,012,009	(166,260)	5,854,012	0	(414,338)	5,439,674	(179,587)	5,854,013	0	(414,338)	5,439,675	(179,587)
				6,813,719	0	(854,331)	5,959,388	(248,335)	7,626,157	0	(812,438)	6,813,719	(290,229)	7,626,158	0	(812,438)	6,813,720	(290,229)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**7. BORROWINGS**

**(b) New borrowings - 2025/26**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

**(d) Credit Facilities**

	2025/26 Budget	2024/25 Actual	2024/25 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	53,250	56,000
Credit card balance at balance date	(20,000)	(13,450)	(24,000)
<b>Total amount of credit unused</b>	<b>536,000</b>	<b>539,800</b>	<b>532,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	5,959,388	6,813,719	6,813,720

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
Data Centres (Servers) x2	7	HP Financial Services (Australia) P/L	1.02%	60 months	\$ 145,846	\$ 0	\$ (145,846)	\$ 0	\$ (806)	\$ 290,219	\$ 0	\$ (144,373)	\$ 145,846	\$ (2,279)	\$ 290,219	\$ 0	\$ (144,373)	\$ 145,846	\$ (2,279)
Security Appliances & Software	8	HP Financial Services (Australia) P/L	4.06%	36 months	\$ 11,881	\$ 0	\$ (11,881)	\$ 0	\$ (60)	\$ 81,541	\$ 0	\$ (69,660)	\$ 11,881	\$ (1,992)	\$ 81,541	\$ 0	\$ (69,660)	\$ 11,881	\$ (1,992)
					\$ 157,727	\$ 0	\$ (157,727)	\$ 0	\$ (866)	\$ 371,760	\$ 0	\$ (214,033)	\$ 157,727	\$ (4,271)	\$ 371,760	\$ 0	\$ (214,033)	\$ 157,727	\$ (4,271)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>												
(a) Telecommunications facility Bailup reserve	59,298	12,094	0	71,392	44,520	14,778	0	59,298	41,994	12,006	0	54,000
(b) Cash in lieu of Public Open Space	1,365,164	148,212	0	1,513,376	1,077,999	287,165	0	1,365,164	1,074,174	151,323	0	1,225,497
	1,424,462	160,306	0	1,584,768	1,122,519	301,943	0	1,424,462	1,116,168	163,329	0	1,279,497
<b>Restricted by council</b>												
(c) Plant replacement	1,999,368	807,404	(1,669,157)	1,137,615	2,750,323	869,333	(1,620,288)	1,999,368	2,759,912	868,661	(3,014,798)	613,775
(d) Civic facilities	15,369,974	580,770	(1,842,075)	14,108,669	13,158,206	2,714,610	(502,842)	15,369,974	13,081,474	4,218,546	(502,842)	16,797,178
(e) Information technology	1,135,740	140,110	(325,000)	950,850	1,086,404	152,116	(102,780)	1,135,740	1,085,357	151,857	(285,000)	952,214
(f) Long service leave	464,914	16,419	(320,000)	161,333	1,050,809	49,345	(635,240)	464,914	1,004,351	47,987	(375,000)	677,338
(g) Children services	3,586,014	126,643	(281,400)	3,431,257	3,462,482	163,359	(39,827)	3,586,014	3,423,085	263,552	(275,157)	3,411,480
(h) Gravel pit rehabilitation	68,321	2,413	0	70,734	65,207	3,114	0	68,321	65,291	3,120	0	68,411
(i) Capital investment	3,621,831	1,127,909	0	4,749,740	3,456,751	165,080	0	3,621,831	3,461,165	165,371	0	3,626,536
(j) Capital income	5,641,542	637,730	(3,132,800)	3,146,472	5,683,454	688,726	(730,638)	5,641,542	5,387,681	690,237	(1,265,230)	4,812,688
(k) Waste management	988,005	34,892	(412,670)	610,227	1,321,584	717,006	(1,050,585)	988,005	946,213	695,209	(495,000)	1,146,422
(l) Environmental future fund	135,780	4,795	0	140,575	110,473	25,307	0	135,780	110,289	25,270	0	135,559
(m) Workers Compensation	158,000	5,580	0	163,580	0	158,000	0	158,000	0	250,000	0	250,000
	33,169,489	3,484,665	(7,983,102)	28,671,052	32,145,693	5,705,996	(4,682,200)	33,169,489	31,324,818	7,379,810	(6,213,027)	32,491,601
	34,593,951	3,644,971	(7,983,102)	30,255,820	33,268,212	6,007,939	(4,682,200)	34,593,951	32,440,986	7,543,139	(6,213,027)	33,771,098

**(b) Reserve Accounts - Purposes**

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

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



**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**10. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve accounts	1,221,717	1,550,000	1,550,000
- Municipal accounts	550,000	688,000	600,000
Other interest revenue	310,000	310,000	270,000
	<b>2,081,717</b>	<b>2,548,000</b>	<b>2,420,000</b>
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	53,678	49,200	50,000
Other services	7,700	7,700	7,700
	<b>61,378</b>	<b>56,900</b>	<b>57,700</b>
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	248,335	290,229	290,229
Interest on lease liabilities (refer Note 8)	866	4,271	4,271
	<b>249,201</b>	<b>294,500</b>	<b>294,500</b>
<b>(d) Write offs</b>			
General rate	3,500	7,004	0
Penalty Interest	750	660	720
Waste charges	750	10,233	720
Legal Fees	0	1,878	0
Infringements	1,500	800	1,500
Fees and charges	150	487	150
	<b>6,650</b>	<b>21,062</b>	<b>3,090</b>
<b>(e) Low Value lease expenses</b>			
Office equipment	59,526	53,649	46,992
	<b>59,526</b>	<b>53,649</b>	<b>46,992</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>President's</b>			
President's allowance	70,951	68,552	68,552
Meeting attendance fees	34,890	33,706	33,706
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	3,500	4,409	3,500
Superannuation contribution payments	12,700	980	12,162
	<b>125,541</b>	<b>111,147</b>	<b>121,420</b>
<b>Deputy President's</b>			
Deputy President's allowance	17,738	14,374	17,138
Meeting attendance fees	26,020	21,083	25,137
Annual allowance for ICT expenses	3,500	2,936	3,500
Travel expenses	1,000	820	1,000
Superannuation contribution payments	5,250	0	5,264
	<b>53,508</b>	<b>39,213</b>	<b>52,039</b>
<b>Council member 1</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,122	0	3,293
	<b>32,642</b>	<b>28,637</b>	<b>31,930</b>
<b>Council member 2</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,122	241	3,293
	<b>32,642</b>	<b>28,878</b>	<b>31,930</b>
<b>Council member 3</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,300	789	2,500
Superannuation contribution payments	3,122	241	3,293
	<b>33,942</b>	<b>29,667</b>	<b>34,430</b>
<b>Council member 4</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,122	241	3,293
	<b>32,642</b>	<b>28,878</b>	<b>31,930</b>
<b>Council member 5</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	2,500	1,172	1,300
Superannuation contribution payments	3,122	241	3,293
	<b>35,142</b>	<b>30,050</b>	<b>33,230</b>
<b>Council member 6</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	3,122	241	3,293
	<b>32,642</b>	<b>28,878</b>	<b>31,930</b>
<b>Council member 7</b>			
Meeting attendance fees	26,020	25,137	25,137
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel expenses	1,200	960	1,200
Superannuation contribution payments	3,122	241	3,293
	<b>33,842</b>	<b>29,838</b>	<b>33,130</b>
<b>Total Council Member Remuneration</b>	<b>412,543</b>	<b>355,186</b>	<b>401,969</b>
President's allowance	70,951	68,552	68,552
Deputy President's allowance	17,738	14,374	17,138
Meeting attendance fees	243,050	230,748	234,802
Annual allowance for ICT expenses	31,500	30,936	31,500
Travel expenses	9,500	8,150	9,500
Superannuation contribution payments	39,804	2,426	40,477
	<b>412,543</b>	<b>355,186</b>	<b>401,969</b>

**SHIRE OF MUNDARING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**12. MAJOR LAND TRANSACTIONS**

It is not anticipated that any major land transactions will occur in 2025/26.

**13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2025/26.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**14. INVESTMENT IN ASSOCIATES**

**Investment in associate**

The Shire of Mundaring had a share in the Net Assets of the Eastern Metropolitan Regional Council (EMRC) as a member council. The EMRC provides services in waste management, resource recovery, environmental management and regional development. The Shire of Mundaring's estimated share of equity is 13.55% as at 30 June 2024 in the Eastern Metropolitan Regional Council. The percentage is dependent on population changes and could vary.

The Shire of Mundaring issued its Notice of Withdrawal from the EMRC on 11 September 2024. The effective date of the withdrawal is after the 30 June 2025. The Shire of Mundaring's equity entitlement is subject to a different valuation methodology and process prescribed in the Establishment Agreement for withdrawing participants. At present, a separate process is in progress and the value has not commenced. Payment of the Shire's equity share is expected to be received in July 2027. Hence, no budget is shown.

**MATERIAL ACCOUNTING POLICIES**

**Investments in associates**

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

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

**Investments in associates (continued)**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**15. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 30 June 2025</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2026</b>
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	2,572,224	20,200	(603,000)	1,989,424
	2,572,224	20,200	(603,000)	1,989,424

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**16. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**16. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

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

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**17. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

To provide services to help ensure a safer community.

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

**Health**

To provide an operational framework for environmental and community health.

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

**Education and welfare**

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

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

**Community amenities**

To provide essential services required by the community.

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

**Recreation and culture**

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

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

**Transport**

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

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

**Economic services**

To help promote the shire and its economic wellbeing.

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

**Other property and services**

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

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



**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**18. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	25,600	28,308	22,000
General purpose funding	216,709	267,109	224,950
Law, order, public safety	170,500	197,396	174,000
Health	75,400	105,767	70,850
Education and welfare	3,201,500	2,627,269	2,675,000
Community amenities	9,154,464	8,213,255	8,023,568
Recreation and culture	1,405,835	1,282,935	1,213,664
Transport	9,100	8,591	12,153
Economic services	402,500	455,335	315,200
Other property and services	21,100	79,990	22,660
	<b>14,682,708</b>	<b>13,265,955</b>	<b>12,754,045</b>

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**19. CAPITAL WORKS PROGRAM - DETAILED**

\* Denotes Project/Acquisition has been carried over from 2024/25.

\*\* Denotes Works in Progress has been carried over from 2024/25

	<b>2025/26 Budget</b>
<b>Buildings</b>	<b>\$</b>
Bilgoman Pool - Energy efficiency improvements to solar heating and pool pumps	300,000
Boya Oval - Upgraded changeroom and pavilion detailed design**	130,000
Brown Park - New public toilet block	200,000
Brown Park Community Centre -strengthen wall and replace windows*	272,000
Chidlow Recreation Pavilion - Improve facility as an Incident Control Centre	1,000,000
Chidlow VBFB - Upgrade stations toilet and showering facilities	20,000
Darlington VBFB Station - Upgrade stations toilet and showering facilities	40,000
Glen Forrest Oval Pavilion - Upgraded changeroom and pavilion detailed design**	123,000
Glen Forrest VBFB - Unisex Toilets & showers, meeting room and changing area	75,000
Lake Leschenaultia - Cafe/ Kitchen Building Capital Works	55,000
Mount Helena VBFB - Upgrade stations toilet and showering facilities	30,000
Mt Helena Oval Changerooms- Building and Accessibility Upgrade	1,774,000
Mundaring Arena - Curtains	5,000
Mundaring Arena - Sports screen	60,000
Operations Centre - Upgrade CCTV System	70,000
Mundaring Arena - Install roof accessway*	50,000
Mundaring Multi Purpose Community Facility Project	860,000
Mundaring Station Masters House - storage shed*	15,000
Norris Park - Toilet Block*	210,000
Octagonal Hall - Front Wall Repairs*	20,000
Operations Centre - Office Layout & Work Stations Adjustments	20,000
Parkerville Pavilion - Upgrade to improve facilities as an incident control centre	250,000
Parkerville VBFB - Upgrade toilet and showering facilities*	22,500
Wooroloo Hall - floor and kitchen upgrade**	235,250
Wooroloo VBFB - Upgrade toilet and showering facilities*	25,000
<b>Total Buildings</b>	<b>5,861,750</b>
<b>Plant and Equipment</b>	
P308 - Excavator Tilt Bucket	40,000
Replace P2436 - 2T Truck*	125,566
Replace P723 - Community Safety vehicle*	46,983
Replace P212 - Roller trailer*	36,000
Replace P232 - trailer*	4,096
Replace P279 - Skidsteer Machine*	176,600
Replace P724 - Chief Bushfire Control Officer vehicle*	130,000
Replace P328 - Backhoe Load Scales	9,000
Replace P2469 - 3T Dual Cab Truck*	91,858
Replace P2470 - 8T Tip Truck*	240,000
Replace P2473 - Fuso 4T Truck*	132,580
Replace P2475 - 4T Street Tree Truck*	114,433
Replace P2478 - Library Services*	50,000
Replace P2501 - Construction Supervisor Utility*	44,799
Replace P252 - Tandem Trailer*	49,295
Replace P253 - Tandem Trailer*	47,195
Replace P4814 - Coordinator Civil Works Utility*	75,000
Replace P732 - Coordinator Comm Safety Utility*	54,596

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**19. CAPITAL WORKS PROGRAM - DETAILED (continued)**

<b>Plant and Equipment (continued)</b>	<b>2025/26 Budget</b>
	<b>\$</b>
Replace P733 - Ranger Vehicle*	46,983
Replace P734 - Ranger Vehicle*	46,983
Replace P4843 - Coordinator Fleet Utility	50,000
Purchase P761 - Debris Loader Lake	19,000
Replace P129 - Low Loader	100,000
Replace P195 - Mow Trailer	30,000
Replace P224 - Pedestrian Roller	20,000
Replace P244 - Forklift	50,000
Replace P2472 - Hino 4T Truck	99,000
Replace P2474 - 4T Street Tree Truck	120,000
Replace P2485 - 8T Tipper Truck	121,000
Replace P2499 - 8T 3-way Tipper Truck	127,339
Replace P2500 - Bilogman Aquatic Utility	42,000
Replace P285 - Coopin Road CRC Front Loader	340,000
Replace P286 - Tractor	79,628
Replace P4815 - Coordinator Waste Utility	50,000
Mt Helena Aquatic Centre - Plant & Equipment	20,000
Upgrade / Renew Fuel Dispensing System	50,000
Mundaring Arena - Emergency Generator*	173,125
<b>Total Plant and Equipment</b>	<b>3,053,059</b>
<b>Furniture and Equipment</b>	
Administration Centre - New Work Stations	50,000
Art Acquisition Program	106,000
Council Chambers - Install New Audio & Visual Equipment*	125,000
Server	80,000
<b>Total Furniture and Equipment</b>	<b>361,000</b>
<b>Roads</b>	
Bailup Road Bridge- Upgrade	526,000
Battery Road - Reconstruction whole length in asphalt	55,688
Bernard Street - Road Resurfacing	66,696
Brooking Road - Road Resurfacing	163,844
Brooking Road Extension - New road Owen Rd to Richardson Rd	1,853,000
Brown Park Carpark Upgrade*	500,000
Carstairs Road - Reconstruction whole length in asphalt	79,296
Clifton Street - Seal Road*	235,000
Coulston Road - Road Resurfacing	56,820
Craig Street - Embayment*	55,000
Dean Street - Road Resurfacing	23,200
Dibble Street - Road Resurfacing	152,790
Falls Road - Replace Timber Bridge	562,000
Fire Access - Falls Rd to Richardson Rd and Victoria*	310,000
Fire Access - Improve Routes	200,000
Fire Access - Reservoir Rd To Rosedale Rd**	40,000
GEHwy Service Road - Road Resurfacing	85,000
George Street - Reconstruction section parallel to Sawyers Road asphalt	40,560
Glen Forrest Hall - Upgrade Carpark**	20,000
Glen Road - Reconstruct Road from Maslin Rd to Victor Rd*	20,000
Glidden Road - Widening	88,000

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**19. CAPITAL WORKS PROGRAM - DETAILED (continued)**

	<b>2025/26 Budget</b>
<b>Roads (continued)</b>	
Gostelow Road - Road Resurfacing	107,511
Government Road - Road Resurfacing	171,088
Harold Street - Road Resurfacing	24,338
Harry Riseborough Carpark - Construct and Seal	370,000
Helena Valley Road - Road Resurfacing	100,890
Hidden Valley Road - Road Shoulder Improvement	88,000
Iron Road - Rehab Widening**	35,000
Jacoby Street - Road Resurfacing	66,276
Lawrence Close - Reconstruction whole length in asphalt	60,144
Leslie Street - Road Resurfacing	22,524
Lilydale Road and Northcote - Install mini RAB	46,500
Mindyah Court - Road Resurfacing	28,535
Mundaring Cemetery Development	10,000
Bus Shelters	20,000
Old Northam Road - Road Resurfacing	1,192,764
Outtrim Road - Road Resurfacing	49,276
Owen Road - Pedestrian Crossing*	20,000
Parkerville Hall - Upgrade Carpark*	165,000
Rahnie Road - Culverts	55,000
Rosedale Road - Road Resurfacing**	28,375
Sandover Road - Construct Turnaround**	8,000
Sawyers Valley Bridge - Repairs**	20,000
Stephenson Street - Road Resurfacing	90,345
Stoneleigh Road - Road Resurfacing	27,968
Thornbill Place - Road Resurfacing	91,261
Tuffin Road - Road Resurfacing	98,552
William Road East - Seal	280,000
<b>Total Roads</b>	<b>8,410,241</b>
<b>Footpaths</b>	
Great Eastern Highway - Footpath Cockatoo PAW to Bus Stop	20,000
Helena Valley Road - Footpath Midland Rd to Tamala Grove	500,000
Kilburn Road - Footpath Brindle Rd to Vista Pde**	32,000
Vista Drive - Footpath Kilburn Rd to Dodington Pl**	195,000
<b>Total Footpaths</b>	<b>747,000</b>
<b>Drainage</b>	
Barussela Ave Greenmount - Drainage Works*	215,300
Hardey Road - Drainage Works**	240,000
Mathieson Rd Transfer Station	10,000
Wilura Road - Drainage Upgrade	300,000
<b>Total Drainage</b>	<b>765,300</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**19. CAPITAL WORKS PROGRAM - DETAILED (continued)**

	<b>2025/26 Budget</b>
<b>Parks and Ovals</b>	<b>\$</b>
Brown Park - Upgrade Power Cabinet	15,000
Brown Park - Shelter Seating and BBQ	40,000
Brown Park - Skate and Dirt Jumps	50,000
Brown Park - Accessible Playground	110,000
Brown Park - Flood Lighting Upgrade**	510,000
Brown Park Oval - Relocate cricket wickets	370,000
Chidlow - RV Rest Stop and Dump Point	100,000
Coppin Road CRC - Hardstands	10,000
Darlington - Construct New Wetlands Recreation Area**	15,000
Darlington - Heritage Walkways Works - Historical Locations**	126,300
Darlington Oval - Extend Shelter*	30,000
Darlington Oval - Replace reticulation and water tank**	260,000
Fraser Park - Install play equipment	120,000
Glen Forrest Tennis Courts - Surface Replacement*	30,000
Glen Forrest Tennis Courts - Lighting Upgrade**	76,300
Greenmount Peace Park - Replace play equipment	35,000
Heritage Trail - Installation Of Signage**	30,000
Heritage Trails - Staged Upgrading	10,000
Leschen Park - Playground upgrade	40,000
Morgan John Morgan Reserve - New Pump Track Design / Build	370,000
Mundaring Oval - Parks Capital Works	15,000
Mundaring Town Centre - Upgrade Entry Statement	81,000
Parkerville Oval - Cricket nets and lighting**	641,400
Sawyers Valley Oval - Reticulation*	205,000
Sawyers Valley Oval - Upgrade Drainage**	161,500
Sculpture Park - Amphitheatre Repair	700,000
Sculpture Park - Nature exercise equipment	72,000
Tennis Court Resurfacing - Brown Park*	30,000
Boya Oval - Parks Capital Works	15,000
Wooroloo Reserve - Playground equipment**	55,000
<b>Total Parks and Ovals</b>	<b>4,323,500</b>
<b>Total Capital Works Program 2025/26</b>	<b>23,521,850</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Elected Members and Council</b>			
<b>Expenses</b>	\$	\$	\$
Depreciation	(4,888)	(4,888)	(4,888)
Employee Costs	0	(3,923)	0
Insurance	(919)	(906)	(1,220)
Materials and Contracts	(229,483)	(94,934)	(109,483)
Other Expenditure	(477,243)	(379,080)	(466,669)
<b>Total Expenses</b>	<b>(712,533)</b>	<b>(483,731)</b>	<b>(582,260)</b>

**Office of the CEO and Business Improvement**

<b>Expenses</b>			
Employee Costs	(828,418)	(759,962)	(633,858)
Insurance	(418)	(413)	(308)
Materials and Contracts	(105,755)	(174,456)	(115,755)
<b>Total Expenses</b>	<b>(934,591)</b>	<b>(934,831)</b>	<b>(749,921)</b>

**Corporate Strategy and Communications**

<b>Expenses</b>			
Employee Costs	(1,020,418)	(492,168)	(469,462)
Insurance	(3,305)	(3,172)	(3,191)
Materials and Contracts	(240,500)	(151,404)	(252,000)
<b>Total Expenses</b>	<b>(1,264,223)</b>	<b>(646,745)</b>	<b>(724,653)</b>
<b>Revenue</b>			
Fees and Charges	500	385	500
Operating Grants Subs and Contributions	0	1,200	0
<b>Total Revenue</b>	<b>500</b>	<b>1,585</b>	<b>500</b>

**Director Corporate Services**

<b>Expenses</b>			
Employee Costs	(363,463)	(392,401)	(361,505)
Insurance	(189)	(186)	(251)
Materials and Contracts	(52,434)	(95,638)	(49,934)
<b>Total Expenses</b>	<b>(416,086)</b>	<b>(488,225)</b>	<b>(411,690)</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Finance and Rates</b>	\$	\$	\$
<b>Expenses</b>			
Employee Costs	(1,128,974)	(1,269,797)	(1,147,821)
Finance Costs	(248,335)	(290,228)	(290,229)
Insurance	(404,248)	(394,831)	(398,281)
Loss on Asset Disposal	(133,336)	(64,071)	(226,819)
Materials and Contracts	(460,208)	(344,923)	(426,873)
Other Expenditure	(57,150)	(118,850)	(31,334)
<b>Total Expenses</b>	<b>(2,432,251)</b>	<b>(2,482,700)</b>	<b>(2,521,357)</b>
<b>Revenue</b>			
Fees and Charges	216,909	267,381	224,950
Interest Earnings	2,081,717	1,815,213	2,420,000
Operating Grants Subs and Contributions	916,538	1,385,962	188,355
Other Revenue	332,500	393,048	301,180
Profit on Asset Disposal	204,186	78,874	157,519
Rates	35,748,896	34,085,034	33,831,164
<b>Total Revenue</b>	<b>39,500,746</b>	<b>38,025,512</b>	<b>37,123,168</b>
<b>Property Management and Leases</b>			
<b>Expenses</b>			
Depreciation	(471,356)	(471,353)	(467,356)
Employee Costs	(243,833)	(127,402)	(114,286)
Insurance	(39,467)	(39,666)	(33,529)
Materials and Contracts	(77,338 )	(129,843)	(76,338 )
Other Expenditure	0	(25,038 )	0
Utility Charges	(22,235)	(19,924)	(16,595)
<b>Total Expenses</b>	<b>(854,229)</b>	<b>(813,226)</b>	<b>(708,104)</b>
<b>Revenue</b>			
Fees and Charges	140	113	140
Other Revenue	592,438	591,490	532,369
Profit on Asset Disposal	620,000	0	0
<b>Total Revenue</b>	<b>1,212,438</b>	<b>591,490</b>	<b>532,369</b>
<b>Governance and Risk</b>			
<b>Expenses</b>			
Depreciation	(4,122)	(4,122)	(4,122)
Employee Costs	(700,953)	(521,994)	(606,197)
Insurance	(566)	(559)	(671)
Materials and Contracts	(101,590)	(88,789)	(81,590)
<b>Total Expenses</b>	<b>(807,231)</b>	<b>(615,463)</b>	<b>(692,580)</b>
<b>Revenue</b>			
Fees and Charges	25,400	28,035	21,500
<b>Total Revenue</b>	<b>25,400</b>	<b>28,035</b>	<b>21,500</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Information Technology</b>	\$	\$	\$
<b>Expenses</b>			
Depreciation	(187,837)	(244,327)	(243,817)
Employee Costs	(829,583)	(805,498)	(780,935)
Finance Costs	(867)	(4,271)	0
Insurance	(735)	(725)	(668)
Materials and Contracts	(2,046,991)	(1,408,406)	(2,177,112)
<b>Total Expenses</b>	<b>(252,070)</b>	<b>(309,436)</b>	<b>(388,589)</b>
<b>Revenue</b>			
Other Revenue	3,000	4,254	1,340
<b>Total Revenue</b>	<b>3,000</b>	<b>4,254</b>	<b>1,340</b>
<b>People and Culture</b>			
<b>Expenses</b>			
Employee Costs	(885,622)	(794,132)	(793,043)
Insurance	(551)	(544)	(397)
Materials and Contracts	(92,442)	(47,727)	(98,296)
<b>Total Expenses</b>	<b>(978,615)</b>	<b>(842,402)</b>	<b>(891,736)</b>
<b>Revenue</b>			
Other Revenue	0	2,349	0
<b>Total Revenue</b>	<b>0</b>	<b>2,349</b>	<b>0</b>
<b>Director Place and Community</b>			
<b>Expenses</b>			
Employee Costs	(504,140)	(523,299)	(634,871)
Insurance	(373)	(367)	(496)
Materials and Contracts	(509,549)	(139,763)	(344,187)
<b>Total Expenses</b>	<b>(1,014,062)</b>	<b>(663,429)</b>	<b>(979,554)</b>
<b>Community Facilities</b>			
<b>Expenses</b>			
Depreciation	(648,293)	(635,826)	(635,428)
Employee Costs	(80,306)	(86,565)	(77,924)
Insurance	(60,752)	(61,337)	(55,404)
Materials and Contracts	(61,168)	(87,426)	(54,368)
Other Expenditure	0	(13,143)	0
Utility Charges	(410,975)	(399,677)	(338,210)
<b>Total Expenses</b>	<b>(1,261,494)</b>	<b>(1,283,974)</b>	<b>(1,161,334)</b>
<b>Revenue</b>			
Fees and Charges	246,444	243,691	211,024
Other Revenue	23,310	17,094	20,000
<b>Total Revenue</b>	<b>269,754</b>	<b>260,785</b>	<b>231,024</b>



**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Aquatic Centres</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Expenses</b>			
Depreciation	(47,486)	(42,009)	(37,531)
Employee Costs	(658,549)	(648,073)	(634,295)
Insurance	(15,839)	(15,755)	(12,966)
Materials and Contracts	(294,185)	(272,272)	(390,536)
Other Expenditure	0	(934)	0
Utility Charges	(99,450)	(72,670)	(70,600)
<b>Total Expenses</b>	<b>(1,115,509)</b>	<b>(1,051,714)</b>	<b>(1,145,928)</b>
<b>Revenue</b>			
Fees and Charges	499,100	508,193	505,300
Operating Grants Subs and Contributions	71,000	83,889	80,000
<b>Total Revenue</b>	<b>570,100</b>	<b>592,082</b>	<b>585,300</b>
<b>Lake Leschenaultia</b>			
<b>Expenses</b>			
Depreciation	(36,562)	(36,562)	(36,562)
Employee Costs	(494,283)	(681,001)	(481,696)
Insurance	(6,249)	(6,194)	(5,441)
Materials and Contracts	(167,665)	(155,830)	(150,380)
Other Expenditure	0	(201)	0
Utility Charges	(46,600)	(29,007)	(44,900)
<b>Total Expenses</b>	<b>(751,359)</b>	<b>(908,793)</b>	<b>(718,979)</b>
<b>Revenue</b>			
Fees and Charges	238,640	221,664	255,640
Other Revenue	5,000	5,927	0
<b>Total Revenue</b>	<b>243,640</b>	<b>227,592</b>	<b>255,640</b>
<b>Building and Health</b>			
<b>Expenses</b>			
Employee Costs	(1,123,846)	(1,093,701)	(1,063,736)
Insurance	(892)	(880)	(1,011)
Materials and Contracts	(104,300)	(49,889)	(63,100)
<b>Total Expenses</b>	<b>(1,229,038)</b>	<b>(1,144,470)</b>	<b>(1,127,847)</b>
<b>Revenue</b>			
Fees and Charges	455,900	540,780	376,550
Other Revenue	0	3,977	0
<b>Total Revenue</b>	<b>455,900</b>	<b>544,757</b>	<b>376,550</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Community, Culture and Visitor Experience</b>	\$	\$	\$
<b>Expenses</b>			
Depreciation	(66,897)	(66,895)	(66,575)
Employee Costs	(2,572,092)	(2,477,081)	(2,614,699)
Insurance	(11,846)	(11,750)	(11,091)
Materials and Contracts	(611,882)	(361,433)	(512,552)
Other Expenditure	(657,638)	(552,317)	(603,125)
Utility Charges	(20,522)	(20,751)	(19,025)
<b>Total Expenses</b>	<b>(3,940,877)</b>	<b>(3,490,227)</b>	<b>(3,827,067)</b>
<b>Revenue</b>			
Fees and Charges	55,400	60,074	43,500
Operating Grants Subs and Contributions	28,000	31,440	27,000
Other Revenue	5,940	13,171	600
<b>Total Revenue</b>	<b>89,340</b>	<b>104,684</b>	<b>71,100</b>
<b>Family, Children and Youth</b>			
<b>Expenses</b>			
Depreciation	(928)	(910)	(928)
Employee Costs	(4,223,290)	(3,762,800)	(3,662,580)
Insurance	(11,279)	(11,180)	(11,175)
Materials and Contracts	(2,377,428)	(2,530,881)	(2,307,250)
Other Expenditure	0	(2,800)	0
Utility Charges	(27,000)	(31,068)	(28,000)
<b>Total Expenses</b>	<b>(6,639,925)</b>	<b>(6,339,638)</b>	<b>(6,009,933)</b>
<b>Revenue</b>			
Fees and Charges	3,190,000	2,625,024	2,675,000
Operating Grants Subs and Contributions	3,029,778	3,382,236	2,948,000
Other Revenue	118,000	98,395	83,000
<b>Total Revenue</b>	<b>6,337,778</b>	<b>6,105,656</b>	<b>5,706,000</b>
<b>Community Planning</b>			
<b>Expenses</b>			
Employee Costs	(1,059,319)	(745,953)	(999,286)
Insurance	(477)	(423)	(949)
Materials and Contracts	(128,141)	(126,254)	(155,803)
<b>Total Expenses</b>	<b>(1,187,937)</b>	<b>(872,630)</b>	<b>(1,156,038)</b>
<b>Revenue</b>			
Fees and Charges	394,000	463,478	270,000
Other Revenue	2,500	1,750	2,429
<b>Total Revenue</b>	<b>396,500</b>	<b>465,228</b>	<b>272,429</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Recreation</b>	\$	\$	\$
<b>Expenses</b>			
Depreciation	(291,886)	(291,660)	(291,886)
Employee Costs	(842,103)	(895,868)	(813,122)
Insurance	(24,289)	(24,256)	(20,332)
Materials and Contracts	(294,050)	(167,572)	(184,050)
Other Expenditure	(3,000)	(7,561)	(3,000)
Utility Charges	(52,200)	(55,643)	(44,000)
<b>Total Expenses</b>	<b>(1,507,528)</b>	<b>(1,442,560)</b>	<b>(1,356,390)</b>
<b>Revenue</b>			
Fees and Charges	164,700	170,719	161,200
Other Revenue	1,500	1,900	0
<b>Total Revenue</b>	<b>166,200</b>	<b>172,619</b>	<b>161,200</b>
<b>Director Built and Natural Environment</b>			
<b>Expenses</b>			
Depreciation	(6,250,000)	(6,229,500)	(6,229,500)
Employee Costs	(449,998)	(371,116)	(350,361)
Insurance	(408)	(201)	(250)
Materials and Contracts	(120,390)	(28,772)	(73,594)
<b>Total Expenses</b>	<b>(6,820,796)</b>	<b>(6,629,588)</b>	<b>(6,653,705)</b>
<b>Revenue</b>			
Operating Grants Subs and Contributions	584,894	882,659	142,573
<b>Total Revenue</b>	<b>584,894</b>	<b>882,659</b>	<b>142,573</b>
<b>Building Maintenance</b>			
<b>Expenses</b>			
Depreciation	(292,722)	(287,224)	(287,224)
Employee Costs	(285,325)	(284,763)	(458,693)
Insurance	(33,930)	(34,941)	(31,607)
Materials and Contracts	(1,732,237)	(1,675,955)	(1,533,337)
Other Expenditure	0	(7,078)	0
Utility Charges	(74,820)	(79,841)	(74,725)
<b>Total Expenses</b>	<b>(2,419,034)</b>	<b>(2,369,803)</b>	<b>(2,385,586)</b>
<b>Revenue</b>			
Other Revenue	4,000	10,015	4,000
<b>Total Revenue</b>	<b>4,000</b>	<b>10,015</b>	<b>4,000</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Civil Works</b>	\$	\$	\$
<b>Expenses</b>			
Depreciation	(10,054)	(13,029)	(3,238)
Employee Costs	(1,555,373)	(1,345,129)	(1,480,945)
Insurance	(12,439)	(12,905)	(12,089)
Materials and Contracts	(1,868,073)	(2,146,995)	(1,800,122)
Utility Charges	(750)	(593)	(750)
<b>Total Expenses</b>	<b>(3,446,689)</b>	<b>(3,518,650)</b>	<b>(3,297,144)</b>
<b>Revenue</b>			
Fees and Charges	55,000	45,515	55,000
Other Revenue	7,000	4,741	7,000
<b>Total Revenue</b>	<b>62,000</b>	<b>50,256</b>	<b>62,000</b>
<b>Environment and Sustainability</b>			
<b>Expenses</b>			
Depreciation	(1,422)	(1,422)	(1,422)
Employee Costs	(769,837)	(819,563)	(684,478)
Insurance	(306)	(302)	(342)
Materials and Contracts	(303,803)	(248,523)	(293,465)
Other Expenditure	0	0	(322)
<b>Total Expenses</b>	<b>(1,075,368)</b>	<b>(1,069,810)</b>	<b>(980,029)</b>
<b>Revenue</b>			
Fees and Charges	2,500	1,273	2,500
Operating Grants Subs and Contributions	102,811	126,842	25,575
Other Revenue	2,000	3,910	2,429
<b>Total Revenue</b>	<b>107,311</b>	<b>132,025</b>	<b>30,504</b>
<b>Depot and Fleet Operations</b>			
<b>Expenses</b>			
Depreciation	(978,834)	(982,746)	(750,140)
Employee Costs	(1,073,111)	(891,732)	(940,964)
Insurance	(113,918)	(112,806)	(125,075)
Loss on Asset Disposal	(133,336)	(64,071)	(226,819)
Materials and Contracts	(77,627)	(742,030)	(254,077)
Other Expenditure	(615)	6,154	0
Utility Charges	(37,000)	(37,209)	(39,430)
<b>Total Expenses</b>	<b>(2,414,441)</b>	<b>(2,824,441)</b>	<b>(2,336,505)</b>
<b>Revenue</b>			
Operating Grants Subs and Contributions	240,000	0	0
Other Revenue	47,000	50,428	47,398
Profit on Asset Disposal	204,186	79,827	157,519
<b>Total Revenue</b>	<b>491,186</b>	<b>130,255</b>	<b>204,917</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Parks, Ovals and Reserves</b>	\$	\$	\$
<b>Expenses</b>			
Depreciation	(10,380)	(10,380)	(2,510)
Employee Costs	(2,022,116)	(1,995,008)	(1,937,189)
Insurance	(5,630)	(5,650)	(3,177)
Materials and Contracts	(2,380,251)	(2,350,332)	(2,172,619)
Other Expenditure	0	(61)	0
Utility Charges	(92,865)	(78,486)	(87,144)
<b>Total Expenses</b>	<b>(4,511,242)</b>	<b>(4,439,917)</b>	<b>(4,202,639)</b>
<b>Revenue</b>			
Fees and Charges	44,000	44,000	44,000
Other Revenue	4,750	17,433	0
<b>Total Revenue</b>	<b>48,750</b>	<b>61,433</b>	<b>44,000</b>

<b>Waste</b>			
<b>Expenses</b>			
Depreciation	(20,162)	(20,162)	(20,162)
Employee Costs	(234,525)	(128,853)	(117,819)
Insurance	(80)	(871)	0
Materials and Contracts	(9,620,091)	(9,329,392)	(8,409,568)
Utility Charges	(3,900)	(3,900)	(3,900)
<b>Total Expenses</b>	<b>(9,850,592)</b>	<b>(9,483,178)</b>	<b>(8,551,449)</b>
<b>Revenue</b>			
Fees and Charges	8,870,525	7,774,509	7,698,568
Operating Grants Subs and Contributions	0	55,400	55,400
Other Revenue	524,208	1,167,188	1,087,220
<b>Total Revenue</b>	<b>9,779,237</b>	<b>8,997,097</b>	<b>8,841,188</b>

<b>Community Safety and Emergency Management</b>			
<b>Expenses</b>			
Depreciation	(536,108)	(534,792)	(536,108)
Employee Costs	(1,574,320)	(1,621,209)	(1,552,117)
Insurance	(57,898)	(52,683)	(55,863)
Materials and Contracts	(1,645,883)	(1,457,569)	(1,379,339)
Other Expenditure	(4,500)	(4,950)	(4,500)
Utility Charges	(28,230)	(29,477)	(22,554)
<b>Total Expenses</b>	<b>(3,846,939)</b>	<b>(3,700,682)</b>	<b>(3,550,481)</b>
<b>Revenue</b>			
Fees and Charges	170,500	198,169	174,000
Operating Grants Subs and Contributions	1,030,074	821,583	895,588
Other Revenue	1,500	8,648	23,000
<b>Total Revenue</b>	<b>1,202,074</b>	<b>1,028,400</b>	<b>1,092,588</b>

**SHIRE OF MUNDARING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**20. Operating Budgets by Service Area (continued)**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>Infrastructure Design Services</b>	\$	\$	\$
<b>Expenses</b>			
Employee Costs	(1,208,222)	(1,144,949)	(1,144,409)
Insurance	(1,212)	(1,195)	(1,123)
Materials and Contracts	(165,775)	(144,372)	(177,865)
Other Expenditure	(18,000)	0	0
Utility Charges	(525,000)	(550,551)	(565,000)
<b>Total Expenses</b>	<b>(1,918,209)</b>	<b>(1,841,066)</b>	<b>(1,888,397)</b>
<b>Revenue</b>			
Fees and Charges	53,050	102,944	32,173
Operating Grants Subs and Contributions	92,500	98,294	93,000
Other Revenue	8,000	8,373	8,000
<b>Total Revenue</b>	<b>153,550</b>	<b>209,611</b>	<b>133,173</b>
<b>Project Delivery</b>			
<b>Expenses</b>			
Employee Costs	(414,156)	(42,864)	0
Materials and Contracts	(201,400)	(93,840)	0
<b>Total Expenses</b>	<b>(615,556)</b>	<b>(136,704)</b>	<b>0</b>



**Shire of Mundaring**

**Adopted Fees & Charges**

**2025/2026**

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b>CORPORATE SERVICES</b>				
<b>Photocopying/Printing</b>				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
A4 colour (single sided) per copy	C	Y	1.00	1.00
A3 black & white (single sided) per copy	C	Y	0.40	0.40
A3 colour (single sided) per copy	C	Y	2.00	2.00
A1 or A0 plans black & white (single sided) per linear metre	C	Y	9.30	9.30
A1 or A0 plans colour (single sided) per linear metre	C	Y	22.70	22.70
<b>Administrative Charges</b>				
Dishonoured Direct Debit and Bank Fees	C	Y	15.00	15.00
Debt Recovery Fees	C	Y	Full Cost Recovery	Full Cost Recovery
Sundry Debtor Instalment Fee Setup	C	Y	15.00	15.00
Mundaring Number Plates (personalised)	S	N	230.00	255.00
<b>Agendas and Minutes</b>				
Hard copy of each agenda or minute papers	C	N	As per photocopy charges	As per photocopy charges
<b>Note:</b> These are available free of charge on Shire's website				
<b>History Books</b>				
Sale plus postage (if required)	C	Y	33.00	33.00
<b>Other Shire Publications</b>				
<i>Life was meant to be here – Ken Spillman</i>				
Counter sales – soft cover	C	N	29.95	29.95
Counter sales – hard cover	C	N	34.95	34.95
Package (including soft cover)	C	Y	58.00	58.00
Package (including hard cover)	C	Y	63.00	63.00
*Plus postage if required				
<i>All Fired Up – Ian Duckham History of Volunteer Bush Fire Brigades 1903 – 2010</i>	C	N	30.00	30.00



	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Archive/Document Search Fee</b>				
Off Site – Commercial	C	Y	200.00	200.00
Off Site - Residential	C	Y	105.00	105.00
Administration and Rates Archives	C	Y	55.00	55.00
Research (per/hour or part thereof)	C	N	105.00	105.00
<b>Freedom of Information Act</b>				
Application Fee s12(1)(e)	S	N	30.00	30.00
Per hour charge for staff attending to FOI Application	S	N	30.00	30.00
Per hour charge for staff time photocopying	S	N	30.00	30.00
A3 or A4 black & white (single sided) per copy	S	N	0.20	0.20
Charge for duplicating a tape, film or computer information	S	N	Full Cost Recovery	Full Cost Recovery
Delivery, packaging and postage	S	N	Full Cost Recovery	Full Cost Recovery
Transcribing from tape, film or computer (per hour or pro rata)	S	N	30.00	30.00
<b>Advanced Deposits</b>				
Advanced deposit which may be required (s18(1) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee	S	N	25%	25%
Further advanced deposit which may be required (s18(4) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee. <b>Note:</b> For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by 25%	S	N	75%	75%
<b>Rates</b>				
Rates Instalment Scheme Fee (4 instalment option)	C	N	31.50	31.50
Rates Enquiry	C	N	28.00	28.00
Re-print of Rates Notice	C	Y	16.00	16.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>PLACE AND COMMUNITY SERVICES</b>				
<b><u>FAMILY AND CHILDREN SERVICES</u></b>				
<b>Day Care Scheme</b>				
Family Day Care (FDC) – Full Day Care	C	N	1.70 /hour (max \$70 per week)	1.85 /hour (max \$75 per week)
FDC Educator Levy	C	N	10.00 per week	15.00 per week
<b>Child Care Centres</b>				
<b>0-2 years of age – Permanent Booking</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	121.00	126.00
<b>0-2 years of age – Permanent Booking</b> <b>Full Week Fee (Mon-Fri)</b> 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	120.00	125.00
<b>2-5 years of age – Permanent Booking</b> 11.5 hour day: 6.30am to 6.00pm Fee per child/day	C	N	120.00	125.00
<b>2-5 years of age – Permanent Booking</b> <b>Full Week Fee (Mon-Fri)</b> 10 hour day: 7.30am to 5.30pm only Fee per child/day	C	N	119.00	123.00
<b>0-5 years of age</b> Casual Fee per child/day	C	N	124.00	129.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b><u>LIBRARIES</u></b>				
Replacement cost – lost library card	C	Y	4.00	4.00
<b>Photocopies and Printing</b>				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
Double sided per copy	C	Y	0.40	0.40
A3 black & white (single sided) per copy	C	Y	0.40	0.40
Double sided per copy	C	Y	0.80	0.80
A4 colour (single sided) per copy	C	Y	1.00	1.00
Double sided per copy	C	Y	2.00	2.00
A3 colour (single sided) per copy	C	Y	2.00	2.00
Double sided per copy	C	Y	4.00	4.00
Scan and email	C	Y	0.20	0.20
Replacement cost				
DVD/CD case	C	Y	2.00	2.00
DVD/CD cover (insert)	C	Y	3.00	3.00
Library Bags	C	Y	3.00	3.00
Laminating (Staff members are not responsible for any accidents that may occur)	C	Y		
A5			1.00	1.00
A4			2.00	2.00
A3			4.00	4.00
Book Club Membership	C	Y	140.00	140.00
Lost/Damaged Item Replacement Processing Fee	C	Y	5.50	5.50
<b>KSP Library</b>				
<b>Seminar Room</b>				
Community groups (per hour)	C	Y	17.00	17.00
Commercial and Government (per hour)	C	Y	27.00	27.00
<b>Small Meeting Room</b>				
Community groups and individuals (per hour)	C	N/A	Free	Free
Commercial and Government (per hour)	C	Y	15.00	15.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **RECREATION AND LEISURE SERVICES**

### **Mundaring Visitor Centre**

<b>Sale Item</b>				
Commercial souvenirs	C	Y	Cost + up to 100%	Cost + up to 100%
Participation in tourism promotional campaigns	C	Y	Cost + up to 10%	Cost + up to 10%
Brochure Racking for 12 months for businesses outside Shire of Mundaring	C	Y	60.00	60.00
<b>Promotional Activities</b>				
Networking/Sundowner events	C	Y	Negotiable	Negotiable

### **Mount Helena Aquatic Centre**

<b>Entry Fees</b>				
Adults (18 years of age & over)	C	Y	5.50	5.50
Child (5 years & over)	C	Y	4.50	4.50
Child (4 years & under)	C	N/A	Free	Free
Concession (Seniors, Pensioners, Veteran & Health Care Card Holders/High School Students)	C	Y	4.50	4.50
Spectator	C	N/A	Free	Free
Family Pass (2 adults + 2 children)	C	Y	18.00	18.00
After School Entry Adults (18 years and over)	C	Y	2.50	2.50
After School Entry Child (5 years and over)	C	Y	2.00	2.00
After School Entry Child (4 years and under)	C	N/A	Free	Free
After School Entry Concession (Seniors, Pensioners & Health Care Card Holders, High School Students)	C	Y	2.00	2.00
After School Entry Spectator	C	N/A	Free	Free
Companion Card	C	N/A	Free	Free
Shire of Mundaring Staff Entry	C	N/A	Free	Free
One Parent at Vacation and Private Swimming	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Season Book of Tickets</b>				
Adult 50 tickets	C	Y	250.00	250.00
Adult 25 tickets	C	Y	127.00	127.00
Adult 10 tickets	C	Y	52.00	52.00
Child 50 tickets	C	Y	200.00	200.00
Child 25 tickets	C	Y	100.00	100.00
Child 10 tickets	C	Y	42.00	42.00
Child 8 tickets (Vac Swim)	C	Y	34.00	34.00
Concession 10 tickets	C	Y	42.00	42.00
<b>In Term School Swimming</b>				
Students	C	Y	3.00	3.00
Teachers	C	N/A	Free	Free
<b>School Carnivals</b>				
<b>Half Day</b> (9:00am to 12:00pm or 12:30pm to 3:00pm)				
Student	C	Y	3.00	3.00
Spectator	C	N/A	Free	Free
Teacher	C	N/A	Free	Free
<b>Lane Hire</b>				
General per hour	C	Y	16.00	16.00
School per hour	C	Y	6.00	6.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Bilgoman Aquatic Centre</u></b>				
<b>Entry Fees</b>				
Adults (18 years of age & over)	C	Y	6.00	6.00
Child (5 years of age & over)	C	Y	5.00	5.00
Child (4 years of age & under)	C	N/A	Free	Free
Concession (Seniors, Pensioners, Veteran & Health Care Card Holders/High School Students)	C	Y	5.00	5.00
Spectator	C	N/A	Free	Free
Family Pass (2 adults + 2 children)	C	Y	20.00	20.00
Companion Card	C	N/A	Free	Free
Shire of Mundaring Staff Entry	C	N/A	Free	Free
<b>School Swimming</b>				
School Students	C	Y	3.00	3.00
Teachers	C	N/A	Free	Free
One Parent at Vacation & Private Swimming	C	N/A	Free	Free
School Parent Help (max 50 per school)	C	N/A	Free	Free
One non-swimming parent at in-term, Vacation & Private Swimming	C	N/A	Free	Free
<b>Season Book of Tickets</b>				
Adult 50 tickets	C	Y	275.00	275.00
Adult 25 tickets	C	Y	140.00	140.00
Adult 10 tickets	C	Y	57.00	57.00
Child 50 tickets	C	Y	225.00	225.00
Child 25 tickets	C	Y	115.00	115.00
Child 10 tickets	C	Y	47.00	47.00
Child 8 tickets (Vac Swim)	C	Y	39.00	39.00
Concession 10 tickets	C	Y	47.00	47.00
<b>School Carnivals</b>				
<b>Half Day (9:00am to 12:00 noon or 12.30pm to 3.00pm)</b>				
Minimum Rate (up to 120 students)	C	Y	360.00	360.00
Over 120 Students – per student	C	Y	3.00	3.00
Spectator	C	N/A	Free	Free
Teacher	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
School Parent Help (max 20 per school)	C	N/A	Free	Free
<b>Full Day (9:00am to 3:00pm)</b>				
Minimum Rate (up to 290 students)	C	Y	870.00	870.00
Over 290 Students – per student	C	Y	3.00	3.00
Teachers	C	N/A	Free	Free
Spectators	C	N/A	Free	Free
School Parent Help (max 20 per school)	C	N/A	Free	Free
<b>Twilight (4:00pm to 7:00pm)</b>				
Minimum Rate (up to 200 students)	C	Y	1,000.00	1,000.00
Over 200 Students – per student	C	Y	5.00	5.00
Teachers	C	N/A	Free	Free
Spectators	C	N/A	Free	Free
Late Cancellation (less than two weeks before the event)	C	Y	350.00	350.00
School Parent Help (max 20 per school)	C	N/A	Free	Free
<b>Lane Hire</b>				
General per hour	C	Y	16.00	16.00
School per hour	C	Y	6.00	6.00
<b>Swimming School Lessons</b>				
10 Lessons including entry	C	N	145.00	145.00
10 Lessons including entry – per additional sibling (5% discount)	C	N		137.75
Squad for one month	C	Y	100.00	100.00
Squad for half month	C	Y	75.00	75.00
Squad per session	C	Y	20.00	20.00
Stages 7, 8 & 9	C	N	120.00	120.00
Stages 7, 8 & 9 – per additional sibling (5% discount)	C	N		114.00
Adult – 5 lessons including entry	C	N	100.00	100.00
Child – 5 lessons including entry	C	N	85.00	85.00
One on one lesson (30 minutes)	C	N	55.00	55.00
Two on one lesson (30 minutes) per student	C	N		45.00
One on one lesson discount price - purchase 5 or more lessons (per lesson)	C	N	50.00	50.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Two on one lesson discount price - purchase 5 or more lessons (per lesson, per student)	C	N		40.00
Cancellation Administration charge	C	Y	32.00	32.00
<b>Whole Facility Hire – Bilgoman Aquatic Centre</b>				
<b>October – March</b> in pool season/pool open – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	5,740.00	5,740.00
Weekend & public holidays 9am to 4pm	C	Y	6,790.00	6,790.00
Access per hour outside 9am to 4pm	C	Y	130.00	130.00
<b>April &amp; September</b> – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,090.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	130.00	130.00
<b>May – August</b> – pool cannot be used (includes 1 Duty Manager)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,090.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	63.00	63.00
<b>May – August</b> to bring pool to code so pool can be used	C	Y	14,620.00	14,620.00
Per hour charge for additional gas pool water heating	C	Y	104.00	150.00
<b>Casual Bookings</b>				
Casual Bookings (e.g. birthday parties)	C	N/A	Free	Free



	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Lake Leschenaultia</u></b>				
<b>Camping</b>				
<p><b><i>Tariff Timeframes</i></b></p> <p><b>Low</b> – May, June, July, August</p> <p><b>High</b> – February, March, April, September, October, November</p> <p><b>Peak</b> – January, December</p>				
<b>Powered Sites (Sites 1 to 22)</b>				
<b>Site Fee (per site/per night for 2 people)</b>				
Low	C	Y	21.00	21.00
High	C	Y	42.00	42.00
Peak	C	Y	50.00	50.00
Commercial	C	Y	As negotiated	As negotiated
<b>Groups Booking Sites 1 to 13</b>				
<b>Site Fee (per night)</b>				
Low	C	Y	290.00	290.00
High	C	Y	580.00	580.00
Peak	C	Y	870.00	870.00
Commercial	C	Y	As negotiated	As negotiated
School and Not-for-Profit Organisations (school days only)	C	Y	150.00	150.00
<b>Groups Booking Sites 14 to 22</b>				
<b>Site Fee (per night)</b>				
Low	C	Y	190.00	190.00
High	C	Y	390.00	390.00
Peak	C	Y	580.00	580.00
Commercial	C	Y	As negotiated	As negotiated
School and Not-for-Profit Organisations (school days only)	C	Y	100.00	100.00
<b>Additional people (per night)</b>				
Adult (18 years and over)	C	Y	12.50	12.50
Children (between 3 and 17 years)	C	Y	8.00	8.00
Children (2 years and under)	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Booking Cancellation Fee	C	Y		8.50
Lost key replacement (per key)	C	Y	68.00	68.00
<b>Shelter Reservations</b>				
Large picnic shelter with 3 tables (per day)	C	Y	98.00	98.00
Medium picnic shelter with 2 tables (per day)	C	Y	76.00	76.00
Small picnic shelter with 1 table (per day)	C	Y	49.00	49.00
<b>Function Area Reservation</b>				
Lawn area 1,2 or 3 (per day)	C	Y	173.00	173.00
Other areas	C	Y	As negotiated	As negotiated
<b>Other</b>				
Firewood (per bag)	C	Y	18.00	18.00
<b>Canoe and SUPs</b>				
Canoe and SUP hire (per hour)	C	Y	27.00	27.00
Canoe and SUP hire (per ½ hour)	C	Y	17.00	17.00
School (per student/per session)	C	Y	4.00	4.00
Group booking outside canoe hire hours (per session, maximum of 10 water craft, additional charges at regular rate for extra water craft)	C	Y	170.00	170.00
Supervision of group booking outside normal canoe hire operating hours (per hour, minimum 2 hours)	C	Y	62.00	62.00
Companion Card	C	N/A		Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Mundaring Arena</u></b>				
Whole Facility Hire – Community (per hour)	C	Y		225.00
Whole Facility Hire – Commercial (per hour)	C	Y		340.00
Mundaring Recreation Ground/ Arena event – Commercial (per day)	C	Y		750.00
Vandalism Reparation (where caused by user group member)	C	Y		As negotiated
Mundaring Recreation Ground Overflow Carpark	C	Y		As negotiated

### **Mundaring Arena Community Competition Fees**

Inclusions:

A Community Competition Fee entitles approved Associations use of:

- Mundaring Arena Sports Courts for all fixtures/competitions; and
- Bendigo Room and/or Committee Room for a Registration Day, Annual General Meeting and an end of season windup.

All available competition courts must be booked inclusive of set up and pack up (not including Arena staff setup/pack up).

Associations must book the relevant facilities in advance (e.g. Sports Courts, Bendigo Room, Committee Room) to secure them.

Association training is charged at the hourly general hire training rate.

All other Association activities are charged at the hourly community rate for the relevant facility. These may include but are not limited to:

- Committee meetings
- Sporting competitions in addition to normal season fixtures
- Fundraising activities (unless this occurs within existing bookings in communal spaces)

<b>Sports Courts – Community Competition (per court/per hour)</b>				
Basketball	C	Y	22.50	22.50
Netball	C	Y	22.50	22.50
Indoor Hockey	C	Y	22.50	22.50
Indoor Soccer	C	Y	22.50	22.50
Volleyball	C	Y	22.50	22.50
Badminton	C	Y	7.00	7.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b>Sports Courts – District/Regional/State Level Timed Competition (per court/per hour)</b> (When booked through approved local associations)				
Games (including set up/ pack up)	C	Y	22.50	22.50
<b>Sports Courts – General Hire (per court/per hour)</b>				
Training	C	Y	22.50	22.50
Training - Badminton	C	Y	7.00	7.00
Commercial	C	Y	61.00	61.00
Community	C	Y	44.00	44.00
Set up fee (per staff/ per hour) includes carpet tiles and stage set up	C	Y	42.00	42.00
Sports court/ hall clean*	C	Y	42.00	42.00
*This may be charged where groups ignore rules and bring food and drink into halls.				
Casual Basketball/ Netball (per half court/ per hour)	C	Y		12.00
<b>Sports Hall Function – 2 sports courts</b> Maximum six hour function Includes stage and carpet tiles set up/ pack up.				
Commercial function	C	Y	1,200.00	1,200.00
Community function	C	Y	690.00	690.00
School function (between 8:30am and 3:30pm school days, per hall/ per hour)	C	Y	35.00	35.00
Special event	C	Y	As negotiated	As negotiated
<b>School Hire</b>				
Court hire (per court/per hour) Between 8:30am & 3:30pm school days	C	Y	11.00	11.00
Bendigo Room (per hour) Between 8:30am & 3:30pm school days	C	Y	16.00	16.00
Bendigo Room (Function) Between 8:30am & 3:30pm school days	C	Y	210.00	210.00
Committee Room (per hour) Between 8:30am & 3:30pm school days	C	Y	6.00	6.00
Graduation Ceremony Entire facility 10:00am to 10:00pm	C	Y	660.00	660.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Bendigo Room (per hour)</b>				
Commercial	C	Y	77.00	77.00
Community	C	Y	38.50	38.50
Senior Group	C	Y	18.50	18.50
<b>Committee Room (per hour)</b>				
Commercial	C	Y	20.80	20.80
Community	C	Y	10.40	10.40
<b>Kiosk (per hour)</b>				
Use of Kiosk by commercial operators	C	Y	11.50	11.50
Kiosk clean	C	Y	43.70	43.70
<b>Equipment Hire</b>				
PA and microphone			Included in room hire	Included in room hire
Fixed sport equipment			Included in court hire	Included in court hire
Chairs and tables			Included in hire	Included in hire
Setup fee (per staff member/per hour)	C	Y	42.00	42.00
Spot Cleaning (per carpet tile)	C	Y		10.00
Carpet tile replacement (per tile)	C	Y		40.00
<b>Signage Advertising</b>				
Foyer LCD screen for 12 months (does not include graphic design of slide)	C	Y	150.00	150.00
Sports Hall Large Format Signs – 1 sign for 12 months including installation (does not include graphic design or production of sign)	C	Y	1,500.00	1,500.00
<b>Mundaring Recreation Ground</b>				
Swap Meet (per hour)	C	Y	31.00	31.00
Entitles hirer use of Mundaring Oval and Hard Courts car park area including overflow, access to public toilets at Mundaring Pavilion and electrical outlets in carpark				

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Outdoor Playing Surfaces</u></b>				
<b>Mundaring Hard Courts</b>				
Senior (per court/per hour)	C	Y	5.20	5.20
Junior	C	N/A	Free	Free
Casual Hire (per court/per hour)	C	Y	5.20	5.20
Lighting (per court/per hour)	C	Y	2.40	2.40
Set up/ pack up (per hour)	C	Y		42.00
<b>Brown Park Hard Courts</b>				
Casual Hire (per court/per hour)	C	Y	10.20	10.20
Hire to Coaches (per court/per hour)	C	Y	29.00	29.00
<b>Chidlow Hard Courts</b>				
Casual Hire (per court/per hour)	C	Y	10.20	10.20
Hire to Coaches (per court/per hour)	C	Y	29.10	29.10
Lighting (per hour)	C	Y	5.70	5.70

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Ovals</u></b>				
Oval and Reserve Major Event	C	Y	As negotiated	As negotiated

### Definitions:

#### Senior

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

#### Junior

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

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

### Seasonal Ground Fees

#### Inclusions:

A seasonal team fee entitles Sporting Groups:

Use of oval for all home game fixtures/competitions;

Use of oval for training sessions;

Use of pavilion for home fixtures/competitions;

Use of pavilion on designated training nights if requested and available;

Use of oval and pavilion for one Registration Day, one Annual General Meeting and one end of season windup.

Sporting Groups need to book the relevant facilities (e.g. oval, hardcourt, pavilion) for their activities to secure them.

All other Sporting Group activities are to be charged at the hourly community rate for the relevant facility (oval and pavilion). These may include but are not limited to:

Pavilion use on away game fixtures;

Fundraising activities (unless this occurs during their booking for a home game fixture); and

Sporting carnivals in addition to normal season seasonal fixtures.

The exception is Eastern Hills Little Athletics which have an approved arrangement that fixtures be Friday night (as Saturday nights is not available).

Mundaring Arena Seasonal Users; refer to Mundaring Arena Fees and Charges

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## Oval Categories

### Tier 1

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

### Tier 2

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

### All fees below are per team/ per season

#### Juniors are free

#### Baseball/Softball (per team/ per season)

Tier 1 Oval – competitions and training	C	Y	770.00	770.00
Tier 1 Oval – competitions, no training	C	Y	385.00	385.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		385.00
Tier 2 Oval – competitions and training	C	Y	635.00	635.00
Tier 2 Oval – competitions, no training	C	Y	320.00	320.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		320.00

#### Cricket (per team/ per season)

Tier 1 Oval – competitions and training	C	Y	930.00	930.00
Tier 1 Oval – competitions, no training	C	Y	460.00	460.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		460.00
Tier 2 Oval – competitions and training	C	Y	760.00	760.00
Tier 2 Oval – competitions, no training	C	Y	400.00	400.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		400.00

#### Football (AFL) (per team/ per season)

Tier 1 Oval – competitions and training	C	Y	1,540.00	1,540.00
Tier 1 Oval – competitions, no training	C	Y	760.00	760.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		760.00



	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Tier 2 Oval – competitions and training	C	Y	1,260.00	1,260.00
Tier 2 Oval – competitions, no training	C	Y	650.00	650.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		650.00
<b>Football (Rugby) (per team/ per season)</b>				
Tier 1 Oval – competitions and training	C	Y	1,310.00	1,310.00
Tier 1 Oval – competitions, no training	C	Y	650.00	650.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		650.00
Tier 2 Oval – competitions and training	C	Y	1,070.00	1,070.00
Tier 2 Oval – competitions, no training	C	Y	550.00	550.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		550.00
<b>Football (Soccer) (per team/ per season)</b>				
Tier 1 Oval – competitions and training	C	Y	930.00	930.00
Tier 1 Oval – competitions, no training	C	Y	460.00	460.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		460.00
Tier 2 Oval – competitions and training	C	Y	760.00	760.00
Tier 2 Oval – competitions, no training	C	Y	400.00	400.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		400.00
<b>Grid Iron (per team/ per season)</b>				
Tier 1 Oval – competitions and training	C	Y	1,540.00	1,540.00
Tier 1 Oval – competitions, no training	C	Y	760.00	760.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		760.00
Tier 2 Oval – competitions and training	C	Y	1,260.00	1,260.00
Tier 2 Oval – competitions, no training	C	Y	650.00	650.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		650.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Hockey (per team/ per season)</b>				
Tier 1 Oval – competitions and training	C	Y	930.00	930.00
Tier 1 Oval – competitions, no training	C	Y	460.00	460.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		460.00
Tier 2 Oval – competitions and training	C	Y	760.00	760.00
Tier 2 Oval – competitions, no training	C	Y	400.00	400.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		400.00
<b>Other Sports (per player)</b>				
Team fees for sports not currently listed in the Fees and Charges will be calculated on the standard number of players on the field, plus 10%, multiplied by the fees listed below, rounded up to the nearest \$10.				
Tier 1 Oval – competitions and training	C	Y	77.00	77.00
Tier 1 Oval – competitions, no training	C	Y	38.00	38.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y		38.00
Tier 1 Oval – competitions and training	C	Y	63.40	63.40
Tier 2 Oval – competitions, no training	C	Y	32.00	32.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y		32.00
<b>Ovals and Reserves Lighting (charge per hour)</b>				
Brown Park Upper Oval	C	Y	12.60	12.60
Brown Park Lower Oval	C	Y	6.90	6.90
Chidlow Oval	C	Y	6.90	6.90
Darlington Oval	C	Y	5.70	5.70
Glen Forrest Oval	C	Y	5.70	5.70
Harry Riseborough Upper Oval	C	Y	12.60	12.60
Harry Riseborough Lower Oval	C	Y	6.90	6.90
Helena Valley/Boya Oval	C	Y	12.60	12.60
Mt Helena Oval/Elsie Austin Oval	C	Y	8.00	8.00
Mundaring Oval	C	Y	12.60	12.60
Parkerville Oval	C	Y	12.60	12.60
Sawyers Valley Oval	C	Y	12.60	12.60
Sculpture Park	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Reserves</u></b>				
Reserve Hire Rate	C	Y	31.00	31.00
<b>Other Reserves</b>	C	Y		As negotiated
<b>Reserves (events only)</b>				
<b>Broz Park, Pioneer Park, Lion's Park (per hour)</b>				
Community Groups	C	Y		10.00
Commercial and Government	C	Y		31.00
<b>Chidlow Village Green (per hour)</b>				
<b>Lawn Area 1 and Reserve Area 2</b>				
Community Groups	C	Y		10.00
Commercial and Government	C	Y		20.00
<b>Two or more Zones/Areas</b>				
Community Groups	C	Y		15.00
Commercial and Government	C	Y		31.00
<b>Darlington Village Green (per hour)</b>				
Community Groups	C	Y		10.00
Commercial and Government	C	Y		20.00
<b>Morgan John Morgan (per hour)</b>				
<b>Lawn Area or Central Zone</b>				
Community Groups	C	Y		10.00
Commercial and Government	C	Y		20.00
<b>Two or more Zones/Areas</b>				
Community Groups	C	Y		15.00
Commercial and Government	C	Y		31.00
<b>Sculpture Park (per hour)</b>				
<b>Amphitheatre, Market Gravel Area or Lawn</b>				
Community Groups	C	Y		10.00
Commercial and Government	C	Y		20.00
<b>Two or more zones</b>				
Community Groups	C	Y		15.00
Commercial and Government	C	Y		31.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **Hall Hire**

### **Definitions**

#### **Community Groups**

Groups or individuals that undertake activities that do not generate income for personal profit or are an incorporated body or recognised as not-for-profit groups.

#### **Commercial and Government Hire**

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

<b>Lost Keys/ Padlocks</b>				
Lost key replacement (per key)	C	Y	68.00	68.00
Lost Bi-lock padlock replacement	C	Y	185.00	185.00
Lost standard padlock replacement	C	Y	83.00	83.00
Facility rekeying (per facility)	C	Y	As negotiated	As negotiated
<b>Function/Event Bonds</b>				
High Risk	C	Y	1,000.00	1,000.00
Major Event	C	Y	As negotiated	As negotiated
<b>Special Bonds</b>				
High Risk Darlington Club Bond	C	Y	500.00	500.00
<b>Parks and Public Open Space/Bonds</b>				
Major Event	C	Y	As negotiated	As negotiated
Whole of Facility Additional Cleaning	C	Y	180.00	180.00
Minor additional cleaning (per staff member/ per hour)	C	Y	42.00	42.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b><u>The Hub of the Hills</u></b>				
<b>Whole Facility</b>				
Community groups (per hour)	C	Y	73.00	73.00
Commercial and Government (per hour)	C	Y	182.00	182.00
<b>Main Hall</b>				
Community groups (per hour)	C	Y	11.50	11.50
Commercial and Government (per hour)	C	Y	26.40	26.40
<b>Utility Room</b>				
Community groups (per day)	C	Y	27.00	27.00
Commercial and Government (per day)	C	Y	77.80	77.80
<b>Annexe, Dining Room</b>				
Community groups (per hour)	C	Y	8.20	8.20
Commercial and Government (per hour)	C	Y	20.40	20.40
<b>Kitchen</b>				
Community groups (per hour)	C	Y	16.90	16.90
Commercial and Government (per hour)	C	Y	29.00	29.00
<b><u>Chidlow Professional Rooms</u></b>				
Community groups (per hour)	C	Y	7.80	7.80
Commercial and Government (per hour)	C	Y	17.10	17.10
<b><u>Swan View Youth Centre</u></b>				
<b>Whole Facility</b>				
Community groups (per hour)	C	Y	42.00	42.00
Commercial and Government (per hour)	C	Y	104.00	104.00
<b>Main Hall</b>				
Community groups (per hour)	C	Y	10.50	10.50
Commercial and Government (per hour)	C	Y	26.50	26.50
<b>Alfresco</b>				
Community groups (per hour)	C	Y	8.20	8.20
Commercial and Government (per hour)	C	Y	20.40	20.40

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Computer Room</b>				
Community groups (per hour)	C	Y	9.10	9.10
Commercial and Government (per hour)	C	Y	21.30	21.30
<b>Consulting Room</b>				
Community groups (per hour)	C	Y	6.60	6.60
Commercial and Government (per hour)	C	Y	16.20	16.20
Long term bookings	C	Y	As negotiated	As negotiated
<b><u>Brown Park Community Centre</u></b>				
<b>Whole Facility</b>				
Community groups (per hour)	C	Y	62.00	62.00
Commercial and Government (per hour)	C	Y	156.00	156.00
<b>Main Hall</b>				
Community groups (per hour)	C	Y	17.80	17.80
Commercial and Government (per hour)	C	Y	36.50	36.50
<b>Lesser Hall</b>				
Community groups (per hour)	C	Y	13.10	13.10
Commercial and Government (per hour)	C	Y	31.10	31.10
<b>Events</b>	C	Y	As negotiated	As negotiated
<b>Committee Room</b>				
Community groups (per hour)	C	Y	10.40	10.40
Commercial and Government (per hour)	C	Y	22.40	22.40
<b>Programs</b>				
Netball (per team/per game)	C	Y	78.00	78.00
Seniors Social Club (per person/per day)	C	Y	4.10	4.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b><u>Boya Community Centre</u></b>				
<b>Whole Facility</b>				
Community groups (per hour)	C	Y	73.00	73.00
Commercial and Government (per hour)	C	Y	182.00	182.00
<b>Halls 1 and 2 Combined</b>				
Community groups (per hour)	C	Y	51.00	51.00
Commercial and Government (per hour)	C	Y	79.00	79.00
<b>Hall 1 or Hall 2</b>				
Community groups (per hour)	C	Y	25.50	25.50
Commercial and Government (per hour)	C	Y	39.60	39.60
<b>Kiosk</b>				
Community groups (per hour)	C	Y	11.30	11.30
Commercial and Government (per hour)	C	Y	28.30	28.30
<b>Foyer Exhibition Space</b>				
Community groups (per hour – max charge \$10 per day)	C	Y	1.00	1.00
Commercial and Government (per hour – max charge \$20 per day)	C	Y	2.00	2.00
Relocation of storage of Shire artworks at library (per event)	C	Y	458.00	458.00
Relocation of storage of Shire artworks offsite (per event)	C	Y	1,145.00	1,145.00
<b>Equipment Hire</b>				
Hanging Wire Set (per event)	C	Y	156.00	156.00
PA and microphone			<i>Included in room hire</i>	<i>Included in room hire</i>

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Mundaring Main Hall, Darlington Main Hall, Glen Forrest Hall and Parkerville Hall</b>				
Community groups (per hour)	C	Y	10.50	10.50
Commercial and Government (per hour)	C	Y	24.40	24.40
<b>Mundaring Lesser Hall, Darlington Lesser Hall and Sawyers Valley Hall</b>				
Community groups (per hour)	C	Y	8.30	8.30
Commercial and Government (per hour)	C	Y	20.60	20.60
<b>Darlington Hall</b>				
<b>Mezzanine Floor</b>				
Community groups (per hour)	C	Y	6.60	6.60
Commercial and Government (per hour)	C	Y	14.50	14.50
<b>Darlington Hall</b>				
<b>Whole Facility</b>				
Community groups (per hour)	C	Y	42.00	42.00
Commercial and Government (per hour)	C	Y	104.00	104.00
<b>Mundaring Hall</b>				
<b>Whole Facility</b>				
Community groups (per hour)	C	Y	31.00	31.00
Commercial and Government (per hour)	C	Y	182.00	182.00
<b>Wooroloo Hall</b>				
Community groups (per hour)	C	Y	9.00	9.00
Commercial and Government (per hour)	C	Y	22.60	22.60
<b><u>Sporting Pavilions</u></b>				
<b>Bruce Douglas Pavilion</b>				
Community groups (per hour)	C	Y	13.10	13.10
Commercial and Government (per hour)	C	Y	31.10	31.10
<b>Harry Riseborough Oval Pavilion</b>				
Community groups (per hour)	C	Y	10.50	10.50
Commercial and Government (per hour)	C	Y	24.80	24.80



	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Chidlow Oval Pavilion</b>				
<b>Main Hall/ Function Room</b>				
Community groups (per hour)	C	Y	10.50	10.50
Commercial and Government (per hour)	C	Y	22.60	22.60
<b>Meeting Room</b>				
Community groups (per hour)	C	Y	7.80	7.80
Commercial and Government (per hour)	C	Y	17.10	17.10
<b>Darlington Oval Pavilion</b>				
<b>Main Hall/Function room</b>				
Community groups (per hour)	C	Y	10.50	10.50
Commercial and Government (per hour)	C	Y	26.00	26.00
<b>Mundaring Oval Pavilion</b>				
Community groups (per hour)	C	Y	13.10	13.10
Commercial and Government (per hour)	C	Y	26.00	26.00
<b>Elsie Austin Oval Pavilion</b>				
Community groups (per hour)	C	Y	13.10	13.10
Commercial and Government (per hour)	C	Y	26.00	26.00
<b>Parkerville Oval Pavilion</b>				
Community groups (per hour)	C	Y	10.50	10.50
Commercial and Government (per hour)	C	Y	20.60	20.60
<b>Change Rooms and Toilets</b>				
Community groups (per hour)	C	Y	6.60	6.60
Commercial and Government (per hour)	C	Y	12.10	12.10
<b>Council Civic Area</b>				
Community Day between 8:30am to 4:30pm (per hour)	C	Y	29.00	29.00
Commercial/Private Day between 8:30am to 4:30pm (per hour)	C	Y	63.00	63.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Free Use – Halls, Pavilions and Recreation Centre</b>				
Mundaring District Senior Citizens Assoc. Inc. – Library (two meetings per month)	C	N/A	Free	Free
Neighbourhood Watch Scheme – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Recreation Management, Advisory Committees and Representative Groups – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Residents and Ratepayers and Business Associations – Local hall or centre (two meetings per month)	C	N/A	Free	Free
Darlington Sport and Recreation Association Inc. (DSRA) and member groups*** – Darlington Oval Pavilion (one meeting per month and 10 free functions per year) to the end of their lease term	C	N/A	Free	Free
***DSRA Member groups: Darlington Junior Football Club, Perth Hills Junior Cricket Club, Darlington Social Cricket Club, Darlington Community Garden, Darlington Oval Pavilion (one meeting per month)				
RSL Branches – Mundaring Hall – Anzac Day (25 April)	C	N/A	Free	Free
Local RSL Branches – Local hall or centre (one meeting per month)	C	N/A	Free	Free
St. John Ambulance Assoc. – Mundaring Hall	C	N/A	Free	Free
Mundaring Historical Society – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Darlington Historical Society – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Eastgate Church ‘Community Cooking Program’ – Hub of the Hills Kitchen	C	N/A	Free	Free
East Metropolitan Regional Council (EMRC) – Only when booked for Shire workshops and meetings	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Mt Helena Tennis Club – Free use of Elsie Austin Oval Pavilion on match days and 2 free events/functions per year except when already booked	C	N/A	Free	Free
Not-for-profit community groups in receipt of funding under the Community Funding Program may utilise Shire facilities for delivery of programs and events up to a maximum hire amount of \$2,000 per financial year	C	N/A	Free	Free
Active Aging Network meetings and activities	C	N/A	Free	Free
Mundaring Arts Centre affiliated groups – use of Boya Halls and Boya Foyer for exhibitions and launches	C	N/A	Free	Free
Shire affiliated programs and events – all facilities	C	N/A	Free	Free
One free 'Household Pass' to Bilgoman Aquatic Centre or Mt Helena Aquatic Centre for new Shire residents	C	N/A	Free	Free
<b>Free Use – Ovals and Parks</b>				
Carols by Candlelight (includes adjacent pavilion or hall)	C	N/A	Free	Free
Juniors – Mundaring Hardcourts (incl. Primary and Secondary Schools) excludes lighting	C	N/A	Free	Free
Juniors – Ovals (incl. Primary and Secondary Schools) excludes lighting	C	N/A	Free	Free
Mundaring Rotary	C	N/A	Free	Free
Mundaring Chamber of Commerce – Mundaring Garden and Farmers' Market	C	N/A	Free	Free
Small community fundraisers (less than 10 stalls)	C	N/A		Free
RSL Branches for ANZAC and Memorial Services – all reserves/ parks	C	N/A		Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **HEALTH SERVICES**

<b>Caravan Parks and Camping Grounds</b>				
Minimum annual licence	S	N	200.00	200.00
Long stay site (per site)	S	N	6.00	6.00
Short stay site (per site)	S	N	6.00	6.00
Camp site (per site)	S	N	3.00	3.00
Overflow site (per site)	S	N	1.50	1.50
Transfer of Licence	S	N	100.00	100.00
Administration fee for late renewal	S	N	20.00	20.00
Temporary licence – minimum \$100	S	N	Pro Rata	Pro Rata
<b>Commercial Premises</b>				
Skin penetration establishments	C	N	100.00	100.00
Lodging houses	C	N	50.00	50.00
<b>Food Premises</b>				
Application to Construct or Establish a Food Business (includes an inspection, notification/registration and the annual food business fee for the remainder of the financial year)	C	N	200.00	200.00
Notification of Change of Ownership/Business Details	C	N	50.00	50.00
Application to Alter a Food Business (includes business relocation)	C	N	150.00	150.00
Annual Food Business Fee – Very Low Risk (received by 15 August)	C	N	100.00	100.00
Annual Food Business Fee – Low Risk (received by 15 August)	C	N	150.00	150.00
Annual Food Business Fee – Medium Risk (received by 15 August)	C	N	250.00	250.00
Annual Food Business Fee – High Risk (received by 15 August)	C	N	350.00	350.00
Annual Food Business Fee – Very Low Risk (received after 15 August)	C	N	120.00	120.00
Annual Food Business Fee – Low Risk (received after 15 August)	C	N	170.00	170.00
Annual Food Business Fee – Medium Risk (received after 15 August)	C	N	270.00	270.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Annual Food Business Fee – High Risk (received after 15 August)	C	N	370.00	370.00
Inspection of Premises on Request	C	N	100.00	100.00
<b>Onsite Effluent Disposal</b>				
<b>Note:</b> Both fees are charged at the time of application.				
Application to Construct or Install an Apparatus for the Treatment of Sewage	S	N	118.00	118.00
Permit to Use Apparatus	S	N	118.00	118.00
Amended Application fee	C	N	100.00	100.00
Re-inspection Apparatus	C	N		100.00
<b>Pet Meat Premises</b>				
Notification of conduct of business at animal food processing premises and retail pet meat shops (includes annual inspection fee for the remainder of the financial year)	C	N	70.00	70.00
Annual inspection of animal food processing premises and retail pet meat shops (financial year)	C	N	50.00	50.00
<b>Poultry</b>				
Annual Licence – Poultry Farming (calendar year)	S	N	298.00	298.00
Annual Licence – Poultry Processing (calendar year)	S	N	298.00	298.00
Application to Keep a Rooster on Residential Zoned Land	C	N	75.00	75.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Rainwater/Bore Water Sampling</b>				
<b>Note:</b> This service is only offered if no scheme water is available and is based on a calendar year.				
Bacteriological sample (first two samples when coordinated with other routine sampling)	C	N	0.00	0.00
Bacteriological sample (third and subsequent samples when coordinated with other routine sampling)	C	N	50.00	50.00
Bacteriological sample (any sample that is not coordinated with other routine sampling)	C	N	100.00	100.00
<b>Aquatic Facilities</b>				
Annual surveillance fee – Aquatic facility open for full calendar year	C	N	350.00	350.00
Annual surveillance fee – Aquatic facility open seasonally	C	N	200.00	200.00
<b>Traders and Stallholders</b>				
<b>Vendors on Non-Shire Land (no limit on number of days per week)</b>				
<b>Note:</b> This is not for event trading unless approved by Shire				
Food vendor – annual	C	N	550.00	550.00
Food vendor – day	C	N	40.00	40.00
Not-for-profit food vendor	C	N	0.00	0.00
<b>Mobile Vendors on Shire Land (calendar year)</b>				
<b>Note:</b> This is not for event trading unless approved by Shire				
Application fee (deducted from permit if approved)	C	N	40.00	40.00
Annual (per weekday)	C	N	260.00	260.00
Annual (per weekend day)	C	N	520.00	520.00
6 Monthly (per weekday)	C	N	150.00	150.00
6 Monthly (weekend day)	C	N	300.00	300.00
Quarterly (per weekday)	C	N	75.00	75.00
Quarterly (per weekend day)	C	N	150.00	150.00
Day (weekday)	C	N	25.00	25.00
Day (weekend day)	C	N	40.00	40.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Event Permits (calendar year)</b>				
Annual (food)	C	N	180.00	180.00
Six monthly (food)	C	N	120.00	120.00
Quarterly (food)	C	N	70.00	70.00
Day/Event (food)	C	N	40.00	40.00
Non-food	C	N	0.00	0.00
Amusements (engaged by event organiser to provide free service to patrons)	C	N	0.00	0.00
Amusements: Day/Event (operator charges patron for use) <i>Each amusement device is to be on its own application for permit, not applied for in bulk.</i>	C	N	40.00	40.00
<b>Regular Fundraising Event Permit – covers all stalls (fee paid by event organiser)</b>				
Not-for-profit – between 8 and 15 events per year (monthly not-for-profit events run by not-for-profit groups)	C	N	600.00	600.00
<b>Noise</b>				
Application for <i>Environmental Protection (Noise) Regulations</i> (R.13) exemptions – public works (roads etc.)	C	N	100.00	100.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.13) exemptions – all other works	C	N	150.00	150.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.18(6)) – Approval for sporting, cultural and entertainment events (more than 60 days before event)	S	N	1,000.00	1,000.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.18(6)) – Approval for sporting, cultural and entertainment events (less than 60 days before event)	S	N	1,250.00	1,250.00
Application for <i>Environmental Protection (Noise) Regulations</i> (R.19(B)) – Approvals for sporting, cultural and entertainment events	F	N	CEO discretion up to \$15,000	CEO discretion up to \$15,000

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b>Building and Construction Management</b>				
Constructions Site Noise Management Plan fee	C	N	150.00	150.00
Dust Management Plan fee	C	N	150.00	150.00
<b>Other Services (site attendance/ administration/ applications)</b>				
After hours consultation (hourly rate) (i.e. noise monitoring)	C	N	100.00	100.00
Food Declared Unfit for Human Consumption	C	N	100.00	100.00
Section 39 Certificate ( <i>Liquor Control Act</i> )	C	N	150.00	150.00
Temporary accommodation fee	C	N	100.00	100.00
Proving written health advice	C	N	75.00	75.00
Written report for a settlement agency	C	N	50.00	50.00
Family Day Care inspection fee	C	N	100.00	100.00



	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **BUILDING SERVICES**

**All fees that are not prescribed in this schedule are in accordance with the *Building Regulations Act 2012* as modified from time to time.**

### **Applications for Building and Demolition Permits**

Uncertified Application for a Building Permit (Class 1a and 10) (s.16(1)). 0.32% of value of building work minimum \$110	S	N	110.00	110.00
Certified Application for Class 1 and 10 building or incidental structure (s.16(1)). 0.19% of the value of building work, minimum \$110	S	N	110.00	110.00
Certified Application for Class 2 – 9 building or incidental structure (s.16(1)). 0.09% of the value of building work, minimum \$110	S	N	110.00	110.00
Application for Demolition Permit Class 1 and 10 building or incidental structure (s.16 (1))	S	N	110.00	110.00
Application for Demolition Permit Class 2 – 9 building (s.16(1)). Each storey \$110	S	N	110.00	110.00
Application to extend time during which a Building or Demolition Permit has effect (s.32(3)(f))	S	N	110.00	110.00
Road Reserve Asset Bond	C	N		1,000.00

### **Applications for Occupancy Permits and Building Approval Certificates**

Application for Occupancy Permit for a completed building (s.46)	S	N	110.00	110.00
Application for Occupancy Permit for an incomplete building (s.47)	S	N	110.00	110.00
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis (s.48)	S	N	110.00	110.00
Application for replacement Occupancy Permit for permanent change of the building use or classification (s.49)	S	N	110.00	110.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s.51(2)). 0.18% of value of building work minimum \$110	S	N	110.00	110.00
Application for a Building Approval Certificate for a building in respect of which unauthorised work has been done (s.51(3)). 0.38% of value of building work minimum \$110	S	N	110.00	110.00
Application to replace an Occupancy Permit for an existing building (s.52(1))	S	N	110.00	110.00
Application for Building Approval Certificate for an existing building or an incidental structure where unauthorised has not been done (s.52(2))	S	N	110.00	110.00
Application to extend time during which an Occupancy Permit or Building Approval Certificate has effect (s.65(3)(a))	S	N	110.00	110.00
<b>Construction Training Fund Levy (CTF)</b>				
<b>All construction, demolition and maintenance works with a value of more than \$20,000 (incl GST)</b>				
Under \$20,000	S	N	Nil	Nil
Over \$20,000	S	N	0.2% of est. contract sum	0.2% of est. contract sum
<b>Building Services Levy (BSL)</b>				
Building Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Demolition Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Occupancy Permit or Building Approval Certificate for approved Building work under s47, 49, 50 or 52 of the <i>Building Act</i>	S	N	61.65	61.65

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Occupancy Permit or Building Approval Certificate for approved building work under s51 of the <i>Building Act</i> . Over \$45,000 = 0.274% of work value Under \$45,000 = \$123.30	S	N	123.30	123.30
<b>Certification Fees</b>				
Certificate of Design Compliance Class 2 – 9 buildings (\$250,000 or less)	C	N	400.00	400.00
Certificate of Design Compliance Class 2 – 9 buildings (over \$250,000) 0.15% of estimated value of building work but not less than \$400	C	N	400.00	400.00
Certificate of Building Compliance for Built Strata (per unit)	C	Y	250.00	250.00
Request to provide Certificate of Construction Compliance	C	Y	250.00	250.00
Request to provide Certificate of Building Compliance	C	Y	250.00	250.00
<b>Other Applications/Fees</b>				
Battery Powered Smoke Alarms ( <i>Building Regulations 2012</i> – Regulation 61)	S	N	179.40	179.40
Amended plan assessment fee Residential Class 1 – 10 buildings	C	Y	100.00	100.00
Amended plan assessment fee Commercial Class 2 – 9 buildings	C	Y	200.00	200.00
<b>Inspection of Private Swimming Pool/Spa Barriers</b>				
Annual fee per Swimming Pool/Spa Barrier ( <i>Building Regulations 2012</i> – Regulation 53)	S	N	35.00 (annual charge)	35.00 (annual charge)
Additional Inspection fee per Swimming Pool/Spa Barrier	C	N	100.00	100.00
Swimming Pool/Spa Barrier Inspection ( <i>Building Regulations 2012</i> – Regulation 28)	C	N	100.00	100.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **PLANNING SERVICES**

**All fees that are not prescribed in this schedule are in accordance with the *Planning and Development Regulation 2009 (Part 7 Local Government Planning Charges)* as modified from time to time.**

<b>Section 40 Certificate</b>	C	N	250.00	250.00
<b>Advertising of Planning Applications</b>				
Up to and including 5 letters	C	N	35.00	35.00
6 to 10 letters	C	N	75.00	75.00
11 to 50 letters	C	N	100.00	100.00
51 to 100 letters	C	N	200.00	200.00
101 to 150 letters	C	N	300.00	300.00
More than 150 letters	C	N	400.00	400.00
Newspaper Advertising	C	N	Full cost recovery	Full cost recovery
Sign on site ( <i>Planning and Development Regulations 2015</i> clause 64(a))	C	N	150.00	150.00
<b>Minor Planning Approval Modifications</b>	C	N	100.00	100.00
<b>All Other Planning Approval Modifications</b>	C	N	295.00	295.00
<b>Copy of Certificate of Title for Planning Application</b>	C	N	Per Landgate Fees and Charges	Per Landgate Fees and Charges
<b><u>Development Applications</u></b>				
<b>Determination of Development Application (other than for an Extractive Industry) where the estimated cost of the development excl. GST is:</b>				
a) not more than \$50,000	S	N	<i>As per the Planning and Development Regulations 2009 (Schedule 2 of fees)</i>	
b) more than \$50,000 but no more than \$500,000	S	N		
c) more \$500,000 but not more than \$2.5 million	S	N		
d) more than \$2.5 million but not more than \$5 million	S	N		
e) more that \$5 million but not more than \$21.5 million	S	N		
f) more than \$21.5 million	S	N		

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	S	N	The fee plus, by way of penalty, twice that fee, as per the <i>Planning and Development Regulations 2009</i> (Schedule 2 of fees)	
<b>Determination of Development Application for Building Envelopes</b>				
Nomination of building envelope A letter of justification and scaled site plan showing existing and proposed envelopes	C	N	147.00	147.00
Relocation or deletion of building envelope A letter of justification and scaled site plan, showing the existing and proposed envelopes	C	N	147.00	147.00
<b>Determination of Development Application for /Home Business/Cottage Industry</b>				
Initial application for determination of a home business/cottage industry	C	N	222.00	222.00
If development has commenced or been carried out, an additional amount by way of penalty	C	N	666.00	666.00
Renewal of home business/cottage industry	C	N	73.00	73.00
<b>Extractive Industry</b>				
Application for an Extractive Industry	C	N	739.00	739.00
Penalty whereby the development has commenced or been carried out (in addition to application fee)	C	N	1,478.00	1,478.00
Extractive Industry Licence Annual Renewal Fee	C	N	500.00	500.00
<b>Determination of a Change of Use</b>				
Change of use or for an alteration or extension or change of a non-conforming use	C	N	295.00	295.00
Determining an application for a change of use or for an alteration or extension or change of a non-conforming use, where the change or the alteration, extension or change has commenced or been carried out	S	N	The fee plus, by way of penalty, twice that fee, as per the <i>Planning and Development Regulations 2009</i> (Schedule 2 of fees)	

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Property Settlement</b>				
Replying to a Property Settlement Questionnaire	C	N	73.00	73.00
<b>Planning Advice</b>				
Providing written Planning Advice	C	Y	73.00	73.00
Advice on whether development approval is required for erection or alterations or additions to single house ( <i>Regulations 2015</i> Clause 61(1)(a) sc2)	S	N	295.00	295.00
<b>Subdivision Clearance</b>				
Not more than 5 lots	S	N	As per the <i>Planning and Development Regulations 2009</i> (Schedule 2 of Fees)	
More than 5 lots but not more than 195 lots	S	N		
More than 195 lots	S	N		
Landscape bond	C	N	Actual Cost + 20% admin charge	Actual Cost + 1% admin charge (min \$100, max \$1,000) outstanding works bond + 25% refundable surcharge
Fire Access Way and Signage Locks on Private Land	C	N		Actual Cost
<b>Built Strata Subdivisions</b>				
Not more than 5 lots	S	N		\$656 + \$65/ lot
More than 5 lots	S	N		\$981 + \$43.50/ lot
<b>Scheme Amendment</b>				
Basic	S	N	6,000.00	6,000.00
Standard	S	N	8,500.00	8,500.00
Complex	S	N	11,000.00	11,000.00
Refund if consent to advertise not granted	C	N	50% of application fee	50% of application fee

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b>Structure Plan/Local Development Plan/Activity Centre Plan</b>				
Minor	S	N	1,500.00	1,500.00
Medium	S	N	3,000.00	3,000.00
Large	S	N	6,000.00	6,000.00
Minor modifications	S	N	500.00	500.00
Large modifications	S	N	3,000.00	3,000.00
Disposal of Land	C	Y	4,400.00	4,400.00
<b>Environmental Sustainability</b>				
Environment feature examples include: within corridors designated as Local Natural Areas, significant native vegetation, etc)				
Environmental Asset Inspection for single Development Application on land that contains environment feature	C	Y	100.00	100.00
Environmental Asset Inspection for proposed Development Applications that propose less than 5 lots to be created on land that contains environmental features	C	Y		200.00
Environmental Asset Inspection on proposed Development Applications that propose more than 5 lots to be created on land that contains environmental features	C	Y		500.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## BUILT AND NATURAL ENVIRONMENT SERVICES

### COMMUNITY SAFETY

#### Dog Registration

<b>Unsterilised Dog</b>				
Annual fee	S	N	50.00	50.00
Three yearly fee	S	N	120.00	120.00
Lifetime	S	N	250.00	250.00

<b>Sterilised Dog</b>				
Annual fee	S	N	20.00	20.00
Three yearly fee	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00

Kennel Licence Fee	S	N	200.00	200.00
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**Note: Pensioner as defined in *Rates and Charges (Rebates and Deferments) Act 1992* are charged at 50% of the fees shown above and Working dogs are charged 25% of the fees shown above.**

**Note: Assistance dogs, as defined under Section 8 of the *Dog Act 1976*, are registered at no charge.**

#### Dangerous Dogs

Sign	C	N	25.50	25.50
Collars – extra small	C	N	32.00	32.00
Collars – small	C	N	35.50	35.50
Collars – medium (55cm)	C	N	43.50	43.50
Collars – medium (65cm)	C	N	51.50	51.50
Collars – medium (70cm)	C	N	56.50	56.50
Collars – large (65cm)	C	N	57.00	57.00
Collars – large (75cm)	C	N	64.00	64.00
Statutory Inspection Fee	S	N	100.00	100.00

#### Cat Registration

<b>Sterilised Cat</b>				
Initial registration if after 31 May	S	N	10.00	10.00
Annual fee	S	N	20.00	20.00
Three years	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00
Breeding cat per year	S	N	100.00	100.00

**Note: Pensioner are charged at 50% of the fees shown above.**



	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b><u>Pound Fees</u></b>				
<b>Cats/Dogs</b>				
Impounding Fee plus	C	N	130.00	140.00
- Daily maintenance	C	N	15.00	15.00
- Microchipping	C	N	40.00	60.00
Sale of cats/dogs (includes microchip)	C	N	75.00	75.00
Application for exemption of limitation of number of dogs/cats	C	Y	100.00	100.00
Impounding Fee – discounted (registered and microchipped dog, registered, microchipped and sterilised cat)	C	N	100.00	100.00
<b>Impounded Vehicles (towage fee)</b>				
Car/ Utility Vehicle/ Motorcycle	C	Y	250.00	350.00
Light Truck or Larger Vehicle	C	Y	350.00	500.00
<b>Stock</b>				
<b>Definition</b> as per <i>Local Government (Miscellaneous Provisions) Act 1960</i> : Cattle (referred to as “Stock” in this schedule) – entire horses, mules, asses, camelids, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs and goats.				
Costs to engage the services of contractors for the transportation of stock will be charged in addition to the costs hereunder.				
<b>Impounded between 7:00am and 5:30pm</b>				
<b>Stock 1 to 10 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	150.00	150.00
Sheep, goats and pigs	C	N	125.00	125.00
<b>Stock 11 to 50 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	300.00	300.00
Sheep, goats and pigs	C	N	250.00	250.00
<b>Stock per head in excess of 50</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Sustenance Fee (per head)</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
<b>Impounded between 5:30pm and 7:00am</b>				
<b>Stock 1 to 10 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	225.00	225.00
Sheep, goats and pigs	C	N	200.00	200.00
<b>Stock 11 to 50 Head of Stock</b>				
All stock (excluding sheep, goats and pigs)	C	N	450.00	450.00
Sheep, goats and pigs	C	N	400.00	400.00
<b>Stock per head in excess of 50</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
<b>Sustenance Fee (per head)</b>				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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<b>EMERGENCY MANAGEMENT</b>				
<b>Hazard Reduction Burns*</b>	C	Y		150.00 per hour
Seniors Card and Health Care Card**	C	Y		25% discount
Pensioners Concession Card, Veteran Card, Disability Card (NAC/NDIS)**	C	Y		50% discount

\*Per Shire of Mundaring Volunteer Bushfire Brigade  
Per brigade means all of its available appliances to carry out the burn.

\*\*Shire must be provided with the required evidence and verified before the discount is applied.

Payment Plans available through the Shire on application.

Where residents fail to repay Hazard Reduction Burns, the amount will be included in the rates notice for repayment.

#### **Restricted Burning Times (annually)**

**1<sup>st</sup> April – 31<sup>st</sup> May**

**1<sup>st</sup> October – 30<sup>th</sup> November**

Escaped burn on private property resulting in a response of one or more Shire of Mundaring Volunteer Bush Fire Brigades 2025/2026

Per the *Bush Fires Act 1954, s18 (11)*: where a person starts a fire on land, if the fire escapes from the land or if the fire is in the opinion of a bush fire control officer or an officer of a bush fire brigade out of control on the land, the person shall be liable to pay to the Local Government on the request of and for the recoup to its bush fire brigade, any expenses up to a maximum amount of \$10,000 incurred in preventing the extension of or extinguishing the fire, and such expenses may be recovered in any court of competent jurisdiction.

<b>Shire of Mundaring Appliance Types</b>				
Light Tanker/ 1.4 Tanker	S	Y		\$150 p/h
Medium/ Heavy Tanker (2.4, 3.4, 4.4)	S	Y		\$200 p/h
Firefighter welfare (if required)	S	Y		\$40/ firefighter

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **INFRASTRUCTURE SERVICES**

<b>Road Reserve</b>				
<b>Reinstatement Works – Roads</b> Costs include: plant, labour, materials, direct charges, engineering overheads, administration and depreciation	C	Y	At cost plus 30% + GST	At cost plus 30% + GST
<b>Crossover Application Fee</b>	C	Y	110.00	110.00
<b>Crossover Contribution by Shire</b>				
Type A (sealed)	C	N	620.00	630.00
Crossover Culverts x 2 lengths (diameter 375mm)	C	N	350.00	360.00
Crossover Culverts x 2 lengths (diameter 300mm)	C	N	350.00	360.00
Crossover Culverts x 3 lengths (diameter 375mm)	C	N	530.00	540.00
Crossover Culverts x 3 lengths (diameter 300mm)	C	N	395.00	405.00
Crossover Culvert Headwalls	C	N	270.00	280.00
<b>Community Directional Signs</b>				
Application Fee per sign	C	Y	110.00	110.00
On highway 1.5m x 200mm	C	Y	460.00	550.00
Off highway 1.0m x 150mm	C	Y	320.00	320.00
Off highway 1.00m x 200mm	C	Y	380.00	380.00
<b>Private Works</b>				
Application for private water service	C	Y	110.00	110.00
Supervision fee for private works	C	Y	3% of value of works or \$150 (whichever is greater)	3% of value of works or \$150 (whichever is greater)
<b>Sub Divisional and Development Works Bonds</b>				
Administration Fee for processing an outstanding works bond	C	Y	1% of bond (min \$100 to max of \$1,000)	1% of bond (min \$100 to max of \$1,000)

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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### **RUBBISH AND WASTE CHARGES**

Bin establishment fee (per bin)	C	N	72.50	80.00
Standard residential property charge (with bin collection service)	C	N	495.00	550.00
Standard residential multi-unit property charge (shared bins)	C	N	420.00	465.00
Additional FOGO Caddy Bin	C	N		12.00
Additional degradable FOGO caddy liners (roll of 75x)	C	N		6.50
<b>Commercial properties</b>				
Weekly general waste collection (where serviceable with street bins)	C	N	250.00	265.00
Fortnightly recycling collection	C	N	86.00	95.00
Transfer Station Pass	C	N	185.00	220.00
Weekly FOGO collection	C	N	110.00	195.00
Additional weekly general waste collection	C	N	195.00	245.00
Weekly bulk bin general waste (660L)	C	N	1,300.00	1,400.00
Additional bulk bin lifts (660L)	C	N	1,150.00	1,200.00
Bulk bin establishment fee (660L)	C	N		300.00
<b>Non-rateable properties</b>				
FOGO and General Waste collection	C	N	320.00	354.00
Fortnightly Recycling collection	C	N	86.00	95.00
Transfer Station Pass	C	N	185.00	220.00
<b>Additional Services (all properties)</b>				
Additional general waste bin 140L	C	N	110.00	130.00
Swap 140L to 240L general waste bin	C	N		105.00
Additional general waste bin 240L	C	N		235.00
Additional recycling bin	C	N	65.00	75.00
Additional FOGO bin	C	N	90.00	175.00
Special events bin (per bin)	C	Y	22.00	25.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
<b>Transfer Community Recycling Centre Services</b>				
Additional waste entry (ticket)	C	Y	70.00	80.00
No pass (car or trailer)	C	Y	100.00	120.00
Waste Entry Permit (per visit) for Community Group clean-up days	C	Y	30.00	30.00
Community Recycling Centre Pass (property with no bin service)	C	Y	160.00	200.00
Community Recycling Centre Entry Ticket (residential property no bin service)	C	Y	5.00	6.00
Community Gardens pass (leased on Crown land)	C	N/A		0.00
<b>Tyres (max 5)</b>				
Car tyres on rim	C	Y	15.00	15.00
Car tyres	C	Y	10.00	10.00
4WD and Light truck tyres on rim	C	Y	30.00	30.00
4WD and Light truck tyres	C	Y	25.00	25.00
Water Supply for schools from Swan View Artesian Bore (per kilolitre)	C	N	0.82	0.84
Chidlow Standpipe Water access and usage fee	C	N	275.00	310.00
<b>Permits</b>				
Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law and Local Government Property Local Law	C	N	100.00	100.00
Hire of Local Government Property (per day)	C	Y	110.00	110.00
Community function on Local Government Property (per hour)	C	Y	25.00	25.00
Blasting as per Dangerous Goods Safety (Explosives) Regulations 2007	S	Y	110.00	110.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2024/25 Incl. GST (if applicable) \$	2025/26 Incl. GST (if applicable) \$
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## **CEMETERY FEES**

### ***Mundaring and Wooroloo – fees and charges payable in advance upon application for burial***

Purchase Grant of Right of Burial – Grave Plot (valid for 25 years) Wooroloo only	C	N	2,700.00	2,750.00
Purchase Grant of Right of Burial – Niche Wall & Memorial Garden (valid for 25 years)	C	N	1,250.00	1,280.00
Renewal of expired Grant of Right of Burial	C	N	110.00	110.00
Transfer of Grant of Right of Burial	C	Y	220.00	220.00
Application Fee – Funeral Burial	C	Y	220.00	220.00
Application Fee – Placement of Ashes	C	Y	165.00	165.00
Application Fee – Memorial Plaque only	C	Y	165.00	165.00
Application Fee – Monumental Works only	C	N	350.00	350.00
Funeral Director's Annual Licence (valid until 30 June)	C	N	460.00	460.00
Monumental Mason's Annual Licence (valid until 30 June)	C	N	110.00	110.00
Funeral Burial Fee	C	Y	1,600.00	1,650.00
Placement of Ashes in Niche Wall	C	Y	350.00	360.00
Placement of Ashes in Grave Plot	C	Y	240.00	245.00
Placement of Ashes in Memorial Garden	C	Y	300.00	310.00
Placement of Memorial Plaque only (no ashes)	C	Y	240.00	250.00
Ashes Removal from Niche Wall or Memorial Garden	C	Y	300.00	310.00