

Annual Budget

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995



mundaring.wa.gov.au

Shire of
MUNDARING

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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:

We are the place for sustainable *living*

Council Members



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 2029)

West Ward



Cr Jo Cicchini

CrCicchini
@mundaring.wa.gov.au
(Term expires October 2029)

Central Ward



Cr Prapti Mehta

CrMehta
@mundaring.wa.gov.au
(Term expires October 2027)



Cr Ben Heptinstall

CrHeptinstall
@mundaring.wa.gov.au
(Term expires October 2027)



Cr Matt Woods

CrWoods
@mundaring.wa.gov.au
(Term expires October 2027)



Cr Toni Strutt

CrStrutt
@mundaring.wa.gov.au
(Term expires October 2029)

East Ward



Cr John Daw

CrDaw
@mundaring.wa.gov.au
(Term expires October 2027)



Cr Dave Grills

CrGrills
@mundaring.wa.gov.au
(Term expires October 2029)

How your rates are spent



01: Waste Management \$9.6m | Providing waste management services to the community including, transfer stations at Chidlow & Mundaring, kerbside waste, FOGO and recycling services and a bulk waste verge collection.



02: Corporate Services \$10.3m | Internal services including support services, governance, finance, information technology, business improvement, and Council Member and meeting fees.



03: Family and Children's Services \$6.9m | Delivery of early childhood and parenting services, funded by government grants and fees.



04: Recreation Grounds \$5.1m | 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 \$2m | 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 \$3.1m | The Shire manages and maintains 121 buildings in total.



08: Bushfire Brigades and Fire Prevention \$3m | Supporting nine volunteer bushfire brigades; mitigation and education activities to ensure we are bushfire ready.



09: Town Planning, Economic Development and Statutory Building Services \$2.5m | Developing our strategic community planning framework to balance growth while protecting the area's distinct sense of place. Assessing planning, subdivision and building licences.



10: Community Engagement \$1.72m | Delivering a community grants program, cultural and artistic events, and skills-based workshops creates a vibrant, connected community.



11: Aquatic Facilities \$1.2m | Two public pools, Bilgoman and Mt Helena Aquatic Centres, plus financial support for Wooroloo pool.



12: Environmental Management \$1.7m | Protecting bushland and watercourses through programs such as Seedlings for Landcare, Mundaring Environmental Art Project, workshops and partnership with Waterwise Council.



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



14: Animal Control \$713k | Promoting responsible pet ownership and working to ensure the safety of our community.



15: Street Lighting \$605k | The Shire pays Western Power to run and maintain street lighting.



16: Health Admin/Inspections \$557k | Conducting health inspections, managing pests, noise complaints and water quality testing at Lake Leschenaultia and our aquatic facilities.



17: Youth Services & Aboriginal Engagement \$381k | To strengthen connections with young people through delivery of activities and by partnering with organisations to deliver youth programs locally.

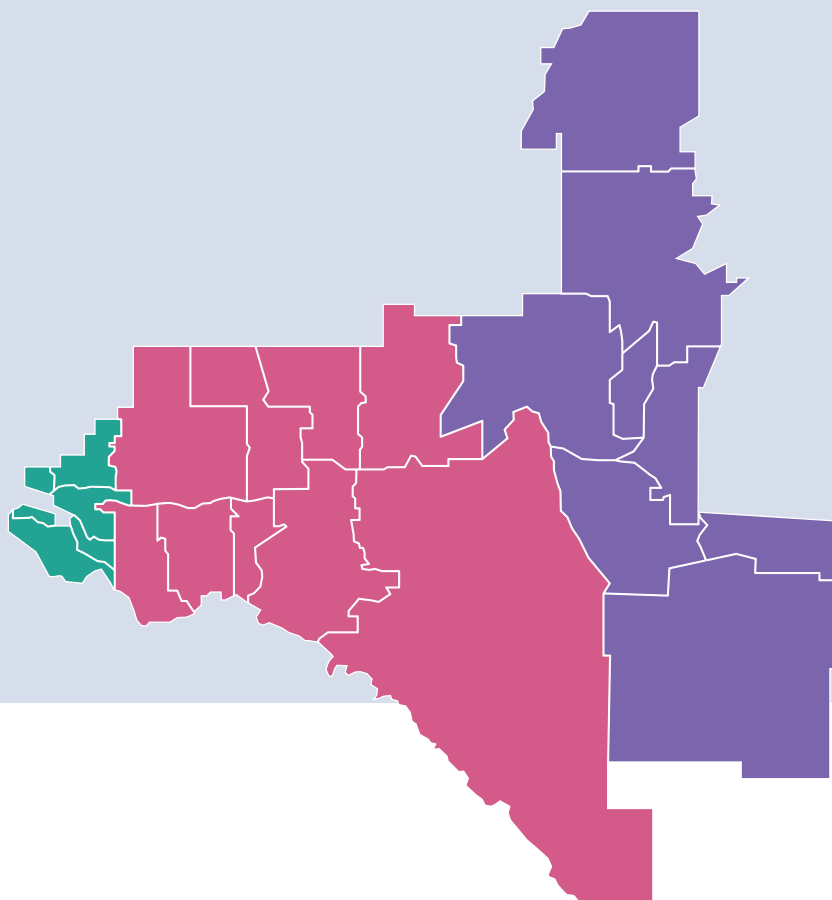


18: Tourism \$407k | Our Visitor Centre promotes Mundaring and surrounds as an attractive tourist destination in the Perth Hills.



19: Access for All \$183k | The Shire facilitates an Inclusion and Disability Access Advisory Group, Active Ageing Network and The Hub of the Hills.

Projects 2026-2027



Foothills Community		Hills Community		Rural Community	
Fraser Park Playground Upgrade	\$120,000	Mundaring Cultural Hub Construction (Stage Build)	\$9,000,000	Chidlow Pavilion Incident Control Centre Upgrades	\$775,000
Boya Oval Changerooms Upgrade	\$2,100,000	Mundaring Sculpture Park Upgrades (Amphitheatre Area)	\$1,820,000	Bailup Road, Wooroloo Bridge Renewal	\$526,000
Brown Park Oval, Dog Park	\$430,000	Glen Forrest Changeroom Upgrade	\$2,100,000	Chidlow RV Park	\$100,000
Brown Park, Toilet Block	\$155,000	Brooking Road Extension	\$2,300,000	Douglas Road Gravel Road Seal	\$240,000
Sunset Hill Road Footpath	\$97,000	Bilgoman pool Solar and Heat	\$480,000	Lake Leschenaultia New Pontoon	\$35,000
Grundy Park Playground Shade Sails	\$30,000	Richardson Road Footpath	\$171,000	Lake Leschenaultia Camp Kitchen Upgrade	\$34,000

Budget Overview

The Shire of Mundaring’s 2026/27 budget has been based on an increase in total rates revenue of \$1,747,420 from \$35,794,066 in 2025/26 to \$37,541,486 in 2026/27.

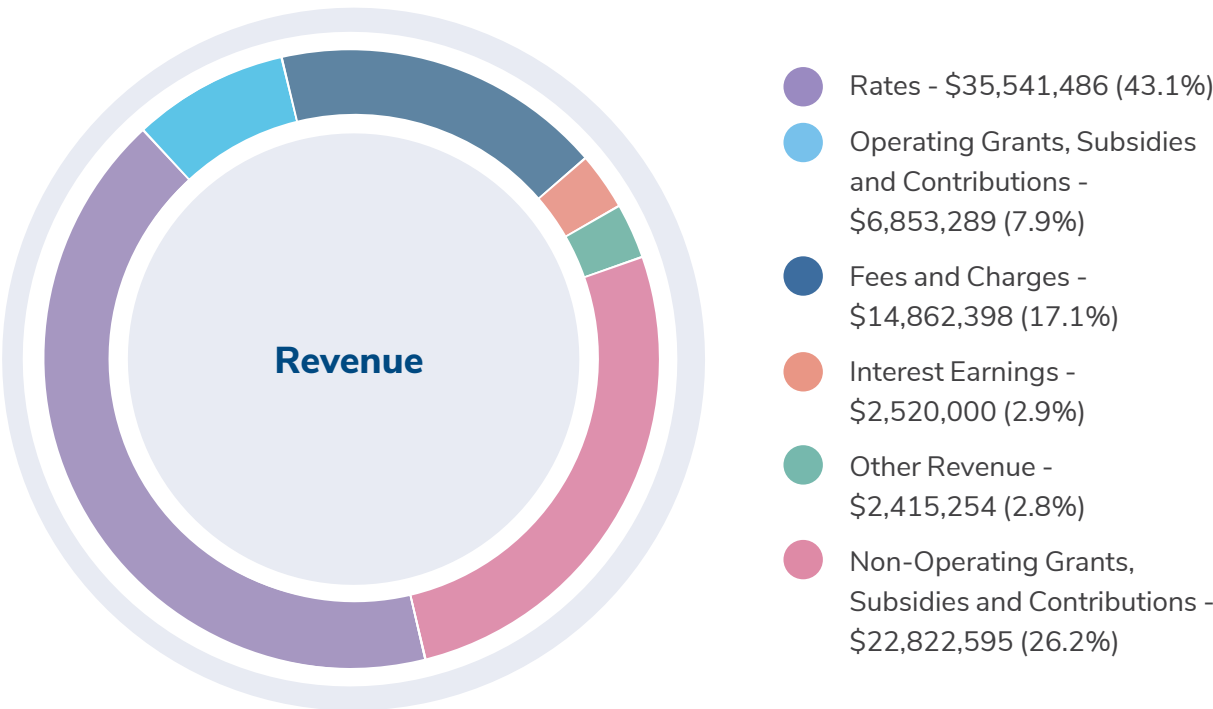
A detailed disclosure of rating information for 2026/27 is provided in Note 2 of the Budget document.

Opening and Closing Budget Position

An opening budget surplus of \$5.1 million is forecast to be brought forward as of 1 July 2026. This surplus is comprised of advance payments of the Financial Assistance Grants (\$2.7 million), and municipal funding requirements tied to carried forward capital works from 2025/26. The budget forecasts a balanced closing budget position as of 30 June 2027. 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.

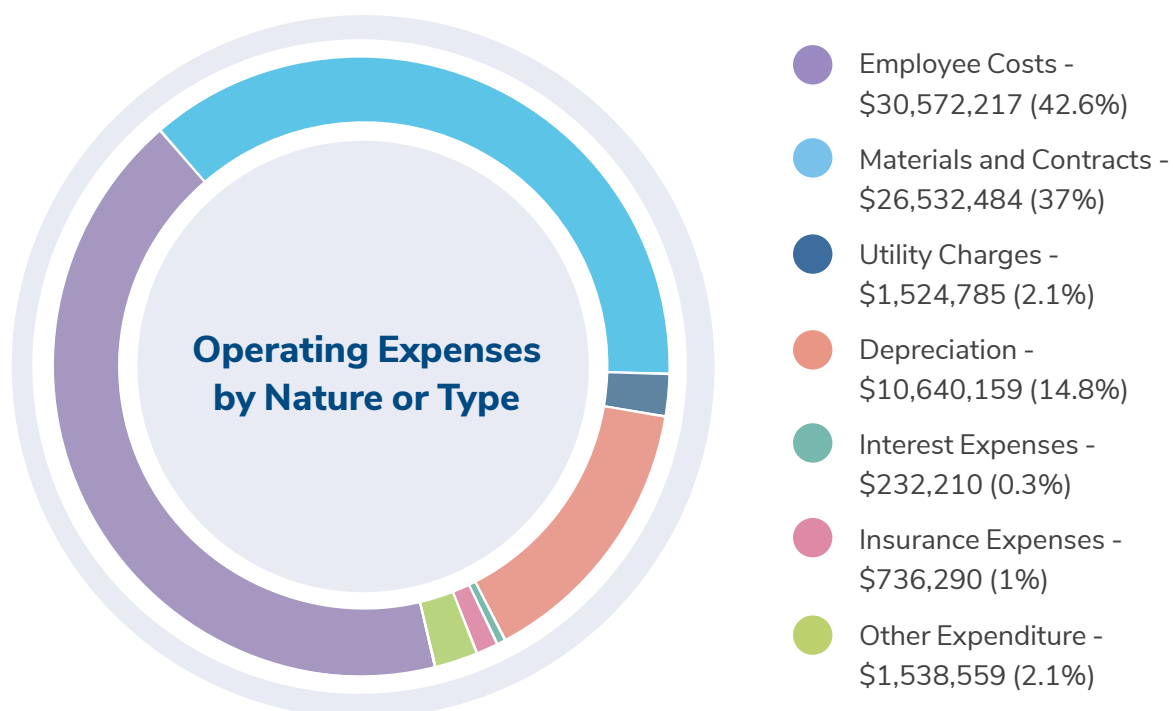
Revenue

The Shire’s total revenue for 2026/27 is forecast to be \$87,015,022 (excluding profit on disposal of assets). The breakdown of revenue by nature or type is provided below:



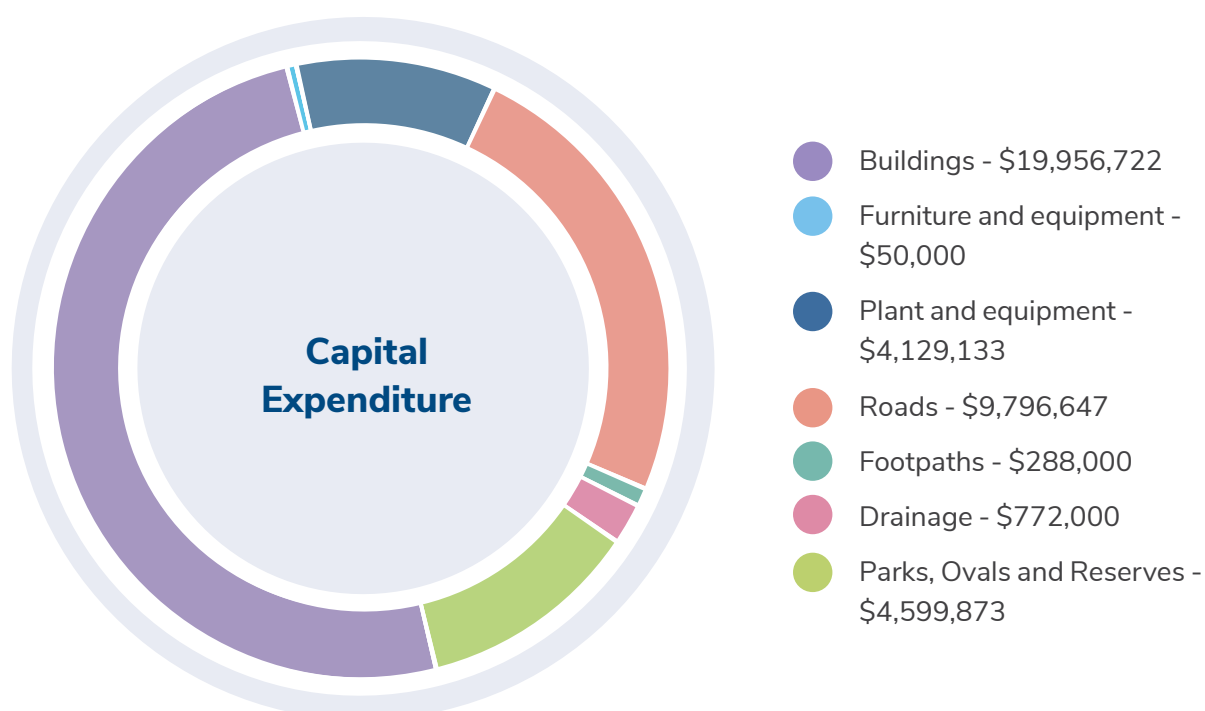
Operating Expenses

The Shire's total operating expenditure for 2026/27 is forecast to be \$71,776,704. The breakdown of operating expenditure by nature and type is provided below:



Capital Expenditure

The Shire's total capital expenditure for 2026/27 is forecast to be \$39,592,375. 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 on 30 June 2027, as disclosed in Note 8 of the budget, is \$5,060,685. There is no new loan debt forecast in the 2026/27 budget.

SHIRE OF MUNDARING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	37,541,486	35,794,066	35,748,896
Grants, subsidies and contributions		6,853,289	10,354,985	6,095,595
Fees and charges	18	14,862,398	14,613,136	14,682,708
Interest revenue	10(a)	2,520,000	2,085,577	2,081,717
Other revenue		2,415,254	2,014,474	1,682,646
		64,192,427	64,862,238	60,291,562
Expenses				
Employee costs		(30,572,217)	(27,473,119)	(27,096,175)
Materials and contracts		(26,532,484)	(26,455,058)	(26,065,662)
Utility charges		(1,524,785)	(1,508,831)	(1,441,547)
Depreciation	6	(10,640,159)	(10,395,665)	(9,859,937)
Finance costs	10(c)	(232,210)	(249,202)	(249,202)
Insurance		(736,290)	(701,428)	(707,044)
Other expenditure		(1,538,559)	(1,391,884)	(1,218,146)
		(71,776,704)	(68,175,187)	(66,637,713)
		(7,584,277)	(3,312,949)	(6,346,151)
Capital grants, subsidies and contributions		22,822,595	4,977,424	9,463,106
Profit on asset disposals	5	1,849,230	122,361	824,186
Loss on asset disposals	5	(99,500)	(81,019)	(133,336)
		24,572,325	5,018,766	10,153,956
Net result for the period		16,988,048	1,705,817	3,807,805
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		16,988,048	1,705,817	3,807,805

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 37,541,486	\$ 35,794,066	\$ 35,748,896
Grants, subsidies and contributions		6,853,289	10,354,985	6,095,595
Fees and charges		14,862,398	14,613,136	14,682,708
Interest revenue		2,520,000	2,085,577	2,081,717
Goods and services tax received		2,800,000	2,800,000	2,200,000
Other revenue		2,415,254	2,014,474	1,682,646
		66,992,427	67,662,238	62,491,562
Payments				
Employee costs		(30,572,217)	(27,473,119)	(27,096,175)
Materials and contracts		(26,532,484)	(26,455,058)	(26,065,662)
Utility charges		(1,524,785)	(1,508,831)	(1,441,547)
Finance costs		(232,210)	(249,202)	(249,202)
Insurance paid		(736,290)	(701,428)	(707,044)
Goods and services tax paid		(2,800,000)	(2,800,000)	(2,200,000)
Other expenditure		(1,538,559)	(1,391,884)	(1,218,146)
		(63,936,545)	(60,579,522)	(58,977,776)
Net cash provided by operating activities	4	3,055,882	7,082,716	3,513,786
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(24,135,855)	(6,220,749)	(9,275,809)
Payments for construction of infrastructure	5(b)	(15,456,520)	(8,176,333)	(14,246,041)
Proceeds from capital grants, subsidies and contributions		22,822,595	4,977,424	9,463,106
Proceeds from disposal of property, plant and equipment	5(a)	3,027,000	563,456	2,140,777
Proceeds on disposal of financial assets at amortised cost - term deposits		3,500,000	0	0
Net cash (used in) investing activities		(10,242,780)	(8,856,202)	(11,917,967)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(898,703)	(854,331)	(854,331)
Payments for principal portion of lease liabilities	7	(121,753)	(157,727)	(157,727)
Net cash (used in) financing activities		(1,020,456)	(1,012,058)	(1,012,058)
Net (decrease) in cash held		(8,207,354)	(2,785,544)	(9,416,239)
Cash at beginning of year		12,391,451	15,176,995	14,271,135
Cash and cash equivalents at the end of the year	4	4,184,097	12,391,451	4,854,896

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 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
General rates	2(a)(i)	\$ 36,870,518	\$ 35,218,755	\$ 35,173,585
Rates excluding general rates	2(a)	670,968	575,311	575,311
Grants, subsidies and contributions		6,853,289	10,354,985	6,095,595
Fees and charges	18	14,862,398	14,613,136	14,682,708
Interest revenue	10(a)	2,520,000	2,085,577	2,081,717
Other revenue		2,415,254	2,014,474	1,682,646
Profit on asset disposals	5	1,849,230	122,361	824,186
		<u>66,041,657</u>	<u>64,984,599</u>	<u>61,115,748</u>

Expenditure from operating activities

Employee costs		(30,572,217)	(27,473,119)	(27,096,175)
Materials and contracts		(26,532,484)	(26,455,058)	(26,065,662)
Utility charges		(1,524,785)	(1,508,831)	(1,441,547)
Depreciation	6	(10,640,159)	(10,395,665)	(9,859,937)
Finance costs	10(c)	(232,210)	(249,202)	(249,202)
Insurance		(736,290)	(701,428)	(707,044)
Other expenditure		(1,538,559)	(1,391,884)	(1,218,146)
Loss on asset disposals	5	(99,500)	(81,019)	(133,336)
		<u>(71,876,204)</u>	<u>(68,256,206)</u>	<u>(66,771,049)</u>

Non cash amounts excluded from operating activities

3(c) 8,890,429 10,354,323 9,169,087

Amount attributable to operating activities

3,055,882 7,082,716 3,513,786

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		22,822,595	4,977,424	9,463,106
Proceeds from disposal of property, plant and equipment	5(a)	3,027,000	563,456	2,140,777
		<u>29,349,595</u>	<u>5,540,880</u>	<u>11,603,883</u>

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(24,135,855)	(6,220,749)	(9,275,809)
Acquisition of infrastructure	5(b)	(15,456,520)	(8,176,333)	(14,246,041)
		<u>(39,592,375)</u>	<u>(14,397,082)</u>	<u>(23,521,850)</u>

Non-cash amounts excluded from investing activities

3(d) (3,500,000) 0 0

Amount attributable to investing activities

(13,742,780) (8,856,202) (11,917,967)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new leases - non cash	7	1,350,000	0	0
Transfers from reserve accounts	9(a)	19,909,718	6,235,036	7,983,102
		<u>21,259,718</u>	<u>6,235,036</u>	<u>7,983,102</u>

Outflows from financing activities

Repayment of borrowings	8(a)	(898,703)	(854,331)	(854,331)
Payments for principal portion of lease liabilities	7	(121,753)	(157,727)	(157,727)
Transfers to reserve accounts	9(a)	(13,349,282)	(3,400,255)	(3,644,971)
		<u>(14,369,738)</u>	<u>(4,412,313)</u>	<u>(4,657,029)</u>

Non-cash amounts excluded from financing activities

3(d) (1,350,000) 0 0

Amount attributable to financing activities

5,539,980 1,822,723 3,326,073

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

Amount attributable to operating activities	3	5,146,918	5,097,681	5,078,108
Amount attributable to investing activities		3,055,882	7,082,716	3,513,786
Amount attributable to financing activities		(13,742,780)	(8,856,202)	(11,917,967)
		<u>5,539,980</u>	<u>1,822,723</u>	<u>3,326,073</u>
Surplus remaining after the imposition of general rates	3	0	5,146,918	0

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

SHIRE OF MUNDARING
FOR THE YEAR ENDED 30 JUNE 2027
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SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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.

2025/26 actual balances

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *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*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

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]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Commercial	Gross rental valuation	0.070861	275	33,140,561	2,348,373	0	2,348,373	2,624,901	2,573,229
GRV - Light Industrial	Gross rental valuation	0.070861	290	23,428,745	1,660,184	0	1,660,184	1,777,462	1,734,896
GRV - Residential	Gross rental valuation	0.070861	11,716	344,950,538	24,443,540	357,941	24,801,481	23,041,717	23,158,995
GRV - Rural Residential	Gross rental valuation	0.070861	3,069	97,955,450	6,941,221	0	6,941,221	6,658,279	6,629,379
UV	Unimproved valuation	0.005450	239	205,380,000	1,119,259	0	1,119,259	1,116,396	1,077,086
Total general rates			15,589	704,855,294	36,512,577	357,941	36,870,518	35,218,755	35,173,585
		Minimum							
		\$							
(ii) Minimum payment									
GRV - Commercial	Gross rental valuation	1,059.00	9	101,810	9,531	0	9,531	6,114	6,114
GRV - Light Industrial	Gross rental valuation	1,059.00	2	27,330	2,118	0	2,118	1,019	1,019
GRV - Residential	Gross rental valuation	1,059.00	446	4,286,072	472,314	0	472,314	442,246	442,246
GRV - Rural Residential	Gross rental valuation	1,059.00	169	1,978,740	178,971	0	178,971	118,204	118,204
UV	Unimproved valuation	1,339.00	6	59,994	8,034	0	8,034	7,728	7,728
Total minimum payments			632	6,453,946	670,968	0	670,968	575,311	575,311
Total general rates and minimum payments			16,221	711,309,240	37,183,545	357,941	37,541,486	35,794,066	35,748,896
Instalment plan charges							135,000	134,891	141,750
Late payment of rates interest							320,000	313,860	310,000
							455,000	448,751	451,750

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 2026/27 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 2027

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 22 September 2026 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 22 September 2026 or 35 days after the date of issue appearing on the rates notice, whichever is the later;
2. Second instalment due date of 24 November 2026 or two months after the due date of the first instalment, whichever is the later;
3. Third instalment due date of 18 February 2027 or two months after the due date of the second instalment, whichever is the later; and
4. Fourth and final instalment due date of 22 April 2027 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*.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	22/09/2026	N/A	0.0%	7.0%
Option two				
First instalment	22/09/2026	0	0.0%	7.0%
Second instalment	24/11/2026	11.00	0.0%	7.0%
Third instalment	18/02/2027	11.00	0.0%	7.0%
Fourth instalment	22/04/2027	11.00	0.0%	7.0%
Option three				
A payment arrangement agreed under section 6.49 of the <i>Local Government Act 1995</i> .	As agreed	0	0.0%	7.0%

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(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;

One of eight prizes consisting of a \$500 credit against the balance on their rates assessment.

Where rates have been paid in full or partially paid, any credit balance remaining on the assessment once the credit of \$500 is applied, will be refunded.

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

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
	Note	Carried forward	Carried forward	Carried forward
Current assets		\$	\$	\$
Cash and cash equivalents	4	4,184,097	12,391,451	4,854,896
Financial assets		27,827,224	31,327,224	32,261,676
Receivables		5,536,184	5,536,184	5,306,121
Inventories		114,763	114,763	58,135
Other assets		697,708	697,708	433,879
		38,359,976	50,067,330	42,914,707
Less: current liabilities				
Trade and other payables		(9,318,014)	(9,318,014)	(8,529,532)
Capital grant/contributions liabilities		(305,613)	(305,613)	(320,631)
Lease liabilities	7	(1,228,247)	0	0
Long term borrowings	8	(945,715)	(898,703)	(898,703)
Employee provisions		(3,598,756)	(3,598,756)	(3,808,724)
		(15,396,345)	(14,121,086)	(13,557,590)
Net current assets		22,963,631	35,946,244	29,357,117
Less: Total adjustments to net current assets	3(b)	(22,963,631)	(30,799,326)	(29,357,117)
Net current assets used in the Statement of Financial Activity		0	5,146,918	0

(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: Reserve accounts	9	(25,137,593)	(31,698,029)	(30,255,820)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		945,715	898,703	898,703
- Current portion of lease liabilities		1,228,247	0	0
Total adjustments to net current assets		(22,963,631)	(30,799,326)	(29,357,117)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

		2026/27 Budget 30 June 2027	2025/26 Actual 30 June 2026	2025/26 Budget 30 June 2026
	Note	Carried forward	Carried forward	Carried forward
		\$	\$	\$
Less: Profit on asset disposals	5	(1,849,230)	(122,361)	(824,186)
Add: Loss on asset disposals	5	99,500	81,019	133,336
Add: Depreciation	6	10,640,159	10,395,665	9,859,937
Movement in current liabilities associated funds held in reserve account:				
Non cash amounts excluded from operating activities		8,890,429	10,354,323	9,169,087

(d) Amounts excluded from investing activities

- Financial assets at amortised cost - term deposits		(3,500,000)	0	0
Non cash amounts excluded from investing activities		(3,500,000)	0	0

(d) Amounts excluded from financing activities

Less: Lease liability recognised	7	(1,350,000)	0	0
Non cash amounts excluded from financing activities		(1,350,000)	0	0

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS (CONTINUED)

(e) 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 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.

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.

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.

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 2027

3. NET CURRENT ASSETS (CONTINUED)

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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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.

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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.

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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 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 4,184,097	\$ 12,391,451	\$ 4,854,896
Total cash and cash equivalents		4,184,097	12,391,451	4,854,896
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		2,430,016	5,490,452	775,055
Restricted financial assets at amortised cost - term deposits		27,827,224	31,327,224	32,261,676
		30,257,240	36,817,676	33,036,731
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	25,137,593	31,698,029	30,255,820
Unspent capital grant/contributions liabilities		305,613	305,613	320,631
Bonds and deposits held		3,077,098	3,077,098	2,073,971
Cash in lieu of POS (pre 10 April 2006)		1,736,936	1,736,936	386,309
Total restricted financial assets		30,257,240	36,817,676	33,036,731
(b) Reconciliation of net cash provided by operating activities				
Net result		16,988,048	1,705,817	3,807,805
Non-cash items:				
Depreciation	6	10,640,159	10,395,665	9,859,937
(Profit) on sale of assets	5	(1,749,730)	(41,342)	(690,850)
Capital grants, subsidies and contributions		(22,822,595)	(4,977,424)	(9,463,106)
Net cash provided by operating activities		3,055,882	7,082,716	3,513,786

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

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

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	(380,000)	2,050,000	1,670,000	0	0	0	0	0	0	0	(380,000)	1,000,000	620,000	0
Buildings	19,956,722	0	0	0	0	3,498,524	0	0	0	0	5,861,750	0	0	0	0
Furniture and equipment	50,000	0	0	0	0	213,375	0	0	0	0	361,000	0	0	0	0
Plant and equipment	4,129,133	(897,270)	977,000	179,230	(99,500)	2,508,850	(522,114)	563,456	122,361	(81,019)	3,053,059	(1,069,927)	1,140,777	204,186	(133,336)
Total	24,135,855	(1,277,270)	3,027,000	1,849,230	(99,500)	6,220,749	(522,114)	563,456	122,361	(81,019)	9,275,809	(1,449,927)	2,140,777	824,186	(133,336)
(b) Infrastructure															
Infrastructure - roads	9,796,647	0	0	0	0	4,633,634	0	0	0	0	8,410,241	0	0	0	0
Infrastructure - footpaths	288,000	0	0	0	0	174,290	0	0	0	0	747,000	0	0	0	0
Infrastructure - drainage	772,000	0	0	0	0	1,126,284	0	0	0	0	765,300	0	0	0	0
Infrastructure - parks and ovals	4,599,873	0	0	0	0	2,242,125	0	0	0	0	4,323,500	0	0	0	0
Total	15,456,520	0	0	0	0	8,176,333	0	0	0	0	14,246,041	0	0	0	0
Total	39,592,375	(1,277,270)	3,027,000	1,849,230	(99,500)	14,397,082	(522,114)	563,456	122,361	(81,019)	23,521,850	(1,449,927)	2,140,777	824,186	(133,336)

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 2027

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
2,183,545	2,115,944	2,111,940
65,172	57,787	59,118
1,563,115	1,370,147	1,272,092
4,512,000	4,512,000	4,225,000
315,000	315,000	315,000
923,000	923,000	900,000
947,400	947,400	822,400
130,927	154,387	154,387
10,640,159	10,395,665	9,859,937
433,097	449,103	449,569
583,592	533,248	536,108
34,902	34,902	35,238
54,662	60,162	60,162
1,648,744	1,533,295	1,518,525
7,711,824	7,635,000	7,100,000
9,644	9,645	9,645
163,694	140,310	150,690
10,640,159	10,395,665	9,859,937

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:

Buildings	30 to 100 years
Furniture and equipment	3 to 12 years
Plant and equipment	3 to 60 years
Sealed Roads and Streets	
Formation	not depreciated
Pavement	70 to 150 years
Surface	15 to 45 years
Kerb	60 to 70 years
Unsealed Roads	
Formation	not depreciated
Surface	15 years
Drainage	60 to 100 years
Bridges	40 to 100 years
Footpaths	15 to 100 years
Heritage Trails	
Formation	not depreciated
Pavement	60 years
Point Items	15 to 100 years
Waste Transfer Stations	15 to 100 years
Bus Shelters	20 to 50 years
Parks Hard Assets	5 to 80 years

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 2027

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Leasa Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget 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
Data Centres (Servers) x2	7	HP Financial Services (Australia) P/L	1.02%	60 months	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145,846	\$ 0	\$ (145,846)	\$ 0	\$ (806)	\$ 145,846	\$ 0	\$ (145,846)	\$ 0	\$ (806)
Security Appliances & Software	8	HP Financial Services (Australia) P/L	4.06%	36 months	0	0	0	0	0	11,881	0	(11,881)	0	(61)	11,881	0	(11,881)	0	(61)
Data Centres (Servers) and Network Hardware	9	HP Financial Services (Australia) P/L	4.50%	60 months	0	1,350,000	(121,753)	1,228,247	(28,247)	0	0	0	0	0	0	0	0	0	0
					0	1,350,000	(121,753)	1,228,247	(28,247)	157,727	0	(157,727)	0	(867)	157,727	0	(157,727)	0	(867)

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 2027

8. 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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Civic Facility & Depot Redevelopment	170	WATC	6.95%	947,379	0	(457,283)	490,096	(51,459)	1,374,045	0	(426,666)	947,379	(82,075)	1,374,045	0	(426,666)	947,379	(82,075)
Community Building Projects	171	WATC	3.17%	5,012,009	0	(441,420)	4,570,589	(152,504)	5,439,674	0	(427,665)	5,012,009	(166,260)	5,439,674	0	(427,665)	5,012,009	(166,260)
				5,959,388	0	(898,703)	5,060,685	(203,963)	6,813,719	0	(854,331)	5,959,388	(248,335)	6,813,719	0	(854,331)	5,959,388	(248,335)

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 2027

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	56,000	49,750	56,000
Credit card balance at balance date	(26,000)	(26,338)	(20,000)
Total amount of credit unused	530,000	523,412	536,000
Loan facilities			
Loan facilities in use at balance date	5,060,685	5,959,388	5,959,388

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 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Telecommunications Facility Bailup Reserve	74,707	16,853	0	91,560	59,585	15,122	0	74,707	59,298	12,094	0	71,392
(b) Cash-in-lieu of public open space reserve	2,174,791	106,345	0	2,281,136	1,372,261	890,030	(87,500)	2,174,791	1,365,164	148,212	0	1,513,376
	2,249,498	123,198	0	2,372,696	1,431,846	905,152	(87,500)	2,249,498	1,424,462	160,306	0	1,584,768
Restricted by council												
(c) Long Service Leave reserve	0	0	0	0	443,542	2,066	(445,608)	0	464,914	16,419	(320,000)	161,333
(d) Civic Facilities Reserve	14,782,016	9,214,238	(8,127,993)	15,868,261	15,388,475	592,336	(1,198,795)	14,782,016	15,369,974	580,770	(1,842,075)	14,108,669
(e) Information Technology Reserve	967,525	147,311	(29,160)	1,085,676	1,135,045	139,094	(306,614)	967,525	1,135,740	140,110	(325,000)	950,850
(f) Childrens Services Reserve	3,332,662	177,964	(266,000)	3,244,626	3,584,515	120,911	(372,764)	3,332,662	3,586,014	126,643	(281,400)	3,431,257
(g) Capital Investment Reserve	3,747,780	2,233,262	(4,323,000)	1,658,042	3,620,509	127,271	0	3,747,780	3,621,831	1,127,909	0	4,749,740
(h) Capital Income Reserve	3,851,432	0	(3,851,432)	0	5,622,204	641,555	(2,412,327)	3,851,432	5,641,542	637,730	(3,132,800)	3,146,472
(i) Gravel Pit Rehabilitation Reserve	70,697	3,457	0	74,154	68,296	2,401	0	70,697	68,321	2,413	0	70,734
(j) Plant Reserve	1,911,304	693,461	(2,260,315)	344,450	1,942,304	824,428	(855,428)	1,911,304	1,999,368	807,404	(1,669,157)	1,137,615
(k) Waste Management Reserve	478,233	623,385	(1,011,818)	89,800	999,515	34,718	(556,000)	478,233	988,005	34,892	(412,670)	610,227
(l) Environmental Future Fund Reserve	140,798	6,885	(40,000)	107,683	136,027	4,771	0	140,798	135,780	4,795	0	140,575
(m) Workers Compensation Reserve	166,084	8,121	0	174,205	160,532	5,552	0	166,084	158,000	5,580	0	163,580
(n) Public Art Reserve	0	118,000	0	118,000	0	0	0	0	0	0	0	0
	29,448,531	13,226,084	(19,909,718)	22,764,897	33,100,964	2,495,103	(6,147,536)	29,448,531	33,169,489	3,484,665	(7,983,102)	28,671,052
	31,698,029	13,349,282	(19,909,718)	25,137,593	34,532,810	3,400,255	(6,235,036)	31,698,029	34,593,951	3,644,971	(7,983,102)	30,255,820

(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
Restricted by legislation		
(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 reserve	Ongoing	Hold cash received in lieu of public open space.
Restricted by council		
(c) Long Service Leave reserve	Ongoing	To fund the Shire's Long Service Leave Liability.
(d) Civic Facilities Reserve	Ongoing	To fund the construction and/or purchase of public buildings and facilities.
(e) Information Technology Reserve	Ongoing	To fund the upgrade and replacement of the Shire's information technology.
(f) Childrens Services Reserve	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.
(g) Capital Investment Reserve	Ongoing	To fund the advancement of the Shire's Property Strategy.
(h) Capital Income Reserve	2026/27	To fund the development of Shire facilities and infrastructure. To be amalgamated into the Civic Facilities Reserve from 2026/27.
(i) Gravel Pit Rehabilitation Reserve	Ongoing	To fund the production of gravel and the rehabilitation of gravel pits.
(j) Plant Reserve	Ongoing	To fund the replacement and purchase of works plant and light vehicles.
(k) Waste Management Reserve	Ongoing	To fund capital costs and any operating deficits associated with the provision of the Shire's waste management services.
(l) Environmental Future Fund Reserve	Ongoing	To fund environmental initiatives and projects.
(m) Workers Compensation Reserve	Ongoing	To fund the settlement of workers compensation claims that exceed insured coverage.
(n) Public Art Reserve	2028/29	To fund the purchase of public art.

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2026/27 Budget amount to be used	2026/27 Budget amount change of purpose
Capital Investment Reserve	To fund capital projects in 2026/27 (one year).	To fund capital projects in 2026/27 (one year).	To fund the delivery of the upgrades to the changerooms at Glen Forrest and Boya Ovals.	\$ 4,323,000	\$ 4,200,000
				4,323,000	4,200,000

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	1,550,000	1,221,717	1,221,717
- Municipal accounts	650,000	550,000	550,000
Other interest revenue	320,000	313,860	310,000
	2,520,000	2,085,577	2,081,717
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	50,100	48,678	53,678
Other services	4,000	3,300	7,700
	54,100	51,978	61,378
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	203,963	248,335	248,335
Interest on lease liabilities (refer Note 7)	28,247	867	867
	232,210	249,202	249,202
(d) Write offs			
General rate	4,000	4,000	3,500
Penalty Interest	470	470	750
Waste charges	470	660	750
Infringements	1,500	66,615	1,500
Fees and charges	150	150	150
	6,590	71,895	6,650
(e) Low Value lease expenses			
Office equipment	80,000	68,911	59,526
	80,000	68,911	59,526

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	73,435	70,951	70,951
Meeting attendance fees	36,112	34,890	34,890
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	4,500	3,772	3,500
Superannuation contribution payments	13,146	12,700	12,700
	130,693	125,813	125,541
Deputy President			
Deputy President's allowance	18,359	17,309	17,738
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	0	0	1,000
Superannuation contribution payments	5,435	5,199	5,250
	54,225	52,028	53,508
Council member 1			
Meeting attendance fees	26,931	25,880	26,020
Annual allowance for ICT expenses	3,500	3,481	3,500
Superannuation contribution payments	3,231	2,174	3,122
	33,662	31,535	32,642
Council member 2			
Meeting attendance fees	26,931	25,880	26,020
Annual allowance for ICT expenses	3,500	3,481	3,500
Superannuation contribution payments	3,231	3,106	3,122
	33,662	32,467	32,642
Council member 3			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,300	810	1,300
Superannuation contribution payments	3,231	3,122	3,122
	34,962	33,452	33,942
Council member 4			
Meeting attendance fees	26,931	25,880	26,020
Annual allowance for ICT expenses	3,500	3,481	3,500
Superannuation contribution payments	3,231	3,106	3,122
	33,662	32,467	32,642
Council member 5			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,500	1,312	2,500
Superannuation contribution payments	3,231	3,122	3,122
	35,162	33,954	35,142
Council member 6			
Meeting attendance fees	26,931	18,116	26,020
Annual allowance for ICT expenses	3,500	2,437	3,500
Superannuation contribution payments	3,231	2,174	3,122
	33,662	22,727	32,642
Council member 7			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	1,500	991	1,200
Superannuation contribution payments	3,231	3,122	3,122
	35,162	33,633	33,842
Total Council Member Remuneration	424,852	398,076	412,543
President's allowance	73,435	70,951	70,951
Deputy President's allowance	18,359	17,309	17,738
Meeting attendance fees	251,560	234,726	243,050
Annual allowance for ICT expenses	31,500	30,380	31,500
Travel and accommodation expenses	8,800	6,885	9,500
Superannuation contribution payments	41,198	37,825	39,804
	424,852	398,076	412,543

**SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

12. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2026/27.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2026/27.

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14. INVESTMENT IN ASSOCIATES

(a) 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 was 13.57% as at 30 June 2025 in the Eastern Metropolitan Regional Council.

The Shire of Mundaring issued its Notice of Withdrawal from the EMRC on 11 December 2024. The effective date of the withdrawal was 1 July 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 been agreed upon. Payment of the Shire's equity share is expected to be received in July 2027

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 2027

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:

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	\$	\$	\$	\$
Cash in Lieu of Public Open Space	2,193,171	15,000	(482,473)	1,725,698
	2,193,171	15,000	(482,473)	1,725,698

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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

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.

16. REVENUE AND EXPENDITURE (CONTINUED)

(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 2027

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 2027

18. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	32,950	35,798	25,600
General purpose funding	272,200	306,056	216,709
Law, order, public safety	229,000	210,989	170,500
Health	102,355	121,200	75,400
Education and welfare	2,705,000	2,511,884	3,201,500
Community amenities	9,570,793	9,425,330	9,154,464
Recreation and culture	1,317,250	1,351,809	1,405,835
Transport	13,500	12,895	9,100
Economic services	541,350	555,767	402,500
Other property and services	78,000	81,408	21,100
	14,862,398	14,613,136	14,682,708

The detailed Schedule of Fees and Charges are included as part of this document.

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

19. CAPITAL WORKS PROGRAM - DETAILED

* Denotes Project/Acquisition has been carried over from 2025/26.

** Denotes Works in Progress has been carried over from 2025/26.

Buildings

	2026/27 Budget
	\$
Mundaring Multi Purpose Community Facility Project	9,000,000
Bilgoman Pool - solar heating and pool pumps - Stage 1 **	180,722
Bilgoman Pool - solar heating and pool pumps - Stage 2	300,000
Boya Oval - Upgrade to changeroom and pavilion	2,183,000
Brown Park Community Centre - New public toilet block **	135,000
Brown Park Community Centre - Replace store doors with roller shutters	20,000
Brown Park Community Centre - strengthen wall and replace windows **	104,000
Darlington Hall - Replace roof *	80,000
Darlington VBFB Station Upgrade	703,100
Lake Leschenaultia - extractor fans **	67,000
Mt Helena Oval Changerooms- Building and Accessibility Upgrade **	88,000
Marloo Theatre - Replace Roof	90,000
Chidlow Recreation Pavilion - Improve facility as an Incident Control Centre **	775,000
Operations Centre - Office Layout & Work Stations Adjustments *	20,000
Operations Centre - Upgrade CCTV System *	100,000
Boya Library - fit out	10,000
Parkerville VBFB Station Upgrade	460,600
Wooroloo VBFB Station Upgrade	939,800
Wooroloo Hall - floor and kitchen upgrade **	350,000
Parkerville Pavilion - Upgrade to improve facilities as an incident control centre **	109,000
Mundaring Sports Club - Upgrade Pavilion	100,000
Glen Forrest Oval - Upgrade to changeroom and pavilion	2,120,000
Mundaring Arena - Sports screen *	60,000
Mundaring Arena - Install roof accessway *	50,000
Mundaring Station Masters House - storage shed *	15,000
Chidlow VBFB Station Upgrade	381,000
Glen Forrest VBFB Station Upgrade	987,800
Mount Helena VBFB Station Upgrade	427,700
Darlington Playgroup - Replace Roof	100,000
	19,956,722

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

19. CAPITAL WORKS PROGRAM - DETAILED (continued)

Plant and Equipment	2026/27 Budget
	\$
Replace P2478 Library Service P4824 *	50,875
Replace P252 Tandem Trailer P323	60,217
Replace P2470 8T Tip Truck - P2506 *	250,055
Replace P244 - P330 000 MDG Forklift *	34,000
Replace P286 - P331 012 MDG Tractor *	76,864
Replace P2472 - P2532 039 MDG Truck *	121,174
Replace P2474 - P2533 048 MDG 4T Truck *	134,050
Replace P2485 - P2534 034 MDG 8T Tipper	250,055
Replace P2495 - P2535 021 MDG W/shop Sup	40,000
Replace P2499 - P2537 046 MDG 8T Tipper *	250,055
Replace P2500 - P2538 060 MDG Bilogman *	37,415
Replace P285 - P334 019 MDG Front Loader *	327,522
Replace P129 - P333 867 MDG Low Loader *	88,533
Purchase P762 - Generator Backup Lake	25,000
P337 Cold Planer Pavement Profiler	25,000
P338 Broadacre mower and attachment	125,000
Replace P4820 - P4845 817 MDG Coord Bld	40,000
Replace P4829 - P4846 822 MDG Coord Infr	40,000
Replace P2509 - P4847 062 MDG Works Supe	46,000
Purchase P4847 Ford Ranger	40,000
Replace P2488 - P2540 036 MDG 8T Truck	460,000
Replace P2498 - P2541 030 MDG 3T Truck	140,000
Replace P294 - P336 018 MDG Wheel Loader	348,000
P339 in Moving Truck	80,000
Replace P248 - P340 875 MDG Trailer	32,500
P766 Electric Vehicle Chargers Lake Lesc	10,000
P4849 Electric Vehicle Chargers Admin	100,000
Replace P2530 803 MDG Landcare Officer	45,000
P767 Coordinator Community Safety Ute	40,000
P342 EMRC Rear Loader	181,818
P343 EMRC Rear Loader - Bulk Verge Waste	420,000
P344 EMRC Crane Truck - Bulk Verge Waste	210,000
	4,129,133
Furniture and Equipment	
Administration Centre - New Work Stations *	50,000
	50,000

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

19. CAPITAL WORKS PROGRAM - DETAILED (continued)

Roads	2026/27 Budget
	\$
New Bus Shelters	20,000
Brooking Road Extension **	2,533,379
Iron Road - Rehab Widening *	86,000
Lilydale Road and Northcote - Construct Road Surface **	22,000
Battery Road - Road Resurfacing *	266,000
Bailup Road Bridge- Repairs	526,000
Werribee Road - Seal Gravel Road	40,000
Fire Access - Falls Rd To Richardson Rd - Road Surface *	304,000
Roland Road (McDowell to Hidden Valley Rd) - Road Resurface	1,078,821
Thomas Street Chidlow - Seal Road	240,000
Ridge Hill Road - Road Resurfacing	16,000
View Terrace - Road Resurfacing	14,000
Morrison Road Pedestrian Crossing - Weld/ Marlboro Rd	45,000
Mundaring Cemetery Development - Construct Road Surface	10,000
Sexton Street - Pedestrian Footbridge Keane St to RRHT	20,000
Victor Road Culvert	35,000
Harry Riseborough Carpark - Construct and Seal	135,000
Viveash Road - Road Resurfacing	22,000
Roland Road - Road Widening and Pedestrian Islands	125,000
Fire Access - Oxley Road to Hedges Road	300,000
Fire Access - Improve Routes	197,000
Helena Valley Road and Scott Street Roundabout	103,345
Owen Road - Pedestrian Crossing *	30,000
Falls Road - Replace Timber Bridge *	562,000
Valest Place - Road Resurfacing	118,500
George Street - Road Resurfacing *	158,000
Weld Road - Parking Embayment	265,000
National Park Road - Traffic Island Pechey Rd	15,000
Stuart Street - Intersection Plateau	45,000
Stoneville Road - Resurface Stevens St to Milligan Rd	645,902
Dalry Road - Road Resurfacing	105,500
Darlington Road - Road Resurfacing	106,100
Dryandra Crescent - Road Resurfacing	198,600
Lobelia Drive - Road Resurfacing	223,500
Maguire Road - Road Resurfacing	121,500
Marloo Road - Road Resurfacing	60,800
Ridge Hill Road - Road Resurfacing	195,400
Saw Drive - Road Resurfacing	314,000
Woodbridge Drive - Road Resurfacing	173,200
Woolloomooloo Road - Road Resurfacing	20,100
	300,000
	9,796,647

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

19. CAPITAL WORKS PROGRAM - DETAILED (continued)

Parks and Ovals	2026/27 Budget
	\$
Lake Leschenaultia - Refurbish camp kitchen	34,000
Lake Leschenaultia - Overflow Bridge Handrail	15,000
Lake Leschenaultia - Internal power pole replacement	75,000
Lake Leschenaultia - Handrail and Parking Guardrail	65,000
Brown Park - Upgrade Power Cabinet *	15,000
Darlington Oval - Extend Shelter **	16,000
Darlington Oval - New irrigation bore	64,000
Glen Forrest Oval - Cricket wicket	5,000
Glen Forrest Oval - Cricket training nets	20,000
Mundaring Oval - Signage *	15,000
Mundaring Town Centre - Upgrade Entry Statement *	81,000
Norris Park - Install shade sails over playground (POS Trust funded)	25,365
Norris Park - Car park floodlighting	20,000
Pioneer Park - Install shade sails over playground (POS Trust funded)	33,157
Tennis Court Upgrades	33,600
CRC Coppin Road - Capital Improvements - Hardstands	10,000
CRC Coppin Road - Large steel bins	60,000
Sculpture Park - Amphitheatre Repair	1,820,000
Operations Centre - Construct Carpark	221,000
CRC Mathieson Rd - Large steel bins	60,000
Brown Park Oval - Shed **	260,000
Brown Park Oval - Install car park lighting	60,000
Brown Park Oval - Construct a fenced dog park	430,000
Brown Park Oval - Contribution to scoreboard	20,000
Boya Oval - Install shade sails over playground (POS Trust funded)	24,751
Boya Oval -Install Signage *	15,000
Darlington - Heritage Walkways Works - Historical Locations **	40,000
Darlington - Construct New Wetlands Recreation Area	90,000
Heritage Trails - Staged Upgrading	10,000
Sawyers Valley Oval - Cricket wicket	5,000
Brown Park - Shelter Seating and BBQ *	40,000
Chidlow Village Green - RV Rest Stop and Dump Point *	100,000
Parkerville Oval - Parks Capital Works	450,000
Grundy Park - Install shade over play equipment	30,000
Fraser Park - Install play equipment *	120,000
Harry Riseborough Tennis Courts - Replace LED luminaires	60,000
Sculpture Park - Replace rubber Softfall	72,000
Sculpture Park - Side fencing to flying fox	10,000
Lake Leschenaultia - Pontoon	35,000
Brown Park - Accessible Playground	40,000
	4,599,873

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

19. CAPITAL WORKS PROGRAM - DETAILED (continued)

	2026/27 Budget
Footpaths	
	\$
Helena Valley Road - Footpath Midland Rd to Tamala Grove *	20,000
Richardson Road - Footpath Works	171,000
Sunset Hill Rd - Wandu Rd to Throssell Rd	97,000
	288,000
Drainage	
Wilura Road - Drainage Upgrade	12,000
Grancey Avenue / Gill Street - Drainage Works	450,000
Stoneville Road - Drainage Works	300,000
Mathieson Rd Transfer Station *	10,000
	772,000
Total Capital Works Program 2026/27	39,592,375

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

20. Operating Budgets by Service Area

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Elected Members and Council			
Expenses	\$	\$	\$
Depreciation	(2,935)	(2,666)	(4,888)
Insurance	(795)	(756)	(919)
Materials and Contracts	(105,142)	(228,896)	(229,483)
Other Expenditure	(496,132)	(431,234)	(477,243)
Total Expenses	(605,004)	(663,552)	(712,533)

Office of the CEO and Business Improvement

Expenses			
Employee Costs	(1,081,353)	(912,513)	(828,418)
Insurance	(845)	(806)	(418)
Materials and Contracts	(109,250)	(87,351)	(105,755)
Total Expenses	(1,191,448)	(1,000,670)	(934,591)

Corporate Strategy and Communications

Expenses			
Employee Costs	(1,296,054)	(1,007,559)	(1,020,418)
Insurance	(3,460)	(3,294)	(3,305)
Materials and Contracts	(205,800)	(148,996)	(240,500)
Total Expenses	(1,505,314)	(1,159,849)	(1,264,223)
Revenue			
Fees and Charges	400	350	500
Total Revenue	400	350	500

Director Corporate Services

Expenses			
Employee Costs	(401,325)	(375,428)	(363,463)
Insurance	(370)	(352)	(189)
Materials and Contracts	(63,000)	(51,258)	(52,434)
Materials and Contracts -Efficiency Dividend	42,000	0	0
Total Expenses	(422,695)	(427,038)	(416,086)

Finance, Rates, Property and Community Leases

Expenses			
Depreciation	(481,246)	(479,908)	(471,356)
Employee Costs	(1,444,656)	(1,598,658)	(1,322,807)
Finance Costs	(203,963)	(248,335)	(248,335)
Insurance	(355,390)	(338,465)	(342,544)
Materials and Contracts	(691,472)	(809,905)	(690,296)
Other Expenditure	(41,712)	(218,611)	(57,150)
Utility Charges	(19,000)	(18,062)	(22,235)
Total Expenses	(3,237,439)	(3,711,944)	(3,154,723)
Revenue			
Fees and Charges	272,450	306,256	217,049
Interest Earnings	2,520,000	2,085,577	2,081,717
Operating Grants Subs and Contributions	385,271	2,441,526	916,538
Other Revenue	960,309	1,162,269	924,938
Profit on Asset Disposal	1,670,000	0	620,000
Rates	37,541,486	35,794,066	35,748,896
Total Revenue	43,349,516	41,789,694	40,509,138

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

20. Operating Budgets by Service Area (continued)

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Governance and Risk	\$	\$	\$
Expenses			
Depreciation	(4,122)	(4,122)	(4,122)
Employee Costs	(751,741)	(671,384)	(700,953)
Insurance	(540)	(518)	(566)
Materials and Contracts	(105,505)	(107,619)	(101,590)
Total Expenses	(861,908)	(783,643)	(807,231)
Revenue			
Fees and Charges	32,300	35,248	25,400
Total Revenue	32,300	35,248	25,400
Information Technology			
Expenses			
Depreciation	(173,317)	(189,593)	(187,837)
Employee Costs	(929,682)	(864,447)	(829,583)
Finance Costs	(28,247)	(867)	(867)
Insurance	(715)	(680)	(735)
Materials and Contracts	(1,946,933)	(1,742,195)	(2,046,991)
Total Expenses	(3,078,894)	(2,797,782)	(3,066,013)
Revenue			
Other Revenue	2,000	3,870	3,000
Total Revenue	2,000	3,870	3,000
People and Culture			
Expenses			
Employee Costs	(982,053)	(827,756)	(885,622)
Insurance	(455)	(434)	(551)
Materials and Contracts	(110,208)	(78,482)	(92,442)
Total Expenses	(1,092,716)	(906,672)	(978,615)
Director Place and Community			
Expenses			
Employee Costs	(429,690)	(392,513)	(380,164)
Insurance	(725)	(690)	(373)
Materials and Contracts	(41,000)	(101,835)	(268,129)
Materials and Contracts - Efficiency Dividend	42,000	0	0
Total Expenses	(429,415)	(495,038)	(648,666)
Revenue			
Operating Grants Subs and Contributions	15,000	0	0
Total Revenue	15,000	0	0
Recreation and Community Facilities			
Expenses			
Depreciation	(979,823)	(889,253)	(940,179)
Employee Costs	(982,435)	(962,096)	(922,409)
Insurance	(84,845)	(80,802)	(85,041)
Materials and Contracts	(318,550)	(246,413)	(355,218)
Other Expenditure	(11,985)	(12,251)	(3,000)
Utility Charges	(466,680)	(446,090)	(463,175)
Total Expenses	(2,844,318)	(2,636,905)	(2,769,022)
Revenue			
Fees and Charges	458,100	476,829	411,144
Operating Grants Subs and Contributions	-	2,727	0
Other Revenue	4,747	8,579	24,810
Total Revenue	462,847	488,135	435,954

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

20. Operating Budgets by Service Area (continued)

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Aquatic Centres	\$	\$	\$
Expenses			
Depreciation	(95,799)	(94,779)	(47,486)
Employee Costs	(706,691)	(672,089)	(658,549)
Insurance	(15,575)	(14,838)	(15,839)
Materials and Contracts	(259,265)	(243,454)	(294,185)
Other Expenditure	(500)	(498)	0
Utility Charges	(104,200)	(127,325)	(99,450)
Total Expenses	(1,182,030)	(1,152,983)	(1,115,509)
Revenue			
Fees and Charges	473,250	458,614	499,100
Operating Grants Subs and Contributions	85,000	96,228	71,000
Other Revenue	0	39,547	0
Total Revenue	558,250	594,389	570,100

Lake Leschenaultia

Expenses			
Depreciation	(16,562)	(36,562)	(36,562)
Employee Costs	(562,142)	(601,902)	(494,283)
Insurance	(5,595)	(5,328)	(6,249)
Materials and Contracts	(211,600)	(138,297)	(167,665)
Other Expenditure	(110)	0	0
Utility Charges	(34,000)	(28,868)	(46,600)
Total Expenses	(830,009)	(810,957)	(751,359)
Revenue			
Fees and Charges	311,500	339,072	238,640
Other Revenue	10,000	18,881	5,000
Total Revenue	321,500	357,953	243,640

Building and Health

Expenses			
Employee Costs	(1,269,265)	(1,118,883)	(1,123,846)
Insurance	(1,100)	(1,048)	(892)
Materials and Contracts	(62,850)	(68,478)	(104,300)
Total Expenses	(1,333,215)	(1,188,409)	(1,229,038)
Revenue			
Fees and Charges	640,705	670,321	455,900
Other Revenue	9,360	7,904	0
Total Revenue	650,065	678,225	455,900

Community, Culture and Visitor

Experience			
Expenses			
Depreciation	(66,895)	(66,897)	(66,897)
Employee Costs	(2,764,489)	(2,537,146)	(2,572,092)
Insurance	(11,985)	(11,412)	(11,846)
Materials and Contracts	(823,960)	(415,263)	(611,882)
Other Expenditure	(813,760)	(628,241)	(657,638)
Utility Charges	(20,740)	(21,014)	(20,522)
Total Expenses	(4,501,829)	(3,679,973)	(3,940,877)
Revenue			
Fees and Charges	55,900	57,611	55,400
Operating Grants Subs and Contributions	22,000	36,000	28,000
Other Revenue	5,255	6,403	5,940
Total Revenue	83,155	100,014	89,340

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

20. Operating Budgets by Service Area (continued)

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Family, Children and Youth	\$	\$	\$
Expenses			
Depreciation	0	0	(928)
Employee Costs	(4,151,228)	(4,037,584)	(4,223,290)
Insurance	(11,550)	(10,998)	(11,279)
Materials and Contracts	(3,176,150)	(3,377,889)	(2,377,428)
Utility Charges	(34,000)	(27,000)	(27,000)
Total Expenses	(7,372,928)	(7,453,471)	(6,639,925)
Revenue			
Fees and Charges	2,705,000	2,511,884	3,190,000
Operating Grants Subs and Contributions	4,042,000	4,422,671	3,029,778
Other Revenue	89,000	74,527	118,000
Total Revenue	6,836,000	7,009,082	6,337,778
Community Planning			
Expenses			
Employee Costs	(1,260,532)	(1,074,547)	(1,183,295)
Insurance	(950)	(906)	(477)
Materials and Contracts	(473,350)	(356,401)	(369,561)
Total Expenses	(1,734,832)	(1,431,854)	(1,553,333)
Revenue			
Fees and Charges	577,000	589,266	394,000
Other Revenue	35,000	0	2,500
Total Revenue	612,000	589,266	396,500
Director Built and Natural Environment			
Expenses			
Depreciation	(6,685,000)	(6,685,000)	(6,250,000)
Employee Costs	(412,683)	(372,663)	(449,998)
Insurance	(960)	(918)	(408)
Materials and Contracts	(81,025)	(32,491)	(120,390)
Materials and Contracts - Efficiency Dividend	44,907	0	0
Total Expenses	(7,134,761)	(7,091,072)	(6,820,796)
Revenue			
Operating Grants Subs and Contributions	291,406	1,866,462	584,894
Total Revenue	291,406	1,866,462	584,894
Building Maintenance			
Expenses			
Depreciation	(287,224)	(292,785)	(292,722)
Employee Costs	(262,188)	(240,431)	(285,325)
Insurance	(34,515)	(32,876)	(33,930)
Materials and Contracts	(1,848,523)	(1,793,053)	(1,732,237)
Other Expenditure	(3,795)	(3,780)	0
Utility Charges	(87,350)	(101,457)	(74,820)
Total Expenses	(2,523,595)	(2,464,382)	(2,419,034)
Revenue			
Other Revenue	4,700	10,721	4,000
Total Revenue	4,700	10,721	4,000

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

20. Operating Budgets by Service Area (continued)

	2026/27	2025/26	2025/26
	Budget	Actual	Budget
Environment and Sustainability	\$	\$	\$
Expenses			
Depreciation	(1,422)	(1,422)	(1,422)
Employee Costs	(856,538)	(624,837)	(624,837)
Insurance	(1,390)	(1,322)	(306)
Materials and Contracts	(855,573)	(240,808)	(266,798)
Total Expenses	(1,714,923)	(868,389)	(893,363)
Revenue			
Fees and Charges	3,000	6,646	2,500
Operating Grants Subs and Contributions	270,000	159,265	102,811
Other Revenue	7,130	6,500	2,000
Total Revenue	280,130	172,411	107,311

Depot Operations - Maintenance and Fleet

Expenses			
Depreciation	(1,242,061)	(1,099,268)	(999,268)
Employee Costs	(4,928,371)	(4,862,042)	(4,799,100)
Insurance	(143,140)	(136,327)	(131,987)
Loss on Asset Disposal	(99,500)	(81,019)	(133,336)
Materials and Contracts	(4,404,165)	(4,660,173)	(4,367,806)
Other Expenditure	(145,555)	(7,335)	(615)
Utility Charges	(126,975)	(136,778)	(130,615)
Total Expenses	(11,089,767)	(10,982,942)	(10,562,727)
Revenue			
Fees and Charges	70,750	78,806	104,000
Operating Grants Subs and Contributions	198,000	247,867	252,500
Other Revenue	51,630	43,575	58,750
Profit on Asset Disposal	179,230	122,361	204,186
Total Revenue	499,610	492,609	619,436

Waste

Expenses			
<i>Allocation - Corporate Overheads</i>	(646,193)	(190,000)	(190,000)
Depreciation	(20,161)	(20,162)	(20,162)
Employee Costs	(1,487,689)	(234,525)	(234,525)
Insurance	(960)	(914)	(80)
Materials and Contracts	(7,467,792)	(9,484,034)	(9,620,091)
Utility Charges	(3,550)	(3,900)	(3,900)
Total Expenses	(9,626,345)	(9,933,535)	(10,068,758)
Revenue			
Fees and Charges	8,943,543	8,777,696	8,870,525
Operating Grants Subs and Contributions	0	1,500	0
Other Revenue	562,168	509,591	524,208
Total Revenue	9,505,711	9,288,787	9,394,733

SHIRE OF MUNDARING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

20. Operating Budgets by Service Area (continued)

	2026/27	2025/26	2025/26
	Budget	Actual	Budget
Community Safety and Emergency Management	\$	\$	\$
Expenses			
Depreciation	(583,592)	(533,248)	(536,108)
Employee Costs	(1,803,034)	(1,667,417)	(1,574,320)
Insurance	(59,410)	(56,772)	(57,898)
Materials and Contracts	(2,037,231)	(1,701,315)	(1,645,883)
Other Expenditure	(5,010)	(69,914)	(4,500)
Utility Charges	(28,290)	(28,337)	(28,230)
Total Expenses	(4,516,567)	(4,057,003)	(3,846,939)
Revenue			
Fees and Charges	229,000	210,989	170,500
Operating Grants Subs and Contributions	1,449,612	903,435	1,030,074
Other Revenue	64,500	94,539	1,500
Total Revenue	1,743,112	1,208,963	1,202,074
Infrastructure Design and Assets Services			
Expenses			
Employee Costs	(1,222,413)	(1,221,913)	(1,204,722)
Insurance	(1,020)	(972)	(1,212)
Materials and Contracts	(227,550)	(294,542)	(160,925)
Other Expenditure	(20,000)	(20,020)	(18,000)
Utility Charges	(600,000)	(570,000)	(525,000)
Total Expenses	(2,070,983)	(2,107,447)	(1,909,859)
Revenue			
Fees and Charges	89,500	92,711	48,050
Operating Grants Subs and Contributions	95,000	177,304	80,000
Other Revenue	9,455	6,591	8,000
Total Revenue	193,955	276,606	136,050
Project Delivery			
Expenses			
Employee Costs	(585,965)	(388,002)	(414,156)
Materials and Contracts	(1,157,250)	(165,733)	(201,400)
Total Expenses	(1,743,215)	(553,735)	(615,556)



Shire of Mundaring
Adopted Fees & Charges
2026/2027

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	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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CORPORATE SERVICES

Photocopying/Printing				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
A4 colour (single sided) per copy	C	Y	1.00	1.00
A3 black & white (single sided) per copy	C	Y	0.40	0.40
A3 colour (single sided) per copy	C	Y	2.00	2.00
A1 or A0 plans black & white (single sided) per linear metre	C	Y	9.30	9.30
A1 or A0 plans colour (single sided) per linear metre	C	Y	22.70	22.70
Administrative Charges				
Dishonoured Direct Debit and Bank Fees	C	Y	15.00	15.00
Debt Recovery Fees	C	Y	Full Cost Recovery	Full Cost Recovery
Sundry Debtor Instalment Fee Setup	C	Y	15.00	15.00
Mundaring Number Plates (personalised)	S	N	255.00	255.00
Agendas and Minutes				
Hard copy of each agenda or minute papers	C	N	As per photocopy charges	As per photocopy charges
Note: These are available free of charge on Shire's website				
History Books				
Sale plus postage (if required)	C	Y	33.00	33.00
Other Shire Publications				
<i>Life was meant to be here</i> – Ken Spillman				
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</i> – Ian Duckham History of Volunteer Bush Fire Brigades 1903 – 2010	C	N	30.00	30.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Archive/Document Search Fee				
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
Freedom of Information Act				
Application Fee s12(1)(e)	S	N	30.00	30.00
Per hour charge for staff attending to FOI Application	S	N	30.00	30.00
Per hour charge for staff time photocopying	S	N	30.00	30.00
A3 or A4 black & white (single sided) per copy	S	N	0.20	0.20
Charge for duplicating a tape, film or computer information	S	N	Full Cost Recovery	Full Cost Recovery
Delivery, packaging and postage	S	N	Full Cost Recovery	Full Cost Recovery
Transcribing from tape, film or computer (per hour or pro rata)	S	N	30.00	30.00
Advanced Deposits				
Advanced deposit which may be required (s18(1) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee	S	N	25%	25%
Further advanced deposit which may be required (s18(4) of Act), expressed as a percentage of the estimated charges which will be payable in excess of the application fee.	S	N	75%	75%
Note: For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge payable is reduced by 25%				
Rates				
Rates Instalment Scheme Fee (4 instalment option)	C	N	31.50	33.00
Rates Enquiry	C	N	28.00	30.00
Re-print of Rates Notice	C	Y	16.00	16.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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PLACE AND COMMUNITY SERVICES

FAMILY AND CHILDREN SERVICES

Day Care Scheme				
Family Day Care (FDC) – Full Day Care	C	N	1.85 /hour (max \$75 per week)	2.00 /hour (max \$85 per week)
FDC Educator Levy	C	N	15.00 per week	16.00 per week
Child Care Centres				
Fees per child/ per day				
<i>Increase in below child care fees are effective from 8th August 2026</i>				
0-2 years of age – Permanent Booking 11.5 hour day: 6.30am to 6.00pm	C	N	126.00	126.00 08/08/2026 - 132.00
0-2 years of age – Permanent Booking Full Week Fee (Mon-Fri) 10 hour day: 7.30am to 5.30pm only	C	N	125.00	125.00 08/08/2026 - 128.00
2-5 years of age – Permanent Booking 11.5 hour day: 6.30am to 6.00pm	C	N	125.00	125.00 08/08/2026 - 130.00
2-5 years of age – Permanent Booking Full Week Fee (Mon-Fri) 10 hour day: 7.30am to 5.30pm only	C	N	123.00	123.00 08/08/2026 - 126.00
0-5 years of age Casual Fee per child/day	C	N	129.00	129.00 08/08/2026 - 136.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
<u>LIBRARIES</u>				
Replacement cost – lost library card	C	Y	4.00	4.00
Photocopies and Printing				
A4 black & white (single sided) per copy	C	Y	0.20	0.20
Double sided per copy	C	Y	0.40	0.40
A3 black & white (single sided) per copy	C	Y	0.40	0.40
Double sided per copy	C	Y	0.80	0.80
A4 colour (single sided) per copy	C	Y	1.00	1.00
Double sided per copy	C	Y	2.00	2.00
A3 colour (single sided) per copy	C	Y	2.00	2.00
Double sided per copy	C	Y	4.00	4.00
Scan and email	C	N/A	0.20	Free
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
KSP Library				
Seminar Room				
Community groups (per hour)	C	Y	17.00	17.00
Commercial and Government (per hour)	C	Y	27.00	27.00
Small Meeting Room				
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)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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RECREATION AND LEISURE SERVICES

Mundaring Visitor Centre

Sale Item				
Commercial souvenirs	C	Y	Cost + up to 100%	Cost + up to 100%
Partner contribution fee for participation in collaborative marketing campaign	C	Y	Cost + up to 10%	Cost + up to 10%
Brochure Racking for 12 months for businesses outside Shire of Mundaring	C	Y	60.00	60.00
Promotional Activities				
Networking/Sundowner events	C	Y	Negotiable	Negotiable

Mount Helena Aquatic Centre

Entry Fees				
Adults (18 years of age & over)	C	Y	5.50	6.00
Child (5 years & over)	C	Y	4.50	5.00
Child (4 years & under)	C	N/A	Free	Free
Concession (Seniors, Pensioners, Veteran & Health Care Card Holders/High School Students)	C	Y	4.50	5.00
Spectator	C	N/A	Free	Free with child under 13
Family Pass (2 adults & 2 children)	C	Y	18.00	20.00
After School Entry Adults (18 years and over)	C	Y	2.50	3.00
After School Entry Child (5 years and over)	C	Y	2.00	2.50
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	2.50
After School Entry Spectator	C	N/A	Free	Free with child under 13
Companion Card	C	N/A	Free	Free
Shire of Mundaring Staff Entry	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
One Parent at Vacation and Private Swimming	C	N/A	Free	Free
Shower access only	C	Y		2.50
Season Book of Tickets				
Adult 50 tickets	C	Y	250.00	275.00
Adult 25 tickets	C	Y	127.00	140.00
Adult 10 tickets	C	Y	52.00	57.00
Child 50 tickets	C	Y	200.00	225.00
Child 25 tickets	C	Y	100.00	115.00
Child 10 tickets	C	Y	42.00	47.00
Child 8 tickets (Vac Swim)	C	Y	34.00	38.00
Concession 10 tickets	C	Y	42.00	47.00
In Term School Swimming				
Students	C	Y	3.00	3.50
Teachers	C	N/A	Free	Free
School Carnivals				
Half Day (9:00am to 12:00pm or 12:30pm to 3:00pm)				
Student	C	Y	3.00	3.50
Spectator	C	N/A	Free	Free
Teacher	C	N/A	Free	Free
Lifeguard Hire (per hour)	C	Y		45.00
Lane Hire				
General per hour	C	Y	16.00	18.00
School per hour	C	Y	6.00	8.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
<u>Bilgoman Aquatic Centre</u>				
Entry Fees				
Adults (18 years of age & over)	C	Y	6.00	6.50
Child (5 years of age & over)	C	Y	5.00	5.50
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	5.50
Spectator	C	N/A	Free	Free with child under 13
Family Pass (2 adults + 2 children)	C	Y	20.00	22.00
Companion Card	C	N/A	Free	Free
Inflatable Activity Pass (6yrs & over) (doesn't include pool entry)	C	Y		2.00
Shower access only	C	Y		2.50
Shire of Mundaring Staff Entry	C	N/A	Free	Free
School Swimming				
School Students	C	Y	3.00	3.50
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
Season Book of Tickets				
Adult 50 tickets	C	Y	275.00	300.00
Adult 25 tickets	C	Y	140.00	153.00
Adult 10 tickets	C	Y	57.00	62.00
Child 50 tickets	C	Y	225.00	250.00
Child 25 tickets	C	Y	115.00	128.00
Child 10 tickets	C	Y	47.00	52.00
Child 8 tickets (Vac Swim)	C	Y	39.00	43.00
Concession 10 tickets	C	Y	47.00	52.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
School Carnivals				
Spectator	C	N/A	Free	Free
Teacher	C	N/A	Free	Free
School Parent Help (max 20 per school)	C	N/A	Free	Free
Late Cancellation (less than two weeks before the event)	C	Y	350.00	350.00
Half Day (9:00am to 12:00pm or 12.30pm to 3.00pm)				
Minimum Rate (up to 120 students)	C	Y	360.00	455.00
Over 120 Students – per student	C	Y	3.00	3.50
Full Day (9:00am to 3:00pm)				
Minimum Rate (up to 290 students)	C	Y	870.00	1,015.00
Over 290 Students – per student	C	Y	3.00	3.50
Twilight (4:00pm to 7:00pm)				
Minimum Rate (up to 200 students)	C	Y	1,000.00	1,100.00
Over 200 Students – per student	C	Y	5.00	5.50
Lane Hire				
General per hour	C	Y	16.00	18.00
School per hour	C	Y	6.00	8.00
Swimming School Lessons				
10 Lessons including entry	C	N	145.00	155.00
10 Lessons including entry – per additional sibling (5% discount)	C	N	137.75	147.00
Squad for one month	C	Y	100.00	120.00
Squad for half month	C	Y	75.00	85.00
Squad per session	C	Y	20.00	22.00
Stages 7, 8 & 9	C	N	120.00	130.00
Stages 7, 8 & 9 – per additional sibling (5% discount)	C	N	114.00	123.00
Adult – 5 lessons including entry	C	N	100.00	110.00
Child – 5 lessons including entry	C	N	85.00	90.00
One on one lesson (30 minutes)	C	N	55.00	55.00
Two on one lesson (30 minutes) per student	C	N	45.00	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)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Two on one lesson discount price - purchase 5 or more lessons (per lesson, per student)	C	N	40.00	40.00
Cancellation Administration charge	C	Y	32.00	32.00
Whole Facility Hire – Bilgoman Aquatic Centre				
October – March in pool season/pool open – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	5,740.00	5,740.00
Weekend & public holidays 9am to 4pm	C	Y	6,790.00	6,790.00
Access per hour outside 9am to 4pm	C	Y	130.00	150.00
April & September – pool can be used (includes 1 Duty Manager and 1 Lifeguard)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,090.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	130.00	150.00
May – August – pool cannot be used (includes 1 Duty Manager)				
Weekdays Day Charge 9am to 4pm	C	Y	1,040.00	1,040.00
Weekend & public holidays 9am to 4pm	C	Y	2,090.00	2,090.00
Access per hour outside 9am to 4pm	C	Y	63.00	75.00
May – August to bring pool to code so pool can be used	C	Y	14,620.00	14,620.00
Per hour charge for additional gas pool water heating	C	Y	150.00	160.00
Casual Bookings				
Casual Bookings (e.g. birthday parties)	C	N/A	Free	Standard entry fees

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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<u>Lake Leschenaultia</u>				
Camping				
Tariff Timeframes Sites 1 – 22 Low Sunday to Thursday during School Terms 2 & 3 Sunday to Thursday during July School Holidays Standard Sunday to Thursday during School Terms 1 & 4 Friday and Saturday during School Terms 2 & 3 Sunday to Thursday during April School Holidays Friday and Saturday during July School Holidays Sunday to Thursday during Sep/Oct School Holidays High Friday and Saturday during School Terms 1 & 4 Sunday to Thursday during Summer School Holidays Friday and Saturday during April School Holidays Friday and Saturday during Sep/Oct School Holidays Peak Friday and Saturday during summer school holidays Christmas and New Year (24th Dec to 1st Jan), minimum 2 night booking Easter (Good Friday to Easter Monday), minimum 2 night booking Public holiday long weekends Tariff Timeframes Group Bookings and Site 23 Low Sunday to Thursday during school term for non-powered Site 23 Standard Sunday to Thursday during school term for powered Sites 14 to 22 Friday and Saturday during school term for non-powered Site 23 High Friday and Saturday during school term for powered Sites 14 to 22 No group bookings during school holidays, public holiday weekends or Easter				

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Powered Sites (Sites 1 to 22)				
Site Fee (per site/per night for 2 people)				
Low	C	Y	21.00	25.00
Standard	C	Y		40.00
High	C	Y	42.00	45.00
Peak	C	Y	50.00	55.00
Groups Booking Powered Sites 14 to 22				
Site Fee (per night)				
Low	C	Y	190.00	190.00
Standard	C	Y	390.00	390.00
High	C	Y	580.00	580.00
School and Not-for-Profit Organisations (school days only)	C	Y	100.00	110.00
Group Booking Non-Powered Site 23				
Site Fee (per night, up to 50 people)				
School groups (school days only)	C	Y	99.00	99.00
Low	C	Y	187.00	187.00
Standard	C	Y	407.00	407.00
High	C	Y	616.00	616.00
Additional people (per night)				
Adult (18 years and over)	C	Y	12.50	13.00
Children (between 3 and 17 years)	C	Y	8.00	8.00
Children (2 years and under)	C	N/A	Free	Free
Lost key replacement (per key)	C	Y	71.50	72.00
Shelter and Lawn Reservations				
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
Lawn area (per day)	C	Y	173.00	185.00
Other areas	C	Y	As negotiated	As negotiated

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Other				
Souvenirs	C	Y		Cost + up to 100%
Firewood (per bag)	C	Y	18.00	Cost + up to 100%
Kindling	C	Y		Cost + up to 100%
Campground items	C	Y		Cost + up to 100%
Campground equipment hire	C	Y		Cost + up to 100%
Canoe, Kayaks and SUPs				
Canoe, Kayak and SUP hire (per hour)	C	Y	27.00	29.00
Canoe, Kayak and SUP hire (per ½ hour)	C	Y	17.00	19.00
Companion Card	C	N/A	Free	Free
Private group booking outside canoe hire hours – 10 water craft, per hour (Supervised, additional watercraft at regular hire rates)	C	Y	170.00	290.00
School group canoe equipment hire outside canoe hire hours – 10 canoes, 25 students, life jackets	C	Y		80.00
School group canoe equipment hire additional student (per student)	C	Y	4.00	4.00
Supervision for school group canoe equipment hire (per hour)	C	Y		124.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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<u>Mundaring Arena</u>				
Whole facility hire – Community (per hour)	C	Y	225.00	240.00
Whole facility hire – Commercial (per hour)	C	Y	340.00	360.00
Whole facility hire – School Graduation 10am – 10pm	C	Y	660.00	700.00
Mundaring Recreation Ground/ Arena event – Commercial (per day)	C	Y	750.00	800.00
Vandalism reparation (where caused by group member)	C	Y	As negotiated	As negotiated
Mundaring Recreation Ground overflow carpark	C	Y	As negotiated	As negotiated
Mundaring Recreation Ground				
Swap Meet (per hour)	C	Y	31.00	33.00

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

Mundaring Arena Community Competition Fees

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)

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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Sports Courts – Community Competition (per court/per hour)				
Basketball	C	Y	22.50	24.00
Netball	C	Y	22.50	24.00
Indoor Hockey	C	Y	22.50	24.00
Indoor Soccer	C	Y	22.50	24.00
Volleyball	C	Y	22.50	24.00
Badminton	C	Y	7.00	7.50

Sports Courts – District/Regional/State Level Timed Competition (per court/per hour)
(When booked through approved local associations)

Games (including set up/ pack up)	C	Y	22.50	24.00

Sports Courts – General Hire (per court/per hour)				
Training	C	Y	22.50	24.00
Training - Badminton	C	Y	7.00	7.50
Commercial	C	Y	61.00	65.00
Standard	C	Y	44.00	47.00
Schools	C	Y	11.00	19.00
Associations	C	Y		24.00
Other court use (dancing/ skating)	C	Y		15.00
Set up fee (per staff/ per hour) includes carpet tiles and stage set up	C	Y	42.00	45.00
Sports court/ hall clean*	C	Y	42.00	45.00

*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	13.00

Sports Hall Function – 2 sports courts				
Maximum six hour function Includes stage and carpet tiles set up/ pack up				
Commercial function	C	Y	1,200.00	1,280.00
Community function	C	Y	690.00	735.00
School function (between 8:30am and 3:30pm school days, per hall/ per hour)	C	Y	35.00	37.50
Special event	C	Y	As negotiated	As negotiated

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Bendigo Room (per hour)				
Commercial	C	Y	77.00	82.00
Standard	C	Y	38.50	41.00
Schools (hourly)	C	Y	16.00	17.00
Schools (function)	C	Y	210.00	224.00
Associations	C	Y		24.00
Senior Group	C	Y	18.50	19.50
Committee Room (per hour)				
Commercial	C	Y	20.80	22.00
Standard	C	Y	10.40	11.00
Schools	C	Y	6.00	6.50
Associations	C	Y		6.50
Kiosk (per hour)				
Use of Kiosk by commercial operators	C	Y	11.50	12.50
Kiosk clean	C	Y	43.70	46.50
Equipment Hire				
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	45.00
Spot cleaning (per carpet tile)	C	Y	10.00	10.50
Carpet tile replacement (per tile)	C	Y	40.00	42.50
Signage Advertising				
Foyer LCD screen for 12 months (does not include graphic design of slide)	C	Y	150.00	160.00
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	1,600.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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<u>Outdoor Playing Surfaces</u>				
Mundaring Hard Courts				
Senior (per court/per hour)	C	Y	5.20	5.50
Junior and Schools	C	N/A	Free	Free
Casual Hire (per court/per hour)	C	Y	5.20	5.50
Lighting (per court/per hour)	C	Y	2.40	2.50
Set up/ pack up (per hour)	C	Y	42.00	45.00
Brown Park Hard Courts				
Casual Hire (per court/per hour)	C	Y	10.20	11.00
Hire to Coaches (per court/per hour)	C	Y	29.00	31.00
Chidlow Hard Courts				
Casual Hire (per court/per hour)	C	Y	10.20	11.00
Hire to Coaches (per court/per hour)	C	Y	29.10	31.00
Lighting (per hour)	C	Y	5.70	6.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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<u>Ovals</u>				
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

Seasonal Ground Fees are subject to the Seasonal Ground Usage Terms and Conditions.

Mundaring Arena seasonal users; refer to Mundaring Arena Fees and Charges.

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	820.00
Tier 1 Oval – competitions, no training	C	Y	385.00	410.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	385.00	410.00
Tier 2 Oval – competitions and training	C	Y	635.00	675.00
Tier 2 Oval – competitions, no training	C	Y	320.00	340.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	320.00	340.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Cricket (per team/ per season)				
Tier 1 Oval – competitions and training	C	Y	930.00	990.00
Tier 1 Oval – competitions, no training	C	Y	460.00	490.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	460.00	490.00
Tier 2 Oval – competitions and training	C	Y	760.00	810.00
Tier 2 Oval – competitions, no training	C	Y	400.00	425.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	400.00	425.00
Football (AFL) (per team/ per season)				
Tier 1 Oval – competitions and training	C	Y	1,540.00	1,640.00
Tier 1 Oval – competitions, no training	C	Y	760.00	810.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	760.00	810.00
Tier 2 Oval – competitions and training	C	Y	1,260.00	1,345.00
Tier 2 Oval – competitions, no training	C	Y	650.00	690.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	650.00	690.00
Football (Rugby) (per team/ per season)				
Tier 1 Oval – competitions and training	C	Y	1,310.00	1,400.00
Tier 1 Oval – competitions, no training	C	Y	650.00	690.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	650.00	690.00
Tier 2 Oval – competitions and training	C	Y	1,070.00	1,140.00
Tier 2 Oval – competitions, no training	C	Y	550.00	585.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	550.00	585.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Football (Soccer) (per team/ per season)				
Tier 1 Oval – competitions and training	C	Y	930.00	990.00
Tier 1 Oval – competitions, no training	C	Y	460.00	490.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	460.00	490.00
Tier 2 Oval – competitions and training	C	Y	760.00	810.00
Tier 2 Oval – competitions, no training	C	Y	400.00	425.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	400.00	425.00
Grid Iron (per team/ per season)				
Tier 1 Oval – competitions and training	C	Y	1,540.00	1,640.00
Tier 1 Oval – competitions, no training	C	Y	760.00	810.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	760.00	810.00
Tier 2 Oval – competitions and training	C	Y	1,260.00	1,340.00
Tier 2 Oval – competitions, no training	C	Y	650.00	690.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	650.00	690.00
Hockey (per team/ per season)				
Tier 1 Oval – competitions and training	C	Y	930.00	990.00
Tier 1 Oval – competitions, no training	C	Y	460.00	490.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	460.00	490.00
Tier 2 Oval – competitions and training	C	Y	760.00	810.00
Tier 2 Oval – competitions, no training	C	Y	400.00	425.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	400.00	425.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Other Sports (per player)				
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	82.00
Tier 1 Oval – competitions, no training	C	Y	38.00	40.00
Tier 1 Oval – training, no competitions max two nights per week	C	Y	38.00	40.00
Tier 1 Oval – competitions and training	C	Y	63.40	67.00
Tier 2 Oval – competitions, no training	C	Y	32.00	34.00
Tier 2 Oval – training, no competitions max two nights per week	C	Y	32.00	34.00
Ovals and Reserves Lighting (charge per hour)				
Brown Park Upper Oval – 300 Lux	C	Y		17.00
Brown Park Upper Oval – 150 Lux	C	Y		15.00
Brown Park Upper Oval – 75 Lux	C	Y	12.60	13.50
Brown Park Lower Oval	C	Y	6.90	7.50
Chidlow Oval	C	Y	6.90	7.50
Darlington Oval	C	Y	5.70	6.00
Glen Forrest Oval	C	Y	5.70	6.00
Harry Riseborough Upper Oval	C	Y	12.60	13.50
Harry Riseborough Lower Oval	C	Y	6.90	7.50
Helena Valley/Boya Oval	C	Y	12.60	13.50
Mt Helena Oval/Elsie Austin Oval	C	Y	8.00	8.50
Mundaring Oval	C	Y	12.60	13.50
Parkerville Oval	C	Y	12.60	13.50
Sawyers Valley Oval	C	Y	12.60	13.50
Sculpture Park	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
<u>Reserves</u>				
Reserve Hire Rate	C	Y	31.00	33.00
Other Reserves	C	Y	As negotiated	As negotiated
Reserves (events only)				
Broz Park, Pioneer Park, Lion's Park (per hour)				
Community Groups	C	Y	10.00	10.50
Commercial and Government	C	Y	31.00	33.00
Chidlow Village Green (per hour)				
Lawn Area 1 and Reserve Area 2				
Community Groups	C	Y	10.00	10.50
Commercial and Government	C	Y	20.00	21.00
Two or more Zones/Areas				
Community Groups	C	Y	15.00	16.00
Commercial and Government	C	Y	31.00	33.00
Darlington Village Green (per hour)				
Community Groups	C	Y	10.00	10.70
Commercial and Government	C	Y	20.00	21.50
Morgan John Morgan (per hour)				
Lawn Area or Central Zone				
Community Groups	C	Y	10.00	10.70
Commercial and Government	C	Y	20.00	21.50
Two or more Zones/Areas				
Community Groups	C	Y	15.00	16.00
Commercial and Government	C	Y	31.00	33.00
Sculpture Park (per hour)				
Amphitheatre, Market Gravel Area or Lawn				
Community Groups	C	Y	10.00	10.70
Commercial and Government	C	Y	20.00	21.50
Two or more zones				
Community Groups	C	Y	15.00	16.00
Commercial and Government	C	Y	31.00	33.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 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.

Lost Keys/ Padlocks				
Lost key replacement (per key)	C	Y	68.00	72.00
Lost Bi-lock padlock replacement	C	Y	185.00	255.00
Lost standard padlock replacement	C	Y	83.00	160.00
Facility rekeying (per facility)	C	Y	As negotiated	As negotiated
Function/Event Bonds				
High Risk	C	Y	1,000.00	1,000.00
Major Event	C	Y	As negotiated	As negotiated
Special Bonds				
High Risk Darlington Club Bond	C	Y	500.00	535.00
Parks and Public Open Space/Bonds				
Major Event	C	Y	As negotiated	As negotiated
Whole of Facility Additional Cleaning	C	Y	180.00	190.00
Minor additional cleaning (per staff member/ per hour)	C	Y	42.00	45.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
<u>The Hub of the Hills</u>				
Whole Facility				
Community groups (per hour)	C	Y	73.00	78.00
Commercial and Government (per hour)	C	Y	182.00	195.00
Main Hall				
Community groups (per hour)	C	Y	11.50	12.00
Commercial and Government (per hour)	C	Y	26.40	28.00
Utility Room				
Community groups (per day)	C	Y	27.00	29.00
Commercial and Government (per day)	C	Y	77.80	83.00
Annexe, Dining Room				
Community groups (per hour)	C	Y	8.20	8.50
Commercial and Government (per hour)	C	Y	20.40	21.50
Kitchen				
Community groups (per hour)	C	Y	16.90	18.00
Commercial and Government (per hour)	C	Y	29.00	31.00
<u>Chidlow Professional Rooms</u>				
Community groups (per hour)	C	Y	7.80	8.00
Commercial and Government (per hour)	C	Y	17.10	18.00
<u>Swan View Youth Centre</u>				
Whole Facility				
Community groups (per hour)	C	Y	42.00	45.00
Commercial and Government (per hour)	C	Y	104.00	110.00
Main Hall				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	26.50	28.00
Alfresco				
Community groups (per hour)	C	Y	8.20	10.00
Commercial and Government (per hour)	C	Y	20.40	22.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Computer Room				
Community groups (per hour)	C	Y	9.10	9.50
Commercial and Government (per hour)	C	Y	21.30	22.50
Consulting Room				
Community groups (per hour)	C	Y	6.60	7.00
Commercial and Government (per hour)	C	Y	16.20	17.50
Long term bookings	C	Y	As negotiated	As negotiated
<u>Brown Park Community Centre</u>				
Whole Facility				
Community groups (per hour)	C	Y	62.00	66.00
Commercial and Government (per hour)	C	Y	156.00	165.00
Casual court access	C	Y		3.00
Main Hall				
Community groups (per hour)	C	Y	17.80	19.00
Commercial and Government (per hour)	C	Y	36.50	40.00
Lesser Hall				
Community groups (per hour)	C	Y	13.10	14.00
Commercial and Government (per hour)	C	Y	31.10	33.00
Events	C	Y	As negotiated	As negotiated
Committee Room				
Community groups (per hour)	C	Y	10.40	11.00
Commercial and Government (per hour)	C	Y	22.40	24.00
Programs				
Netball (per team/per game)	C	Y	78.00	83.00
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)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
<u>Boya Community Centre</u>				
Whole Facility				
Community groups (per hour)	C	Y	73.00	78.00
Commercial and Government (per hour)	C	Y	182.00	195.00
Halls 1 and 2 Combined				
Community groups (per hour)	C	Y	51.00	55.00
Commercial and Government (per hour)	C	Y	79.00	84.00
Hall 1 or Hall 2				
Community groups (per hour)	C	Y	25.50	27.00
Commercial and Government (per hour)	C	Y	39.60	42.00
Kiosk				
Community groups (per hour)	C	Y	11.30	12.00
Commercial and Government (per hour)	C	Y	28.30	42.00
Foyer Exhibition Space				
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	490.00
Relocation of storage of Shire artworks offsite (per event)	C	Y	1,145.00	1,220.00
Equipment Hire				
Hanging Wire Set (per event)	C	Y	156.00	165.00
PA and microphone			Included in room hire	Included in room hire

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Mundaring Main Hall, Darlington Main Hall, Glen Forrest Hall and Parkerville Hall				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	24.40	26.00
Mundaring Lesser Hall, Darlington Lesser Hall and Sawyers Valley Hall				
Community groups (per hour)	C	Y	8.30	9.00
Commercial and Government (per hour)	C	Y	20.60	22.00
Darlington Hall				
Mezzanine Floor				
Community groups (per hour)	C	Y	6.60	7.00
Commercial and Government (per hour)	C	Y	14.50	15.50
Darlington Hall				
Whole Facility				
Community groups (per hour)	C	Y	42.00	45.00
Commercial and Government (per hour)	C	Y	104.00	110.00
Mundaring Hall				
Whole Facility				
Community groups (per hour)	C	Y	31.00	33.00
Commercial and Government (per hour)	C	Y	182.00	195.00
Wooroloo Hall				
Community groups (per hour)	C	Y	9.00	9.50
Commercial and Government (per hour)	C	Y	22.60	24.00
<u>Sporting Pavilions</u>				
Bruce Douglas Pavilion				
Community groups (per hour)	C	Y	13.10	14.00
Commercial and Government (per hour)	C	Y	31.10	33.00
Harry Riseborough Oval Pavilion				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	24.80	26.50

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Chidlow Oval Pavilion				
Main Hall/ Function Room				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	22.60	24.00
Meeting Room				
Community groups (per hour)	C	Y	7.80	8.50
Commercial and Government (per hour)	C	Y	17.10	18.00
Darlington Oval Pavilion				
Main Hall/Function room				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	26.00	27.50
Mundaring Oval Pavilion				
Community groups (per hour)	C	Y	13.10	14.00
Commercial and Government (per hour)	C	Y	26.00	27.50
Elsie Austin Oval Pavilion				
Community groups (per hour)	C	Y	13.10	14.00
Commercial and Government (per hour)	C	Y	26.00	27.50
Parkerville Oval Pavilion				
Community groups (per hour)	C	Y	10.50	11.00
Commercial and Government (per hour)	C	Y	20.60	22.00
Change Rooms and Toilets				
Community groups (per hour)	C	Y	6.60	7.00
Commercial and Government (per hour)	C	Y	12.10	13.00
Council Civic Area				
Community Day between 8:30am to 4:30pm (per hour)	C	Y	29.00	31.00
Commercial/Private Day between 8:30am to 4:30pm (per hour)	C	Y	63.00	67.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Free Use – Halls, Pavilions and Recreation Centre				
Mundaring District Senior Citizens Assoc. Inc. – Library (two meetings per month)	C	N/A	Free	Free
Neighbourhood Watch Scheme – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Recreation Management, Advisory Committees and Representative Groups – Local hall or centre (one meeting per month)	C	N/A	Free	Free
Residents and Ratepayers and Business Associations – Local hall or centre (two meetings per month)	C	N/A	Free	Free
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)	2025/26 Incl. GST (if applicable) \$	2026/27 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
Free Use – Ovals and Parks				
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	Free
RSL Branches for ANZAC and Memorial Services – all reserves/ parks	C	N/A	Free	Free

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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HEALTH SERVICES

Caravan Parks and Camping Grounds				
Minimum annual licence	S	N	200.00	200.00
Long stay site (per site)	S	N	6.00	6.00
Short stay site (per site)	S	N	6.00	6.00
Camp site (per site)	S	N	3.00	3.00
Overflow site (per site)	S	N	1.50	1.50
Transfer of Licence	S	N	100.00	100.00
Administration fee for late renewal	S	N	20.00	20.00
Temporary licence – minimum \$100	S	N	Pro rata	Pro rata
Commercial Premises				
Skin penetration establishments	C	N	100.00	100.00
Skin penetration annual assessment fee	C	N		80.00
Lodging houses	C	N	50.00	50.00
Food Premises				
Application to Construct or Establish a Food Business (includes an inspection, notification/registration and the annual food business fee for the remainder of the financial year)	C	N	200.00	200.00
Notification of Change of Ownership/Business Details	C	N	50.00	150.00
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

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Annual Food Business Fee – Medium Risk (received after 15 August)	C	N	270.00	270.00
Annual Food Business Fee – High Risk (received after 15 August)	C	N	370.00	370.00
Inspection of Premises on Request	C	N	100.00	100.00
Onsite Effluent Disposal				
Note: 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	100.00
Poultry				
Annual Licence – Poultry Farming (calendar year)	S	N	298.00	298.00
Annual Licence – Poultry Processing (calendar year)	S	N	298.00	298.00
Application to Keep a Rooster on Residential Zoned Land	C	N	75.00	75.00
Rainwater/Bore Water Sampling				
Note: 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/A	0.00	0.00
Bacteriological sample (third and subsequent samples when coordinated with other routine sampling)	C	N	50.00	50.00
Bacteriological sample (any sample that is not coordinated with other routine sampling)	C	N	100.00	100.00
Aquatic Facilities				
Annual surveillance fee – Aquatic facility open for full calendar year	C	N	350.00	350.00
Annual surveillance fee – Aquatic facility open seasonally	C	N	200.00	200.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Traders and Stallholders				
Vendors on Non-Shire Land (no limit on number of days per week)				
Note: This is not for event trading unless approved by Shire				
Food vendor – annual	C	N	550.00	550.00
Food vendor – day	C	N	40.00	40.00
Not-for-profit food vendor	C	N/A	Free	Free
Mobile Vendors on Shire Land (calendar year)				
Note: 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
Event Permits (calendar year)				
Annual (food)	C	N	180.00	180.00
Six monthly (food)	C	N	120.00	120.00
Quarterly (food)	C	N	70.00	70.00
Day/Event (food)	C	N	40.00	40.00
Non-food	C	N/A	Free	Free
Amusements (engaged by event organiser to provide free service to patrons)	C	N/A	Free	Free
Amusements: Day/Event (operator charges patron for use) Each amusement device is to be on its own application for permit, not applied for in bulk	C	N	40.00	40.00
Regular Fundraising Event Permit – covers all stalls (fee paid by event organiser)				
Not-for-profit – between 8 and 15 events per year (monthly not-for-profit events run by not-for-profit groups)	C	N	600.00	600.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Noise				
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
Building and Construction Management				
Constructions Site Noise Management Plan fee	C	N	150.00	150.00
Dust Management Plan fee	C	N	150.00	150.00
Other Services (site attendance/ administration/ applications)				
After hours consultation (hourly rate) (i.e. noise monitoring)	C	N	100.00	100.00
Food Declared Unfit for Human Consumption	C	N	100.00	100.00
Section 39 Certificate (<i>Liquor Control Act</i>)	C	N	150.00	150.00
Temporary accommodation fee	C	N	100.00	200.00
Temporary accommodation final inspection fee	C	N		100.00
Providing 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)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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BUILDING SERVICES

Fees below 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) (s16(1)) 0.32% of value of building work minimum \$121	S	N	110.00	121.00
Certified Application for Class 1 and 10 building or incidental structure (s16(1)) 0.19% of the value of building work, minimum \$121	S	N	110.00	121.00
Certified Application for Class 2 – 9 building or incidental structure (s16(1)) 0.09% of the value of building work, minimum \$121	S	N	110.00	121.00
Application for Demolition Permit Class 1 and 10 building or incidental structure (s16 (1))	S	N	110.00	121.00
Application for Demolition Permit Class 2 – 9 building (s16(1)) Each storey \$121	S	N	110.00	121.00
Application to extend time during which a Building or Demolition Permit has effect (s32(3)(f))	S	N	110.00	121.00
Road Reserve Asset Bond	C	N	1,000.00	1,000.00

Applications for Occupancy Permits and Building Approval Certificates

Application for Occupancy Permit for a completed building (s46)	S	N	110.00	121.00
Application for Occupancy Permit for an incomplete building (s47)	S	N	110.00	121.00
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis (s48)	S	N	110.00	121.00
Application for replacement Occupancy Permit for permanent change of the building use or classification (s49)	S	N	110.00	121.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s51(2)). 0.18% of value of building work minimum \$121	S	N	110.00	121.00
Application for a Building Approval Certificate for a building in respect of which unauthorised work has been done (s51(3)). 0.38% of value of building work minimum \$121	S	N	110.00	121.00
Application to replace an Occupancy Permit for an existing building (s52(1))	S	N	110.00	121.00
Application for Building Approval Certificate for an existing building or an incidental structure where unauthorised has not been done (s52(2))	S	N	110.00	121.00
Application to extend time during which an Occupancy Permit or Building Approval Certificate has effect (s65(3)(a))	S	N	110.00	121.00
Construction Training Fund Levy (CTF)				
All construction, demolition and maintenance works with a value of more than \$100,000 (incl GST)				
Under \$100,000	S	N	Nil (\$20,000 2025/26)	Nil
Over \$100,000	S	N	0.2% of est. contract sum	0.2% of est. contract sum
Building Services Levy (BSL)				
Building Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Demolition Permit Over \$45,000 = 0.137% of work value Under \$45,000 = \$61.65	S	N	61.65	61.65
Occupancy Permit or Building Approval Certificate for approved Building work under s47, 49, 50 or 52 of the <i>Building Act</i>	S	N	61.65	61.65

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 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
Other Applications/Fees				
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
Inspection of Private Swimming Pool/Spa Barriers				
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)	2025/26 Incl. GST (if applicable) \$	2026/27 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.

Section 40 Certificate	C	N	250.00	250.00
Advertising of Planning Applications				
Up to and including 5 letters	C	N	35.00	35.00
6 to 10 letters	C	N	75.00	75.00
11 to 50 letters	C	N	100.00	100.00
51 to 100 letters	C	N	200.00	200.00
101 to 150 letters	C	N	300.00	300.00
More than 150 letters	C	N	400.00	400.00
Newspaper Advertising	C	N	Full cost recovery	Full cost recovery
Sign on site (<i>Planning and Development Regulations 2015</i> clause 64(a))	C	N	150.00	150.00
Minor Planning Approval Modifications	C	N	100.00	100.00
All Other Planning Approval Modifications	C	N	295.00	295.00
Copy of Certificate of Title for Planning Application	C	N	Per Landgate Fees and Charges	Per Landgate Fees and Charges
<u>Development Applications</u>				
Determination of Development Application (other than for an Extractive Industry) where the estimated cost of the development excl. GST is:				
a) not more than \$50,000	S	N	<i>As per the Planning 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)	2025/26 Incl. GST (if applicable) \$	2026/27 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)	
Determination of Development Application for Building Envelopes				
Nomination of building envelope A letter of justification and scaled site plan showing existing and proposed envelopes	C	N	147.00	147.00
Relocation 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
Determination of Development Application for /Home Business/Cottage Industry				
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
Extractive Industry				
Application for an Extractive Industry	C	N	739.00	739.00
Penalty whereby the development has commenced or been carried out (in addition to application fee)	C	N	1,478.00	1,478.00
Extractive Industry Licence Annual Renewal Fee	C	N	500.00	500.00
Determination of a Change of Use				
Change of use or for an alteration or extension or change of a non-conforming use	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)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Property Settlement				
Replying to a Property Settlement Questionnaire	C	N	73.00	73.00
Planning Advice				
Providing written Planning Advice	C	Y	73.00	73.00
Advice on whether development approval is required for erection or alterations or additions to single house (<i>Regulations 2015</i> Clause 61(1)(a) sc2)	S	N	295.00	295.00
Subdivision Clearance				
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 + 1% admin charge (min \$100, max \$1,000) outstanding works bond + 25% refundable surcharge	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	Actual Cost
Built Strata Subdivisions				
Not more than 5 lots	S	N	\$656 + \$65/ lot	\$656 + \$65/ lot
More than 5 lots	S	N	\$981 + \$43.50/ lot	\$981 + \$43.50/ lot
Scheme Amendment				
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)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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Structure Plan/Local Development Plan/Activity Centre Plan				
Minor	S	N	1,500.00	1,500.00
Medium	S	N	3,000.00	3,000.00
Large	S	N	6,000.00	6,000.00
Minor modifications	S	N	500.00	500.00
Large modifications	S	N	3,000.00	3,000.00
Disposal of Land	C	Y	4,400.00	4,400.00
Environmental Sustainability				
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	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	500.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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BUILT AND NATURAL ENVIRONMENT SERVICES

COMMUNITY SAFETY

Dog Registration

Unsterilised Dog				
Annual fee	S	N	50.00	50.00
Three yearly fee	S	N	120.00	120.00
Lifetime	S	N	250.00	250.00

Sterilised Dog

Annual fee	S	N	20.00	20.00
Three yearly fee	S	N	42.50	42.50
Lifetime	S	N	100.00	100.00

Kennel Licence Fee	S	N	200.00	200.00
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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

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

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

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Pound Fees				
Cats/Dogs				
Impounding Fee plus	C	N	140.00	140.00
- Daily maintenance	C	N	15.00	15.00
- Microchipping	C	N	60.00	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
Impounded Vehicles (towage fee)				
Car/ Utility Vehicle/ Motorcycle	C	Y	350.00	350.00
Light Truck or Larger Vehicle	C	Y	500.00	500.00
Stock				
Definition as per <i>Local Government (Miscellaneous Provisions) Act 1960</i> : Cattle (referred to as “Stock” in this schedule) – entire horses, mules, asses, camelids, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs and goats.				
Costs to engage the services of contractors for the transportation of stock will be charged in addition to the costs hereunder.				
Impounded between 7:00am and 5:30pm				
Stock 1 to 10 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	150.00	150.00
Sheep, goats and pigs	C	N	125.00	125.00
Stock 11 to 50 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	300.00	300.00
Sheep, goats and pigs	C	N	250.00	250.00
Stock per head in excess of 50				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
Sustenance Fee (per head)				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
Impounded between 5:30pm and 7:00am				
Stock 1 to 10 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	225.00	225.00
Sheep, goats and pigs	C	N	200.00	200.00
Stock 11 to 50 Head of Stock				
All stock (excluding sheep, goats and pigs)	C	N	450.00	450.00
Sheep, goats and pigs	C	N	400.00	400.00
Stock per head in excess of 50				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00
Sustenance Fee (per head)				
All stock (excluding sheep, goats and pigs)	C	N	20.00	20.00
Sheep, goats and pigs	C	N	20.00	20.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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EMERGENCY MANAGEMENT

Hazard Reduction Burns	C	Y	150.00 per hour/ per brigade	150.00 per hour/ per brigade
Seniors Card and Health Care Card	C	Y	25% discount	25% discount
Pensioners Concession Card, Veteran Card, Disability Card (NAC/NDIS)	C	Y	50% discount	50% discount

Prices are per Shire of Mundaring Volunteer Bushfire Brigade, inclusive of all available appliances to carry out the burn.

Shire must be provided with the required evidence and concession verified before discounts above are 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

1st April – 31st May

1st October – 30th November

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

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.

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

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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INFRASTRUCTURE SERVICES

Road Reserve				
Reinstatement Works – Roads Costs include: plant, labour, materials, direct charges, engineering overheads, administration and depreciation	C	Y	At cost plus 30% + GST	At cost plus 30% + GST
Crossover Application Fee	C	Y	110.00	110.00
Crossover Contribution by Shire				
Type A (sealed)	C	N	630.00	660.00
Crossover Culverts x 2 lengths (diameter 375mm)	C	N	360.00	375.00
Crossover Culverts x 2 lengths (diameter 300mm)	C	N	360.00	375.00
Crossover Culverts x 3 lengths (diameter 375mm)	C	N	540.00	565.00
Crossover Culverts x 3 lengths (diameter 300mm)	C	N	405.00	420.00
Crossover Culvert Headwalls	C	N	280.00	290.00
Community Directional Signs				
Application Fee per sign	C	Y	110.00	110.00
On highway 1.5m x 200mm	C	Y	550.00	575.00
Off highway 1.0m x 150mm	C	Y	320.00	335.00
Off highway 1.00m x 200mm	C	Y	380.00	395.00
Private Works				
Application for private water service	C	Y	110.00	110.00
Supervision fee for private works	C	Y	3% of value of works or \$150 (whichever is greater)	3% of value of works or \$150 (whichever is greater)
Sub Divisional and Development Works Bonds				
Administration Fee for processing an outstanding works bond	C	Y	1% of bond (min \$100 to max of \$1,000)	1% of bond (min \$100 to max of \$1,000)

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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RUBBISH AND WASTE CHARGES

Bin establishment fee (per bin)	C	N	80.00	80.00
Standard residential property charge (with bin collection service)	C	N	550.00	555.00
Standard residential multi-unit property charge (shared bins)	C	N	465.00	468.00
Additional FOGO Caddy Bin	C	N	12.00	12.00
Additional degradable FOGO caddy liners (roll of 75x)	C	N	6.50	6.50
Commercial properties				
Weekly general waste collection (where serviceable with street bins)	C	N	265.00	267.00
Fortnightly recycling collection	C	N	95.00	96.00
Transfer Station Pass	C	N	220.00	220.00
Weekly FOGO collection	C	N	195.00	195.00
Additional weekly general waste collection	C	N	245.00	246.00
Weekly bulk bin general waste (660L)	C	N	1,400.00	1,400.00
Additional bulk bin lifts (660L)	C	N	1,200.00	1,200.00
Bulk bin establishment fee (660L)	C	N	300.00	300.00
Non-rateable properties				
FOGO and General Waste collection	C	N	354.00	356.00
Fortnightly Recycling collection	C	N	95.00	96.00
Transfer Station Pass	C	N	220.00	220.00
Additional Services (all properties)				
Additional general waste bin 140L	C	N	130.00	131.00
Swap 140L to 240L general waste bin	C	N	105.00	105.00
Additional general waste bin 240L	C	N	235.00	236.00
Additional recycling bin	C	N	75.00	76.00
Additional FOGO bin	C	N	175.00	175.00
Special events bin (per bin)	C	Y	25.00	25.00

	Authority (S – Statute) (C – Council) (F - Framed)	GST Applicable (Y – Yes) (N – No)	2025/26 Incl. GST (if applicable) \$	2026/27 Incl. GST (if applicable) \$
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Transfer Community Recycling Centre Services				
Additional waste entry (ticket)	C	Y	80.00	80.00
No pass (car or trailer)	C	Y	120.00	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	200.00	200.00
Community Recycling Centre Entry Ticket (residential property no bin service)	C	Y	6.00	6.00
Community Gardens pass (leased on Crown land)	C	N/A	0.00	0.00
Tyres (max 5)				
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	0.84	0.84
Chidlow Standpipe Water access and usage fee	C	N	310.00	310.00
Permits				
Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law and Local Government Property Local Law	C	N	100.00	110.00
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)	2025/26 Incl. GST (if applicable) \$	2026/27 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	2,750.00	2,870.00
Purchase Grant of Right of Burial – Niche Wall & Memorial Garden (valid for 25 years)	C	N	1,280.00	1,335.00
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	230.00
Application Fee – Funeral Burial	C	Y	220.00	230.00
Application Fee – Placement of Ashes	C	Y	165.00	170.00
Application Fee – Memorial Plaque only	C	Y	165.00	170.00
Application Fee – Monumental Works only	C	N	350.00	365.00
Funeral Director's Annual Licence (valid until 30 June)	C	N	460.00	480.00
Monumental Mason's Annual Licence (valid until 30 June)	C	N	110.00	110.00
Funeral Burial Fee	C	Y	1,650.00	1,720.00
Placement of Ashes in Niche Wall	C	Y	360.00	375.00
Placement of Ashes in Grave Plot	C	Y	245.00	255.00
Placement of Ashes in Memorial Garden	C	Y	310.00	320.00
Placement of Memorial Plaque only (no ashes)	C	Y	250.00	260.00
Ashes Removal from Niche Wall or Memorial Garden	C	Y	310.00	320.00

