

Ordinary Council Meeting Tuesday, 25 June 2024 Attachments

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MINUTES

Ordinary Meeting of Council

Tuesday 28 May 2024, 6:00 pm

in the Council Chamber,
48 Old Perth Road, Bassendean

1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

The Presiding Member declared the meeting open at 6.00pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

2 Announcements by The Presiding Person Without Discussion

Nil

3 Attendances, Apologies and Applications for Leave of Absence

Present

Councillors

Cr Kathryn Hamilton, Mayor (via electronic means)
Cr Paul Poliwka, Deputy Mayor (Presiding Member)
Cr Emily Wilding
Cr Jamayne Burke (*joined the meeting at 6.15pm*)
Cr Ken John
Cr Jennie Carter
Cr Tallan Ames

Officers

Mr Cameron Woods, Chief Executive Officer
Ms Michelle Brennand, Director Community Planning
Mr Shane Asmus, Director Infrastructure & Sustainability
Mr Doug Pearson, (Acting Exec Manager Infrastructure)
Ms Nicole Davey, Exec Manager Sustainability & Environment
Ms Joanne Burges, Manager Governance & Strategy
Ms Ana Fernandez, Minute Secretary

Public

Approximately four members of the public were in attendance.

Apologies

Mr Paul White, Director Corporate Services

Leave of Absence

Council Resolution – Item 3.1

MOVED Cr Emily Wilding, Seconded Cr Jennie Carter

That Cr Tallan Ames be granted a leave of absence from 16 June to 22 June 2024 inclusive.

OCM 2024-05-28/1

CARRIED UNANIMOUSLY 7/0

4 Declarations of Interest

- Patricia Hirst declared an impartiality interest in Item 12.2 - Policy Review - Local Planning Policy No. 12 - Residential Development and Fences.
- Doug Peason declared an impartiality interest in Item 12.3 - Elected Member Representative – Metropolitan Regional Road Group.
- Cr Tallan Ames declared an Impartiality Interest for Item 12.5- Advocacy Priorities for 2024/25 and item 15.2 Bassendean Oval Redevelopment Feasibility Study - Governance Framework.

5 Presentations or Deputations

Nil

6 Statements by Members of the Public

Please note these written statements were submitted prior to the Ordinary Council Meeting.

Katharina Wolf, Nurstead Avenue, Bassendean

Item 12.6 Council Policies Review

The proposed amendments to the Council Briefing Session Policies come somewhat as a surprise, in particular given the lack of consultation. The proposal to reduce deputation speaking times, coupled with the complete removal of public question time, appears to be in contrast with recent assurances that the employment of a Director Community and Place would result in a greater level of transparency and value being placed on community engagement.

The end of public discourse in local government?

I appreciate the desire to streamline processes and limit meeting times. However, this should not come at the expense of the community, given the already relatively limited opportunities given to the community to engage with their elected representatives. Not all emails and phone calls to elected representatives are

acknowledged. Indeed, some elected members appear to be reluctant to engage outside official meetings and engagements, full stop. The same unfortunately applies to the employees of the Town of Bassendean.

Hence, the opportunity for community engagement – in particular the ability to raise issues and ask questions of elected members – is a crucial element of Briefing Sessions. The removal of this ability does not only reduce transparency, but limits the community's ability to engage with agenda items in a meaningful way and to raise concerns that may not have been on the elected members' radar. The function of question time is particularly relevant within the context of the increasing complexity and volume of council agendas.

Deputations fail to capture all facets of public discourse

A reduction in deputation times from 10 to 5 minutes will limit the ability of community members to raise complex issues and to provide sufficient context to attract the attention of councillors amidst the volume of issues to consider. Further, it needs to be noted that – for a range of issues- not all community members are in a position to make a deputation. To reiterate my earlier point: the removal of question time ultimately raises the bar of public participation in council matters. Indeed, a cynical community member may suggest that the move to remove question time, coupled with the reduction in deputation time, may equate to a desire to limit public engagement with council matters. (which is somewhat supported by comments by the CEO in the recent briefing session)

The value of community

I appreciate that the CEO, Cameron Woods, may perceive that questions asked by the public do not 'add any value' (Briefing session on 21st May 2024; 50:24). However, the same cannot be assumed for local rate payers, who value the opportunity to raise issues prior to council meetings, when options are assumed to be set. I cannot emphasise the value of perceived opportunities for community engagement enough; individual rate payers may not take up the opportunity to ask questions or make deputations on a regular basis, however, the ability to do so in itself is valued and contributes to the level of trust placed in elected councillors. I note with concern that the words 'transparent' and 'accountable' appear to have been removed from the revised policy, in an apparent contradiction to the role of local councils/government.

Without wanting to be overly critical, formal responses by ToB staff to issues raised by community members often lack nuance, context and a desire to engage in a meaningful way.

Councillors are elected by taxpayers. Councils are to serve their local community. Hence, I cannot see any value in further limiting community engagement in Council matters. If Councillors are inclined to endorse the proposed policy changes, I encourage you to expose the proposal to community consultation, as opposed to risk – valid! - criticism to have covertly passed the proposed amendments that will effectively limit community access to elected representatives and influence on local decision-making processes.

Item 12.5 Advocacy Priorities

I encourage Councillors and Officers of the ToB to recognise that the Town Centre Development is not solely about infrastructure - but most importantly about people! the 'Social' element of the advocacy focus area appears to solely relate to housing supply, density and transport nodes.

However, 'social' should also recognise factors beyond the construction of said infill, i.e. impacts for those community members who will live in the Town Centre. I strongly encourage Councillors and Officers of the ToB to expand their thinking and planning to include quality of living measures, including access to green open space, tree canopy and general quality of life considerations. I encourage Councillors and the ToB to consider if - within the context of the State Government/Minister of Housing removing green space considerations and funding requirements attached to high density developments - there may be an opportunity to mandate green roofs, other open space alternatives and related considerations to ensure quality of life within the Town Centre.

Given the current state of our town centre, we have a real opportunity to create a space that brings people together, supports different styles of accommodation and housing, whilst ensuring community coherency and quality of life. Please help us to realise this aim by thinking beyond purely the infil requirement.

Please note the following statements were presented in person at the Ordinary Council meeting.

Ben Woodward, Whitfield Street, Bassendean

Mr Woodward made a statement to Council regarding Item 12.6 - Council Policies Review of the agenda, in particular the proposed changes to the Council Briefing Session Policy.

Mr Woodward stated that briefing sessions are part of a process of good decision making, and that process starts with Councillor workshops, preceding through Briefing Sessions and then ultimately Council is as informed as possible, when it comes to voting at Ordinary Council meetings on Officer's recommendations.

Mr Woodward urged Council to reject the Officer's recommendation in its current form, as he believes the ability for ratepayers and residents to ask questions publicly at a briefing session and have their questions answered publicly at a Briefing Session, contributes to good decision making by Council.

Sue Conway, Guildford Road, Bassendean

Ms Conway made a statement to Council regarding Item 12.6 - Council Policies Review of the agenda, in particular the proposed changes to the Council Briefing Session Policy.

Ms Conway spoke against the Officer's recommendation to remove Public Question

Time from Council Briefing Sessions. Ms Conway believes this is an important channel of communication between the community and Council, and that it shouldn't be taken away or limited for residents.

Ms Conway also thanked Council for reinstating the voluntary bus service for the community, an initiative she believes was possible due to the opportunity to speak at Council Briefing Sessions.

7 Questions from Members of the Public

Please note that the following written questions were received prior to the Ordinary Council Meeting.

Don Yates, Thompson Road, Bassendean

Question 1: With Local Planning SCHEME 11 now gazetted and the Town of Bassendean recognised as being in the METRO INNER Development Assessment Area, what immediate planning steps are being encouraged by the Town to ensure early development that can substantially boost the rates income for the benefit of the whole community?

Answer: *No response will be provided. This question has been raised numerous times by the resident and communication restrictions are in place as per Council Policy.*

Question 2: Is there an immediate need for amendment of SCHEME 11 to reflect higher densities to accommodate the possible 5,200 additional homes now identified by DPLH as needed by 2050, with environmental less CO2 pollution gains from higher densities in particular, when there are more housing options within our 3 METRONET station precincts?

Answer: *No response will be provided. This question has been raised numerous times by the resident and communication restrictions are in place as per Council Policy.*

Question 3: What is the value of the commercial rates revenue forgone by the 300,000 cu m site if the full unimproved rates were charged, not a discounted consideration?

Answer: *Rates for individual properties are confidential. In accordance with the 2021/22 adopted annual budget, the vacant land - commercial and industrial rate in the dollar is 0.126593 with a minimum payment of \$1,106. Rates at the Town are calculated based on the value of the land and whether it is improved or vacant. While the remediation/contamination status of the land may impact its value, any estimate of the potential impact on rates would be speculative.*

Question 4: What steps are currently being undertaken and within what time frame to completely clear the site so the environmental benefits and commercial rates revenue can be restored, either as an unimproved site or as a fully utilised commercial site?

Answer: *The Town will not be undertaking any investigation. Where land is contaminated, the Contaminated Sites Act 2003 places responsibility for remediation on polluters, landowners, mortgagees in possession, occupiers, landholders seeking a change in land use, directors and related companies and the State. Where the title of the land being sold is subject to a memorial, the seller is required to disclose the existence of the memorial advising of the contaminated status of the land to the buyer at least 14 days before settlement of the sale.*

Question 5: Since the 300,000 cu m site was created, what is the estimated lost rates revenue that has not been received by the Town of Bassendean?

Answer: *While the remediation/contamination status of the land may impact its value, any estimate of the potential impact on rates would be speculative.*

Please note that the following questions were presented in person at the Ordinary Council Meeting.

Aaron Mackay, North Road, Bassendean

Question 1: Where are we at with our current rangers? In particular, regarding their hours being cut? Was that a financial decision, or a matter of not having enough rangers to fulfil the hours?

Answer: *CEO advised that the ranger's hours were not cut, the Town lost two rangers to other Local Governments. The Town has recruited one new ranger and is currently in the process of recruiting another. The decision whether further rangers are employed, will be the subject of a future Council decision.*

The Town is currently trialling an after-hours service for weekends and evenings, with the City of Bayswater. This is an expanded service, as prior to this arrangement, the Town did not previously operate a 24-hour service, which is now available to our ratepayers for emergency situations. The City of Bayswater invoices the Town dependent on the number of call outs.

Question 2: Has the Council considered body and vehicle cameras for the current Town's ranger, given they are currently working alone?

Answer: *CEO advised that the Town is aware of the situation with the current ranger and advised that they have a duty of care for managing the situation, which currently includes recruiting an additional ranger, and will be providing body cameras.*

The Town has support from the WA Police for situations where Police support is required. Additionally, there is support from City of Bayswater for major incidents which require more than one person, such as a dangerous dog.

At 6.15pm - Cr Jamayne Burke joined the meeting.

Question 3: Has Council considered looking at installing additional CCTV surveillance to help manage security around parks and Bassendean infrastructure?

Answer: *The CEO advised that while the Town has limited CCTV, any expansion is not currently on the agenda for Council, due to the costs involved. If it were to be considered, the locations would be based on WA Police crime statistics and their recommendations to determine the crime hotspots, which may preclude the Point Reserve location. Currently there are no plans for further CCTV installation.*

Alan Coppleston, Parker Street, Bassendean

Question: Regarding Item 12.6 - Council Policies Review of the agenda and the proposed changes to the Council Briefing Session Policy.
How does the removal of Public Question Time from Agenda Briefing Sessions reflect the Council's intent to effectively inform and engage the community about local services, events, and Council matters if the community cannot ask questions at Briefing Sessions?

Answer: *The CEO advised that a Council Briefing Session is not a formal meeting of Council. It is something that some Local Governments adopt, and others do not. The purpose of a Briefing Session is to inform Elected Members on the reports the officers have prepared. The Town's Briefing Sessions are open to the public, where community members can make a Statement or Deputation regarding an item on the agenda.*

Community Members are then given the opportunity to ask public questions relating to other matters, the week following at the Ordinary Council meeting.

Community members are afforded many opportunities to engage and ask a questions regarding an item on the agenda by emailing either the relevant officer or a councillor at any point in time. Failing that, if you are not happy with the response, you can contact the administration at any time, with questions on any matter.

Ben Woodward, Whitfield Street, Bassendean

Question 1: Regarding page 209 of the attachments to the agenda and the words "transparent and accountable" being struck out. Why has the officer removed it from the policy?

Answer: *CEO advised that the fact it a public meeting, makes it transparent. The purpose of a having a policy, is to use as least words as possible to guide the administration and the Council. So, by having a public meeting, it is by nature transparent, unless a confidential item is on the agenda. Therefore, there is no need to use the word transparent in the policy.*

Question 2: Is it possible by removing that wording, it affects the transparency of the meeting?

Answer: *Deputy Mayor advised that is a matter of opinion for someone that is reading the document.*

8 Petitions

Nil

9 Confirmation of Minutes

Nil

| 9.1 Ordinary Council Meeting 30 April 2024 | |
|--|-----|
| Attachments: | Nil |

Council Resolution/Officer Recommendation – Item 9.1

MOVED Cr Tallan Ames, Seconded Cr Jamayne Burke

That the minutes of the Ordinary Council meeting held on Tuesday 30 April 2024, be received and confirmed as a true and correct record.

OCM 2024-05-28/2

CARRIED UNANIMOUSLY 7/0

| 9.2 Special Council Meeting 21 May 2024 | |
|---|-----|
| Attachments: | Nil |

Council Resolution/Officer Recommendation – Item 9.2

MOVED Cr Jennie Carter, Seconded Cr Tallan Ames

That the minutes of the Special Council Meeting 21 May 2024, be received and be confirmed as a true record.

OCM 2024-05-28/3

CARRIED UNANIMOUSLY 7/0

10 Business Deferred from Previous Meeting

Nil

11 External Committee Reports and Updates

| 11.1 External Committee Reports and Updates | |
|---|--|
| Property Address | NA |
| Landowner/Applicant | NA |
| File Reference | GOVN/CCLMEET/1 |
| Author | Cameron Woods |
| Department | CEO and Council Support |
| Previous Reports | N/A |
| Authority/Discretion | Information For the Council/Committee to note. |
| Attachments | Nil |

Purpose

The purpose of this report is for Council to note that no minutes from external Committees and organisations have been received.

Council Resolution/Officer Recommendation – Item 11.1

MOVED Cr Emily Wilding, Seconded Cr Jennie Carter

That Council notes that no documents from external Committees have been received within the reporting period.

OCM 2024-05-28/4

CARRIED UNANIMOUSLY 7/0

12 Officer Reports

Council Resolution/Officer Recommendation – Item 12.1

MOVED Cr Tallan Ames, SECONDED Cr Emily Wilding

That Council adopts en bloc the following Officer recommendations contained in the Ordinary Council Agenda:
Items 12.7, 12.8.

OCM 2024-05-28/5

CARRIED UNANIMOUSLY 7/0

| 12.2 Policy Review - Local Planning Policy No. 12 - Residential Development and Fences | |
|---|--|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | LPP 12 |
| Directorate | Community and Place |
| Previous Reports | 17 October 2023 |
| Authority/Discretion | Legislative Includes adopting local laws, local planning schemes & policies. |
| Attachments | 1. Adopted Local Planning Policy No. 12 – Residential Development and Fences 2. Draft amended Local Planning Policy No. 12 - Residential Development and Fences 3. Draft amended Local Planning Policy No. 12 - Residential Development and Fences (tracked changes) |

Report Summary

- The Town has prepared a draft amendment to Local Planning Policy No. 12 – Residential Development and Fences for the purposes of advertising.
- The draft amended policy is in response to recent changes to Volume 1 of the Residential Design Codes.
- It is recommended amendments be made to policy provisions relating to the following:
 - Primary street setbacks of dwellings constructed on corner lots; and lots that result from subdivision of original corner lots;
 - Carports within the primary setback area;
 - Fencing/ gates constructed in proximity to where a driveway meets a street;
 - Outbuildings associated with low density residential developments;
 - Stormwater management; and
 - Removal of previous parking concessions for ancillary dwellings.
- The following administrative changes are also recommended:
 - Update the 'policy title' and 'policy statement' to reflect that the policy provides development controls applicable to a broader range of residential development;

- Update references to policies, terms used, clauses and tables as necessary to allow for the proper interpretation and application of LPP 12;
- Expand on provisions guiding development of carports in front setback areas in response to updated definitions;
- Insert provisions to ensure development controls for carports, street walls and fencing continue to apply to residential developments subject to Part C of the R-Codes Volume 1;
- Update minor grammatical errors and wording for clarity.
- It is recommended that the draft Local Planning Policy No. 12 – Residential Development, policy is adopted by Council for the purposes of advertising.

Purpose

The purpose of this report is for Council to consider draft amendment to Local Planning Policy No. 12 – Residential Development and Fences (LPP 12) for the purposes of advertising.

Council Resolution/Officer Recommendation – Item 12.2

MOVED Cr Tallan Ames, Seconded Cr Emily Wilding

That Council pursuant to Clause 5(1) of Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, advertises draft amended Local Planning Policy No.12 – Residential Development.

Voting requirements: Simple Majority

OCM 2024-05-28/6

CARRIED UNANIMOUSLY 7/0

| 12.3 Elected Member Representative - Metropolitan Regional Road Group | |
|---|--|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | GRSU/PROGM/16 |
| Directorate | Infrastructure |
| Previous Reports | Nil |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | 1. Metropolitan Regional Road Group – Reference Information for Elected Members on a Regional Road Group |

Purpose

The purpose of this report is for Council to consider nominating a representative to be a member of the Eastern Subgroup of the Metropolitan Regional Road Group.

Council Resolution/Officer Recommendation – Item 12.3

MOVED Cr Tallan Ames, Seconded Cr Jamayne Burke

That Council nominate the following Councillors as representatives on the Eastern Subgroup of the Metropolitan Regional Road Group;

1. Council Representative - Cr Jennie Carter
2. Deputy Council Representative – Cr Ken John

Voting requirements: Simple Majority

OCM 2024-05-28/7

CARRIED UNANIMOUSLY 7/0

| 12.4 Low Cost Urban Road Safety Program | |
|--|---|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | ROAD/PROGM/1 |
| Directorate | Infrastructure |
| Previous Reports | |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | 1.Low Cost URSP – Presentation to Town of Bassendean 2.Strategy and Implementation Framework for the Low Cost URSP |

Purpose

The purpose of this report is for Council to consider involvement in the Main Roads WA funded Low Cost Urban Road Safety Program.

Council Resolution/Officer Recommendation – Item 12.4

MOVED Cr Tallan Ames, Seconded Cr Ken John

That Council endorse the Town participating in the Main Roads WA Low Cost Urban Road Safety Program in the following areas during the 2024/25 financial year;

1. Jubilee Reserve
2. Success Hill Reserve

Voting requirements: Simple Majority

OCM 2024-05-28/8

CARRIED UNANIMOUSLY 7/0

| 12.5 Advocacy Priorities for 2024/25 | |
|---|--|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | CORM/POLCY/1 |
| Directorate | CEO and Council Support |
| Previous Reports | Nil |
| Authority/Discretion | Advocacy When the Council advocates on its own behalf or on behalf of its community to another level of government/body/agency. |
| Attachments | 1. NEW Advocacy Policy [12.5.1 - 4 pages] |

Purpose

The purpose of this report is for Council to consider advocacy priorities for the 2024/25 financial year in line with the strategic aspirations of Council.

Council Resolution/Officer Recommendation – Item 12.5

MOVED Cr Emily Wilding, Seconded Cr Jennie Carter

That Council:

1. Endorse the following Advocacy Priorities for the 2024/25 financial year:
 - i. State and Federal funding of \$5.5 Million for the Jubilee Reserve Redevelopment Project
 - ii. The State government to fast-track Bassendean Town Centre residential and mixed-use developments on crown reserve sites identified in this report.
 - iii. State and Federal government commitment to the Redevelopment of the Bassendean Oval Precinct, as per the adopted Town Centre Masterplan and informed by the Bassendean Oval Masterplan and Business Case, currently in development.
2. Adopt the Advocacy Policy.
3. Authorise the Chief Executive Officer to prepare the advocacy documentation and to publish and promote the Towns advocacy priorities.

Voting requirements: Absolute Majority

OCM 2024-05-28/9

CARRIED UNANIMOUSLY 7/0

| 12.6 Council Policies Review | |
|-------------------------------------|---|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | GOVR/POLCY/1 |
| Directorate | CEO and Council Support |
| Previous Reports | N/A |
| Authority/Discretion | <p>Executive The substantial direction setting and oversight role of the Council.</p> <p>Legislative Includes adopting local laws, local planning schemes & policies.</p> |
| Attachments | <p>1. Appointment Acting CEO Policy with Tracked Changes [12.6.1 - 3 pages]</p> |

| | |
|--|---|
| | 2. Clean Appointment Acting CEO Policy [12.6.2 - 3 pages] 3. Council Member ICT Policy with Tracked Changes [12.6.3 - 5 pages] 4. Clean Council Member ICT Policy [12.6.4 - 5 pages] 5. local government chief executive officers and elected members determination no.1 of 2024 [12.6.5 - 34 pages] 6. Council Briefing Session Policy with Tracked Changes [12.6.6 - 6 pages] 7. Clean Council Briefing Session Policy 080524 [12.6.7 - 5 pages] 8. Town-of- Bassendean- Advisory- Group- Policy [12.6.8 - 9 pages] |
|--|---|

Purpose

The purpose of this report is for Council to consider the review and subsequent recommendations of the following Council Policies:

- Appointment of an Acting Chief Executive Officer;
- Council Member ICT;
- Council Briefing Session; and
- Town of Bassendean Advisory Group.

Officer Recommendation – Item 12.6

That Council:

1. Adopts the amended Council Policies for:
 - a. Appointment of an Acting Chief Executive Officer;
 - b. Council Member ICT and
 - c. Council Briefing Session; and
2. Revoke the Town of Bassendean Advisory Group Policy.

RECOMMENDATION LAPSED FOR LACK OF A MOVER

Cr Jennie Carter moved an Alternative Motion.

Alternative Motion – Item 12.6

MOVED Cr Jennie Carter, Seconded Cr Jamayne Burke

That Council:

1. Adopts the amended Council Policy for:
 - a. Appointment of an Acting Chief Executive Officer; and
2. Retains the current existing policies for:
 - b. Council Member ICT;
 - c. Council Briefing Session; and
3. Revokes the Town of Bassendean Advisory Group Policy.

Amendment proposed by Cr Tallan Ames

MOVED by Cr Tallan Ames

That Council:

1. Adopts the amended Council Policy for:
 - a. Appointment of an Acting Chief Executive Officer;
 - b. Council Member ICT;
2. Retains the majority of the current existing Council Briefing Session Policy with the following amendment:
 - That deputation time be reduced to five minutes; and
3. Revokes the Town of Bassendean Advisory Group Policy.

Council Resolution/Motion

MOVED Cr Tallan Ames, Seconded Cr Emily Wilding

That the meeting adjourn for a five minute break, the time being 7:11pm.

OCM 2024-05-28/13

CARRIED UNANIMOUSLY 7/0

The meeting reconvened at 7:17pm with the following Council Members in attendance:

Cr Kathryn Hamilton, Mayor (via electronic means)
Cr Paul Poliwka, Deputy Mayor (Presiding Member)
Cr Emily Wilding
Cr Jamayne Burke
Cr Ken John
Cr Jennie Carter
Cr Tallan Ames

Amendment proposed by Cr Tallan Ames

MOVED by Cr Tallan Ames

That Council:

1. Adopts the amended Council Policy for:
 - a. Appointment of an Acting Chief Executive Officer;
 - b. Council Member ICT
2. Retains the majority of the current existing Council Briefing Session Policy with the following amendment:
 - That deputation time be reduced to five minutes; and
3. Revokes the Town of Bassendean Advisory Group Policy.

AMENDMENT MOTION WITHDRAWN BY MOVER

Alternative Motion – Item 12.6

MOVED Cr Jennie Carter, Seconded Cr Jamayne Burke

That Council:

1. Adopts the amended Council Policy for:
 - a. Appointment of an Acting Chief Executive Officer; and
2. Retains the current existing policies for:
 - b. Council Member ICT;
 - c. Council Briefing Session; and
3. Revokes the Town of Bassendean Advisory Group Policy.

ALTERNATIVE MOTION WITHDRAWN BY MOVER AND SECONDER

Council Resolution/Motion – Item 12.6

MOVED Cr Paul Poliwka, Seconded Cr Tallan Ames

That Council consider the Officer's Recommendation in three parts:

Part 1

That Council:

1. Adopts the amended Council Policies for:
 - a. Appointment of an Acting Chief Executive Officer;
2. Revoke the Town of Bassendean Advisory Group Policy.

Part 2

That Council adopts the amended Council Policy for:

- b. Council Member ICT

Part 3

That Council adopts the amended Council Policy for:

- c. Council Briefing Session

OCM 2024-05-28/15

CARRIED UNANIMOUSLY 7/0

Council Resolution/Officer Recommendation – Item 12.6

MOVED Cr Kathryn Hamilton, Seconded Cr Tallan Ames

That Council:

1. Adopts the amended Council Policies for:
 - a. Appointment of an Acting Chief Executive Officer; and
2. Revoke the Town of Bassendean Advisory Group Policy.

Voting requirements: Absolute Majority

OCM 2024-05-28/16

CARRIED UNANIMOUSLY 7/0

Cr Emily Wilding moved the Officer Recommendation with the following amendment.

Amendment proposed by Cr Emily Wilding

MOVED Cr Emily Wilding, Seconded Cr Tallan Ames

That Council adopts the amended Council Policy for:

b. Council Member ICT **noting the following amendment:**
that the ICT Allowance Threshold is amended from 60% to 80%.

Voting requirements: Absolute Majority

OCM 2024-05-28/17

CARRIED UNANIMOUSLY 7/0

Council Resolution/Amended Recommendation– Item 12.6

MOVED Cr Emily Wilding, Seconded Cr Tallan Ames

That Council adopts the amended Council Policy for:

b. Council Member ICT noting the following amendment:
that the ICT Allowance Threshold is amended from 60% to 80%.

Voting requirements: Absolute Majority

OCM 2024-05-28/19

CARRIED UNANIMOUSLY 7/0

Officer Recommendation – Item 12.6

That Council adopts the amended Council Policy for:

c. Council Briefing Session

MOTION LAPSED FOR LACK OF A MOVER

Cr Kathryn Hamilton moved an Alternative Motion.

Alternative Motion – Item 12.6

MOVED Cr Kathryn Hamilton, Seconded Cr Tallan Ames

1. Adopts the amended Council Policies for:

b. Council Briefing Session **subject to the following amendments being made:**

- That the Policy Statement be amended to include Public Questions;
- Clause 1.1 Council Briefing Sessions are to be held one week prior to the Ordinary Council Meeting usually on the third Tuesday of the month, (Full stop) and delete the remaining sentence as contained in the draft policy attached to the OCM Agenda;
- Clause 1.2 be amended to include Public Questions;
- Clause 1.4 the last sentence be amended to the following: *“In discussion with the CEO, a Briefing Session can be cancelled at the discretion of the Presiding Member”*;
- Section 2: Amend the clauses of this section to enable Public Questions and Statements time to be held as a combined session at Council Briefing Sessions;
- Reinstate original Clause 2.4 (that is 2.3 in draft policy) with following slight amendment: *“Public question and statement time will be limited to two (2) minutes per member of the public, and limited to two verbal questions per person. Additional questions may be asked by a participant, but only after all persons who want to ask a question have done so, and if there is time remaining”*;
- Reinstate original Clause 2.8 points (a), (b) and (c);
- Reinstate original Section 3, being “Questions in Writing”; and
- Section 4: Refer to amendments for Section 2 to hold Public Questions and Statements as a combined session.

LOST 3/4

For: Cr Kathryn Hamilton, Cr Paul Poliwka and Cr Tallan Ames

Against: Cr Emily Wilding, Cr Jennie Carter, Cr Ken John and Cr Ken Burke

Point of Order

Cr Wilding raised a Point of Order in accordance with clause 7.14 of the *Town of Bassendean's Council Meeting Procedures Local Law 2020*, whereby she believed Cr Ames's comments were relating to the motion previously debated.

The Presiding Member ruled that Cr Ames's comments were relevant to motion being currently debated.

Cr Emily Wilding moved an Alternative Motion.

Council Resolution – Item 12.6

MOVED Cr Emily Wilding, Seconded Cr Jennie Carter

That Council retain the existing Council Briefing Policy.

OCM 2024-05-28/26

CARRIED 5/2

For: Cr Kathryn Hamilton, Cr Emily Wilding, Cr Jennie Carter, Cr Ken John and Cr Ken Burke

Against: Cr Paul Poliwka and Cr Tallan Ames

| 12.7 Accounts Paid - April 2024 | |
|--|--|
| Property Address | |
| Landowner/Applicant | |
| File Reference | FINM/CREDTS/4 |
| Directorate | |
| Previous Reports | |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | 1. List of Payments - April 2024 [12.7.1 - 13 pages] |

Purpose

The purpose of this report is for Council to receive the list of accounts paid for April 2024.

Council Resolution/Officer Recommendation – Item 12.7

MOVED Cr Tallan Ames, Seconded Cr Emily Wilding

That Council receives the list of accounts paid for April 2024.

Voting requirements: Simple Majority

OCM 2024-05-28/21

CARRIED UNANIMOUSLY 7/0

| 12.8 Monthly Financial Report - April 2024 | |
|---|--|
| Property Address | |
| Landowner/Applicant | |
| File Reference | FINM/AUD/1 |
| Directorate | |
| Previous Reports | |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | 1. Monthly Financial Statements April 2024 [12.8.1 - 12 pages] |

Purpose

The purpose of this report is for the Council to receive the Monthly Financial Report for April 2024 which incorporates the Statement of Financial Activity.

Council Resolution/Officer Recommendation – Item 12.8

MOVED Cr Tallan Ames, Seconded Cr Emily Wilding

That Council:

1. Notes the Explanation of Material Variances in the Statement of Financial Activity; and
2. Receives the Monthly Financial Report for the period ending 30 April 2024, which incorporates the Statement of Financial Activity for the period to April 2024.

Voting requirements: Simple Majority

OCM 2024-05-28/22

CARRIED UNANIMOUSLY 7/0

13 Motions of which Previous Notice has been given

Nil

14 Announcements of Notices of Motion for the next meeting

Nil

15 Urgent Business

Council Resolution/Officer Recommendation – Item 15.1

MOVED Cr Tallan Ames, Seconded Cr Emily Wilding

In accordance with clause 5.2(1)(o) of the Town of Bassendean Council Meeting Procedures Local Law 2020, a member may move a motion to consider an item of urgent business that is not included in the Agenda for that meeting.

That Council, pursuant to Clause 5.2 (1)(o), consider Item 15.2 Bassendean Oval Redevelopment Feasibility Study - Governance Framework.

Voting Requirements: Simple Majority

OCM 2024-05-28/23

CARRIED UNANIMOUSLY 7/0

| 15.2 Bassendean Oval Redevelopment Feasibility Study - Governance Framework | |
|--|--|
| Property Address | |
| Landowner/Applicant | |
| File Reference | LUAP/PLANNG/11 - BASSENDEAN TOWN CENTRE STRATEGY BASSENDEAN OVAL |
| Directorate | Community and Place |
| Responsible Officer | Director Community and Place |
| Previous Reports | 30 April 2024 Ordinary Council Meeting – Item 12.2 RFT02/2024 Bassendean Oval Precinct Redevelopment – Feasibility Study and Funding Procurement |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | {attachment-list} |

Purpose

The purpose of this report is for Council to consider the adoption of the Governance Framework for the Bassendean Oval Redevelopment Feasibility Study as provided in **Attachment One**.

Council Resolution/Officer Recommendation – Item 15.2

MOVED Cr Tallan Ames, Seconded Cr Jennie Carter

That Council:

1. Adopts the Governance Framework as per **Attachment One**
2. Appoints Mayor Hamilton and Cr Tallan Ames to the Bassendean Oval Redevelopment Feasibility Study Steering Committee

Voting requirements: Absolute Majority

OCM 2024-05-28/24

CARRIED UNANIMOUSLY 7/0

16 Confidential Business

Nil

17 Closure

There being no further business, the Presiding Member declared the meeting closed, the time being 8:10 pm.

The next Briefing Session will be held on Tuesday 18 June 2024 commencing at 6pm.

The next Ordinary Council Meeting will be held on Tuesday 25 June commencing at 6pm.



MINUTES

Special Meeting of Council

Tuesday 11 June 2024, 7:03 pm

in the Council Chamber,
Administration Building
48 Old Perth Road, Bassendean

1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

The Presiding Member declared the meeting open at 7.03pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

2 Announcements by the Presiding Person Without Discussion

Nil

3 Attendances and Apologies

Present

Councillors

Cr Kathryn Hamilton, Mayor (Presiding Member)
Cr Paul Poliwka, Deputy Mayor
Cr Emily Wilding
Cr Jamayne Burke
Cr Ken John
Cr Jennie Carter
Cr Tallan Ames

Officers

Mr Cameron Woods, Chief Executive Officer
Ms Michelle Brennand, Director Community Planning
Mr Paul White, Director Corporate Services
Mr Shane Asmus, Director Infrastructure and Sustainability
Ms Joanne Burges, Manager Governance & Strategy

Public

There were no members of the public in attendance.

4 Declarations of Interest

Nil

5 Presentations or Deputations

Nil

6 Statements by Members of the Public on Agenda Items

Nil

8 Reports

Nil

9 Confidential Reports

Close meeting to the Public

Council Resolution/Officer Recommendation – Item 9.0.1 **SCM-2024-06-11/1**

MOVED Cr Emily Wilding, Seconded Cr Ken John

That the following matters be considered with members of the public excluded from the Chamber under Clause 5.23 (2) (b) of the Local Government Act 1995, as the Officer Report contains information of a confidential nature.

9.1 Civic Centre Investigations

CARRIED UNANIMOUSLY 7/0

| 9.1 Civic Centre Investigations | |
|---------------------------------|--|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | TBC |
| Directorate | Office of the CEO |
| Responsible Officer | Chief Executive Officer |
| Previous Reports | |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |

Please note: This matter was considered behind closed doors under Clause 5.23(c) of the *Local Government Act 1995*, as the officer report discussed a contract entered into, or which may be entered into, by the local government and which related to a matter discussed at the meeting.

Council endorsed the Officer's recommendation as per the Confidential Report, with the addition of point 4 below, that the resolution remain confidential.

Council Resolution/Officer Recommendation – Item 9.1
SCM-2024-06-11/2

MOVED Cr Tallan Ames, Seconded Cr Emily Wilding

4. Resolution remains confidential until such time as the CEO determines it can become public.

Voting requirements: Absolute Majority

CARRIED UNANIMOUSLY 7/0

Open meeting to the Public

Committee Recommendation – Item 9.1
SCM 2024-06-11/3

MOVED Cr Emily Wilding, Seconded Cr Paul Poliwka

That the meeting come from behind closed doors, the time being 7.10pm.

CARRIED UNANIMOUSLY 7/0

10 Closure

There being no further business, the Presiding Member declared the meeting closed, the time being 7:11pm.



MINUTES

Special Meeting of Council

Tuesday 18 June 2024, 7:45 pm

in the Council Chamber,
Administration Building
48 Old Perth Road, Bassendean

1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

The Presiding Member declared the meeting open at 7.45pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

2 Announcements by the Presiding Person Without Discussion

Nil

3 Attendances and Apologies

Present

Councillors

Cr Kathryn Hamilton, Mayor (Presiding Member)
Cr Paul Poliwka, Deputy Mayor
Cr Emily Wilding
Cr Jamayne Burke
Cr Ken John
Cr Jennie Carter

Officers

Mr Cameron Woods, Chief Executive Officer
Ms Michelle Brennand, Director Community Planning
Mr Paul White, Director Corporate Services
Mr Shane Asmus, Director Infrastructure and Sustainability
Ms Nicole Davey, Exec Manager Sustainability & Environment
Ms Joanne Burges, Manager Governance & Strategy
Ms Ana Fernandez, Minute Secretary

Public

Nil

Apologies

Cr Tallan Ames

4 Declarations of Interest

Nil

5 Presentations or Deputations

Nil

6 Statements by Members of the Public on Agenda Items

Nil

8 Reports

Nil

9 Confidential Reports

9.0.1 Close meeting to the Public

Council Resolution/Officer Recommendation – Item 9.0.1 **SCM-2024-06-18/1**

MOVED Cr Emily Wilding, Seconded Cr Jennie Carter

That the following matters be considered with members of the public excluded from the Chamber under Clause 5.23 (2) (b) of the Local Government Act 1995, as the Officer Report contains information of a confidential nature, the time being 7.45pm.

CARRIED UNANIMOUSLY 6/0

| 9.1 EMRC | |
|----------------------|--|
| Property Address | |
| Landowner/Applicant | |
| File Reference | GOVN/CCLMEET/9 |
| Directorate | |
| Previous Reports | |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |

Please note: This matter was considered behind closed doors under Section 5.23(2)(c) of the *Local Government Act 1995*, as the officer report contained information dealing with a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

Council endorsed an alternative recommendation as per the Confidential report, which contained point 4 below, that the resolution remain confidential.

Council Resolution – Item 9.1
SCM-2024-06-18/2

MOVED Cr Emily Wilding Seconded Cr Jamayne Burke

That Council:

4. Requests this resolution remains confidential until the CEO determines what parts may be shared with the EMRC Chief Executive Officer and Presiding Member, and/or when this Resolution of Council should become public.

CARRIED UNANIMOUSLY 6/0

Open meeting to the Public

Council Resolution – Item 9.1
SCM-2024-06-18/3

MOVED Cr Emily Wilding, Seconded Cr Jennie Carter

That the meeting come from behind closed doors, the time being 7.47pm.

CARRIED UNANIMOUSLY 6/0

10 Closure

There being no further business, the Presiding Member declared the meeting closed, the time being 7:47pm.



MINUTES

Bassendean Local Emergency Management Committee

Wednesday 12 June 2024, 12:00 pm

in the Council Chamber,
Administration Building
48 Old Perth Road, Bassendean

1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

The Presiding Member declared the meeting open at 12:05pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

2 Announcements by the Presiding Member without Discussion

Nil

3 Attendances, Apologies and Leave of Absence

Present

Councillors

Cr Paul Poliwka, Deputy Mayor (Presiding Member)
Cr Jennie Carter

Officers

Ms Michelle Brennand, Director Community and Place
Shane Asmus, Director Infrastructure and Sustainability
Alex Snadden, Manager Planning and Regulation
Jeff Somes, Senior Environmental Health Officer
Jennifer Henderson, Administration Officer - Community and Place
Ms Joanne Burges, Manager Governance & Strategy
Ms Ana Fernandez, Governance Support Officer
John Lane, Bassendean Emergency Management Executive Officer

Agency Officers

Stephen Blackford, Bassendean SES
Ryan Hamblion, Department of Communities
Mollie Stevenson, Officer in Charge, Kiara Police Station
Chris Kin-Maung, DFES, North-East Metropolitan Operations
Marcus Franceschini, DFES
Thomas Robinson, Water Corporation
Carmen Mutton, St John WA

Cate Willey DFES

Apologies

Cr Ken John, Deputy Member
Cate Willey, DFES, District Emergency Management Advisor
Mark Melvin, Bassendean SES

4 Declarations of Interest

Nil

5 Presentations or Deputations

Nil

6 Confirmation of Minutes

Council Resolution/Officer Recommendation – Item 6.1

MOVED Cr Paul Poliwka, Seconded Cr Jennie Carter

That the minutes of the Bassendean Local Emergency Management Committee meeting held on 27 February 2024 be received and confirmed as a true and correct record.

CARRIED UNANIMOUSLY

7 Business Deferred from Previous Meeting

Nil

8 Reports

Nil

| 8.2 Updates to Local Emergency Management Arrangements | |
|--|-----|
| Attachments | Nil |

Purpose

The purpose of this report is for the Committee to consider an update to the Town's Local Emergency Management Arrangements.

Background

Since the last meeting of the Committee the Town has undertaken an organisational structure review, resulting in the Emergency Management portfolio being assigned to Community and Place.

Based on this it is proposed that the Local Recovery Coordinator role will be performed by the Town's Director Community and Place.

Officer Recommendation – Item 8.2

That the Committee:

1. Authorises the update to the Town's LEMA to reflect that the Local Recovery Coordinator role will be performed by the Town's Director Community and Place; and
2. All relevant contact lists be updated.

Voting requirements: Simple Majority

Council Resolution/Officer Recommendation – Item 8.2

MOVED Cr Paul Poliwka, Seconded Cr Jennie Carter

That the Committee:

1. Authorises the update to the Town's LEMA to reflect that the Local Recovery Coordinator role will be performed by the Town's Director Community and Place, and
2. All relevant contact lists be updated.

CARRIED UNANIMOUSLY

8.3 Post Incident Reports and Post Exercise Reports

Attachments

Nil

Officer Recommendation – Item 8.3

Nil.

| |
|--|
| 8.4 Contact Details and Key Holders |
|--|

| | |
|--------------------|-----|
| Attachments | Nil |
|--------------------|-----|

Council Resolution/Officer Recommendation – Item 8.4

MOVED Cr Paul Poliwka, Seconded Cr Jennie Carter

That the key contacts for the Bassendean Local Emergency Management Committee (BLEMC) as outlined in the attachment be confirmed.

CARRIED UNANIMOUSLY

| |
|---|
| 8.5 Agency Reports (Round Table) |
|---|

| | |
|--------------------|-----|
| Attachments | Nil |
|--------------------|-----|

DFES - Cate Willey

- Provided a written report in her absence

DFES - Chris Kin-Maung

- Outlined the changes to the AWS for Storm, Cyclone and Flood to provide nationally consistent emergency information through the Australian Warning System (AWS)
- Acknowledged the length of the fire season stretching into May
- Provided information on storm events e.g. Clarkson

Police - Senior Sergeant Mollie Stevenson

- No emergency management matters to report

St John WA - Carmen Mutton

- No matters to report

Bassendean SES - Stephen Blackford

- Preparation for recent Storms was low - need for awareness raising
- Consideration of a Checklist on the Town's Website, particularly as seasons begin to change

Cr Carter enquired as to whether there was availability of a 'cooling space' during heatwave events.

Department of Communities advised that they would not usually set up an evacuation centre during these periods instead encouraging vulnerable people to visit Shopping Centres / Libraries

Consideration of something more formal - e.g. Public Health Plan

Department of Communities - Ryan Hamblion

- Provided a written report for distribution
- Advised of a statewide audit of evacuation centres and advised of the proposed removal of Cyril Jackson Senior Campus from the Town's Centres, given a preference for Town owned facilities
- Disaster Ready Fund - happy to assist with applications

John Lane - BLEMC Executive Officer

- Provided an overview of the proposed Annual Exercise with the City of Bayswater on 3 December 2024.
- First planning meeting towards the end of July
- Proposed to have 20-30 participants total involved in the exercise i.e. 10 + from the Town e.g. CEO, Councillors x2, LRC, EHO etc.
- Working through exercise documents with City of Bayswater to provide a joint report through to Cate Willey

Council Resolution/Officer Recommendation – Item 8.5

MOVED Cr Paul Poliwka, Seconded Cr Jennie Carter

That the Committee:

1. Note Agency Member Reports
2. Recommend that Council review its inventory of buildings available for Evacuation Centres, and
3. Cancel the meeting scheduled to be held on Wednesday 6 November 2024 in lieu of the BLEMC meeting to be held as part of the proposed joint annual exercise with the City of Bayswater on Tuesday 3 December 2024.

CARRIED UNANIMOUSLY 2/0

9 Motions of Which Previous Notice Has Been Given

11 Closure

There being no further business, the Presiding Member declared the meeting closed, the time being 12:55pm.

Policy Number: Local Planning Policy No. 13
Policy Title: Tree Retention and Provision

1. Citation

This is a Local Planning Policy prepared under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This Policy may be cited as Local Planning Policy No. 13 – Tree Retention and Provision.

2. Policy Statement

The Town recognises the increasing importance of retaining trees due to their amenity, environmental and health benefits. Trees assist in mitigating the impacts of the urban heat effect, reduce air pollution, improve groundwater quality and provide important habitats for wildlife.

Whilst Local Planning Scheme No. 10 provides statutory provisions relating to the retention of significant trees, this Policy seeks to encourage the retention of existing trees on development sites and increase the urban canopy cover as infill development occurs.

3. Policy Objectives

- (a) To retain existing trees to maintain a local sense of place.
- (b) To increase canopy coverage and shade to provide amenity, environmental and health benefits.
- (c) To provide a framework for assessing whether a tree should be subject to a Tree Preservation Order.
- (d) To provide for the retention and planting of trees associated with development on privately owned land.
- (e) To outline the requirements for additional tree planting on privately owned land.

4. Application

This Policy applies to:

- any assessment of whether a tree(s) should be subject to a Tree Preservation Order.
- all applications for subdivision involving residential-zoned land and/or residential development.
- all applications for development approval involving Single Houses and Grouped Dwellings, where the estimated cost of development is \$100,000 or more.

Note: The requirements do not extend to applications for multiple dwellings as such development is assessed against State Planning Policy 7.3 – Residential Design Codes – Volume 2 – Apartments.

5. Definitions

- Large Tree: *means a species of tree that has the potential to have a canopy diameter of greater than 9m.*
- Medium Tree *means a species of tree that has the potential to have a canopy diameter of between 6m and 9m.*
- Tree Growth Zone: *is an area provided to support healthy growth of a tree and is free from development or structures, including areas of hardstand.*

6. Policy Requirements

6.1 Tree Preservation Orders

Clause 4.7.7.2(i) of Local Planning Scheme No. 10 (LPS 10) provides the local government the ability to order the preservation and maintenance of a tree via a Tree Preservation Order.

In assessing whether a tree meets the characteristics prescribed by Clause 4.7.7.2(i) of the Scheme, Council will not support the establishment of a Tree Preservation Order unless the tree(s) meets at least one of the following criteria:

(a) Historical Association

Those trees that are of importance to the Aboriginal community, European significance, association with a significant heritage site, or commemorative plantings.

(b) Aesthetic Quality

Those trees that due to their context in and contribution to the landscape, are considered to be of aesthetic, location and/or landmark significance.

(c) Rarity

- (i) Those trees that are of an outstanding size or age, horticultural significance, or contain curious growth forms.
- (ii) Rarity is to be considered from a state-wide and Town of Bassendean context.
- (iii) Outstanding size or age and horticultural significance is based on the size and age of the tree relative to normal mature size and age of trees for that species in the Town.
- (iv) Curious growth forms include abnormal outgrowths, fused branches or unusual root structures.

(d) Other Significance

Other significance includes, but is not limited to, habitat significance. Although all trees have some habitat value, in undertaking assessments under this policy the habitat value of a tree is only deemed significant if it provides a breeding, feeding or roosting site regularly used by fauna protected under state or federal legislation.

6.2 Subdivision and Development

- (a) All applicable residential development will be required to incorporate at least one medium tree (or equivalent) for every 350m² of site area (rounded to the nearest whole number), with a minimum of one tree per lot. In this regard, a large tree is worth two medium trees.
- (b) Any required trees are to be provided prior to the occupation of the development and must be at a minimum 2m high and 100-litre pot size.
- (c) The number of trees required by Clause (a) may be reduced by two where a tree subject to a Tree Preservation Order or a medium or large tree is retained on site and protected by a Tree Growth Zone, subject to the submission of details of the proposed measures to protect the tree(s) identified on the site plan as outlined in *Australian Standard – AS4970-2009 - Protection of trees on development sites*.
- (d) Where an existing tree is retained and/or new trees are provided, the Town will impose conditions on the relevant approval requiring:
 - (i) the retention of the tree in perpetuity; and
 - (ii) a notification to be registered on the Certificate of Title under Section 70A of the Transfer of Land Act 1893 advising prospective purchasers that the site contains a tree which is required to be retained and protected from development works.
- (e) The relocation of existing trees to elsewhere on the same site will only be considered where:
 - (i) a report by a suitably qualified arborist is provided to the satisfaction of the Town, demonstrating that the new location of the tree is suitable, and how the tree will be maintained in good health during and after relocation; and
 - (ii) a legal agreement has been prepared and executed at the landowner/applicant's cost to the satisfaction of Town, confirming maintenance arrangements and replacement of the tree in the event the tree does not survive.
- (f) The relocation of existing tree(s) into the Town's reserves (including within the road reserve) is not supported.
- (g) The trunks of all new and retained tree(s) are to be located in their own Tree Growth Zone that is free of development, structures and hardstand and meets the follows parameters:

| Requirement | Large Tree | Medium Tree |
|---------------------------------|------------------|------------------|
| Minimum horizontal area | 64m ² | 36m ² |
| Minimum horizontal dimension | 6m | 3m |
| Minimum depth (if on structure) | 1,200mm | 800mm |

- (h) In supporting any subdivision that will create additional residential lots, the Town will recommend the imposition of a condition requiring satisfactory arrangements being made to inform prospective purchasers of the requirements prescribed by this Policy.

- (i) The retention of an existing, mature tree will be positively considered when assessing any application against the Design Principles of State Planning Policy 7.3 – Residential Design Codes – Volume 1.

Document Control

| | |
|-------------------------|-----------------------|
| Directorate | Community Planning |
| Business Unit | Development and Place |
| Inception Date | 1. OCM 23 June 2020 |
| Version | 1. OCM 23 June 2020 |
| Next Review Date | 2022 |

LOCAL PLANNING POLICY NO. 13 - TREE RETENTION AND PROVISION

1. Citation

This is a Local Planning Policy prepared under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This Policy may be cited as Local Planning Policy No. 13 – Tree Retention and Provision.

2. Introduction

The Town recognises the importance of retaining trees due to their amenity, environmental and health benefits. Trees assist in mitigating the impacts of the urban heat effect, reduce air pollution, improve groundwater quality and provide important habitats for wildlife. This policy aims to ensure the retention and enhancement of the Town's tree canopy cover is considered at all stages of development.

Tree damaging activity constitutes 'works' under the *Planning and Development (Local Planning Scheme) Regulations 2015* and 'development' under the *Planning and Development Act 2005*. This policy outlines circumstances in which development approval is required for tree damaging activities and guides the assessment of applications where tree retention and provision requires consideration.

3. Policy Objectives

- a) To vary the Residential Design Codes Volume 1 (R-Codes Volume 1) to provide amended 'deemed-to-comply' provisions relating to tree provision;
- b) Provide a clear definition of a 'regulated tree' and clarify when development approval is required for a 'tree damaging activity';
- c) Prioritise retention, protection and provision of trees on private land and adjacent reserves in the planning process;
- d) Promote tree preservation and provision at the earliest possible stage in the planning and development process, balancing the preservation of trees with desired built form and land use outcomes;
- e) Preserve and enhance neighbourhood amenity, character and sense of place;
- f) Mitigate the urban heat island effect, reduce air pollution, improve groundwater quality and contribute to biodiversity and other environmental benefit.

4. Application

This Policy applies to planning applications involving land 'zoned' under the operative local planning scheme, including:

- a) Development applications (where the estimated cost of development is \$100,000 or more);
- b) Subdivision applications;
- c) Strategic planning proposals, including scheme amendments and structure plans; and
- d) Tree damaging activity to a regulated tree.

This Policy does not apply to:

- e) Applications for 'multiple dwellings' subject to the Residential Design Codes – Volume 2.

5. Definitions

Arborist Report: *means a report which is prepared is prepared by a suitably qualified and experienced arboriculturist with a minimum qualification of Diploma of Horticulture (Arboriculture) Australian Qualification Framework (AQF 5) or equivalent and with demonstrated experience in high level tree assessment and diagnosis.*

Large Tree: *means a species of tree that has the potential to have a canopy diameter greater than 9m and height of more than 12m.*

Medium Tree *means a species of tree that has the potential to have a canopy diameter greater than 6m and height of more than 8m.*

Maintenance Pruning: *means pruning that:*

- a) involves removing dead or diseased wood only; or*
- b) is the first pruning of the tree in the calendar year and affects less than 10% of the canopy; or*
- c) is of a fruit tree and done for fruit production; or*
- d) does not include removing limbs with a diameter of 100mm or more; or*
- e) is otherwise minor maintenance or thinning of the crown that does not adversely affect the health or general appearance of the tree; or*
- f) is undertaken in accordance with the standard for Pruning Amenity Trees ASNZ4373.*

Regulated Tree: *means a living tree that:*

- a) Is over 8m in height; and/or*
- b) has an average canopy diameter of at least 6m; and/or*
- c) has a trunk circumference of at least 1.5m, measured 1.4m above the ground; and*
- d) is of a species that is not included on State or local area weed registers.*

Tree Damaging Activity:*means*

- a) the killing or destruction of a tree; and/or*
 - b) the removal of a tree; and/or*
 - c) the severing of branches, limbs, stems or trunk of a tree; and/or*
 - e) the ringbarking, topping or lopping of a tree; and/or*
 - f) any other substantial damage to a tree*
- unless the tree is of a species that is included on State or local area weed registers.*

Deep Soil Area: *soft landscape area on a lot with no impeding building structure or feature above or below, which supports growth of small to large canopy trees and meets a stated minimum dimension. Used primarily for landscaping and open to the sky, deep soil areas exclude basement car parks, services, swimming pools, tennis courts and impervious surfaces including car parks, driveways and roof areas.*

6. Exemptions

Development approval is not required for tree damaging activities in the following circumstances:

- a) The tree does not satisfy the definition of a regulated tree;
- b) The tree damaging activity is carried out in the course of works in accordance with the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 Part 7 Clause 61 (b) item 18:

“works that are urgently necessary for any of the following —

- a. public safety;*
- b. the safety or security of plant or equipment;*

- c. *the maintenance of essential services; or*
- d. *the protection of the environment.”*
- c) The tree damaging activity is required to comply with an approved Bushfire Management Plan;
- d) The tree damaging activity is maintenance pruning;
- e) Tree damaging activity is to a regulated tree that is on an adopted Town of Bassendean unwanted species list.

NOTE: Development approval is required for tree damaging activities to a regulated tree where other works are proposed on a subject site, even if those other works are exempt from development approval under the local planning scheme as per Schedule 2, Part 7 Clause 61 (deemed provisions) of the Planning and Development (Local Planning Scheme) Regulations 2015 (eg., the erection of a Single House that meets the deemed-to-comply requirements of the Residential Design Codes).

7. Application Requirements

Unless otherwise advised by the Town, development applications, subdivision applications and strategic planning proposals that are subject to this Policy must be accompanied by the following applicable information:

- a) Site survey and/or site plan indicating:
 - a. location of all regulated trees, including street trees;
 - b. whether any regulated tree is proposed to be retained or affected by any tree damaging activity;
 - c. Tree Protection Zone(s) in accordance with Australian Standard AS4970 – Protection of Trees of Development Sites; and
 - d. Any trees proposed to be planted on the development site.
- b) Written justification for any proposed tree damaging activity against the objectives and requirements of this Policy; and
- c) An Arborist Report may be required in the following instances:
 - a. To justify tree damaging activity to a regulated tree specifically considering the health of the tree and/or any safety risk it may pose to people or property;

- b. To explain any mitigation measures proposed to protect a regulated tree including works proposed within the Tree Protection Zone (refer to AS4970 for details to identify the Tree Protection Zone).

8. Policy Requirements

8.1 Retention of Regulated Trees

- a) Unless removal is approved as part of a subdivision or development approval, or is exempt under the provisions of this Policy, a regulated tree must be retained in perpetuity and protected.
- b) Retention and protection of regulated trees should be prioritised, and development works, structure plan and subdivision design should preferably avoid, or as a minimum, minimise harm to regulated trees.
- c) Where tree damaging activity is proposed to a regulated tree the following will be given due regard:
 - a. Health, maturity, species, and location of the tree;
 - b. Ecological, biodiversity and environmental values of the tree;
 - c. Contribution of the tree to the streetscape;
 - d. The preservation of any other regulated tree on the subject site;
 - e. The location of the tree within the development site and capacity for a modified building design or subdivision to maximise tree retention;
 - f. Any existing development on the site;
 - g. Design and location of proposed crossovers;
 - h. Topography and the potential impact from excavation/fill;
 - i. Possible safety risks due to tree limb failure and infrastructure and/or structural damage associated with the retaining the tree;
 - j. Tree Protection Zone(s) (as per AS4970);
 - k. Tree replacement and/or planting proposed;
 - l. Recommendations of an Arborist Report; and
 - m. The objectives of this Policy.
- d) The following justifications for tree damaging activity to a regulated tree will not be supported:
 - a. Impact on views;
 - b. The tree variety is disliked;
 - c. The tree variety causes nuisance by way of leaf, fruit or bark shedding or the like; or
 - d. The tree impacts on private gardens, solar installations, swimming pools or the like.
- e) The Town will assess any development application in accordance with the general requirements above.

- f) There is a general presumption against tree damaging activity (other than maintenance pruning) to any regulated tree and the siting and design of the development should, where possible, avoid impacting any regulated tree.
- g) Tree damaging activity to a regulated tree may be considered if the following relevant information and/or technical reports are provided to demonstrate:
 - a. The regulated tree is unhealthy, based on the recommendations of an Arborist report;
 - b. The regulated tree causes safety risks to people, infrastructure or buildings based on recommendations on an Arborist report and/or Structural Engineering Report; or
 - c. The redesign of the development to accommodate the regulated tree is unfeasible.

8.2 Tree Provision

- a) Clause 5.3.2 C2.2 (i) of the R-Codes Volume 1 Part B; and Clause 1.2 C1.2.4(i) of Part C are replaced with the following:

Residential development will be required to incorporate at least one medium tree for every 350m² of site area (rounded to the nearest whole number), with a minimum of one tree per lot/ site area. In this regard, a large tree is worth two medium trees. The trunks of trees are to be located in a Deep Soil Area that meets the follows parameters:

| Requirement | Large Tree | Medium Tree |
|----------------------------------|------------------|------------------|
| Minimum deep soil area | 64m ² | 36m ² |
| Minimum deep soil area dimension | 6m | 3m |

- b) Any required trees are to be provided prior to the occupation of the development and must be a minimum 35 litre pot size.
- c) The number of trees required by clause (a) may be reduced by two where a medium or large tree is retained on site and protected by a Tree Protection Zone, subject to the submission of details of suitable measures to protect the tree(s) as outlined in *Australian Standard – AS4970-2009 - Protection of trees on development sites*.
- d) Where an existing tree is retained and/or new trees are provided, the Town will impose conditions on the relevant approval requiring the retention of the tree and associated deep soil area.
- e) The relocation of existing trees to elsewhere on the same site will only be considered where:
 - a. a report by a suitably qualified arborist is provided to the satisfaction of the Town, demonstrating that the new location of the tree is suitable, and

how the tree will be maintained in good health during and after relocation; and

- b. a legal agreement has been prepared and executed at the landowner/applicant's cost to the satisfaction of Town, confirming maintenance arrangements and replacement of the tree in the event the tree does not survive.
- f) The relocation of existing tree(s) into the Town's reserves (including within the road reserve) is not supported.
- g) The retention of an existing, mature tree will be positively considered when assessing any application against the Design Principles of the Residential Design Codes – Volume 1.

8.3 Subdivision

- a) The Town may recommend that prior to the determination of an application for subdivision approval, information be provided to allow consideration of the impacts of the subdivision and layout on any regulated tree and whether the general requirements of this policy have been addressed.
- b) Subdivision design, layout and earth working levels, shall prioritise the retention of regulated trees.
- c) The subdivision plan shall identify regulated trees and note if they are to be retained or removed, and the applicant is to demonstrate how the retained regulated trees will be protected as part of the subdivision process.
- d) The Town will request the WAPC include the following condition on the subdivision approval to ensure regulated trees identified by the Town are protected:

"The regulated tree(s) identified on the approved plan of subdivision dated _____ shall be retained and protection measures implemented to ensure such trees are not impacted by subdivisional works. These trees must not be removed when clearing the conditions of this approval unless development approval for their removal is obtained from the local government".

| Document responsibilities: | | | |
|----------------------------|--|----------------------|-------------------------|
| Owner: | | | |
| Inception date: | OCM 23 June 2020 | Owner Business Unit: | Planning and Regulation |
| Review date: | June 2024 | Decision maker: | Council |
| Compliance requirements: | N/A | Repeal and replace: | N/A |
| Legislation: | | | |
| | <i>Planning and Development Act 2005</i> <i>Planning and Development (Local Planning Scheme) Regulations 2015</i> | | |

Local Planning Policy No. 13: Tree Retention and Provision

1. Citation

This is a Local Planning Policy prepared under Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*. This Policy may be cited as Local Planning Policy No. 13 – Tree Retention and Provision.

2. Introduction

The Town recognises the importance of retaining trees due to their amenity, environmental and health benefits. Trees assist in mitigating the impacts of the urban heat effect, reduce air pollution, improve groundwater quality and provide important habitats for wildlife. ~~This policy aims to ensure the retention and enhancement of the Town's tree canopy cover is considered at all stages of development.~~

~~Whilst Local Planning Scheme No. 10 provides statutory provisions relating to the retention of significant trees, this Policy seeks to encourage the retention of existing trees on development sites and increase the urban canopy cover as infill development occurs.~~

~~Tree damaging activity constitutes 'works' under the *Planning and Development (Local Planning Scheme) Regulations 2015* and 'development' under the *Planning and Development Act 2005*. This policy outlines circumstances in which development approval is required for tree damaging activities and guides the assessment of applications where tree retention and provision requires consideration.~~

3. Policy Objectives

- ~~(a) To retain existing trees to maintain a local sense of place.~~
 - ~~(b) To increase canopy coverage and shade to provide amenity, environmental and health benefits.~~
 - ~~(c) To provide a framework for assessing whether a tree should be subject to a Tree Preservation Order.~~
 - ~~(d) To provide for the retention and planting of trees associated with development on privately owned land.~~
 - ~~(e) To outline the requirements for additional tree planting on privately owned land.~~
- a) Provide a clear definition of a 'regulated tree' and clarify when development approval is required for a 'tree damaging activity'.
 - b) Prioritise retention, protection and provision of trees on private land and adjacent reserves in the planning process;
 - c) Promote tree preservation and provision at the earliest possible stage in the planning and development process, balancing the preservation of trees with desired built form and land use outcomes;
 - d) Preserve and enhance neighbourhood amenity, character and sense of place;

- e) Mitigate the urban heat island effect, reduce air pollution, improve groundwater quality and contribute to biodiversity and other environmental benefit.

4. Application

This Policy applies to:

- ~~any assessment of whether a tree(s) should be subject to a Tree Preservation Order.~~
- ~~all applications for subdivision involving residential-zoned land and/or residential development.~~
- ~~all applications for development approval involving Single Houses and Grouped Dwellings, where the estimated cost of development is \$100,000 or more.~~

~~Note: The requirements do not extend to applications for multiple dwellings as such development is assessed against State Planning Policy 7.3 — Residential Design Codes — Volume 2 — Apartments~~

This Policy applies to planning applications involving land 'zoned' under the operative local planning scheme, including:

- a) Development applications (where the estimated cost of development is \$100,000 or more)
- b) Subdivision applications;
- c) Strategic planning proposals, including scheme amendments and structure plans; and
- d) Tree damaging activity to a regulated tree.

This Policy does not apply to:

- e) Applications for 'multiple dwellings' subject to the Residential Design Codes – Volume 2.

5. Definitions

Arborist Report: *means a report which is prepared is prepared by a suitably qualified and experienced arboriculturist with a minimum qualification of Diploma of Horticulture (Arboriculture) Australian Qualification Framework (AQF 5) or equivalent and with demonstrated experience in high level tree assessment and diagnosis.*

Large Tree: *means a species of tree that has the potential to have a canopy diameter greater than 9m and height of more than 12m.*

Medium Tree *means a species of tree that has the potential to have a canopy diameter greater than 6m and height of more than 8m.*

Maintenance Pruning: *means pruning that:*

- a) involves removing dead or diseased wood only; or*
- b) is the first pruning of the tree in the calendar year and affects less than 10% of the canopy; or*
- c) is of a fruit tree and done for fruit production; or*
- d) does not include removing limbs with a diameter of 100mm or more; or*
- e) is otherwise minor maintenance or thinning of the crown that does not adversely affect the health or general appearance of the tree; or*
- f) is undertaken in accordance with the standard for Pruning Amenity Trees ASNZ4373.*

Regulated Tree: *means a living tree that:*

- a) Is over 8m in height; and/or*
- b) has an average canopy diameter of at least 6m; and/or*
- c) has a trunk circumference of at least 1.5m, measured 1.4m above the ground; and*
- d) is of a species that is not included on State or local area weed registers.*

Tree Damaging Activity:*means*

- a) the killing or destruction of a tree; and/or*
- b) the removal of a tree; and/or*
- c) the severing of branches, limbs, stems or trunk of a tree; and/or*
- e) the ringbarking, topping or lopping of a tree; and/or*
- f) any other substantial damage to a tree*

unless the tree is of a species that is included on State or local area weed registers.

~~**Tree Growth Zone:** is an area provided to support healthy growth of a tree and is free from development or structures, including areas of hardstand.~~

Deep Soil Area: *soft landscape area on a lot with no impeding building structure or feature above or below, which supports growth of small to large canopy trees and meets a stated minimum dimension. Used primarily for landscaping and open to the sky, deep soil areas exclude basement car parks, services, swimming pools, tennis courts and impervious surfaces including car parks, driveways and roof areas.*

6. Exemptions

Development approval is not required for **tree damaging activities** in the following circumstances:

- a) The tree does not satisfy the definition of a **regulated tree**;
- b) The **tree damaging activity** is carried out in the course of works in accordance with the *Planning and Development (Local Planning Schemes) Regulations 2015* Schedule 2 Part 7 Clause 61 (b) item 18:
“works that are urgently necessary for any of the following —
 - a. public safety;*
 - b. the safety or security of plant or equipment;*
 - c. the maintenance of essential services; or*
 - d. the protection of the environment.”*
- c) The **tree damaging activity** is required to comply with an approved Bushfire Management Plan;
- d) The **tree damaging activity** is **maintenance pruning**;
- e) **Tree damaging activity** is to a regulated tree that is on an adopted Town of Bassendean unwanted species list.

NOTE: Development approval is required for tree damaging activities to a regulated tree where other works are proposed on a subject site, even if those other works are exempt from development approval under the local planning scheme as per Schedule 2, Part 7 Clause 61 (deemed provisions) of the Planning and Development (Local Planning Scheme) Regulations 2015 (eg, the erection of a Single House that meets the deemed-to-comply requirements of the Residential Design Codes).

7. Application Requirements

Unless otherwise advised by the Town, development applications, subdivision applications and strategic planning proposals that are subject to this Policy must be accompanied by the following applicable information:

- a) Site survey and/or site plan indicating:
 - a. location of all regulated trees, including street trees;
 - b. whether any regulated tree is proposed to be retained or affected by any tree damaging activity;
 - c. Tree Protection Zone(s) in accordance with Australian Standard AS4970 – Protection of Trees of Development Sites; and
 - d. Any trees proposed to be planted on the development site.
- b) Written justification for any proposed tree damaging activity against the objectives and requirements of this Policy; and
- c) An Arborist Report may be required in the following instances:
 - a. To justify tree damaging activity to a regulated tree specifically considering the health of the tree and/or any safety risk it may pose to people or property;
 - b. To explain any mitigation measures proposed to protect a regulated tree including works proposed within the Tree Protection Zone (refer to AS4970 for details to identify the Tree Protection Zone).

8. Policy Requirements

~~6.1 Tree Preservation Orders~~

~~Clause 4.7.7.2(i) of Local Planning Scheme No. 10 (LPS 10) provides the local government the ability to order the preservation and maintenance of a tree via a Tree Preservation Order. In assessing whether a tree meets the characteristics prescribed by Clause 4.7.7.2(i) of the Scheme, Council will not support the establishment of a Tree Preservation Order unless the tree(s) meets at least one of the following criteria:~~

~~a) Historical Association~~

~~Those trees that are of importance to the Aboriginal community, European significance, association with a significant heritage site, or commemorative plantings.~~

~~b) Aesthetic Quality~~

~~Those trees that due to their context in and contribution to the landscape, are considered to be of aesthetic, location and/or landmark significance.~~

~~c) Rarity~~

- ~~i. Those trees that are of an outstanding size or age, horticultural significance, or contain curious growth forms.~~
 - ~~ii. Rarity is to be considered from a state-wide and Town of Bassendean context.~~
 - ~~iii. Outstanding size or age and horticultural significance is based on the size and age of the tree relative to normal mature size and age of trees for that species in the Town.~~
 - ~~iv. Curious growth forms include abnormal outgrowths, fused branches or unusual root structures.~~
- ~~d) Other Significance Other significance includes, but is not limited to, habitat significance. Although all trees have some habitat value, in undertaking assessments under this policy the habitat value of a tree is only deemed significant if it provides a breeding, feeding or roosting site regularly used by fauna protected under state or federal legislation.~~

8.1 Retention of Regulated Trees

- a) Unless removal is approved as part of a subdivision or development approval, or is exempt under the provisions of this Policy, a regulated tree must be retained in perpetuity and protected.
- b) Retention and protection of regulated trees should be prioritised, and development works, structure plan and subdivision design should preferably avoid, or as a minimum, minimise harm to regulated trees.
- c) Where tree damaging activity is proposed to a regulated tree the following will be given due regard:
 - a. Health, maturity, species, and location of the tree;
 - b. Ecological, biodiversity and environmental values of the tree;
 - c. Contribution of the tree to the streetscape;
 - d. The preservation of any other regulated tree on the subject site;
 - e. The location of the tree within the development site and capacity for a modified building design or subdivision to maximise tree retention;
 - f. Any existing development on the site;
 - g. Design and location of proposed crossovers;
 - h. Topography and the potential impact from excavation/fill;
 - i. Possible safety risks due to tree limb failure and infrastructure and/or structural damage associated with the retaining the tree;
 - j. Tree Protection Zone(s) (as per AS4970);
 - k. Tree replacement and/or planting proposed;
 - l. Recommendations of an Arborist Report; and
 - m. The objectives of this Policy.

- d) The following justifications for tree damaging activity to a regulated tree will not be supported:
 - a. Impact on views;
 - b. The tree variety is disliked;
 - c. The tree variety causes nuisance by way of leaf, fruit or bark shedding or the like; or
 - d. The tree impacts on private gardens, solar installations, swimming pools or the like.
- e) The Town will assess any development application in accordance with the general requirements above.
- f) There is a general presumption against tree damaging activity (other than maintenance pruning) to any regulated tree and the siting and design of the development should, where possible, avoid impacting any regulated tree.
- g) Tree damaging activity to a regulated tree may be considered if the following relevant information and/or technical reports are provided to demonstrate:
 - a. The regulated tree is unhealthy, based on the recommendations of an Arborist report;
 - b. The regulated tree causes safety risks to people, infrastructure or buildings based on recommendations on an Arborist report and/or Structural Engineering Report; or
 - c. The redesign of the development to accommodate the regulated tree is unfeasible.

8.2 ~~Subdivision and Development~~ Tree Provision

- a) Clause 5.3.2 C2.2 (i) of the R-Codes Volume 1 Part B; and Clause 1.2 C1.2.4(i) of Part C are replaced with the following:

Residential development will be required to incorporate at least one medium tree for every 350m² of site area (rounded to the nearest whole number), with a minimum of one tree per lot/ site area. In this regard, a large tree is worth two medium trees. ~~The trunks of trees are to be located in a Deep Soil Area that meets the follows parameters:~~

| Requirement | Large Tree | Medium Tree |
|----------------------------------|------------------|------------------|
| Minimum deep soil area | 64m ² | 36m ² |
| Minimum deep soil area dimension | 6m | 3m |

- b) Any required trees are to be provided prior to the occupation of the development and must be ~~at a minimum 2m high and 100-litre pot size~~ a minimum 35 litre pot size.

- c) The number of trees required by clause (a) may be reduced by two where a medium or large tree is retained on site and protected by a Tree Protection Zone, subject to the submission of details of ~~proposed suitable~~ measures to protect the tree(s) ~~identified on the site plan~~ as outlined in *Australian Standard – AS4970-2009 - Protection of trees on development sites*.
- d) ~~Where an existing tree is retained and/or new trees are provided, the Town will impose conditions on the approval requiring:~~
 - ~~(i) the retention of the tree in perpetuity; and~~
 - ~~(ii) a notification to be registered on the Certificate of Title under Section 70A of the Transfer of Land Act 1893 advising prospective purchasers that the site contains a tree which is required to be retained and protected from development works.~~

~~Where an existing tree is retained and/or new trees are provided, the Town will impose conditions on the approval requiring the retention of the tree and associated deep soil area.~~

- e) The relocation of existing trees to elsewhere on the same site will only be considered where:
 - a. a report by a suitably qualified arborist is provided to the satisfaction of the Town, demonstrating that the new location of the tree is suitable, and how the tree will be maintained in good health during and after relocation; and
 - b. a legal agreement has been prepared and executed at the landowner/applicant's cost to the satisfaction of Town, confirming maintenance arrangements and replacement of the tree in the event the tree does not survive.
- f) The relocation of existing tree(s) into the Town's reserves (including within the road reserve) is not supported.
- g) The retention of an existing, mature tree will be positively considered when assessing any application against the Design Principles of the Residential Design Codes – Volume 1.

8.3 Subdivision

- a) ~~In supporting any subdivision that will create additional residential lots, the Town will recommend the imposition of a condition requiring satisfactory arrangements being made to inform prospective purchasers of the requirements prescribed by this Policy.~~

The Town may recommend that prior to the determination of an application for subdivision approval, information be provided to allow consideration of the impacts of the subdivision and layout on any regulated tree and whether the general requirements of this policy have been addressed.

- b) Subdivision design, layout and earth working levels, shall prioritise the retention of regulated trees.
- c) The subdivision plan shall identify regulated trees and note if they are to be retained or removed, and the applicant is to demonstrate how the retained regulated trees will be protected as part of the subdivision process.
- d) The Town will request the WAPC include the following condition on the subdivision approval to ensure regulated trees identified by the Town are protected:

“The regulated tree(s) identified on the approved plan of subdivision dated _____ shall be retained and protection measures implemented to ensure such trees are not impacted by subdivisional works. These trees must not be removed when clearing the conditions of this approval unless development approval for their removal is obtained from the local government”.

| Document responsibilities: | | | |
|--|------------------|----------------------|-------------------------|
| Owner: | | | |
| Inception date: | OCM 23 June 2020 | Owner Business Unit: | Planning and Regulation |
| Review date: | June 2024 | Decision maker: | Council |
| Compliance requirements: | N/A | Repeal and replace: | N/A |
| Legislation: | | | |
| Planning and Development Act 2005 Planning and Development (Local Planning Scheme) Regulations 2015 | | | |



MINUTES

Audit and Governance Committee

Wednesday 12 June 2024, 5:00 pm

in the Council Chamber,
Administration Building
48 Old Perth Road, Bassendean

1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

The Presiding Member declared the meeting open at 5:06pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

2 Announcements by the Presiding Member without Discussion

Nil

3 Attendances, Apologies and Leave of Absence

Present

Councillors

Cr Kathryn Hamilton, Mayor (Presiding Member)
Cr Paul Poliwka, Deputy Mayor (via Electronic Means)

Officers

Mr Paul White, Director Corporate Services
Ms Joanne Burges, Manager Governance & Strategy
Ms Waruni De Silva, Manager Financial Services
Mr Tristan Loney, Manager Information and Technology

Community Member

Ms Sasha Rademakers

Paxon

Ian Ekins, Associate Director (via Electronic Means)

Public

There were no members of the public in attendance.

Apologies

Cr Ken John
Cr Jamayne Burke
Mr Ron Back

4 Declarations of Interest

Nil

5 Presentations or Deputations

Nil

6 Confirmation of Minutes

Council Resolution/Officer Recommendation – Item 6.1

MOVED Cr Kathryn Hamilton, Seconded Ms Sasha Rademakers

That the minutes of the Audit and Governance Committee meeting held on 6 March 2024, be received and confirmed as a true and correct record.

CARRIED UNANIMOUSLY 3/0

7 Business Deferred from Previous Meeting

Nil

8 Reports

| 8.1 Annual Audit of the Financial Report for 2023/24 - Audit Planning Memorandum | |
|--|---|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | FINM/AUD/8 |
| Directorate | Corporate Services |
| Previous Reports | N/A |
| Authority/Discretion | Information For the Council/Committee to note. |
| Attachments | 1. Updated Town of Bassendean Audit Planning Memorandum 30 June 2024 [8.1.1 - 21 pages] |

Purpose

The purpose of this report is to provide the Audit Planning Memorandum (APM) for the audit of the Town's Financial Report for 2023/24 to the Committee.

Committee/Officer Recommendation – Item 8.1

MOVED Ms Sasha Rademakers, Seconded Cr Kathryn Hamilton,

That the Audit and Governance Committee receives the RSM Audit Planning Memorandum for the audit of the Town's Financial Report for 2023/24, attached to this report.

Voting requirements: Simple Majority

CARRIED UNANIMOUSLY 3/0

| 8.2 Draft Audit and Governance Committee Charter | |
|---|--|
| Property Address | |
| Landowner/Applicant | |
| File Reference | GOVN/CCLMEET/1 |
| Directorate | CEO and Council Support |
| Previous Reports | |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | 1. Audit Committee Charter - Final Draft 310524 [8.2.1 - 9 pages] |

Purpose

The purpose of this report is for Audit and Governance Committee (Committee) to consider replacing the existing Audit and Governance Committee Instrument of Appointment and Delegation with a contemporary Audit and Governance Committee Charter.

Committee/Officer Recommendation – Item 8.2

MOVED Cr Kathryn Hamilton, Seconded Ms Sasha Rademakers,

That the Committee recommend that Council adopt the Audit and Governance Committee Charter as attached to this Report.

Voting requirements: Simple Majority

CARRIED UNANIMOUSLY 3/0

| 8.3 Record Keeping Policy Review | |
|---|--|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | INFM/POLCY/1 |
| Directorate | Corporate Services |
| Previous Reports | N/A |
| Authority/Discretion | Legislative Includes adopting local laws, local planning schemes & policies. |
| Attachments | <ol style="list-style-type: none"> 1. Draft Amended Record Keeping Policy - Tracked changes [8.3.1 - 4 pages] 2. Draft Amended Record Keeping Policy - Clean [8.3.2 - 4 pages] |

Purpose

The purpose of this report is for the Audit and Governance Committee to consider a revised draft Record Keeping Policy for the Town.

Committee/Officer Recommendation – Item 8.3

MOVED Cr Kathryn Hamilton, Seconded Ms Sasha Rademakers,

That the Audit and Governance Committee:

- 1.Reviews the draft amended Record Keeping Policy attached to this report; and
- 2.Recommends that Council adopt the draft amended Record Keeping Policy.

Voting requirements: Simple Majority

CARRIED UNANIMOUSLY 3/0

| 8.4 Purchasing Policy Review | |
|------------------------------|---|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | FINM/PROCED/1 |
| Directorate | Corporate Services |
| Previous Reports | 12 June 2023 |
| Authority/Discretion | Legislative Includes adopting local laws, local planning schemes & policies. |
| Attachments | 1. Purchasing Policy - Marked up [8.4.1 - 10 pages] 2. Draft Amended Purchasing Policy - June 2024 [8.4.2 - 8 pages] 3. Purchasing Policy - LG Comparison [8.4.3 - 4 pages] |

Purpose

The purpose of this report is for the Audit and Governance Committee to review the Town's Purchasing Policy. A draft amended Purchasing Policy is attached to this report.

Committee/Officer Recommendation – Item 8.4

MOVED Ms Sasha Rademakers, Seconded Cr Kathryn Hamilton,

That the Audit and Governance Committee:

1. Inserts the following into the draft amended Purchasing Policy against the proposed \$1,001 to \$5,000 purchase value threshold: *"The Town will use its general knowledge of the market to ascertain whether the purchase represents value for money. The Town should seek more than one quotation if they are not satisfied that the first choice of supplier would represent value for money"*.
2. Recommends Council adopt the draft amended Purchasing Policy attached to this report, as amended by resolution 1 above.
3. Notes the administration will prepare a report for the Committee within 12 months on compliance with the requirements of the Purchasing Policy, informed by its internal audit program.

Voting requirements: Simple Majority

CARRIED UNANIMOUSLY 3/0

| 8.5 Audit Findings Log | |
|-------------------------------|--|
| Property Address | N/A |
| Landowner/Applicant | N/A |
| File Reference | GOVN/CCLMEET/1 |
| Directorate | Corporate Services |
| Previous Reports | Quarterly |
| Authority/Discretion | Executive The substantial direction setting and oversight role of the Council. |
| Attachments | 1. CONFIDENTIAL - June 2024 Audit Findings Log [8.5.1 - 7 pages] |

Purpose

The purpose of this report is to provide the Audit and Governance Committee with the Town's Audit Findings Log, with updated actions since the meeting of the Committee on 6 March 2024.

Committee/Officer Recommendation – Item 8.5

MOVED Ms Sasha Rademakers, Seconded Cr Paul Poliwka,

That the Audit and Governance Committee receives the Audit Findings Log and notes the action taken or proposed to address the recommendations.

Voting requirements: Simple Majority

CARRIED UNANIMOUSLY 3/0

9 Motions of Which Previous Notice Has Been Given

Nil

10 Announcements of Notices of Motion for the Next Meeting

Nil

11 Confidential Business

Nil

12 Closure

There being no further business, the Presiding Member declared the meeting closed, the time being 5:30 pm.

Town of Bassendean

Audit Planning Memorandum

For the year ending 30 June 2024

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Introduction

This audit plan outlines the scope of our work and the key considerations in relation to our audit of the Town of Bassendean ("the Town") for the year ending 30 June 2024.

The purpose of this document is to set out our understanding of the key areas in the audit when we will conduct the audit and your audit team.

The audit plan is prepared with input from management. The audit plan is tailored for the Town's environment and revised throughout the year to adjust for business developments, additional relevant matters arising, changes in circumstances, findings from activities performed and feedback we receive from you.

We look forward to working together with you.

Please do not hesitate to contact either one of us or one of our other team members should you wish to discuss any aspect of the engagement.

Amit Kabra

Director – RSM Australia Pty Ltd

T: 08 9261 9594

Amit.Kabra@rsm.com.au

Jay Teichert

Senior Director – Office of the Auditor General of Western Australia

T: 08 6557 7742

Jay.Teichert@audit.wa.gov.au



1. Audit Summary

Purpose

The primary purpose of this Audit Planning Memorandum ("APM") is to brief the Town of Bassendean ("the Town") on the proposed approach by RSM Australia ("RSM"), on behalf of the Office of the Auditor General ("OAG"), to audit the financial report, controls and key performance indicators of the Town for the year ending 30 June 2024.

The APM forms the basis for discussion at the audit entrance meeting scheduled for 01 May 2024 and is a key tool for discharging our responsibilities in relation to communicating with those charged with governance.

Scope of the Engagement

The scope of this engagement involves expressing an opinion on the audit of the general-purpose financial statements for the financial year ending 30 June 2024, prepared in accordance with the *Local Government Act 1995 (LG Act)*, the *Local Government (Financial Management) Regulations 1996 (Financial Management Regulations)*, Australian Accounting Standards, to the extent that they are not inconsistent with the LG Act and the Financial Management Regulations. The term 'Australian Accounting Standards' refers to Standards and Interpretations issued by the Australian Accounting Standard Board (**AASB**).

In addition to the above, the Town also requires certifications in respect of the following grants:

- (a) Roads to Recovery (**R2R**) grant under the *National Land Transport Act 2014*, Part 8; and
- (b) Local Roads and Community Infrastructure Program (**LRCIP**) grant in accordance with the LRCIP guidelines issued by the Australian Government Town of Infrastructure, Transport, Regional Development and Communications.

The certifications do not form part of the audit scope. However, RSM will engage separately with the Town to issue an independent auditor's report on the above.

Matters of significance

In accordance with section 24(1) of the Auditor General Act 2006, the Auditor General is required to report on matters arising out of the performance of the Auditor General's functions that are, in the opinion of the Auditor General, of such significance as to require reporting.

Arrangements

Audits are not an absolute guarantee of the accuracy or reliability of Town's information and may not have identified all matters of significance. This is because the work undertaken to form an opinion is permeated by judgement and most audit evidence is persuasive rather than conclusive. In addition, there are inherent limitations in any audit, including the use of testing, the effectiveness of internal control structures and the possibility of collusion.

Primary responsibility for the detection, investigation, and prevention of irregularities rests with the Town. Consequently, the Town remains responsible for keeping proper accounts and maintaining adequate systems of internal control, preparing, and presenting the financial statements, and complying with the *Financial Management Act 2006* and other relevant laws.

Under the *Auditor General Act 2006*, audit staff have unrestricted access to information held by the Town, irrespective of any restrictions on disclosure imposed, such as secrecy provisions.

Confidentiality of audit files and working papers is required under the *Auditor General Act 2006*. The Office of the Auditor General is an 'exempt agency' under the *Freedom of Information Act 1992*. The signed contract between the Auditor General and RSM contains strict confidentiality clauses.

RSM relationship with the OAG and Town

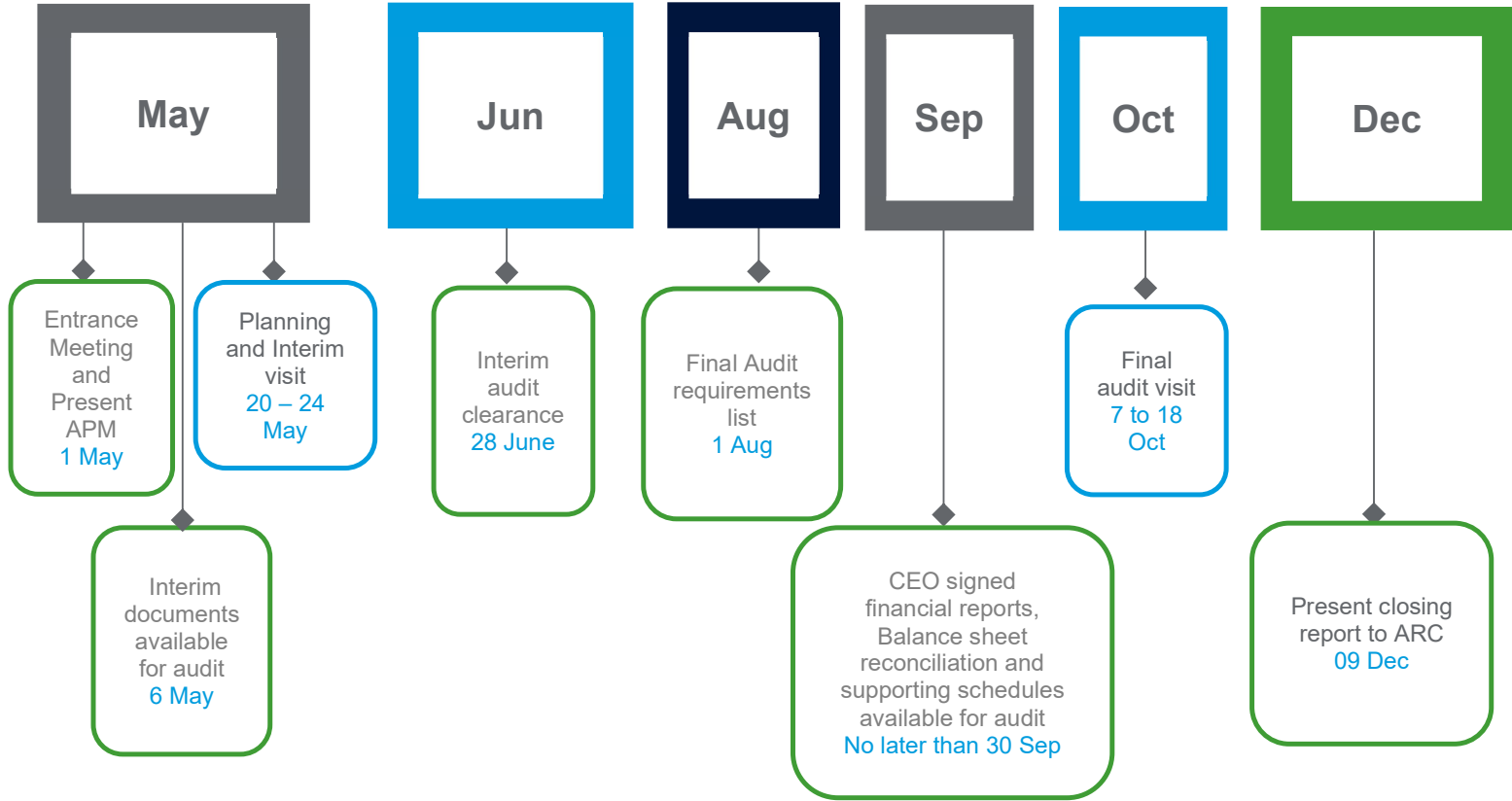
RSM has been contracted by the OAG to execute the scope and report to the OAG.

RSM is required to report to the OAG any matter which may affect the Auditor General's responsibilities under sections 15 and 24 of the *Auditor General Act 2006*.









RSM's services will be conducted under the overall direction of the Auditor General, who will retain responsibility for forming an audit opinion and issuing an independent auditor's report to Town. The contract requires RSM to use its methodology and audit approach.

2. Timing

Based on discussions with management, we have agreed on the below milestones. A detailed timetable can be found in Appendix 1.



3. Audit Approach

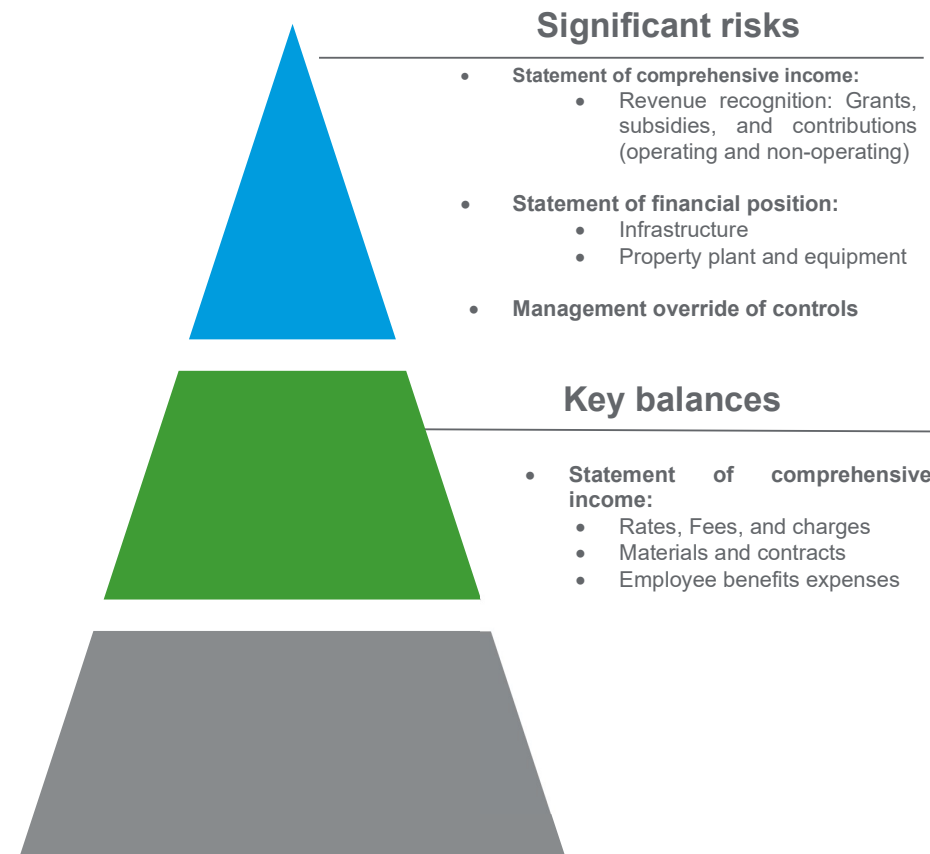
| | | | |
|--|---|--|--|
| <p>Internal control environment</p>  | <p>In accordance with Australian Auditing Standards, we will perform a review of the design and operating effectiveness of the entity's significant financial recording and reporting processes.</p> <p>We will ensure that any significant deficiencies that come to our attention during our audit are communicated to the AGC and management in a timely manner.</p> <p><i>Refer to Appendix 3 KEY CONTROLS for more details.</i></p> | <p>Materiality</p>  | <p>Based on our RSM Global Audit Methodology and professional judgment, we determined certain quantitative thresholds for materiality, including the overall materiality of the financial statements. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our audit procedures on the individual financial statement line items and disclosures and to evaluate the effect of identified misstatements, both individually and in the aggregate, on the financial statements and on our opinion.</p> |
| <p>Fraud considerations</p>  | <p>Under Auditing Standard ASA 240 <i>The Auditor's Responsibilities Relating to Fraud in an Audit of a Financial Report</i> (ASA 240), when planning and performing audit procedures and evaluating the results, the auditor must consider the risk of material misstatement in the financial statements because of fraud and error.</p> <p>Although ASA 240 sets out the principles and procedures we must follow, the primary responsibility for the prevention and detection of fraud and error rests with the management of the Town. The Town is responsible for maintaining accounting records and controls designed to prevent and detect fraud and error and for the accounting policies and estimates inherent in the financial statements.</p> | <p>Key areas of Audit focus</p>  | <p>For all significant risk material account balances, the engagement team will specify which audit assertions pose significant audit risk and test this balance to ensure it is not materially misstated.</p> <p>Where we have determined that an assessed risk of material misstatement at the assertion level is a significant risk, we will perform substantive procedures that are specifically responsive to that risk.</p> <p>Non-significant risk material balances will be audited by substantive analytical procedures and tests of details, as necessary.</p> <p><i>Refer to Section 4 KEY AREAS OF AUDIT FOCUS for more details.</i></p> |
| <p>Information systems</p>  | <p>In accordance with Australian Auditing Standards, we will obtain an understanding of the information system, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial statements.</p> <p><i>Refer to Section 6 INFORMATION SYSTEMS AUDIT SPECIALIST for more details.</i></p> | <p>Other critical areas</p>  | <p>We will audit the critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed.</p> <p><i>Refer to Section 5 OTHER CRITICAL AREAS IN THE FINANCIAL STATEMENTS for more details.</i></p> |
| <p>Going concern</p>  | <p>In accordance with Australian Accounting Standards, management is required to make an assessment of the entity's ability to continue as a going concern when preparing the financial report.</p> <p>We will review management's assessment and, along with our audit evidence, form an opinion on the entity's ability to continue as a going concern.</p> | <p>Compliance</p>  | <p>We will enquire and consider the impact on the financial report of any non-compliance with laws and regulations during our audit. Any identified instances of non-compliance will be reported to the Town and management in a timely manner.</p> |

4. Key Areas of Audit Focus

As part of the risk assessment, we have determined whether any of the risks identified are, in our judgment, significant risks. A significant risk is an identified and assessed risk of material misstatement that, in our judgment, requires special audit consideration. The assessment is based upon:

- Enquiries of the Local Government Administration and Executive,
- The complexity of transactions within each area,
- The extent of specialist skill or knowledge needed to perform the planned audit requirement,
- The degree of subjectivity in the measurement of financial information related to the risk, especially those measurements involving a management estimate and judgment.
- Whether the area is exposed to fraud risk.

Using the State Government 2023/24 budget papers, Government media releases related to the Town and the 30 June 2023 financial statements as a guide and referring to the RSM calculated materiality amount (based on the total cost of service) and risk assessment, RSM has identified the following potential significant balances for the current financial year.



Key Areas of Audit Focus (continued)

SIGNIFICANT RISKS

1. Management override of controls

| Reasons why RSM considers this area a significant risk | RSM Audit response |
|---|--|
| <ul style="list-style-type: none"> Recording fictitious journal entries to manipulate operating results or achieve other objectives. Inappropriately adjusting assumptions and changing judgements used to estimate account balances. Altering records and terms related to significant and unusual transactions. Omitting, obscuring, or altering the timing of recognition and /or disclosure of transactions required under AASBs. | <ul style="list-style-type: none"> Testing journal entries recorded in the general ledger and adjustments on a sample basis based on data analytics to identify journal entries that exhibit characteristics of audit interest. Assessing accounting estimates for evidence of biases. Reviewing unusual, significant transactions and related party transactions. Conducting an unpredictability test (discussed in <i>Appendix 4</i>). |

2. Revenue recognition – Grants, subsidies and contributions

| Reasons why RSM considers this area a significant risk | RSM Audit response |
|---|---|
| <ul style="list-style-type: none"> The Local Government recognises revenue from multiple revenue streams outside of its income from rates, including operating grants, subsidies and contributions, and non-operating grants, subsidies and contributions. There is a risk that the recognition of revenue may not be compliant with the requirements of AASB 15 Revenue from Contracts with Customers and AASB 1058 Income for Not-for-Profits. Furthermore, there is a presumed fraud risk within revenue recognition under the Australian Auditing Standards. | <p><i>Substantive testing:</i></p> <ul style="list-style-type: none"> Performing test of details, on a sample basis, over grants, subsidies and contributions throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in line with the Local Government's revenue recognition policy. Perform calculation checks for contract liabilities related to grants, subsidies and contributions and vouch for agreements. Review receivables balances on a sample basis and perform subsequent receipt testing. Perform testing on journal entries for any management override of internal controls related to revenue recognition. |

3. Infrastructure and Property, Plant and Equipment

| Reasons why RSM considers this area a significant risk | RSM Audit response |
|--|---|
| <ul style="list-style-type: none"> Infrastructure and Property, Plant and Equipment constitute approximately 85% of the Local Government's total assets as of 30 June 2023. Due to the significant assumptions regarding the assets' service potential, useful life, asset condition and residual value, the potential for management bias when assessing impairment indicators of Infrastructure and Plant and Equipment results in us determining them as areas of significant risk. | <p><i>Test of controls including:</i></p> <ul style="list-style-type: none"> Assessing the design, implementation and operating effectiveness of key internal controls operating within the Infrastructure and Property, Plant and Equipment cycle, including application controls. <p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"> Performing test of details, on a sample basis, material additions to Infrastructure, Property, and Equipment (which includes works in progress) to ensure they qualify for capitalisation in accordance with AASB 116 <i>Property, plant and equipment</i> Performing test of details, on a sample basis, over depreciation expenses to ensure they are calculated in accordance with the Town's depreciation policy. Reviewing management's assessment on the fair value estimates. Testing accuracy and completeness of data sets including review of useful lives, condition assessments and depreciation rates. Reviewing management impairment assessment for any indication of management bias. Reviewing the disclosures in the notes to the financial statements is appropriate. |

Key Balances and Transactions

1. Rates, Fees and Charges

| Account and characteristics | RSM Audit response |
|--|---|
| <ul style="list-style-type: none"> Revenue is measured by considering multiple elements, for example, rates and transactions are calculated by the application of a rate in the dollar to the Gross Rental Value (GRV), which is in turn determined by dividing the required rate collection amount by the total valuations on the roll. The GRV is supplied by Landgate. Lastly, rates revenue represents a significant portion of the Local Government's annual operating income and is an important revenue stream in terms of the Local Government's cash flows. In addition, further complexity and risk are associated with the requirement for the Local Government to comply with Part 6, Division 6 'Rates and service charges' of the Local Government Act 1995. | <p><i>Test of controls including:</i></p> <ul style="list-style-type: none"> Assess the design, implementation and operating effectiveness of key internal controls operating within the revenue cycle, including application controls. Reviewing the IT general controls related to the core financial accounting system. <p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"> Review rates receivables balances on a sample basis and perform subsequent receipt testing. Perform analytical procedures on rates through a detailed comparison with Landgate valuation data and approved rate in the dollar. Performing test of details, on a sample basis, over fees and charges, to ensure they are correctly accounted for in line with the Local Government's revenue recognition policy. Determine if the disclosures in the notes to the financial report related to the revenue recognition policy are appropriate. |

2. Materials and contracts

| Account and characteristics | RSM Audit response |
|--|---|
| <ul style="list-style-type: none"> The Local Government's expenditure is comprised of several material components, including materials and contracts, depreciation and other expenditure. Due to the overall significance of materials and contracts and the risk of management override, the different cost allocation methods, the strict and complex requirements of the Local Government functions and general regulations, materials and contracts expenses are considered a key class of transactions. | <p><i>Test of controls including:</i></p> <ul style="list-style-type: none"> Assess the design, implementation and operating effectiveness of key internal controls operating within the revenue cycle, including application controls. Reviewing the IT general controls related to the core financial accounting system. <p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"> Performing test of details, on a sample basis, over materials and contracts expense. The samples will be selected from transactions occurring throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in the correct period. Perform a search for unrecorded liabilities. |

3. Employee benefits expense

| Account and characteristics | RSM Audit response |
|--|---|
| <ul style="list-style-type: none"> The Local Government's expenditure is comprised of several material components, including employee benefits expense, materials and contracts, depreciation, and other expenditure. Due to the overall significance of employee benefits expense and the risk of management override, the different cost allocation methods, it is considered a key class of transactions. | <p><i>Test of controls including:</i></p> <ul style="list-style-type: none"> Assess the design, implementation and operating effectiveness of key internal controls operating within the payroll cycle, including application controls. Reviewing the IT general controls related to the core financial accounting system. <p><i>Substantive testing including:</i></p> <ul style="list-style-type: none"> Analytical procedures over employee benefit expenses and amounts allocated from employee benefits to capital projects. Performing test of details, on a sample basis, over annual leave and long service leave provisions Check the mathematical accuracy of the long service leave computation, including consideration of significant assumptions, methods and data utilised. Performing test of details, on a sample basis, of Key Management Personnel ('KMP') remuneration disclosures in the financial report. |

Key Areas of Audit Focus (continued)

Other material balances

| Statement of Financial Position | RSM Audit response |
|-----------------------------------|--|
| Cash and cash equivalents | <ul style="list-style-type: none"> Review bank reconciliation for all material bank accounts. Confirm bank balances with relevant financial institutions. Testing the classification of cash and cash equivalents as restricted cash, where applicable. |
| Trade receivables | <ul style="list-style-type: none"> On a sample basis, test trade receivables to supporting documentation and subsequent receipts (where possible). Review management's assessment of the reasonableness of provision for expected credit losses. |
| Trade and other payables | <ul style="list-style-type: none"> On a sample basis, test trade payables and accruals to supporting documentation and subsequent payment (where possible). Perform a search for unrecorded liabilities. |
| Investment in associate | <ul style="list-style-type: none"> Confirm associate net position and operating result as at 30 June 2024. Review equity accounting of investment in associate. Reviewing the disclosures in the notes to the financial statements is appropriate. |
| Borrowings | <ul style="list-style-type: none"> Confirm loan balances with relevant financial institutions. Review management's assessment of the current and non-current balance computation |
| Statement of comprehensive income | RSM Audit response |
| Other revenue | <ul style="list-style-type: none"> On a sample basis, test other revenue to supporting documentation throughout the year and include transactions near year end to ensure they are correctly and completely accounted for in line with the Local Government's revenue recognition policy. |
| Other expenditure | <ul style="list-style-type: none"> On a sample basis, test supplies and services expense to supporting documentation to ensure recorded in the correct year. |

5. Other Critical Areas and Disclosures

RSM will also audit the following critical disclosures in the financial statements by verifying the underlying calculations and auditing the evidence to support the amounts disclosed.

Related party disclosures

The Local Government is subject to the requirements of AASB 124 *Related Party Disclosures*. The Standard requires disclosures for senior officers' compensation and certain transactions with related parties. A review will be conducted to ensure proper accounting and disclosure of related party transactions and executive remuneration.

Further, section 7.12AL of the Act applies section 17 of the *Auditor General Act 2006* to a Local Government, which requires the Local Government to advise the Auditor General in writing of details of all related entities that are in existence.

RSM Audit response:

We will review the disclosures and supporting material to ensure compliance with AASB 124. We will also assess the Local Government's internal controls around the identification and proper disclosure of related party transactions and key management remuneration.

Capital and other commitments for expenditure

The Local Government will disclose in the financial statements capital and other commitments relating to future asset construction and replacements.

RSM Audit response:

We will check the underlying calculations and review the evidence to support the amounts disclosed.

Contingent liabilities

The Local Government has an internal environmental compliance and governance Town that deals with matters against the Local Government and engages external consultants and legal advisors for matters which cannot be resourced internally.

There is a risk that the Local Government may not recognise and disclose the full value of all potential contingent liabilities or provisions for environmental or legal matters.

RSM Audit response:

- Obtaining an understanding from the Administration of the nature and history of any environmental compliance matters and legal matters which could give rise to a claim or obligation against the Local Government.
- Reviewing the legal advice provided to Administration and Council with respect to any claim or obligation against the Local Government.
- Assessment of Administration's accounting treatment in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets and AASB 110 Events after the Reporting Period for any claim or obligation against the Local Government.
- Testing of management's assumptions in determining the estimated value of obligations or claims not yet settled.
- Reviewing the basis and adequacy of disclosures within the financial statements in relation to provisions and contingent liabilities.

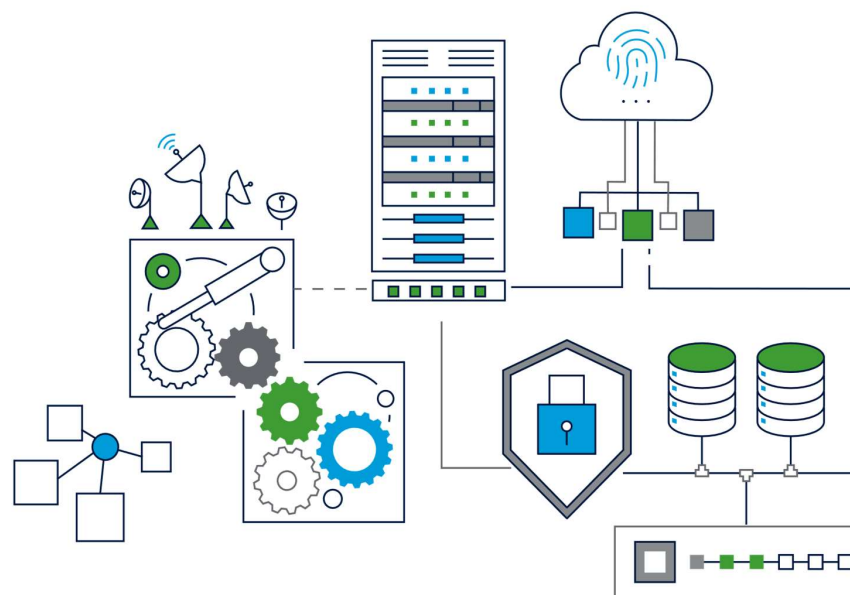
6. Information Systems Audit Approach

We have assessed that financial management information systems are sophisticated. Therefore, RSM will engage our Information System Auditor (ISA) specialist to assess the risk of material misstatement imposed by the Information Technology (IT) environment.

RSM complies with Auditing Standard ASA 315 Identifying and Assessing the Risks of Material Misstatement. Our approach to information systems audit is to obtain an understanding of the information system, on a rotational basis, including the related business processes, relevant to financial reporting, including (amongst others) how the information system captures events and conditions, other than transactions, that are significant to the financial statements.

The audit procedures conducted by the ISA in the Town will be:

- Testing general IT controls around system access and testing controls over computer operations within specific applications which are required to be operating correctly to mitigate the risk of misstatement in the financial statements;
- Assessing whether appropriate restrictions were placed on access to core systems through reviewing the permissions and responsibilities of those given that access;
- Where we identify the need to perform additional procedures, place reliance on manual compensating controls, such as system interfaces, transfer of data from one system to another, reconciliations between systems and other information sources or performing additional testing, such as extending the size of our sample sizes, to obtain sufficient appropriate audit evidence over the financial statement balances that were impacted; and
- Reviewing the key controls around change management related to significant IT systems



7. Your Engagement Team

Your engagement team has been carefully selected to provide you with an efficient and effective audit through their relevant experience. The audit team consists of the following members

RSM Core Engagement Team



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Appendices

1. Timetable
2. RSM Orb
3. Key Controls
4. Changes in Accounting Standards

Appendix 1: Timetable

| Phase | Task | Indicative time frame* | Action |
|---|--|-----------------------------------|------------------------------|
| Pre-planning | Pre-planning discussions with the Town | April 2024 | RSM / OAG / Local Government |
| Planning | Issue final APM to the Town | May 2024 | RSM |
| | Entrance meeting with the Town's AGC to present APM | June 2024 | RSM / OAG/ Local Government |
| Interim Audit Fieldwork | Forward Interim Audit Preparation Checklist to the Town | May 2024 | RSM |
| | Interim audit focusing on controls testing for major transaction cycles based on a rotation plan, walkthrough of all major transaction cycles, review of the key reconciliation routines, and preliminary analytical review for the 11 months ended 31 May 2023. | May 2024 | RSM / Local Government |
| OAG review | OAG Director to review the interim audit fieldwork performed by RSM | June 2024 | RSM / OAG |
| Interim Audit Management Letter and/ or interim audit findings (if applicable) | Interim audit findings meeting to discuss the draft Interim Audit Management Letter and findings with the Town | June 2024 | RSM / OAG / Local Government |
| | Town returns the draft Interim Audit Management Letter with comments to RSM | June 2024 | Local Government |
| | OAG to issue the final Interim Audit Management Letter to the Chief Executive Officer and Mayor of the Local Government | 28 June 2024 | OAG |
| Draft pro-forma financial statements | Pro-forma financial statements to RSM and the OAG for review | 30 August 2024 | Local Government |
| | Provide comments on the proforma financial statements to the Town | 13 September 2024 | RSM / OAG |
| Final Audit Fieldwork | Forward Final Audit Preparation Checklist to the Town | 01 August 2024 | RSM |
| | Provision of final trial balance as at 30 June to RSM | 30 September 2024 | Local Government |
| | CEO signed financial statement to RSM and OAG | 30 September 2024 | Local Government |
| | Performance of substantive tests for revenue and expenditure cycles for the 2 months ending 30 June 2024 | 7 – 18 October 2024 | RSM |
| | Performance of substantive tests for balance sheet accounts as at year end and review of financial statement disclosure | 7 -18 October 2024 | RSM |
| OAG review | OAG Director to review the final audit fieldwork performed by RSM | 28 October 2024 | RSM / OAG |
| | Issue of draft Final Audit Management Letter to the Town for comments | 11 November 2024 | RSM |
| | Town returns the draft Final Audit Management Letter with comments to RSM | 18 November 2024 | Local Government |
| Final Audit Management Letter (if applicable) | OAG to issue the final Audit Management Letter to the Chief Executive Officer and Mayor of the Local Government | Together with signed audit report | OAG |

| Phase | Task | Indicative time frame* | Action |
|--|--|--|-----------------------------|
| Closing Report and Management Representation Letter | Issue draft Closing Report and pro-forma Management Representation Letter to the OAG and the Town for comment | 2 December 2024 | RSM |
| Exit Meeting | Final audit exit meeting with the Local Government's Audit and Risk and Compliance Committee including presentation to the closing report | 09 December 2024 | RSM / Local Government/ OAG |
| Contractor's Audit Report | Independent Contract Auditor's Report issued | 10 December 2024 | RSM |
| Audit Report | The Auditor General is to sign and issue the Audit Report to the Town | Within 5 business days of receiving the signed contractors audit report from RSM | Auditor General |

Audit preparation checklist.

To assist the Local Government to gather and collate the necessary audit information and documentation, we will issue in advance of each audit visit an Interim Audit Preparation Checklist and a Final Audit Preparation Checklist via CaseWare Xtend. As the requested information will be an important part of our audit working papers, the information required must be made available to RSM on or before the audit fieldwork dates specified above. CaseWare Xtend will facilitate the delivery of an efficient audit and help to minimise interruptions to the Town. RSM will endeavour to make the checklists as detailed as possible in order to allow for changing working conditions in place.

We have found CaseWare Xtend to be very useful in the past and appreciate the access it gives to information for all team members.

Appendix 2: RSM Orb



An RSM Audit puts quality at its heart to deliver.

We recognise that the delivery of a quality audit service is critical to achieving client satisfaction and our audit objectives.

In undertaking the audit on the financial report, we have utilised our technology platform and proprietary methodology, RSM Orb.

RSM Orb is our optimal risk-based audit methodology, deployed across more than 100 countries worldwide. Our technology platform and proprietary methodology enables our auditors to focus on your risks and design procedures tailored to your unique circumstances and environment. RSM Orb enables us to develop a deeper understanding of your business, providing you with critical insights now and for the future.

An RSM Orb audit delivers:

Consistency

A consistent approach across any number of operations and jurisdictions, tailored to your unique risks and circumstances.

Innovation

Optimising our use of technology in how we plan and conduct our work to enhance your audit experience.

Critical insights

Pinpointing those areas that require closer scrutiny and enhanced judgement, enabling us to be more effective in addressing risk areas and adding intellectual value and critical insights.

Confidence

Delivered through robust and considered planning, an efficient technology platform and a highly qualified experienced team



Appendix 3: Key Controls

3.1 Significant changes to internal controls

The Town advised that there are no major changes to its management and internal control environments and is not aware of any major changes that may significantly impact the 30 June 2024 financial statements.

3.2 Effectiveness of internal controls

The overall control environment in the Town has not raised any significant audit issues in the recent past. The Town management team has a substantial focus on ensuring that controls in place are robust and that financial reporting is accurate. The financial controls, processes, and procedures across the Town are at a mature stage with proper documentation and ownership within the various business units. We will assess the Town's overall control environment, including meeting with senior management. This will include consideration of senior management's approach and the quality of internal audit and risk management processes and procedures.

We will follow up during the current year audit procedures prior year management letter points, as outlined in the below table, to ensure they have been properly resolved.

Findings completed and awaiting verification

| Matter | Rating | Due Date |
|--|-------------|--------------|
| Timeliness of performing bank reconciliations | Significant | 30 June 2024 |
| Completeness of Fixed Asset Register | Minor | 30 June 2024 |
| Reports generation at year-end | Minor | 30 June 2024 |
| General Computer Controls Review | | |
| Synergy Finance Application – User Access Management | Significant | 30 June 2024 |
| Network and Remote – User Access Management | Moderate | 30 June 2024 |
| Change Management | Minor | 30 June 2024 |
| Service Level Agreement with Synergy Soft's Vendor (IT Vision) | Moderate | 30 June 2024 |
| Network Security Management | Moderate | 30 June 2024 |
| Data Loss Prevention | Moderate | 30 June 2024 |

| Matter | Rating | Due Date |
|--|----------|--------------|
| Physical and Environmental Security | Moderate | 30 June 2024 |
| Business Continuity and Disaster Recovery | Minor | 30 June 2024 |
| IT Governance – Standards, Policies & Procedures | Minor | 30 June 2024 |
| Password Management | Minor | 30 June 2024 |

3.3 Fraud incidences during the year

The Town's management has represented that no matters have been reported to the Crime and Corruption Commission or the Public Sector Commission. The Town management has confirmed that there were no fraud incidences to date of this APM.

It should be noted that our audit is not designed to detect fraud, however, should an instance of fraud come to our attention, we will report it to you. Information relating to the fraud will be provided to our forensic division and our office may decide to conduct further investigation.

Information obtained during the audit can be used to carry out an examination or investigation for one or more of the purposes mentioned in Section 18 of the *Auditor General Act*.



Appendix 4: Changes in Accounting Standards

| Standard or pronouncement | Description | Who does it affect | Effective date |
|---|---|--------------------|---|
| AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates | <p>This Standard amends:</p> <ul style="list-style-type: none"> AASB 7 Financial Instruments: Disclosures, to clarify that information about measurement bases for financial instruments is expected to be material to an entity's financial statements; ASB 101 Presentation of Financial Statements, to require entities to disclose their material accounting policy information rather than their significant accounting policies; AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, to clarify how entities should distinguish changes in accounting policies and changes in accounting estimates; and AASB Practice Statement 2 Making Materiality Judgements, to provide guidance on how to apply the concept of materiality to accounting policy disclosures. | All entities | 31 December 2023 (Accounting periods beginning on or after 1 January 2023) |
| AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current | This Standard amends AASB 101 to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. For example, the amendments clarify that liability is classified as non-current if an entity has the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period. The meaning of settlement of liability is also clarified. | All entities | 31 December 2024 (Accounting periods beginning on or after 1 January 2024) |
| AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date | AASB 2020-6 defers the effective date of AASB 2020-1 from 1 January 2022 to 1 January 2023. | All entities | 31 December 2024 (Accounting periods beginning on or after 1 January 2024) |
| AASB 2022-6 Amendments to Australian Accounting Standards – Noncurrent Liabilities with Covenants | AASB 2022-6 amends AASB 101 to provide further clarity on the presentation and disclosure of non-current liabilities with covenants, and to defer the effective date of the 2020 amendments from 1 January 2023 to 1 January 2024. | All entities | 31 December 2024 (Accounting periods beginning on or after 1 January 2024) |
| AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback | <p>This Standard amends AASB 16 Leases to add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in AASB 15 Revenue from Contracts with Customers to be accounted for as a sale.</p> <p>AASB 16 already requires a seller-lessee to recognise only the amount of any gain or loss that relates to the rights transferred to the buyer-lessor. The amendments made by this Standard ensure that a similar approach is applied by also requiring a seller-lessee to subsequently measure lease liabilities arising from a leaseback in a way that does not recognise any amount of the gain or loss related to the right of use it retains.</p> | All entities | 31 December 2024 (Accounting periods beginning on or after 1 January 2024) |

For more information, visit: www.rsm.global/australia/service/audit-and-assurance-services

RSM Australia Pty Ltd

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TOWN OF BASSENDEAN AUDIT AND GOVERNANCE COMMITTEE CHARTER

Role

Council has established the audit and governance committee under the *Local Government Act 1995*, section 7.1A.

The audit and governance committee assists Council in fulfilling its oversight responsibilities in relation to systems of risk management and internal control, the Town of Bassendean's (**Town**) processes for monitoring compliance with laws and regulations, including the code of conduct, financial and performance reporting and external and internal audit. The audit and governance committee is not responsible for the management of these functions.

The audit and governance committee will engage with management in a constructive and professional manner to perform its oversight responsibilities. The Chair of the audit and governance committee is responsible to, and reports to Council.

Members of the audit and governance committee are expected to:

- understand the legal and regulatory obligations of Council for governing the Town
- understand Council's governance arrangements that support achievement of Council's strategies and objectives
- exercise due care, diligence and skill when performing their duties
- adhere to the Town's code of conduct
- help to set the right tone in the Town by demonstrating behaviours which reflect the Town's desired culture
- be aware of contemporary and relevant issues impacting the local government sector
- only use information provided to the audit and governance committee to carry out their responsibilities, unless expressly agreed by Council.

The Director Corporate Services will help support the audit and governance committee's role in overseeing the internal audit function, with administrative support from the Manager Governance and Strategy.

The audit and governance committee may prepare an annual work plan that outlines when it will perform key activities, in consultation with Council.

Authority

Council authorises the audit and governance committee, in accordance with this Charter, to:

- obtain any information it requires from any official or external party (subject to any legal obligation to protect information)
- discuss any matters with the internal auditors, Office of the Auditor General (OAG), or other external parties (subject to confidentiality considerations)
- request the attendance of any official, including members of Council at audit and governance committee meetings
- obtain legal or other professional advice when necessary to fulfil its role, at the Town's expense, subject to approval by Council or delegate.

The audit and governance committee may undertake other activities as requested by Council.

Membership

The audit and governance committee comprises up to five (5) members of whom up to two (2) must be independent, appointed by Council. The audit and governance committee will be led by a Presiding Member, appointed by Committee. The Presiding Member will be appointed for an initial period of two (2) years and may be extended or reappointed for further periods as determined by the Committee.

Audit and governance committee members will be appointed for an initial period of two (2) years as determined by Council.

Council will review the membership of the committee every two (2) years to ensure an appropriate balance between continuity of membership, the contribution of fresh perspectives and a suitable mix of qualifications, knowledge, skills and experience. Council may choose to re-appoint members based on their ability to contribute to the work of the audit and governance committee. However, the total length of time a member can sit on the committee will not exceed six (6) years.

Council may remove an audit and governance committee member at any time before their term expires, or a member may resign.

Audit and governance committee members will collectively have a broad range of skills and experience relevant to the operations of Council. At least one member of the audit and governance committee will have accounting or related financial management experience, with an understanding of accounting and auditing requirements in the local government sector. To support the skills and experience of committee members, the audit and governance committee will implement an induction and training program for new members. Council may elect to engage an advisor to the Committee, to provide independent advice on financial management, accounting and auditing requirements.

The audit and governance committee may invite Council, Directors, Executive Managers, Manager Governance and Strategy, Manager Financial Services, Manager Information Technology, Manager Human Resources, or other management representatives to present information and participate in the meeting. An officer from the OAG will be invited to attend audit and governance committee meetings as an observer.

The audit and governance committee will be administratively supported by officers in the Governance team.

Responsibilities

The audit and governance committee will be responsible for the following:

Risk management, fraud and internal control

The audit and governance committee oversees the Town's system of risk management and internal controls. Its responsibilities include:

- providing oversight on significant risk exposures and control issues, including fraud risks, governance issues and other matters as necessary or requested by senior management and Council
- considering the impact of Council's culture on risk management and internal controls
- annually reviewing Council's risk management framework
- monitoring changes in government strategies, the economic and business environment and other trends and factors related to Council's risk profile. This includes meeting periodically with key management, internal auditors, and the OAG to understand and discuss the impact of these changes or trends on the risk profile
- reviewing whether Council has an effective risk management framework, and, based on knowledge and understanding of the Town's risks, that material business risks are appropriately reflected in the risk profile and reported to Council
- reviewing and assessing the effectiveness of processes for identifying, managing, treating and mitigating Council's risks and ensuring that remaining risks align with the Town's risk appetite. The audit and governance committee should prioritise risks involving:
 - significant business risks, including environmental and workplace, health and safety risks
 - potential non-compliance with laws, regulations and standards
 - fraud and theft
 - litigation and claims.
- considering the adequacy and effectiveness of internal controls and the risk management framework by:
 - reviewing reports from management, internal audit, consultants, regulators and the OAG
 - ensuring risk registers consider risks that may impact whether the Town will achieve its strategic objectives
 - reviewing management's response to ICT risks, including cyber risks

- monitoring management responses and ensuring timely correction actions are taken by management
- assessing whether management has controls in place for non-routine types of transactions and/or any potential transactions that might carry an unacceptable degree of risk
- enquiring with management and the OAG regarding their assessment of the risk of material misstatement in the financial report due to fraud
- enquiring with management, internal auditors and the OAG about whether they are aware of any actual, suspected or alleged fraud or corruption affecting Council including the Town's response to the matters
- reviewing Council's processes and systems to detect, capture and respond to fraud risks, including preventative measures
- reviewing the business continuity planning process and be assured that material risks are identified and appropriate business continuity plans, including disaster recovery plans, are in place.
- reviewing summary reports from management on all suspected, alleged and actual frauds, thefts and breaches of laws and ensuring these are reported to Council and/or relevant authorities
- reviewing summary reports from management on communication from external parties including regulators that indicate problems in the internal control system or inappropriate management actions
- liaising across the organisation on matters relating to risk management, fraud and internal control.

Internal audit

The audit and governance committee is responsible for guiding and overseeing the activities, resources and structure of the internal audit function. The audit and governance committee's responsibilities include:

- ensuring that the internal audit function, through the Director Corporate Services, has a direct reporting relationship with the audit and governance committee and accountable authority (functional reporting relationship) and has access to all levels of management needed to perform their duties
- monitoring internal audit's participation in non-assurance roles to assess whether it impacts their independence or interferes with the delivery of the internal audit program
- assessing the internal audit plan to ensure that it comprehensively covers material business risks that may threaten the achievement of strategic objectives and allows internal audit to assess culture
- reviewing and recommending the approval of the internal audit plan and work program by Council
- communicating the audit and governance committee's expectations to the Director Corporate Services in writing through the internal audit charter
- reviewing the internal audit charter annually for Council's approval

- reviewing the quality and timeliness of internal audit reports
- considering the implications of internal audit findings on the business, its risks and controls
- monitoring management's implementation of internal audit recommendations
- monitoring the progress of the internal audit plan and work program
- reviewing reports from the Director Corporate Services or the internal audit service provider on the overall state of Council's internal controls
- discussing whether management was cooperative and provided timely responses to internal audit requests

Compliance and ethics

The audit and governance committee oversees Council's processes to ensure compliance with relevant laws and regulations and for promoting a strong governance culture within the Town. This includes:

- understanding Council's compliance framework including its obligations, the officers responsible for compliance activities and management oversight and review of these processes
- considering the impact of Council's culture on compliance processes
- overseeing compliance by reviewing arrangements that monitor the impact of changes in key laws, regulations, internal policies and accounting standards affecting Council's operations
- reviewing management's investigation of non-compliance matters and obtaining assurance from management that appropriate follow-up action was taken
- obtaining updates from management on matters of compliance and ethical matters that may have material impact on Council's financial statements, strategy, operations, health and safety or reputation
- reviewing and monitoring related party transactions and conflicts of interest
- enquiring with management, internal audit and the OAG on their assessment of the compliance culture, the risk of non-compliance, or whether they have any knowledge of any actual, suspected or alleged non-compliance affecting the Town
- overseeing complaints management and whistleblowing policies to ensure that they are recorded and actioned effectively

Financial and performance reporting

The audit and governance committee oversees the integrity of financial and performance reporting processes within the Town. The committee's responsibilities include:

- reviewing the financial statements and providing advice to Council about whether they should be adopted by Council. The review includes assessing:

- whether the financial statements are consistent with the knowledge of the audit and governance committee members
- whether the financial statements comply with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.
- whether the financial statements accurately reflect the Town's financial position and performance, and if not, whether additional disclosures are required
- whether appropriate management action has been taken in response to any issues raised by the OAG, including financial statement adjustments or revised disclosures
- the quality of the Town's processes for preparing the financial statements, including how management has checked that they comply with relevant requirements
- significant issues, errors or discrepancies in the draft financial statements and ensuring members understand the reasons why these occurred
- the representation letter to be provided to the OAG to confirm that the assertions, including any immaterial errors collated during the audit, are appropriate.
- acting as a forum for communication between management and the OAG
- reviewing the Town's process to ensure the financial information included in the annual report is consistent with the audited financial statements.

External audit

The audit and governance committee is responsible for communicating and liaising with the OAG. This includes understanding the results of financial and performance audits conducted within the Town and overseeing whether recommendations are implemented by management. The committee's responsibilities include:

- meeting with the OAG to discuss the audit plan (audit entrance meeting) and the results of the financial audit (audit exit meeting)
- discussing with the OAG any significant resolved or unresolved disagreements with management
- monitoring and critiquing management's response to OAG findings and recommendations
- reviewing reports from the OAG including auditor's reports, closing reports and management letters
- reviewing all representation letters signed by management to assess whether the information appears complete and appropriate
- meeting with the OAG at least once per year without management presence. At this meeting, the committee will discuss matters relating to the conduct of the audit, including any difficulties encountered, restrictions on scope of activities or access to information, significant disagreements with management and adequacy of management responses

- reviewing performance audits conducted at the Town and ensuring that agreed recommendations are implemented
- monitoring the relationship between internal auditors and the OAG
- reviewing results of relevant OAG audit reports and better practice publications for guidance on good practices, including any self-assessment by management
- reviewing the form and content of the proposed auditor's report on the Town's financial and performance report. This may include any proposed modification, emphasis of matter, key audit matters, other matters and uncorrected misstatements in other information.

Other responsibilities

Perform other activities related to the role of this charter as requested by Council.

Administrative responsibilities

Meetings

The audit and governance committee will meet at least four (4) times a year or more frequently as necessary.

The Presiding Member is required to call a meeting if asked to do so by Council. If a meeting is requested by another audit and governance committee member, OAG or Director Corporate Services, the Chair will decide whether the meeting is necessary.

The Presiding Member will oversee the planning and conduct of meetings including the approval of the agenda, draft minutes and reporting to Council.

A quorum will consist of a majority of committee members. Where there is more than one (1) external member on the audit and governance committee, a quorum will include at least one (1) external member. The quorum must be in place at all times during the meeting.

Secretariat

The secretariat will provide services as required by the audit and governance committee that includes:

- preparing a meeting agenda for each meeting that is approved by the Presiding Member
- circulating the meeting agenda and supporting papers at least five (5) days before the meeting
- preparing minutes of the meetings and circulating them no later than two (2) weeks after the meeting
- maintaining final meeting papers and minutes in accordance with the recordkeeping requirements of Council.

Independence and conflicts of interest

The audit and governance committee must be independent from management of Council.

In consultation with the Presiding Member, Council should be satisfied that there are sufficient processes in place to manage any actual, perceived or potential conflicts of interest.

At the start of each audit and governance committee meeting, members are required to declare any conflicts of interest that may apply to specific matters on the meeting agenda. The Presiding Member is responsible for deciding if the member should excuse themselves from the meeting or from the audit and governance committee's consideration of the relevant agenda item(s).

Details of any personal interests declared by the Presiding Member and other audit and governance committee members, and actions taken to manage the conflicts, should be appropriately recorded in the meeting minutes and Council register of conflicts of interest in accordance with its policy.

Reporting

The audit and governance committee will, as often as necessary, report to Council on its operations and activities during the year and confirm to Council that all functions outlined in this charter have been satisfactorily addressed.

The audit and governance committee may at any time, report to Council on any other matters it deems to be sufficiently important. In addition, any individual audit and governance committee member may request a meeting with Council at any time.

Review of charter

The audit and governance committee will ensure that this charter complies with relevant legislative and regulatory requirements and will propose amendments when necessary to ensure that it accurately reflects the committee's current role and responsibilities.

The audit and governance committee will review this charter once every two (2) years and more frequently if required. The review will include consultation with Council. Any substantive changes to the charter will be recommended by the audit and governance committee and formally approved by Council.

Endorsed:
Audit and Governance Committee
Presiding Member

Approved:
Town of Bassendean
Mayor

[Signature]

[Signature]

[Date]

[Date]

DRAFT - FOR DISCUSSION

Record Keeping Policy

1 Objectives

To ensure compliance with the requirements of the State Records Act 2000 and the Local Government Act 1995.

To ~~ensure record keeping is undertaken in a manner that~~ provides for adequate and efficient storage and retrieval of the Town's information, ~~required for the conducting of business, and allows for fast and efficient service of the organisation's stakeholders.~~

2 Scope

This policy ~~applies~~ is relevant to the whole organisation of the Town of Bassendean, including employees, Councillors, and ~~all~~ contractors engaged ~~employed~~ by the Town ~~of Bassendean~~ to fulfil specific business functions.

3 Definitions

Government records – ~~are~~ records created or received by a government organisation or a government organisation employee or contractor in the course of work for the organisation.

Record – means any record of information however recorded and includes:

- Anything on which there is writing or Braille;
- A map, plan diagram or graph;
- A drawing, pictorial, or graphic work, or photograph;
- Anything on which there are figures, marks, perforations, or symbols, having meaning for persons qualified to interpret them;
- Anything from which images, sounds or writing can be reproduced with or without the aid of anything else; and
- Anything on which information has been stored or recorded, either mechanically, magnetically or electronically.

Source:

- State Records Act 2000
- State Records Commission Standard 1 – Government Recordkeeping.

Delegation

~~It is the function of the Chief Executive Officer, under the Local Government Act, to “ensure that records and documents of the local Government are properly kept for the purposes of this Act and any other written law”.~~

~~The Act also states that “A CEO may delegate to any employee of the Local government the exercise of any of the CEO’s duties under this Act other than this power of delegation”.~~

~~Under legislation, the Chief Executive Officer delegates to the Records Management the authority to carry out his function as it relates to record keeping, under the Local Government Act, and in line with the requirements of the State Records Act 2000.~~

4 Capture and Creation

All records received by the Town’s ~~employees~~ are to be registered in the Records Management system. All records created ~~by officers~~ on behalf of the Town are to be captured at the point of creation regardless of format within the electronic record keeping system. ~~No officer, excepting the Records Management staff, are responsible for will undertake the storage of allany records, regardless of perceived importance or content, . No officer, excepting the Records Management staff, are responsible for will managing undertake the disposal of allny records, regardless of content and perceived importance.~~

~~Disposal will always be undertaken in accordance with the requirements of the State Records Office of Western Australia General Disposal Authority for Local Government (1999).~~

5 Control, Security and Protection

All ~~files~~/records are assigned a designated security level at the point of creation subject to their sensitivity and adequately secured and protected from violation, unauthorised access or destruction.

~~Allny file~~/records checked out from ~~R~~records Management mustis to remain within the Town’s offices, unless.

~~No officer may remove files/records from the Town’s offices without~~ authorised sedty ~~byfrom~~ the CEO.

Access to the Town’s records is providedwill be in accordance with designated and approved access and security classifications.

~~General~~ Public access to the Town’s records is providedwill be in accordance with the Local Government Act 1995 and the Freedom of Information Act 1992.

6 Appraisal, Retention and Disposal of Records

All records are to be stored in accordance with the Town’s Record Keeping Plan.

~~All records maintained by the Town of Bassendean are to be disposed of in accordance with the State Records Office’s General Disposal Authority (GDA) for Local Government Records.~~

~~All rRecords required to be retained for more than 20 years and records designated as “Retain Permanent State Records”, with exception of Human Resources records,~~

are stored in acid-free boxes and are to be stored in the Town's approved archive storage facilities.

All temporary records required to be retained for less than 20 years are to be stored in years of destruction in acid-free boxes, by year of destruction, within the Town's on-site approved archive storage facilities, and destroyed at the end of the applicable destruction year. Records Management staff are responsible for managing the disposal of all records in accordance with the requirements of the State Records Office of Western Australia General Disposal Authority for Local Government Information.

7 Roles and Responsibilities

7.1 Chief Executive Officer:

The Chief Executive Officer must ensure that there is a system for the maintenance and management of records that is compliant with relevant legislation, including but not limited to the State Records Act 2000, this Policy and the Town's Record Keeping Plan Best Practice Standards.

7.2 Directors and Managers:

Directors and Managers must have a responsibility to ensure all new employees are inducted and trained as to their record keeping responsibilities, and that they must ensure records created under their control and direction are recorded in the Town's corporate Records Keeping Management systems.

7.3 All Employees and Contractors:

All employees and, including contractors must to the Town, are to create, collect and retain records relating to the business activities they perform. That includes they are to identifying records, ensuring records are for capture, and appropriately recording those records into the Records Management keeping system, in compliance and that all records are handled in a manner commensurate with statutory requirements and the Town's policies and procedures for record keeping.

7.4 Councillors Elected Members:

Councillors Elected members must create and keep records of communications or transactions which convey information relating to the Town of Bassendean's functions. These records should be copied or forwarded to the Chief Executive Officer Town's Records team mailbox for capture into the Town's Records Management official record-keeping system.

The State Records Commission policy regarding the records of Councillors local government elected members requires the creation and retention of records of the:

"...communications and transactions of elected members which constitute evidence affecting the accountability of the Council and the discharge of its business."

This policy applies regardless of a record's format or where it was received.

The following ~~See~~ table provides guidelines for the capture and recording of Councillor records. ~~below for definitions of Elected Member Records.~~

~~Which records should be captured?~~

| Yes – Forward to Chief Executive Records Mailbox | No – Do not forward to Chief Executive Records Mailbox |
|---|---|
| <p>Communication to and from <u>community members</u> Ratepayers</p> <ul style="list-style-type: none"> Complaints and compliments; Correspondence concerning corporate matters; Submissions, petitions and lobbying; Information for Council's interest relating to local government business activity and functions. <p>File notes of telephone, meetings and other verbal conversations between an elected member and another party, regarding Town-of Bassendean projects or business activities.</p> <p>Work diaries containing information that may be significant to the conduct of the elected member on behalf of the Town-of Bassendean.</p> <p>Presentations and speeches delivered as part of an Elected Member's official duties.</p> | <p>Duplicate copies (e.g. copies of Council Meeting agenda, minutes and attachments).</p> <p>Draft documents and working papers which are already captured by Rrecords Mmanagement.</p> <p>Publications (e.g. newsletters, circulars, journals).</p> <p>Invitations to community events where an elected member is not representing Council or the Town-of Bassendean.</p> <p>File notes of telephone, meetings and other verbal conversations which convey routine information only or do not relate to the Town-of Bassendean's business or functions.</p> <p>Electioneering or party-political information.</p> |

| Document responsibilities: | | | |
|---|-----------------------------------|----------------------|--------------------------|
| Owner: Manager Information and Technology | | | |
| Inception date: | 8 November 2009 | Owner Business Unit: | Information & Technology |
| Review date: | 3 years after approval date (TBA) | Decision maker: | Council |
| Compliance requirements: | | Repeal and replace: | N/A |
| Legislation: | | | |
| <i>State Records Act 2000</i> <i>Local Government Act 1995</i> <i>Freedom of Information Act 1992</i> | | | |

Record Keeping Policy

1 Objectives

- 1.1 To ensure compliance with the requirements of the *State Records Act 2000* and the *Local Government Act 1995*.
- 1.2 To provide for adequate and efficient storage and retrieval of the Town's information.

2 Scope

- 2.1 This policy applies to the whole organisation of the Town of Bassendean, including employees, Councillors, and contractors engaged by the Town to fulfil specific business functions.

3 Definitions

Government records – records created or received by a government organisation or a government organisation employee or contractor in the course of work for the organisation.

Record – means any record of information however recorded and includes:

- Anything on which there is writing or Braille;
- A map, plan diagram or graph;
- A drawing, pictorial, or graphic work, or photograph;
- Anything on which there are figures, marks, perforations, or symbols, having meaning for persons qualified to interpret them;
- Anything from which images, sounds or writing can be reproduced with or without the aid of anything else; and
- Anything on which information has been stored or recorded, either mechanically, magnetically or electronically.

Source:

- *State Records Act 2000*
- State Records Commission Standard 1 – Government Recordkeeping.

4 Capture and Creation

- 4.1 All records received by the Town are to be registered in the Records Management system. All records created on behalf of the Town are to be captured at the point of creation regardless of format within the electronic record keeping system. Records Management staff are responsible for the storage of all records.

5 Control, Security and Protection

- 5.1 All records are assigned a designated security level at the point of creation subject to their sensitivity and adequately secured and protected from violation, unauthorised access or destruction.
- 5.2 All records checked out from Records Management must remain within the Town's offices, unless authorised by the CEO.
- 5.3 Access to the Town's records is provided in accordance with designated and approved access and security classifications.
- 5.4 Public access to the Town's records is provided in accordance with the *Local Government Act 1995* and the *Freedom of Information Act 1992*.

6 Retention and Disposal of Records

- 6.1 All records are to be stored in accordance with the Town's Record Keeping Plan.
- 6.2 Records Management staff are responsible for managing the disposal of all records in accordance with the requirements of the State Records Office of Western Australia General Disposal Authority for Local Government Information.

7 Roles and Responsibilities

7.1 Chief Executive Officer:

- 7.1.1 The CEO must ensure that there is a system for the maintenance and management of records that is compliant with relevant legislation, including the *State Records Act 2000*, this Policy and the Town's Record Keeping Plan.

7.2 Directors and Managers:

- 7.2.1 Directors and Managers must ensure all new employees are inducted and trained as to their record keeping responsibilities, and that records created under their control and direction are recorded in the Town's Records Management system.

7.3 All Employees and Contractors:

- 7.3.1 Employees and contractors must create, collect and retain records relating to the business activities they perform. That includes identifying records for capture, and appropriately recording those records in the Records Management system, in compliance with statutory requirements and the Town's policies and procedures for record keeping.

7.4 Councillors:

7.4.1 Councillors must create and keep records of communications or transactions which convey information relating to the Town's functions. These records should be copied or forwarded to the Town's Records team mailbox for capture into the Town's Records Management system.

7.4.2 State Records Commission policy regarding the records of Councillors requires the creation and retention of records of the:

"...communications and transactions of elected members which constitute evidence affecting the accountability of the Council and the discharge of its business."

7.4.3 This policy applies regardless of a record's format or where it was received.

7.4.4 The following table provides guidelines for the capture and recording of Councillor records.

| Yes – Forward to Records Mailbox | No – Do not forward to Records Mailbox |
|--|--|
| <p>Communication to and from community members</p> <ul style="list-style-type: none"> Complaints and compliments; Correspondence concerning corporate matters; Submissions, petitions and lobbying; Information for Council's interest relating to local government business activity and functions. <p>File notes of telephone, meetings and other verbal conversations between an elected member and another party, regarding Town projects or business activities.</p> <p>Work diaries containing information that may be significant to the conduct of the elected member on behalf of the Town.</p> <p>Presentations and speeches delivered as part of an Elected Member's official duties.</p> | <p>Duplicate copies (e.g. copies of Council Meeting agenda, minutes and attachments).</p> <p>Draft documents and working papers which are already captured by Records Management.</p> <p>Publications (e.g. newsletters, circulars, journals).</p> <p>Invitations to community events where an elected member is not representing Council or the Town.</p> <p>File notes of telephone, meetings and other verbal conversations which convey routine information only or do not relate to the Town's business or functions.</p> <p>Electioneering or party-political information.</p> |

| Document responsibilities: | | | |
|---|---|----------------------|--------------------------|
| Owner: Manager Information and Technology | | | |
| Inception date: | 8 November 2009 | Owner Business Unit: | Information & Technology |
| Review date: | 3 years after approval date (TBA) | Decision maker: | Council |
| Compliance requirements: | | Repeal and replace: | N/A |
| Legislation: | | | |
| | <i>State Records Act 2000</i> <i>Local Government Act 1995</i> <i>Freedom of Information Act 1992</i> | | |

Draft

Purchasing Policy

1. OBJECTIVE

The objectives of this Policy are to:

- (a) Align procurement at the Town of Bassendean with the strategic and operational objectives of Council, consistent with Council's priorities to support the local economy and environmentally sustainable outcomes, while providing value for money; and
- (b) Ensure procurement at the Town is conducted in compliance with applicable legislation, regulation, standards, and policy.

2. SCOPE

The Policy applies to all Town officers undertaking procurement on behalf of the Town.

3. POLICY STATEMENT

The Town is committed to best practice in the procurement of goods and services that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* and Part 4 of the *Local Government (Functions and General) Regulations 1996*.

4. POLICY DETAILS

4.1 Ethics & Integrity

All officers of the Town are to observe the highest standards of ethics, honesty, fairness and integrity when undertaking purchasing activities and act in an honest, fair and professional manner consistent with the Town's values. Ethical behaviour includes avoiding conflicts of interest and disclosing any actual or perceived conflict of interest.

The Town's Code of Conduct details the behavioural expectations of Town Officers.

4.2 Value for Money

Value for money is the overarching principle guiding all procurement activities. Value for money does not mean accepting the lowest quote. Value for money is achieved through the critical assessment of price, risk, safety and quality standards, financial viability of suppliers, timeliness, past contractor performance, specified qualitative criteria, as well as environmental sustainability, social and local outcomes to determine the best value for the Town.

4.3 Procurement Risk

The Town will effectively manage risk in procuring goods and services from external contractors and suppliers to achieve the best procurement outcomes in accordance with this Policy. The Town may engage an independent Probity Auditor for projects assessed as presenting high reputational, financial or community risk.

The Town's Procurement Manual provides a best practice procurement resource for each stage of the procurement process and must be followed for all procurement activity within the Town.

4.4 Purchasing Thresholds and Practices

4.4.1 Defining the Purchasing Value

The Town will apply the following principles to assess and determine purchasing values to ensure appropriate purchasing practice and threshold management for all purchasing activities:

- (a) Exclude Goods and Services Tax (GST);
- (b) Use the actual or expected value of a contract over the full contract period including the value of all contract extension options; and
- (c) Determine the appropriate length of a contract based on the nature of goods and services to be provided, historical purchasing activity, an assessment of expected future purchasing requirements, and market conditions.

Procurement activities for the same goods or services should be aggregated into a single procurement activity to achieve the best value for money and efficiencies for the Town. Multiple procurement activities for the same goods or services must not be conducted, where the effect (whether intentional or otherwise) is to avoid a procurement threshold specified in 4.4.2.

The calculated estimated purchasing value will determine the applicable threshold and purchasing practice.

4.4.2 Purchasing Thresholds

The purchasing value determines the applicable purchasing threshold and the sourcing requirements, as specified in the following table:

| Purchase Value Threshold (ex GST) | Sourcing Requirement |
|--------------------------------------|--|
| Up to \$1,000 | <p>Direct purchase from supplier; quotations not required.</p> <p><u>Note: Town purchasing cards may be used for purchases up to of < \$1,000, pursuant to should be made with a purchasing card in line with the Town's council Purchasing Card Procedures</u></p> |
| <u>From \$1,001 to \$5,000</u> | <p><u>Obtain at least one written quotation from a suitable supplier.</u></p> <p><u>Where a competitive market exists for the good or service, a written quotation may include an advertisement, catalogue, supplier website, or similar.</u></p> |
| From \$51,001 to \$20,000 | <p>Obtain at least Two (2) written quotations from a suitable suppliers.</p> <p>Where appropriate for the Purchase Value Threshold:</p> <ul style="list-style-type: none"> A written quotation can include advertisements, catalogues, and supplier websites; and <p>It if is not possible to obtain a written quotation, a verbal quotation appropriately documented, and confirmed with the supplier is acceptable.</p> <p>A record of the purchasing decision must be kept in accordance with the Town's <u>Procurement Manual</u>Record Keeping Plan.</p> |
| From \$20,001 and up to \$60,000 | <p>Seek at least three (3) written quotations (including through the Town's electronic procurement portal or email) from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual.</p> <p>The purchasing decision is to be based upon assessment of the suppliers' responses to:</p> <ul style="list-style-type: none"> The specified requirement for the goods or services required; and Value for money criteria. |

| Purchase Value Threshold (ex GST) | Sourcing Requirement |
|--------------------------------------|---|
| | <p>Quotations received are subject to relevant evaluation, review and approvals, <u>in accordance with the Town's Evaluation Handbook and using the documentation specified in the Town's Procurement Manual.</u></p> <p>A record of the purchasing decision must be kept in accordance with the Town's Record Keeping Plan.</p> |
| From \$60,001 and up to \$250,000 | <p>Request For Quotation (RFQ).</p> <p>Conduct an <u>oOpen market</u> RFQ process in accordance with this Policy and the Town's Procurement Manual by seeking at least three (3) written quotations from suitable suppliers.</p> <p><u>Or</u></p> <p><u>Seek at least three (3) written quotations from suitable suppliers using the WALGA Preferred Supplier Program or the State Government CUA.</u></p> <p><u>Or</u></p> <p><u>Seek at least one (1) written quotation from an Aboriginal Business or Australian Disability Enterprise, in accordance with clauses 5.2.1 and 5.2.2 of this Policy, respectively.</u></p> <p><u>The above RFQ processes must be conducted by the Town's Procurement Unit and areis subject to formal evaluation, review and approvals, in accordance with the Town's Evaluation Handbook and Procurement Manual.</u></p> <ul style="list-style-type: none"> • Officers must use using the applicable RFQ documentation specified in the Town's Procurement Manual. • The RFQ must be sought from either: <ul style="list-style-type: none"> ○ Open market; ○ WALGA Preferred Supplier Arrangement; <p>The RFQ processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals.</p> |
| Over \$250,000 | Request for Tender (RFT) |

| Purchase Value Threshold (ex GST) | Sourcing Requirement |
|--------------------------------------|--|
| | <p>• Conduct an oOpen mMarket public RFT process or utilising a Tender Exempt option in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this Policy and the Town's Procurement Manual by seeking a sufficient number of quotes from suitable suppliers to ensure a competitive field.</p> <p><u>Or</u></p> <p><u>Seek written quotations from suitable suppliers using the WALGA Preferred Supplier Program or the State Government CUA. A sufficient number of quotations should be sought to provide a competitive field.</u></p> <p><u>Or</u></p> <p><u>Seek at least one (1) written quotation from an Australian Disability Enterprise, in accordance with clause 5.2.2 of this Policy.</u></p> <p><u>The above processes must be conducted by the Town's Procurement Unit and are subject to formal evaluation, review and approvals, in accordance with the Town's Evaluation Handbook and Procurement Manual.</u></p> <p><u>The RFT processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals.</u></p> <p><u>Tender exempt options include:</u></p> <p><u>WALGA Preferred Supplier Program</u></p> <p><u>WA Disability Enterprise</u></p> <p><u>An Aboriginal Business</u></p> <p><u>The RFT must be sought from either:</u></p> <ul style="list-style-type: none"> <u>○ Open market;</u> <u>○ WALGA Preferred Supplier Arrangement;</u> <u>○ WA Disability Enterprise or an Aboriginal business.</u> <p><u>Officers must seek a sufficient number of quotes from suitable suppliers to ensure a competitive field.</u></p> |

| Purchase Value Threshold (ex GST) | Sourcing Requirement |
|--------------------------------------|--|
| | The RFT processes must be conducted by the Town's Procurement Unit and is subject to formal evaluation, review and approvals. |
| | |

4.5 Inviting Tenders Though not Required to do so

The Town may decide to invite a Public Tender, despite the estimated purchase value being less than the prescribed tender threshold, where it considers a public tender process will provide better value for money, in accordance with clause 4.2 of this Policy. In such cases, the tender process must comply with the legislative requirements and the Town's Procurement Manual.

4.6 Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier, may be approved where the:

- (a) Purchasing value is estimated to be over \$5,000 and less than \$60,000; and
- (b) Purchasing requirement has been documented in a detailed specification.

The CEO may approve a sole supplier arrangement for purchases of up to \$60,000. A sole supplier arrangement may be approved for a maximum period of three (3) years.

4.7 Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process where one or more of the following criteria apply:

- (a) An inability to sufficiently scope or specify the requirement;
- (b) Significant variability for how the requirement may be met;
- (c) Potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- (d) Significant creative element; or
- (e) A procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

The EOI process is to be conducted in line with an RFT process and similar rules apply. An RFT should follow an EOI process, with those shortlisted under the EOI invited to participate.

4.8 Emergency Purchases

An emergency purchase is exempt from the purchasing thresholds and practices specified in this Policy.

An emergency purchase is defined as an unanticipated and unbudgeted purchase, which is required to respond to an emergency. An emergency purchase does not include a purchase that was not planned for due to time constraints.

The Town must make every effort to anticipate required purchases in advance and to allow sufficient time to apply the other clauses of this Policy.

Purchases or contracts entered in to under an emergency must be limited in scope to that which is necessary only to deal with the emergency. Once the immediacy of the emergency has passed, an appropriate procurement process must be undertaken for replacement or reinstatement works.

The CEO shall approve an emergency purchase.

4.9 Anti-Avoidance

The Town will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value, so that the effect is to avoid a particular purchasing threshold or the need to call a public tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

4.10 Procurement Governance

The Procurement Unit will manage all RFQ and RFT processes and will exercise governance and oversight over the Town's other procurement activities, including threshold compliance, sole supplier application, procurement probity, audit and reporting requirements.

4.11 Purchasing Procedures

The procurement of goods and services must comply with the purchasing procedures specified in the Procurement Manual.

5. SUSTAINABLE PROCUREMENT

The Town is committed to sustainable procurement practices that favour suppliers that demonstrate environmentally sustainable business practices and social outcomes, environmentally preferable products and businesses that provide local economic benefits.

The Town will give effect to this commitment by, wherever appropriate, designing quotations and tenders that incorporate a qualitative criterion for sustainable

procurement with a percentage allocation, to provide an advantage to suppliers of goods and services that demonstrate commitment to these desired environmental, social and local economic outcomes.

Where a qualitative criterion for sustainable procurement has been included as part of an RFQ or RFT process, a price tolerance will be applied during price evaluation to suppliers of goods and services that demonstrate the highest evaluation for that criterion. The price tolerance will be up to ten (10) per cent for an RFQ and up to five (5) per cent for an RFT.

5.1 Environmentally Sustainable Procurement

The Town recognises the need to protect the environment in procurement, including the waste reduction hierarchy, water and energy efficiency, emissions reduction, habitat destruction and pollution. Where appropriate specifications will incorporate minimum requirements for environmental protection and sustainable procurement. When procuring goods and services, the Town will support businesses that demonstrate environmentally sustainable practices in its overall assessment of value for money.

5.2 Social Outcomes

The Town recognises the importance of social and community outcomes.

When procuring goods and services, the Town will support businesses that provide positive social and community outcomes in its overall assessment of value for money.

5.2.1 Aboriginal Businesses

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*), if the goods or services are supplied by an entity on the WA Aboriginal Business Directory, published by the WA Chamber of Commerce and Industry, or an entity approved by the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where consideration under the contract is \$250,000 or less.

Aboriginal businesses may be invited to quote for the supply of goods and services under the tender threshold. Where a quotation has been provided by an Aboriginal business that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.

5.2.2 Australian Disability Enterprises

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*) if the goods or services are to be supplied by an Australian Disability Enterprise.

Australian Disability Enterprises may be invited to quote for the supply of goods and services under the tender threshold. Where a quotation has been provided by an Australian Disability Enterprise that is considered to provide value for money to the

Town, there is no requirement for further quotations that would otherwise be required under this Policy.

5.3 Local Economic Benefit

The Town recognises the economic benefits local business and local employment brings to the community and is committed, to supporting the local economy. The Town seeks to encourage development of competitive local businesses within its boundaries. Where appropriate, the Town will seek participation of local business in its supply chain when procuring goods and services, by supporting businesses that provide local economic benefits, through being a local business, and/or the use of local sub-contractors or local employees, for example.

6. RECORD KEEPING

Records of all purchasing activity, communications and transactions must be maintained as local government records, in accordance with the *State Records Act 2000 (WA)* and the Town's Records Keeping Policy,

The Town also must consider and will include in each contract for the provision of goods or services the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Town relevant to the performance of the contract.

7. PURCHASING POLICY NON-COMPLIANCE

The Purchasing Policy is mandated under Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore forms part of the legislative framework in which the Local Government is required to conduct business.

Purchasing activities are subject to financial and performance audits, which examine compliance with legislative requirements and the Town's policies and procedures. Non-compliance with legislation or this Policy must be reported to the Chief Executive Officer.

| Document Control box | | | |
|----------------------------|---|----------------------|--|
| Document Responsibilities: | | | |
| Owner: | <u>Director Corporate Services</u> Chief Executive Officer | Owner Business Unit: | <u>Corporate Services</u> Office of the Chief Executive Officer |
| Inception Date: | December 2020 (OCM-11/12/20) | Decision Maker: | Council |

| | | | |
|---------------------------------|--|----------------------------|--|
| Review Date: | 30/06/2026 | Repeal and Replace: | |
| Compliance Requirements: | | | |
| Legislation: | <i>Local Government Act 1995</i> <i>Local Government (Functions and General) Regulations 1996</i> | | |

DRAFT

Purchasing Policy

1. Objectives

The objectives of this Policy are to:

- (a) Align procurement at the Town of Bassendean with the strategic and operational objectives of Council, consistent with Council's priorities to support the local economy and environmentally sustainable outcomes, while providing value for money; and
- (b) Ensure procurement at the Town is conducted in compliance with applicable legislation, regulation, standards, and policy.

2. Scope

The Policy applies to all Town officers undertaking procurement on behalf of the Town.

3. Policy Statement

The Town is committed to best practice in the procurement of goods and services that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* and Part 4 of the *Local Government (Functions and General) Regulations 1996*.

4. Policy Details

4.1 Ethics and Integrity

All officers of the Town are to observe the highest standards of ethics, honesty, fairness and integrity when undertaking purchasing activities and act in an honest, fair and professional manner consistent with the Town's values. Ethical behaviour includes avoiding conflicts of interest and disclosing any actual or perceived conflict of interest.

The Town's Code of Conduct details the behavioural expectations of Town Officers.

4.2 Value for Money

Value for money is the overarching principle guiding all procurement activities. Value for money does not mean accepting the lowest quote. Value for money is achieved through the critical assessment of price, risk, safety and quality standards, financial viability of suppliers, timeliness, past contractor performance, specified qualitative criteria, as well as environmental sustainability, social and local outcomes to determine the best value for the Town.

4.3 Procurement Risk

The Town will effectively manage risk in procuring goods and services from external contractors and suppliers to achieve the best procurement outcomes in accordance with this Policy. The Town may engage an independent Probity Auditor for projects assessed as presenting high reputational, financial or community risk.

The Town's Procurement Manual provides a best practice procurement resource for each stage of the procurement process and must be followed for all procurement activity within the Town.

4.4 Purchasing Thresholds and Practices

4.4.1 Defining the Purchasing Value

The Town will apply the following principles to assess and determine purchasing values to ensure appropriate purchasing practice and threshold management for all purchasing activities:

- (a) Exclude Goods and Services Tax (GST);
- (b) Use the actual or expected value of a contract over the full contract period including the value of all contract extension options; and
- (c) Determine the appropriate length of a contract based on the nature of goods and services to be provided, historical purchasing activity, an assessment of expected future purchasing requirements, and market conditions.

Procurement activities for the same goods or services should be aggregated into a single procurement activity to achieve the best value for money and efficiencies for the Town. Multiple procurement activities for the same goods or services must not be conducted, where the effect (whether intentional or otherwise) is to avoid a procurement threshold specified in 4.4.2.

The calculated estimated purchasing value will determine the applicable threshold and purchasing practice.

4.4.2 Purchasing Thresholds

The purchasing value determines the applicable purchasing threshold and the sourcing requirements, as specified in the following table:

| Purchase Value Threshold (ex GST) | Sourcing Requirement |
|--------------------------------------|--|
| Up to \$1,000 | <p>Direct purchase from supplier; quotations not required.</p> <p>Note: Town purchasing cards may be used for purchases up to \$1,000, pursuant to the Town's Purchasing Card Procedures</p> |
| From \$1,001 to \$5,000 | <p>Obtain at least one written quotation from a suitable supplier.</p> <p>Where a competitive market exists for the good or service, a written quotation may include an advertisement, catalogue, supplier website, or similar.</p> <p>The Town will use its general knowledge of the market to ascertain whether the purchase represents value for money. The Town should seek more than one quotation if they are not satisfied that the first choice of supplier would represent value for money.</p> |

| | |
|-----------------------------------|--|
| From \$5,001 to \$20,000 | Obtain at least two (2) written quotations from suitable suppliers. A record of the purchasing decision must be kept in accordance with the Town's Procurement Manual. |
| From \$20,001 and up to \$60,000 | Seek at least three (3) written quotations from suitable suppliers using the applicable RFQ documentation specified in the Town's Procurement Manual. Quotations received are subject to relevant evaluation, review and approvals, in accordance with the Town's Evaluation Handbook and Procurement Manual. |
| From \$60,001 and up to \$250,000 | Request For Quotation (RFQ). Conduct an open market RFQ process in accordance with this Policy and the Town's Procurement Manual. Or Seek at least three (3) written quotations from suitable suppliers using the WALGA Preferred Supplier Program or the State Government CUA. Or Seek at least one (1) written quotation from an Aboriginal Business or Australian Disability Enterprise, in accordance with clauses 5.2.1 and 5.2.2 of this Policy, respectively. The above process must be conducted by the Town's Procurement Unit and are subject to formal evaluation, review and approvals, in accordance with the Town's Evaluation Handbook and Procurement Manual. |
| Over \$250,000 | Request for Tender (RFT) Conduct an open market public RFT process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996 Or Seek written quotations from suitable suppliers using the WALGA Preferred Supplier Program or the State Government CUA. A sufficient number of quotations should be sought to provide a competitive field. Or Seek at least one (1) written quotation from an Australian Disability Enterprise, in accordance with clause 5.2.2 of this Policy. The above processes must be conducted by the Town's Procurement Unit and are subject to formal evaluation, review and approvals, in accordance with the Town's Evaluation Handbook and Procurement Manual. |

4.5 Inviting Tenders Though not Required to do so

The Town may decide to invite a Public Tender, despite the estimated purchase value being less than the prescribed tender threshold, where it considers a public tender process will provide better value for money, in accordance with clause 4.2 of this Policy. In such cases, the tender process must comply with the legislative requirements and the Town's Procurement Manual.

4.6 Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier, may be approved where the:

- (a) Purchasing value is estimated to be over \$5,000 and less than \$60,000; and
- (b) Purchasing requirement has been documented in a detailed specification.

The CEO may approve a sole supplier arrangement for purchases of up to \$60,000. A sole supplier arrangement may be approved for a maximum period of three (3) years.

4.7 Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process where one or more of the following criteria apply:

- (a) An inability to sufficiently scope or specify the requirement;
- (b) Significant variability for how the requirement may be met;
- (c) Potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
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- (e) A procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

The EOI process is to be conducted in line with an RFT process and similar rules apply. An RFT should follow an EOI process, with those shortlisted under the EOI invited to participate.

4.8 Emergency Purchases

An emergency purchase is exempt from the purchasing thresholds and practices specified in this Policy.

An emergency purchase is defined as an unanticipated and unbudgeted purchase, which is required to respond to an emergency. An emergency purchase does not include a purchase that was not planned for due to time constraints.

The Town must make every effort to anticipate required purchases in advance and to allow sufficient time to apply the other clauses of this Policy.

Purchases or contracts entered into under an emergency must be limited in scope to that which is necessary only to deal with the emergency. Once the immediacy of the emergency has passed, an appropriate procurement process must be undertaken for replacement or reinstatement works.

The CEO shall approve an emergency purchase.

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4.10 Procurement Governance

The Procurement Unit will manage all RFQ and RFT processes and will exercise governance and oversight over the Town's other procurement activities, including threshold compliance, sole supplier application, procurement probity, audit and reporting requirements.

4.11 Purchasing Procedures

The procurement of goods and services must comply with the purchasing procedures specified in the Procurement Manual.

5. Sustainable Procurement

The Town is committed to sustainable procurement practices that favour suppliers that demonstrate environmentally sustainable business practices and social outcomes, environmentally preferable products and businesses that provide local economic benefits.

The Town will give effect to this commitment by, wherever appropriate, designing quotations and tenders that incorporate a qualitative criterion for sustainable procurement with a percentage allocation, to provide an advantage to suppliers of goods and services that demonstrate commitment to these desired environmental, social and local economic outcomes.

Where a qualitative criterion for sustainable procurement has been included as part of an RFQ or RFT process, a price tolerance will be applied during price evaluation to suppliers of goods and services that demonstrate the highest evaluation for that criterion. The price tolerance will be up to ten (10) per cent for an RFQ and up to five (5) per cent for an RFT.

5.1 Environmentally Sustainable Procurement

The Town recognises the need to protect the environment in procurement, including the waste reduction hierarchy, water and energy efficiency, emissions reduction, habitat destruction and pollution. Where appropriate specifications will incorporate minimum requirements for environmental protection and sustainable procurement. When procuring goods and services, the Town will support businesses that

demonstrate environmentally sustainable practices in its overall assessment of value for money.

5.2 Social Outcomes

The Town recognises the importance of social and community outcomes.

When procuring goods and services, the Town will support businesses that provide positive social and community outcomes in its overall assessment of value for money.

5.2.1 Aboriginal Businesses

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*), if the goods or services are supplied by an entity on the WA Aboriginal Business Directory, published by the WA Chamber of Commerce and Industry, or an entity approved by the Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where consideration under the contract is \$250,000 or less.

Aboriginal businesses may be invited to quote for the supply of goods and services under the tender threshold. Where a quotation has been provided by an Aboriginal business that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.

5.2.2 Australian Disability Enterprises

The Town is not required to publicly invite tenders (pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*) if the goods or services are to be supplied by an Australian Disability Enterprise.

Australian Disability Enterprises may be invited to quote for the supply of goods and services under the tender threshold. Where a quotation has been provided by an Australian Disability Enterprise that is considered to provide value for money to the Town, there is no requirement for further quotations that would otherwise be required under this Policy.

5.3 Local Economic Benefit

The Town recognises the economic benefits local business and local employment brings to the community and is committed, to supporting the local economy. The Town seeks to encourage development of competitive local businesses within its boundaries. Where appropriate, the Town will seek participation of local business in its supply chain when procuring goods and services, by supporting businesses that provide local economic benefits, through being a local business, and/or the use of local sub-contractors or local employees, for example.

6. Record Keeping

Records of all purchasing activity, communications and transactions must be maintained as local government records, in accordance with the *State Records Act 2000 (WA)* and the Town's Records Keeping Policy.

The Town also must consider and will include in each contract for the provision of goods or services the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Town relevant to the performance of the contract.

7. Purchasing Policy Non-Compliance

The Purchasing Policy is mandated under Regulation 11A of the *Local Government (Functions and General) Regulations 1996* and therefore forms part of the legislative framework in which the Local Government is required to conduct business.

Purchasing activities are subject to financial and performance audits, which examine compliance with legislative requirements and the Town's policies and procedures. Non-compliance with legislation or this Policy must be reported to the Chief Executive Officer.

Draft

| Document responsibilities: | | | |
|----------------------------|--|----------------------|--------------------|
| Owner: | Director Corporate Services | Owner Business Unit: | Corporate Services |
| Inception date: | OCM11/12/20 15 December 2020 | Decision maker: | Council |
| Review date: | 30/06/2026 | Repeal and replace: | |
| Compliance requirements: | | | |
| Legislation | Local Government Act 1995 Local Government (Functions and General) Regulations 1996 | | |

Draft

Selected Local Government Purchasing Policies - Purchase Threshold Comparison

| Local Government | Purchase Value Threshold 1 | Purchase Value Threshold 2 | Purchase Value Threshold 3 | Purchase Value Threshold 4 | Purchase Value Threshold 5 |
|---------------------------|--|--|---|--|---|
| Town of Bassendean | Up to \$1,000 Direct Purchase | From \$1,001 and up to \$20,000 Obtain at least Two (2) written quotations | From \$20,001 and up to \$60,000 Informal RFQ, seek three written quotations | From \$60,001 and up to \$250,00 Formal RFQ, seek at least three written quotations | Over \$250,000 Request for Tender (RFT) |
| City of Vincent | Up to \$2000 Direct Purchase from the open market with zero quotations required. OR Purchase directly from: an existing panel of pre-qualified suppliers administered by the City; or a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; with zero quotations required. | \$2,001 and up to \$20,000 Seek two written quotations from the open market. OR Purchase directly from: an existing panel of pre-qualified suppliers administered by the City; or a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; with zero quotations required | Over \$20,001 and up to \$100,000 Seek three written quotations from the open market OR Purchase directly from: an existing panel of pre-qualified suppliers administered by the City; or a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; requiring two written quotations | \$100,001 and up to \$250,000 Formal RFQ, with three written quotations. OR Seek three (3) written quotations from a pre-qualified panel of suppliers (whether administered by the City through the WALGA preferred supply program or State Government CUA). | Over \$250,000 Request for Tender OR Where the purchase is expected to be over \$250,000: Obtain at least three written quotations from suppliers by formal invitation under a Request for Quotation (RFQ), |
| City of Bayswater | Up to \$150 Direct purchase Over \$150 to \$1,000 Two verbal quotations | Over \$1,000 and up to \$40,000 Three written quotations | \$40,000 - \$250,000 Informal RFQ | N/A | Over \$250,000 Request for Tender. WALGA-Preferred Supply Contracts considered only where competitive quotations can be achieved. |
| Town of Claremont | \$1,000 to \$5,000 Two oral or written quotations | Over \$5,000 and up to \$15,000 Two oral or written quotations from suppliers following issue of a brief outlining the specified requirement | Over \$15,000 and up to \$50,000 Three written quotations from suppliers following issue of a brief outlining the specified requirement | Over \$50,000 and up to \$250,000 Formal RFQ, with three written quotations. From pre-qualified suppliers, formal RFQ not required, but three written quotations required. | Over \$250,000 Request for Tender |
| Town of Cottesloe | Up to \$2,000 Direct purchase | \$2,000 to \$10,000 Two verbal quotations | \$10,000 to \$50,000 Two written quotations | \$50,000 to \$250,000 Three written quotations. | \$250,000 and above Request for Tender |

Selected Local Government Purchasing Policies - Purchase Threshold Comparison

| Local Government | Purchase Value Threshold 1 | Purchase Value Threshold 2 | Purchase Value Threshold 3 | Purchase Value Threshold 4 | Purchase Value Threshold 5 |
|-------------------------------|---|--|---|---|---|
| Town of East Fremantle | Up to \$5,000 Direct purchase using Purchasing card, or one oral or written quotation | Over \$5,001 and up to \$20,000 Two written quotations | Over \$20,001 and up to \$50,000 Three written quotations | Over \$50,001 and up to \$250,000 Formal RFQ, with three written quotations | Over \$250,000 Request for Tender, unless the purchasing requirement can be met through a panel of pre-qualified suppliers |
| Town of Victoria Park | Up to \$5,000 One quotation | From \$5,000 up to \$50,000 Three written quotations | From \$50,000 up to \$250,000 Three written quotations | N/A | Above \$250,000 Request for Tender, unless the purchasing requirement can be met through a panel of pre-qualified suppliers |
| City of Subiaco | \$0 to \$5,000 One verbal or written quotation | \$5,001 to \$50,000 Two written quotations ten quotation can be in the form of an advertised price. | \$50,001 to \$100,000 Informal RFQ, with three written quotations | \$100,001 to \$250,000 Formal RFQ | Over \$250,000 Request for Tender, or formal RFQ with three written quotations for tender exempt arrangement |
| Town of Mosman Park | Under \$5,000 One verbal or one written quotation | From \$5,001 to \$50,000 Three written quotations, or one written quotation for WALGA/CUA preferred supplier | From \$50,001 to \$250,000 Three written quotations | N/A | Over \$250,000 Request for Tender, or formal RFQ with three written quotations for tender exempt arrangement |

**LIST OF PAYMENTS
FOR PERIOD
ENDED 31 MAY 2024**

*Any questions relating to the List of Payments, please raise with Paul White,
Director Corporate Services, prior to Briefing Session.*

SUMMARY OF SCHEDULE OF ACCOUNTS

| FUND | VOUCHERS | AMOUNT \$ |
|--|-------------|-----------------------|
| MUNICIPAL | | |
| EFT, Direct Debits and Payroll 01-31 May | 52244-52525 | 2,740,689.59 |
| Cheques Commonwealth 6100-1015-9128 | N/A | 799.15 |
| Credit Card Payments | | 16,948.65 |
| | | <hr/> |
| | | \$2,758,437.39 |
| | | <hr/> <hr/> |

This list of payments, covering vouchers as above has been checked and is fully supported by vouchers and invoices, which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costings, and the amounts shown have been paid.

TOWN OF BASSENDEAN
MAY 2024 PAYMENTS (01/05/2024 - 31/05/2024)

| Date | Name | Description | Amount |
|------------|---|--|---------------|
| 03/05/2024 | A FRENCH | Refund - Rates | -\$519.21 |
| 31/05/2024 | A WILLIAMS | Refund - Bond for demolition permit | -\$3,500.00 |
| 14/05/2024 | A. M BOLTS & NUTS | Bolts and nuts supplies | -\$87.51 |
| 31/05/2024 | ALLFLOW INDUSTRIAL AUSTRALIA PTY LTD | Service to the separator and associated diaphragm pump | -\$484.00 |
| 31/05/2024 | ALLSPORTS LINEMARKING | Line Marking - Bassendean Oval | -\$330.00 |
| 14/05/2024 | ALLSPORTS LINEMARKING | Line Marking - Bassendean Oval | -\$330.00 |
| 03/05/2024 | ALSCO LINEN SERVICES PTY LTD | Replacement of 2 missing sanitary bins - Ashfield Reserve | -\$82.13 |
| 31/05/2024 | ALSCO LINEN SERVICES PTY LTD | Hygiene service - Ashfield Reserve February, March, April | -\$14,065.13 |
| 14/05/2024 | ALSCO PERTH | Weekly linen services - Administration | -\$597.43 |
| 03/05/2024 | AMAZING BRICK PAVING | Pick up and relay paving - Sparks daycare | -\$1,324.40 |
| 31/05/2024 | AMAZING BRICK PAVING | Pick up and relay paving - Old Perth Road and West Road - rose garden | -\$2,987.60 |
| 07/05/2024 | AMP FLEXIBLE SUPER - SUPER | Superannuation contributions | -\$286.80 |
| 21/05/2024 | AMP FLEXIBLE SUPER - SUPER | Superannuation contributions | -\$292.41 |
| 07/05/2024 | ANZ SMART CHOICE SUPER | Superannuation contributions | -\$602.57 |
| 21/05/2024 | ANZ SMART CHOICE SUPER | Superannuation contributions | -\$602.57 |
| 03/05/2024 | ANZAC TERRACE PRIMARY SCHOOL | Donation - Quiz night | -\$250.00 |
| 03/05/2024 | ASPHALTECH PTY LTD | Asphalt supplies Iolanthe Street, Bassendean Pde, Pickering Park Carpark | -\$356,196.57 |
| 14/05/2024 | AUSTRALIA POST | Postal charges | -\$121.60 |
| 03/05/2024 | AUSTRALIAN AIRCONDITIONING SERVICES PTY LTD | Move outside unit of split system - Depot | -\$825.00 |
| 14/05/2024 | AUSTRALIAN AIRCONDITIONING SERVICES PTY LTD | Fault find on evaporative aircon - WIW Ashfield | -\$534.60 |
| 07/05/2024 | AUSTRALIAN ETHICAL SUPER | Superannuation contributions | -\$620.04 |
| 21/05/2024 | AUSTRALIAN ETHICAL SUPER | Superannuation contributions | -\$653.05 |
| 07/05/2024 | AUSTRALIAN RETIREMENT TRUST | Superannuation contributions | -\$550.22 |
| 21/05/2024 | AUSTRALIAN RETIREMENT TRUST | Superannuation contributions | -\$588.35 |

| Date | Name | Description | Amount |
|------------|---------------------------------------|---|--------------|
| 08/05/2024 | AUSTRALIAN SERVICES UNION | Payroll deductions | -\$159.00 |
| 22/05/2024 | AUSTRALIAN SERVICES UNION | Payroll deductions | -\$159.00 |
| 08/05/2024 | AUSTRALIAN TAX OFFICE (PAYG) | Payroll deductions | -\$89,414.00 |
| 22/05/2024 | AUSTRALIAN TAX OFFICE (PAYG) | Payroll deductions | -\$98,096.00 |
| 07/05/2024 | AUSTRALIAN/WESTSCHEME SUPER | Superannuation contributions | -\$8,622.46 |
| 21/05/2024 | AUSTRALIAN/WESTSCHEME SUPER | Superannuation contributions | -\$10,947.51 |
| 07/05/2024 | AWARE SUPERANNUATION | Superannuation contributions | -\$32,877.08 |
| 21/05/2024 | AWARE SUPERANNUATION | Superannuation contributions | -\$35,462.07 |
| 31/05/2024 | AXON PUBLIC SAFETY AUSTRALIA | Axon body 3 camera bundle | -\$6,758.67 |
| 03/05/2024 | B RAMACHANDRAN | Refund - Key and Hall bond | -\$50.00 |
| 03/05/2024 | BACKFLOW PREVENTION | Backflow testing - Bassendean Oval | -\$980.00 |
| 14/05/2024 | BASSENDEAN FLORIST | ANZAC Day wreath | -\$98.00 |
| 31/05/2024 | BASSENDEAN NEWSAGENCY | Selected periodical titles - Library | -\$96.90 |
| 14/05/2024 | BASSENDEAN TENNIS CLUB | Grass Court maintenance 2023-24 April | -\$2,291.30 |
| 03/05/2024 | BATTERY SPECIALTIES (AUST) PTY LTD-WA | 40 x 9V smoke alarm batteries | -\$121.44 |
| 03/05/2024 | BCITF | Building & Construction Industry Training Fund - Mar 24 | -\$97.35 |
| 31/05/2024 | BCITF | Building & Construction Industry Training Fund - Apr 24 | -\$1,896.54 |
| 03/05/2024 | BEAVER TREE SERVICES | Tree works - various locations inc. pruning, uplift of trees, removal of hanging branches, stump grinding, bee hive removal/treatment and site cleanups | -\$44,202.73 |
| 14/05/2024 | BEAVER TREE SERVICES | Tree works - various locations inc. pruning, uplift of trees, removal of hanging branches, stump grinding, arboriculture reports and site cleanups | -\$16,137.00 |
| 31/05/2024 | BEAVER TREE SERVICES | Tree works - various locations inc. pruning, uplift of trees, removal of hanging branches, stump grinding and powerline pruning zone 4. | -\$21,246.50 |
| 03/05/2024 | BING TECHNOLOGIES PTY LTD | Electronic postal charges | -\$107.53 |
| 14/05/2024 | BING TECHNOLOGIES PTY LTD | Electronic postal charges | -\$562.73 |
| 31/05/2024 | BING TECHNOLOGIES PTY LTD | Electronic postal charges | -\$219.49 |
| 03/05/2024 | BOC LIMITED | Dry ice supplies | -\$12.38 |
| 14/05/2024 | BOC LIMITED | Monthly container service - oxygen, acetylene and Argo shield | -\$34.60 |
| 03/05/2024 | BRIGHT BYTES - MICHAEL STEVENSON | Cleaning Services | -\$165.00 |

| Date | Name | Description | Amount |
|------------|--|--|--------------|
| 03/05/2024 | BUNNINGS GROUP LIMITED | Hardware supplies | -\$875.01 |
| 14/05/2024 | BUNNINGS GROUP LIMITED | Hardware supplies | -\$2,395.65 |
| 31/05/2024 | BUNNINGS GROUP LIMITED | Hardware supplies | -\$1,813.11 |
| 03/05/2024 | BUNZL LTD | Boot covers - Depot | -\$130.06 |
| 14/05/2024 | BUNZL LTD | Chemical gloves - Depot | -\$80.14 |
| 31/05/2024 | BUNZL LTD | Chemical gloves - Depot | -\$83.86 |
| 31/05/2024 | CAI FENCES | Replace damaged section of existing boundary fencing - Bassendean Oval | -\$2,486.00 |
| 07/05/2024 | CARE SUPER | Superannuation contributions | -\$856.10 |
| 21/05/2024 | CARE SUPER | Superannuation contributions | -\$856.10 |
| 14/05/2024 | CASA SECURITY PTY LTD | Monthly security guard call-outs | -\$2,337.50 |
| 31/05/2024 | CDM AUSTRALIA PTY LTD | Various IT equipment supplies | -\$21,996.02 |
| 14/05/2024 | CHARGESTAR PTY LTD | EV charging station repairs | -\$1,474.44 |
| 03/05/2024 | CHEF MARCO PTY LTD | Council dinner | -\$250.00 |
| 31/05/2024 | CHERRY'S CATERING | Catering supplies | -\$1,284.00 |
| 03/05/2024 | CITY OF SOUTH PERTH | Impound Fees | -\$2,185.90 |
| 31/05/2024 | CITY OF SOUTH PERTH | Impound Fees | -\$4,226.27 |
| 03/05/2024 | CLEAR HEALTH PARTNERS PTY LTD | Employee Assistance Provider | -\$672.00 |
| 14/05/2024 | CLEAR HEALTH PARTNERS PTY LTD | Employee Assistance Provider | -\$462.00 |
| 31/05/2024 | CLEAR HEALTH PARTNERS PTY LTD | Employee Assistance Provider | -\$693.00 |
| 31/05/2024 | COCKBURN CEMENT LIMITED | Cement supplies | -\$468.60 |
| 03/05/2024 | COLES SUPERMARKETS AUSTRALIA | Groceries supplies - WIW | -\$2,667.95 |
| 31/05/2024 | COLES SUPERMARKETS AUSTRALIA | Groceries supplies - WIW | -\$2,033.72 |
| 14/05/2024 | COLES SUPERMARKETS AUSTRALIA | Groceries supplies - WIW | -\$2,493.30 |
| 07/05/2024 | COLONIAL FIRST STATE | Superannuation contributions | -\$1,404.63 |
| 21/05/2024 | COLONIAL FIRST STATE | Superannuation contributions | -\$1,404.63 |
| 31/05/2024 | COMMISSIONER OF POLICE | National Police checks | -\$255.00 |
| 03/05/2024 | COMMUNITY CINEMAS | Free screening of The Lorax for WA tree festival | -\$1,100.00 |
| 31/05/2024 | COMPLETE APPROVALS | Refund - Development permit | -\$147.00 |
| 03/05/2024 | COMPLETE CORPORATE HEALTH - ASCOT | Pre Employment Medical check | -\$284.68 |
| 03/05/2024 | COMPLETE OFFICE SUPPLIES PTY LTD - COS | Office stationery supplies | -\$244.81 |
| 03/05/2024 | CONNECT VICTORIA PARK INCORPORATED | Management Fees for HRV | -\$2,803.63 |
| 14/05/2024 | CONNECT VICTORIA PARK INCORPORATED | Management Fees for HRV | -\$2,671.63 |

| Date | Name | Description | Amount |
|------------|---|---|---------------|
| 03/05/2024 | CORSIGN WA PTY LTD | Custom core flute sign - Sandy Beach Reserve upgrade | -\$121.00 |
| 31/05/2024 | CORSIGN WA PTY LTD | Building Australia signs - Bassendean Parade Rd resurfacing and Broadway Reserve footpath improvements | -\$334.40 |
| 03/05/2024 | CS LEGAL | Debt recovery - Rates | -\$6,715.00 |
| 14/05/2024 | CTI RISK MANAGEMENT | Customer Service banking collections | -\$272.25 |
| 31/05/2024 | DANIEL ILEY (CONSCIOUS CREATION FOUNDATION) | Restoration and additional design feature added to the Tree of Life public artworks - Sandy Beach Reserve | -\$6,500.00 |
| 03/05/2024 | DANIEL ROBERT CLARKE | Refund - CCTV Rebate scheme | -\$179.50 |
| 31/05/2024 | DBYD CERTIFICATION LTD | Pre-excavation management around utilities - webinar | -\$594.00 |
| 29/05/2024 | DEPARTMENT OF FIRE & EMERGENCY SERVICES | 2023/24 ESL Quarter 4 payment | -\$265,675.09 |
| 03/05/2024 | DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY | Building Services Levy - Mar 24 | -\$2,853.62 |
| 14/05/2024 | DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY | Building Services Levy - Apr 24 | -\$4,053.68 |
| 03/05/2024 | DEPARTMENT OF THE PREMIER AND CABINET | Publishing of Local Planning Scheme 11 in the Government Gazette | -\$2,485.50 |
| 31/05/2024 | DEPARTMENT OF TRANSPORT | Community Jetty renewal fee | -\$46.45 |
| 31/05/2024 | DI CANDILO & SONS | Building supplies - Depot | -\$309.85 |
| 03/05/2024 | DIAL A NAPPY (BUSICLEAN) | WIW Laundry items | -\$970.20 |
| 14/05/2024 | DIAL A NAPPY (BUSICLEAN) | WIW Laundry items | -\$272.40 |
| 03/05/2024 | DJURANDI DREAMING | River Walk and Indigenous Culture workshop | -\$1,275.00 |
| 03/05/2024 | DOMUS NURSERY | Plant supplies | -\$670.20 |
| 03/05/2024 | DONEGAN ENTERPRISES PTY LTD | Hardware supplies | -\$528.00 |
| 14/05/2024 | DONEGAN ENTERPRISES PTY LTD | Hardware supplies | -\$975.48 |
| 03/05/2024 | DOWSING GROUP PTY LTD | Footpath, kerbing installation and maintenance - Harcourt St / Hamilton St | -\$4,350.50 |
| 14/05/2024 | DOWSING GROUP PTY LTD | Footpath, crossover installation, reinstatement of brick paving, asphalt repairs and traffic management Iolanthe Street, Walter Road, Surrey Street | -\$105,543.10 |

| Date | Name | Description | Amount |
|------------|--|---|--------------|
| 31/05/2024 | DOWSING GROUP PTY LTD | Footpath installation - May Rd / Walkington Way | -\$6,568.77 |
| 03/05/2024 | DRAINFLOW SERVICES PTY LTD | Gully Educting services and pit reports | -\$2,024.00 |
| 14/05/2024 | DRAINFLOW SERVICES PTY LTD | Gully Educting services and pit reports | -\$2,352.90 |
| 31/05/2024 | DRAINFLOW SERVICES PTY LTD | Educting and jet washing combination of storm water lines | -\$10,970.30 |
| 03/05/2024 | DS WORKWEAR & SAFETY | Safety clothing | -\$149.85 |
| 14/05/2024 | DS WORKWEAR & SAFETY | Safety clothing | -\$389.75 |
| 31/05/2024 | DS WORKWEAR & SAFETY | Safety clothing | -\$164.85 |
| 03/05/2024 | E FIRE & SAFETY (WA) | Fire indicator detection system maintenance - Mar 24 | -\$126.50 |
| 14/05/2024 | E FIRE & SAFETY (WA) | Fire indicator detection system maintenance - Apr 24 | -\$126.50 |
| 31/05/2024 | E FIRE & SAFETY (WA) | Fire indicator panel battery replacement | -\$236.50 |
| 03/05/2024 | E LIDDLE | Refund - Sanitary rebate | -\$100.00 |
| 03/05/2024 | EASTERN METROPOLITAN REGIONAL COUNCIL - EMRC | Processing of kerbside - general waste materials | -\$68,453.23 |
| 14/05/2024 | EASTERN METROPOLITAN REGIONAL COUNCIL - EMRC | Processing of skips - bulk verge waste materials | -\$29,729.55 |
| 31/05/2024 | EASTERN METROPOLITAN REGIONAL COUNCIL - EMRC | Processing of kerbside - general waste materials | -\$38,003.10 |
| 14/05/2024 | ELLIOTTS IRRIGATIONS | BIC Reserve iron filter service - Apr 24 | -\$282.70 |
| 31/05/2024 | ENDEAVOUR CONSTRUCTIONS WA PTY LTD | Refund - Stormwater deposit | -\$1,000.00 |
| 14/05/2024 | ENVIRONMENTAL SITE SERVICES | Airborne fibre monitoring and visual clearance inspection - Prowse Street (Surrey St drain) | -\$3,225.75 |
| 03/05/2024 | ENVIROPATH PTY LTD | Town and Reserve Car Park street sweeping including Thompson and Lamb Sts - included blowing under fig tree | -\$3,948.12 |
| 14/05/2024 | ENVIROPATH PTY LTD | Requested extra sweeps | -\$836.00 |
| 03/05/2024 | FARMARAMA PTY LTD | Fertiliser supplies | -\$2,453.00 |
| 14/05/2024 | FLEXISTAFF | Contract staff expenses | -\$5,789.05 |
| 31/05/2024 | FLEXISTAFF | Contract staff expenses | -\$1,910.67 |
| 03/05/2024 | FLEXISTAFF | Contract staff expenses | -\$4,306.14 |
| 03/05/2024 | FREESTYLE NOW | Skate and scooter workshop - 9 April 2024 | -\$605.00 |
| 22/05/2024 | FUJI XEROX AUSTRALIA PTY LTD | Lease photocopier/printer | -\$793.10 |

| Date | Name | Description | Amount |
|------------|---|---|--------------|
| 31/05/2024 | FUJI XEROX AUSTRALIA PTY LTD | Lease photocopier/printer | -\$618.66 |
| 03/05/2024 | GFG TEMP ASSIST | Temporary Personnel Support | -\$8,806.01 |
| 31/05/2024 | GLADIATOR SPORTS | Removal of old, supply and install new basket ball tower - Bassendean Pde | -\$5,830.00 |
| 31/05/2024 | GO2 GROUP PTY LTD | Refund - Infrastructure security bond | -\$3,500.00 |
| 03/05/2024 | GRANTGURU PTY LTD | 3 year subscription - 1 year instalment 1 Apr 24 to 1 Apr 25 | -\$3,190.00 |
| 03/05/2024 | GREENACRES TURF GROUP | Turf supply and installation - Jubilee Reserve football oval | -\$29,067.28 |
| 14/05/2024 | GREENSTEAM AUSTRALIA | High frequency steam treatment - May 2024 | -\$10,124.18 |
| 31/05/2024 | GRONBEK SECURITY | 6 keys and 2 cylinders to public toilets - Stan Moses Pavilion | -\$541.05 |
| 31/05/2024 | H ROSENDAL | Refund - Rates | -\$429.61 |
| 03/05/2024 | H SMITH | Refund - Key and Hall bond | -\$550.00 |
| 03/05/2024 | HATCHET PTY LTD | Website development for RYDE program | -\$528.00 |
| 03/05/2024 | HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD | Contract staff expenses | -\$4,053.45 |
| 14/05/2024 | HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD | Contract staff expenses | -\$3,604.30 |
| 31/05/2024 | HAYS SPECIALIST RECRUITMENT (AUSTRALIA) PTY LTD | Contract staff expenses | -\$4,006.11 |
| 14/05/2024 | HEATLEY SALES PTY LTD | WHS supplies | -\$575.56 |
| 31/05/2024 | HEATLEY SALES PTY LTD | WHS supplies | -\$290.51 |
| 03/05/2024 | HELEN DOBBIE | Hatha Yoga classes - Term 1 | -\$735.00 |
| 31/05/2024 | HELEN DOBBIE | Hatha Yoga classes - Term 2 | -\$1,050.00 |
| 07/05/2024 | HESTA SUPER FUND | Superannuation contributions | -\$1,414.81 |
| 21/05/2024 | HESTA SUPER FUND | Superannuation contributions | -\$1,684.02 |
| 07/05/2024 | HOST PLUS | Superannuation contributions | -\$5,756.26 |
| 21/05/2024 | HOST PLUS | Superannuation contributions | -\$5,900.99 |
| 03/05/2024 | I DAGINAWALA | Refund - Key and Hall bond | -\$1,100.00 |
| 31/05/2024 | ID CONSULTING PTY LTD | Demographic report for six suburbs benchmarked to City of Swan and Town of Bassendean | -\$8,000.00 |
| 03/05/2024 | ILLION TENDERLINK | RFT & RFQ uploads to Tender link electronic tender portal | -\$1,485.00 |
| 03/05/2024 | INLOGIK PTY LIMITED | Promaster - Monthly Hosting Fee - Mar 2024 | -\$464.92 |

| Date | Name | Description | Amount |
|------------|---|--|--------------|
| 14/05/2024 | INLOGIK PTY LIMITED | Promaster - Monthly Hosting Fee - Apr 2024 | -\$464.92 |
| 03/05/2024 | INNOVA BUILDERS WA | Refund - Building permit | -\$1,109.52 |
| 03/05/2024 | INTELIFE GROUP LIMITED | Cleaning supplies | -\$209.34 |
| 14/05/2024 | INTELIFE GROUP LIMITED | Cleaning of various locations | -\$16,187.06 |
| 31/05/2024 | J BOUQUET | Refund - Rates | -\$80.11 |
| 14/05/2024 | J EVANS | Refund - Rates | -\$857.11 |
| 03/05/2024 | J SAXON | Refund - Residential crossover | -\$445.00 |
| 03/05/2024 | J TRUSSO | Refund - CCTV Rebate scheme | -\$104.50 |
| 14/05/2024 | JASON SIGNMAKERS | Signs - Uneven Surface and Ducks - depot | -\$464.04 |
| 14/05/2024 | JIM'S HAZARDOUS MATERIAL REMOVAL - MORLEY | Removal and disposal of asbestos sheets from laneway - Guildford Road | -\$770.00 |
| 14/05/2024 | JSM CONSTRUCTION WA | Painting of ANZAC Reservice toilet block | -\$3,765.41 |
| 31/05/2024 | JSM CONSTRUCTION WA | Structural repairs to RA McDonald and Bill Walker stands | -\$4,014.22 |
| 03/05/2024 | K C BINITA | Cleaning services - WIW Bassendean | -\$1,700.00 |
| 03/05/2024 | K DEBONO | Dudley Robinson Youth Grant | -\$250.00 |
| 14/05/2024 | K LIDDELOW | Refund - Rates | -\$1,072.83 |
| 03/05/2024 | K POUCHIN | Refund - CCTV Rebate scheme | -\$200.00 |
| 03/05/2024 | KBE ASBESTOS PTY LTD | Residential asbestos soil remediation - Prowse St (Surry St drain) | -\$17,600.00 |
| 03/05/2024 | KELYN TRAINING SERVICES | BWTM Training - 2 days attendance | -\$540.00 |
| 03/05/2024 | KENNARDS HIRE | Hire of generator - 28 Mar to 5 Apr 24 | -\$1,703.00 |
| 31/05/2024 | KERB DOCTOR | Kerb repairs - various locations | -\$3,998.67 |
| 03/05/2024 | KLEENIT PTY LTD | Application of anti graffiti coating - Library carpark wall facing BIC Reserve | -\$671.00 |
| 14/05/2024 | KLEENIT PTY LTD | Graffiti removal - various locations | -\$1,549.63 |
| 31/05/2024 | KLEENIT PTY LTD | Remove line marking and wash down bus stop - Walter Rd | -\$467.50 |
| 03/05/2024 | L UNASA | Refund - Rates | -\$187.22 |
| 03/05/2024 | LG BEST PRACTICES | Consultancy - Payroll | -\$88.00 |
| 08/05/2024 | LGRCEU | Payroll deductions | -\$44.00 |
| 22/05/2024 | LGRCEU | Payroll deductions | -\$66.00 |
| 03/05/2024 | LIFETIME EMT | First aid training | -\$1,850.00 |
| 03/05/2024 | LOCAL GOVERNMENT PLANNERS ASSOCIATION | 4 x tickets for LGPA event - Tips, tricks and traps of the Tribunal - 2 May 24 | -260.00 |

| Date | Name | Description | Amount |
|------------|----------------------------------|---|--------------|
| 03/05/2024 | MACKIE PLUMBING AND GAS PTY LTD | Plumbing call outs - various locations | -\$2,699.75 |
| 14/05/2024 | MACKIE PLUMBING AND GAS PTY LTD | Plumbing services - replace toilet cistern and seat - HRV | -\$1,721.10 |
| 31/05/2024 | MACKIE PLUMBING AND GAS PTY LTD | Plumbing services - Maintenance to drink fountain - Jubilee Reserve | -\$2,617.98 |
| 07/05/2024 | MACQUARIE SUPER ACCUMULATOR | Superannuation contributions | -\$535.93 |
| 21/05/2024 | MACQUARIE SUPER ACCUMULATOR | Superannuation contributions | -\$1,023.13 |
| 03/05/2024 | MANDALA HOLISTIC THERAPIES | Extension activities - Woman's circle with Anne Marie - 6 week course | -\$1,875.00 |
| 07/05/2024 | MANIC SUPERANNUATION SUPER FUND | Superannuation contributions | -\$428.06 |
| 21/05/2024 | MANIC SUPERANNUATION SUPER FUND | Superannuation contributions | -\$1,036.02 |
| 03/05/2024 | MARQUEE MAGIC | Marquee - 9M X 12M and 300 white chairs - ANZAC Day | -\$4,420.00 |
| 31/05/2024 | MCGEES PROPERTY | Property valuation report - Railway Parade | -\$11,550.00 |
| 14/05/2024 | MCLEODS & CO | Legal services | -\$7,230.85 |
| 31/05/2024 | MCLEODS & CO | Legal services | -\$559.35 |
| 03/05/2024 | MIDLAND MINICRETE | Supply of premix concrete for footpath repair | -\$1,543.30 |
| 31/05/2024 | MIDLAND MINICRETE | Supply of premix concrete for footpath repair | -\$759.00 |
| 03/05/2024 | MILLS RECRUITMENT | CEO Performance review - Consultant | -\$3,080.00 |
| 07/05/2024 | MLC MASTERKEY SUPER FUNDAMENTALS | Superannuation contributions | -\$286.80 |
| 21/05/2024 | MLC MASTERKEY SUPER FUNDAMENTALS | Superannuation contributions | -\$286.80 |
| 07/05/2024 | MLC SUPER FUND | Superannuation contributions | -\$113.73 |
| 21/05/2024 | MLC SUPER FUND | Superannuation contributions | -\$113.73 |
| 14/05/2024 | MOORE AUSTRALIA (WA) PTY LTD | Various Finance workshops - attendance | -\$5,280.00 |
| 31/05/2024 | MOORE AUSTRALIA (WA) PTY LTD | 2024 WALGA Tax FBT workshop - 22 FEB - attendance | -\$990.00 |
| 14/05/2024 | MULTILEC ENGINEERING PTY LTD | Quarterly service and inspection of Limited Mobility Lift - Library | -\$440.00 |
| 14/05/2024 | N & N J HAEUSLER | Newspaper supplies - Library | -\$104.20 |
| 31/05/2024 | N & N J HAEUSLER | Newspaper supplies - Library | -\$104.20 |
| 31/05/2024 | N RODGERS | Refund - Rates | -\$19.55 |
| 14/05/2024 | NAMEPLATE ENGRAVERS | Name badge supplies | -\$1,017.50 |
| 03/05/2024 | NATSYNC ENVIRONMENTAL | Fauna night walks - 4 & 11 APRIL 2024 | -\$890.00 |
| 14/05/2024 | NATURAL AREA HOLDINGS PTY LTD | Bushland management program - various locations | -\$18,598.02 |

| Date | Name | Description | Amount |
|------------|---|---|--------------|
| 31/05/2024 | NGALA BOODJA - ABORIGINAL LAND CARE | Bushland management program - Success Hill Reserve | -\$6,443.75 |
| 07/05/2024 | NGS SUPER | Superannuation contributions | -\$418.60 |
| 21/05/2024 | NGS SUPER | Superannuation contributions | -\$411.39 |
| 03/05/2024 | NIKKI DENNERLEY (HAPPY FEET FITNESS) | Happy Feet Fitness Class | -\$125.00 |
| 31/05/2024 | NIKKI DENNERLEY (HAPPY FEET FITNESS) | Happy Feet Fitness Class | -\$125.00 |
| 03/05/2024 | NUTRIEN AG SOLUTIONS LIMITED | Surefire ant and pest spray - Depot | -\$177.21 |
| 03/05/2024 | NUTRIEN WATER | Reticulation supplies | -\$923.03 |
| 14/05/2024 | NUTRIEN WATER | Reticulation supplies | -\$76.10 |
| 31/05/2024 | NUTRIEN WATER | Reticulation supplies | -\$113.85 |
| 03/05/2024 | OBJECTIVE CORPORATION LIMITD | TRAPEZE Professional one (1) year subscription - Individual licences | -\$4,590.99 |
| 14/05/2024 | OFFICEWORKS SUPERSTORES PTY LTD | Office stationery supplies | -\$863.66 |
| 31/05/2024 | OMNICOM MEDIA GROUP (OMG) AUSTRALIA PTY LTD (MARKETFORCE) | Advertisement in newspaper "Notice of Intention to Levy Differential Rates" | -\$997.89 |
| 03/05/2024 | OUTDOOR WORLD WANGARA | Refund - Building permit | -\$147.00 |
| 03/05/2024 | P METCALF | Refund - CCTV Rebate scheme | -\$150.80 |
| 14/05/2024 | P SULLIVAN | Refund - CCTV Rebate scheme | -\$144.50 |
| 31/05/2024 | PAATSCH GROUP | 2024 Bassendean Oval Precinct Redevelopment Project - Consultancy fees | -\$46,461.25 |
| 31/05/2024 | PACE NATIONAL | Refund - Hall bond | -\$49.00 |
| 03/05/2024 | PARAMOUNT ELECTRICAL SERVICES | Electrical services - various locations | -\$5,356.85 |
| 14/05/2024 | PARAMOUNT ELECTRICAL SERVICES | Electrical services - various locations | -\$11,390.62 |
| 31/05/2024 | PAVEMENT ANALYSIS PTY LTD | Forward testing for Collier Road MRRG 25/26 | -\$3,080.00 |
| 08/05/2024 | PAY@BILITY PTY LTD | Payroll deductions | -\$1,657.23 |
| 22/05/2024 | PAY@BILITY PTY LTD | Payroll deductions | -\$1,657.23 |
| 14/05/2024 | PEP TRANSPORT | Courier services | -\$59.64 |
| 03/05/2024 | PERTH AUDIOVISUAL | IT Equipment supplies | -\$1,539.73 |
| 31/05/2024 | PERTH ECO BEEKEEPING AND BEES REMOVAL | Bee removal - Bindaring Park | -\$2,200.00 |
| 03/05/2024 | PHASE 3 MAINTENANCE PTY LTD | Oiling to all furniture and play equipment - Sandy Beach Reserve playground | -\$15,369.20 |
| 14/05/2024 | PLAY CHECK | Playground inspection and report - WIW Bassendean | -\$770.00 |

| Date | Name | Description | Amount |
|------------|-------------------------------------|--|--------------|
| 03/05/2024 | PRESTIGE PROPERTY MAINTENANCE | Weekly mowing of active and passive turf areas and spreading of seed - various locations | -\$25,599.52 |
| 03/05/2024 | PRODUCT RECOVERY INDUSTRIES PTY LTD | Disposal combination waste - bricks, sand, concrete rubble | -\$336.60 |
| 14/05/2024 | PRODUCT RECOVERY INDUSTRIES PTY LTD | Disposal combination waste - bricks, sand, concrete rubble | -\$135.30 |
| 31/05/2024 | PRODUCT RECOVERY INDUSTRIES PTY LTD | Disposal combination waste - bricks, sand, concrete rubble | -\$135.30 |
| 31/05/2024 | R BERRY | Refund - Infrastructure security bond | -\$3,500.00 |
| 14/05/2024 | R HEARD | Refund - Rates | -\$2,279.39 |
| 14/05/2024 | RED DIRT PATIOS | Refund - Building permit | -\$61.65 |
| 03/05/2024 | REITSEMA PACKAGING PTY LTD | 8L compostable kitchen tidy bags | -\$4,942.08 |
| 14/05/2024 | REPCO | 1 pair front Hilux canvas seat covers - Depot | -\$97.90 |
| 07/05/2024 | REST SUPERANNUATION | Superannuation contributions | -\$1,760.77 |
| 21/05/2024 | REST SUPERANNUATION | Superannuation contributions | -\$1,716.41 |
| 14/05/2024 | RETECH RUBBER | Softfall repairs under swings - Sandy Beach Reserve | -\$357.50 |
| 31/05/2024 | REVIVE RESOURCES PTY LTD | Disposal and processing of drainage pit educting and cleaning waste - Depot | -\$2,706.00 |
| 31/05/2024 | RICOH AUSTRALIA PTY LTD | Lease photocopier/printer | -\$1,103.11 |
| 16/05/2024 | RICOH FINANCE AUSTRALIA PTY LTD | Lease photocopier/printer | -\$206.80 |
| 14/05/2024 | RUBY 9 PTY LTD | Relax Term 2 - Thursday morning Yoga | -\$1,155.00 |
| 31/05/2024 | S & L SALVAGE | Demolition of James Street toilet block | -\$13,750.00 |
| 31/05/2024 | S CAWLEY | Refund - Development Bond | -\$6,000.00 |
| 31/05/2024 | S DOPIERALA | Refund - CCTV Rebate scheme | -\$200.00 |
| 31/05/2024 | SAFETY AUSTRALIA GROUP PTY LTD | WHS Contractor Management - Training session - 20 PAX | -\$2,172.50 |
| 31/05/2024 | SAGE CONSULTING ENGINEERS PTY LTD | Design and documentation - Bassendean Oval Lighting - DESIGN 65% | -\$15,664.00 |
| 03/05/2024 | SEEK LIMITED | Job advertisement for 2023-2024 | -\$335.50 |
| 14/05/2024 | SEEK LIMITED | Job advertisement for 2023-2024 | -\$401.50 |
| 14/05/2024 | SHORT PROMOTIONAL RUNS | 3mm single side printed core flute - Depot | -\$422.40 |
| 14/05/2024 | SIFTING SANDS | Sand Pit cleaning - various locations | -\$965.25 |
| 14/05/2024 | SIGNING HANDS | Baby and toddler sign language classes | -\$2,178.00 |
| 03/05/2024 | SIMPLY UNIFORMS | Staff uniforms | -\$1,131.90 |

| Date | Name | Description | Amount |
|------------|---------------------------------------|--|--------------|
| 14/05/2024 | SIMPLY UNIFORMS | Staff uniforms | -\$662.20 |
| 14/05/2024 | SLAB AND GARDEN CITY | Sand supplies | -\$345.60 |
| 31/05/2024 | SLAB AND GARDEN CITY | Sand supplies | -\$143.40 |
| 07/05/2024 | SLATE SUPER | Superannuation contributions | -\$36.20 |
| 14/05/2024 | SLATER GARTRELL SPORTS | Supply and lay premium synthetic turf - Jubilee match wicket and supply basketball chain net - various locations | -\$5,483.50 |
| 14/05/2024 | SOILS AINT SOILS PTY LTD | Sand supplies | -\$1,812.00 |
| 31/05/2024 | SOS - SWITCHED ONTO SAFETY | Chemwatch subscription - 2024/25 - SDS Database | -\$1,925.00 |
| 07/05/2024 | SPACESHIP | Superannuation contributions | -\$277.80 |
| 21/05/2024 | SPACESHIP | Superannuation contributions | -\$277.80 |
| 14/05/2024 | SPRAYTEK PRECISION PTY LTD | Town's RYDE vehicle - excess for claim - Youth services | -\$1,000.00 |
| 14/05/2024 | STIHL SHOP MALAGA | Equipment supplies and repairs | -\$269.00 |
| 31/05/2024 | STIHL SHOP MALAGA | Equipment supplies and repairs | -\$1,303.00 |
| 14/05/2024 | STOTT AND HOARE | Monthly Microsoft CSP subscription per user | -\$419.10 |
| 03/05/2024 | SUCCESS PRINT | Printing of parking infringement books | -\$1,456.00 |
| 14/05/2024 | SUPERCHARGE BATTERIES | Battery supplies | -\$219.96 |
| 31/05/2024 | SUPERLOOP (OPERATIONS) PTY LTD | Internet services | -\$1,067.00 |
| 03/05/2024 | SUSAN LILLIAN SUMMERS (MUSIC) | Live music performance - Music on the Green | -\$350.00 |
| 03/05/2024 | SYNERGY | Power charges for various sites | -\$15,676.90 |
| 14/05/2024 | TECHNOLOGY ONE LTD | Technology One subscription fee - 01/04/2024 to 31/03/2025 | -\$27,075.08 |
| 03/05/2024 | TECHWORKS ELECTRICAL PTY LTD | Asbestos sample collection, testing and report | -\$610.50 |
| 14/05/2024 | TECHWORKS ELECTRICAL PTY LTD | Replacement of main switchboard and distribution boards - Administration Building | -\$7,120.68 |
| 14/05/2024 | TELCODATA CLOUD | RFP Flex Consultancy | -\$4,950.00 |
| 03/05/2024 | TELSTRA | Telephone charges | -\$3,101.52 |
| 14/05/2024 | TELSTRA | Telephone charges | -\$3,077.83 |
| 31/05/2024 | THE SUNSHINE LANE AUSTRALIA | Polymer clay earrings workshop - Library | -\$750.00 |
| 08/05/2024 | TOWN OF BASSENDEAN PAYROLL DEDUCTIONS | Payroll deductions | -\$275.00 |
| 22/05/2024 | TOWN OF BASSENDEAN PAYROLL DEDUCTIONS | Payroll deductions | -\$275.00 |

| Date | Name | Description | Amount |
|------------|---|--|--------------|
| 14/05/2024 | TPG NETWORK PTY LTD | Telephone charges | -\$1,849.28 |
| 14/05/2024 | UMESH THAPA | Cleaning services | -\$840.00 |
| 07/05/2024 | UNISUPER | Superannuation contributions | -\$172.33 |
| 21/05/2024 | UNISUPER | Superannuation contributions | -\$172.33 |
| 31/05/2024 | UNITED PETROLEUM PTY LTD | Diesel Fuel | -\$11,997.13 |
| 31/05/2024 | UPTEMPO DESIGN | Safety clothing | -\$435.60 |
| 03/05/2024 | VEOLIA ENVIRONMENTAL SERVICES (AUST) PTY LTD | Waste collection - Kerbside FOGO collections | -\$98,655.93 |
| 03/05/2024 | VEOLIA ENVIRONMENTAL SERVICES (AUST) PTY LTD | Supply of 2 x red bins | -\$48.74 |
| 14/05/2024 | VEOLIA ENVIRONMENTAL SERVICES (AUST) PTY LTD | Waste collection - Markets | -\$12.16 |
| 31/05/2024 | VEOLIA ENVIRONMENTAL SERVICES (AUST) PTY LTD | Waste collection - Kerbside FOGO collections | -\$94,466.92 |
| 03/05/2024 | VILLAGE SIGNS | Whiteboard sign - WIW | -\$55.00 |
| 03/05/2024 | W GAMLIN | Refund - Residential crossover | -\$445.00 |
| 03/05/2024 | WATER2WATER PTY LTD | Replacement of leaking twin system - 35 Old Perth Rd | -\$282.50 |
| 14/05/2024 | WATER2WATER PTY LTD | Aqua net bottle water cooler - 35 Old Perth Road | -\$318.00 |
| 03/05/2024 | WATTS WESTERN RUBBER CO | Tyres and repairs | -\$44.00 |
| 31/05/2024 | WATTS WESTERN RUBBER CO | Tyres and repairs | -\$44.00 |
| 14/05/2024 | WEST TIP WASTE CONTROL PTY LTD | Depot - Empty and replace general waste skin bin | -\$478.50 |
| 03/05/2024 | WESTBOOKS | Book supplies - Library | -\$164.43 |
| 14/05/2024 | WESTBOOKS | Book supplies - Library | -\$236.51 |
| 31/05/2024 | WESTBOOKS | Book supplies - Library | -\$1,008.27 |
| 14/05/2024 | WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION-WALGA | Online Councillor Essentials WALGA training - Audit and Governance Committee | -\$1,749.00 |
| 31/05/2024 | WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION-WALGA | Diploma of Local Government - Elected member | -\$5,000.00 |
| 31/05/2024 | WESTON ROAD SYSTEMS | Supply and install line spotting - Collier Road | -\$1,650.00 |
| 31/05/2024 | WESTWORKS GROUP PTY LTD | Technical arboriculture support and supervision for tree pruning contract | -\$10,890.00 |
| 14/05/2024 | WIDER VISION BASSENDEAN INC | Donation for cancer fundraiser | -\$250.00 |
| 31/05/2024 | WOODLANDS DISTRIBUTORS & AGENCIES PTY LTD | Compostable dog waste bags | -\$1,522.40 |

| Date | Name | Description | Amount |
|------------|-------------------|---------------------------|-----------|
| 03/05/2024 | ZIRCODATA PTY LTD | Document storage expenses | -\$372.89 |
| 14/05/2024 | ZIRCODATA PTY LTD | Document storage expenses | -\$457.93 |

| | | | |
|------------|--|--------------------------|---------------|
| 8/05/2024 | FORTNIGHTLY PAYROLL - SALARIES AND WAGES | Staff Salaries and Wages | -\$287,542.75 |
| 22/05/2024 | FORTNIGHTLY PAYROLL - SALARIES AND WAGES | Staff Salaries and Wages | -\$302,211.46 |

| | | | |
|------------------------------|--|--|-----------------|
| TOTAL MUNICIPAL EFT PAYMENTS | | | -\$2,740,689.59 |
|------------------------------|--|--|-----------------|

| Date | Name | Description | Amount |
|------------|-------------------------------|---------------------------|---------|
| 01/05/2024 | ALINTA | Gas Supplies | -123.20 |
| 22/05/2024 | TOWN OF BASSENDEAN-PETTY CASH | Petty Cash Recoup - Admin | -675.95 |

TOTAL MUNICIPAL CHEQUES - \$799.15

GRAND TOTAL - \$2,741,488.74

April Credit Card Expenditure 2024
Statement Period 04/04/2024 to 02/05/2024

| Statement Date | Merchant Name | Line Description | Amount |
|----------------|-----------------------|--|-------------|
| 4/04/2024 | Bunnings | Repairs On Pool Table Caster Wheels | \$ 11.00 |
| 4/04/2024 | Bassendean Newsagency | Transperth Smartrider for Ryde Mentor | \$ 60.00 |
| 4/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 4/04/2024 | Ple Computers | Wifi Access Point 35 Old Perth Road | \$ 303.00 |
| 4/04/2024 | IDA Street Super mark | Milk for Depot | \$ 13.63 |
| 4/04/2024 | WA news dti | Newspaper Subscription For Library | \$ 48.01 |
| 4/04/2024 | WA news dti | Newspaper Subscription For Admin | \$ 96.00 |
| 5/04/2024 | Nisbets Australia | Kitchen Scrubbers | \$ 9.24 |
| 5/04/2024 | IKEA Pty Ltd | Furniture And Resources WIW | \$ 1,108.91 |
| 5/04/2024 | IKEA Pty Ltd | Furniture And Resources WIW | \$ 0.09 |
| 8/04/2024 | Officeworks | SD Card For Noise Meter | \$ 15.00 |
| 8/04/2024 | Bunnings | Resources for Natural Resource Management (NRM) | \$ 34.73 |
| 8/04/2024 | Ls Wasteless Pantry B | Catering for Nestbox Workshop 08/04/2024 | \$ 17.05 |
| 8/04/2024 | Ls Wasteless Pantry B | Catering for Nestbox Workshop 08/04/2024 | \$ 4.49 |
| 8/04/2024 | Local Government Mana | LG Pro Training - Introduction to Local Government | \$ 495.00 |
| 8/04/2024 | Bunnings | DC Padlock for 48 Old Perth Road Office | \$ 24.02 |
| 9/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 9/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 9/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 9/04/2024 | Bunnings Group Ltd | BBQ for Staff Events | \$ 586.71 |
| 9/04/2024 | Charlies Fresh Food | Catering for Council Dinner 09/04/2024 | \$ 191.22 |
| 9/04/2024 | Charlies Fresh Food | Various Items for Council Pantry | \$ 4.99 |
| 9/04/2024 | Woolworths Online | Various Items for Council Pantry | \$ 57.86 |
| 9/04/2024 | Woolworths Online | Various Items for Council Pantry | \$ 47.04 |
| 9/04/2024 | Coles Online | Catering for Seniors Health Workshop | \$ 5.50 |
| 9/04/2024 | Coles Online | Catering for Seniors Health Workshop | \$ 62.62 |
| 10/04/2024 | Bunnings 458000 | Gas Cylinder for BBQ | \$ 79.84 |
| 10/04/2024 | PayPal *Coles superm | Groceries for Wind in the Willows | \$ 31.57 |

| Statement Date | Merchant Name | Line Description | Amount |
|----------------|------------------------|---|-------------|
| 10/04/2024 | PayPal *Coles superm | Groceries for Wind in the Willows | \$ 227.32 |
| 10/04/2024 | PayPal *Coles superm | Groceries for Wind in the Willows | \$ 73.81 |
| 10/04/2024 | PayPal *Coles superm | Groceries for Wind in the Willows | \$ 239.30 |
| 10/04/2024 | IDA Street Supermark | Milk for Depot | \$ 13.63 |
| 10/04/2024 | Hema Maps Pty Ltd | Magazine Subscription - Caravan World (12 Issues) | \$ 94.99 |
| 10/04/2024 | Ple Computers Pty Lt | WIFI App for Council Chambers | \$ 329.00 |
| 11/04/2024 | Sq *Bambinos Eateries | Coffee Meeting CEO | \$ 10.60 |
| 11/04/2024 | The Flower Run | Flowers for Employee | \$ 96.00 |
| 11/04/2024 | Subway Bassendean | Catering for Seniors Health Workshop | \$ 57.00 |
| 11/04/2024 | Subway Bassendean | Catering for Seniors Health Workshop | \$ 57.00 |
| 11/04/2024 | Short Promo Runs | Uniform for Community Development Team | \$ 330.00 |
| 11/04/2024 | Short Promo Runs | Uniform for Sustainability & Environment Team | \$ 132.00 |
| 12/04/2024 | Charlies Fresh Food | Catering for Welcome Morning Tea | \$ 110.00 |
| 12/04/2024 | Le Bon Bakehouse WA | Catering for Welcome Morning Tea | \$ 23.32 |
| 12/04/2024 | Le Bon Bakehouse WA | Catering for Welcome Morning Tea | \$ 84.68 |
| 12/04/2024 | Bunnings 458000 | Materials for Wind in the Willows | \$ 79.11 |
| 12/04/2024 | Sp Cbca Merchandise | Extensions Activities for Library | \$ 163.90 |
| 12/04/2024 | Sp Cbca Merchandise | Extensions Activities for Library | \$ 0.18 |
| 15/04/2024 | Spotify | BYS Spotify | \$ 20.99 |
| 15/04/2024 | Adjustment To Account | Correction Of Duplicate Refund | \$ 43.97 |
| 15/04/2024 | Adjustment To Account | Correction Of Duplicate Refund | \$ 43.97 |
| 15/04/2024 | Adjustment To Account | Correction To Duplicate Refund | \$ 43.97 |
| 15/04/2024 | Adjustment To Account | Correction To Duplicate Refund | \$ 814.98 |
| 15/04/2024 | Adjustment To Account | Correction To Duplicate Refund | \$ 1,291.24 |
| 15/04/2024 | Ple Computers | Wi-Fi Access Points 48 Old Perth Road | \$ 815.00 |
| 15/04/2024 | TeamViewer Pty Ltd | TeamViewer Remote Desktop Subscription | \$ 2,494.80 |
| 16/04/2024 | Ezi*The Fruit Box Gro | Milk Delivery 12 April 2024 | \$ 1.10 |
| 16/04/2024 | Ezi*The Fruit Box Gro | Milk Delivery 12 April 2024 | \$ 83.76 |
| 16/04/2024 | Coles 0395 | Coffee Beans for 35 and 48 Old Perth Road Offices | \$ 112.00 |
| 17/04/2024 | Le Bon Bakehouse WA | Farewell Morning Tea | \$ 19.36 |
| 17/04/2024 | Le Bon Bakehouse WA | Farewell Morning Tea | \$ 70.64 |
| 17/04/2024 | Aussie Broadband Limit | Internet Provision For Youth Centre | \$ 149.00 |

| Statement Date | Merchant Name | Line Description | Amount |
|----------------|-------------------------|--|-----------|
| 17/04/2024 | Ida Street Supermark | Milk For Depot | \$ 13.63 |
| 19/04/2024 | Sq *Bambinos Eateries | Coffee Director Infrastructure Interviews | \$ 15.40 |
| 19/04/2024 | Sq *Work Health Profess | WHS - Hepatitis Vaccine Final | \$ 189.20 |
| 19/04/2024 | Sq *Work Health Profess | WHS - Hepatitis Vaccine Final | \$ 4.16 |
| 19/04/2024 | Coles 0383 | Catering for All Staff Meeting | \$ 6.05 |
| 19/04/2024 | Coles 0383 | Catering for All Staff Meeting | \$ 16.25 |
| 19/04/2024 | Bakers Delight | Catering for All Staff Meeting | \$ 51.92 |
| 19/04/2024 | Bakers Delight | Catering for All Staff Meeting | \$ 0.08 |
| 19/04/2024 | Godfreys Midland | Vacuum Head Replacement | \$ 60.00 |
| 19/04/2024 | All Printers And Cartr | Stationery for Library | \$ 189.75 |
| 22/04/2024 | Istock.Com | Istock Subscription For Stock Photography | \$ 31.90 |
| 23/04/2024 | Wex Australia Pty Ltd | Fuel Cards For Ryde Vehicles | \$ 106.95 |
| 23/04/2024 | Ida Street Supermark | Milk For Depot | \$ 13.63 |
| 24/04/2024 | Maxo.Com.Au | BYS Phones | \$ 39.95 |
| 24/04/2024 | Sportrophy | Desk Plaque | \$ 59.95 |
| 24/04/2024 | Sportrophy | Desk Plaque | \$ 1.25 |
| 24/04/2024 | Sq *The 5 Four Store | Catering for Council Briefing Dinner 24/04/2024 | \$ 200.00 |
| 24/04/2024 | Clever Patch | Extension Activities for Library | \$ 154.60 |
| 24/04/2024 | Schwartz Media | Subscription - The Monthly Pty Ltd | \$ 127.00 |
| 24/04/2024 | Next media Pty Ltd | Subscription - Science Illustrated | \$ 72.00 |
| 26/04/2024 | St John Ambulance Aust | St John First Aid Training | \$ 170.00 |
| 26/04/2024 | St John Ambulance Aust | St John First Aid Training | \$ 170.00 |
| 26/04/2024 | Coles 0395 | Groceries For Youth Cooking Program | \$ 155.32 |
| 26/04/2024 | Coles 0395 | Cooking Program Cleaning Products | \$ 28.00 |
| 26/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 26/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 26/04/2024 | Kinatico Ltd | National Police Clearance | \$ 54.90 |
| 26/04/2024 | Adobe | Adobe Subscriptions | \$ 646.86 |
| 26/04/2024 | PayPal *Ea Partners | Executive Assistant Network - Ai Deep Dive Webinar | \$ 19.80 |
| 26/04/2024 | Bunnings 458000 | Sandy Beach Play Equipment Parts | \$ 16.72 |
| 26/04/2024 | Bunnings 458000 | Sandy Beach Play Equipment Parts | \$ 0.09 |
| 26/04/2024 | Ls A1Locksmiths | New Vehicle Key | \$ 77.00 |

| Statement Date | Merchant Name | Line Description | Amount |
|----------------|------------------------|---|---------------------|
| 30/04/2024 | Qr-Code-Generator.Com | QR Codes For Bassendean Gallery | \$ 247.37 |
| 30/04/2024 | Intnl Transaction Fee | International Transaction Fee - QR Code Generator | \$ 6.18 |
| 30/04/2024 | Dept Of Local Gov Spor | Digital Probate - Row Strategy/Closure | \$ 41.60 |
| 30/04/2024 | Kinatico Ltd | National Police Clearance - Refund | -\$ 54.90 |
| 30/04/2024 | Zoho-Manageengine Ser | Zoho Management Software Subscription | \$ 621.72 |
| 30/04/2024 | Ezi*The Fruit Box Gro | Milk Delivery 26 April 2024 | \$ 1.10 |
| 30/04/2024 | Ezi*The Fruit Box Gro | Milk Delivery 26 April 2024 | \$ 83.76 |
| 30/04/2024 | Coles Online | Various Items for Council Pantry | \$ 71.83 |
| 30/04/2024 | Coles Online | Various Items for Council Pantry | \$ 125.82 |
| 30/04/2024 | Coles 0395 | Kitchen Supplies - Library | \$ 10.89 |
| 30/04/2024 | Coles 0395 | Tea and Coffee For Library | \$ 42.46 |
| 1/05/2024 | Facebk *Ugb7X3Q3P2 | Facebook Advertising For Skate/Scooter/BMX Workshop | \$ 139.43 |
| 1/05/2024 | Vistaprint Australia P | Business Cards - Depot | \$ 86.97 |
| 1/05/2024 | Uber *Eats | Catering for Council Dinner 30/04/2024 | \$ 206.19 |
| 1/05/2024 | Ida Street Supermark | Milk For Depot | \$ 13.63 |
| 1/05/2024 | Annual Fee | Annual Credit Card Fee (Pro-Rata) | \$ 26.67 |
| 2/05/2024 | Officeworks | Stationery - Wind In The Willows | \$ 592.55 |
| 2/05/2024 | West net | NBN for Wind in the Willows | \$ 69.99 |
| 2/05/2024 | Vital Line Cnc Routi | Name Labels For Responsible Persons | \$ 49.50 |
| 2/05/2024 | West net | Public Internet Access for Library | \$ 109.99 |
| | TOTAL: | | \$ 16,948.65 |



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED

31 May 2024

TOWN OF BASSENDEAN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) for the period ended 31 May 2024

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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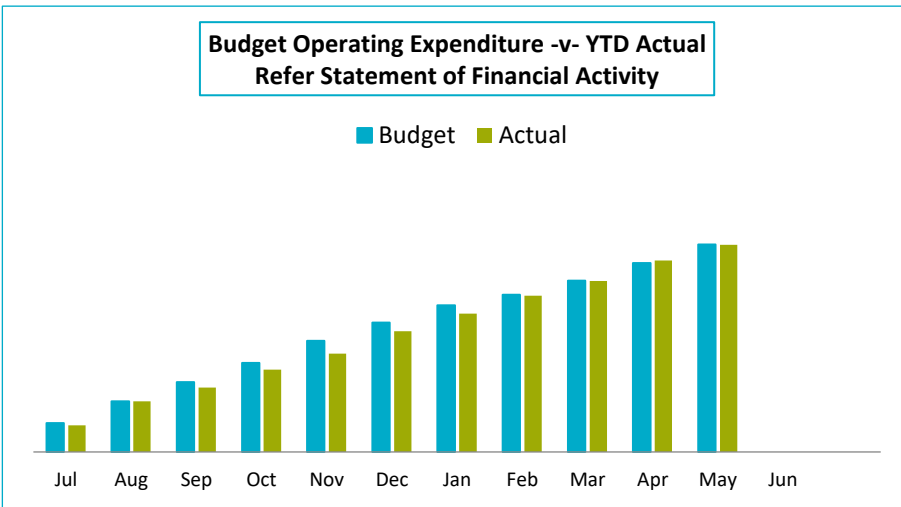
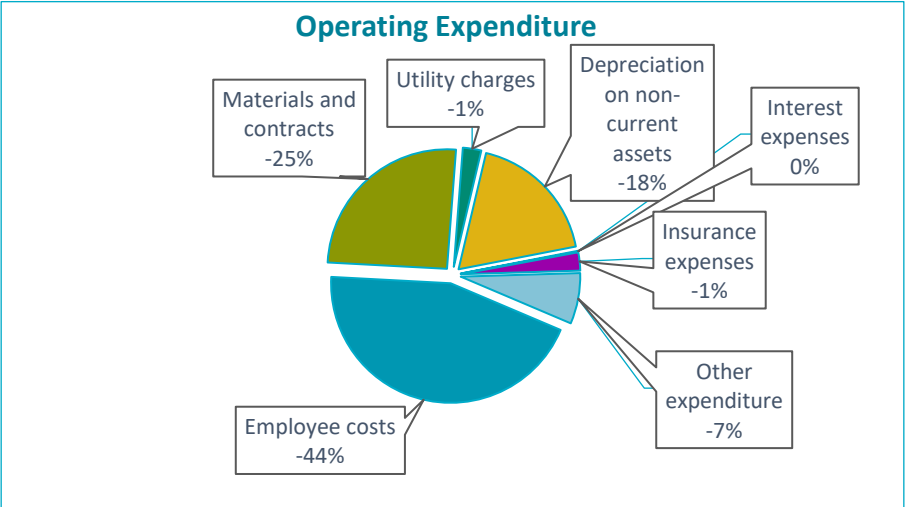
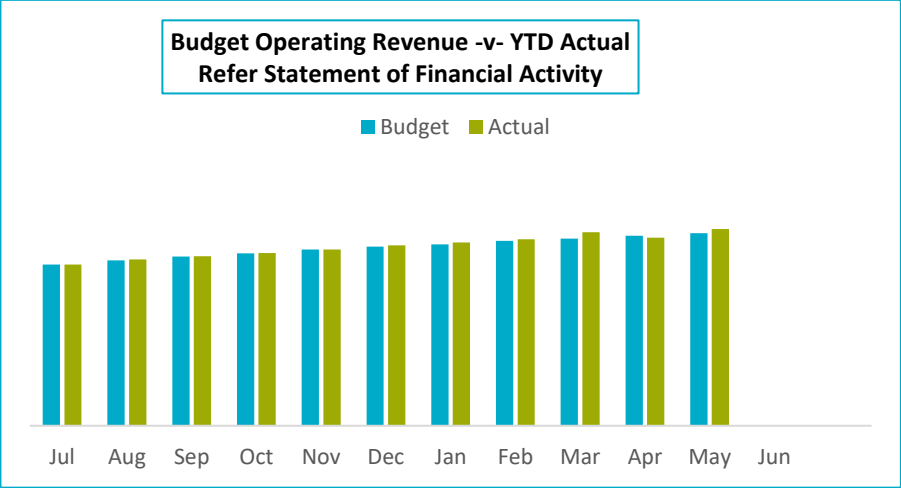
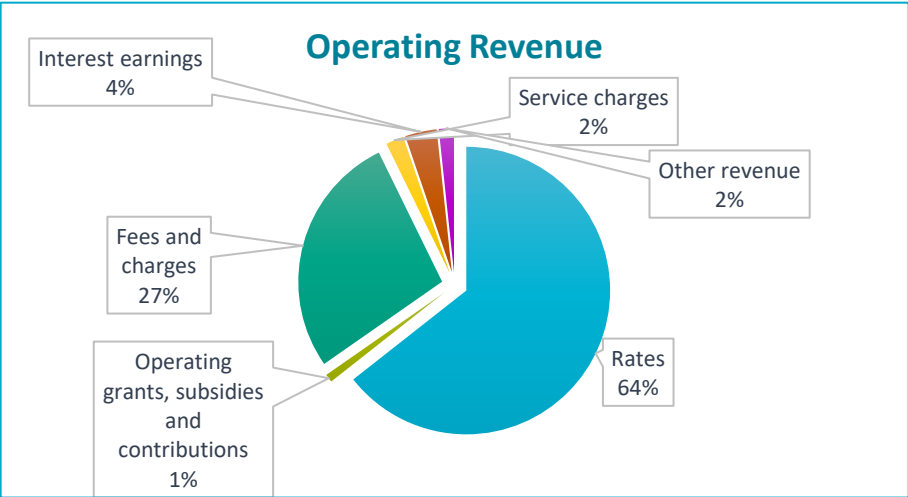
TOWN OF BASSENDEAN
STATEMENT OF COMPREHENSIVE INCOME
for the period ended 31 May 2024

| | 2023/24 Current Budget | 2023/24 YTD Budget (a) | 2023/24 YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) |
|---|------------------------------|------------------------------|------------------------------|--------------------|-----------------------|
| | \$ | \$ | \$ | \$ | \$ |
| Revenue | | | | | |
| Rates | 15,428,187 | 15,435,987 | 15,421,487 | (14,501) | (0%) |
| Operating grants, subsidies and contributions | 639,573 | 221,939 | 218,827 | (3,112) | (1%) |
| Fees and charges | 6,900,231 | 6,550,675 | 6,571,540 | 20,865 | 0% |
| Service charges | 481,780 | 481,780 | 481,737 | (44) | (0%) |
| Interest earnings | 554,828 | 545,828 | 851,804 | 305,976 | 56% |
| Other revenue | 224,811 | 222,230 | 403,919 | 181,689 | 82% |
| | 24,229,410 | 23,458,440 | 23,949,313 | 490,873 | 2% |
| Expenses | | | | | |
| Employee costs | (12,675,821) | (11,084,381) | (10,921,994) | 162,387 | (1%) |
| Materials and contracts | (7,657,735) | (6,094,077) | (6,231,619) | (137,542) | 2% |
| Utility charges | (743,577) | (632,136) | (613,006) | 19,130 | (3%) |
| Depreciation on non-current assets | (4,942,471) | (4,512,009) | (4,482,190) | 29,820 | (1%) |
| Interest expenses | (41,808) | (25,554) | (27,521) | (1,967) | 8% |
| Insurance expenses | (547,992) | (548,592) | (604,988) | (56,396) | 10% |
| Other expenditure | (1,844,105) | (1,698,363) | (1,687,044) | 11,320 | (1%) |
| | (28,453,509) | (24,595,112) | (24,568,361) | 26,751 | (0%) |
| Subtotal | (4,224,100) | (1,136,673) | (619,048) | 517,624 | (46%) |
| Non-operating grants, subsidies and contributions | 2,321,030 | 771,134 | 715,895 | (55,239) | (7%) |
| Profit on asset disposals | 0 | 0 | 0 | 0 | |
| Loss on asset disposals | (15,000) | 0 | (707) | (707) | |
| | 2,306,030 | 771,134 | 715,188 | (55,946) | (7%) |
| | 0 | | | | |
| Net result | (1,918,070) | (365,539) | 96,140 | 461,679 | (126%) |
| Other comprehensive income | | | | | |
| Changes on revaluation of non-current assets | 0 | 0 | 0 | 0 | 0% |
| Total other comprehensive income | 0 | 0 | 0 | 0 | 0% |
| Total comprehensive income | (1,918,070) | (365,539) | 96,140 | 461,679 | (126%) |

TOWN OF BASSENDEAN
STATEMENT OF FINANCIAL ACTIVITY
for the period ended 31 May 2024

| | 2023/24 Current Budget \$ | 2023/24 YTD Budget (a) | 2023/24 YTD Actual (b) \$ | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) |
|--|------------------------------------|------------------------------|------------------------------------|--------------------|-----------------------|
| OPERATING ACTIVITIES | | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2,508,485 | 2,508,485 | 2,508,485 | 0 | 0% |
| Revenue from operating activities (excluding rates) | 2,508,485 | 2,508,485 | 2,508,485 | 0 | 0% |
| Operating grants, subsidies and contributions | 639,573 | 221,939 | 218,827 | (3,112) | (1%) |
| Fees and charges | 6,900,231 | 6,550,675 | 6,571,540 | 20,865 | 0% |
| Service charges | 481,780 | 481,780 | 481,737 | (44) | (0%) |
| Interest earnings | 554,828 | 545,828 | 851,804 | 305,976 | 56% |
| Other revenue | 224,811 | 222,230 | 403,919 | 181,689 | 82% |
| Profit on asset disposals | - | - | - | - | |
| | 8,801,223 | 8,022,452 | 8,527,827 | 505,374 | 6% |
| Expenditure from operating activities | | | | | |
| Employee costs | (12,675,821) | (11,084,381) | (10,921,994) | 162,387 | (1%) |
| Materials and contracts | (7,657,735) | (6,094,077) | (6,231,619) | (137,542) | 2% |
| Utility charges | (743,577) | (632,136) | (613,006) | 19,130 | (3%) |
| Depreciation on non-current assets | (4,942,471) | (4,512,009) | (4,482,190) | 29,820 | (1%) |
| Interest expenses | (41,808) | (25,554) | (27,521) | (1,967) | 8% |
| Insurance expenses | (547,992) | (548,592) | (604,988) | (56,396) | 10% |
| Other expenditure | (1,844,105) | (1,698,363) | (1,687,044) | 11,320 | (1%) |
| Loss on asset disposals | (15,000) | - | - | - | |
| | (28,468,509) | (24,595,112) | (24,568,361) | 26,751 | (0%) |
| Non-cash amounts excluded from operating activities | 4,957,471 | 4,512,009 | 4,482,190 | (29,820) | (1%) |
| Amount attributable to operating activities | (12,201,331) | (9,552,165) | (9,049,860) | 502,305 | (5%) |
| INVESTING ACTIVITIES | | | | | |
| Non-operating grants, subsidies and contributions | 2,321,030 | 771,134 | 715,895 | (55,239) | (7%) |
| Payments for property, plant and equipment | (1,123,523) | (853,523) | (468,720) | 384,803 | (45%) |
| Payments for construction of infrastructure | (4,579,451) | (4,387,916) | (1,608,936) | 2,778,980 | (63%) |
| Proceeds from disposal of assets | 22,000 | - | 519,405 | 519,405 | |
| Proceeds from self-supporting loans | 21,503 | - | - | - | |
| Amount attributable to investing activities | (3,338,441) | (4,470,305) | (842,356) | 3,627,948 | (81%) |
| FINANCING ACTIVITIES | | | | | |
| Repayment of borrowings | (287,354) | (37,109) | (37,109) | - | 0% |
| Principal elements of finance lease payments | (134,932) | (22,489) | (22,489) | - | 0% |
| Proceeds from new borrowings | 750,000 | 0 | 0 | - | |
| Transfers to cash backed reserves (restricted assets) | (1,933,097) | 0 | 0 | - | |
| Transfers from cash backed reserves (restricted assets) | 1,721,108 | 0 | 0 | - | |
| Amount attributable to financing activities | 115,725 | (59,598) | (59,598) | 0 | 0% |
| Budgeted deficiency before general rates | (15,424,047) | (14,082,068) | (9,951,814) | 4,130,254 | (29%) |
| Estimated amount to be raised from general rates | 15,428,187 | 15,435,987 | 15,421,487 | (14,501) | (0%) |
| Net current assets at end of financial year - surplus/(deficit) | 4,140 | 1,353,920 | 5,469,673 | 4,115,753 | 304% |

Town of Bassendean Information Summary For the Period Ended 31 May 2024



TOWN OF BASSENDEAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
for the period ended 31 May 2024

Note 1: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget, whichever is higher than \$15,000 or 10%.

☺ **More Revenue OR Less Expenditure**

☹ **Less Revenue OR More Expenditure**

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|--|------------------|--------------|------|----------------------|--|
| OPERATING ACTIVITIES | | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 0 | 0% | | | |
| Revenue from operating activities (excluding rates) | | | | | |
| Operating grants, subsidies and contributions | (3,112) | (1%) | ☹ | Timing | Within the reporting threshold |
| Fees and charges | 20,865 | 0% | ☺ | Timing | Building application fees higher than the budgeted income |
| Interest earnings | 305,976 | 56% | ☺ | Timing | Increase in investment returns due to higher interest income received from Investments partially assisted by lower capital expenditure allowing for additional investments |
| Other revenue | 181,689 | 82% | ☺ | Timing | Reimbursements are higher including insurance claims |
| Profit on asset disposals | 0 | | | | |
| | 505,374 | 6% | ☺ | | |
| Expenditure from operating activities | | | | | |
| Employee costs | 162,387 | (1%) | ☺ | Timing | Aggregate result of minor variances in several business units |
| Materials and contracts | (137,542) | 2% | ☹ | Timing | Reserve maintenance Expenses over budget by \$248,934 |
| Utility charges | 19,130 | (3%) | ☺ | Timing | Aggregate result of minor variances in several business units |
| Depreciation on non-current assets | 29,820 | (1%) | ☺ | Timing | Estimated as asset capitalisations for FY 23/24 are in progress |
| Interest expenses | (1,967) | 8% | ☹ | Timing | Within the reporting threshold |
| Insurance expenses | (56,396) | 10% | ☹ | Timing | Pending insurance claim |
| Other expenditure | 11,320 | (1%) | ☺ | Timing | Within the reporting threshold |
| Loss on asset disposals | 0 | | | | |
| | 26,751 | (0%) | ☺ | | |
| Non-cash amounts excluded from operating activities | (29,820) | (1%) | ☹ | | |
| Amount attributable to operating activities | 502,305 | (5%) | ☺ | | |
| INVESTING ACTIVITIES | | | | | |
| Non-operating grants, subsidies and contributions | (55,239) | (7%) | ☹ | Timing | Variance is mainly due to timing of receipts of capital grants related to various projects. |
| Payments for property, plant and equipment | 384,803 | (45%) | ☺ | Timing | Building projects with timing issues \$197k |
| Payments for construction of infrastructure | 2,778,980 | (63%) | ☺ | Timing | Infrastructure projects timing issues with Roads programme \$1 Mn, other infrastructure \$1.7 Mn |
| Proceeds from disposal of assets | 519,405 | | ☺ | | |
| Proceeds from self-supporting loans | 0 | | | | |
| Amount attributable to investing activities | 3,627,948 | (81%) | ☺ | | |
| FINANCING ACTIVITIES | | | | | |
| Repayment of borrowings | 0 | 0% | | | |
| Transfers to cash backed reserves (restricted assets) | 0 | | | | |
| Transfers from cash backed reserves (restricted assets) | 0 | | | | |
| Amount attributable to financing activities | 0 | 0% | | | |
| Budgeted deficiency before general rates | 4,130,254 | (29%) | ☺ | | |
| Estimated amount to be raised from general rates | (14,501) | (0%) | ☹ | Timing | Within reporting threshold |
| Net current assets at end of financial year - surplus/(deficit) | 4,115,753 | 304% | ☺ | 5 | |

TOWN OF BASSENDEAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
for the period ended 31 May 2024

Note 2: Net Current Funding Position

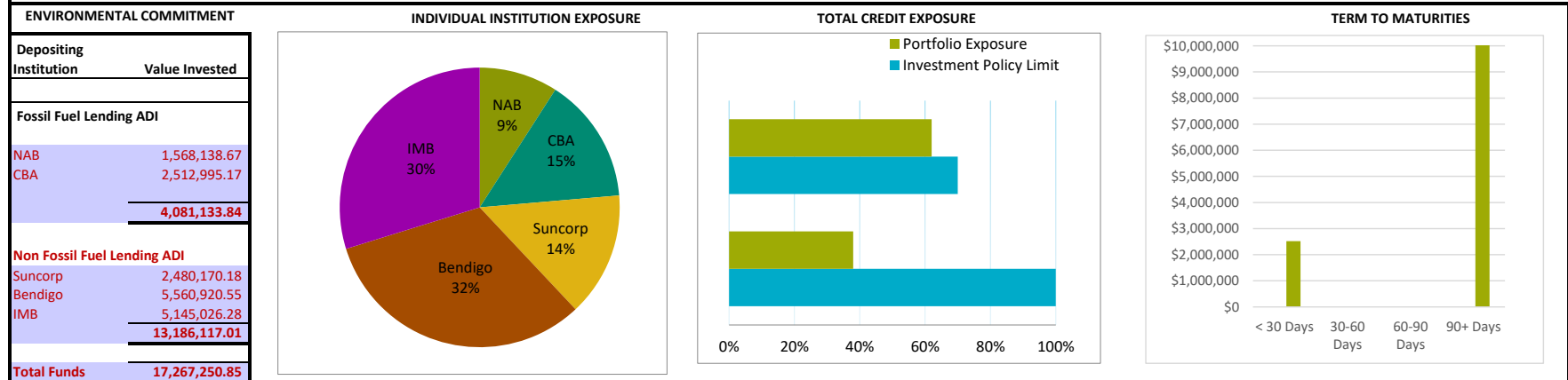
Positive=Surplus (Negative=Deficit)

| | Last Years Actual Closing 30 June 2023 | Current 31 May 2024 |
|-------------------------------------|--|-------------------------|
| | \$ | \$ |
| Current Assets | | |
| Cash - Other | 5,684,881 | 8,631,062 |
| Cash Restricted - Reserves | 9,596,927 | 8,944,290 |
| Restricted Cash -Other | 93,176 | 93,555 |
| Rates Outstanding | 230,796 | 492,452 |
| Sundry Debtors | 569,713 | 579,415 |
| GST Receivable | 6,171 | 63,628 |
| Accrued Interest | 171,305 | - |
| Other receivables | 168,383 | 168,383 |
| Prepayments | 198,102 | 71,031 |
| Inventories | 6,624 | 6,209 |
| | <u>16,726,079</u> | <u>19,050,024</u> |
| Less: Current Liabilities | | |
| Sundry Creditors | (1,378,121) | (864,608) |
| Payroll Creditors | 2,404 | (5,929) |
| Accrued Interest on Borrowings | (2,159) | |
| Accrued Salaries and Wages | (296,886) | |
| Rates in Advance | (93,428) | (182,738) |
| Current Loan Liability | (287,354) | (106,608) |
| Hyde Retirement Village Bonds | (39,600) | (39,600) |
| Bonds and Other Deposits | (1,744,248) | (1,827,309) |
| Current Lease Liabilities | (99,738) | (99,738) |
| Contract liabilities | (185,022) | (185,022) |
| Deferred Revenue | | |
| Current Employee Provisions | (2,107,920) | (2,511,122) |
| | <u>(6,232,072)</u> | <u>(5,822,674)</u> |
| Net Current Assets | <u>10,494,006</u> | <u>13,227,350</u> |
| Less: Cash Reserves | (9,596,927) | (8,944,290) |
| Less: SSL Borrowings Repayments | - | |
| Loan Liability - Current | 287,354 | 106,608 |
| Lease Liability - Current | 99,738 | 106,608 |
| Other Misc. Adjustments | (15,602) | 99,738 |
| Plus : Liabilities funded by Cash | | |
| Backed Reserves | 1,239,916 | 873,658 |
| Net Current Funding Position | <u>2,508,485</u> | <u>5,469,673</u> |

Town of Bassendean
Monthly Investment Report
As at 31 May 2024

Note 3 : CASH INVESTMENTS

| Deposit Ref | Deposit Date | Maturity Date | S & P Rating | Institution | Term (Days) | Rate of Interest | Amount Invested (Days) | | | | Total | Expected Interest |
|---|--------------|---------------|--------------|-------------|-------------|------------------|------------------------|-------|-------|---------------|---------------|-------------------|
| | | | | | | | Up to 30 | 30-59 | 60-89 | 90-120+ | | |
| Municipal | | | | | | | | | | | | |
| 13156679 | 6/05/2024 | 5/06/2024 | A1 | CBA | 30 | 4.35% | 1,669,491.97 | | | | 1,669,491.97 | 5,969.00 |
| 4468111 | 11/08/2023 | 12/08/2024 | A2 | Bendigo | 367 | 5.15% | | | | 1,500,000.00 | 1,500,000.00 | 77,673.29 |
| 56676 | 6/03/2024 | 4/06/2024 | A2 | IMB | 90 | 4.80% | | | | 4,000,000.00 | 4,000,000.00 | 47,342.47 |
| | | | | | | | | | | | | |
| | | | | | | | 1,669,491.97 | - | - | 5,500,000.00 | 7,169,491.97 | 130,984.75 |
| Restricted - Bonds and Deposits: | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 56866 | 26/04/2024 | 26/07/2024 | A2 | IMB | 91 | 4.80% | | | | 1,145,026.28 | 1,145,026.28 | 13,702.67 |
| | | | | | | | | | | | | |
| | | | | | | | - | - | - | 1,145,026.28 | 1,145,026.28 | 13,702.67 |
| | | | | | | | 1,669,491.97 | - | - | 6,645,026.28 | 8,314,518.25 | 144,687.42 |
| Restricted - Contract Liabilities/Deferred Revenue (Grants) | | | | | | | | | | | | |
| Reserve | | | | | | | | | | | | |
| 90-060-8206 | 19/04/2024 | 18/07/2024 | A1 | NAB | 90 | 5.00% | | | | 1,559,695.89 | 1,559,695.89 | 19,229.13 |
| 4207605 | 24/01/2024 | 22/07/2024 | A1 | Suncorp | 180 | 5.11% | | | | 1,540,986.99 | 1,540,986.99 | 38,832.87 |
| 4449527 | 22/04/2024 | 22/07/2024 | A2 | Bendigo | 91 | 5.00% | | | | 1,560,920.55 | 1,560,920.55 | 19,458.05 |
| 4468108 | 11/08/2023 | 12/08/2024 | A2 | Bendigo | 367 | 5.15% | | | | 2,500,000.00 | 2,500,000.00 | 129,455.48 |
| 4208165 | 15/05/2024 | 13/08/2024 | A1 | Suncorp | 90 | 4.97% | | | | 939,183.19 | 939,183.19 | 11,509.50 |
| 13156679 | 6/05/2024 | 5/06/2024 | A1 | CBA | 30 | 4.35% | 843,503.20 | | | | 843,503.20 | 3,015.81 |
| | | | | | | | 843,503.20 | - | - | 8,100,786.62 | 8,944,289.82 | 221,500.84 |
| | | | | | | | | | | | | |
| 75-536-5673 | 30/05/2024 | 26/11/2024 | A1 | NAB | 180 | 5.15% | | | | 8,442.78 | 8,442.78 | 214.42 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | 851,945.98 | - | - | 8,109,229.40 | 8,952,732.60 | 221,715.26 |
| | | | | | | | | | | | | |
| Total | | | | | | | 2,521,437.95 | - | - | 14,754,255.68 | 17,267,250.85 | 366,402.68 |

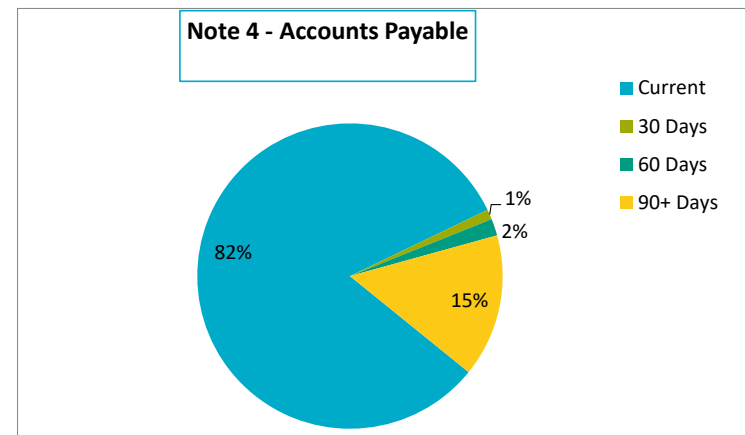
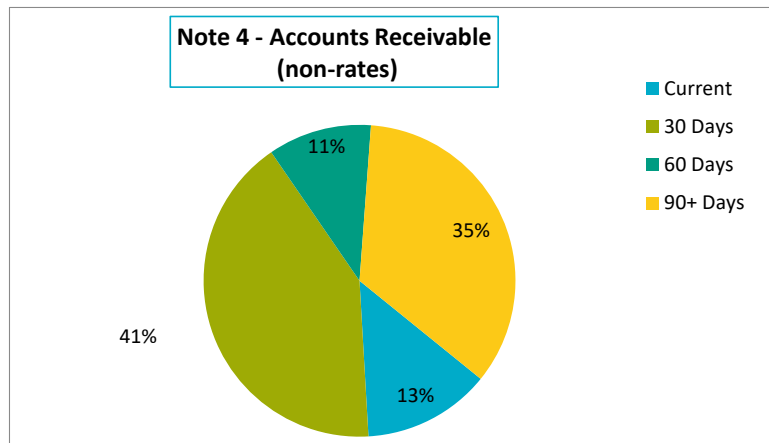


TOWN OF BASSENDEAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 4: Receivables and Payables

| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|-----------------------|---------|---------|---------|----------|---------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 19,261 | 60,083 | 15,626 | 50,380 | 145,349 |

| Payables - General | Current | 30 Days | 60 Days | 90+ Days | Total |
|--------------------|---------|---------|---------|----------|--------|
| | \$ | \$ | \$ | \$ | \$ |
| Payables - General | 51,048 | 658 | 1,113 | 9,414 | 62,233 |



Comments/Notes - Receivables General

The above amounts include GST where applicable.

TOWN OF BASSENDEAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2024

Note 5 - Capital Works Projects

| CAPITAL PROJECTS | | | | | | | | | |
|---|--------------------------------|--------------------------|-------------------------------|---------------------------|--------------------|------------------------|----------------------------------|-------------------------|--|
| for the period ended 31 May 2024 | | | | | | | | | |
| Project Number | 2023/24 Original Budget | Budget Amendments | 2023/24 Current Budget | 2023/24 YTD Budget | YTD Actual | Purchase Orders | Total Inc Purchase Orders | Budget Remaining | % Budget Remaining to Annual Budget |
| Property, Plant and Equipment | | | | | | | | | |
| LAND | \$100,000 | \$0 | \$100,000 | \$0 | \$0 | \$0 | \$0 | \$100,000 | 100.0% |
| BUILDINGS | \$431,620 | -\$98,181 | \$333,439 | \$333,439 | \$137,003 | \$92,433 | \$229,435 | \$104,003 | 31.2% |
| FURNITURE & EQUIPMENT | \$127,000 | \$54,848 | \$181,848 | \$181,848 | \$79,962 | \$0 | \$79,962 | \$101,886 | 56.0% |
| PLANT AND EQUIPMENT | \$632,120 | -\$123,884 | \$508,236 | \$338,236 | \$251,755 | \$90,122 | \$341,877 | \$166,359 | 32.7% |
| <i>Sub-total</i> | <i>\$1,290,740</i> | <i>-\$167,217</i> | <i>\$1,123,523</i> | <i>\$853,523</i> | <i>\$468,720</i> | <i>\$182,555</i> | <i>\$651,275</i> | <i>\$472,248</i> | <i>42.0%</i> |
| Infrastructure | | | | | | | \$0 | \$0 | |
| ROADS | \$1,510,965 | \$73,872 | \$1,584,837 | \$1,579,837 | \$572,099 | \$220,011 | \$792,109 | \$792,728 | 50.0% |
| FOOTPATHS | \$245,579 | -\$7,554 | \$238,025 | \$237,180 | \$184,469 | \$4,119 | \$188,588 | \$49,437 | 20.8% |
| DRAINAGE | \$45,000 | \$2,006 | \$47,006 | \$32,007 | \$32,007 | \$0 | \$32,007 | \$14,999 | 31.9% |
| INFRASTRUCTURE ASSETS - PARKS & OVALS | \$2,418,394 | \$291,188 | \$2,709,582 | \$2,538,892 | \$820,361 | \$134,975 | \$955,337 | \$1,754,245 | 64.7% |
| <i>Sub-total</i> | <i>\$4,219,938</i> | <i>\$359,513</i> | <i>\$4,579,451</i> | <i>\$4,387,916</i> | <i>\$1,608,936</i> | <i>\$359,105</i> | <i>\$1,968,041</i> | <i>\$2,611,409</i> | <i>57.0%</i> |
| TOTAL | \$5,510,678 | \$192,295 | \$5,702,973 | \$5,241,438 | \$2,077,656 | \$541,660 | \$2,619,316 | \$3,083,657 | 54.1% |

TOWN OF BASSENDEAN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
for the period ended 31 May 2024

Note 6: Proposed Budget Amendments

| GL Account Code | Description | Current Budget \$ | Amended Budget \$ | Budget Movement \$ | Reason |
|-----------------------|--|-------------------|-------------------------|--------------------------|--|
| AP2410 | 122, Hamilton Street, Bassendean | - | 80,000 | 80,000 | To meet the conditions of subdivision approval imposed by the Western Australian Planning Commission |
| 069951 | Land and Building Infrastructure Reserve | 2,439,062 | 2,359,062 | 80,000 | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Budget

For the year end 30 June 2025



TOWN OF BASSENDEAN**ANNUAL BUDGET****FOR THE YEAR ENDED 30 JUNE 2025****LOCAL GOVERNMENT ACT 1995****TABLE OF CONTENTS**

| | |
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| Statement of Cash Flows | 3 |
| Statement of Financial Activity | 4 |
| Index of Notes to the Budget | 5 |

TOWN'S VISION

- *A welcoming and inclusive community whose members know and support each other.*
- *A community and local government that take environmentally sustainable actions for our Town, State, country and planet.*
- *An accessible place with a rich, natural environment, thriving town centre and precincts, and connection to history.*
- *Supported by a proactive local government that makes brave decisions and enables positive change.*
- *Resilient, adaptable to change and moving towards self-sufficiency.*

TOWN OF BASSENDEAN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

| | Note | 2024/25 Budget | 2023/24 Estimate | 2023/24 Budget |
|---|-------|-------------------|---------------------|--------------------|
| Revenue | | \$ | \$ | \$ |
| Rates | 2(a) | 16,305,035 | 15,428,187 | 15,469,341 |
| Grants, subsidies and contributions | | 482,003 | 270,057 | 633,176 |
| Fees and charges | 16 | 7,216,894 | 6,767,880 | 6,897,110 |
| Service charges | 2(h) | 505,423 | 481,780 | 505,423 |
| Interest revenue | 10(a) | 508,135 | 618,938 | 544,923 |
| Other revenue | | 230,493 | 264,306 | 81,000 |
| | | 25,247,983 | 23,831,148 | 24,130,973 |
| Expenses | | | | |
| Employee costs | | (12,884,673) | (12,545,636) | (12,862,060) |
| Materials and contracts | | (8,266,484) | (6,359,055) | (7,604,673) |
| Utility charges | | (778,845) | (755,049) | (751,119) |
| Depreciation | 6 | (4,885,152) | (4,888,071) | (4,875,818) |
| Finance costs | 10(c) | (31,557) | (30,060) | (41,804) |
| Insurance | | (342,400) | (376,042) | (296,171) |
| Other expenditure | | (606,185) | (1,659,241) | (1,938,353) |
| | | (27,795,296) | (26,613,154) | (28,369,998) |
| | | (2,547,313) | (2,782,006) | (4,239,025) |
| Capital grants, subsidies and contributions | | 3,658,272 | 897,713 | 2,305,824 |
| Loss on asset disposals | 5 | 0 | 0 | (25,000) |
| | | 3,658,272 | 897,713 | 2,280,824 |
| Net result for the period | | 1,110,959 | (1,884,293) | (1,958,201) |
| Other comprehensive income for the period | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Changes in asset revaluation surplus | | 0 | 0 | 0 |
| Share of comprehensive income of associates accounted for using the equity method | | 0 | 0 | 0 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | 1,110,959 | (1,884,293) | (1,958,201) |

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

TOWN OF BASSENDEAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

| | Note | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|-------------------------------------|------|-------------------|----------------------|-------------------|
| Rates | | \$ 16,227,330 | \$ 15,608,723 | \$ 15,469,341 |
| Grants, subsidies and contributions | | 392,003 | 600,043 | 633,176 |
| Fees and charges | | 6,116,894 | 6,767,880 | 6,897,110 |
| Service charges | | 505,423 | 481,780 | 505,423 |
| Interest revenue | | 508,135 | 618,938 | 544,923 |
| Goods and services tax received | | 1,100,000 | 941,985 | 1,200,000 |
| Other revenue | | 230,493 | 264,306 | 81,000 |
| | | 25,080,278 | 25,283,655 | 25,330,973 |

Payments

| | | | | |
|-----------------------------|--|--------------|--------------|--------------|
| Employee costs | | (13,164,595) | (11,923,392) | (12,862,060) |
| Materials and contracts | | (7,315,644) | (6,514,931) | (7,604,673) |
| Utility charges | | (778,845) | (755,049) | (751,119) |
| Finance costs | | (31,557) | (32,219) | (41,804) |
| Insurance paid | | (342,400) | (376,042) | (296,171) |
| Goods and services tax paid | | (125,000) | (98,952) | (1,200,000) |
| Other expenditure | | (606,185) | (1,659,241) | (1,938,353) |
| | | (22,364,226) | (21,359,826) | (24,694,180) |

Net cash provided by operating activities 4 2,716,052 3,923,829 636,793

CASH FLOWS FROM INVESTING ACTIVITIES

| | | | | |
|--|------|-------------|-------------|-------------|
| Payments for purchase of property, plant & equipment | 5(a) | (1,183,000) | (584,519) | (1,440,740) |
| Payments for construction of infrastructure | 5(b) | (6,255,980) | (2,456,044) | (4,069,938) |
| Capital grants, subsidies and contributions | | 3,658,272 | 897,713 | 2,305,824 |
| Proceeds from sale of property, plant and equipment | | 0 | 520,000 | 22,000 |
| Net cash (used in) investing activities | | (3,780,708) | 0 | (3,182,854) |

CASH FLOWS FROM FINANCING ACTIVITIES

| | | | | |
|--|------|-----------|-----------|-----------|
| Repayment of borrowings | 7(a) | (231,017) | (286,359) | (287,354) |
| Proceeds from self-supporting loans | | 24,535 | 22,969 | 21,503 |
| Payments for principal portion of lease liabilities | 8 | (84,925) | (90,000) | (134,932) |
| Proceeds from new borrowings | 7(a) | 0 | 0 | 750,000 |
| Net cash provided by (used in) financing activities | | (291,407) | (353,390) | 349,217 |

Net increase (decrease) in cash held

Cash at beginning of year 14,937,359 11,366,920 14,010,760

Cash and cash equivalents at the end of the year 4 **13,581,296 14,937,359 11,813,916**

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

TOWN OF BASSENDEAN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

| | Note | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|-------------------------------------|-------|-------------------|----------------------|-------------------|
| | | \$ | \$ | \$ |
| General rates | 2(a) | 16,305,035 | 15,428,187 | 15,469,340 |
| Grants, subsidies and contributions | | 482,003 | 270,057 | 633,176 |
| Fees and charges | 16 | 7,216,894 | 6,767,880 | 6,897,110 |
| Service charges | 2(h) | 505,423 | 481,780 | 505,423 |
| Interest revenue | 10(a) | 508,135 | 618,938 | 544,923 |
| Other revenue | | 230,493 | 264,306 | 81,000 |
| | | 25,247,983 | 23,831,148 | 24,130,972 |

Expenditure from operating activities

| | | | | |
|-------------------------|-------|--------------|--------------|--------------|
| Employee costs | | (12,884,673) | (12,545,636) | (12,862,060) |
| Materials and contracts | | (8,266,484) | (6,359,055) | (7,604,673) |
| Utility charges | | (778,845) | (755,049) | (751,119) |
| Depreciation | 6 | (4,885,152) | (4,888,071) | (4,875,818) |
| Finance costs | 10(c) | (31,557) | (30,060) | (41,804) |
| Insurance | | (342,400) | (376,042) | (296,171) |
| Other expenditure | | (606,185) | (1,659,241) | (1,938,353) |
| Loss on asset disposals | 5 | 0 | 0 | (25,000) |
| | | (27,795,296) | (26,613,154) | (28,394,998) |

Non cash amounts excluded from operating activities

| | | | | |
|--|------|-----------|-----------|-----------|
| | 3(c) | 5,092,405 | 4,888,071 | 4,900,818 |
|--|------|-----------|-----------|-----------|

Amount attributable to operating activities

2,545,092 2,106,065 636,792

INVESTING ACTIVITIES

Inflows from investing activities

| | | | | |
|---|--|-----------|-----------|-----------|
| Capital grants, subsidies and contributions | | 3,658,272 | 897,713 | 2,305,824 |
| Proceeds from disposal of assets | | 0 | 520,000 | 22,000 |
| Proceeds from self supporting loans | | 24,535 | 21,503 | 21,503 |
| | | 3,682,807 | 1,439,216 | 2,349,327 |

Outflows from investing activities

| | | | | |
|--|------|--------------------|--------------------|--------------------|
| Payments for property, plant and equipment | 5(a) | (1,183,000) | (584,519) | (1,440,740) |
| Payments for construction of infrastructure | 5(b) | (6,255,980) | (2,456,044) | (4,069,938) |
| | | (7,438,980) | (3,040,563) | (5,510,678) |
| Amount attributable to investing activities | | (3,756,173) | (1,601,347) | (3,161,351) |

FINANCING ACTIVITIES

Inflows from financing activities

| | | | | |
|---------------------------------|------|-----------|-----------|-----------|
| Proceeds from new borrowings | 7(a) | 0 | 0 | 750,000 |
| Leases liabilities recognised | 8 | 0 | 40,000 | 110,000 |
| Transfers from reserve accounts | 9(a) | 1,665,403 | 1,083,108 | 1,637,019 |
| | | 1,665,403 | 1,123,108 | 2,497,019 |

Outflows from financing activities

| | | | | |
|---|------|-------------|-------------|-------------|
| Repayment of borrowings | 7(a) | (231,017) | (286,359) | (287,354) |
| Payments for principal portion of lease liabilities | 8 | (84,925) | (90,000) | (134,932) |
| Transfers to reserve accounts | 9(a) | (1,185,122) | (2,651,135) | (1,915,097) |
| | | (1,501,064) | (3,027,495) | (2,337,383) |

Non-cash amounts excluded from financing activities

| | | | | |
|--|------|---|----------|-----------|
| | 3(d) | 0 | (40,000) | (110,000) |
|--|------|---|----------|-----------|

Amount attributable to financing activities

164,339 (1,944,386) 49,636

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

| | | | | |
|--|---|---------------|------------------|-------------|
| | 3 | 1,068,816 | 2,508,485 | 2,474,922 |
| Amount attributable to operating activities | | 2,545,092 | 2,106,065 | 636,792 |
| Amount attributable to investing activities | | (3,756,173) | (1,601,347) | (3,161,351) |
| Amount attributable to financing activities | | 164,339 | (1,944,386) | 49,636 |
| Surplus/(deficit) remaining after the imposition of general rates | | 22,074 | 1,068,817 | 0 |

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

**TOWN OF BASSENDEAN
FOR THE YEAR ENDED 30 JUNE 2025**

INDEX OF NOTES TO THE BUDGET

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TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1. BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

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

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

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in \$ | Number of properties | Rateable value \$ | 2024/25 Budgeted rate revenue \$ | 2024/25 Budgeted interim rates \$ | 2024/25 Budgeted total revenue \$ | 2023/24 Estimated total revenue \$ | 2023/24 Budget total revenue \$ |
|--|------------------------|---------------|----------------------------|-------------------------|--|---|---|--|---|
| (i) General rates | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| Improved – Residential | Gross rental valuation | 0.08176 | 6493 | 123,256,188 | 10,590,900 | 57,089 | 10,647,989 | 9,301,178 | 9,342,365 |
| Improved – Commercial and Industrial | Gross rental valuation | 0.09400 | 366 | 46,981,633 | 4,874,699 | 0 | 4,874,699 | 4,558,859 | 4,558,859 |
| Vacant Land - Residential, Commercial and Industrial | Gross rental valuation | 0.12263 | 110 | 2,583,214 | 261,821 | 0 | 261,821 | 255,722 | 255,722 |
| Total general rates | | | 6,969 | 172,821,035 | 15,727,420 | 57,089 | 15,784,509 | 14,115,759 | 14,156,946 |
| (j) Minimum payment | | | | | | | | | |
| Minimum \$ | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| Improved – Residential | Gross rental valuation | 1183 | 340 | 10,974,427 | 402,220 | 0 | 402,220 | 1,156,974 | 1,156,974 |
| Improved – Commercial and Industrial | Gross rental valuation | 1183 | 1 | 4,875,677 | 1,183 | 0 | 1,183 | 2,366 | 2,366 |
| Vacant Land - Residential, Commercial and Industrial | Gross rental valuation | 1183 | 106 | 361,076 | 125,398 | 0 | 125,398 | 160,888 | 160,888 |
| Total minimum payments | | | 447 | 16,211,180 | 528,801 | 0 | 528,801 | 1,320,228 | 1,320,228 |
| Total general rates and minimum payments | | | 7,416 | 189,032,215 | 16,256,221 | 57,089 | 16,313,310 | 15,435,987 | 15,477,174 |
| Concessions (Refer note 2) | | | | | | | (8,275) | (7,800) | (7,834) |
| Total rates | | | | | 16,256,221 | 57,089 | 16,305,035 | 15,428,187 | 15,469,340 |

The Town did not raise specified area rates for the year ended 30th June 2025.

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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.

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|------------|---------------------------------|----------------------------------|--------------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 28/08/2024 | 0 | 0.0% | 11% |
| Option two | | | | |
| First instalment | 28/08/2024 | 0 | 0.0% | 11.0% |
| Second instalment | 08/01/2025 | 14 | 5.5% | 11.0% |
| Option three | | | | |
| First instalment | 28/08/2024 | 0 | 0.0% | 11.0% |
| Second instalment | 29/10/2024 | 14 | 5.5% | 11.0% |
| Third instalment | 08/01/2025 | 14 | 5.5% | 11.0% |
| Fourth instalment | 14/03/2025 | 14 | 5.5% | 11.0% |

| | | | |
|---|---------------------------------------|--|---------------------------------------|
| | 2024/25 Budget revenue | 2023/24 Estimated revenue | 2023/24 Budget revenue |
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 65,000 | 50,000 | 59,598 |
| Instalment plan interest earned | 70,000 | 67,500 | 66,200 |
| Unpaid rates and service charge interest earned | 110,000 | 105,000 | 108,924 |
| | 245,000 | 222,500 | 234,722 |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Town the following rate categories have been determined for the implementation of differential rating.

Differential general rate

| Description | Characteristics | Objects | Reasons |
|---|--|--|--|
| Improved – Residential (GRV) | The Improved – Residential differential general rate applies to land valued on a GRV basis, which is zoned or held under the Town Planning Scheme for the purpose of residential use and has an improvement erected on it. | The object of this rate category is to apply a base differential general rate to land zoned and used for residential purposes and to act as the Town's benchmark differential rate by which other GRV rated properties are assessed. | The reason is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the Town. |
| Improved –Commercial and Industrial Category (GRV) | The Improved – Commercial and Industrial differential general rate applies to land valued on a GRV basis, which is zoned or held under the Town Planning Scheme for the purpose of commercial or industrial use and has an improvement erected on it. | The object of this rate category is to apply a higher differential general rate to land zoned and used for commercial and industrial purposes. | The reason is to raise additional revenue to meet the higher level of service costs associated with commercial and industrial properties and the localities within which they are situated. Higher service costs typically include costs associated with increased maintenance and renewal of assets and infrastructure. |
| Vacant Land – Residential, Commercial and Industrial (GRV) | The Vacant Land – Residential, Commercial and Industrial differential general rate applies to land valued on a GRV basis, which is zoned or held under the Town Planning Scheme for the purpose of residential, commercial or industrial and is vacant land. | The object of this rate category is to impose a higher differential general rate on vacant land within the Town. | The reason is to encourage development, as the Town considers the development of all vacant rateable land to be in the best interests of the community, to stimulate growth and development and improve the vibrancy of the Town. |

(d) Differential Minimum Payment

| | | | |
|---|---|--|--|
| Improved – Residential (GRV) | The Minimum applied to these categories is in recognition that every property within the Town receives some minimum level of benefit from services provided. These categories affect all properties not used as Vacant Land or for Industrial or Commercial purposes. | The object of this rate is to raise a fair value minimum charge against each property in the Town to ensure equity between all ratepayers. | The GRV General minimum is reflective of the basic level of service that all (predominantly) residential properties receive. |
| Improved –Commercial and Industrial Category (GRV) | The Minimum applied to this category is in recognition that every property within the Town receives some minimum level of benefit from services provided. These categories affect all properties used for Industrial or Commercial purposes. | The object of this rate is to raise a fair value minimum charge against each property in the Town to ensure equity between all ratepayers. | The GRV General minimum is reflective of the basic level of service that all properties receive. |
| Vacant Land – Residential, Commercial and Industrial (GRV) | The Minimum applied to this category is in recognition that every property within the Town receives some minimum level of benefit from services provided. This category affects all properties identified as Vacant Land. | The object of this rate is to raise a fair value minimum charge against each property in the Town to ensure equity between all ratepayers. | The GRV General minimum is reflective of the basic level of service that all properties receive. |

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waivers or concessions

| Rate or fee and charge to which the waiver or concession is granted | Type | Discount % | Discount (\$) | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|--------------|------------|---------------|----------------|-------------------|----------------|--|--|
| Concessions | "Concession" | 50.0% | 0 | \$ 8,275 | \$ 7,800 | \$ 7,834 | Westcare Inc. | Assist in maintaining the ability to fulfill the mission of 'empowering, enriching and enhancing' the lives of people with disabilities. |
| | | | | 8,275 | 7,800 | 7,834 | | |

(f) Incentive for Rates

Ratepayers who register for e-rates by the 28 August 2024 will go into a draw for a \$500 discount towards their 2024/25 rates.
Ratepayers who pay their rates fully by 28 August 2024 will go into a draw for a \$1,000 discount towards their 2024/25 rates.

(g) Specified Area Rate

No Specified area rates are intended to be imposed by the Town during the year ending 30 June 2025.

(h) Service Charges

Service charge

Underground Power

| 2024/25 Budgeted revenue | 2023/24 Estimated revenue | 2023/24 Budget revenue |
|--------------------------|---------------------------|------------------------|
| \$ 505,423 | \$ 481,780 | \$ 505,423 |
| 505,423 | 481,780 | 505,423 |

The Town imposes the following service charge for properties in the Eden Hill NRUPP Underground Power Program for the year ended 30th June 2025:

- I. NRUPP - Consumer Mains Connection, \$2,910.
- ii. NRUPP – Cut and Cap Connection, \$1,455.

| Nature of the service charge | Objects of the charge | Reasons for the charge | Area/Properties charge to be imposed on |
|------------------------------|--|--|---|
| Underground Power | The objective of the charge is to facilitate underground power project in the selected local area. | Reason for the charge is to recover the cost paid to Western Power | Eden Hill |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

| (a) Composition of estimated net current assets | | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|---|-------------|---------------------------|------------------------------|---------------------------|
| | Note | 30 June 2025 | 30 June 2024 | 30 June 2024 |
| Current assets | | \$ | \$ | \$ |
| Cash and cash equivalents | 4 | 13,581,296 | 14,937,359 | 11,813,916 |
| Financial assets | | 424,037 | 368,884 | 0 |
| Receivables | | 1,242,863 | 1,190,838 | 0 |
| Contract assets | | 0 | 0 | 1,720,000 |
| Inventories | | 7,559 | 6,209 | 0 |
| Other assets | | 81,531 | 74,926 | 5,000 |
| | | 15,337,286 | 16,578,216 | 13,538,916 |
| Less: current liabilities | | | | |
| Trade and other payables | | (802,589) | (576,432) | (200,000) |
| Bonds and Deposits | | (1,939,162) | (1,827,309) | (2,000,000) |
| Contract liabilities | | (95,022) | (185,022) | (300,000) |
| Rates in Advance | | (146,985) | (137,535) | (95,000) |
| Lease liabilities | 8 | (84,925) | (99,738) | (110,000) |
| Short term borrowings | | (231,017) | (286,359) | (120,000) |
| Employee provisions | | (2,748,552) | (2,511,122) | (2,300,000) |
| Other provisions | | 0 | 0 | (20,130) |
| | | (6,048,252) | (5,623,517) | (5,145,130) |
| Net current assets | | 9,289,034 | 10,954,698 | 8,393,786 |
| Less: Total adjustments to net current assets | 3(b) | (9,266,960) | (9,885,882) | (8,393,786) |
| Net current assets used in the Statement of Financial Activity | | 22,074 | 1,068,816 | 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: Cash - reserve accounts | 9 | (10,684,673) | (11,164,954) | (8,862,295) |
| - Current portion of borrowings | | 231,017 | 286,359 | 120,000 |
| - Current portion of lease liabilities | | 84,925 | 99,738 | 110,000 |
| - Current portion of employee benefit provisions held in reserve | | 1,101,772 | 892,975 | 238,508 |
| Total adjustments to net current assets | | (9,266,960) | (9,885,882) | (8,393,786) |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

| | Note | 2024/25 Budget 30 June 2025 | 2023/24 Estimated 30 June 2024 | 2023/24 Budget 30 June 2024 |
|--|-------------|--|---|--|
| Adjustments to operating activities | | \$ | \$ | \$ |
| Add: Loss on asset disposals | 5 | 0 | 0 | 25,000 |
| Add: Depreciation | 6 | 4,885,152 | 4,888,071 | 4,875,818 |
| Movement in current employee provisions | | 207,253 | 0 | 0 |
| Non cash amounts excluded from operating activities | | 5,092,405 | 4,888,071 | 4,900,818 |

(d) Non-cash amounts excluded from financing activities

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

| | Note | 2024/25 Budget 30 June 2025 | 2023/24 Estimated 30 June 2024 | 2023/24 Budget 30 June 2024 |
|--|-------------|--|---|--|
| Adjustments to financing activities | | \$ | \$ | \$ |
| Less: Lease liability recognised | | 0 | (40,000) | (110,000) |
| Non cash amounts excluded from financing activities | | 0 | (40,000) | (110,000) |

3. NET CURRENT ASSETS

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town 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 Town recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town 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 Town 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 Town 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 Town 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 Town'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 Town'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 Town'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 Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

| | Note | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|--|------|-------------------|----------------------|-------------------|
| Cash at bank and on hand | | \$ 947,860 | \$ 316,543 | \$ 7,813,916 |
| Term deposits | | 12,633,436 | 14,620,816 | 4,000,000 |
| Total cash and cash equivalents | | 13,581,296 | 14,937,359 | 11,813,916 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | | 957,461 | 1,945,096 | 651,622 |
| - Restricted cash and cash equivalents | | 12,623,835 | 12,992,263 | 11,162,294 |
| | 3(a) | 13,581,296 | 14,937,359 | 11,813,916 |
| Restrictions | | | | |
| The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used: | | | | |
| - Cash and cash equivalents | | 12,623,835 | 12,992,263 | 11,162,294 |
| | | 12,623,835 | 12,992,263 | 11,162,294 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | | |
| Financially backed reserves | 9 | 10,684,673 | 11,164,954 | 8,862,294 |
| Contract Liabilities | | 0 | 0 | 300,000 |
| Bonds and other deposits | | 1,939,162 | 1,827,309 | 1,897,500 |
| Hyde Retirement Village Bonds | | 0 | 0 | 102,500 |
| | | 12,623,835 | 12,992,263 | 11,162,294 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | 1,110,959 | (1,884,293) | (1,958,202) |
| Depreciation | 6 | 4,885,152 | 4,888,071 | 4,875,818 |
| (Profit)/loss on sale of asset | 5 | 0 | 0 | 25,000 |
| (Increase)/decrease in receivables | | (77,705) | 453,065 | 0 |
| (Increase)/decrease in inventories | | (1,350) | 415 | 0 |
| Increase/(decrease) in payables | | 289,728 | 1,284,842 | 0 |
| Increase/(decrease) in contract liabilities | | (90,000) | 0 | 0 |
| Increase/(decrease) in other provision | | 5,110 | 0 | 0 |
| Increase/(decrease) in employee provisions | | 252,430 | 79,442 | 0 |
| Capital grants, subsidies and contributions | | (3,658,272) | (897,713) | (2,305,824) |
| Net cash from operating activities | | 2,716,052 | 3,923,829 | 636,793 |

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

Attachment 12.9.1

FINANCIAL ASSETS AT AMORTISED COST

The Town 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.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

| | 2024/25 Budget | | | | | 2023/24 Estimated | | | | | 2023/24 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 | \$ 100,000 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 0 |
| Buildings - specialised | 514,000 | 0 | 0 | 0 | 0 | 246,223 | 0 | 0 | 0 | 0 | 581,620 | 0 | 0 | 0 | 0 |
| Furniture and equipment | 70,000 | 0 | 0 | 0 | 0 | 59,938 | 0 | 0 | 0 | 0 | 127,000 | 0 | 0 | 0 | 0 |
| Plant and equipment | 499,000 | 0 | 0 | 0 | 0 | 278,357 | 0 | 0 | 0 | 0 | 632,120 | 47,000 | 22,000 | 0 | (25,000) |
| Total | 1,183,000 | 0 | 0 | 0 | 0 | 584,519 | 0 | 0 | 0 | 0 | 1,440,740 | 47,000 | 22,000 | 0 | (25,000) |
| (b) Infrastructure | | | | | | | | | | | | | | | |
| Infrastructure - Roads | 2,114,067 | 0 | 0 | 0 | 0 | 1,357,141 | 0 | 0 | 0 | 0 | 1,510,965 | 0 | 0 | 0 | 0 |
| Infrastructure - Footpaths | 50,000 | 0 | 0 | 0 | 0 | 111,845 | 0 | 0 | 0 | 0 | 260,579 | 0 | 0 | 0 | 0 |
| Infrastructure - Drainage | 147,000 | 0 | 0 | 0 | 0 | 32,007 | 0 | 0 | 0 | 0 | 365,000 | 0 | 0 | 0 | 0 |
| Infrastructure - Parks and Ovals | 3,944,913 | 0 | 0 | 0 | 0 | 955,052 | 0 | 0 | 0 | 0 | 1,933,394 | 0 | 0 | 0 | 0 |
| Infrastructure - waste facilities | | | | | | | | | | | | | | | |
| Total | 6,255,980 | 0 | 0 | 0 | 0 | 2,456,044 | 0 | 0 | 0 | 0 | 4,069,938 | 0 | 0 | 0 | 0 |
| Total | 7,438,980 | 0 | 0 | 0 | 0 | 3,040,563 | 0 | 0 | 0 | 0 | 5,510,678 | 47,000 | 22,000 | 0 | (25,000) |

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.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

| |
|----------------------------------|
| Buildings - specialised |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - Roads |
| Infrastructure - Footpaths |
| Infrastructure - Drainage |
| Infrastructure - Parks and Ovals |

By Program

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

| 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|-------------------|----------------------|-------------------|
| \$ | \$ | \$ |
| 1,343,271 | 1,326,373 | 1,341,921 |
| 105,864 | 178,130 | 105,014 |
| 157,649 | 94,881 | 156,049 |
| 1,895,767 | 1,923,872 | 1,893,467 |
| 273,288 | 274,462 | 272,838 |
| 402,884 | 401,465 | 401,534 |
| 706,429 | 688,887 | 704,995 |
| 4,885,152 | 4,888,071 | 4,875,818 |
| 112,902 | 253,897 | 112,466 |
| 0 | 22,771 | 0 |
| 7,588 | 7,588 | 7,589 |
| 262,689 | 285,776 | 262,438 |
| 138,652 | 100,870 | 146,342 |
| 1,487,615 | 1,629,581 | 1,465,808 |
| 2,607,245 | 2,468,271 | 2,620,628 |
| 268,462 | 119,317 | 260,547 |
| 4,885,152 | 4,888,071 | 4,875,818 |

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 - specialised | 50 to 80 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 15 years |
| Infrastructure - Roads | 18 to 120 years |
| Infrastructure - Footpaths | 20 years |
| Infrastructure - Drainage | 30 to 75 years |
| Infrastructure - Parks and Ovals | 80 years |
| Infrastructure - waste facilities | 40 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.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget Principal 1 July 2024 | 2024/25 Budget New Loans | 2024/25 Budget Principal Repayments | Budget Principal outstanding 30 June 2025 | 2024/25 Budget Interest Repayments | Actual Principal 1 July 2023 | 2023/24 Estimated New Loans | 2023/24 Estimated Principal Repayments | Estimated Principal outstanding 30 June 2024 | 2023/24 Estimated Interest Repayments | Budget Principal 1 July 2023 | 2023/24 Budget New Loans | 2023/24 Budget Principal Repayments | Budget Principal outstanding 30 June 2024 | 2023/24 Budget Interest Repayments | |
|---|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|------------------------------|-----------------------------|--|--|---------------------------------------|------------------------------|--------------------------|-------------------------------------|---|------------------------------------|----|
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | | | | | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| Civil Centre Development | 160A | | 6.41% | 0 | 0 | 0 | 0 | 0 | 65,919 | 0 | (65,919) | 0 | 0 | 65,919 | 0 | (65,919) | 0 | (2,620) | |
| Civil Centre Development | 160B | | 5.92% | 23,283 | 0 | (23,283) | 0 | (870) | 45,236 | 0 | (21,953) | 23,283 | 0 | 45,236 | 0 | (21,954) | 23,282 | (2,227) | |
| Economic services | | | | | | | | | | | | | | | | | | | |
| Underground Power | 164 | | 4.37% | 574,482 | 0 | (183,199) | 391,283 | (23,548) | 750,000 | 0 | (175,518) | 574,482 | (30,890) | 750,000 | 0 | (177,978) | 572,022 | (21,922) | |
| Underground Power | | | 4.37% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 750,000 | 0 | 750,000 | 0 | |
| | | | | 597,764 | 0 | (206,482) | 391,283 | (24,418) | 861,155 | 0 | (263,391) | 597,764 | (30,890) | 861,155 | 750,000 | (265,851) | 1,345,304 | (26,769) | |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| Technology for Ageing & Disability WA (TADWA) | 162 | | 6.7% | 0 | 0 | 0 | 0 | 0 | 139,397 | 0 | (22,969) | 116,428 | (8,705) | 139,397 | 0 | (21,503) | 117,894 | (8,705) | |
| | | | | 116,428 | 0 | (24,535) | 91,893 | (7,139) | 139,397 | 0 | (22,969) | 116,428 | (8,705) | 139,397 | 0 | (21,503) | 117,894 | (8,705) | |
| | | | | 714,193 | 0 | (231,017) | 483,177 | (31,557) | 1,000,552 | 0 | (286,359) | 714,193 | (39,594) | 1,000,552 | 750,000 | (287,354) | 1,463,198 | (35,474) | |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
Underground Power is partially funded by a Service Charge.
The self supporting loan(s) repayment will be fully reimbursed.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The Town does not intend to undertake any new borrowings for the year ended 30th June 2025.

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

| | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|---|-------------------|----------------------|-------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities credit standby arrangements | | | |
| Bank overdraft limit | 100,000 | 100,000 | 100,000 |
| Credit card limit | 150,000 | 150,000 | 150,000 |
| Credit card balance at balance date | (15,000) | (11,000) | (15,000) |
| Total amount of credit unused | 235,000 | 239,000 | 235,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 483,177 | 714,193 | 1,463,198 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal | 2024/25 Budget New Leases | 2024/25 Budget Lease Principal Repayments | Budget Lease Principal outstanding | 2024/25 Budget Lease Interest Repayments | Actual Principal | 2023/24 Estimated New Leases | 2023/24 Estimated Lease Principal repayments | Actual Lease Principal outstanding | 2023/24 Estimated Lease Interest repayments | Budget Principal | 2023/24 Budget New Leases | 2023/24 Budget Lease Principal repayments | Budget Lease Principal outstanding | 2023/24 Budget Lease Interest repayments |
|-----------------------------|-----------------|-------------|---------------------------|---------------|------------------------------|------------------------------------|---|---|--|---------------------|---------------------------------------|--|---|---|---------------------|------------------------------------|---|---|--|
| | | | | | 1 July 2024 | \$ | \$ | \$ | \$ | 1 July 2023 | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | | | | | | | | | | | | | | |
| Furniture and equipment | | | | | 0 | 0 | 0 | 0 | 0 | 35,761 | 0 | (35,761) | 0 | (4,102) | 41,676 | 30,000 | (42,000) | 29,676 | (3,798) |
| Other property and services | | | | | | | | | | | | | | | | | | | |
| Plant and equipment | | | | | 122,166 | 0 | (84,925) | 37,241 | (2,910) | 136,405 | 40,000 | (54,239) | 122,166 | (3,650) | 123,431 | 80,000 | (92,932) | 110,499 | (2,532) |
| | | | | | 122,166 | 0 | (84,925) | 37,241 | (2,910) | 172,166 | 40,000 | (90,000) | 122,166 | (7,752) | 165,107 | 110,000 | (134,932) | 140,175 | (6,330) |

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Town 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 Town 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.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2024/25 | | | | 2023/24 | | | | 2023/24 | | | |
|--|-----------------|-------------|-----------------|------------|-----------------|-------------|-----------------|------------|-----------------|-------------|-----------------|-----------|
| | Budget | | Closing Balance | Estimated | Budget | | Closing Balance | Estimated | Budget | | Closing Balance | Estimated |
| | Opening Balance | Transfer to | | | Opening Balance | Transfer to | | | Opening Balance | Transfer to | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Employee Entitlements Reserve | 892,975 | 208,797 | 0 | 1,101,772 | 873,658 | 19,317 | 0 | 892,975 | 643,891 | 19,317 | 0 | 663,208 |
| (b) Fleet and Plant Reserve | 411,354 | 129,053 | (245,000) | 295,407 | 381,574 | 400,000 | (370,220) | 411,354 | 171,507 | 613,650 | (610,220) | 174,937 |
| (c) Wind in the Willows Childcare Reserve | 450,885 | 4,442 | 0 | 455,327 | 384,887 | 65,998 | 0 | 450,885 | 366,590 | 65,998 | (125,000) | 307,588 |
| (d) Hyde Retirement Village Reserve - (Prev. Aged Person Reserve) | 503,376 | 4,959 | (40,000) | 468,335 | 490,713 | 12,663 | 0 | 503,376 | 422,100 | 12,663 | 0 | 434,763 |
| (e) Youth Development Reserve | 31,784 | 313 | 0 | 32,097 | 31,165 | 619 | 0 | 31,784 | 20,617 | 619 | 0 | 21,236 |
| (f) Underground Power Reserve | 92,568 | 912 | 0 | 93,480 | 89,917 | 2,651 | 0 | 92,568 | 88,366 | 2,651 | 0 | 91,017 |
| (g) Urban Greening Reserve (Prev. Street Tree Reserve) | 48,755 | 50,480 | (49,235) | 50,000 | 97,340 | 1,415 | (50,000) | 48,755 | 47,163 | 1,415 | 0 | 48,578 |
| (h) Drainage Infrastructure Reserve | 0 | 0 | 0 | 0 | 142,844 | 5,721 | (148,565) | 0 | 190,687 | 5,721 | (196,408) | 0 |
| (i) Land and Buildings Infrastructure Reserve | 2,990,967 | 29,468 | (100,000) | 2,920,435 | 2,439,062 | 591,905 | (40,000) | 2,990,967 | 2,396,830 | 71,905 | (140,000) | 2,328,735 |
| (j) Information Technology Reserve | 1,044,979 | 185,295 | 0 | 1,230,274 | 910,110 | 134,869 | 0 | 1,044,979 | 950,093 | 134,869 | 0 | 1,084,962 |
| (k) Future Projects Reserve | 725,076 | 7,143 | 0 | 732,219 | 704,227 | 20,849 | 0 | 725,076 | 694,951 | 20,849 | 0 | 715,800 |
| (l) Marine Assets Reserve | (0) | 0 | (0) | (0) | 77,625 | 2,289 | (79,914) | (0) | 76,299 | 2,289 | (78,588) | 0 |
| (m) Waste Processing/Disposal Reserve | 915,410 | 9,019 | (150,000) | 774,429 | 885,959 | 29,451 | 0 | 915,410 | 683,058 | 29,451 | 0 | 712,509 |
| (n) Waste Asset Reserve | 318,086 | 3,134 | 0 | 321,220 | 261,624 | 56,462 | 0 | 318,086 | 215,384 | 56,462 | 0 | 271,846 |
| (o) Waste Programs Reserve | 1,223,870 | 12,058 | (305,307) | 930,621 | 1,182,420 | 55,450 | (14,000) | 1,223,870 | 972,159 | 55,450 | (320,000) | 707,609 |
| (p) Natural Area Reserves | 525,914 | 5,182 | (57,590) | 473,506 | 409,127 | 116,787 | 0 | 525,914 | 193,732 | 116,787 | 0 | 310,519 |
| (q) Jubilee Reserve Reserve | 559,207 | 255,509 | (500,000) | 314,716 | 51,623 | 507,584 | 0 | 559,207 | 252,803 | 257,584 | 0 | 510,387 |
| (r) Underground Power Reserve - Eden Hill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 13,819 | 415 | 0 | 14,234 |
| (s) Events & Culture Reserve | 23,282 | 229 | 0 | 23,511 | 22,642 | 10,640 | (10,000) | 23,282 | 31,931 | 10,640 | (10,000) | 32,571 |
| (t) Asset Enhancement Reserve | 233,819 | 277,428 | (45,621) | 465,626 | 0 | 439,251 | (205,432) | 233,819 | 0 | 431,799 | 0 | 431,799 |
| (u) Unexpended Capital Works Reserve (Prev. Carry forward Reserve) | 172,650 | 1,701 | (172,650) | 1,701 | 0 | 172,650 | 0 | 172,650 | 0 | 0 | 0 | 0 |
| | 11,164,954 | 1,185,122 | (1,665,403) | 10,684,673 | 9,596,927 | 2,651,135 | (1,083,108) | 11,164,954 | 8,584,216 | 1,915,097 | (1,637,019) | 8,862,295 |
| | 11,164,954 | 1,185,122 | (1,665,403) | 10,684,673 | 9,596,927 | 2,651,135 | (1,083,108) | 11,164,954 | 8,584,216 | 1,915,097 | (1,637,019) | 8,862,295 |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS (CONTINUED)

(b) Reserve Accounts - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|--|--------------------------------|--|
| (a) Employee Entitlements Reserve | Ongoing | To provide funds for future payments to staff for employee entitlements. |
| (b) Fleet and Plant Reserve | Ongoing | To accrue funds for the purpose of replacement of fleet and plant. |
| (c) Wind in the Willows Childcare Reserve | Ongoing | To accrue funds for the purpose of asset improvement in the Centre and to cater for future surplus or deficit in operations. |
| (d) Hyde Retirement Village Reserve - (Prev. Aged Person Reserve) | Ongoing | To accrue funds to provide for the operational deficit, refurbishment and capital expenses, for Hyde Retirement Village. |
| (e) Youth Development Reserve | Ongoing | To provide funds for activities and facilities for the benefit of youth in the Town. |
| (g) Community Facilities Reserve | Closed | To accrue funds for major expenditure in the provision of community facilities. |
| (f) Underground Power Reserve | Ongoing | To accrue funds to assist residents facing financial hardship with meeting the property owner contribution costs of underground power. |
| (g) Urban Greening Reserve (Prev. Street Tree Reserve) | Ongoing | To fund projects that improve urban canopy and greening to reduce the urban island heat effect |
| (h) Drainage Infrastructure Reserve | Closed | To provide for the renewal and upgrade of the drainage network. |
| (i) Land and Buildings Infrastructure Reserve | Ongoing | To hold funds accrued as a result of sale of land and buildings for the provisions of funds for the purchase and development of land and building infrastructure. |
| (j) Information Technology Reserve | Ongoing | To fund the acquisition and enhancement of technology and digital service delivery initiatives. |
| (k) Future Projects Reserve | Ongoing | To assist in funding new and upgrade capital initiatives that are generally significant in nature and provide a means to spread the costs of intergenerational assets over multiple years. |
| (l) Marine Assets Reserve | Closed | To fund the renewal of marine assets i.e.. jetty, pontoons and associated river bank restoration projects. |
| (m) Waste Processing/Disposal Reserve | Ongoing | To accrue funds to accommodate fluctuations in annual waste collection costs and start-up costs of new waste processing (or reduction) programs. |
| (n) Waste Asset Reserve | Ongoing | To accrue funds for the long term asset renewal and purchase of new waste management assets. |
| (o) Waste Programs Reserve | Ongoing | To implement programs and projects identified in the Strategic Waste Plan. |
| (p) Natural Area Reserves | Ongoing | To provide for the future restoration of natural areas including foreshore stabilisation |
| (q) Jubilee Reserve Reserve | Ongoing | To accrue funds for major expenditure in the provision of community facilities at Jubilee Reserve. |
| (r) Underground Power Reserve - Eden Hill | Ongoing | To enable an equalisation reserve to cover any timing income and expenditure related to Eden Hill Underground Project. |
| (s) Events & Culture Reserve | Ongoing | To accrue funds for significant or major events/cultural activities. |
| (t) Asset Enhancement Reserve | Ongoing | To accrue funds for upgrade and Replacement of Infrastructure Assets. |
| (u) Unexpended Capital Works Reserve (Prev. Carry forward Reserve) | Ongoing | To accrue unspent funds from Operating and Capital Works Programs to enable continuation in future years |

TOWN OF BASSENDEAN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS (CONTINUED)
 (c) Reserve Accounts - Change in Use

The Town 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 | 2024/25 Budget amount to be used | 2024/25 Budget amount change of purpose |
|----------------------|-------------------------------------|--|--|----------------------------------|---|
| Natural Area Reserve | N/A | To provide for the future restoration of natural areas including foreshore stabilisation | To provide Council with greater flexibility to channel funds to priority areas | \$ 0 | \$ 57,590 |
| Street Tree Reserve | Urban Greening Reserve | To fund projects that improve urban canopy and greening to reduce the urban heat effect | To provide broader area coverage | 0 | 49,235 |
| | | | | 0 | 106,825 |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | | | |
|---------------------------------------|----------------|----------------|----------------|
| Investments | 303,600 | 424,935 | 348,296 |
| Loans receivables -clubs/institutions | 24,535 | 21,503 | 21,503 |
| Other Interest Revenue | 180,000 | 172,500 | 175,124 |
| | 508,135 | 618,938 | 544,923 |

The net result includes as expenses

(b) Auditors remuneration

| | | | |
|----------------|----------------|---------------|----------------|
| Audit services | 65,000 | 60,000 | 50,000 |
| Other services | 35,000 | 30,000 | 51,200 |
| | 100,000 | 90,000 | 101,200 |

(c) Interest expenses (finance costs)

| | | | |
|-----------------|---------------|---------------|---------------|
| Borrowing Costs | 31,557 | 30,060 | 41,804 |
| | 31,557 | 30,060 | 41,804 |

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKING

The Town may enter into a major land transaction in 2024/25 and It is not anticipated that the Town will be a party to any Trading Undertaking during 2024/25.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. ELECTED MEMBERS REMUNERATION

Elected member 1

Mayor's annual allowance
Meeting attendance fees
ICT expenses
Training Expenses

Elected member 2

Deputy Mayor's allowance
Meeting attendance fees
ICT expenses
Training Expenses

Elected member 3

Meeting attendance fees
Child care expenses
ICT expenses
Training Expenses

Elected member 4

Meeting attendance fees
ICT expenses
Training Expenses

Elected member 5

Meeting attendance fees
ICT expenses
Training Expenses

Elected member 6

Meeting attendance fees
ICT expenses
Training Expenses

Elected member 7

Meeting attendance fees
ICT expenses
Training Expenses

Total Elected Member Remuneration

Mayor's allowance
Deputy Mayor's allowance
Meeting attendance fees
Child care expenses
ICT expenses
Training Expenses

| 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|-------------------|----------------------|-------------------|
| \$ | \$ | \$ |
| 39,988 | 38,450 | 38,450 |
| 27,425 | 26,370 | 26,370 |
| 2,800 | 3,500 | 3,500 |
| 2,143 | 3,785 | 3,785 |
| 72,356 | 72,105 | 72,105 |
| 9,997 | 9,612 | 9,612 |
| 17,711 | 17,030 | 17,030 |
| 2,800 | 3,500 | 3,500 |
| 2,143 | 3,785 | 3,785 |
| 32,651 | 33,927 | 33,927 |
| 17,711 | 17,030 | 17,030 |
| 2,000 | 0 | 0 |
| 2,800 | 3,500 | 3,500 |
| 2,143 | 3,785 | 3,785 |
| 24,654 | 24,315 | 24,315 |
| 17,711 | 17,030 | 17,030 |
| 2,800 | 3,500 | 3,500 |
| 2,143 | 3,785 | 3,785 |
| 22,654 | 24,315 | 24,315 |
| 17,711 | 17,030 | 17,030 |
| 2,800 | 3,500 | 3,500 |
| 2,143 | 3,785 | 3,785 |
| 22,654 | 24,315 | 24,315 |
| 17,711 | 17,030 | 17,030 |
| 2,800 | 3,500 | 3,500 |
| 2,143 | 3,785 | 3,785 |
| 22,654 | 24,315 | 24,315 |
| 17,711 | 17,030 | 17,030 |
| 2,800 | 3,500 | 3,500 |
| 2,142 | 3,790 | 3,790 |
| 22,653 | 24,320 | 24,320 |
| 220,276 | 227,612 | 227,612 |
| 39,988 | 38,450 | 38,450 |
| 9,997 | 9,612 | 9,612 |
| 133,691 | 128,550 | 128,550 |
| 2,000 | 0 | 0 |
| 19,600 | 24,500 | 24,500 |
| 15,000 | 26,500 | 26,500 |
| 220,276 | 227,612 | 227,612 |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The Town of Bassendean is a member of the Eastern Metropolitan Regional Council (EMRC). EMRC was established in accordance with the Local Government Act 1995 and consists of four local governments, namely, Town of Bassendean, City of Bayswater, Shire of Mundaring and City of Swan. The Town's interest in the associate calculated by EMRC as of 30 June 2023 was 4.69%. The interest in the associate at 30 June 2023 is yet to be determined.

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Town 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 Town's share of net assets of the associate. In addition, the Town's share of the profit or loss of the associate is included in the Town'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 Town'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 Town and the associate are eliminated to the extent of the Town's interest in the associate. When the Town's share of losses in an associate equals or exceeds its interest in the associate, the Town 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 Town will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. 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 REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of Revenue recognition |
|---|--|--------------------------------------|--|---|---|---|---|--|
| 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 |
| 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 |
| 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 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 |
| Sale of stock | Aviation fuel, 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 |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

15. 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 Town's Community Vision, and for each of its broad activities/programs.

| OBJECTIVE | ACTIVITIES |
|------------------------------------|--|
| Governance | <p>Coordinate election process and education programs for councillors, management of meetings and decisions, local laws, delegations, policy reviews, risk management, Annual Report, governance advice, Council Plan and Corporate Business Plan.</p> <p>Human Resources Delivery of human resource and organisational development services in relation to workforce planning, recruitment and selection, workplace health and safety, training and development and recognition and wellbeing</p> <p>Strategic Communications Provision of strategic advocacy and media management</p> <p>Council and Executive Support Support the Mayor and Councillors</p> |
| General purpose funding | <p>Finance Services Budgeting, accounting services, financial management and reporting, long-term financial planning and rating services</p> |
| Law, order, public safety | <p>Parking and traffic management control, management of public amenity, animal control, and emergency management</p> |
| Health | <p>Environmental Health Services Regulate public health, food safety, and mosquito control</p> |
| Education and welfare | <p>Children's Services Operate two early childhood education centres</p> <p>Community Development Civic events, recreation facilities, support to community groups, youth programs and support, manage the Hyde Retirement village.</p> |
| Community amenities | <p>Waste Management and Recycling Coordinate the collection, processing and disposal of waste and develop and implement strategies and engagement to reduce waste, implement Waste Plan</p> <p>Sustainability Develop and implement strategies to reduce the organisation and District's water use and carbon footprint</p> <p>Environment Improve the water quality of the river and catchment areas, develop and implement plans to improve the natural environment including urban forest and natural area reserves</p> |
| Recreation and culture | <p>Recreation and volunteering programs, Library services.</p> <p>Parks and Gardens Maintenance of parks and reserves, playing fields, garden beds and tree planting</p> |
| Transport | <p>Engineering Design Services Provide safe, efficient and effective infrastructure including roads, paths, drainage, lighting, traffic management and associated structures</p> |
| Economic services | <p>Statutory Planning and Development Services Provision of statutory planning and development, development of Local Planning Strategy and Scheme, issue building approvals and undertake building compliance</p> |
| Other property and services | <p>Asset planning and management, facility management, project delivery and maintenance of roads, paths drainage, rights of way and carparks</p> |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

16. FEES AND CHARGES

| | 2024/25 Budget | 2023/24 Estimated | 2023/24 Budget |
|-----------------------------|---------------------------|------------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| General purpose funding | 146,598 | 169,425 | 161,922 |
| Law, order, public safety | 58,000 | 68,280 | 59,500 |
| Health | 20,250 | 23,847 | 18,750 |
| Education and welfare | 3,022,662 | 2,582,145 | 2,765,000 |
| Community amenities | 3,541,935 | 3,490,132 | 3,482,646 |
| Recreation and culture | 269,449 | 234,913 | 245,023 |
| Transport | 9,500 | 13,235 | 5,200 |
| Economic services | 148,500 | 146,193 | 142,922 |
| Other property and services | - | 39,709 | 16,147 |
| | 7,216,894 | 6,767,880 | 6,897,110 |

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

FEES & CHARGES 2024/25



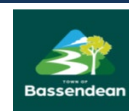


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| Environmental Health | 18 |
| Ranger Services | 20 |
| Asset Services | 22 |

| CHILDREN'S SERVICES | | | | |
|---|--|-------------------|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | GST Applicable | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| WIND IN THE WILLOWS EARLY CHILDHOOD EDUCATION | | | | |
| Daily Fee | C | N | \$142.00 | \$136.00 |

| COMMUNITY AND PLACE | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| BONDS – ALL COMMUNITY FACILITIES | | | |
| (a) Low risk (community meeting / regular hirer / less than 50 people / no alcohol) | C | \$0.00 | \$0.00 |
| (b) Medium risk (based on risk assessment - bond may be taken) | C | \$500 - \$1000 | \$500 - \$1,000 |
| (c) High risk (more than 100 people / alcohol) | C | \$1,500.00 | \$1,500.00 |
| Key Bonds - Standard Key | | | |
| Casual - Short Term | C | \$50.00 | \$50.00 |
| Permanent - Long Term | C | \$100.00 | \$100.00 |
| Additional Keys (Per Key/Non-Refundable) | C | \$20.00 | \$20.00 |
| Late Administration Fee | | | |
| Changes to bookings within 10 days of event. This fee applies to both community facilities and ovals/reserves. | C | \$20.00 | \$20.00 |
| HALL HIRE - LARGE HALL Bassendean Community Hall, Bassendean Seniors & Community Centre, Alf Faulkner & Stan Moses Pavilion (*Bonds may apply) | | | |
| Meetings and General Use Community groups, not-for-profit organisations, clubs, associations and local residents receive a 50% discount (70% discount for Seniors groups) | | | |
| Weekday Rate Per Hour | C | \$31.50 | \$31.00 |
| Weekend Rate Per Hour (From 12 noon Friday - Sunday) | C | \$38.50 | \$38.00 |
| Social Functions / Parties | | | |
| Social Function Weekday Rate Per Hour | C | \$45.00 | \$44.00 |
| Social Function Weekend Rate Per Hour (From 12 noon Friday - Sunday) | C | \$55.00 | \$50.00 |
| HALL HIRE - SMALL ROOM HIRE Bassendean Community Committee Room, Library Meeting rooms, Learning and Sharing Centre Rooms. (*Bonds may apply) | | | |
| Meetings and General Use Community groups, not-for-profit organisations, clubs, associations and local residents receive a 50% discount (70% discount for Seniors groups) | | | |
| Weekday Rate Per Hour | C | \$25.00 | \$24.50 |
| Weekend Rate Per Hour (From 12 noon Friday - Sunday) | C | \$28.00 | \$27.50 |
| Hall Hire - Storage Room | | | |
| Annual access to storage within all Town facilities, including sporting clubs (per room) | C | \$250.00 | \$0.00 |

| COMMUNITY AND PLACE | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Leisure Activities | | | |
| Scrabble Club | C | \$12.50 | \$12.00 |
| Relax Program Courses | C | Courses ranging from \$10-\$200 | Courses ranging from \$10-\$200 |
| Other Activities - Events | C | \$0 to \$200 | |
| Licences | | | |
| Liquor Consumption Permit (BYO & not for Sale) - Local Law | S | \$20.00 | \$15.00 |
| OTHER SPORTING FACILITIES AND EQUIPMENT | | | |
| Stan Moses Utilities Cost Recovery Fee Weekly fee for 26 week season (Includes electricity and cleaning) | | Per week | |
| Bassendean Amateur Football Club | C | \$211.50 | \$0.00 |
| Bassendean Junior Football Club | C | \$103.85 | \$0.00 |
| Bassendean Senior Cricket Club | C | \$146.15 | \$0.00 |
| Sports Lighting Incentive Payment Scheme - Club Contribution towards lights (1/3 contribution as per CSRFF) | | | |
| Lighting electricity charge | C | \$0.50 | \$1.10 |
| Club lighting renewal contribution | C | \$1.00 | \$1.35 |
| RESERVES AND OVALS - ACTIVE USE - CASUAL HIRERS | | | |
| Football/Soccer Ovals | | | |
| Per Session | C | \$250.00 | \$150.00 |
| Local Schools | | | |
| During School Hours | C | Free | Free |
| Synthetic Cricket Wicket | | | |
| Per Session | C | \$250.00 | \$150.00 |
| Turf Cricket Wicket | | | |
| Per Session | C | \$350.00 | \$305.00 |
| RESERVES AND OVALS - LOCAL TEAM MATCH DAY FEES (JUNIORS 50% FEE DISCOUNT) Group hirers based in the Town of Bassendean which provide an activity for the community without any profit-making objectives. | | | |
| Local Per Team - No Gate Fee | | | |
| Cricket - Synthetic | C | \$305.00 | \$295.00 |
| Cricket - Turf | C | \$1,700.00 | \$1,650.00 |
| Football | C | \$500.00 | \$485.00 |
| Little Athletics | C | \$550.00 | \$535.00 |
| Other Rectangular Sports | C | \$422.00 | \$410.00 |
| Soccer | C | \$335.00 | \$325.00 |

| COMMUNITY AND PLACE | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Local Per Team - With Gate Fee | | | |
| Football | C | \$770.00 | \$745.00 |
| Soccer | C | \$465.00 | \$450.00 |
| RESERVES AND OVALS - ACTIVE USE - LOCAL TEAM TRAINING CHARGES (JUNIORS 50% FEE DISCOUNT) Group hirers based in the Town of Bassendean which provide an activity for the community without any profit-making objectives. | | | |
| Local Per Team - No Gate Fee | | | |
| Cricket - Synthetic | C | \$305.00 | \$295.00 |
| Cricket - Turf | C | \$1,700.00 | \$1,650.00 |
| Football | C | \$500.00 | \$485.00 |
| Little Athletics | C | \$550.00 | \$535.00 |
| Other Rectangular Sports | C | \$422.00 | \$410.00 |
| Soccer | C | \$335.00 | \$325.00 |
| BONDS – ALL COMMUNITY RESERVES | | | |
| (a) Casual Hire Bond - Reserve | C | \$500.00 | \$500.00 |
| (d) Special/Public Events Bond | C | \$1,500.00 | \$1,500.00 |
| Activities on Thoroughfares and Public Trading in Thoroughfares and Public Places Local Law and Property Local Law | | | |
| Usage charge – Personal trainers (single day) | C | \$50.00 | \$50.00 |
| Usage charge – Personal trainers (unrestricted - annual fee) | C | \$1,200.00 | \$1,100.00 |
| Usage charge – Public Trading (single day) | C | \$50.00 | \$50.00 |
| Usage charge – Public Trading (weekend and public holidays - annual fee) | | \$500.00 | \$500.00 |
| Usage charge – Public trading (unrestricted - annual fee) | C | \$1,100.00 | \$1,100.00 |
| Usage charge - Small events (up to 100 attendees, no entry fee) | C | Nil | Nil |
| Usage charge - Medium events (100 - 1000 attendees and/or up to 10 stalls/traders) | C | Nil | Nil |
| Usage charge - Large events (over 1000 attendees and/or more than 10 stalls/traders) ** charges based on public events risk matrix . | C | Up to \$1,000** | Up to \$1,000** |

| LIBRARY SERVICES | | | |
|---|--|--|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Laminating | | | |
| A3 | C | \$3.60 | \$3.60 |
| A4 | C | \$1.80 | \$1.80 |
| Photocopying | | | |
| Black & White A3 - Per Side | C | \$0.50 | \$0.50 |
| Black & White A4 - Per Side | C | \$0.30 | \$0.30 |
| Colour Photocopying - A3 - Per Side | C | \$2.20 | \$2.20 |
| Colour Photocopying - A4 - Per Side | C | \$1.10 | \$1.10 |
| Facsimile | | | |
| (a) Sending Perth Metro Area - Up to 2 pages | C | \$4.25 | \$4.25 |
| (b) Sending Perth Metro Area - additional page/s each | C | \$1.20 | \$1.20 |
| (c) Sending Country WA - Up to 2 pages | C | \$6.00 | \$6.00 |
| (d) Sending Country WA - additional page/s each | C | \$1.20 | \$1.20 |
| (e) Sending Interstate - Up to 2 pages | C | \$7.20 | \$7.20 |
| (f) Sending Interstate - additional page/s each | C | \$2.40 | \$2.40 |
| (g) Sending Overseas - Up to 2 pages | C | \$9.50 | \$9.50 |
| (h) Sending Overseas - additional page/s each | C | \$2.40 | \$2.40 |
| (i) Receiving - Maximum 5 pages | C | \$2.40 | \$2.40 |
| (j) Receiving - Each additional page | C | \$0.60 | \$0.60 |
| ADMINISTRATIVE CHARGES | | | |
| Local Studies Collection | | | |
| Photographic image - Personal use, research, display or publication (Note: Copyright restrictions and other conditions may apply) | C | \$22.00 | \$22.00 |
| Lost and Damaged Items | | | |
| Town owned collection - Books CD's etc | C | At Replacement cost as per Library Catalogue | At Replacement cost as per Library Catalogue |
| Binding | | | |
| Cover | C | \$1.20 | \$1.20 |
| Spiral - each | C | \$1.80 | \$1.80 |
| Spiral Bind per kit | C | \$4.80 | \$4.80 |

| LIBRARY SERVICES | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Computer Services | | | |
| Internet/Word Processing download - per page | C | \$0.30 | \$0.30 |
| Internet/Word Processing download - per page double sided | C | \$0.60 | \$0.50 |
| Extension Activities / Events | | | |
| Attendance/registration fee and term fees for selected activities or events | C | \$0 - \$200 | |

| YOUTH SERVICES | | | |
|---------------------|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| RYDE PROGRAM | | | |
| 90 Minute Session | C | \$20.00 | \$15.00 |

| HYDE RETIREMENT VILLAGE FEES | | |
|--------------------------------|-----------|-----------|
| | 2024/2025 | 2023/2024 |
| Parking Per fortnight | \$12.50 | \$12.00 |
| Fortnightly Rental/Maintenance | | |
| Single Resident | \$255.00 | \$245.00 |
| Fortnightly Rental/Maintenance | | |
| Couple | \$293.00 | \$282.00 |

| CORPORATE SERVICES | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| ADMINISTRATIVE CHARGES | | | |
| Costs of Proceedings where Council has initiated legal action for the recovery of any unpaid rates, fees or service charges | C | Oncharge legal costs | Oncharge legal costs |
| Freedom of Information | | | |
| Application Fee | S | \$30.00 | \$30.00 |
| Application processing time (per hour) | S | \$30.00 | \$30.00 |
| Access time supervised by staff (per hour) | S | \$30.00 | \$30.00 |
| Transcribing information from tape or other device (per hour) | S | \$30.00 | \$30.00 |
| Photocopying - per hour | S | \$30.00 | \$30.00 |
| Photocopying - (per page) | S | \$0.20 | \$0.20 |
| Photocopying | | | |
| Black & White A3 - Per Side | C | \$0.50 | \$0.50 |
| Black & White A4 - Per Side | C | \$0.30 | \$0.30 |
| Colour Photocopying - A3 - Per Side | C | \$2.20 | \$2.20 |
| Colour Photocopying - A4 - Per Side | C | \$1.10 | \$1.10 |
| Property Enquiries | | | |
| Rates, Orders and Requisitions for Settlement | C | \$130.00 | \$130.00 |
| Rates Only Enquiry | C | \$50.00 | \$50.00 |
| Copy of Rates Notice - Prior Years | C | \$15.00 | \$15.00 |
| Ownership enquiry (No charge for adjoining neighbour enquiry) | C | \$20.00 | \$20.00 |
| ITEMS FOR SALE - Merchandise | | | |
| Bassendean Number Plates | C | 300.00 | \$300.00 |
| Bassendean Single Number Plate | C | 300.00 | \$300.00 |
| RATES | | | |
| Administrative Charges | | | |
| Administration Fee for Special Arrangements | C | \$25.00 | \$25.00 |
| Instalment Option Fee - Maximum (\$14 per instalment) | C | \$42.00 | \$42.00 |
| Direct Debit Return fee/Dishonour Fees | C | \$10.00 | \$10.00 |
| Refund fees for over-payment | C | \$10.00 | \$10.00 |

| CORPORATE SERVICES | | | |
|---------------------------------|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Interest Charges | | | |
| Instalment Plan Interest Charge | C | 5.50% | 5.50% |
| Late Payment Interest Charge | C | 11% | 11% |
| Property Listing | C | \$450.00 | \$450.00 |

| WASTE SERVICES | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Waste Charges - 3-Bin FOGO System | | | |
| Residential - Standard 3-Bin Waste Service: 140L General Waste Bin | C | \$432.00 | \$420.00 |
| Residential - Upgraded 3-Bin Waste Service: 240L General Waste Bin | C | \$578.00 | \$560.00 |
| Non-Rateable - Standard 3-Bin Waste Service: 140L General Waste Bin | C | \$432.00 | \$539.00 |
| Non-Rateable - Upgraded 3-Bin Waste Service: 240L General Waste Bin | C | \$578.00 | \$731.00 |
| Multi Units - Shared 3-Bin Waste Service: 240L Bins | C | \$326.00 | \$298.00 |
| Commercial - 3-Bin Waste Service: 140L General Waste Bin | C | \$432.00 | \$420.00 |
| Commercial - 3-Bin Waste Service: 240L General Waste Bin | C | \$578.00 | \$560.00 |
| Commercial - Weekly General Waste Servicing (Charged per bin) | C | \$385.00 | \$385.00 |
| Additional Bin - 240L FOGO | C | \$154.00 | \$181.00 |
| Additional Bin - 240L Recycling | C | \$65.00 | \$47.00 |
| Additional Bin - 240L General Waste | C | \$256.00 | \$298.00 |
| Upgrade Bin - 240L Recycling to 360L Recycling (Once-off charge) | C | \$153.00 | \$165.00 |
| Skip bin contamination/overfilling – empty and disposal | C | Minimum \$150 or Cost Recovery | |

| BUILDING SERVICES | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Copies of Council Documents | | | |
| Building Plans Copying Fee (Incl Search Fee and A4 or A3 printing of up to 20 pages) | C | \$63.00 | \$60.00 |
| Building Plans Viewing/Search Fee | C | \$25.00 | \$24.00 |
| BUILDING SERVICES - APPLICATION FEES | | | |
| Amended Building Fee | | | |
| Amending an approval of any type listed in this schedule that has already been issued, including an application to extend the time during which a permit has effect | S | \$110.00 | \$110.00 |
| Building Permit | | | |
| Certified applications for a building permit – Class 1 or Class 10 or incidental structure | S | 0.19% of the estimated value of the building work, but not less than \$110.00 | 0.19% of the estimated value of the building work, but not less than \$110.00 |
| Uncertified applications for a building permit and a Certificate of Design Compliance – Class 1 or Class 10 or incidental structure | S | 0.32% of the estimated value of the building work, but not less than \$110.00 | 0.32% of the estimated value of the building work, but not less than \$110.00 |
| Application for a Certificate of Design Compliance without a permit - Class 1 or Class 10 or incidental structure | S | 0.13% of the estimated value of the building work, but not less than \$110.00 | 0.13% of the estimated value of the building work, but not less than \$110.00 |
| Certified applications for a building permit – Class 2 to 9 or incidental structure | S | 0.09% of the estimated value of building work, but not less than \$110.00 | 0.09% of the estimated value of building work, but not less than \$110.00 |
| Uncertified applications for a building permit and a Certificate of Design Compliance – Class 2 to 9 or incidental structure | C/S | 0.2% of the estimated value of the building work, but not less than \$110.00 | 0.2% of the estimated value of the building work, but not less than \$110.00 |
| Application for a Certificate of Design Compliance without a permit - Class 2 to 9 or incidental structure | C | 0.11% of the estimated value of the building work, but not less than \$110.00 | 0.11% of the estimated value of the building work, but not less than \$110.00 |
| Application for a Certificate of Building Compliance or Certificate of Construction Compliance | C | 0.2% of the estimated value of the building work, but not less than \$110.00 For works previously certified by the Town, 0.2% of the estimated value of the building work or \$120p/h, whichever is least. | 0.2% of the estimated value of the building work, but not less than \$110.00 For works previously certified by the Town, 0.2% of the estimated value of the building work or \$120p/h, whichever is least. |

| BUILDING SERVICES | | | |
|---|--|--|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Certificate of Building Compliance & Certificate of Construction Compliance | | | |
| Occupancy Permit & Building Approval Certificates | | | |
| Application for an occupancy permit or building approval certificate of any type listed in the Building Regulations, except where stated otherwise in this schedule | S | \$110.00 | \$110.00 |
| Application for an occupancy permit for a building in respect of which unauthorised work has been done | S | 0.18% of the estimated value of building work, but not less than \$110.00 | 0.18% of the estimated value of building work, but not less than \$110.00 |
| Demolition Permit | | | |
| Application for a demolition permit – Class 1 or Class 10 or incidental structure | S | \$110.00 | \$110.00 |
| Application for a demolition permit – Class 2 to 9 | S | \$110.00 for each storey of the building | \$110.00 for each storey of the building |
| Building Approval Certificate | | | |
| Application for a building approval certificate for a building in respect of which unauthorised work has been done | S | 0.38% of the estimated value of building work, but not less than \$110.00 | 0.38% of the estimated value of building work, but not less than \$110.00 |
| Hard Wired Smoke Alarm Exemption | S | \$179.40 | \$179.40 |
| Application for Exemption from Building Standards | S | \$2,160.15 | \$2,160.15 |
| Other Fees | | | |
| Swimming Pool Inspection Fee (New Pool or Spa) | S | \$312.00 | N/A |
| Swimming Pool Inspection Fee (periodic re-inspection/existing swimming pools) | S | \$78.00 | \$58.45 |
| FEES COLLECTED FOR EXTERNAL AGENCIES | | | |
| Building Commission – Building Services Levy | | | |
| Building Services Levy (Building & Demolition Permits) | S | \$61.65 if the value of the works is not more than \$45,000, otherwise at the rate of 0.137% of the value of the works | \$61.65 if the value of the works is not more than \$45,000, otherwise at the rate of 0.137% of the value of the works |
| Building Services Levy (Occupancy Permits & Building Approval Certificates) – Authorised Works | S | \$61.65 | \$61.65 |
| Building Services Levy (Occupancy Permits & Building Approval Certificates) – Unauthorised Works | S | \$123.30 if the value of the unauthorised work is not more than \$45,000, otherwise at the rate of 0.274% of the current value of the work | \$123.30 if the value of the unauthorised work is not more than \$45,000, otherwise at the rate of 0.274% of the current value of the work |

| BUILDING SERVICES | | | |
|--|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Building Construction Industry Training Fund Levy | | | |
| Levy on Building Permits, Demolition Permits, Occupancy Permits and Building Approval Certificates | S | 0.2% of the estimated value for works exceed \$20,000 | 0.2% of the estimated value for works exceed \$20,000 |

| PLANNING SERVICES | | | |
|---|--|--|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Development Applications | | | |
| (a) not more than \$50,000 | S | \$147.00 | \$147.00 |
| (b) more than \$50,000 but not more than \$500,000 | S | 0.32% of the estimated cost of development | 0.32% of the estimated cost of development |
| (c) more than \$500,000 but not more than \$2.5 million | S | \$1,700 + 0.257% for every \$1 in excess of \$500,000 | \$1,700 + 0.257% for every \$1 in excess of \$500,000 |
| (d) more than \$2.5 million but not more than \$5 million | S | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million | \$7,161 + 0.206% for every \$1 in excess of \$2.5 million |
| (e) more than \$5 million but not more than \$21.5 million | S | \$12,633 + 0.123% for every \$1 in excess of \$5 million | \$12,633 + 0.123% for every \$1 in excess of \$5 million |
| (f) more than \$21.5 million | S | \$34,196.00 | \$34,196.00 |
| Determining a development application (other than for an extractive industry) where the development has commenced or been carried out | S | The fee in item 1 plus, by way of penalty, twice that fee. | The fee in item 1 plus, by way of penalty, twice that fee. |
| Determining an application to amend or cancel development approval. | S | \$295.00 | \$295.00 |
| Determining an application for advice on a development approval | S | \$295.00 | \$295.00 |
| Design Review | | | |
| Design Review Panel | C | \$3,000.00 | \$3,000.00 |
| Design Review Panel - One Member Review | C | \$1,000.00 | \$1,000.00 |
| Development Assessment Panel Fees – Schedule 1 DAP Regulations | | | |
| (a) less than \$2 Million | S | \$5,341.00 | N/A |
| (b) Not less than \$2 million and less than \$7 million * | S | \$6,168.00 | \$6,003.00 |
| (c) Not less than \$7 million and less than \$10 million * | S | \$9,522.00 | \$9,268.00 |
| (d) Not less than \$10 million and less than \$12.5 million * | S | \$10,361.00 | \$10,084.00 |
| (e) Not less than \$12.5 million and less than \$15 million* | S | \$10,656.00 | \$10,371.00 |
| (f) Not less than \$15 million and less than \$17.5 million* | S | \$10,952.00 | \$10,659.00 |
| (g) Not less than \$17.5 million and less than \$20 million* | S | \$11,249.00 | \$10,948.00 |
| (h) Not less than \$20 million and less than \$50 million | S | \$11,544.00 | \$11,236.00 |
| (i) Not less than \$50 million* | S | \$16,680.00 | N/A |
| Amendment or cancellation of application * | S | \$264.00 | \$257.00 |

| PLANNING SERVICES | | | |
|--|--|--|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Provision of a Subdivision Clearance | | | |
| (a) not more than 5 lots | S | \$73 per lot | \$73 per lot |
| (b) more than 5 lots but not more than 195 lots | S | \$73 per lot for the first 5 lots and then \$35 per lot | \$73 per lot for the first 5 lots and then \$35 per lot |
| (b) more than 195 lots | S | \$7,393.00 | \$7,393.00 |
| Follow up inspections where all conditions have not been met per inspection | C | \$84.00 | \$80.00 |
| Strata Application Fee: form 15A and form 15C | | | |
| Up to and including 5 lots | S | \$656 plus \$65.00 per lot | \$656 plus \$65.00 per lot |
| 6 lot up to 100 lots | S | \$981 plus \$43.50 per lot every lot in excess of 5 lots. Maximum fee \$5,113.50 | \$981 plus \$43.50 per lot every lot in excess of 5 lots. Maximum fee \$5,113.50 |
| Home Occupation/Businesses | | | |
| Determining an initial application for approval of a home occupation/business where the home occupation/business has not commenced | S | \$222.00 | \$222.00 |
| Determining an initial application for approval of a home occupation/business where the home occupation/business has commenced | S | The fee in item 3 plus, by way of penalty, twice that fee | The fee in item 3 plus, by way of penalty, twice that fee |
| Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires | S | \$73.00 | \$73.00 |
| Determining an application for the renewal of an approval of a home occupation where the application is made after the approval expires | S | The fee in item 5 plus, by way of penalty, twice that fee | The fee in item 5 plus, by way of penalty, twice that fee |
| Change of Use Application | | | |
| Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out | S | \$295.00 | \$295.00 |
| Heritage Places | | | |
| In accordance with the "Development Application" fees but reduced in accordance with the relevant Council Policy relating to community funding | | | |
| Administrative Charges | | | |
| Issue of written planning advice | S | \$73.00 | \$73.00 |
| Single Houses (Deemed-to-Comply check) | S | \$295.00 | \$295.00 |
| Additions and Alterations to Single Houses (Deemed-to-Comply check) | S | \$73.00 | \$73.00 |
| Section 40 Certificate | S | \$73.00 | \$73.00 |
| Zoning Certificates (Excluding Rates Component) | S | \$73.00 | \$73.00 |
| Search Fee | C | \$52.50 | \$50.00 |

| PLANNING SERVICES | | | |
|---|--|--|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Plans and approval Copying Fee (Incl. Search Fee and A4 or A3 printing of up to 20 pages) | C | \$105.00 | \$100.00 |
| Development Application Advertising - On-site Signage | C | \$157.00 | \$150.00 |
| Development Application Advertising - Newspaper Advertisement | C | Cost Recovery | Cost Recovery |
| Specialised mapping requests | C | Based on actual cost estimates | Based on actual cost estimates |
| Land Administration | | | |
| Pedestrian Access Way Closures administration and advertising charges | C | \$3,125.00 | \$2,982.00 |
| Right of Way Closure administration and advertising charges | C | \$1,600.00 | \$1,525.00 |
| Road Closure | C | \$3,095.00 | \$2,950.00 |
| Strategic Planning | | | |
| Scheme Amendments | S | Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009 | Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009 |
| Structure Plans | S | Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009 | Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009 |
| Local Development Plans | S | Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009 | Calculated and applied in accordance with Part 7 (Local Government Planning Fees) of Planning and Development Regulations 2009 |
| Scheme 4A Development Fees | | | |
| Unit Contribution Per Dwelling Unit *This figure is adjusted annually in accordance with an inflation factor consistent with the Perth Land Value Index* | S | TBD | \$8,034.64 |

| ENVIRONMENTAL HEALTH | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| PREVENTIVE SERVICES - ADMINISTRATION AND INSPECTION | | | |
| Health Administration | | | |
| Lodging House Annual Registration | C | \$230 | \$220.00 |
| Noise Reg 18 (6) (b) Non-complying Events Application Fee | S | Fees as per Environmental Protection (Noise) Regulations 1997 (\$1,000 FY 21/22) | Fees as per Environmental Protection (Noise) Regulations 1997 (\$1,000 FY 21/22) |
| Noise Management Plan approvals for out of hours works | C | \$180.00 | \$150.00 |
| Food Business Registration Fee | C | \$140.00 | \$100.00 |
| Re-issue Certificate of Registration of a Food Business | C | \$42.00 | \$40.00 |
| Low Risk Food Business - Annual Surveillance Fee | C | \$135.00 | \$125.00 |
| Medium Risk Food Business - Annual Surveillance Fee | C | \$273.00 | \$260.00 |
| High Risk Food Business - Annual Surveillance Fee | C | \$525.00 | \$500.00 |
| High Risk Food Business (Regulatory audited) - Administration Fee | C | \$90.00 | \$60.00 |
| Residential/Garaged Food Business Surveillance | C | \$90.00 | \$80.00 |
| Hairdressing and/or Skin Penetration Establishment – application and fit-out | C | \$68.00 | \$65.00 |
| Health Enquiries - Written report to settlement agency >7days before settlement | C | \$68.00 | \$65.00 |
| Health Enquiries – Written report to settlement agency <7days before settlement | C | \$89.00 | \$85.00 |
| Late payment of licenses/registration fees | C | \$68.00 | \$65.00 |
| Racing, Gaming and Liquor | | | |
| Section 39 Certification | C | \$157.00 | \$150.00 |
| Section 55 (community/charitable organisation) | C | No Charge | No charge |
| Section 55 (Commercial) | C | \$136.00 | \$130.00 |
| Public Building Approvals | | | |
| Low/Medium Risk Event - No Entry fee | C | No Charge | No charge |
| Low Risk Public Event - Entry Fee | C | No Charge | No charge |
| Medium Risk Public Event - Entry Fee | C | \$283.00 | \$270.00 |
| High Risk Public Event | C | \$890.00 | \$850.00 |


| ENVIRONMENTAL HEALTH | | | |
|---|--|--|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Disposal of effluent and liquid waste (septics, ATU's & Greywater Systems) | | | |
| Application for the Approval of an apparatus | S | Fees as per Health (Miscellaneous Provisions) Act 1911 Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22) | Fees as per Health (Miscellaneous Provisions) Act 1911 Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22) |
| Inspection and Issuing of a "Permit to Use an Apparatus" | S | Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22) | Health (Treatment of Sewage & Disposal of Effluent and Liquid Waste Regulations 1974 (\$118 FY 21/22) |
| Permits Under Local Laws | | | |
| Bee Keeping Permit Fee per annum | C | \$100.00 | \$60.00 |

| RANGER SERVICES | | | |
|---|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| ANIMAL CONTROL | | | |
| Dog Control - Registration | | | |
| Registration Fee - Sterilised 1 year | S | \$20.00 | \$20.00 |
| Registration Fee - Sterilised 3 years | S | \$42.50 | \$42.50 |
| Registration Fee – Sterilised Lifetime | S | \$100.00 | \$100.00 |
| Registration Fee – Unsterilised 1 year | S | \$50.00 | \$50.00 |
| Registration Fee - Unsterilised 3 years | S | \$120.00 | \$120.00 |
| Registration Fee – Unsterilised Lifetime | S | \$250.00 | \$250.00 |
| Registration Fees for new 1 year registrations are half price as of 31st May each calendar year | S | 0 | 0 |
| Keeping of 3 dogs - application fee | C | \$150.00 | 0 |
| Dog Control | | | |
| Dog - Impounding Fee | C | \$183.00 | \$175.00 |
| Dog Maintenance Fee - per day | C | Cost recovery | \$35.00 |
| Dog Surrender Fee - per dog | C | \$140.00 | \$135.00 |
| Dangerous Dog Inspection Fee | C | \$95.00 | \$55.00 |
| Cat Control - Registration | | | |
| Registration Fee - 1 year | S | \$20.00 | \$20.00 |
| Registration Fee - 3 years | S | \$42.50 | \$42.50 |
| Registration Fee - Life | S | \$100.00 | \$100.00 |
| Cat Breeder - Application Fee per breeding cat | S | \$100.00 | \$100.00 |
| Keeping of 2 or more Cats - Application Fee | C | \$150.00 | \$0.00 |
| Cat Control | | | |
| Cat Impounding Fee | C | \$158.00 | \$150.00 |
| Cat Maintenance Fee – per day | C | cost recovery | \$25.00 |
| Cat Surrender Fee – per cat | C | \$100.00 | \$95.00 |
| Cat Trap Hire/Delivery | C | \$40.00 | \$0.00 |
| Cat Trap Collection (Rescheduling) | C | \$40.00 | \$0.00 |
| Cat Trap Damage | C | \$250.00 | \$0.00 |

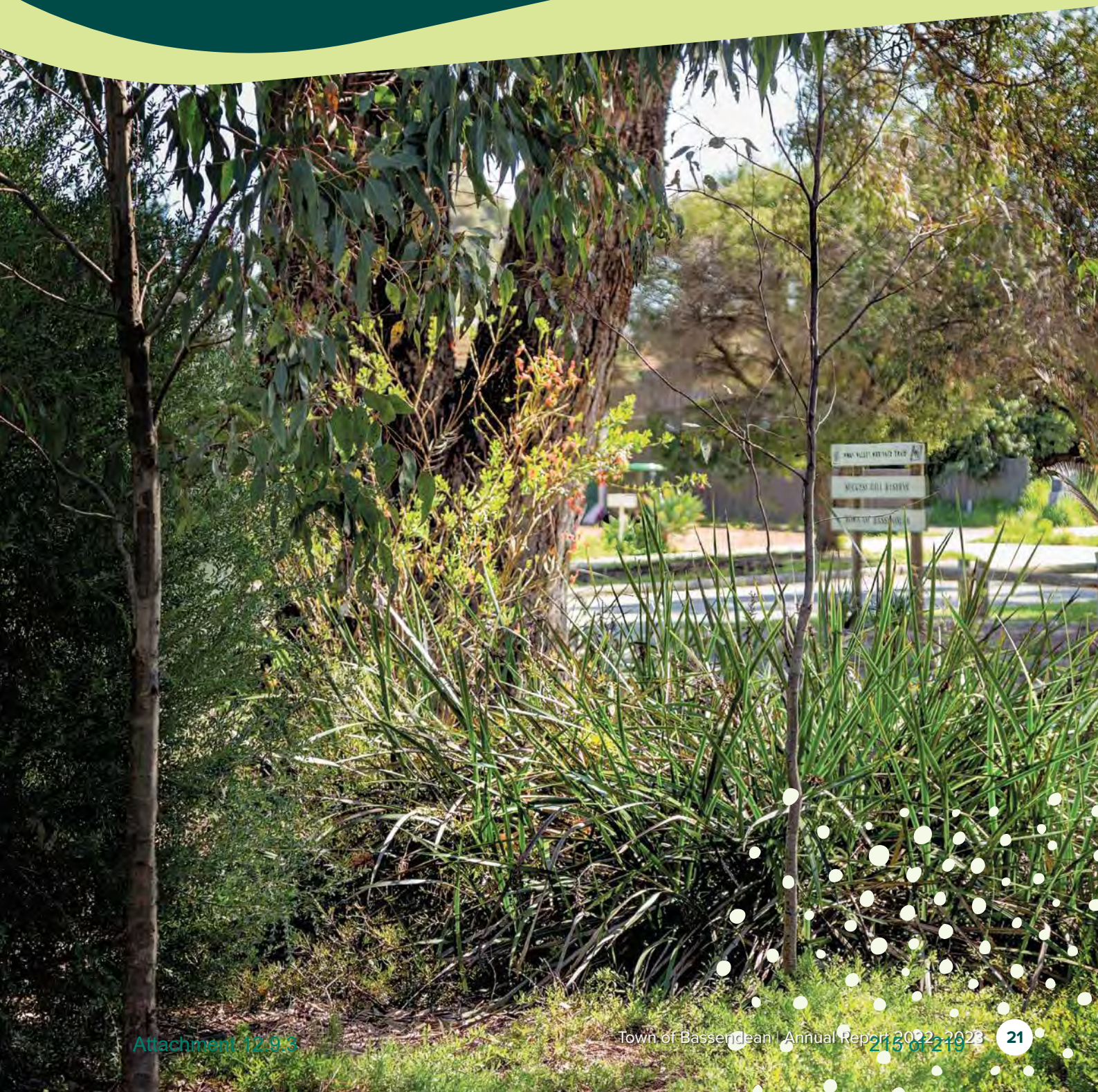
| RANGER SERVICES | | | |
|--|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| OTHER LAW, ORDER & PUBLIC SAFETY | | | |
| Abandoned Vehicles | | | |
| Vehicle Impounding & Administration Fee | C | cost recovery | \$105.00 |
| Vehicle Towing Fee | C | cost recovery | \$105.00 |
| Vehicle Reclaim Fee | C | cost recovery | \$60.00 |
| Daily storage fee | C | cost recovery | |
| Illegal Signs | | | |
| Impounding Fee | C | \$94.50 | \$90.00 |
| Shopping Trolleys | | | |
| Impounding Fee | C | \$145.00 | \$140.00 |
| Parking Permits | | | |
| Residential Parking Permit Application fee | C | \$20.00 | \$0.00 |
| Residential Parking Permit Application fee - renewal | C | \$10.00 | \$0.00 |

| ASSET SERVICES | | | |
|---|--|---|--|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| PRIVATE WORKS *Only available for private works with Council operator | | | |
| Crossovers | | | |
| Council Contribution (1 per dwelling or industrial lot) \$27.50 per sq metre max \$620 | C | \$620.00 | \$125 |
| Assessment and Inspection Fee | C | \$175.00 | \$175 |
| Subsequent inspection of development per hour | C | \$60.00 | N.A. |
| Verge Permit | | | |
| Verge Permit Fee (Non-refundable) | C | \$130.00 | \$125 |
| Security Bond/Deposit (refundable) | | | |
| Security Bond - Asset Protection | C | \$3,500.00 per lot | \$3,500.00 or \$120/lm whichever is the greater |
| Security Bond Inspection Fee (Non-refundable) | C | \$175.00 | \$161 |
| Celebration Trees/Memorial Seats | | | |
| Celebration Tree | C | \$326.00 | \$305 |
| Memorial Seat | C | \$3,221.00 | \$3,010 |
| Street Tree Removal | | | |
| Removal (per tree)* | C | At Cost plus 25% plus GST | At Cost plus 25% plus GST |
| Stump Grinding (per tree)* *Note - Minimum combined charge \$200 plus streetscape contribution | C | At Cost plus 25% plus GST | At Cost plus 25% plus GST |
| Streetscape Contribution (per development): Total Establishment Costs of procurement of a tree, planting, labour, staking and ongoing watering and maintenance for three years | C | \$2,900.00 | \$2,710.54 |
| Amenity Value (Street or Reserve Tree) | | Monetary value of a tree/s calculated by a suitably qualified Arborist following the Burnley Method (Moore, 1991). | |

| ASSET SERVICES | | | |
|--|--|---|---|
| | Authority to set Fee (S-Statute) (C-Council) | Fee 2024/25 GST Inclusive (If Applicable) | Fee 2023/24 GST Inclusive (If Applicable) |
| Stormwater <i>*As per the "Local Planning Policy No. 14" titled On-Site Stormwater. General Notes and conditions Point number 5 and 7.</i> | | | |
| Stormwater Drainage Connection Security Bond (Refundable) | C | \$3,500.00 | \$1,100 |
| Stormwater Drainage Assessment to connect to the Town's Drainage Network - Administration Fee | C | \$1,634.00 | \$1,634 |
| Drainage Infrastructure Contribution Fee | C | \$4,684.00 | \$4,684 |
| General Private Works | C | Cost + 25% | |
| VEHICLE CHARGING | | | |
| James St Electric Vehicle Charging Station (subject to future price increases by Synergy) | C | Anytime consumption (27.8978c/kW) + Natural Power (5.4180c/kW), plus transaction fee of greater of \$1 or 10% | NA |
| PARK ACCESS | | | |
| Park access damage Bond - light vehicle / equipment (refundable) | C | \$750.00 | NA |
| Park access damage Bond - heavy vehicle / equipment (refundable) | C | \$2,500.00 | NA |
| Park access administration fee, including pre and post site inspections | C | \$160.00 | NA |
| TRAFFIC MANAGEMENT | | | |
| Traffic Management Application Fee per TMP | C | \$220.00 | |
| Urgent TMP (less than 10 business days) (Fee is in addition to the TMP application fee) | C | \$600.00 | |
| Traffic Management Plan in place for greater than 28 days | C | \$1,500.00 | |
| Obstruction Permit - Temporary | C | \$300.00 | |



OPERATING PROJECTS BUDGET 2024/25



OPERATING PROJECTS BUDGET 2024/25 - PROJECTS LISTING

| Project Title | Description |
|--|---|
| Precinct Structure Plan | Preparation of a Precinct Structure Plan for the Bassendean town centre, to provide detailed planning to guide and stimulate growth and renewal so the town centre may expand and develop as a local retail, commercial and employment hub. |
| Disability Access and Inclusion Plan (DAIP) | To develop and implement Access and Inclusion Plans. |
| Public Open Space Strategy | Undertake a public open space needs assessment to determine the standard distribution and deficiencies of the Town's public open space. |
| Hyde Retirement Village - render repairs | To repair sections of render that have weathered and/or been affected by irrigation within the HRV. |
| Old Perth Road - verge tree pit modifications | Expansion of the existing tree pits in Old Perth Road and the improved tree maintenance program. |
| Waste removal from the Town's depot site | Removal and disposal of material from street sweeping and gully educting, currently stock-piled at the Depot. |
| BIC Reserve Toilet Remediation | Demolition of fire-damaged toilet block and reinstatement back to parkland. |
| Ashfield Reserve Lighting Fire Track (Running) | Decommission the deteriorating tower. |
| Lower Swan Locality Plan | Study of area between Windan, Guildford and Johnson St bridges. |
| Tree Risk Assessments - Parks & Reserves | Arborist services for trees within high-use areas of the Town's parks and reserves. |
| Solar and battery storage review | Investigate the feasibility of installing/expanding solar PV systems and/or other renewable energy generation systems at Town managed facilities. |
| Trees to Residents Program | Develop a Trees to Residents Program for the provision of free/ subsidised trees to residents. |
| Stan Moses Upgrades - Concept Design | Consultancy to investigate and compare demolition versus refurbishment options for Stan Moses Pavilion and an upgrade of the Caledonians facility at Jubilee Reserve. |
| Bassendean Oval Precinct Redevelopment Feasibility Study | Undertake a Feasibility Study, including the development of a comprehensive Masterplan and Business Case for the Revitalisation of the Bassendean Oval Precinct. |

CAPITAL PROJECTS BUDGET 2024/25



CAPITAL PROJECT BUDGET 2024/25 - CARRY FORWARD PROJECTS LISTING

| Project Title | Description |
|--|---|
| Ashfield Parade Drainage Outfall | Drainage Improvements, Design and Construction. |
| Success Hill Reserve Fencing | Installation of fencing to reduce unauthorised vehicle access. |
| Spillway Construction - Success Hill | Installation of new drainage involving an underground tank system that will enable storm water to filtrate through the sand and into the groundwater. |
| Bassendean Oval - Upgrading of floodlights | Upgrading of floodlights with new higher poles. |
| Ashfield Flats - Board Walk | Access Stairs to the Ashfield Flats Boardwalk and the Roy Hook way Platform. |
| Bassendean oval heritage stands | Bassendean oval heritage stands compliance works. |
| Replace Hino Water Truck | Replacement of various fleet and plant items. |
| Land Purchase | Acquire the land reserved as POS under Local Planning Scheme No. 10 and the associated Town Planning Scheme No. 4A. |

CAPITAL PROJECT BUDGET 2024/25 - PROJECTS LISTING

| Project Title | Description |
|---|--|
| SUSTAINABILITY AND ENVIRONMENT | |
| Ashfield Flats Master Plan Implementation - Year 1 | Installation of fencing, implementation of the Sandy Beach Reserve Foreshore restoration plan, installation of a limestone path and weed control. |
| Point Reserve Foreshore Plan Implementation - Year 1 | Stabilisation and riverbank treatment as per Point Reserve Foreshore Plan. |
| Bindaring Wetland - Pathways | Continuation of upgrades to paths at Bindaring Park in the Northern section of the Reserve. |
| Installation of a 22kW AC dual outlet charger at the Depot | Installation of a vehicle charger at the Town's depot to assist in transitioning to electric fleet. |
| Success Hill Foreshore Stabilisation (Design) | Concept Design, Detailed Design, Environmental Investigations and Aboriginal Heritage approval. |
| TRANSPORT ASSETS | |
| Crossover Renewals | Crossover Renewals. |
| Ashfield Parade drainage reinstatement | Drainage modifications. |
| First Avenue - Railway Parade to Esther Street | Mill edges and reseal. |
| Iolanthe Street - Anzac Terrace to Walter Road East | Rework base and reseal. |
| Jackson Street, 77m South of Duffy to Seal change at Railway | Reseal. |
| Walter Road East - Eastbound lanes, Second Avenue to Lord Street | Rework pavement, primer seal and resurface. |
| Walter Road East - Eastbound lanes, OS #94 to Second Avenue | Rework pavement, primer seal and resurface. |
| Renewal of Street Furniture | Replacement of ageing street furniture. |
| Renewal of Decorative Lighting | Replacement of decorative street lighting. |
| Gary Blanch Reserve Pathway renewal | Replace degraded path with concrete. |
| Walter Road East - Westbound Lane 1 Mickleton Tce to Town boundary | Rework pavement, primer seal and resurface. |
| Jubilee Reserve | Installation of Standard roundabouts on May Rd and Ivanhoe Street, a mini roundabout on Esther street and five standard road safety platforms between Northmore Rd and Ivanhoe Street. |
| Success Hill Reserve | Installation of two standard road platforms and one hump/cushion platform. |
| RECREATION ASSETS | |
| Jubilee Reserve Reticulation Upgrade | Major reticulation improvements at Jubilee Reserve. |
| Jubilee Reserve Lighting | Instal new lighting at all playing fields at Jubilee Reserve. |
| Jubilee Reserve - Replace paving slabs outside | Replace paving slabs outside soccer clubrooms. |
| Ashfield Parade Reserve Stairs | Renewal of access stairs. |
| BIC Reserve Masterplan and Upgrade | Upgrade of BIC Reserve. |
| Provision of replacement toilet block at BIC Reserve | Replacement facility at an alternate location within BIC Reserve. |
| Public Art Works | Installation of public are at Palmerston Square Reserve, Park Estate Reserve, Anzac Terrace Reserve, Success Hill Reserve, and Collier Road. |
| Play Equipment: Playground renewal programme | Minor playground renewal works. |
| PROPERTY ASSETS | |
| Library Services/Customer Services Co-location and Associated Works | Co-location of the Customer Service Centre and Library Services, within the existing Library facility. |
| Administration Building - 48 Old Perth Road | Replacement of Air-conditioning unit. |
| Replace air conditioning | |
| Library Building - 46 Old Perth Road | Replacement of Air-conditioning unit. |
| Replace air conditioning | |
| Park Fencing | Replace sections of fencing at Ashfield Reserve. |
| Upgrade ground lighting at Hyde Retirement Village (HRV) | Works to improve the level of lighting within the grounds of HRV. |
| Emergency Capital Works | Capital works of an urgent nature arising from some unforeseen event. |
| PLANT AND EQUIPMENT | |
| Utility 4x2 Auto Extra Cab Tray x 2 | Replacement of various fleet and plant items. |
| Replacement Toro Ride On Mower | Replacement of various fleet and plant items. |
| Replacement Vermeer BC1500 Wood Chipper | Replacement of various fleet and plant items. |
| Depot Workshop Hoist - 3T Capacity, 4 Post Hoist | Replacement of various fleet and plant items. |
| Battery Electric Vehicle | Replacement of various fleet and plant items. |
| Water Truck Modifications | Replacement of various fleet and plant items. |