

Special Council Meeting Tuesday, 5 July 2022 Attachments

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Proposed 2022/23 Differential Rates – Statement of Objects and Reasons

In accordance with the provisions of Section 6.33 and 6.36 of the *Local Government Act 1995* (the **Act**), the Town of Bassendean proposes to implement differential rates and minimum payments on various categories of properties within the Town for 2022/23, as resolved for advertising by Council on 24 May 2022.

This paper details the Objects and Reasons for the proposed Differential Rates.

Rates are a primary source of revenue for the Town and are levied each financial year on all ratepayers in a manner that is fair and equitable so as to meet the Town's annual budget commitments.

Rates are levied on all rateable properties within the boundaries of the Town Municipality in accordance with the Act. The overall objective of the rates for the 2022/23 Annual Budget is to provide for the net (i.e. after taking into account all other forms of revenue) funding requirements of the Town's services, activities, operational expenditure and current and future capital requirements, as outlined in the Town's Strategic Community Plan, Corporate Business Plan and Long Term Financial Plan.

The rates in the dollar will be applied on the general valuation as supplied by the Valuer General in respect of Gross Rental Values (**GRV**) effective from 1 July 2020, as amended by any interim valuations received subsequent to that date.

If land is undeveloped, a statutory valuation of three per cent of the unimproved value for residential properties and five per cent for commercial and industrial properties is applied by the Valuer General to determine the GRV.

Considering the Town's Strategic Community Plan, corporate business plans and operational and capital requirements, a general rate increase of 4 per cent was endorsed by Council, which would increase the residential rate in the dollar to 8.7771 cents.

For all commercial and industrial properties, a new differential rate of 9.0404 cents in the dollar was endorsed by Council, being a premium of 3 per cent over the residential rate in the dollar, in recognition of the higher infrastructure and maintenance costs that are incurred within these zones.

For all vacant land, the new differential rate of 13.1656 cents in the dollar was endorsed by Council, being a premium of 50 per cent over the residential rate in the dollar.

Council resolved to advertise the same minimum payment for 2022/23 as it has been for the last two years, at \$1,106. This minimum payment applies to all three differential rating categories.

Differential Rate Categories

Section 6.33 of the Act sets out the basis on which differential general rates may be based and states (in part):

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
 - (b) a purpose for which the land is held or used as determined by the local government; or
 - (c) whether or not the land is vacant land; or
 - (d) any other characteristic or combination of characteristics prescribed.

Town of Bassendean

- (3) In imposing a differential general rate, a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

Section 6.35 of the Act sets out the basis on which minimum payments may be based and states:

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
- (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
- (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
- (a) to land rated on gross rental value;
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

The proposed rate in the dollar and minimum payment for each differential rating category is:

| Rating Category | Rate in Dollar in Cents | Minimum Payment (\$) |
|--|----------------------------|-------------------------|
| Improved – Residential | 8.7771 | 1,106 |
| Improved – Commercial and Industrial (GRV) | 9.0404 | 1,106 |
| Vacant Land – Residential, Commercial and Industrial (GRV) | 13.1656 | 1,106 |

Town of Bassendean

Following are the objects and reasons for each of the differential rates: -

Improved – Residential (GRV)

CHARACTERISTICS

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.

OBJECTS AND REASONS

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 rates 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.

The proposed rate in the dollar for this category is 8.7771 cents, with a minimum payment of \$1,106. This will apply to 6,802 properties or 92.13 per cent of the Town's rateable properties.

Improved –Commercial and Industrial Category (GRV)

CHARACTERISTICS

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.

OBJECTS AND REASONS

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.

The proposed rate in the dollar for this category is 9.0404 cents, with a minimum payment of \$1,106. This will apply to 350 properties or 4.74 per cent of the Town's rateable properties.

Vacant Land – Residential, Commercial and Industrial (GRV)

CHARACTERISTICS

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.

OBJECTS AND REASONS

The object of this rate category is to impose a higher differential general rate to vacant land within the Town. The reason is to encourage development, as the Town considers the development of all vacant rateable land

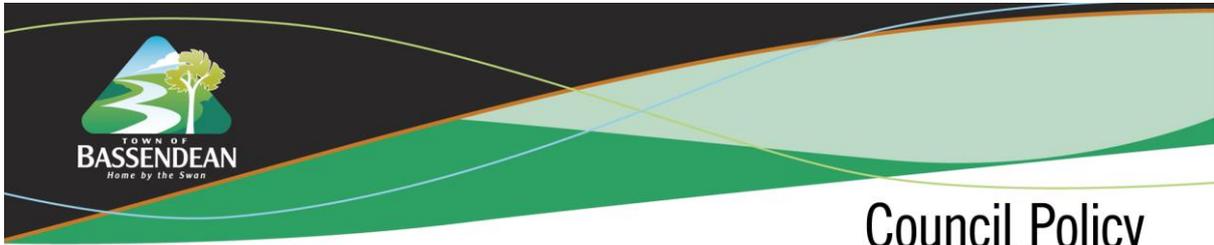
Town of Bassendean

to be in the best interests of the community, to stimulate growth and development and improve the vibrancy of the Town.

The proposed rate in the dollar for this category is 13.1656 cents, with a minimum payment of \$1,106. This will apply to 231 properties or 3.13 per cent of the Town's rateable properties.

Objects for minimum rating

Rates are calculated by multiplying a property's assessed GRV by the adopted rate in the dollar. However, Council can apply a minimum rate, which recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by Council, regardless of the value of their property.



Differential Rates Refund Policy

Policy Objective

This Policy ensures that land owners who develop their land within the specified period are not penalised through the imposition of differential rates. It achieves this by providing for a refund of additional rates, levied on unimproved (vacant) land due to the imposition of differential rates, where land is satisfactorily developed.

Policy Scope

The Policy applies to all unimproved (vacant) lots within the district that attract a differential rating premium, in accordance with an adopted Annual Budget.

Policy Statement

Owners of unimproved (vacant) land within the district that meet the below criteria are entitled to a refund of the differential rates; calculated from the date of issue of the latest relevant approval to the date of the Interim Rates Notice issued by the Town.

A refund will be provided where:

- The subject lot is developed with a single house or some other form of residential, commercial or industrial development with an estimated value of greater than \$200,000;
- All appropriate applications for approvals and permits, including (but not limited to) development approvals and building permits, were applied for by 30 June 2024;
- The development has been completed in accordance with the issued approvals and permits; and
- The application for a refund is made within 12 months of the issue of the Interim Rates Notice by the Town, following revaluation of the property by Landgate.

| | | | |
|-----------------------------------|------------------------------------|-----------------------------|--------------------|
| Document Control box | | | |
| Document Responsibilities: | | | |
| Owner: | Director Corporate Services | Owner Business Unit: | Corporate Services |
| Inception Date: | September 2021 (OCM _/_/_) | Decision Maker: | Council |
| Review Date: | Policy expires 30 June 2024 | Repeal and Replace: | N/A |
| Compliance Requirements: | | | |
| Legislation: | <i>Local Government Act 1995</i> | | |

TOWN OF BASSENDEAN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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TOWN OF BASSENDEAN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|-------|--------------------|-------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 1(a) | 14,511,165 | 13,816,927 | 13,830,537 |
| Operating grants, subsidies and contributions | 10(a) | 554,442 | 1,238,950 | 475,955 |
| Fees and charges | 9 | 6,767,613 | 6,481,939 | 6,656,618 |
| Service charges | 16 | 513,034 | 0 | 0 |
| Interest earnings | 13(a) | 317,345 | 186,903 | 186,903 |
| Other revenue | 13(b) | 267,981 | 529,318 | 169,451 |
| | | 22,931,580 | 22,254,037 | 21,319,464 |
| Expenses | | | | |
| Employee costs | | (12,049,864) | (11,135,486) | (11,416,303) |
| Materials and contracts | | (8,147,824) | (5,617,555) | (8,071,432) |
| Utility charges | | (698,715) | (683,147) | (688,434) |
| Depreciation on non-current assets | 5 | (3,881,983) | (3,892,725) | (3,845,273) |
| Interest expenses | 13(d) | (28,797) | (32,874) | (33,068) |
| Insurance expenses | | (489,297) | (430,240) | (454,944) |
| Other expenditure | | (2,047,865) | (755,299) | (787,837) |
| | | (27,344,345) | (22,547,326) | (25,297,291) |
| Subtotal | | (4,412,765) | (293,289) | (3,977,827) |
| Discontinued Operations | 17 | 0 | (152,160) | (292,487) |
| Non-operating grants, subsidies and contributions | 10(b) | 1,955,828 | 1,335,683 | 1,408,141 |
| Profit on asset disposals | 4(b) | 0 | 100 | 100 |
| Loss on asset disposals | 4(b) | (15,000) | (414,999) | (40,426) |
| | | 1,940,828 | 768,624 | 1,075,328 |
| Net result | | (2,471,937) | 475,335 | (2,902,499) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | (2,471,937) | 475,335 | (2,902,499) |

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

TOWN OF BASSENDEAN

FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

2021/22 ACTUAL BALANCES

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, minimum rates, interim rates, back rates, and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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, , worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

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, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

TOWN OF BASSENDEAN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|-------|---------------------|---------------------|---------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 | 1,320,660 | 1,865,356 | 3,379,043 |
| | | 1,320,660 | 1,865,356 | 3,379,043 |
| Revenue from operating activities (excluding rates) | | | | |
| Operating grants, subsidies and contributions | 10(a) | 554,442 | 1,238,950 | 475,955 |
| Fees and charges | 9 | 6,767,613 | 6,481,939 | 6,656,618 |
| Service charges | 16 | 513,034 | 0 | 0 |
| Interest earnings | 13(a) | 317,345 | 186,903 | 186,903 |
| Other revenue | 13(b) | 267,981 | 529,318 | 169,451 |
| Profit on asset disposals | 4(b) | 0 | 100 | 100 |
| | | 8,420,415 | 8,437,210 | 7,489,027 |
| Expenditure from operating activities | | | | |
| Employee costs | | (12,049,864) | (11,135,486) | (11,416,303) |
| Materials and contracts | | (8,147,824) | (5,617,555) | (8,071,432) |
| Utility charges | | (698,715) | (683,147) | (688,434) |
| Depreciation on non-current assets | 5 | (3,881,983) | (3,892,725) | (3,845,273) |
| Interest expenses | 13(d) | (28,797) | (32,874) | (33,068) |
| Insurance expenses | | (489,297) | (430,240) | (454,944) |
| Other expenditure | | (2,047,865) | (755,299) | (787,837) |
| Loss on asset disposals | 4(b) | (15,000) | (414,999) | (40,426) |
| | | (27,359,345) | (22,962,325) | (25,337,717) |
| Discontinued Operations | 17 | 0 | (152,160) | (292,487) |
| Non-cash amounts excluded from operating activities | 2(b) | 3,896,983 | 4,344,590 | 4,054,352 |
| Amount attributable to operating activities | | (13,721,287) | (8,467,329) | (10,707,782) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 10(b) | 1,955,828 | 1,335,683 | 1,408,141 |
| Payments for property, plant and equipment | 4(a) | (1,516,700) | (700,502) | (3,097,500) |
| Payments for construction of infrastructure | 4(a) | (3,191,951) | (2,542,200) | (1,223,500) |
| Proceeds from disposal of assets | 4(b) | 52,000 | 0 | 15,100 |
| Proceeds from self-supporting loans | 6(a) | 21,503 | 20,130 | 21,000 |
| Amount attributable to investing activities | | (2,679,320) | (1,886,889) | (2,876,759) |
| Amount attributable to investing activities | | (2,679,320) | (1,886,889) | (2,876,759) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (104,061) | (97,696) | (97,696) |
| Principal elements of finance lease payments | 7 | (160,000) | (144,090) | 0 |
| Proceeds from new borrowings | 6(b) | 750,000 | 0 | 0 |
| Transfers to cash backed reserves (restricted assets) | 8(a) | (780,763) | (4,232,812) | (3,248,455) |
| Transfers from cash backed reserves (restricted assets) | 8(a) | 2,283,609 | 2,332,549 | 3,199,585 |
| Amount attributable to financing activities | | 1,988,785 | (2,142,049) | (146,566) |
| Budgeted deficiency before general rates | | (14,411,822) | (12,496,267) | (13,731,107) |
| Estimated amount to be raised from general rates | 1(a) | 14,511,165 | 13,816,927 | 13,830,537 |
| Net current assets at end of financial year - surplus/(deficit) | 2 | 99,343 | 1,320,660 | 99,430 |

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

TOWN OF BASSENDEAN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|-----------------------|--------------------|-------------------|--------------------|
| Revenue | 1,9,10(a),13(a),13(b) | \$ | \$ | \$ |
| Governance | | 19,000 | 49,454 | 7,800 |
| General purpose funding | | 15,328,136 | 15,169,811 | 14,427,517 |
| Law, order, public safety | | 106,570 | 125,576 | 113,600 |
| Health | | 3,225,826 | 3,175,351 | 3,287,100 |
| Education and welfare | | 3,040,310 | 2,818,360 | 2,878,900 |
| Community amenities | | 138,200 | 172,403 | 127,006 |
| Recreation and culture | | 232,418 | 384,101 | 192,320 |
| Transport | | 118,214 | 73,064 | 80,650 |
| Economic services | | 656,956 | 170,722 | 103,300 |
| Other property and services | | 65,950 | 115,195 | 101,271 |
| | | 22,931,580 | 22,254,037 | 21,319,464 |
| Expenses excluding finance costs | 4(a),5,13(c) | | | |
| Governance | | (1,791,448) | (1,540,439) | (1,501,938) |
| General purpose funding | | (877,864) | (839,035) | (986,108) |
| Law, order, public safety | | (736,251) | (668,025) | (728,068) |
| Health | | (4,578,528) | (3,377,733) | (4,413,885) |
| Education and welfare | | (3,230,040) | (3,744,761) | (3,507,910) |
| Community amenities | | (976,468) | (719,283) | (1,170,099) |
| Recreation and culture | | (5,993,496) | (5,270,046) | (6,066,938) |
| Transport | | (5,931,230) | (5,805,003) | (6,444,224) |
| Economic services | | (428,940) | (421,393) | (452,156) |
| Other property and services | | (2,771,283) | (128,734) | 7,103 |
| | | (27,315,548) | (22,514,452) | (25,264,223) |
| Finance costs | 7,6(a),13(d) | | | |
| General purpose funding | | (13,617) | (17,589) | (11,522) |
| Recreation and culture | | (15,180) | (15,285) | (21,546) |
| | | (28,797) | (32,874) | (33,068) |
| Subtotal | | (4,412,765) | (293,289) | (3,977,827) |
| Discontinued Operations | 17 | 0 | (152,160) | (292,487) |
| Non-operating grants, subsidies and contributions | 10(b) | 1,955,828 | 1,335,683 | 1,408,141 |
| Profit on disposal of assets | 4(b) | 0 | 100 | 100 |
| (Loss) on disposal of assets | 4(b) | (15,000) | (414,999) | (40,426) |
| | | 1,940,828 | 768,624 | 1,075,328 |
| Net result | | (2,471,937) | 475,335 | (2,902,499) |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | (2,471,937) | 475,335 | (2,902,499) |

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

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

Administration and operation of facilities and services to members of council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality and pest control, immunisation services, inspection of public buildings and operation of child care centres.

EDUCATION AND WELFARE

Provision, management and support of educational services at the pre-school level and assistance to schools.

The provision, management and support of welfare services for families, youth, children and the aged within the community.

COMMUNITY AMENITIES

The provision of sanitation (waste management), stormwater drainage, town and regional planning and development, the provision of rest rooms and protection of environment.

RECREATION AND CULTURE

Provision of facilities, and support of organisations concerned with leisure activities and sport. This includes the provision of leisure programs, halls and community centres, libraries, historical sites, recreation centres, parks, gardens and sportsgrounds.

TRANSPORT

The construction and maintenance of streets, roads, bridges, footpaths and cycle ways.

ECONOMIC SERVICES

Regulation support and/or provision for such services as tourism, area promotion and building control.

OTHER PROPERTY AND SERVICES

Private works, public works overheads, plant operations and other revenues and expenses not elsewhere classified.

TOWN OF BASSENDEAN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

| | NOTE | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|------------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 14,511,165 | 13,970,046 | 13,830,537 |
| Operating grants, subsidies and contributions | | 554,442 | 610,437 | 475,955 |
| Fees and charges | | 6,767,613 | 6,118,204 | 6,656,618 |
| Service charges | | 513,034 | 0 | 0 |
| Interest received | | 317,345 | 186,903 | 186,903 |
| Goods and services tax received | | 1,127,030 | 1,127,030 | 960,370 |
| Other revenue | | 267,981 | 529,318 | 169,451 |
| | | 24,058,610 | 22,541,938 | 22,279,834 |
| Payments | | | | |
| Employee costs | | (12,049,864) | (11,486,892) | (11,119,031) |
| Materials and contracts | | (8,147,824) | (6,608,559) | (8,071,432) |
| Utility charges | | (698,715) | (683,147) | (688,434) |
| Interest expenses | | (28,797) | (32,874) | (33,068) |
| Insurance paid | | (489,297) | (430,240) | (496,374) |
| Goods and services tax paid | | (1,073,738) | (1,073,738) | (821,242) |
| Other expenditure | | (2,047,865) | (755,299) | (787,837) |
| | | (24,536,100) | (21,070,749) | (22,017,418) |
| Discontinued Operations | | 0 | (115,194) | (246,432) |
| Net cash provided by (used in) operating activities | 3 | (477,490) | 1,355,995 | 15,984 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 4(a) | (1,516,700) | (700,502) | (3,097,500) |
| Payments for construction of infrastructure | 4(a) | (3,191,951) | (2,542,200) | (1,223,500) |
| Non-operating grants, subsidies and contributions | 10(b) | 1,955,828 | 1,335,683 | 1,408,141 |
| Proceeds from sale of plant and equipment | 4(b) | 52,000 | 0 | 15,100 |
| Net cash provided by (used in) investing activities | | (2,700,823) | (1,907,019) | (2,897,759) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (104,061) | (97,696) | (97,696) |
| Proceeds from self-supporting loans | 6(a) | 21,503 | 20,130 | 21,000 |
| Principal elements of lease payments | 7 | (160,000) | (144,090) | 0 |
| Proceeds on disposal of financial assets at amortised cost - term deposits | | 1,000,000 | (1,480,153) | 4,000,000 |
| Proceeds from new borrowings | 6(a) ,6(b) | 750,000 | 0 | 0 |
| Net cash provided by (used in) financing activities | | 1,507,442 | (1,701,809) | 3,923,304 |
| Net increase (decrease) in cash held | | (1,670,871) | (2,252,833) | 1,041,529 |
| Cash at beginning of year | | 10,970,064 | 13,222,897 | 1,604,218 |
| Cash and cash equivalents at the end of the year | 3 | 9,299,193 | 10,970,064 | 2,645,747 |

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

TOWN OF BASSEDEAN
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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1. RATES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2022/23 Budgeted rate revenue | 2022/23 Budgeted interim rates | 2022/23 Budgeted total revenue | 2021/22 Actual total revenue | 2021/22 Budget total revenue |
|--|----------|----------------------|----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate | | | | | | | | |
| Gross rental valuations | | | | | | | | |
| Improved – Residential | 0.087771 | 5,287 | 91,969,437 | 8,072,249 | 65,000 | 8,137,249 | 7,254,322 | 11,253,925 |
| Improved – Commercial and Industrial | 0.090404 | 349 | 47,248,220 | 4,271,428 | | 4,271,428 | 3,985,993 | |
| Vacant Land - Residential, Commercial and Industrial | 0.131656 | 147 | 2,542,230 | 334,700 | | 334,700 | 291,284 | 291,284 |
| Sub-Totals | | 5,783 | 141,759,887 | 12,678,377 | 65,000 | 12,743,377 | 11,531,599 | 11,545,209 |
| Minimum | | | | | | | | |
| Minimum payment | | | | | | | | |
| \$ | | | | | | | | |
| Gross rental valuations | | | | | | | | |
| Improved – Residential | 1106 | 1,513 | 17,544,250 | 1,673,378 | | 1,673,378 | 2,183,244 | 2,188,774 |
| Improved - Commercial and Industrial | 1106 | 2 | 21,100 | 2,212 | | 2,212 | 5,530 | |
| Vacant Land - Residential | 1106 | 90 | 607,480 | 99,540 | | 99,540 | 102,858 | 102,858 |
| Sub-Totals | | 1,605 | 18,172,830 | 1,775,130 | 0 | 1,775,130 | 2,291,632 | 2,291,632 |
| | | 7,388 | 159,932,717 | 14,453,507 | 65,000 | 14,518,507 | 13,823,231 | 13,836,841 |
| Discounts (Refer note 1(c)) | | | | | | (7,342) | (6,304) | (6,304) |
| Total amount raised from general rates | | | | | | 14,511,165 | 13,816,927 | 13,830,537 |

All land (other than exempt land) in the Town of Bassendean is rated according to its Gross Rental Value (GRV).

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES (CONTINUED)

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

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

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|------------------------------------|-----------|------------------------------|-------------------------------|-----------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Option one- Full amount | | | | |
| Single full payment | 26-Aug-22 | 0 | 0.0% | 7.0% |
| Option two- Two instalments | | | | |
| First instalment | 26-Aug-22 | 0 | 0.0% | 7.0% |
| Second instalment | 11-Jan-23 | 12 | 5.5% | 7.0% |
| Option two- Two instalments | | | | |
| First instalment | 26-Aug-22 | 0 | 0.0% | 7.0% |
| Second instalment | 28-Oct-22 | 12 | 5.5% | 7.0% |
| Third instalment | 11-Jan-23 | 12 | 5.5% | 7.0% |
| Fourth instalment | 15-Mar-23 | 12 | 5.5% | 7.0% |

| | 2022/23 Budget revenue | 2021/22 Actual revenue | 2021/22 Budget revenue |
|---|------------------------|------------------------|------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 150,000 | 119,000 | 100,000 |
| Instalment plan interest earned | 4,500 | 3,360 | 3,360 |
| Unpaid rates and service charge interest earned | 57,250 | 56,532 | 57,250 |
| | 211,750 | 178,892 | 160,610 |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (CONTINUED)

The Town did not raise specified area rates for the year ended 30th June 2023.

The Town did not raise service charges for the year ended 30th June 2023.

1. RATES (CONTINUED)

(c) Waivers or concessions

| Rate or fee and charge to which the waiver or concession is granted | Type | Discount % | Discount (\$) | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|--------------|------------|---------------|----------------|----------------|----------------|--|--|
| Concessions (Refer note 1 e) "Concession" | "Concession" | 50.0% | 0 | \$ (7,342) | \$ (6,304) | \$ (6,304) | Westcare Inc. | Assist in maintaining the ability to fulfill the mission of 'empowering, enriching and enhancing' the lives of people with disabilities. |
| | | | | (7,342) | (6,304) | (6,304) | | |

TOWN OF BASSEDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
 Financial assets - unrestricted
 Financial assets - restricted
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Lease liabilities
 Long term borrowings
 Employee provisions
 Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

| Note | 2022/23 Budget 30 June 2023 | 2021/22 Actual 30 June 2022 | 2021/22 Budget 30 June 2022 |
|-------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| | | | |
| 3 | 3,667,029 | 5,337,900 | 2,645,747 |
| | 2,000,000 | 3,000,000 | 1,761,507 |
| 3 | 5,804,401 | 5,804,401 | 7,658,867 |
| | 809,666 | 862,958 | 1,580,872 |
| | 4,562 | 4,562 | 6,298 |
| | <u>12,285,658</u> | <u>15,009,821</u> | <u>13,653,291</u> |
| | (2,280,560) | (2,280,560) | (3,918,373) |
| | (425,948) | (425,948) | (55,426) |
| 7 | (93,799) | (83,032) | (112,712) |
| 6 | (104,061) | (104,061) | (97,696) |
| | (2,424,877) | (2,424,877) | (2,738,621) |
| | (20,130) | (20,130) | |
| | <u>(5,349,375)</u> | <u>(5,338,608)</u> | <u>(6,922,828)</u> |
| | 6,936,283 | 9,671,213 | 6,730,463 |
| 2.(d) | (6,836,940) | (8,350,553) | (6,631,033) |
| | <u>99,343</u> | <u>1,320,660</u> | <u>99,430</u> |

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 of Bassendean becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Town of Bassendean contributes to a number of superannuation funds on behalf of employees.

All funds to which the Town of Bassendean contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

The 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 statement of financial position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
3. RECONCILIATION OF CASH

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

| Note | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget | |
|--|-------------------|-------------------|-------------------|---------------|
| | \$ | \$ | \$ | |
| Cash at bank and on hand | 5,299,193 | 5,970,064 | 1,956,950 | |
| Term deposits | 4,000,000 | 5,000,000 | 688,797 | |
| Total cash and cash equivalents | 9,299,193 | 10,970,064 | 2,645,747 | |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 1,586,389 | 1,754,414 | 2,645,747 | |
| - Restricted cash and cash equivalents | 7,712,804 | 9,215,650 | 0 | |
| | 9,299,193 | 10,970,064 | 2,645,747 | |
| - Restricted financial assets at amortised cost | 2,000,000 | 2,000,000 | 9,298,867 | |
| 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 | 7,712,804 | 9,215,650 | 0 | |
| - Restricted financial assets at amortised cost - term deposits | 2,000,000 | 2,000,000 | 9,298,867 | |
| | 9,712,804 | 11,215,650 | 9,298,867 | |
| The restricted assets are a result of the following specific purposes to which the assets may be used: | | | | |
| Reserves - cash/financial asset backed | 8 | 7,273,308 | 8,776,154 | 6,841,441 |
| Contract liabilities | | 425,948 | 425,948 | 75,426 |
| Bonds and other deposits | | 1,911,048 | 1,911,048 | 2,200,000 |
| Hyde Retirement Village Bonds | | 102,500 | 102,500 | 182,000 |
| | | 9,712,804 | 11,215,650 | 9,298,867 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (2,471,937) | 475,335 | (2,902,499) |
| Depreciation | 5 | 3,881,983 | 3,892,725 | 3,891,328 |
| (Profit)/loss on sale of asset | 4(b) | 15,000 | 414,899 | 40,326 |
| (Increase)/decrease in receivables | | 51,556 | 145,371 | 0 |
| (Increase)/decrease in inventories | | 0 | 1,736 | 0 |
| Increase/(decrease) in payables | | 0 | (1,600,259) | 97,698 |
| Increase/(decrease) in contract liabilities | | 0 | (628,513) | 0 |
| Increase/(decrease) in employee provisions | | 0 | (9,616) | 297,272 |
| Non-operating grants, subsidies and contributions | | (1,955,828) | (1,335,683) | (1,408,141) |
| Net cash from operating activities | | (477,490) | 1,355,995 | 15,984 |

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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.

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | | | | | | 2022/23 Budget total | 2021/22 Actual total | 2021/22 Budget total |
|--------------------------------------|-------------------|-------------------------|---------------------------|--------|-----------------------|---------|---------------------|------------------------|-----------|-------------------|-----------------------------|-------------------------|-------------------------|-------------------------|
| | Governance | General purpose funding | Law, order, public safety | Health | Education and welfare | Housing | Community amenities | Recreation and culture | Transport | Economic services | Other property and services | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Property, Plant and Equipment | | | | | | | | | | | | | | |
| Land - freehold land | | | | | | | 100,000 | | | | | 100,000 | 67,609 | 166,000 |
| Buildings - specialised | | | | | | | 8,200 | 442,500 | 0 | | 55,000 | 505,700 | 352,391 | 2,365,000 |
| Furniture and equipment | 345,618 | | | | | | | | | | | 345,618 | 143,679 | 350,500 |
| Plant and equipment | | | | | | | 155,000 | 97,000 | 210,000 | | | 462,000 | 118,547 | 216,000 |
| | 345,618 | 0 | 0 | 0 | 0 | 0 | 263,200 | 539,500 | 210,000 | 0 | 55,000 | 1,413,318 | 682,226 | 3,097,500 |
| Infrastructure | | | | | | | | | | | | | | |
| Infrastructure - roads | | | | | | | 80,000 | | 1,197,724 | | | 1,277,724 | 826,729 | 915,000 |
| Infrastructure - Footpaths | | | | | | | 116,011 | | | | | 116,011 | 16,392 | 16,000 |
| Infrastructure - Parks & Ovals | | | | | | | 133,500 | 1,183,000 | | | | 1,316,500 | 1,525,879 | 92,500 |
| Infrastructure - Drainage | | | | | | | 585,098 | | | | | 585,098 | 191,476 | 200,000 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 914,609 | 1,183,000 | 1,197,724 | 0 | 0 | 3,295,333 | 2,560,476 | 1,223,500 |
| Total acquisitions | 345,618 | 0 | 0 | 0 | 0 | 0 | 1,177,809 | 1,722,500 | 1,407,724 | 0 | 55,000 | 4,708,651 | 3,242,702 | 4,321,000 |

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

0 0 0

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(b) Disposals of Assets

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

| | 2022/23 Budget Net Book Value | 2022/23 Budget Sale Proceeds | 2022/23 Budget Profit | 2022/23 Budget Loss | 2021/22 Actual Net Book Value | 2021/22 Actual Sale Proceeds | 2021/22 Actual Profit | 2021/22 Actual Loss | 2021/22 Budget Net Book Value | 2021/22 Budget Sale Proceeds | 2021/22 Budget Profit | 2021/22 Budget Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Recreation and culture | | | | | 375,000 | 1 | 0 | (374,999) | 55,427 | 15,100 | 100 | (40,427) |
| Transport | 52,000 | 37,000 | 0 | (15,000) | | | | | | | | |
| | 52,000 | 37,000 | 0 | (15,000) | 375,000 | 1 | 0 | (374,999) | 55,427 | 15,100 | 100 | (40,427) |
| By Class | | | | | | | | | | | | |
| <i>Property, Plant and Equipment</i> | | | | | | | | | | | | |
| Buildings - specialised | | | | | 375,000 | 1 | 0 | (374,999) | | 0 | | |
| Plant and equipment | 52,000 | 37,000 | 0 | (15,000) | 0 | 0 | 0 | 0 | 55,427 | 15,100 | 100 | (40,427) |
| | 52,000 | 37,000 | 0 | (15,000) | 375,000 | 1 | 0 | (374,999) | 55,427 | 15,100 | 100 | (40,427) |

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
5. ASSET DEPRECIATION

By Program

| |
|-----------------------------|
| Governance |
| General purpose funding |
| Law, order, public safety |
| Health |
| Community amenities |
| Recreation and culture |
| Transport |
| Economic services |
| Other property and services |

By Class

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

| 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---------------------------|---------------------------|---------------------------|
| \$ | \$ | \$ |
| 96,736 | 101,589 | 101,589 |
| 21,102 | 22,161 | 22,161 |
| 91,433 | 96,020 | 96,020 |
| 129,239 | 135,722 | 135,722 |
| 53,443 | 56,124 | 56,124 |
| 881,557 | 925,778 | 925,778 |
| 2,445,108 | 2,420,737 | 2,382,374 |
| 5,768 | 6,057 | 6,057 |
| 157,597 | 165,503 | 165,503 |
| 3,881,983 | 3,929,691 | 3,891,328 |
| 522,826 | 549,052 | 549,052 |
| 36,473 | 38,303 | 38,303 |
| 152,507 | 86,646 | 86,646 |
| 1,658,125 | 1,667,790 | 1,629,427 |
| 253,918 | 266,655 | 266,655 |
| 638,403 | 670,427 | 670,427 |
| 619,731 | 650,818 | 650,818 |
| 3,881,983 | 3,929,691 | 3,891,328 |

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

| | |
|--------------------------------|----------------|
| Buildings - specialised | 50 to 80 years |
| Furniture and equipment | 4 to 10 years |
| Plant and equipment | 5 to 15 years |
| Infrastructure - roads | |
| Infrastructure - Footpaths | 20 years |
| Infrastructure - Parks & Ovals | 80 years |
| Infrastructure - Drainage | 30 to 75 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 2022
 6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget | 2022/23 | 2022/23 | Budget | 2022/23 | Actual | 2021/22 | 2021/22 | Actual | 2021/22 | Budget | 2021/22 | 2021/22 | Budget | 2021/22 | |
|-------------------------------|-------------|-------------|---------------|-------------|-----------|----------------------|--------------------------|------------|-------------|-----------|----------------------|--------------------------|------------|-------------|-----------|----------------------|--------------------------|------------|-----------|
| | | | | Principal | Budget | Budget | Principal | Actual | | Actual | Actual | Actual | Budget | | Budget | Budget | Principal | Principal | Principal |
| | | | | 1 July 2022 | New Loans | Principal Repayments | outstanding 30 June 2023 | Repayments | 1 July 2021 | New Loans | Principal Repayments | outstanding 30 June 2022 | Repayments | 1 July 2021 | New Loans | Principal Repayments | outstanding 30 June 2022 | Repayments | |
| | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| Civil Centre Development | 160A | WATC | 6.41% | 127,777 | 0 | (61,858) | 65,919 | (6,618) | 185,824 | 0 | (58,047) | 127,777 | (10,370) | 185,825 | 0 | (58,047) | 127,778 | (10,370) | |
| Civil Centre Development | 160B | WATC | 5.92% | 65,936 | 0 | (20,700) | 45,236 | (3,450) | 85,455 | 0 | (19,519) | 65,936 | (4,631) | 85,454 | 0 | (19,519) | 65,935 | (4,631) | |
| Economic services | | | | | | | | | | | | | | | | | | | |
| Underground Power | 287,360 | WATC | 3.61% | 0 | 750,000 | 0 | 750,000 | (2,228) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | | | 193,713 | 750,000 | (82,558) | 861,155 | (12,296) | 271,279 | 0 | (77,566) | 193,713 | (15,001) | 271,279 | 0 | (77,566) | 193,713 | (15,001) | |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | | | | | |
| TADWA | 162 | WATC | 6.7% | 160,900 | 0 | (21,503) | 139,397 | (10,171) | 181,030 | 0 | (20,130) | 160,900 | (11,543) | 181,030 | 0 | (20,130) | 160,900 | (11,543) | |
| | | | | 160,900 | 0 | (21,503) | 139,397 | (10,171) | 181,030 | 0 | (20,130) | 160,900 | (11,543) | 181,030 | 0 | (20,130) | 160,900 | (11,543) | |
| | | | | 354,613 | 750,000 | (104,061) | 1,000,552 | (22,467) | 452,309 | 0 | (97,696) | 354,613 | (26,544) | 452,309 | 0 | (97,696) | 354,613 | (26,544) | |

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 BASSEDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Town has plans to borrow for Underground Power-Eden Hill in the year ended 30th June 2023 from West Australian Treasury Corporation for loan of upto \$2,454,568 as required to enable the Town to meet its cash call obligations under co-funding agreement with Western Power.

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities credit standby arrangements | | | |
| Bank overdraft limit | 100,000 | 100,000 | 100,000 |
| Bank overdraft at balance date | | | |
| Credit card limit | 150,000 | 150,000 | 150,000 |
| Credit card balance at balance date | (15,000) | (18,720) | (15,000) |
| Total amount of credit unused | 235,000 | 231,280 | 235,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 1,000,552 | 354,613 | 354,613 |

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
7. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease Principal | 2022/23 Budget Lease New | 2022/23 Budget Lease Principal outstanding | 2022/23 Budget Lease Repayments | Actual Principal | 2021/22 Actual New Leases | 2021/22 Actual Lease Principal repayments | Actual Lease Principal outstanding | 2021/22 Actual Lease Interest repayments | Budget Principal | 2021/22 Budget New Leases | 2021/22 Budget Lease Principal repayments | Budget Lease Principal outstanding | 2021/22 Budget Lease Interest repayments | |
|------------------------------------|--------------|-------------|---------------------|------------|------------------------|--------------------------|--|---------------------------------|------------------|---------------------------|---|------------------------------------|--|------------------|---------------------------|---|------------------------------------|--|------------|
| | | | | | 1 July 2022 | Leases | 30 June 2023 | Repayments | 1 July 2021 | Leases | 30 June 2022 | 1 July 2021 | Leases | 30 June 2022 | 1 July 2021 | Leases | 30 June 2022 | Repayments | Repayments |
| | | | | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Governance | | | | | | | | | | | | | | | | | | | |
| Furniture and equipment | | | | | 30,585 | 30,000 | (52,000) | 8,585 | (3,798) | 118,859 | (88,274) | 30,585 | (3,798) | | | | 0 | | |
| Other property and services | | | | | | | | | | | | | | | | | | | |
| Plant and equipment | | | | | 37,981 | 80,000 | (108,000) | 9,981 | (2,532) | 96,831 | (58,850) | 37,981 | (2,532) | | | | 0 | | |
| | | | | | 68,566 | 110,000 | (160,000) | 18,566 | (6,330) | 215,690 | 0 | (147,124) | 68,566 | (6,330) | 0 | 0 | 0 | 0 | 0 |

SIGNIFICANT 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 2022
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

| | 2022/23 | 2022/23 | 2022/23 | 2022/23 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 | 2021/22 |
|---|------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|------------------|
| | Budget | 2022/23 | Budget | Budget | Actual | Actual | Actual | Actual | Budget | Budget | Budget | Budget |
| | Opening | Budget | Transfer | Closing | Opening | Transfer | Transfer | Closing | Opening | Transfer | Transfer | Closing |
| | Balance | Transfer to | (from) | Balance | Balance | to | (from) | Balance | Balance | to | (from) | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) Employee Entitlements Reserve | 915,479 | 15,982 | (250,000) | 681,461 | 238,510 | 1,076,969 | (400,000) | 915,479 | 238,510 | 1,062,241 | (400,000) | 900,751 |
| (b) Unspent Grants Reserve | 469,481 | 3,521 | (473,002) | 0 | 293,600 | 175,881 | 0 | 469,481 | 400,432 | 0 | (400,432) | 0 |
| (c) Fleet and Plant Reserve | 468,618 | 6,137 | (403,500) | 71,255 | 367,366 | 101,252 | 0 | 468,618 | 352,766 | 2,266 | 0 | 355,032 |
| (d) Waste Management Reserve | 0 | 0 | 0 | 0 | 1,402,951 | 0 | (1,402,951) | 0 | 1,402,951 | 0 | (1,402,951) | 0 |
| (e) Wind in the Willows Childcare Reserve | 130,239 | 101,954 | (125,000) | 107,193 | 15,021 | 140,218 | (25,000) | 130,239 | 15,021 | 97 | 0 | 15,118 |
| (f) Aged Persons Reserve | 567,189 | 8,508 | (100,000) | 475,697 | 565,493 | 1,696 | 0 | 567,189 | 565,493 | 3,680 | 0 | 569,173 |
| (g) Youth Development Reserve | 30,081 | 451 | (10,000) | 20,532 | 29,991 | 90 | 0 | 30,081 | 29,992 | 195 | 0 | 30,187 |
| (h) Community Facilities Reserve | 129,795 | 1,902 | (5,000) | 126,697 | 55,018 | 100,277 | (25,500) | 129,795 | 28,018 | 100,182 | (25,500) | 102,700 |
| (i) Underground Power Reserve | 86,820 | 1,302 | 0 | 88,122 | 86,560 | 260 | 0 | 86,820 | 86,560 | 563 | 0 | 87,123 |
| (j) HACC Asset Replacement Reserve | 115,376 | 1,731 | (117,107) | 0 | 115,031 | 345 | 0 | 115,376 | 115,031 | 716 | (105,000) | 10,747 |
| (k) Bus Shelter Reserve | 21,867 | 328 | 0 | 22,195 | 21,802 | 65 | 0 | 21,867 | 21,802 | 142 | 0 | 21,944 |
| (l) Street Tree Reserve | 194,144 | 2,912 | (50,000) | 147,056 | 93,713 | 100,431 | 0 | 194,144 | 93,713 | 610 | (93,604) | 719 |
| (m) Drainage Infrastructure Reserve | 137,992 | 102,820 | (50,000) | 190,812 | 127,594 | 10,398 | 0 | 137,992 | 80,428 | 10,307 | 0 | 90,735 |
| (n) Land and Buildings Infrastructure Reserve | 2,423,799 | 34,857 | (200,000) | 2,258,656 | 2,778,666 | 124,231 | (479,098) | 2,423,799 | 2,777,290 | 18,083 | (772,098) | 2,023,275 |
| (o) Information Technology Reserve | 571,388 | 210,821 | (150,000) | 632,209 | 200,232 | 371,156 | 0 | 571,388 | 75,221 | 324,195 | 0 | 399,416 |
| (p) Future Projects Reserve | 731,097 | 12,991 | 0 | 744,088 | 459,314 | 271,783 | 0 | 731,097 | 459,314 | 221,901 | 0 | 681,215 |
| (q) Marine Assets Reserve | 75,179 | 1,128 | 0 | 76,307 | 25,029 | 50,150 | 0 | 75,179 | 50,029 | 50,326 | 0 | 100,355 |
| (r) Waste Processing/Disposal Reserve | 418,480 | 5,797 | (94,000) | 330,277 | 0 | 418,480 | 0 | 418,480 | 0 | 377,288 | 0 | 377,288 |
| (s) Waste Asset Reserve | 320,780 | 15,456 | (50,000) | 286,236 | 0 | 320,780 | 0 | 320,780 | 0 | 200,000 | 0 | 200,000 |
| (t) Waste Programs Reserve | 622,457 | 8,467 | (144,000) | 486,924 | 0 | 622,457 | 0 | 622,457 | 0 | 575,663 | 0 | 575,663 |
| (u) Natural Area Reserves | 295,818 | 4,197 | (62,000) | 238,015 | 0 | 295,818 | 0 | 295,818 | 0 | 250,000 | 0 | 250,000 |
| (v) Jubilee Reserve Reserve | 50,075 | 203,751 | 0 | 253,826 | 0 | 50,075 | 0 | 50,075 | 0 | 50,000 | 0 | 50,000 |
| (w) Underground Power Reserve - Eden Hill | 0 | 35,750 | 0 | 35,750 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 8,776,154 | 780,763 | (2,283,609) | 7,273,308 | 6,875,891 | 4,232,812 | (2,332,549) | 8,776,154 | 6,792,571 | 3,248,455 | (3,199,585) | 6,841,441 |
| | - | 250.00 | tied to Cape | - | - | - | - | - | - | - | - | - |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

(b) Cash Backed Reserves - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|---|--------------------------------|--|
| (a) Employee Entitlements Reserve | Ongoing | To provide funds for future payments to staff for employee entitlements. |
| (b) Unspent Grants Reserve | Ongoing | To provide for unspent funding received as grant contributions to Works and Services. |
| (c) Fleet and Plant Reserve | Ongoing | To accrue funds for the purpose of replacement of fleet and plant. |
| (d) Waste Management Reserve | Ongoing | To accrue funds for the purpose of renewal or upgrade of waste management services. |
| (e) 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. |
| (f) Aged Persons Reserve | Ongoing | To accrue funds to provide for the operational deficit, refurbishment and capital expenses, for Hyde Retirement Village. |
| (g) Youth Development Reserve | Ongoing | To provide funds for activities and facilities for the benefit of youth in the Town. |
| (h) Community Facilities Reserve | Ongoing | To accrue funds for major expenditure in the provision of community facilities. |
| (i) Underground Power Reserve | Ongoing | To accrue funds to assist residents facing financial hardship with meeting the property owner contribution costs of underground power. |
| (j) HACC Asset Replacement Reserve | Ongoing | To provide funding for support of community care programs for senior and disability services. |
| (k) Bus Shelter Reserve | Ongoing | To provide funds for the purpose of installation or replacement of bus shelters within the Town. |
| (l) Street Tree Reserve | Ongoing | To accrue unspent funds from tree planting program for the purpose of planting and maintaining trees. |
| (m) Drainage Infrastructure Reserve | Ongoing | To provide for the renewal and upgrade of the drainage network. |
| (n) 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. |
| (o) Information Technology Reserve | Ongoing | To fund the acquisition and enhancement of technology and digital service delivery initiatives. |
| (p) 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. |
| (q) Marine Assets Reserve | Ongoing | To fund the renewal of marine assets ie. jetty, pontoons and associated river bank restoration projects. |
| (r) 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. |
| (s) Waste Asset Reserve | Ongoing | To accrue funds for the long term asset renewal and purchase of new waste management assets. |
| (t) Waste Programs Reserve | Ongoing | To implement programs and projects identified in the Strategic Waste Plan. |
| (u) Natural Area Reserves | Ongoing | To provide for the future restoration of Natural Area Reserves at Point Reserve and Bindaring Park. |
| (v) Jubilee Reserve Reserve | Ongoing | To accrue funds for major expenditure in the provision of community facilities at Jubilee Reserve. |
| (w) Underground Power Reserve - Eden Hill | New | To enable an equalisation reserve to cover any timing income and expenditure related to Eden Hill Underground Project, |

TOWN OF BASSENDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

(c) Cash Backed Reserves - 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.

| | | | | 2022/23 Budget amount to be used | 2022/23 Budget amount change of purpose |
|-----------------------------|--|---|--|---|--|
| Cash Backed Reserve | Proposed new purpose of the reserve | Objects of changing of the reserve | Reasons for changing the use of the reserve | | |
| Plant and Equipment Reserve | Fleet and Plant Reserve | To cover the funds for the purpose of | Extends the use of the reserve to cover all types | \$ 403,500 | \$ 71,255 |
| | | | | | |
| | | | | | |

9. FEES & CHARGES REVENUE

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Governance | 162,245 | 140,733 | 118,167 |
| Law, order, public safety | 53,500 | 64,355 | 52,500 |
| Health | 3,223,326 | 3,103,203 | 3,283,250 |
| Education and welfare | 2,864,952 | 2,686,324 | 2,754,900 |
| Community amenities | 117,000 | 123,016 | 114,096 |
| Recreation and culture | 202,318 | 210,484 | 186,770 |
| Transport | 10,400 | 10,348 | 2,500 |
| Economic services | 87,922 | 108,136 | 97,800 |
| Other property and services | 45,950 | 35,340 | 46,635 |
| | 6,767,613 | 6,481,939 | 6,656,618 |

10. GRANT REVENUE

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| (a) Operating grants, subsidies and contributions | | | |
| Governance | 158,908 | 905,566 | 257,095 |
| Law, order, public safety | 42,320 | 45,676 | 44,100 |
| Health | 40,000 | 0 | 0 |
| Education and welfare | 109,000 | 100,499 | 113,000 |
| Community amenities | 17,900 | 1,850 | 3,610 |
| Recreation and culture | 30,000 | 68,086 | 0 |
| Transport | 105,814 | 61,273 | 58,150 |
| Economic services | 50,500 | 56,000 | 0 |
| | 554,442 | 1,238,950 | 475,955 |
| (b) Non-operating grants, subsidies and contributions | | | |
| Community amenities | 443,198 | 0 | 0 |
| Recreation and culture | 715,000 | | 767,217 |
| Transport | 797,630 | 1,335,683 | 640,924 |
| | 1,955,828 | 1,335,683 | 1,408,141 |
| Total grants, subsidies and contributions | 2,510,270 | 2,574,633 | 1,884,096 |

TOWN OF BASSEDEAN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Revenue recognition |
|---|--|--------------------------------------|--|---|---|---|---|--|
| Rates | General Rates | Over time | Payment dates adopted by Council during the year | None | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Specified area rates | Rates charge for specific defined purpose | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Service charges | Charge for specific service | Over time | Payment dates adopted by Council during the year | Refund in event monies are unspent | Adopted by council annually | When taxable event occurs | Not applicable | When rates notice is issued |
| Grant contracts with customers | Community events, minor facilities, research, design, planning evaluation and services | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants, subsidies or contributions for the construction of non-financial assets | Construction or acquisition of recognisable non-financial assets to be controlled by the local government | Over time | Fixed terms transfer of funds based on agreed milestones and reporting | Contract obligation if project not complete | Set by mutual agreement with the customer | Based on the progress of works to match performance obligations | Returns limited to repayment of transaction price of terms breached | Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared |
| Grants with no contractual commitments | General appropriations and contributions with no specific contractual commitments | No obligations | Not applicable | Not applicable | Cash received | On receipt of funds | Not applicable | When assets are controlled |
| 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 |
| Pool inspections | Compliance safety check | Single point in time | Equal proportion based on an equal annually fee | None | Set by State legislation | Apportioned equally across the inspection cycle | No refunds | After inspection complete based on a 4 year cycle |
| Other inspections | Regulatory Food, Health and Safety | Single point in time | Full payment prior to inspection | None | Set by State legislation or limited by legislation to the cost of provision | Applied fully on timing of inspection | Not applicable | Revenue recognised after inspection event occurs |
| Waste management collections | Kerbside collection service | Over time | Payment on an annual basis in advance | None | Adopted by council annually | Apportioned equally across the collection period | Not applicable | Output method based on regular weekly and fortnightly period as proportionate to collection service |
| 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 |
| Airport landing charges | Permission to use facilities and runway | Single point in time | Monthly in arrears | None | Adopted by council annually | Applied fully on timing of landing/take-off | Not applicable | On landing/departure event |
| Property hire and entry | Use of halls and facilities | Single point in time | In full in advance | Refund if event cancelled within 7 days | Adopted by council annually | Based on timing of entry to facility | Returns limited to repayment of transaction price | On entry or at conclusion of hire |
| Memberships | Gym and pool membership | Over time | Payment in full in advance | Refund for unused portion on application | Adopted by council annually | Apportioned equally across the access period | Returns limited to repayment of transaction price | Output method Over 12 months matched to access right |
| 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 |
| Commissions | Commissions on licencing and ticket sales | Over time | Payment in full on sale | None | Set by mutual agreement with the customer | On receipt of funds | Not applicable | When assets are controlled |
| Reimbursements | Insurance claims | Single point in time | Payment in arrears for claimable event | None | Set by mutual agreement with the customer | When claim is agreed | Not applicable | When claim is agreed |

12 ELECTED MEMBERS REMUNERATION

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Councillor Kathryn Hamilton, Mayor | | | |
| Mayor's /Deputy Mayor's annual allowance | 37,881 | 24,152 | 9,239 |
| Meeting attendance fees | 25,976 | 21,196 | 16,367 |
| ICT expenses | 3,500 | 3,500 | 3,500 |
| Training Expenses | 3,886 | 2,669 | 2,143 |
| | 71,243 | 51,517 | 31,249 |
| Councillor Renee McLennan, Deputy Mayor | | | |
| Mayor's /Deputy Mayor's annual allowance | 9,470 | 22,119 | 36,957 |
| Meeting attendance fees | 16,776 | 20,537 | 25,342 |
| ICT expenses | 3,500 | 3,500 | 3,500 |
| Training Expenses | 3,886 | 5,512 | 2,143 |
| | 33,632 | 51,668 | 67,942 |
| Councillor Hillary Macwilliam | | | |
| Meeting attendance fees | 16,776 | 16,367 | 16,367 |
| ICT expenses | 3,500 | 3,500 | 3,500 |
| Training Expenses | 3,886 | 979 | 2,143 |
| | 24,162 | 20,846 | 22,010 |
| Councillor Sarah Quinton | | | |
| Meeting attendance fees | | 4,803 | 16,367 |
| ICT expenses | | 1,027 | 3,500 |
| Training Expenses | | 0 | 2,143 |
| | 0 | 5,830 | 22,010 |
| Councillor Jai Wilson | | | |
| Meeting attendance fees | | 4,803 | 16,367 |
| ICT expenses | | 1,027 | 3,500 |
| Training Expenses | | 0 | 2,143 |
| | 0 | 5,830 | 22,010 |
| Councillor Chris Barty | | | |
| Meeting attendance fees | | 4,803 | 16,367 |
| ICT expenses | | 1,027 | 3,500 |
| Training Expenses | | 0 | 2,143 |
| | 0 | 5,830 | 22,010 |
| Councillor John Gangell | | | |
| Meeting attendance fees | | 1,957 | 16,367 |
| ICT expenses | | 418 | 3,500 |
| Training Expenses | | 0 | 2,142 |
| | 0 | 2,375 | 22,009 |
| Councillor Tallan Ames | | | |
| Meeting attendance fees | 16,776 | 11,564 | |
| ICT expenses | 3,500 | 2,473 | |
| Training Expenses | 3,886 | 1,174 | |
| | 24,162 | 15,211 | 0 |
| Councillor Jennie Carter | | | |
| Meeting attendance fees | 16,776 | 11,564 | |
| ICT expenses | 3,500 | 2,473 | |
| Training Expenses | 3,886 | 1,906 | |
| | 24,162 | 15,943 | 0 |
| Councillor Paul Poliwka | | | |
| Meeting attendance fees | 16,776 | 11,564 | |
| ICT expenses | 3,500 | 2,473 | |
| Training Expenses | 3,885 | 980 | |
| | 24,161 | 15,017 | 0 |
| Councillor Emily Wilding | | | |
| Meeting attendance fees | 16,776 | 11,564 | |
| ICT expenses | 3,500 | 2,473 | |
| Training Expenses | 3,885 | 1,457 | |
| | 24,161 | 15,494 | 0 |
| | 225,683 | 205,561 | 209,240 |
| Fees, expenses and allowances to be paid or reimbursed to elected council members. | | | |
| Mayor's allowance | 37,881 | 37,057 | 36,957 |
| Deputy Mayor's allowance | 9,470 | 9,214 | 9,239 |
| Meeting attendance fees | 126,632 | 120,722 | 123,544 |
| ICT expenses | 24,500 | 23,891 | 24,500 |
| Training Expenses | 27,200 | 14,677 | 15,000 |
| | 225,683 | 205,561 | 209,240 |

13. OTHER INFORMATION

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 110,100 | 51,666 | 50,100 |
| - Other funds | 123,992 | 55,215 | 56,063 |
| Loans receivables -clubs/institutions | 21,503 | 20,130 | 20,130 |
| Other interest revenue (refer note 1b) | 61,750 | 59,892 | 60,610 |
| | 317,345 | 186,903 | 186,903 |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 72,000 | 77,894 | 32,803 |
| Dividends received from EMRC (refer note 13) | 100,000 | 110,975 | 0 |
| Other | 95,981 | 340,449 | 136,648 |
| | 267,981 | 529,318 | 169,451 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| External Audit services | 45,000 | 40,000 | 45,000 |
| Internal Audit services | 45,000 | 25,000 | 45,000 |
| Other services | 1,200 | 900 | 1,200 |
| | 91,200 | 65,900 | 91,200 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 6(a)) | 22,467 | 26,544 | 26,523 |
| Interest expense on lease liabilities | 6,330 | 6,330 | 6,545 |
| | 28,797 | 32,874 | 33,068 |

14. INVESTMENT IN ASSOCIATES

The Council is a member of the Eastern Metropolitan Regional Council (EMRC). EMRC was established in accordance with the Local Government Act 1995 and consists of five local governments, namely, Town of Bassendean, City of Bayswater, City of Kalamunda, Shire of Mundaring and City of Swan. The Town's interest in the associate calculated by EMRC as at 30 June 2021 was 4.22%, representing its share of the net assets of \$7,835,333. The interest in the associate at 30 June 2022 is yet to be determined.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. 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.

15. TRUST FUNDS

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

| Detail | Balance 30 June 2022 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2023 |
|-------------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
| Public Open Space | \$ 747,420 | \$ 29,897 | \$ 0 | \$ 777,317 |
| | 747,420 | 29,897 | 0 | 777,317 |

TOWN OF BASSENDEAN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
16 SERVICE CHARGES

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Underground Power Projects - Eden Hill | | | |
| Operating Income | | | |
| Service Charges | 513,034 | 0 | 0 |
| Total Operating Income | 513,034 | | |
| Operating Expenditure | | | |
| | (1,227,284) | | |
| Total Operating Expenditure | (1,227,284) | | |
| Funds Used | | | |
| Interest Expenditure | (2,228) | | |
| Borrowings | 750,000 | | |
| Transfer to Underground Power Reserve - Eden Hill | 35,750 | 0 | 0 |

17 DISCONTINUED OPERATIONS

By a confidential Council resolution in November 2020, Council decided to cease provision of home support services to seniors, from the date of expiration of the CHSP funding agreement, on 30 June 2022. Council endorsed a Transition Out Plan, Workforce Plan, Communications Plan and Service Continuity Plan on 28 September 2021.

The Town formally notified the Department of Health of the Town's decision to divest on 31 August 2021. The Department of Health then appointed Amana Living to take over the CHSP programme.

Operations ceased on 30 June 2022 and as per the accounting standards, the income and expenditure is excluded from normal operations for 2021/22 which is estimated as being a net deficit of \$152,160 of which \$36,966 relates to depreciation (a non-cash charge).

Council expects that there will be no significant assets that will be held for sale as a result of divestment.

| | 2022/23 Budget | 2021/22 Actual | 2021/22 Budget |
|---|---------------------------|---------------------------|---------------------------|
| Income Statement | | | |
| Operating income | | 2,667,252 | 2,385,023 |
| Operating expenditure | | (2,819,412) | (2,677,510) |
| | | (152,160) | (292,487) |
| Cash flows generated by SDS disposal group are as follows | | | |
| Net cash inflows from operating activities of Discontinued Operations | | (152,160) | (292,487) |
| Net cash inflow/(outflows) from discontinued operations | | (152,160) | (292,487) |

18 SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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



Town of Bassendean

2022/23 Fees and Charges



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CHILDREN'S SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|--|--|---|---|
| WIND IN THE WILLOWS CHILD CARE FEES | | | |
| Daily Fee | C | \$127.00 | \$123.00 |

COMMUNITY DEVELOPMENT

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|--|---|---|---|
| BONDS – ALL COMMUNITY FACILITIES | | | |
| Bond Payment Scale | | | |
| (a) Low risk (community meeting / regular hirer / less than 50 people / no alcohol) | C | \$0.00 | \$300.00 |
| (b) Medium risk - (based on risk assessment - bond may be taken) | C | \$500 - \$1,000 | \$500.00 |
| (c) High risk (more than 100 people / alcohol) | C | \$1,500.00 | \$1,000.00 |
| 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 (*Includes Stan Moses Pavillion*) | | | |
| Bassendean Community Hall, Bassendean Seniors & Community Centre, Alf Faulkner & Stan Moses Pavilion. <i>(*Bonds may apply)</i> | | | |
| Meetings and General Use | | | |
| Community Weekday Rate Per Hour | C | \$16.00 | \$16.00 |
| Community Weekend Rate Per Hour (From 12noon Friday - Sun) | C | \$18.50 | \$18.50 |
| Commercial Weekday Rate Per Hour | C | \$29.00 | \$29.00 |
| Commercial Rate Per Hour (From 12noon Friday - Sun) | C | \$35.50 | \$35.50 |
| Not for Profit, Community Groups and Locals receive 10% discount | C | | |
| Junior & Senior Citizens Clubs and Associations receive 50% discount of community rate | C | | |
| Social Functions / Parties | | | |
| Social Function Weekday Rate Per Hour | C | \$40.00 | \$40.00 |
| Social Function Weekend Rate Per Hour (From 12noon Friday - Sunday) | C | \$45.00 | \$45.00 |
| Not for Profit, Community Groups and Locals receive 10% discount | C | | |
| 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 Weekday Rate Per Hour | C | \$12.50 | \$12.50 |
| Community Weekend Rate Per Hour (From 12noon Friday - Sunday) | C | \$13.50 | \$13.50 |
| Commercial Weekday Rate Per Hour | C | \$23.00 | \$23.00 |
| Commercial Weekend Rate Per Hour (From 12noon Friday - Sunday) | C | \$25.50 | \$25.50 |
| Not for Profit, Community Groups and Locals receive 10% discount. Junior & Senior Citizens clubs and associations receive 50% discount on community rate. | C | | |
| Commercial Rate – any hirer using the Town's facility to turn a profit. Commercial hirer's who are local residents qualify for a 10% discount on this rate. | C | | |
| Community Rate – any hirer using the Town's facilities for meetings/free workshops/educational purposes with no charge for attendees. Hirer's who are local residents, not for profit organisations or incorporated bodies are eligible for a 10% discount on this rate. Junior and Senior citizen's clubs receive a 50% discount on this rate. | C | | |
| Leisure Activities | | | |
| Scrabble Club | C | \$11.00 | \$11.00 |
| Relax Program Courses | C | | |
| Licences | | | |
| Liquor Consumption Permit (BYO & not for Sale) - Local Law | S | \$15.00 | \$15.00 |
| OTHER SPORTING FACILITIES AND EQUIPMENT | | | |
| Sports Lighting Incentive Payment Scheme - Club Contribution towards lights (1/3 contribution as per CSRFF) | | | |
| Contributing Sporting Club per kilowatt per hour | C | \$1.05 | \$1.05 |
| Non-Contributing Sporting Club per kilowatt per hour | C | \$1.30 | \$1.30 |

COMMUNITY DEVELOPMENT

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|---|--|---|---|
| RESERVES AND OVALS - ACTIVE USE - CASUAL HIRERS | | | |
| Football/Soccer Ovals | | | |
| Per Session | C | \$150.00 | \$150.00 |
| Local Schools | | | |
| During School Hours | C | Free | Free |
| Synthetic Cricket Wicket | | | |
| Per Session | C | \$150.00 | \$150.00 |
| Turf Cricket Wicket | | | |
| Per Session | C | \$305.00 | \$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 | \$280.00 | \$280.00 |
| Cricket - Turf | C | \$1,500.00 | \$1,500.00 |
| Football | C | \$460.00 | \$460.00 |
| Little Athletics | C | \$510.00 | \$510.00 |
| Other Rectangular Sports | C | \$390.00 | \$390.00 |
| Soccer | C | \$310.00 | \$310.00 |
| Local Per Team - With Gate Fee | | | |
| Football | C | \$710.00 | \$710.00 |
| Soccer | C | \$430.00 | \$430.00 |
| 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 | \$280.00 | \$280.00 |
| Cricket - Turf | C | \$1,500.00 | \$1,500.00 |
| Football | C | \$460.00 | \$460.00 |
| Little Athletics | C | \$510.00 | \$510.00 |
| Other Rectangular Sports | C | \$390.00 | \$390.00 |
| Soccer | C | \$310.00 | \$310.00 |
| BONDS – ALL COMMUNITY RESERVES | | | |
| Bond Payment Scale | | | |
| (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 | | | |
| Permit application fee | C | Nil | Nil |
| Usage charge – Personal trainers (single use) | C | \$40 per day | \$40 per day |
| Usage charge – Personal trainers (annual fee) | C | \$1,000 per annum | \$1,000 per annum |
| Usage charge – Public Trading (single use) | C | \$40 per day | \$40 per day |
| Usage charge – Public trading – unrestricted (annual fee) | C | \$500 per annum | \$1,000 per annum |
| Usage charge - Public Trading at Town-run events | C | Nil | |
| Usage charge - Small events (up to 100 attendees) | C | \$150 | |
| Usage charge - Medium events (100 - 1000 attendees and/or up to 10 stalls/traders) | C | \$500 | |
| Usage charge - Large events (over 1000 attendees and/or more than 10 stalls/traders) | C | \$1,000 | |
| Usage charge – Alfresco Dining | | | Nil |

LIBRARY SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|--|--|--|--|
| Laminating | | | |
| A3 | C | \$3.30 | \$3.30 |
| A4 | C | \$1.65 | \$1.65 |
| Photocopying | | | |
| Black & White A3 - Per Side | C | \$0.40 | \$0.40 |
| Black & White A4 - Per Side | C | \$0.20 | \$0.20 |
| Colour Photocopying - A3 - Per Side | C | \$2.00 | \$2.00 |
| Colour Photocopying - A4 - Per Side | C | \$1.00 | \$1.00 |
| Facsimile | | | |
| (a) Sending Perth Metro Area - Up to 2 pages | C | \$3.85 | \$3.85 |
| (b) Sending Perth Metro Area - additional page/s each | C | \$1.10 | \$1.10 |
| (c) Sending Country WA - Up to 2 pages | C | \$5.50 | \$5.50 |
| (d) Sending Country WA - additional page/s each | C | \$1.10 | \$1.10 |
| (e) Sending Interstate - Up to 2 pages | C | \$6.60 | \$6.60 |
| (f) Sending Interstate - additional page/s each | C | \$2.20 | \$2.20 |
| (g) Sending Overseas - Up to 2 pages | C | \$8.80 | \$8.80 |
| (h) Sending Overseas - additional page/s each | C | \$2.20 | \$2.20 |
| (i) Receiving - Maximum 5 pages | C | \$2.20 | \$2.20 |
| (j) Receiving - Each additional page | C | \$0.55 | \$0.55 |
| ADMINISTRATIVE CHARGES | | | |
| Local Studies Collection | | | |
| Photographic image - Personal use, research, display or publication (Note: Copyright restrictions and other conditions may apply) | C | \$20.00 | \$20.00 |
| 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 |
| Item for Sale | | | |
| Merchandise | | | |
| Library Bags - Recyclable | C | \$1.70 | \$1.10 |
| Use of Equipment | | | |
| Binding | | | |
| Cover | C | \$1.10 | \$1.10 |
| Spiral - each | C | \$1.65 | \$1.65 |
| Spiral Bind per kit | C | \$4.40 | \$4.40 |
| Computer Services | | | |
| Internet/Word Processing download - per page | C | \$0.20 | \$0.20 |
| Internet/Word Processing download - per page double sided | C | \$0.40 | \$0.40 |

YOUTH SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|--------------------------------|--|---|---|
| RYDE PROGRAM | | | |
| 90 Minute Session | C | \$15.00 | \$15.00 |
| RYDE PROGRAM COMMISSION | | | |
| Per 90 Minute Session | C | \$2.50 | \$2.50 |

HYDE RETIREMENT VILLAGE 2022/23 FEES

Parking Bay

| | |
|-----------------------|---------|
| Parking Per fortnight | \$10.00 |
|-----------------------|---------|

Fortnightly Rental/Maintenance

| | |
|-----------------|----------|
| Single Resident | \$237.00 |
|-----------------|----------|

Fortnightly Rental/Maintenance

| | |
|--------|----------|
| Couple | \$272.00 |
|--------|----------|

INGOING FEES

Ingoing Fee of \$60,000 with retention rates in accordance with the following - effective 1/7/2017. Agreements prior to 1/7/17 are in accordance with individual agreements

| | |
|-------------------------|---------------------|
| (i) On entry * | 20% of Ingoing Fee |
| (ii) First 12 Months | 36% of Ingoing Fee |
| (iii) One to Two Years | 52% of Ingoing Fee |
| (iv) Two to Three Years | 68% of Ingoing Fee |
| (v) Three to Four Years | 84% of Ingoing Fee |
| (vi) Over Four Years | 100% of Ingoing Fee |

* The amount to be deducted for new residents leasing a unit at Hyde Retirement village will impose a 20% deduction of the Ingoing fee to assist with the renovation of the unit.

In the event the Resident is to leave prior to the next anniversary a Pro- Rata amount will be deducted from the remaining bond.

CORPORATE SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 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 | \$0.40 | \$0.40 |
| Black & White A4 - Per Side | C | \$0.20 | \$0.20 |
| Colour Photocopying - A3 - Per Side | C | \$2.00 | \$2.00 |
| Colour Photocopying - A4 - Per Side | C | \$1.00 | \$1.00 |
| Property Enquiries | | | |
| Issue of a Zoning Certificate | C | \$73.00 | \$70.00 |
| Per ownership enquiry | C | \$16.00 | \$15.00 |
| Per ownership enquiry (adjoining neighbour) | C | Free | Free |
| Rates Only Enquiry (written) | C | \$47.00 | \$45.00 |
| Reply to a Rates, Orders and Requisitions for Settlements | C | \$120.00 | \$110.00 |
| Copy of Rates Notice - Prior Years | C | \$15.00 | \$10.00 |
| ITEMS FOR SALE - Merchandise | | | |
| Bassendean Number Plates | C | \$225.00 | \$225.00 |
| Bassendean Single Number Plate | C | \$225.00 | \$160.00 |
| RATES | | | |
| Administrative Charges | | | |
| Administration Fee for Special Arrangements | C | \$20.00 | \$30.00 |
| Instalment Option Fee - Maximum (\$12 per instalment) | C | \$36.00 | \$36.00 |
| Direct Debit Return fee/Dishonour Fees | C | \$10.00 | \$0.00 |
| Refund fees for over-payment | C | \$10.00 | \$0.00 |
| Interest Charges | | | |
| Instalment Plan Interest Charge | C | 5.50% | 5.50% |
| Late Payment Interest Charge | C | 7% | 7.00% |
| Street Directory | C | \$450.00 | 0.00% |

WASTE SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Current Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|---|--|---|---|
| Waste Charges - FOGO System | | | |
| FOGO Standard Waste Service Charge | C | \$411.00 | \$395.00 |
| FOGO General Waste bin - 240L option | C | \$536.00 | \$520.00 |
| Waste Service Charge (Non-Rateable) | C | \$530.00 | \$470.00 |
| Waste Service Charge (Non-Rateable) - General Waste bin - 240L | C | \$707.00 | \$627.00 |
| Shared Bin Services for Multi Units | C | \$287.00 | \$285.00 |
| Additional bin - 240L Recycling | C | \$44.00 | \$40.00 |
| Upgrade bin - 240L Recycling to 360L Recycling | C | \$161.00 | \$150.00 |
| Additional bin - 240L FOGO | C | \$175.00 | \$160.00 |
| Additional bin – 140L (General Waste) *Separate Residential Dwellings only | C | \$165.00 | \$165.00 |
| Additional bin – 240L General Waste | C | \$285.00 | \$285.00 |
| Replacement or additional Kitchen Caddy | C | \$22.00 | \$20.00 |
| Additional Fortnightly Collection General Waste per bin *Commercial Properties only | C | \$357.00 | \$300.00 |
| Additional Green Waste Verge Material (per 5 cubic meters over allowance) | C | \$442.00 | N/A |

BUILDING SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | Fee 2021/22 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 | \$55.00 | \$55.00 |
| Building Plans Viewing/Search Fee | C | \$22.00 | \$22.00 |
| 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 |

BUILDING SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | Fee 2021/22 GST Inclusive (If Applicable) |
|---|--|---|---|
| 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. |
| 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 | \$176.30 |
| Application for Exemption from Building Standards | S | \$2,160.15 | \$2,160.15 |
| Other Fees | | | |
| Swimming Pool Inspection Fee | C/S | \$58.45 | \$58.45 |
| Swimming Pool Inspection Levy (cost per property per year per inspection) | C/S | \$30.00 | \$30.00 |

BUILDING SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | Fee 2021/22 GST Inclusive (If Applicable) |
|--|--|--|--|
| 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 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 2022/23 GST Inclusive (If Applicable) | 2021/22 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 |
| 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) Not less than \$2 million and less than \$7 million * | S | \$5,701.00 | \$5,701.00 |
| (b) Not less than \$7 million and less than \$10 million * | S | \$8,801.00 | \$8,801.00 |
| (c) Not less than \$10 million and less than \$12.5 million * | S | \$9,576.00 | \$9,576.00 |
| (d) Not less than \$12.5 million and less than \$15 million* | S | \$9,849.00 | \$9,849.00 |
| (e) Not less than \$15 million and less than \$17.5 million* | S | \$10,122.00 | \$10,122.00 |
| (f) Not less than \$17.5 million and less than \$20 million* | S | \$10,397.00 | \$10,397.00 |
| (g) \$20 million or more* | S | \$10,670.00 | \$10,670.00 |
| Amendment or cancellation of application * | S | \$245.00 | \$245.00 |

PLANNING SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 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 | \$70.00 | \$70.00 |
| Strata Application Fee: form 24 | | | |
| 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. | | | |

PLANNING SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|---|--|--|--|
| Administrative Charges | | | |
| Issue of written planning advice | S | \$73.00 | \$73.00 |
| Single Houses (Deemed-to-Comply check) | S | \$295.00 | |
| Section 40 Certificate | S | \$73.00 | \$73.00 |
| Zoning Certificates (Excluding Rates Component) | S | \$73.00 | \$73.00 |
| Search Fee | C | \$50.00 | \$50.00 |
| Plans and approval Copying Fee (Incl. Search Fee and A4 or A3 printing of up to 20 pages) | C | \$100.00 | \$100.00 |
| Development Application Advertising - On-site Signage | C | \$150.00 | \$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 | \$2,982.00 | \$2,982.00 |
| Right of Way Closure administration and advertising charges | C | \$1,525.00 | \$1,525.00 |
| Road Closure | C | \$2,950.00 | \$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 |

PLANNING SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|--|--|---|---|
| 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 | \$7,304.22 | \$7,095.53 |

ENVIRONMENTAL HEALTH

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|---|--|--|--|
| PREVENTIVE SERVICES - ADMIN & INSPECT | | | |
| Health Administration Inspection | | | |
| Lodging House Annual Registration | S | \$205.00 | \$192.00 |
| 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 | S | \$135.00 | \$135.00 |
| Food Business Notification/Registration Fee | S | \$75.00 | \$75.00 |
| Re-issue Certificate of Registration of a Food Business | C | \$35.00 | \$35.00 |
| Low Risk Food Business Surveillance Fee | S | \$115 | \$107.00 |
| Medium Risk Food Business Surveillance Fee | S | \$235.00 | \$220.00 |
| High Risk Food Business Surveillance Fee | S | \$415.00 | \$415.00 |
| High Risk Food Business (Regulatory audited) Surveillance Fee | S | \$55.00 | \$55.00 |
| Residential/Garaged Food Business Surveillance | C | \$75.00 | \$75.00 |
| Hairdressing and/or Skin Penetration Establishment – application and fit-out | C | \$62.00 | \$58.00 |
| Health Enquiries - Written report to settlement agency >7days before settlement | C | \$62.00 | \$58.00 |
| Health Enquiries – Written report to settlement agency <7days before settlement | C | \$80.00 | \$74.00 |
| Late payment of licenses/registration fees | C | \$60.00 | \$55.00 |
| Racing, Gaming and Liquor | | | |
| Section 39 Certification | S | \$130.00 | \$130.00 |
| Section 55 (community/charitable organisation) | C | No charge | No charge |
| Section 55 (Commercial) | S | \$130.00 | \$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 | \$260.00 | \$260.00 |
| High Risk Public Event - Entry Fee | C | \$832.00 | \$832.00 |

ENVIRONMENTAL HEALTH

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 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 | S | \$53.50 | \$50.00 |
| FOOD TRADING IN THOROUGHFARES AND PUBLIC PLACES | | | |
| Food Traders Certificate | | | |
| Temporary Food Business Application & Short Term Trading | C | \$110.00 | \$110.00 |
| Trading weekends & public holidays only | C | \$397.00 | \$397.00 |
| Trading per Year | C | \$530.00 | \$530.00 |
| Trading - One Day Only | C | \$75 | \$75 |
| Old Perth Road Markets/Twilight Markets | C | \$110.00 | \$110.00 |
| Community, Charitable & Sporting Groups (Fund Raising) | C | No charge | No charge |
| Exempted food business (Food Reg. 11) | C | No charge | No charge |

**Fees subject to change. These Fees are prescribed by the State Department of Health, Western Australia and not Local Government Authorities.*

RANGER SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 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 | | |
| Dog Control | | | |
| Dog - Impounding Fee | C | \$170.00 | \$170.00 |
| Dog Maintenance Fee - per day | C | \$35.00 | \$44.30 |
| Dog Surrender Fee - per dog | C | \$130.00 | \$130.00 |
| Dangerous Dog Inspection Fee | C | \$50.00 | \$50.00 |
| 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 |
| Cat Breeder - Inspection Fee | C | \$65.00 | \$65.00 |
| Cat Control | | | |
| Cat Impounding Fee | C | \$145.00 | \$145.00 |
| Cat Maintenance Fee – per day | C | \$25.00 | \$27.80 |
| Cat Surrender Fee – per cat | C | \$90.00 | \$90.00 |
| OTHER LAW, ORDER & PUBLIC SAFETY | | | |
| Abandoned Vehicles | | | |
| Vehicle Impounding & Administration Fee | C | \$100.00 | \$100.00 |
| Vehicle Towing Fee | C | \$100.00 | \$100.00 |
| Vehicle Reclaim Fee | C | \$60.00 | \$60.00 |
| Illegal Signs | | | |
| Impounding Fee | C | \$85.00 | \$85.00 |
| Shopping Trolleys | | | |
| Impounding Fee | C | \$135.00 | \$135.00 |

ASSET SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 GST Inclusive (If Applicable) |
|---|--|--|--|
| PRIVATE WORKS *Only available for private works with Council operator | | | |
| Administration Fee | C | | 20% of charge plus GST |
| Elevated Work Platform* | C | \$110.25 per hour or \$677.25 per day plus GST plus admin fee of 20% | \$105.00 per hour or \$645 per day plus GST plus admin fee of 20% |
| Labour (per person) | C | \$71.40 per hour plus GST plus admin fee of 20% | \$68 per hour plus GST plus admin fee of 20% |
| Large Truck* | C | \$128.10 per hour or \$724.50 per day plus GST plus admin fee of 20% | \$122 per hour or \$690 per day plus GST plus admin fee of 20% |
| Loader (Backhoe or Front End)* | C | \$138.60 per hour or \$798 per day plus GST plus admin fee of 20% | \$132 per hour or \$760 per day plus GST plus admin fee of 20% |
| Loader (Skid Steer)* | C | \$138.60 per hour or \$792.75 per day plus GST plus admin fee of 20% | \$132 per hour or \$755 per day plus GST plus admin fee of 20% |
| Small/Medium Truck* | C | \$110.25 per hour or \$645.75 per day plus GST plus admin fee of 20% | \$105.00 per hour or \$615 per day plus GST plus admin fee of 20% |
| Sundry Plant* | C | \$94.50 per hour or \$605.85 per day plus GST plus admin fee of 20% | \$90 per hour or \$577 per day plus GST plus admin fee of 20% |
| Utility* | C | \$103.95 per hour or \$639.45 per day plus GST plus admin fee of 20% | \$99 per hour or \$609 per day plus GST plus admin fee of 20% |
| Woodchipper* | C | \$131.25 per hour or \$792.75 per day plus GST plus admin fee of 20% | \$125 per hour or \$755 per day plus GST plus admin fee of 20% |
| Crossovers | | | |
| Council Contribution (1 per dwelling or industrial lot) \$25.00 per sq meter max \$592) | C | \$105.00 | \$100.00 |
| Individual Estimate on application (min cost) | C | \$1,417.00 | \$1,350.00 |
| Supervision/Inspection of Development | C | \$156.00 | \$149.50 |
| Verge Permit | | | |
| Administration Fee (Non-Refundable Fee) | C | \$105.00 | \$100.00 |
| Security Bond/Deposit (refundable) | | | |
| Celebration Trees/Memorial Seats | | | |
| Celebration Tree | C | \$183.75 | \$175.00 |
| Memorial Seat | C | \$2,625.00 | \$2,500.00 |
| Street Tree Removal | | | |
| Removal (per tree)* | C | | At Cost plus 20% plus GST |
| Stump Grinding (per tree)* | C | | At Cost plus 20% plus GST |
| *Note - Minimum combined charge \$200 plus streetscape contribution | C | | |
| Streetscape Contribution (per development) Fees apply to: Total Establishment Costs of procurement of a tree, planting, labour, staking and ongoing watering and maintenance for 3 years \$2,346.80 est | C | \$2,464.14 | \$2,346.80 |
| Amenity Tree Bond (\$ value each point) | C | | Appraisal Value = tree volume x base value x life expectancy x form and vigour x location. |

ASSET SERVICES

| | Authority to set Fee (S-Statute) (C-Council) | Fee 2022/23 GST Inclusive (If Applicable) | 2021/22 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 Deposit (<i>Refundable</i>) | C | \$1,000.00 | \$1,000.00 |
| Stormwater Drainage Assessment to Connect to the Town's Drainage Network - Administration Fee (Non Refundable) | C | \$1,485.00 | \$1,350.00 |
| <p>Drainage Infrastructure Contribution Fee – Non Refundable</p> <p><i>The following calculation has been developed to ensure that a developer or user who connects to the Town's drainage network contributes to the cost of planned future infrastructure upgrade works throughout the district.</i></p> <p><i>Index FN = Future Cost estimated to upgrade drainage network</i></p> <p><i>FN = \$7,811,898* (was \$7,500,000 (2016) \$7,780,000 (2017))</i></p> <p><i>UP = Estimate years to implement the drainage upgrade subject to Council service requirements</i></p> <p><i>UP= 20*</i></p> <p><i>AP = Average Res/Bus access the drainage each year</i></p> <p><i>AP= 80*</i></p> <p><i>TI = TOB input % to the cost of upgrade</i></p> <p><i>TI= 55%*</i></p> <p><i>RI = Resident/Business % to access drainage cost for drainage upgrade</i></p> <p><i>RI= 45%*</i></p> <p><i>Calculation= ((FN/UP)/AP)*RI</i> <i>(\$2109.38- 2016) (\$2231.00 - 2017) (\$2231.00 - 2018)</i></p> <p><i>Note : Asterisk (*) indicates variables that Council may adjust to meet level of service requirements</i></p> | C | \$2,342.00 | \$2,231.00 |

Town of Bassendean

Supplementary Budget Information

Operational Project Budget 2022/23

TOWN OF BASSENDEAN

| OPERATIONAL PROJECT BUDGET 2022/23 | |
|---|---|
| Project Title | Description |
| Project Tanaka (Carried Forward 2021/22) | Completion costs for service review |
| Bassendean Foreshore Precinct Plan | Finalise Bassendean Foreshore Precinct Plan to provide overarching guidance on future use and development of the Bassendean foreshore, including the development interface with the Parks & Recreation reserve |
| Carbon Account Verification | Verification of the Town's carbon account / emission profile to demonstrate accurate identification of emissions scope / boundaries, baseline year and carbon neutrality calculations |
| Community Cultural Development Project | For the Town to partner with schools and the broader community to develop and deliver a community cultural development project |
| Energy efficiency - Sports Lighting Audit | Conduct audit of existing sports lighting and determine feasibility and cost benefit analysis of upgrading to more efficient options |
| "Power to the People" - Old Perth Road trial closure and activation | Create a safe and healthy pedestrian first zone which will include beautifying and redesigning the main street of the Bassendean town centre (between Wilson Street and Guildford Road, along Old Perth Road) |
| Sandy Beach Reserve Foreshore Restoration Plan | Sandy Beach Reserve Foreshore Restoration Plan for future protection of the foreshore environment and amenities |
| Success Hill Foreshore Stabilisation (Design) | Foreshore assessment of the natural scarp at Success Hill Reserve for stabilisation. |
| Playing Surface Usage Assessment and Turf Maintenance | Assessment of the usage of the playing surfaces at Bassendean oval, Ashfield reserve and Jubilee reserve along with additional maintenance required to improve the playing surface |
| Old Perth Road Streetscape | Develop an integrated plan for OPR Streetscape |
| Ashfield Lookout Maintenance | Additional funds for general maintenance of the new Lookout - pruning, garden maintenance, weed control, rubbish removal, graffiti removal, mowing and path clearing |
| Palmerston Reserve Nature Playground Maintenance | Additional funds for the general maintenance of the new Palmerston Reserve Nature Playground - pruning, weed control, rubbish removal, graffiti removal, playground maintenance and path clearing |
| Sandy Beach Reserve Nature Playground Maintenance | Additional funds for general maintenance of the new Sandy Beach Nature Playground - pruning, weed control, rubbish removal, graffiti removal, playground maintenance and path clearing |
| Local Heritage Survey | Update the Town's Municipal Heritage Inventory (now Local Heritage Survey) as required by the <i>Heritage Act 2018</i> . |
| Public Health Plan | To prepare the Town's Public Health Plan required in accordance with the <i>Public Health Act 2016</i> |
| Bassendean Precinct Structure Plan | To enable the Town to prepare a Precinct Structure Plan in accordance with State Planning Policy 7.2 - Precinct Design |
| Local Planning Scheme and Strategy | To enable the Town to prepare an amended local planning strategy and new local planning Scheme under the requirements of the Planning and Development (Local Planning Schemes) Regulations 2015. Funds are required for GIS and advertising |
| Reticulation Design Consultancy | Reticulation design for Jubilee Reserve, Ashfield Reserve and Bassendean Oval |
| Bassendean Oval Lighting Due Diligence | Due diligence on the WAFC design to ensure the proposed lighting to be installed on the Town's asset is fit for purpose, prior to going to tender |
| Point Reserve River Park | Progress with detailed design and approvals as required for infrastructure and environmental/landscaping works |
| Youth Engagement Projects | Provision of youth engagement projects in Ashfield |

Town of Bassendean

Supplementary Budget Information

Capital Project Budget 2022/23

TOWN OF BASSENDEAN

| CAPITAL PROJECT BUDGET 2022/23 - CARRY FORWARD PROJECTS | |
|---|---|
| Project Title | Description |
| Spillway Construction - Success Hill | Required to allow stormwater to be conveyed into the river |
| Living Stream - Stage One | Re-purpose open drain between the Second and Fourth Avenue to create a living stream |
| Sandy Beach - Ablutions | New ablution facilities at Sandy Beach including connection to sewerage |
| Emergency Works - Replacement of Assets | Contingency for un-planned/emergency works |
| Caledonian Soccer Club - Verandah Replacement | Replacement of verandah |
| Energy Efficiency Upgrades | Implement the energy efficiency actions based on the ROI business case for the works |
| Land Purchase | To acquire the land reserved as POS under Local Planning Scheme No. 10 and the associated Town Planning Scheme No. 4A |
| Administration Building & Community Hall, 48 Old Perth Road - switchboard upgrade | Upgrade of switchboards |
| Ashfield Community Centre Switchboard Upgrade | Upgrade of switchboards |
| Library Roof Repairs | Refurbishment of library roof |
| ICT Equipment Upgrade | Equipment upgrades |
| ICT Strategy Implementation | Improvement of network infrastructure and improving environment |
| HINO 6 Tonne Truck | Watering truck |
| Slasher for Fire Breaks | Slasher used for fire breaks |
| Stan Moses Kitchen | Upgrading kitchen for shared use |
| Sandy Beach - Playground Construction | New nature playground at Sandy Beach Reserve |
| BIC Reserve Fence | Fencing at BIC Reserve |
| Renewal of Park Signs - Various Locations | Renewal of Town signs |
| Bassendean Principal Green Trail | Implementation of Green Trail Pilot project within the Town |
| | |

TOWN OF BASSENDEAN

| CAPITAL PROJECT BUDGET 2022/23 | |
|--|--|
| Project Title | Description |
| Plant and Equipment Replacement Program | Replacement of various fleet and plant items |
| ICT Equipment Upgrade | Upgrade of network switches, disaster recovery environment and acquisition of fit-for-purpose hardware |
| ICT Strategy Implementation | Council chamber upgrade, server room improvements, telecommunications link to depot, funds to Reserve for future enterprise system upgrade |
| Skate Park Concrete Pad Extension | Improve safety and amenity by extending the 'run off' area |
| Nature Play space at WiW Bassendean | Transform the play area into a nature play space |
| Wind in the Willows Bassendean Staff Room | Build a suitable staff room to support team health and wellbeing |
| Provision of Public Art | Public Art installations |
| OPR Interim Tree Planting | Improvement to the existing trees and root zones on Old Perth Road |
| Lord St - Footpath and Avenue Planting | Provision of a new footpath along the property boundaries on the west side of Lord Street between Railway Parade and Walter Road East and the planting of an avenue of shade trees |
| Palmerston Reserve - Phase Three | Installation of mulch and native groundcover and tree planting between path and properties |
| Replace Toro Ride on Mower | Replacement of various fleet and plant items |
| Replace Isuzu Tonne Tip Truck | Replacement of various fleet and plant items |
| Replace Mitsubishi Tip Truck | Replacement of various fleet and plant items |
| Replace Ford Ranger utility | Replacement of various fleet and plant items |
| General Allocation for Energy Efficiency Works | Implementation of Emissions Reduction Strategy |
| Roof Access points to all TOB Buildings | Installation of roof access points to improve safety for staff and contractors |
| Seniors and Communities Centre, 50 Old Perth Road - Roof and Gutter Repairs | Roof and gutter repairs |
| Library, 48 Old Perth Road - External Window Tint Replacement | Window tint replacement |
| Success Hill Public Toilets - minor renewals | Toilet refurbishment |
| Senior Citizen Hall Sand and Seal Floor | Sand and sealing of floors |
| Alf Faulkner Hall floor Sealed and sanded | Sand and sealing of floors |
| Depot - Replace Floor Coverings in Workshop Office with Vinyl Plank Flooring | Replace flooring |
| Depot - Transportable Office Airconditioners | Installation of air conditioners |
| Ashfield Reserve Lighting Improvements | To make improvements to existing poles and installing LED lights |

Capital Budget Summary 2022/23

| CAPITAL PROJECT BUDGET 2022/23 | |
|---|---|
| Project Title | Description |
| Bassendean Oval - Upgrading of floodlights with new higher poles | Upgrade of floodlighting |
| Various Locations - Electrical/Structural inspection of all park lights | Electrical/Structural inspection of park lights |
| General Allocation for the Renewal of Various Assets at Recreation Places | Upgrade various park furniture and equipment |
| Bindaring Wetlands - Pathway and living stream | Installation of pathway and wetland at Bindaring wetlands |
| Ashfield Flats - Board Walk | Installation of a board walk at Ashfield flats |
| Ashfield Reserve fence and subsidiary items | Installation of fence and subsidiary items |
| Ashfield Reserve Soccer Pitch upgrade fencing east/west fence | Upgrade of fence |
| General Allocation for Various Locations - Renewal of parks irrigation assets | Renewal of various park irrigation equipment and infrastructure |
| Jubilee Reserve Masterplan (Transfer to Reserve) | Allocation of funds to Jubilee Reserve for future upgrade |
| Drainage program Various locations - depending on inspections | Drainage upgrades as required |
| Footpath program Various locations - per Council policy | Footpath upgrades as required |
| Chedworth Way: Ivanhoe Rd to May Rd May Rd; Robinson Rd to Walkington Way | Restore life of road surface |
| Railway Parade: Intersection of Wood St to Railway Museum | Restore life of road surface |
| Lord Street: Mary Cres to Morley Drive | Restore life of road surface |
| Pickering Park Carpark | Restore life of car park |
| Lord St: Turn pocket failure | Restore life of road surface |
| West Road: Watson Street to Hyland Street - Pavement failure | Restore life of pavement |
| Bridson St: West Road to Whitfield Street | Restore life of road surface |
| Penzance Street: Anzac Terrace to Walter Road East | Restore life of road surface |
| Burford St: Iolanthe St to Padbury Way | Restore life of road surface |