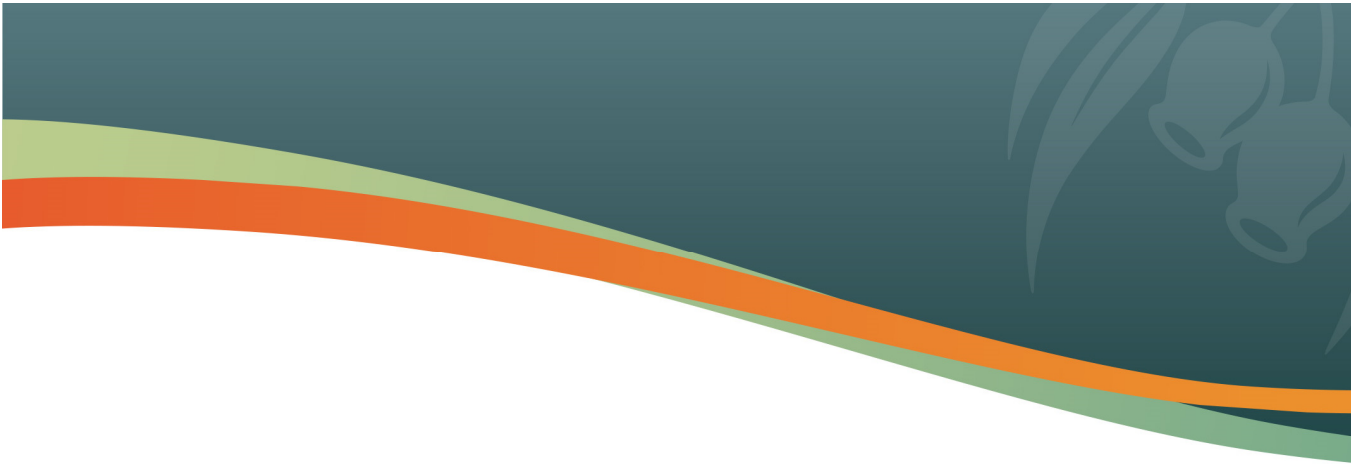




Budget

For the year end 30 June 2023





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Statutory Budget

For the year end 30 June 2023



CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Estimate	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	41,966,941	39,818,456	39,137,784
Operating grants, subsidies and contributions	11	2,952,527	5,061,941	2,676,828
Fees and charges	17	16,924,143	15,997,581	15,542,522
Interest earnings	12(a)	428,778	461,175	479,175
Other revenue	12(b)	295,600	963,994	45,600
		62,567,989	62,303,147	57,881,909
Expenses				
Employee costs		(26,540,587)	(25,998,146)	(25,962,725)
Materials and contracts		(22,036,380)	(23,067,411)	(22,885,136)
Utility charges		(1,975,759)	(2,026,443)	(2,017,443)
Depreciation on non-current assets	6	(13,599,138)	(13,359,867)	(11,858,661)
Interest expenses	12(d)	(259,591)	(282,193)	(282,193)
Insurance expenses		(755,514)	(674,524)	(636,026)
Other expenditure		(2,275,974)	(1,977,450)	(1,156,700)
		(67,442,943)	(67,386,034)	(64,798,884)
		(4,874,954)	(5,082,887)	(6,916,975)
Non-operating grants, subsidies and contributions	11	14,039,714	8,041,232	11,326,966
Profit on asset disposals	5(b)	0	47,298	0
Loss on asset disposals	5(b)	0	(572,674)	0
Share of profit or (loss) of associates accounted for using the equity method	15	640,000	998,408	998,408
		14,679,714	8,514,264	12,325,374
Net result for the period		9,804,760	3,431,377	5,408,399
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		9,804,760	3,431,377	5,408,399

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

CITY OF KALAMUNDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	41,986,941	39,894,038	38,757,784
Operating grants, subsidies and contributions	2,952,527	1,164,003	1,281,131
Fees and charges	16,924,143	15,997,581	13,875,930
Interest received	428,778	461,175	479,175
Goods and services tax received	2,500,000	4,536,429	3,895,697
Other revenue	295,600	963,994	45,600
	65,087,989	63,017,220	58,335,317
Payments			
Employee costs	(26,155,302)	(25,620,198)	(24,999,226)
Materials and contracts	(22,053,558)	(23,433,451)	(22,984,115)
Utility charges	(1,975,759)	(2,026,443)	(2,017,443)
Interest expenses	(259,591)	(282,193)	(282,193)
Insurance paid	(755,514)	(674,524)	(636,026)
Goods and services tax paid	(2,500,000)	(753,383)	(663,093)
Other expenditure	(2,275,974)	(1,977,450)	(1,156,700)
	(55,975,698)	(54,767,642)	(52,738,796)
Net cash provided by (used in) operating activities	4	9,112,291	5,596,521
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for development of land held for resale	5(a)	(2,000,000)	(536,500)
Payments for purchase of property, plant & equipment	5(a)	(11,736,237)	(4,578,273)
Payments for construction of infrastructure	5(a)	(21,582,455)	(14,272,732)
Non-operating grants, subsidies and contributions		13,637,838	4,641,307
Proceeds from sale of property, plant and equipment	5(b)	0	1,875,041
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	13,131	12,414
Net cash provided by (used in) investing activities		(21,667,723)	(12,858,743)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	7(a)	(1,229,486)	(1,227,997)
Principal elements of lease payments	8	(44,711)	(44,711)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(8,358)
Proceeds from new borrowings	7(a)	2,000,000	200,000
Net cash provided by (used in) financing activities		725,803	(1,081,066)
Net increase (decrease) in cash held		(11,829,629)	(5,690,232)
Cash at beginning of year		26,444,214	32,134,446
Cash and cash equivalents at the end of the year	4	14,614,585	26,444,214
		12,470,787	12,470,787

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

CITY OF KALAMUNDA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

NOTE	2022/23 Budget	2021/22 Estimate	2021/22 Budget	
	\$	\$	\$	
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	3,595,066	3,542,590	4,424,345
		3,595,066	3,542,590	4,424,345
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	160,000	215,959	156,683
Operating grants, subsidies and contributions		3,592,527	6,060,349	3,675,236
Fees and charges	17	16,924,143	15,997,581	15,542,522
Interest earnings	12(a)	428,778	461,175	479,175
Other revenue	12(b)	295,600	963,994	45,600
Profit on asset disposals	5(b)	0	47,298	0
		21,401,048	23,746,356	19,899,216
Expenditure from operating activities				
Employee costs		(26,540,587)	(25,998,146)	(25,962,725)
Materials and contracts		(22,036,380)	(23,067,411)	(22,885,136)
Utility charges		(1,975,759)	(2,026,443)	(2,017,443)
Depreciation on non-current assets	6	(13,599,138)	(13,359,867)	(11,858,661)
Interest expenses	12(d)	(259,591)	(282,193)	(282,193)
Insurance expenses		(755,514)	(674,524)	(636,026)
Other expenditure		(2,275,974)	(1,977,450)	(1,156,700)
Loss on asset disposals	5(b)	0	(572,674)	0
		(67,442,943)	(67,958,708)	(64,798,884)
Non-cash amounts excluded from operating activities	3(b)	13,324,423	13,405,694	11,218,201
Amount attributable to operating activities		(29,122,406)	(27,264,068)	(29,257,122)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	14,039,714	8,041,232	11,326,966
Payments for land held for resale	5(a)	(2,000,000)	(536,500)	0
Payments for property, plant and equipment	5(a)	(11,736,237)	(4,578,273)	(8,242,282)
Payments for construction of infrastructure	5(a)	(21,582,455)	(14,272,732)	(22,631,577)
Proceeds from disposal of assets	5(b)	0	1,875,041	0
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	13,131	12,414	12,414
Amount attributable to investing activities		(21,265,847)	(9,458,818)	(19,534,479)
Non-cash amounts excluded from investing activities	3(c)	(300,000)	250,000	0
Amount attributable to investing activities		(21,565,847)	(9,208,818)	(19,534,479)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(1,229,486)	(1,227,997)	(1,227,997)
Principal elements of finance lease payments	8	(44,711)	(44,711)	0
Proceeds from new borrowings	7(b)	2,000,000	200,000	200,000
Transfers to cash backed reserves (restricted assets)	9(a)	(2,138,999)	(12,275,018)	(1,711,000)
Transfers from cash backed reserves (restricted assets)	9(a)	10,316,168	13,813,182	12,616,032
Amount attributable to financing activities		8,902,972	465,456	9,877,035
Budgeted deficiency before general rates		(41,785,281)	(36,007,431)	(38,914,566)
Estimated amount to be raised from general rates	2(a)	41,806,941	39,602,497	38,981,101
Net current assets at end of financial year - surplus/(deficit)	3	21,660	3,595,066	66,535

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

1 (a) BASIS OF PREPARATION

The annual 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 City to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity
All funds through which the City of Kalamunda controls resources to carry on its functions have been included in the financial statements forming part of this annual 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 16 to the annual budget.

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

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

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

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

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

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

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

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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.

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.

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, rentals, hire charges, fee for service photocopying charges, licences, sale of goods or information, administration fees, rubbish collection fees, rental of property, 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, removal expenses, relocation 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, contract services, information technology 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.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

1 (c) 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 City's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
<p>Governance To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	<p>Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.</p>
<p>Health To provide an operational framework for environmental and community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.</p>	<p>Provision and maintenance of senior citizen and disability services, youth services and other voluntary services.</p>
<p>Community amenities To provide services required by the community.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes and public conveniences.</p>
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.</p>
<p>Transport To provide safe, effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, footpaths, bridges, lighting and cleaning of streets.</p>
<p>Economic services To help promote the City and its economic wellbeing.</p>	<p>Tourism and area promotion, rural services and building control.</p>
<p>Other property and services To monitor and control council's overheads operating accounts.</p>	<p>Private works operation, plant repair and operation costs and engineering operation costs.</p>

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Estimate total revenue	2021/22 Budget total revenue					
		\$		\$	\$	\$	\$	\$	\$	\$					
(i) Differential general rates or general rates															
Gross rental valuations															
General GRV		0.074314	21,030	384,910,744	28,604,257	150,000	0	28,754,258	27,346,613	26,997,950					
Industrial / Commercial GRV		0.079048	584	126,818,275	10,024,731	0	0	10,024,731	9,445,193	9,268,934					
Vacant GRV		0.092484	419	10,793,651	998,240	0	0	998,240	1,013,363	831,997					
Unimproved valuations															
General UV		0.003706	286	194,144,900	719,501	0	0	719,501	633,237	631,718					
Commercial UV		0.004410	51	36,609,977	161,450	0	0	161,450	140,971	141,054					
Sub-Total			22,370	753,277,547	40,508,179	150,000	0	40,658,180	38,579,377	37,871,653					
Minimum															
Minimum payment															
\$															
Gross rental valuations															
General GRV		925	874	9,922,490	808,450	0	0	808,450	764,512	781,452					
Industrial / Commercial GRV		1,163	46	484,038	53,498	0	0	53,498	50,692	49,590					
Vacant GRV		734	386	2,480,390	283,324	0	0	283,324	204,610	275,100					
Unimproved valuations															
General UV		925	0	100	0	0	0	0							
Commercial UV		1,163	3	275,360	3,489	0	0	3,489	3,306	3,306					
Sub-Total			1,309	13,162,378	1,148,761	0	0	1,148,761	1,023,120	1,109,448					
								23,679	766,439,925	41,656,940	150,000	0	41,806,941	39,602,497	38,981,101
Total amount raised from general rates								41,806,941	39,602,497	38,981,101					
(ii) Specified area and ex gratia rates															
Ex-gratia rates					160,000			160,000	215,959	156,683					
Total rates								41,966,941	39,818,456	39,137,784					

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

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

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.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge**	Instalment plan interest rate**	Unpaid rates interest rates**
		\$	%	%
Option one				
Single full payment	19 August 2022	0	0.0%	7.0%
Option two				
First instalment	19 August 2022	0	5.5%	7.0%
Second instalment	23 December 2022	8	5.5%	7.0%
Option three				
First instalment	19 August 2022	0	5.5%	7.0%
Second instalment	21 October 2022	8	5.5%	7.0%
Third instalment	23 December 2022	8	5.5%	7.0%
Fourth instalment	24 February 2023	8	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Estimate revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	125,000	127,320	140,000
Instalment plan interest earned	150,000	156,425	161,425
Unpaid rates and service charge interest earned	140,000	166,151	166,150
	415,000	449,896	467,575

****In cases of demonstrated COVID-19 financial hardship, this charge is set at \$0 or 0% as indicated in the City's Fees and Charges Schedule**

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

The overall objective of the Rates and Charges in the 2022/2023 budget is to provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2022/2023 Financial Year after taking into account all non-rate sources of income.

A minimum rate is applied to all differential rating categories within the City of Kalamunda. The setting of the minimum rate is in recognition that every property within the City receives some minimum level of benefit from services provided. By adopting a minimum rate, Council takes this benefit into consideration. Differences in minimum rates between the differential categories is due to the same factors as explained in each differential category below.

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

Differential general rate

Differential rates are split into two distinct groupings based on the methods used by the Valuer Generals Office to determine the value provided to the City. These two groupings are Gross Rental Value (GRV) which is used on urban properties and Unimproved Value (UV) which is predominantly used on rural properties. More information on the different valuation methods can be found on the Valuer Generals website at www.landgate.wa.gov.au

GRV Differential Rates:

The valuations provided to the City for GRV properties are reviewed on a Triennial basis by Landgate. GRV values are reflective of the estimated rental yield per year of the property. Further information about the exact method of calculation and any objections to valuations will need to be directed to the Valuer Generals Office at Landgate.

UV Differential Rates:

The valuations provided to the City for UV properties are reviewed on an annual basis by Landgate. UV Values are reflective of the estimated market value of the land assuming no improvements have been made (Houses, Sheds, Fencing etc) as determined by the Valuer General. Further information about the exact method of calculation and any objections to valuations will need to be directed to the Valuer Generals Office at Landgate.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

Description	Characteristics	Objects	Reasons
General GRV	The GRV General rate applies to all GRV valued properties in the City with a predominant land use that does not fall within the categories of Commercial, Industrial or Vacant Land.	The object of this rate is to apply a base differential general rate to land zoned and used for purposes other than Commercial, Industrial or Vacant Land and to act as the City's benchmark differential rate by which all other GRV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City. It is also lower than vacant land as the City is endeavouring to encourage landowners to develop vacant land.
Industrial / Commercial GRV	The Industrial and Commercial GRV rate is levied on GRV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	The object of this rate category is to apply a higher differential rate to raise additional revenue to offset the increased costs associated with service provision to these properties.	The reason for this rate is that a higher differential rate is required to meet the higher level of service costs associated with Commercial and Industrial properties and the localities within which they are situated. This would typically include costs associated with increased maintenance and renewal of assets and infrastructure required.
Vacant GRV	The GRV Vacant rate is levied on all GRV valued land in the City where the property is considered vacant land.	The object of this rate is to promote the development of vacant land within the City's district.	The reason for this rate is to impose a higher differential general rate on vacant land that acts as a disincentive to persons who are land banking and not actively developing vacant land.
General UV	The UV General rate applies to all UV valued properties in the City with a predominant land use that does not fall within the categories of Commercial or Industrial.	The object of this rate category is to impose a differential rate commensurate with the use of land and is the base rate by which all other UV rated properties are assessed.	The reason for this rate is to ensure that all ratepayers on Unimproved Properties make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City.
Commercial UV	The UV Commercial rate is levied on UV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	The object of this rate category is to raise additional revenue to offset the costs involved in servicing properties within this rate category, which include but are not limited to major outlays for transport infrastructure maintenance and renewal/refurbishment and significant related costs of land use and environmental impacts.	The reason for this rate is to meet a significant proportion of the additional costs involved in servicing properties within this rate category, which include but are not limited to major outlays for transport infrastructure maintenance and renewal/refurbishment and significant related costs of land use and environmental impacts.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

(d) Differential Minimum Payment

GRV General & UV General - \$925	The Minimum applied to these categories is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties not used as Vacant Land or for Industrial or Commercial purposes.	The object of this rate is to raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV & UV General minimum is reflective of the basic level of service that all (predominantly) residential properties receive.
GRV Vacant - \$734	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. This category affects all properties identified as Vacant Land.	The object of this rate is to raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV Vacant Land minimum is the lowest in the City This reflects the reduced level of service/impact that these properties have on the City's resources.
GRV Ind/Com & UV Com - \$1,163	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties used for Industrial or Commercial purposes.	The object of this rate is to raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV Industrial/Commercial & UV Commercial minimum rates are the highest in the City. This recognises that Industrial and Commercial properties have a greater impact on the infrastructure and environment within the City in comparison to properties that fall within the General or Vacant categories.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

(f) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2023.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

Note	2022/23 Budget 30 June 2023	2021/22 Estimate 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	3,114,450	5,706,910	6,555,381
Cash and cash equivalents - restricted	4	11,500,135	20,737,304	5,915,406
Financial assets - unrestricted		13,889	13,131	13,130
Financial assets - restricted	4	3,396,075	3,396,075	5,000,000
Receivables		5,371,611	5,299,735	4,000,360
Prepayments		570,000	580,000	0
Inventories		2,666,500	656,500	146,888
		26,632,660	36,389,655	21,631,165
Less: current liabilities				
Trade and other payables		(10,264,401)	(10,271,579)	(10,636,094)
Unspent non-operating grants, subsidies and contributions liability		(1,819,359)	(2,119,359)	0
Lease liabilities	8	(11,360)	(44,711)	0
Long term borrowings	7	(1,258,442)	(1,229,486)	(1,212,544)
Employee provisions		(4,525,221)	(4,525,221)	(4,400,000)
		(17,878,783)	(18,190,356)	(16,248,638)
Net current assets		8,753,877	18,199,299	5,382,527
Less: Total adjustments to net current assets	3.(d)	(8,732,217)	(14,604,233)	(5,315,992)
Net current assets used in the Rate Setting Statement		21,660	3,595,066	66,535

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Note	2022/23 Budget 30 June 2023	2021/22 Estimate 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
Adjustments to operating activities				
Less: Profit on asset disposals	5(b)	0	(47,298)	0
Less: Share of net profit of associates and joint ventures accounted for using the equity method		(640,000)	(998,408)	(998,408)
Add: Loss on disposal of assets	5(b)	0	572,674	0
Add: Depreciation on assets	6	13,599,138	13,359,867	11,858,661
Movement in non-current pensioner deferred rates		(20,000)	(20,000)	(20,000)
Movement in non-current employee provisions		385,285	377,948	377,948
Asset Exchange Valuation		0	160,911	0
Non cash amounts excluded from operating activities		13,324,423	13,405,694	11,218,201

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities				
Movement in current unspent non-operating grants associated with restricted cash		(300,000)	250,000	0
Non cash amounts excluded from investing activities		(300,000)	250,000	0

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

(d) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves

9 (13,796,210) (21,973,379) (10,915,406)

Less: Current assets not expected to be received at end of year

- Current portion of self supporting loans receivable

(13,889) (13,131) (13,130)

- Land held for resale

(2,536,500) (536,500) 0

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

- Current portion of borrowings

1,258,442 1,229,486 1,212,544

- Current portion of lease liabilities

11,360 44,711 0

- Current portion of unspent non-operating grants and liabilities held in reserve

1,819,359 2,119,359 0

- Current portion of Employee provisions

4,525,221 4,525,221 4,400,000

Total adjustments to net current assets

(8,732,217) (14,604,233) (5,315,992)

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

3 (e) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City 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 City's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Kalamunda 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 City of Kalamunda contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Kalamunda 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.

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.

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 City 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 City 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 City'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 City'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 City'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 City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	14,614,585	26,444,214	12,470,787
Total cash and cash equivalents	14,614,585	26,444,214	12,470,787
Held as			
- Unrestricted cash and cash equivalents	3(a) 3,114,450	5,706,910	6,555,381
- Restricted cash and cash equivalents	3(a) 11,500,135	20,737,304	5,915,406
	14,614,585	26,444,214	12,470,787
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	11,500,135	20,737,304	5,915,406
- Restricted financial assets at amortised cost - term deposits	3(a) 3,396,075	3,396,075	5,000,000
	14,896,210	24,133,379	10,915,406
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	9 13,796,210	21,973,379	10,915,406
Unspent borrowings	7(c) 0	760,000	
Unspent non-operating grants, subsidies and contribution liabilities	1,100,000	1,400,000	
	14,896,210	24,133,379	10,915,406
Reconciliation of net cash provided by operating activities to net result			
Net result	9,804,760	3,431,377	5,408,399
Depreciation	6 13,599,138	13,359,867	11,858,661
(Profit)/loss on sale of asset	5(b) 0	525,376	0
Share of profit or (loss) of associates accounted for using the equity method	(640,000)	(998,408)	(998,408)
(Increase)/decrease in receivables	20,000	(39,310)	(116,139)
(Increase)/decrease in inventories	(10,000)	3,756	(15,000)
Increase/(decrease) in payables	(7,178)	(369,796)	(177,526)
Increase/(decrease) in unspent non-operating grants	(300,000)	(494,985)	0
Increase/(decrease) in employee provisions	385,285	377,948	963,499
Non-operating grants, subsidies and contributions	(13,739,714)	(7,546,247)	(11,326,966)
Net cash from operating activities	9,112,291	8,249,578	5,596,521

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The City 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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program				2022/23	2021/22	2021/22
	Community amenities	Recreation and culture	Transport	Other property and services	Budget total	Estimate total	Budget total
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Land - freehold land					0		300,000
Buildings - specialised		8,202,237			8,202,237	2,381,770	4,766,636
Furniture and equipment				1,028,000	1,028,000	274,300	1,318,742
Plant and equipment	2,000,000			506,000	2,506,000	1,922,203	1,856,904
	<u>2,000,000</u>	<u>8,202,237</u>	<u>0</u>	<u>1,534,000</u>	<u>11,736,237</u>	<u>4,578,273</u>	<u>8,242,282</u>
<i>Infrastructure</i>							
Infrastructure - roads			9,514,842	512,914	10,027,756	7,782,915	12,933,213
Infrastructure - footpaths			1,860,341		1,860,341	830,341	1,459,775
Infrastructure - drainage			1,486,591		1,486,591	1,374,303	1,117,038
Infrastructure - parks and ovals		6,145,915			6,145,915	2,578,843	3,299,111
Infrastructure - Other			802,429	1,259,423	2,061,852	1,706,330	3,822,440
	<u>0</u>	<u>6,145,915</u>	<u>13,664,203</u>	<u>1,772,337</u>	<u>21,582,455</u>	<u>14,272,732</u>	<u>22,631,577</u>
<i>Land Held for Resale</i>							
Land held for resale	2,000,000				2,000,000	536,500	
Total acquisitions	<u>4,000,000</u>	<u>14,348,152</u>	<u>13,664,203</u>	<u>3,306,337</u>	<u>35,318,692</u>	<u>19,387,505</u>	<u>30,873,859</u>

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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. 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 Estimate Net Book Value	2021/22 Estimate Sale Proceeds*	2021/22 Estimate Profit	2021/22 Estimate Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	26,985	73,623	46,638	0	0	0	0	0
Law, order, public safety	0	0	0	0	0	(38)	0	(38)	0	0	0	0
Health	0	0	0	0	11,200	11,860	660	0	0	0	0	0
Recreation and culture	0	0	0	0	1,808,809	1,750,000	0	(58,809)	0	0	0	0
Other property and services	0	0	0	0	714,334	200,507	0	(513,827)	0	0	0	0
	0	0	0	0	2,561,328	2,035,952	47,298	(572,674)	0	0	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	908,809	908,809	0	0	0	0	0	0
Land - vested in and under the control of council	0	0	0	0	467,205	0	0	(467,205)	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	(33,809)	0	(33,809)	0	0	0	0
Buildings - specialised	0	0	0	0	900,000	875,000	0	(25,000)	0	0	0	0
Plant and equipment	0	0	0	0	285,314	285,952	47,298	(46,660)	0	0	0	0
	0	0	0	0	2,561,328	2,035,952	47,298	(572,674)	0	0	0	0

* Total cash proceeds estimated to be received from the disposal of fixed assets during 2021-2022 - \$1,875,041
The balance \$160,911 represents the asset trade in values received from disposals.

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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - Other
Right of use - plant and equipment
Intangible assets - intangible asset - computer software

2022/23 Budget	2021/22 Estimate	2021/22 Budget
\$	\$	\$
5,175	5,175	5,175
81,503	81,503	81,503
1,788	1,788	1,788
63,839	63,839	30,839
35,066	35,066	35,066
4,605,451	4,366,180	3,056,237
8,058,852	8,058,852	7,935,589
747,464	747,464	712,464
13,599,138	13,359,867	11,858,661
3,254,345	3,015,074	1,791,497
285,113	285,113	308,353
800,087	800,087	800,087
4,600,000	4,600,000	4,509,853
1,000,000	1,000,000	966,884
1,568,209	1,568,209	1,568,209
1,084,000	1,084,000	964,634
885,508	885,508	885,508
20,000	20,000	0
101,876	101,876	63,636
13,599,138	13,359,867	11,858,661

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	30 to 75 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	20 to 120 years
Infrastructure - footpaths	15 to 50 years
Infrastructure - drainage	60 to 100 years
Infrastructure - parks and ovals	10 to 50 Years
Infrastructure - Other	
Right of use - plant and equipment	Based on the remaining lease
Intangible assets - computer software	5 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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. 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 Principal 1 July 2021	2021/22	2021/22	Estimate	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal 1 July 2022	Budget New Loans	Budget Repayments	Principal outstanding 30 June 2023	Budget Interest Repayments		Estimate New Loans	Estimate Principal Repayments	Estimate Principal outstanding 30 June 2022	Estimate Interest Repayments	Principal 1 July 2021	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2022	Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																			
Depot Waste Trucks	228	WATC	5.63%	702,941		(57,776)	645,165	(38,774)	757,596			(54,656)	702,941	(41,894)	757,596		(54,656)	702,940	(41,894)
Waste Compactor	229	WATC	2.46%	0	0	0	0	0	43,346			(43,346)	0	(801)	43,346		(43,346)	0	(801)
Forrestfield North Development Project - Loan 1	230	WATC	3.01%	268,637		(50,566)	218,071	(7,708)	317,715			(49,078)	268,637	(9,197)	317,715		(49,078)	268,637	(9,197)
Wattle Grove South Planning Study	231	WATC	0.74%	60,443		(19,999)	40,444	(410)	80,294			(19,852)	60,443	(558)	80,385		(19,852)	60,533	(558)
High Wycombe Roads - testing and design	232	WATC	0.74%	30,221		(9,999)	20,222	(205)	40,147			(9,926)	30,221	(279)	40,193		(9,926)	30,267	(279)
Forrestfield North Structure Planning	233	WATC	0.74%	145,062		(47,997)	97,065	(985)	192,706			(47,644)	145,062	(1,338)	192,924		(47,644)	145,280	(1,338)
MKSEA Kalamunda Wedge - Development Contribution Plan	234	WATC	0.74%	24,177		(8,000)	16,177	(164)	32,118			(7,941)	24,177	(223)	32,154		(7,941)	24,213	(223)
MKSEA - Preliminary investigations and consultation	235	WATC	0.74%	42,310		(13,999)	28,311	(287)	56,206			(13,896)	42,310	(390)	56,270		(13,896)	42,374	(390)
Forrestfield North Structure Planning	245	WATC	3.60%	200,000		(16,942)	183,058	(7,055)		200,000		0	200,000	0		200,000		200,000	0
Cambridge Reserve Development	TBA	WATC	3.29%	0	2,000,000	0	2,000,000	0	0			0	0	0	0	200,000		0	0
Recreation and culture																			
Foothills Netball Association	216	WATC	6.37%	47,235		(6,057)	41,178	(2,914)	52,919			(5,684)	47,235	(3,282)	52,919		(5,684)	47,235	(3,282)
Kalamunda Swimming Pool	227	WATC	5.63%	1,130,819		(92,944)	1,037,875	(62,375)	1,218,743			(87,924)	1,130,819	(67,395)	1,218,743		(87,924)	1,130,819	(67,395)
Future Aquatic facility study (Needs analysis)	236	WATC	0.74%	60,443		(19,999)	40,444	(410)	80,294			(19,852)	60,443	(558)	80,385		(19,852)	60,533	(558)
Transport																			
Operations Centre	221	WATC	6.77%	1,178,329		(115,327)	1,063,002	(77,853)	1,286,228			(107,899)	1,178,329	(85,282)	1,286,228		(107,899)	1,178,329	(85,282)
Fleet - Major Plant Replacement Program	237	WATC	1.02%	1,818,187		(295,377)	1,522,810	(17,794)	2,110,573			(292,386)	1,818,187	(20,784)	2,191,785		(292,386)	1,899,399	(20,784)
Fleet - Light Plant Replacement Program	238	WATC	0.69%	104,213		(51,927)	52,286	(630)	155,783			(51,571)	104,213	(986)	155,922		(51,571)	104,351	(986)
Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.24%	404,883		(48,448)	356,435	(4,871)	452,735			(47,853)	404,883	(5,466)	475,441		(47,853)	427,588	(5,466)
Fleet - Minor Plant Replacement Program	240	WATC	0.70%	237,591		(58,764)	178,827	(1,565)	295,900			(58,309)	237,591	(2,081)	295,900		(58,309)	237,591	(2,081)
Fleet - Major Plant Replacement Program	241	WATC	1.17%	633,074		(87,278)	545,796	(7,170)	719,200			(86,126)	633,074	(8,497)	719,200		(86,126)	633,074	(8,497)
Fleet - Light Plant Replacement Program	242	WATC	0.54%	103,881		(34,406)	69,475	(516)	138,000			(34,119)	103,881	(958)	138,000		(34,119)	103,881	(958)
Kalamunda Town Centre Upgrade Stage 1	243	WATC	1.44%	906,567		(95,026)	811,541	(12,698)	1,000,000			(93,433)	906,567	(14,599)	1,000,000		(93,433)	906,567	(14,599)
Female Change Rooms	244	WATC	1.44%	815,910		(85,524)	730,386	(11,429)	900,000			(84,090)	815,910	(13,138)	877,897		(84,090)	793,807	(13,138)
				8,914,923	2,000,000	(1,216,355)	9,698,568	(255,813)	9,930,506	200,000		(1,215,583)	8,914,923	(277,706)	10,013,003	200,000	(1,215,583)	8,997,420	(277,707)
Self Supporting Loans																			
Recreation and culture																			
Forrestfield United Soccer Club	214	WATC	5.56%	59,749	0	(8,644)	51,105	(3,146)	67,932	0		(8,183)	59,749	(3,599)	67,932	0	(8,183)	59,749	(3,599)
Maldavale Tennis Club	217	WATC	5.95%	11,730	0	(4,487)	7,243	(632)	15,961	0		(4,231)	11,730	(888)	15,961	0	(4,231)	11,730	(888)
				71,478	0	(13,131)	58,347	(3,778)	83,892	0		(12,414)	71,478	(4,487)	83,893	0	(12,414)	71,479	(4,487)
				8,986,401	2,000,000	(1,229,486)	9,756,915	(259,591)	10,014,399	200,000		(1,227,997)	8,986,401	(282,193)	10,096,896	200,000	(1,227,997)	9,068,899	(282,193)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
 The self supporting loan(s) repayment will be fully reimbursed.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Estimated Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Cambridge Reserve Development	WATC	Fixed Term	5	3.3%	\$ 2,000,000	\$ 0	\$ 2,000,000	\$ 0
					2,000,000	0	2,000,000	0

(c) Unspent borrowings

Loan Details and Purpose	Year loan taken	Amount b/fwd.	Amount used 2022/23 Budget	New loans unspent at 30 June 2023	Amount as at 30 June 2023
Kalamunda Town Centre Upgrade Stage 1	Loan 239/243	2020/2021	\$ 390,000	\$ 390,000	\$ 0
Female change rooms	Loan 244	2021	370,000	370,000	0
			760,000	760,000	0

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	3,000,000	3,000,000	3,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(1,000)	(1,000)	(1,000)
Total amount of credit unused	3,074,000	3,074,000	3,074,000
Loan facilities			
Loan facilities in use at balance date	9,756,915	8,986,401	9,068,899

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
Overdraft Facility at Corporate Reference Rate Minus 3.77%	Working Capital	2011	\$ 3,000,000	\$ 0	\$ 3,000,000
			3,000,000	0	3,000,000

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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23	2022/23	Budget Lease	Estimate Principal	Estimate New Leases	2021/22 Estimate Lease Principal repayments	Estimate Lease	Budget Principal	2021/22 Budget Lease Principal repayments	2021/22 Budget Lease Principal repayments	Budget Lease
					Principal 1 July 2022	Budget New Leases	Budget Lease Principal Repayments	Principal outstanding 30 June 2023				Principal outstanding 30 June 2022				Principal outstanding 30 June 2022
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services																
Photocopiers and printers lease	COK011020	Vestone Capital Pty Limited	0.7%	3 years	56,071	0	(44,711)	11,360	100,782	0	(44,711)	56,071	0	0	0	0
					56,071	0	(44,711)	11,360	100,782	0	(44,711)	56,071	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City 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 City 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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Estimate Transfer to	2021/22 Estimate Transfer (from)	2021/22 Estimate Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Waste Avoidance and Resource Recovery Reserve	1,327,781	522,598	(790,732)	1,059,647	1,521,151	1,054,989	(1,248,359)	1,327,781	576,346	519,268	(407,849)	687,765
(b) Forrestfield Industrial Scheme Stage 1 Reserve	719,359	1,001,408	(764,502)	956,265	1,251,366	1,915,309	(2,447,316)	719,359	653,291	1,001,437	(1,375,102)	279,626
(c) Forrestfield Industrial Area Reserve	124,859	244	0	125,103	124,631	228	0	124,859	124,501	274	0	124,775
(d) Public Open Space Funds Reserve	0	0	0	0	248,678	455	(249,133)	0	0	0	0	0
(e) Public Open Space Funds Reserve - Goosebery Hill	0	0	0	0	0	0	0	0	0	0	0	0
(f) Public Open Space Funds Reserve - High Wycombe	183,133	358	0	183,491	0	183,133	0	183,133	0	0	0	0
(g) Public Open Space Funds Reserve - Maida vale	66,000	129	0	66,129	0	66,000	0	66,000	0	0	0	0
(h) Public Open Space Funds Reserve - Kalamunda	0	0	0	0	0	0	0	0	0	0	0	0
(i) Public Open Space Funds Reserve - Forrestfield	0	0	0	0	0	0	0	0	0	0	0	0
(j) Public Open Space Funds Reserve - Lesmurdie	0	0	0	0	0	0	0	0	0	0	0	0
	2,421,132	1,524,737	(1,555,234)	2,390,635	3,145,826	3,220,114	(3,944,808)	2,421,132	1,354,138	1,520,979	(1,782,951)	1,092,166
Restricted by council												
(k) Waste Management Reserve	5,094,735	427,970	(1,776,217)	3,746,488	4,696,921	805,663	(407,849)	5,094,735	5,645,471	12,419	(1,346,577)	4,311,313
(l) Long Service Leave Reserve	1,757,774	131,440	0	1,889,214	985,971	771,803	0	1,757,774	984,953	2,167	0	987,120
(m) Land and Property Enhancement and Maintenance Reserve	1,403,250	2,746	0	1,405,996	888,126	1,051,624	(536,500)	1,403,250	888,286	1,954	0	890,240
(n) EDP IT Equipment Reserve	876,470	1,715	(585,621)	292,564	480,591	395,879	0	876,470	480,596	46,057	(480,219)	46,434
(o) Local Government Elections Reserve	71,698	30,140	0	101,838	71,567	100,131	(100,000)	71,698	71,420	100,157	(100,000)	71,577
(p) Insurance Contingency Reserve	185,375	364	0	185,739	185,037	338	0	185,375	184,898	407	0	185,305
(q) Revaluation Reserve	104,712	205	0	104,917	204,338	374	(100,000)	104,712	204,169	449	(100,000)	104,618
(r) Nominated Employee Leave Provisions Reserve	2,099,248	4,108	0	2,103,356	1,810,936	288,312	0	2,099,248	1,808,980	3,979	0	1,812,959
(s) Asset Enhancement Reserve	3,020,545	5,911	(1,478,511)	1,547,946	4,910,878	708,981	(2,599,314)	3,020,545	4,073,338	8,960	(2,693,127)	1,389,171
(t) Unexpended Capital Works and Specific Purpose Grants Reserve	4,920,586	9,629	(4,920,586)	9,629	6,052,891	4,931,656	(6,063,961)	4,920,586	6,054,696	13,319	(6,052,408)	15,607
(u) Environmental Reserve	8,936	17	0	8,953	69,559	127	(60,750)	8,936	69,493	153	(60,750)	8,896
(v) Public Art Reserve	8,918	17	0	8,935	8,902	16	0	8,918	0	0	0	0
(w) Strategic Sport and Recreation Reserve	0	0	0	0	0	0	0	0	0	0	0	0
	19,552,247	614,262	(8,760,934)	11,405,575	20,365,717	9,054,904	(9,868,374)	19,552,247	20,466,300	190,021	(10,833,081)	9,823,240
	21,973,379	2,138,999	(10,316,168)	13,796,210	23,511,543	12,275,018	(13,813,182)	21,973,379	21,820,438	1,711,000	(12,616,032)	10,915,406

CITY OF KALAMUNDA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

9. FINANCIALLY BACKED RESERVES

(b) Financially 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) Waste Avoidance and Resource Recovery Reserve	Ongoing	Any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years.
(b) Forrestfield Industrial Scheme Stage 1 Reserve	Ongoing	The reserve is established to meet the City's reporting obligation under clause 6.5.16 of the City of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.
(c) Forrestfield Industrial Area Reserve	Ongoing	To fund infrastructure requirements for the Forrestfield area.
(d) Public Open Space Funds Reserve	Discontinued	To hold money received for the development and maintenance of Public Open Spaces
(e) Public Open Space Funds Reserve - Goosebery Hill	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(f) Public Open Space Funds Reserve - High Wycombe	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(g) Public Open Space Funds Reserve - Maida vale	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(h) Public Open Space Funds Reserve - Kalamunda	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(i) Public Open Space Funds Reserve - Forrestfield	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(j) Public Open Space Funds Reserve - Lesmurdie	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(k) Waste Management Reserve	Ongoing	To fund financing operations for the development of the City's sanitation service
(l) Long Service Leave Reserve	Ongoing	To provide cash-backing for all long service leave entitlements.
(m) Land and Property Enhancement and Maintenance Reserve	Ongoing	To fund land and property purchases, upgrade and maintenance of existing properties.
(n) EDP IT Equipment Reserve	Ongoing	To fund the upgrade / replacement of the City's computer hardware and software requirements.
(o) Local Government Elections Reserve	Ongoing	To fund the cost of future elections.
(p) Insurance Contingency Reserve	Ongoing	To fund insurance premium variations and potential call backs.
(q) Revaluation Reserve	Ongoing	To fund triennial rating revaluations.
(r) Nominated Employee Leave Provisions Reserve	Ongoing	To fund future nominated staff leave entitlements.
(s) Asset Enhancement Reserve	Ongoing	To fund future replacement of City's Infrastructure and plant and equipment needs.
(t) Unexpended Capital Works and Specific Purpose Grants Reserve	Ongoing	To carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.
(u) Environmental Reserve	Ongoing	To fund environment strategies and projects.
(v) Public Art Reserve	Ongoing	To fund future Public Art projects.
(w) Strategic Sport and Recreation Reserve	Ongoing	To fund future Strategic Sport and Recreation capital projects.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/ Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no 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
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
Fees and charges for other goods and 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	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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

11. PROGRAM INFORMATION

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
Income and expenses			
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	46,638	0
General purpose funding	42,583,941	40,463,032	39,810,360
Law, order, public safety	544,098	325,480	311,330
Health	916,024	899,197	635,617
Education and welfare	27,500	27,500	27,500
Community amenities	14,096,816	13,247,065	13,036,330
Recreation and culture	1,071,979	975,749	962,765
Transport	10,000	10,000	10,000
Economic services	231,526	263,350	150,450
Other property and services	773,578	2,028,901	1,259,137
	60,255,462	58,286,912	56,203,489
Operating grants, subsidies and contributions			
Governance	0	17,500	0
General purpose funding	338,000	3,378,236	1,160,662
Law, order, public safety	206,030	197,169	197,169
Health	5,105	9,695	0
Education and welfare	3,250	3,250	3,250
Community amenities	100	745,250	685,250
Recreation and culture	380,042	444,306	527,067
Transport	30,000	30,000	44,800
Economic services	0	25,000	58,630
Other property and services	1,990,000	211,535	0
	2,952,527	5,061,941	2,676,828
Non-operating grants, subsidies and contributions			
Law, order, public safety	0	118,634	0
Community amenities	950,000	18,740	0
Recreation and culture	5,302,188	1,542,503	1,024,309
Transport	5,494,691	2,618,672	6,602,657
Other property and services	2,292,835	3,742,683	3,700,000
	14,039,714	8,041,232	11,326,966
Total Income	77,247,703	71,390,085	70,207,283
Expenses			
Governance	(2,946,717)	(3,205,154)	(3,037,894)
General purpose funding	(752,506)	(702,177)	(679,300)
Law, order, public safety	(2,380,911)	(2,243,289)	(2,185,295)
Health	(2,336,477)	(1,891,213)	(1,842,687)
Education and welfare	(382,246)	(401,830)	(363,808)
Community amenities	(16,926,845)	(16,914,713)	(16,864,816)
Recreation and culture	(22,614,269)	(22,039,817)	(19,912,675)
Transport	(14,093,546)	(14,010,216)	(13,843,755)
Economic services	(1,285,921)	(1,321,351)	(1,274,380)
Other property and services	(3,723,505)	(5,228,948)	(4,794,274)
Total expenses	(67,442,943)	(67,958,708)	(64,798,884)
Net result for the period	9,804,760	3,431,377	5,408,399

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	43,000	43,000	48,000
- Other funds	70,778	75,599	68,600
Late payment of fees and charges	25,000	20,000	35,000
Other interest revenue (refer note 1b)	290,000	322,576	327,575
	<u>428,778</u>	<u>461,175</u>	<u>479,175</u>
(b) Other revenue			
Reimbursements and recoveries	295,600	135,600	45,600
Other	0	828,394	0
	<u>295,600</u>	<u>963,994</u>	<u>45,600</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	114,000	130,000	130,000
	<u>114,000</u>	<u>130,000</u>	<u>130,000</u>
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	259,591	282,193	282,193
	<u>259,591</u>	<u>282,193</u>	<u>282,193</u>
(e) Write offs			
General rate	1,000	2,300	2,300
Fees and charges	13,500	6,000	13,500
	<u>14,500</u>	<u>8,300</u>	<u>15,800</u>
(f) Low Value lease expenses			
Gymnasium equipment	30,344	30,344	0
	<u>30,344</u>	<u>30,344</u>	<u>0</u>

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
Elected member 1			
Mayor's allowance	64,938	63,354	63,354
Meeting attendance fees	31,928	31,149	31,149
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	100,416	98,053	98,053
Elected member 2			
Deputy Mayor's allowance	16,234	15,839	15,839
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	43,595	42,619	42,619
Elected member 3			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 4			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 5			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 6			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 7			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 8			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 9			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	50	50	50
	27,361	26,780	26,780
Elected member 10			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	2,300	2,300	2,300
Annual allowance for travel and accommodation expenses	50	50	50
	26,161	25,580	25,580
Elected member 11			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	2,300	2,300	2,300
Annual allowance for travel and accommodation expenses	50	50	50
	26,161	25,580	25,580
Elected member 12			
Meeting attendance fees	23,811	23,230	23,230
Annual allowance for ICT expenses	2,300	2,300	2,300
Annual allowance for travel and accommodation expenses	50	50	50
	26,161	25,580	25,580
Total Elected Member Remuneration	414,020	404,872	404,872
Mayor's allowance	64,938	63,354	63,354
Deputy Mayor's allowance	16,234	15,839	15,839
Meeting attendance fees	293,848	286,679	286,679
Annual allowance for ICT expenses	38,400	38,400	38,400
Annual allowance for travel and accommodation expenses	600	600	600
	414,020	404,872	404,872

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

14. MAJOR LAND TRANSACTIONS

It is not anticipated that the City will be party to any Major Land Transactions during 2022/2023

15. INVESTMENT IN ASSOCIATES AND INTEREST IN JOINT ARRANGEMENTS

The City of Kalamunda has a share in the Net Assets of the Eastern Metropolitan Regional Council (EMRC) as a member council. The EMRC provides services in waste management, resource recovery, environmental management and regional development.

The City of Kalamunda's estimated share of equity is 15.67% in the Eastern Metropolitan Regional Council

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
Estimated Total comprehensive income for the period	4,000,000		
The City's share (approx 16%)	640,000	998,408	998,408

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

16. 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	Estimated Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Wattle Grove - Cell 9	6,117,601	0	(3,192,835)	2,924,766
NBN Tower Pickering Brook	22,385	13,911	0	36,296
Cash in Lieu of Public Open Space	1,017,383	0	(446,865)	570,518
	<u>7,157,369</u>	<u>13,911</u>	<u>(3,639,700)</u>	<u>3,531,580</u>

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

17. FEES AND CHARGES

	2022/23 Budget	2021/22 Estimate	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	192,000	187,000	197,000
Law, order, public safety	249,098	280,480	271,330
Health	915,424	897,937	635,017
Education and welfare	27,500	27,500	27,500
Community amenities	14,096,816	13,162,065	13,036,330
Recreation and culture	1,071,979	975,749	962,765
Transport	10,000	10,000	10,000
Economic services	231,526	258,350	204,080
Other property and services	129,800	198,500	198,500
	16,924,143	15,997,581	15,542,522

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



Capital Budget

For the year end 30 June 2023



ROADS NEW CAPITAL EXPENDITURE	
Welshpool Road East and Crystal Brook Road, Lesmurdie - Intersection Black Spot Project	8,500
High Wycombe TOD Connector Road	75,000
Strelitzia Avenue, Forrestfield - Safety Improvements	200,000
Railway Road and Elizabeth Street, Kalamunda - New Roundabout	740,000
Orange Valley Road, Kalamunda - Safety Improvements Lyndhurst to Barbical	192,206
Mundaring Weir Road, Kalamunda to Weir - Widening and Road Safety Improvements	59,731
Lewis Road, Forrestfield - New Cul-de-sac	99,000
Lewis Road, Forrestfield - Embayed Parking	58,000
Ledger Road, Gooseberry Hill - New Childrens Crossing at Gooseberry Hill Primary School	55,186
Lawnbrook Rd East and First Avenue, Bickley - Intersection Traffic Islands and Path	75,000
Kalamunda Road and Hawkevale Rd, High Wycombe - New Roundabout	50,599
Hummerston Road, Paulls Valley - Improvements east of Aldersyde Road	95,569
Haynes Street, Kalamunda - Streetscape Upgrade	216,419
Hale and Strelitzia Intersection, Forrestfield Traffic Signal Changes Black Spot Project	5,973
Falls Road, Lesmurdie - Embayed Parking	211,446
Coolabah Way, Forrestfield - New Cul-de-sac	40,000
Central Mall, Kalamunda - Streetscape upgrade	1,797,399
Canning Road, Carmel - Safety Improvements Pomeroy to Canning Mills	59,731
Canning Road, Carmel - Lighting and safety improvements - Welshpool Road East to Glenisla Road	1,080,000
Canning Mills Road, Canning Mills - Widening and Barriers	490,500
Canning Mills Road, Canning Mills - Black Spot Project	20,000
Nardine Extention - road construction - Forrestfield Industrial Area Scheme Stage 1	479,502
Hale Road Widening - CELL 9 Stage 1 and 2	33,412
TOTAL EXPENDITURE ON ROADS NEW	6,143,171
ROADS RENEWAL CAPITAL EXPENDITURE	
Anderson Road and Holmes Road , Forrestfield - Resurfacing of Roundabout and Approaches	114,970
Arthur Road, Lesmurdie - Road Resurfacing	51,737
Welshpool Road East, Wattle Grove - Road Resurfacing; Boundary Road to 65m east of Crystal Brook eastbound	236,763
Waterfall Road, Forrestfield - Road resurfacing	65,400
Benbullen Road, Kalamunda - Road Resurfacing	155,210
Canning Mills Road, Canning Mills - Localised Widening	129,615
Road Minor Renewals Program	136,250
Raymond Road, Walliston - Road Resurfacing	158,050
Peter Road, Bickley - Road Resurfacing	114,450
Patterson Road Bickley - Road Resurfacing	327,000
Northumberland Road, Forrestfield - Road Resurfacing	68,982
Margery Road, High Wycombe - Road Resurfacing	109,000
Kaolunga Way, Lesmurdie - Road Resurfacing	49,050
Holmes Road, Maida Vale - Road resurfacing	127,151
Rich Street, Gooseberry Hill - Road Resurfacing	57,485
Hartfield Road, Forrestfield - Road resurfacing	173,414
Hale Road, Forrestfield - Road Resurfacing; Morrison to Stringybark	387,916
Grace Road, Kalamunda - Road Resurfacing Betti to Robins	32,700
Dundas Road Rehabilitation Abernethy to Wittenoom	274,615
Daddow Road, Kewdale - Road Resurfacing City Boundary to Dundas	343,307
Canning Road Rehabilitation Mead to Recreation	141,406
Canning Road, Lesmurdie - Road Resurfacing; Lesmurdie to Glyde	301,118
Berkshire Road / Dawson Ave / Apricot St, Forrestfield - Road Resurfacing of roundabout and approach legs	19,071
Hale Road and Strelitzia Avenue, Forrestfield - Renewal of City owned Decorative Street Lights to Western Power Standard.	269,685
Wittenoom Road, High Wycombe - Road Resurfacing; Hulley to Kalamunda	40,240
TOTAL EXPENDITURE ON ROADS RENEWAL	3,884,585

PATHS NEW CAPITAL EXPENDITURE	
Sussex Road, Forrestfield - Safe Active Street	27,805
Morrison Road< Forrestfield - New Path to Reid Oval Pavillion	9,200
Maida Vale Road, Maida Vale - New Path No 21 to existing path in Pinker Crescent	22,994
Ledger Road, Gooseberry Hill - New Path Huntley Street to Wajerin Road on northern side	22,994
Kiandra Way, High Wycombe - Safe Active Street	25,625
Ford Road, Lesmurdie - New Path George to Basildon	92,000
Temby Avenue, Lesmurdie - New Path Brine to No 67 , southern verge	34,500
Canning Road, Kalamunda - Signalised Pedestrian Crossing by Haynes Street	347,633
TOTAL EXPENDITURE ON PATHS NEW	582,752
PATHS RENEWAL CAPITAL EXPENDITURE	
Minor Path Renewals	119,461
Lenori Road, Gooseberry Hill - Renew Path from no 59 Lenori to no 8 Zamia	103,931
Hope Crescent, Lesmurdie - Renew Path Lesmurdie to Ronneby western verge	35,838
Grenville Road, Gooseberry Hill - Renew Path from no. 17 to no. 25	41,811
Burma Road, Lesmurdie - Renew Path Orange Valley to Connor western verge including upgrade of retaining wall	65,704
Burma Road, Lesmurdie - Renew Path Connor to Falls western verge	53,757
Brady Road, Lesmurdie - Renew Path	71,677
Aralia Way, Forrestfield - Renew Path No 1 to No 19	59,731
Anthony Street, Lesmurdie - Renew Path Heather to Cul-de-sac northern verge	17,919
Annato Place, Forrestfield - Renew Path Anderson to Cul-De-Sac	29,865
Yongar Reserve, Forrestfield Pedestrian Bridge, Renew timber decking	6,000
Berkshire and Dundas, Forrestfield Shared Path	636,056
Anderson Road, Forrestfield - Renew Path Lewis to Annato	35,838
TOTAL EXPENDITURE ON PATHS RENEWAL	1,277,589
DRAINAGE NEW CAPITAL EXPENDITURE	
Toornart Creek Gooseberry Hill - Drainage Upgrade	258,683
Paulls Valley Road, Paulls Valley - Drainage Improvements	40,240
Kostera Oval Drainage Upgrade	35,838
Headingly Road and Laneway, Kalamunda - Drainage Upgrade	149,461
Bridle Drive, Maida Vale - New Drainage from Hawkvalley Crescent to Shady Tree Lane	89,596
Ledger Road, Gooseberry Hill - New Drainage System	298,653
Ray Owen Reserve - Water Pipeline from Hartfield Park MAR, Concept Design	56,445
295 Lesmurdie Road, Lesmurdie - Drainage Easement Improvement	34,491
TOTAL EXPENDITURE ON DRAINAGE NEW	963,406
DRAINAGE RENEWAL CAPITAL EXPENDITURE	
Stirk Park - Renewal of Kalamunda Road and Headingly Road discharge drainage pipes	80,479
Stirk Park - Lake and Drainage System Improvements	200,000
63 Ford Road Lesmurdie -Upgrading of City Drainage system	30,012
Rootes Road Lesmurdie - Drainage Renewal	126,467
Advance Work for Road Resurfacing - Pits and Kerbs	86,228
TOTAL EXPENDITURE ON DRAINAGE RENEWAL	523,185
OTHER INFRASTRUCTURE CAPITAL EXPENDITURE	
Ray Owen Reserve - Stage 1 Carpark Construction	267,149
Kalamunda Road, Maida Vale - Replace Shelter at Bus Stop 14053	29,892
Kalamunda Road, High Wycombe - Replace Shelter at Bus Stop 14033	25,293
Hale Road, Forrestfield - Replace Shelter at Bus Stop 13859	26,443
Walliston Transfer Station - safety and vehicular flow improvements and upgrades to main entry	334,770
Maida Vale Reserve - Ridge Hill Road entrance road / carpark - resurfacing	95,882
ACROD Parking Bay upgrades to current standard	23,000
Woodlupine Brook, Wattle Grove Environmental Upgrade Cell 9 Stage 3	1,259,423
TOTAL EXPENDITURE ON INFRASTRUCTURE OTHER	2,061,852

PARKS NEW CAPITAL EXPENDITURE	
Street Tree Planting Program	64,970
Stirk Park - New Playground and Skate Park	2,296,761
Ray Owen Reserve Oval Expansion and Renewal	71,585
Ray Owen Reserve - Water Pipeline from Hartfield Park MAR	89,677
Railway Heritage Trail, Gooseberry Hill - Bollards to Prevent Vehicle Access	21,503
Pickering Brook Reserve - New Synthetic Turf for Two Bowling Greens	350,659
Pax Hill Reserve, Lesmurdie - New Picnic Setting and Shade Structure	14,335
New Shade Sail Installation Program	40,617
Fleming Reserve - Reserve and Bushland Enhancement	301,136
Gladys Newton Reserve - Upgrade	29,629
Parks Signage Program	219,009
High Wycombe Station Precinct - Interim POS	25,000
Ray Owen Master Plan - Lesmurdie BMX track works	40,000
Juniper Way, Forreestfield- Upgrade Playground, amenities, lighting	397,892
Falls Farm Reserve, Lesmurdie - New Covers to Arbours	7,168
Hartfield Park Little Athletics Facilities - Long Jump and Throwing Circles	86,729
TOTAL EXPENDITURE ON PARKS NEW	4,056,669

PARKS RENEWAL CAPITAL EXPENDITURE	
The Promenade Public Open Space, Wattle Grove - Renewal of Retaining Wall	59,731
The Boulevard Reserve, Gooseberry Hill - Renew Playground Equipment and Softfall	95,569
Scott Reserve - Southern Oval Practice Wicket Renew Synthetic Turf	25,087
Scott Reserve - Practice Wicket Adjacent to Pavilion Renew Synthetic Turf	21,503
Scott Reserve Oval Reticulation & Turf	238,922
Redgum Reserve, Forreestfield - Switchboards Renewals	59,731
Pine Tree Reserve, High Wycombe - Reticulation Renewal	47,784
Peter Hegney Park, High Wycombe - Reticulation Renewal	65,704
Nestle Brae Creek Reserve, Maida Vale - Renew Playground Equipment	77,650
Mackenzie Park, High Wycombe - Reticulation Renewal	77,650
Kostera Oval Playground Renew Softfall	34,491
Kalamunda Water Park - Shade Sail Renewals	28,743
Kalamunda Tennis Club - Renew Court Fencing and Security Fencing	161,272
Juniper Way Reserve, Forreestfield - Reticulation Renewal	179,192
Jacaranda Springs Estates 1- 3, High Wycombe - Renew Park Kerbing	101,542
Hartfield Park Reserve - Replace Five Sets of Fixed Soccer Goals with Portable Goals	47,784
Hartfield Park Recreation Centre - Playground Renew Softfall	23,892
Hartfield Park Rugby Union Field - Turf Renovation and Drainage	15,417
Hartfield Park - Sports Lighting Upgrade to Rugby League and Soccer Fields (SSRC)	275,946
Flora Terrace Reserve, Lesmurdie - Renew Playground Equipment	71,677
Flora Terrace Reserve, Lesmurdie - Reticulation Renewal	59,731
Flora Terrace Reserve, Lesmurdie - Renew Shade Shelter and Picnic setting	13,056
Fleming Reserve, High Wycombe - New Master Plan Design	29,865
Lesmurdie Tennis Club (Fred Eversden Reserve), LM, Renew Perimeter Fencing	55,000
Lighting and Power Supply Pole Renewals - Renew poles that fail corrosion testing	17,590
Connaught Reserve, Forreestfield - Reticulation Renewal	40,280
Lincoln Reserve, Forreestfield - Reticulation Renewal	51,590
Dawson Park, Forreestfield - Reticulation Renewal	105,766
Lower Lesmurdie Falls, Forreestfield - Renew seating and picnic settings	7,083
TOTAL EXPENDITURE ON PARKS RENEWAL	2,089,246

LAND HELD FOR RESALE	
Cambridge Reserve Aged Care & Residential Development	2,000,000
TOTAL EXPENDITURE ON LAND HELD FOR RESALE	2,000,000

BUILDINGS NEW CAPITAL EXPENDITURE	
Solar Panel Rebate Scheme for Community Leased Buildings	24,244
Scott Reserve Sport Pavilion Redevelopment - Design Phase	127,199
Hartfield Park Kalamunda Rugby League Club Unisex Change Rooms	1,179,761
Reid Oval Pavilion Two New Unisex Changerooms	1,159,008
Additional Female Change Rooms - Kostera Oval	203,518
Maida Vale Reserve New Female Change Rooms	202,686
Additional Female Change Rooms - Ray Owen Reserve	711,428
Kostera Oval New Storeroom for Kalamunda Little Athletics Club	17,093
Kalamunda Water Park, Install new chlorinator leak detectors	29,182
Administration Building - Rear Gate Access Control	7,879
Walliston Pony Club - Install new concrete floor to store room	17,509
Kalamunda Community Centre Building	113,804
Leasehold Improvement - Forrestfield Library Hub	712,312
TOTAL EXPENDITURE ON BUILDINGS NEW	4,505,623

BUILDINGS RENEWAL CAPITAL EXPENDITURE	
Zig Zag Cultural Centre - Internal and External Painting	58,364
Walliston Transfer Station - Hardstand and Community Reuse Shop	398,331
Ray Owen Recreation Centre - Renew Grandstand Seating Courts 1 and 4	426,814
Ray Owen Pavilion, LM, (Kalamunda Cougars Football Club) - Renew roof sheeting	122,111
Kalamunda Tennis Club - Refurbishment of toilets	234,300
SES Building Bathroom Refurbishment	27,381
Pickering Brook Sports Club Renew Windows and Doors Facing The Oval	48,488
Pickering Brook Sports Club Renew Carpets in Office, Pool Room and Function Room	48,488
Pickering Brook Sports Club Refurbish Toilets	18,183
Perth Hills Visitor Centre Upgrade Visitor and Office Area	84,854
Pat Moran Pavilion Refurbish Male and Female Toilets	72,732
Overflow Cottage (8 Lindsay Street) Repair of Termite Damage and Some Component Renewals	109,098
Operations Centre Amenities Building Repaint Interior and Patch Exterior	18,183
Operations Centre Workshop - Replacement of Heavy Vehicle Hoist	109,098
Operations Centre Administration Office Exterior Painting	36,366
Lesmurdie Hall Steel Framed Window Replacement	24,244
Kalamunda Performing Arts Centre - Replacement of Fire Monitoring Panel	20,230
Kalamunda Performing Arts Centre Repaint Exterior	93,383
Kalamunda Performing Arts Centre Renew Carpets in Lesser Hall	9,338
Kalamunda Performing Arts Centre Lighting Replacement	242,440
Kalamunda Performing Arts Centre Emergency Lights and Fire Detection Compliance	58,364
Kalamunda Performance Arts Centre Theatre Renew Stage Loading Dock	72,732
Kalamunda Performance Arts Centre Agricultural Hall Repaint Roofing	48,488
Kalamunda Performance Arts Centre Agricultural Hall Renew Verandah Roofing	18,183
Kalamunda Rugby League Club - Hartfield Park - Club Room Refurbishment	218,196
Kalamunda Districts Rugby Union Club Refurbish Front Verandah	29,182
Kalamunda Bowling Club Refurbish Female Toilets including Universal Access and Asbestos Removal	318,314
Jack Healey Centre Renew Floor Coverings	36,366
Hartfield Park Recreation Centre Repaint Exterior	58,364
Hartfield Park Recreation Centre Renew Hardstand at Rear Emergency Exit	11,673
Emergency Capital Building Repairs	121,220
Dog Pound Internal and External Re-Paint	29,182
Disability Access Improvements to Buildings	42,427
Operations Centre - Clerical Store Office Asbestos Removal	5,836
Cyril Road Hall - Building Fabric and Fixtures Renewal	139,403
Kalamunda Amateur Dramatic Society Building - Brickwork restoration and repointing	58,186
Carmel School Hall and Shelter Shed Component Renewals and Repairs	48,488
Building & Wayfinding Signage Renewal Program	30,305
Barton Mill Chapel Storeroom Asbestos Removal	58,364
City Administration Office - Carpet Replacement	90,915
TOTAL EXPENDITURE ON BUILDINGS RENEWAL	3,696,613

PLANT AND EQUIPMENT CAPITAL EXPENDITURE	
Ranger and Community Service Message Trailers New CCTV to Four Trailers	24,000
Fleet - Minor Plant Replacement Program	81,000
Fleet - Major Plant Replacement Program	196,000
Fleet - Light Vehicle Replacement Program	205,000
FOGO Implementation - Bins, Kitchen Caddies and Education	2,000,000
TOTAL FLEET PLANT AND EQUIPMENT CAPITAL EXPENDITURE	2,506,000
FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	
Purchase and replacement of Office Furniture and Equipment Items	15,000
Information Technology Software major upgrades and replacements	230,000
Information Technology Software Projects	456,000
Information Technology Replacement Hardware Projects	327,000
TOTAL FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	1,028,000
TOTAL CAPITAL WORKS PROGRAM 2022/2023	35,318,692



Fees and Charges

For the year end 30 June 2023



Regulatory

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per hour	265.00
Directors	Per hour	210.00
Manager	Per hour	155.00
Level 7-9 officers	Per hour	105.00
Level 5-6 officers	Per hour	80.00
Rates and General Payments		
Dishonoured Payment Administration Fees	each	2.50
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)	per instalment notice	24.00
Interest on outstanding balances related on trust debts and sundry debts	overdue period	5.5%
Interest on outstanding balances related on trust debts and sundry debts - COVID19 Financial Hardship	overdue period	0.0%
COVID19 Financial Hardship		
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)	per letter	15.00
Rates Instalment (four instalments)	per instalment notice	24.00
Rates Instalment (four instalments) - COVID19 Financial Hardship	per instalment notice	0.00
Rates Instalment (two instalments)	per instalment notice	8.00
Rates Instalment (two instalments) - COVID19 Financial Hardship	per instalment notice	0.00
Interest on rates instalments	period	5.5%
Interest on rates instalments - COVID19 Financial Hardship	period	0.0%
Penalty interest on outstanding rates	overdue period	7.0%
Penalty interest on outstanding rates - COVID19 Financial Hardship	overdue period	0.0%
ESL Penalty interest	overdue period	As per DFES
Property Rates Settlement Statement	each	40.00
Re-print copy of Rates Notice	per event	10.00
Administration fee for incorrect or overpayment made by ratepayer	per arrangement	25.00
Special Payment Arrangements (SPAs)	per arrangement	20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)	each	20.00
Smarter way to pay early termination fee	each	20.00
Credit Card Surcharge (applies to all fees)	% of \$ value paid	0.46 % of amount paid
Rates Historical Search	Per year	30.00
Administration fee for Debt Clearance Letter	Per letter	25.00
Notice of Discontinuance plus \$33.00 per additional debtor		\$55.00 (plus \$33.00 per additional debtor)
Admin Fee charge under section 6.60 for issue of Notice		50.00
Company Search Fee		55.00
Recovery Administration Fee-AMPAC LG Advantage Service		99.00
Recovery Administration Fee-AMPAC LG Advantage Service (If finalised within 14 days from date of issue of demand)		33.00
Sale of Street Listing		
<i>All Wards</i>	per application	205.00
<i>One Ward</i>	per application	65.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Freedom of Information		
Application	per application	30.00
Charge for time to deal with application	1st Hr	-
Charge after initial hour	Per hour	30.00
Offsite Storage Scan Retrieval		20.00
Offsite Plan Retrieval fee		
Building Plan request search fee (Off site storage)		38.00
LAND SERVICES		
Application Fee for Closure of Pedestrian Access Way (PAW)	per application	380.00 plus all costs except local newspaper advertisement
Application Fee for Closure of Right of Way (ROW)	per application	380.00 plus all costs except local newspaper advertisement
Application Fee for Permanent Road Closure	per application	380.00 plus all costs except local newspaper advertisement
Application Fee for Dedication of Land as Road	per application	380.00 plus all costs except local newspaper advertisement
COMMUNITY DEVELOPMENT		
Liberty Swing - Stirk Park		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
LIBRARIES		
Kalamunda Library		
Forrestfield Library		
High Wycombe Library		
Lesmurdie Library		
Items for Sale		
USB Devices	Each	8.00
Library bags (Calico)	Each	5.00
Earbuds/phones for use on public PC.s	Each	4.00
Resources		
Lost Books		Replacement
Damaged Books		Replacement
Overdue Fees	Day	Nil
Replacement library cards	Each	4.50
Printing and related services		
Word Processor Use - Maximum booking of 2 hours		-
Printing - Black & white	Per page	0.20
Printing - Colour	Per page	1.00
Internet Use - Maximum booking of 2 hours		-
Printing - Black & white	Per page	0.20
Printing - Colour	Per page	1.00
Photocopier Use - A4 Black and White	Per page	0.20
Photocopier Use - A4 Colour	Per page	1.00
Photocopier Use - A3 Black and White	Per page	0.40
Photocopier Use - A3 Colour	Per page	2.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Laminating - A4	Each	2.40
Laminating - A3 - Kalamunda and Forrestfield only	Each	4.80
Scan and email	Per email	0.20
PC Usage (after 2 hrs)	Per Hour	2.50
Ticket Price A - Childrens Events	Each	2.00
Ticket Price B - Childrens Events	Each	5.00
Ticket Price C - Childrens Events	Each	10.00
Ticket Price D - Childrens Events	Each	12.00
Ticket Price E - Childrens Events	Each	15.00
Ticket Price A - Adult Events		5.00
Ticket Price B - Adult Events	Each	10.00
Ticket Price C - Adult Events	Each	15.00
Ticket Price D - Adult Events	Each	20.00
Ticket Price E - Adult Events	Each	25.00
Ticket Price F - Adult Events	Each	30.00
Ticket Price G - Adult Events	Each	35.00
Ticket Price H - Adult Events	Each	40.00
Ticket Price I - Adult Events	Each	45.00
Ticket Price J - Adult Events	Each	50.00
FINES ENFORCEMENT [Regulation 9]		
Part A - Enforcement Fees for part 3 of the Act		
Fee for issuing a final demand (To be imposed when the final demand is issued)	each	24.80
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)	each	21.10
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)	each	79.50
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)	each	52.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		52.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		247.00
Part C - Enforcement Fees for part 7 of the Act		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.	per hour	109.00
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		73.50
Fee for lodging a memorial under S89.		43.00
Fee for lodging a withdrawal of memorial under S90.		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees.		Varied
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees.		Varied

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding		261.00
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees.		Varied
Fee for attending a sale of personal property or land.		117.50
Fee for preparing and executing a transfer of land sold.		261.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		37.30
Local Authority Number Plates	Set	Price set by Dept of transport + 50%
Vehicles		
Impounding	per vehicle	185.00
Storage Charges (Daily)	Daily	11.00
Vehicle Disposal/ Surrender Fee	per vehicle	185.00
Heavy Vehicle Removal	per vehicle	Cost + 12.5%
Ranger Attendance		
Per Ranger attending 7am -7pm (hr or part of)	per hour	72.00
Per Ranger attending 7pm -7am (hr or part of)	per hour	191.00
Building Security Call Out 7am-7pm (hr or part of)	per hour	72.00
MOU -Shared Services - hourly rate	per hour	72.00
MOU -Shared Services - mileage	per km	0.81
LICENSES		
Extractive Industries		
Application for a licence		739.00
Annual licence fee		515.00
Transfer of a licence		515.00
Renewal of a licence		515.00
Dog Registration		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Multi Dog Application	Initial	161.00
Sterilisation of dog by authorised vet	Each	Cost + 12.5%
Microchipping of dog by authorised vet	Each	Cost + 12.5%
<i>*Pensioner 50% discount (sterilised and non-sterilised, 1 year, 3 year and Lifetime registrations)</i>		
Replacement Dog Tags	Each	1.55
Dangerous Dogs		
Dangerous Dog Declaration fee	Annual	107.00
Dangerous Dog Sign	Each	37.65

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Dangerous Dog Collar - Large	Each	81.80
Dangerous Dog collar - Medium	Each	63.36
Dangerous Dog Collar - Small	Each	51.50
Cat Registration		
Cat Registration 1 Year - Application made between 31st May and 31st October	Per cat	10.00
Cat Registration 1 Year - Application made between 1st November and 30th May	Per cat	20.00
Cat Registration 3 Year	Per cat	42.50
Cat Registration Lifetime (50 % of the above registration and renewal fees for Pensioners)	Per cat	100.00
Application to be cat breeder	Per cat	100.00
Sterilisation of cat by authorised vet	Per cat	cost + 12.5%
Microchipping of cat by authorised vet	Per cat	cost + 12.5%
Cat Registration Tag Replacement	Per cat	1.55
Kennels		
Licence	Annual	200.00
Application fee	Initial	130.00
POUND FEES		
Impounding fee registered dog	per animal	60.00
Impounding fee unregistered dog	per animal	132.00
Maintenance	Daily	20.00
Surrender at pound	Initial	133.00
Surrender at pick up	Each	170.00
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities.	Each	71.00
Impounding fee registered cat	Each	60.00
Impounding fee unregistered cat	Each	132.00
Impounding Livestock - Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs.	As per LG Act	
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	52.00
<i>Impound Fees After Hours (7am-7pm)</i>	Head	97.00
Wethers, ewes, lambs, goats		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	23.50
<i>Impound Fees After Hours (7pm-7am)</i>	Head	67.50
Float hire		cost + 12.5%
Poundage Fees - Daily/ Per Head		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		
<i>Poundage Fees Working Hours First 24 Hrs or part there of.</i>	Head	44.00
<i>Poundage Fees After Hours First 24 Hrs or part there of.</i>	Head	17.00
Wethers, ewes, lambs, goats		
<i>Poundage Fees Working Hours First 24 Hrs or part there of.</i>	Head	12.00
<i>Poundage Fees after Hours 24 hrs or part there of.</i>	Head	8.00
Sustenance Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	22.50
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	15.60

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
FIRE AND EMERGENCY MANAGEMENT		
Application fee for the variation to Fire Hazard Reduction notice	per application	150.00
Emergency Services Charges		
Front end loader plus operator	per hour	\$181.80 per hour, minimum 3 hours
Light tanker or equivalent	per hour	85.50
1.4 Tanker or equivalent (Fire Appliances)	per hour	126.50
2.4 Tanker or equivalent (Fire Appliances)	per hour	262.60
3.4 Tanker or equivalent (Fire Appliances)	per hour	318.15
Bulk water tanker	per hour	\$181.80 per hour, minimum 3 hours
Bobcat or equivalent	per hour	\$126.25 per hour, minimum 3 hours
Administration charge for contractor fire mitigation works		12.5% of contractor
ENGINEERING		
Hire & set up of Lighting Tower within City Boundaries for community events	per night	220.00
Crossovers contribution by City		
Contribution to a standard crossing in accordance with the Local Government (Uniform Local Provisions) Regulations Clause 15, and the City's Specification for Crossover Construction.	Per Standard Crossing	474.00
Asset Protection		
Asset protection fee for all residential, industrial and commercial applications in excess of \$ 20,000, all applications for subdivision, demolition or clearing and all fibreglass or concrete swimming pool applications.		
<i>Asset Protection fee for initial inspection</i>	Per Application	126.00
<i>Asset Protection fee for subsequent inspection</i>	Per Inspection	113.00
Development Supervision - Engineering and Landscaping		
Development supervision fee for the checking of designs, supervision, and clearances for engineering and landscaping of developments. This includes development activities involving earthworks, roads, access ways, parking areas, drainage infrastructure, and landscaping. The fee is one of the following:		
The minimum charge	Per Development or Stage of Works	126.00
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	3% of the cost of works as estimated by the local government.
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	1.5% of the cost of works as estimated by the consultant
Development bond fee for bond amounts less than \$5000.00	Per Application	126.00
Development bond fee for bond amounts \$5000.00 and greater	Per Application	327.00
Development bond inspection fee for additional inspections	Per Inspection	113.00
Traffic Management Plans		
Assessment and processing of Traffic Management Plans that do not require closure, or for the first submission for works that require a road closure	Per Request	-
Assessment and processing fee for resubmission of Traffic Management Plans that require a road closure	Per Request	126.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Road Reinstatement Rates & Private Works Included in cost: Plan, labour.		Cost + 30%
WASTE MANAGEMENT		
Household Waste Services Reference (Act, Regulations) Waste Avoidance & Resource Recovery Act 2007 & Regulations 2008 Local Government Act 1995 S6.16 An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titles) within the municipality where a habitable dwelling/building is erected.		
Standard Residential Full Service includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB; on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Property	609.20
Residential Full Service Pensioner* includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB; on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Property	362.20
Residential Others (excludes MGB) <i>This fee applies to residential properties where the City is unable to provide weekly or fortnightly general waste and recycling services as well as unable to provide skip bin services.</i> 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Dwelling	271.50
Residential Multi Unit (excludes MGB) <i>This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste and recycling services as well as do not provide skip bin services.</i> includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Dwelling	271.50

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
<p>Residential Multi Unit Pensioner* (excludes MGB) <i>This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste and recycling services as well as do not provide skip bin services.</i> includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Dwelling	233.00
<p>No Access to Skip Bins Reduced Charge <i>Where the City is unable to provide a skip bin service due to factors such as location, terrain and safety.</i> includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Property	535.00
<p>Commercial & Industrial (general and recycling only) <i>This fee applies to non-residential properties where the City has determined the circumstances allow for a MGB and/or MRB to be provided on a weekly and/or fortnightly basis.</i> includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB;</p>	Property	1,065.00
<p>Additional General Bin Residential (all properties)* <i>This fee applies to properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis but does not include an Entry Pass or skip bins.</i></p>	Bin	745.50
<p>Additional General Bin Residential (all properties) Pensioners* <i>This fee applies to properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis at a reduced rate but does not include an Entry Pass or skip bins.</i></p>	Bin	745.50
<p>Additional Recycling Bin Residential (all properties)* <i>This fee applies to properties where the City has determined the circumstances allow for an additional MRB to be provided on a fortnightly basis at a reduced rate but does not include an Entry Pass or skip bins.</i></p>	Bin	266.00
<p>Additional General or Recycling Bin Commercial / Industrial (all properties)* <i>This fee applies to non-residential properties where the City has determined the circumstances allow for an additional MGB and/or MRB to be provided on a weekly and/or fortnightly basis.</i></p>	Bin	1,597.50
<p>Additional Extra Skip Bin (General Waste) <i>This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.</i></p>	Bin	115.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Additional Extra Skip Bin (Green Waste) <i>This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.</i>	Bin	70.50
Re-print copy of Walliston Transfer Station Entry Pass <i>This applies when a resident requests a reprint of their Entry Pass to the Walliston Transfer Station.</i>	per event	10.00
* Pensioner Discount applies to the Primary Owner Occupied Residential property only (excluding restricted sites) and must be valid Pensioner from 1 July of each financial year. No discount is applicable for additional services, commercial or industrial properties.		
Removal of Excess or Non-Conforming Waste from Skip Bin <i>This fee applies when the Contractor has made contact with the resident to arrange for excess or non-conforming waste to be taken out of skip bin to enable collection. If, after making a request to the resident, the corrective action has not been undertaken, the City is notified and a written notice is sent asking resident to resolve the issue, should the issue not be resolved within 72 hours this fee is payable for the City to remove & dispose of the excess or non-conforming material</i>	Bin	115.00
Walliston Transfer Station - (Non commercial resident only)		
Collection of Whitegoods or Mattresses (resident)	Per item	38.50
Collection of Whitegoods or Mattresses (Pensioner and/or Concession Card Holders)	Per item	19.25
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	8.50
Four Wheel Drive (max 5/entry)	Per tyre	15.00
Truck/Tractor Tyres (max 2/entry)	Per tyre	27.00
Worm Farm (Inc. Delivery)	Each	150.00
Additional Resident Entry <i>This fee applies to when a resident has exhausted their four (4) free general waste entries or a tenant has not been given use of their landlord's Entry Pass and wishes to gain access. (Will require proof of residency and photo identity).</i>	Per Entry	53.00
Walliston Transfer Station - (Commercial Resident only)		
Clean Green waste (free from contamination, weeds, grass, soil)	Per tonne	46.50
Mattress disposal fee (max 5/entry)	Each	35.00
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	10.00
Four Wheel Drive (max 5/entry)	Per tyre	20.00
Truck/Tractor Tyres (max 2/entry)	Per tyre	32.00
The City charges commercial fees for any of the following situations:		
Commercial/Trade Waste		
- Your vehicle or trailer is commercially signed or badged (unless you have a valid Vehicle Permit)		
- Your waste is from a work site		
- You are transporting waste for a fee or reward		
Charges that apply are		
Cars/ Station Wagons	Per Vehicle	38.00
Small Vans/Utes	Per Vehicle	63.50
Trailer (6X4)	Per Trailer	64.50
Trailer (7X5) with high sides	Per Trailer	82.00
Small trucks up to 3.5 tonnes GVM	Per Vehicle	195.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
TOWN PLANNING		
Administration		
Reply to a request for a property file search		68.20
Issue of written planning advice that no development approval is required	Per Request	295.00
Issue of written planning advice	Per Request	73.00
Change of Street Number Request	per request	100.00
Structure Plans and Local Development Plans		
Basic Structure Plan	Per application	1,500.00
Standard Plan	Per application	2,500.00
Complex Plan	Per application	5,000.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20
Local Planning Scheme Amendments		
Basic Scheme Amendment Plan	Per amendment	1,500.00
Standard Scheme Amendment Plan	Per amendment	2,500.00
Complex Scheme Amendment Plan	Per amendment	5,000.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20
Development Application		
Determination of development application (other than for an extractive industry) where the estimated costs of the development is:		
Not more than \$50,000	Per Application	147.00
More than \$50,000 but not more than \$500,000	Per Application	0.32% of the estimated cost of development
More than \$500,000 but not more than \$2.5 million	Per Application	\$1,700 + .257% for every \$1 in excess of \$500,000
More than \$2.5 million but not more than \$5 million	Per Application	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
More than \$5million but not more than \$21.5 million	Per Application	\$12,633 + 0.123% for every \$1 in excess of \$5 Million
More than \$21.5 million	Per Application	34,196.00
Determination of an application to amend or cancel development approval	Per Application	The requisite development fee, plus by way of penalty, twice that fee
Determine a development application (other than an extractive industry) where the development has commenced or been carried out	Per application	The requisite fee plus by way of penalty, twice that fee
Determination of development application for an extractive industry	Per Application	739.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Development Assessment Panels		
To be paid in addition to the City's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving. Where the estimated cost of the development is:		
not less than \$2 million and less than \$7 million		5,701.00
not less than \$7 million and less than \$10 million		8,801.00
not less than \$10 million and less than \$12.5 million		9,576.00
not less than \$12.5 million and less than \$15 million		9,849.00
not less than \$15 million and less than \$17.5 million		10,122.00
not less than \$17.5 million and less than \$20 million		10,397.00
\$20 million or more		10,670.00
Minor amendment application		245.00
Zoning Certificate (Orders and Requisitions)		
Orders & Requisitions	Per Certificate	95.00
Reply to a sale of business settlement questionnaire	Per Request	73.00
Application for approval of home occupation/ business		
Fee	Per Application	222.00
Renewal fee	Per Application	73.00
Fee for applications of the new Enterprise Incentive Scheme	Per Application	20.00
Penalty if home occupation has commenced	Per Occurrence	666.00
If the home occupation to be renewed has expired	Per Occurrence	219.00
Application for change of use		
For change or continuation of use where development is not occurring.	Per Application	295.00
Penalty if the change of use has already been carried out	Per Occurrence	885.00
Built Strata Application (Form 15A)		
Between 1 and 5 strata lots	Base + per lot	\$656 base rate +\$65 per lot
Between 6 and 100 strata lots	Base + per lot	\$981 base rate +\$43.50 per lot
In excess of 100 strata lots	Per Application	5,113.50
Application for Subdivision Clearance		
Not more than 5 lots	Per Lot	73.00
6 - 195 lots	Per Lot	\$73 per lot for the first 5 lots and then \$35 per lot
More than 195 lots	Per Application	7,393.00
Inspection fee	Per Inspection	100.00
Land Matters and Roads and Rights of Way		
Initial Request and thereafter charged at applicable officer hourly rate	Per Request	210.00
Initial request for Caveat withdrawals, Easements and Notices on Titles and thereafter at the applicable officer hourly rate (plus all costs)	Per Request	57.50
Application for Commercial Vehicle Parking		
Fee	Per Application	157.50
Renewal fee	Per Application	105.00
Planning Infringement Notices	Per Notice	500.00
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Per Request	73.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Sale of Scheme and Maps		
Copies of Tax Maps	Map	5.50
Zoning Scheme Text	Full set	25.00
Zoning Scheme Maps	Full set	25.00
BUILDING		
Fees prescribed under the City's Signs, Hoardings & Billing Posting Local Law apply to size and type of construction.		
Application fee for temporary signs within the Road Reserve	Per sign	11.00
Any sign that does not comply with the City's Signage	Per sign	147.00
Private Works - Signage (eg White on Blue or White on Brown direction signs) plus cost of labour	Sign	\$147.00 Application fee + cost of sign+cost of labour + 30% administration fee
Real Estate Enquiry Fee		
List of Building Approval	Per Request	20.00
Signs on Public Lands Law		
Displaying a sign without a Permit	Offence	100.00
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	100.00
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	100.00
Failure to maintain a sign in a safe and structurally sound condition	Offence	100.00
Failure to keep a sign clean and maintained in good order	Offence	100.00
Unauthorised bill posting	Offence	100.00
Unauthorised fly posting	Offence	100.00
Failure to comply with terms and conditions of Permit	Offence	100.00
Failure to comply with requirements of a notice given by the Local Government	Offence	100.00
Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires		
Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - minimum of \$336 or 0.19% of the value of the works whichever is higher	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum \$336
Class 1b - Class 9: \$336 and where the value of works exceeds \$373,333 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$336 or 0.09% of the value of work where the value exceeds \$373,333
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum \$336 plus \$81.60/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$81.60/hr in excess of 2 hrs
Review of fire engineers alternative solutions. Minimum \$336 plus \$81.60/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$81.60/hr in excess of 2 hrs
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Unauthorised Class 1a & 10 Buildings	per application	550.00
Unauthorised Class 1b-9 Buildings	Minimum+ hourly	Minimum \$550 + \$81.60/hr in excess of 2 hrs
Authorised Class 1b-9 buildings	Minimum+ hourly	Minimum \$336 + \$81.60/hr in excess of 2 hrs

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspections, pool inspections, etc.	Hourly	83.25
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU City's or others.	Hourly	83.25
Vehicle running costs	Per kilometre	Varied
Strata Title Certificate -Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)]	Minimum	110.00
Built Strata Inspection and Certificate of Building Compliance		
Residential Class 1 dwellings (1-10 units)	Per Unit	168.00
Residential (Classes 1-3)- third & subsequent inspections	Per Inspection	168.00
Residential Class 2 & 3	Per Unit	336.00
Commercial Buildings Class' 5-9	Per Unit	336.00
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	168.00
BA19 Building Application Amendment Plans	Per Application	110.00
Plan Prints		
Intramaps Printouts	Per Print	14.00
Building Plan - Prints (1st Page) Computerised	Per Plan	14.00
Residential Building Plan (includes entire suite of plans) - Prints or emailed	Per Plan	56.00
Building Plan - Prints (subsequent pages)	Per Plan	14.00
Commercial Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email.	Per Plan	172.00
Microfilm Printing	Per print	100.00
Copies of Building/House plans (hard copy) per page (A4 or A3)	per page	14.00
Building Plan - Emailed Prints per plan sheet	per plan	14.00
A1/A0 Plans	Per Plan	25.00
Building Licence List	Monthly	210.00
Building Licence List	Weekly or a one-off	420.00
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	45.70
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise.	Per Inspection	58.60
Regulation 28 Swimming Pool Barrier inspection.	Per Inspection	145.00
HEALTH		
Cattery		
Licence NCE Cattery	Annual	100.00
Application fee - Cattery	One off	103.00
Multi cat application fee to keep between 2 - 6 cats	One off	165.00
Piggeries		
Licence NCE Piggery	Annual	298.00
Poultry Farms (Caged System Only)		
Licence	Annual	298.00
Manure Works		
Licence	Annual	211.00
Keeping of Bees		
Permit	One Off	114.00
Trading in Thoroughfares & Public Places		
Application Fee	One off	146.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Charge - annual	Annual	1,000.00
Charge - single event	Per event	84.00
Markets - monthly	Annual	1,735.00
Markets - weekly	Annual	7,200.00
Markets - per day	Annual	168.00
Administration fee for new stall holder - Markets	Annual	82.00
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	50.00
Event Food Stall(s) application fee	Per event	50 + 8 per food stall
Food Act		
Food Business Registration Fee		160.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	77.50
Low Risk Food Business - Large Premises	Annual	151.00
Medium Risk Food Business	Annual	226.00
Medium Risk Food Business - Large Premises	Annual	445.00
High Risk Food Business	Annual	340.00
High Risk Food Business - Large Premises	Annual	680.00
Temporary Food Business -one event - not related to City of Kalamunda Trading License - inspection	Per event	77.50
Surveillance & Registration Fees - Community Group	Annual	
Re-inspection fee	Per Inspection	90.00
Food Business Re-Assessment	Per Application	81.50
Food Safety Plan Verification	Per Application	322.00
Noise Management		
Noise Management Plan Approval	Per Application	150.00
Caravan Parks		
Application fees for the grant or renewal of licence		200.00
OR		
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		
Temporary Caravan Park Licence		100.00
Transfer Caravan Park Licence		100.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of \$871	Per application	Varied
Environment Health Officer	Hourly	90.00
Administration		
Copy of septic tank plans	Per page	22.00
Reply to a request for a property file search	Per search	79.00
Reply to a sale of business settlement questionnaire	Per reply	79.00
Section 39 (Liquor Licencing) request	Per request	140.00
Administration fee for cleaning work related to hoarding/unfit house issues	Per visit	12.5% of cost
Reprint Approval	Per request	22.00
Minor Amendment to approval	Per request	60.00
Water sampling		
Private request for drinking water sampling	Per visit	76.00
Regulatory requirement for drinking water sampling	Per visit	76.00

Description	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Commercial Swimming Pools		
Pool Open All Year	Annually	374.00
Pool Open Seasonally	Annually	166.00
Each Additional Pool	Annually	186.00
Each Additional Pool (Seasonal)		83.00
Asbestos sampling		
Asbestos Sampling	Per visit	76.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	Per analysis	77.00
Septic Tanks		
Application Fee	Per Application	118.00
Inspection Fee	Per Inspection	118.00
Re-inspection Fee	Per Inspection	118.00
Lodging House		
Application Fee	Initial	70.00
Registration	Annual	150.00
Smoothie Bike		
Bond amount	Refundable	208.00
Smoothie Bike hire fee	Per day	42.00

Community Facilities

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	220.00
Bond (depending on type of booking) Maximum	Refundable	1,100.00
Retainer Fee		55.00
Security lock up fee	Actual cost	Cost recovery based on amounts charged to the City
Security call out fee	Actual cost	Cost recovery based on amounts charged to the City
Key bond (max 3 sets, \$50 each thereafter)	Refundable	55.00
General Cleaning Fee	Event	Minimum \$30.00. Any amount above based on cost recovery based on amount charged to the City
ANDERSON ROAD COMMUNITY CENTRE		
Room 1		
Commercial/Private Use	Hour	12.10
Community Group	Hour	11.00
Room 2		
Commercial/Private Use	Hour	11.00
Community Group	Hour	9.35
Verandah		
Commercial/Private Use	Hour	11.55
Community Group	Hour	10.45
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes lesser hall)		
Function Consuming Alcohol	Hour	100.00
Function Without Alcohol	Hour	50.00
Set Up/Rehearsal/Class (Commercial)	Hour	40.00
Set Up/Rehearsal/Class (Community)	Hour	34.00
Lesser Hall		
Function Without Alcohol - Commercial	Hour	40.00
Function Without Alcohol - Community	Hour	34.00
Set Up/Rehearsal/Class (Commercial)	Hour	20.00
Set Up/Rehearsal/Class (Community)	Hour	17.00
Gallery Exhibition Function	Day	40.00
Gallery Exhibition Set up/ Pack up	Hour	20.00
Bonds		
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Key Bond	Refundable	55.00
CARMEL HALL		
Main Hall		
Commercial/Private Use	Hour	11.55
Community Group	Hour	10.45
CYRIL ROAD HALL		
Main Hall		
Commercial/Private Use	Hour	27.50
Community Group	Hour	20.35
Meeting Room		
Commercial/Private Use	Hour	14.85
Community Group	Hour	11.00

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
FALLS FARM		
Whole Building		
Commercial/Private Use	Hour	23.65
Community Group	Hour	15.40
FORRESTFIELD HALL		
Main Hall		
Commercial/Private Use	Hour	24.75
Community Group	Hour	17.05
FORRESTFIELD LIBRARY EXHIBITION ROOM		
Commercial	Hour	19.80
Exhibition with Sales (per day for first 3 days then \$55.50 for each subsequent day)	Day	160.60
Exhibitions without Sales (per day for first 3 days then \$24 for each subsequent day)	Day	73.70
Community Group	Hour	17.05
GAMES TRAILER		
Bond (Refundable)	Event	200.00
Hire - Half Day (up to 4 hours)	Half Day	52.50
Hire - Whole Day (4 hours plus)	Whole Day	79.00
Hire - Weekly (7 days)	Weekly	393.00
GOOSEBERRY HILL HALL		
Main Hall		
Commercial/Private Use	Hour	27.50
Community Group	Hour	19.80
Meeting Room		
Commercial/Private Use	Hour	15.40
Community Group	Hour	11.55
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Commercial/Private Use	Hour	18.15
Community Group	Hour	14.85
HARTFIELD PARK RECREATION CENTRE		
<i>Off Peak: Monday to Friday - 6.00am - 4.00pm weekdays only.</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
<i>"The City of Kalamunda will run promotions across its services at various times throughout the year. Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."</i>		
Main Hall		
Commercial/Private	Hour	225.00
Out of hours function surcharge	Hour	127.50
Peak - per court	Hour	56.65
Peak - both courts	Hour	103.00
Off Peak - per court	Hour	51.00
Off Peak - both courts	Hour	92.70
Mezzanine Area		
Commercial/Private	Hour	20.00
Community Group	Hour	15.00

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Fitness & Lifestyle Room		
Commercial/Private	Hour	60.00
Community Group	Hour	45.00
Multi-Purpose Room		
Commercial/Private	Hour	36.00
Community Group	Hour	27.00
Crèche Room		
Community Group	Hour	27.50
Badminton		
Off Peak (per court) 1 X COURT	Hour	20.80
Off Peak (per court) 2 X COURT	Hour	18.72
Off Peak (per court) 3 X COURT	Hour	16.85
Off Peak (per court) 4 X COURT	Hour	15.16
Peak (per court) 1 X COURT	Hour	26.00
Peak (per court) 2 X COURT	Hour	23.40
Peak (per court) 3 X COURT	Hour	21.06
Peak (per court) 4 X COURT	Hour	18.95
Social Badminton (includes equipment)	Hour	9.50
Volleyball		
Off Peak (per court)	Hour	24.80
Peak (per court)	Hour	31.00
Squash/Racquet Ball		
Off Peak (per court)	Hour	19.00
Peak (per court)	Hour	29.00
Social Squash (includes equipment)	Person	14.00
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	6.00
Child per hour (includes ball hire)	Hour	4.80
Sports Special (available 8am-4pm includes equipment but not gym/group fitness)		
Adult for two hour session	Session	10.00
Child for two hour session	Session	8.00
Equipment		
Squash Racquet Hire	Racquet	5.50
Badminton Racquet Hire	Racquet	5.50
Broken Racquet Charge	Racquet	35.00
Forrestfield Tennis Club		
Administration of court hire on behalf of Club		
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
Miscellaneous		
Set Up Fee (maximum 3 hours)	Hour	12.00
Pack Up Fee (maximum 3 hours)	Hour	12.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amount charged to the City
Health & Fitness		
Gym		
Twelve Months	12 month block	650.00
*Twelve Month Concession (20% discount)		520.00
Direct Debit	Monthly	57.00
*Direct Debit Concession (20% discount)		45.60
Casual Visit	Session	16.50
10 visit multipass	Block	148.50
20 visit multipass	Block	297.00
*Casual - Concession (20% discount)	Session	13.20

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
*10 visit multipass - Concession (20% discount)	Block	118.80
*20 visit multipass- Concession (20% discount)	Block	237.60
Group Fitness		
Twelve Months	12 month block	650.00
*Twelve Month Concession (20% discount)		520.00
Direct Debit	Monthly	57.00
*Direct Debit Concession (20% discount)		45.60
Casual Visit	Session	16.00
10 visit multipass	Block	144.00
20 visit multipass	Block	288.00
*Casual - Concession (20% discount)	Session	12.80
*10 visit multipass - Concession (20% discount)	Block	115.20
*20 visit multipass- Concession (20% discount)	Block	230.40
Gym & Group Fitness (combination)		
Twelve Months	12 month block	845.00
*Twelve Month Concession (20% discount)		676.00
Direct Debit	Monthly	74.00
*Direct Debit Concession (20% discount)		59.20
Over 50's Fitness Classes		
Fitness Classes (Over 50's)	Person	9.00
10 visit multipass	Block	81.00
20 visit multipass	Block	162.00
Table Tennis - Over 50's	Session	6.00
Personal Training		
Personal Training - 60 minute sessions	Per Hour Per Person	66.00
Personal Training x 6 sessions (1 free) (60min)	6 sessions per person	330.00
Personal Training x 12 sessions (2.5 free) (60min)	12 sessions per person	627.00
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	92.40
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)	6 sessions x 2 persons	462.00
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)	12 sessions x 2 persons	877.80
Personal Training 1 Trainer - 3-4 people (60min)	Per Hour x 3-4 Persons	132.00
Personal Training 1 Trainer x 6 sessions - 3-4 people (1 free) (60min)	6 sessions x 3-4 Persons	660.00
Personal Training 1 Trainer x 12 sessions - 3-4 people (2.5 free)(60min)	12 sessions x 3-4 Persons	1,254.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	44.00
Personal Training x 6 sessions (1 free) (30min)	6 session per person	220.00
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	418.00
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	66.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	330.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	627.00
Personal Training 1 Trainer - 3-4 people (30min)	Per Hour x 3-4 Persons	99.00
Personal Training 1 Trainer - 3-4 people (1 free) (30min)	6 sessions x 3-4 Persons	495.00
Personal Training 1 Trainer - 3-4 people (2.5 free) (30min)	12 sessions x 3-4 Persons	940.50
Administration		
7 days pass - gym and/or group fitness trial		Free
Appraisal	Session	41.00
Replacement Membership Cards	Card	5.50
Miscellaneous Administration Fee	Request	25.00
Body Scan	Per Scan	40.00
Programmes		
Holiday Program - 3 hour session	Person	30.00
Junior Programmes	Person	9.00
Junior Programmes - 10 visits minus 1 visit	Term (10 Sessions)	81.00
Adult Lifestyle Programmes	Person	16.00
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	144.00
Sports		
Adult Sports (Team)	Team	65.00
Adult Sports (Day Competition Inc. crèche)	Team	70.00

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Team Competition Nomination 1st fixture	Team	42.50
Team Competition Forfeit Fee < 24 hours notice	Team	105.00
Team Competition Forfeit Fee > 24 hours notice	Team	65.00
Team Competition Withdrawal Fee	Team	130.00
Birthday Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthday Party Host	Per party	57.50
Option 1 (min 10)	Per child	16.25
Option 2 (min 10)	Per child	21.50
Option 3 (min 10)	Per child	27.00
Crèche		
Crèche (up to 1.5 hours)	Child	5.50
Crèche (10 x 1.5 hourly visits - 1 free)	Block	49.50
Crèche (20 x 1.5 hourly visits - 2 free)	Block	99.00
Crèche - Member (up to 1.5 hours)	Child	4.40
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	39.60
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	79.20
HEADINGLY ROAD COTTAGE		
Main Room		
Commercial/Private Use	Hour	11.55
Community Group	Hour	9.90
HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE		
<i>Court Off Peak - Monday to Friday - 6.00am - 4:00pm</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Hall		
Commercial/Private Use	Hour	52.00
Community Group	Hour	39.00
Activity Rooms		
Commercial/Private Use	Hour	20.00
Community Group	Hour	15.00
Stage		
Commercial/Private Use	Hour	18.50
Community Group	Hour	13.80
Kitchen		
Commercial/Private Use	Hour	32.00
Community Group	Hour	24.00
Badminton Courts		
Off Peak (per court per hour)	Hour	12.50
Peak (per court per hour)	Hour	19.50
Miscellaneous		
Set Up Fee (maximum 3 hours)	Hour	12.00
Pack Up Fee (maximum 3 hours)	Hour	12.00
Health & Fitness		
Group Fitness		
Casual Group Fitness		14.00
5 Multipass	Block	70.00
10 visit multipass	Block	126.00
20 visit multipass	Block	252.00
*10 visit multipass Concession (20% discount)	Block	100.80
*20 visit multipass Concession (20% discount)	Block	201.60

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Over 50's Fitness Classes		
Over 50's Fitness Classes - Casual	Person	9.00
5 visit multipass	Block	45.00
10 visit multipass	Block	81.00
20 visit multipass	Block	162.00
Administration		
1 day pass - and/or group fitness trial		-
Miscellaneous Administration Fee	Request	25.00
Programmes		
Junior Programmes	Person	9.00
Junior Programmes - 10 visit multipass	Block	81.00
Adult Lifestyle Programmes	Person	16.00
Foothill Cooking Class	Person	230.00
Kids Cooking Club	Person	30.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**		
JACK HEALEY CENTRE		
Main Hall		
Commercial/Private Use	Hour	34.65
Community Group	Hour	25.30
Meeting Room 1		
Commercial/Private Use	Hour	14.30
Community Group	Hour	12.65
Dining Room		
Commercial/Private Use	Hour	14.30
Community Group	Hour	12.65
Podiatry - Client Service Fee	Per Service	32.50
KALAMUNDA COMMUNITY CENTRE		
Djendal Room		
Commercial/Private Use	Hour	27.50
Community Group	Hour	16.50
Mirda-Wooyan Room		
Commercial/Private Use	Hour	27.50
Community Group	Hour	16.50
Moorn Room		
Commercial/Private Use	Hour	44.00
Community Group	Hour	27.50
Mirda-Djardak Room		
Commercial/Private Use	Hour	38.50
Community Group	Hour	22.00
Wooyan Room		
Commercial/Private Use	Hour	27.50
Community Group	Hour	16.50
Djedari Room		
Commercial/Private Use	Hour	27.50
Community Group	Hour	16.50
Modjam/Dordong Room		
Commercial/Private Use	Hour	55.00
Community Group	Hour	33.00
Mirda Hall		
Commercial/Private Use	Hour	55.00
Community Group	Hour	33.00
Yoont Hall		
Commercial/Private Use	Hour	55.00
Community Group	Hour	33.00

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Mirda Hall and Yoont Hall combined		
Commercial/Private Use	Hour	110.00
Community Group	Hour	66.00
Kalamunda Community Centre Kitchen		
Commercial/Private Use	Hour	27.50
Community Group	Hour	16.50
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	Each	10.00
Senior	Each	6.00
Children (Over 5 years old)	Each	4.00
Group Bookings		
Pioneer Discovery Tour	Each	6.00
Seniors Tour - Standard Guided Tour	Each	6.00
Education Program		
School Students Guided	Each	10.00
School Students Guided <i>effective January 2023</i>	Each	11.00
School Students Self Guided <i>effective January 2023</i>	Each	10.00
Additional Carers/ Parents	Each	4.00
Weekly downloadable Education Programme film and associated work sheets	Per Week	110.00
School Holiday Program		
Children (School Holiday Group - per child)	Each	10.00
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar)		
Performance Consuming Alcohol - Commercial	Hour	200.00
Performance Consuming Alcohol - Community Group	Hour	150.00
Performance Without Alcohol - Commercial	Hour	130.00
Performance Without Alcohol - Community Group	Hour	97.50
Rehearsals/Workshops/Set Up - Commercial	Hour	50.00
Rehearsals/Workshops/Set Up - Community Group	Hour	37.50
Key Bond	Refundable	55.00
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Technician (Min 3 hour Charge)	Hour	50.00
Technician -Public Holiday Rate	Hour	75.00
Duty Supervisor	Hour	50.00
Front of House Coordinator	Hour	45.00
Front of House Coordinator - Public Holiday Rate	Hour	67.50
- Technician (1/2 hr meeting charge)	Hour	25.00
- for Department of Education		Actual Cost
Overnight Storage (midnight to 9.00am)	Per Booking	68.00
Teaching Area		
Performance/Function (No Alcohol)	Hour	50.00
Rehearsals/Workshop - Commercial	Hour	32.00
Rehearsals/Workshop - Community	Hour	22.50
Grand Piano		
Commercial	Hour	175.00
Community Group	Hour	70.00
Refundable Bond	Refundable	210.00
Equipment Hire		
Portable PA system	Day	135.00
Consecutive day hires = add \$63.80 per day		
Data Projector	Day	158.00
Consecutive day hires = add \$63.80 per day		
Radio Wireless Microphones	Day	48.00
Follow Spot Lighting	Day	55.00
Test & Tag Service - Per Tag (Equipment not done by hirer)	Per Tag	5.00

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Ticket Prices		
Morning Music	Each	16.00
Morning Music	Group of 10 or more	13.00
Band A	Each	5.00
Band B	Each	10.00
Band C	Each	15.00
Band D	Each	20.00
Band E	Each	25.00
Band F	Each	30.00
Band G	Each	35.00
Band H	Each	40.00
Band I	Each	45.00
Band J	Each	50.00
Band K	Each	55.00
Band L	Each	60.00
Band M	Each	70.00
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.50
Marketing (poster, flyer printing and distribution)		200.00
Additional Advertising charged at cost to the artists		On costed
KALAMUNDA TOWN SQUARE HALL		
Main Hall		
Commercial/Private Use	Hour	18.70
Community Group	Hour	15.40
LESMURDIE HALL		
Main Hall		
Commercial/Private Use	Hour	30.80
Community Group	Hour	24.75
MAIDA VALE NETBALL CENTRE		
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Room		
Commercial/Private Use	Hour	36.00
Community Group	Hour	27.00
Outdoor Netball Court (per court)	Hour	8.00
RAY OWEN SPORTS CENTRE		
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Sports Court		
Commercial (per court)	Hour	42.00
Community Group (per court)	Hour	33.60
Social Room		
Commercial/Private Use	Hour	28.00
Community Group	Hour	21.00
Outdoor Netball Court (per court)	Hour	11.00
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Programmes		
Adult Lifestyle Programmes	Person	16.00
Adult Lifestyle Programmes - Term (Based on 10 sessions with 1 free)	Term (10 Sessions)	144.00
Seniors Fitness Programmes (Over 50's)	Person	9.00
5 visit multipass	Block	45.00
10 visit multipass	Block	81.00
Miscellaneous		
Miscellaneous Administration Fee	Request	25.00
Community Workshop -Minor workshop Fee	per event	5.50
Community Workshop -Major workshop Fee	per event	10.50
RESERVE HIRE		
Sporting Reserves		
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (WA Showman's Association)	Refundable	5,000.00
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)	Refundable	1,000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes (designated space as determined by City)	Refundable	1,000.00
Sporting Reserves - Seasonal Hire Charge - Seniors(18+)		
1 traditional session per player per week	Season	45.00
2 traditional sessions per player per week	Season	67.50
3+ traditional sessions per player per week	Season	90.00
1 session per player per week - short season/inclusive competition	Season	27.00
2 sessions per player per week -short season/inclusive competition	Season	45.00
Junior Players (17 years and under) Seasonal Hire per player- No Charge		
Casual Use of Reserves for Sport		
1 Hour	Per Booking	27.00
Half Day (up to 4 hours)	Per Booking	90.00
Whole Day (4 hours plus)	Per Booking	150.00
Pre Season Training		
Pre Season Training - 1 hour	Per Booking	12.00
Casual Use of Reserves - Non Sporting		
1 Hour	Per Booking	31.50
Half Day (up to 4 hours)	Per Booking	105.00
Whole Day (4 hours plus)	Per Booking	175.00
(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm		
Parks Shelter Hire	Hour	10.00
For Personal Trainer fee	Annual	50.00
Reserve Lighting		
Sports Lighting Charge	Kw/hr x days per week x number of weeks x cents per unit	Kw/hr x days per week x number of weeks x cents per unit
Sports Lighting Timer Change Fee	Per Change	139.00
STIRK PARK		
Power at Soundshell		
Electricity Charge	Event	45.10
TOWN SQUARE		
Power at Rotunda		
Electricity Charge	Event	45.10

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Rooms 2, 3 & 4		
Commercial/Private Use	Hour	26.40
Community Group	Hour	16.50
Gallery & Crèche Room		
Commercial/Private Use	Hour	14.85
Community Group	Hour	10.45
Main Hall		
Commercial/Private Use	Hour	60.50
Community Group	Hour	55.00
Podiatry - Client Service Fee	Per Service	32.50
ZIG ZAG CULTURAL CENTRE		
Art Gallery	Per Day	50.00
Art Gallery - Bond		500.00
Front of House	Per Hour	45.00
Photography of Artwork for Exhibition	Per Event	150.00
Additional Advertising charged at cost to the artists	Per Event	Actual cost
Exhibition Launch Catering Package	Per Event	150.00
Exhibition Launch Drinks Package	Per Event	300.00
Visitor Centre Window Display	Weekly	65.00
Visitor Centre Window Display	Monthly	250.00
Visitor Centre Floor Display	Weekly	65.00
Visitor Centre Floor Display	Monthly	250.00
Courtyard & Stage Fee - Commercial	Hour	30.00
Courtyard & Stage Fee - Community	Hour	12.00
Seminar Room A and B (combined) - Community	Hour	35.00
Seminar Room A and B (combined) - Community	Day	235.00
Seminar Room A and B (combined) with Media - Community	Hour	45.00
Seminar Room A and B (combined) with Media - Community	Day	305.00
Seminar Room A or B (separate) - Community	Hour	20.00
Seminar Room A or B (separate) - Community	Day	115.00
Seminar Room A or B (separate) with Media - Community	Hour	25.00
Seminar Room A or B (separate) with Media - Community	Day	155.00
Seminar Room A and B (combined) - Commercial	Hour	68.00
Seminar Room A and B (combined) - Commercial	Day	455.00
Seminar Room A and B (combined) with Media - Commercial	Hour	88.50
Seminar Room A and B (combined) with Media - Commercial	Day	610.00
Seminar Room A or B (separate) - Commercial	Hour	35.00
Seminar Room A or B (separate) - Commercial	Day	240.00
Seminar Room A or B (separate) with Media - Commercial	Hour	45.00
Seminar Room A or B (separate) with Media - Commercial	Day	310.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	Each	Commission of up to 5% on online accommodation bookings
Staff Set up/Pack up	Day	46.00
Self Set up/Pack up - 50% of hourly rate charged	Day	23.00
Sale of art & visitor centre stock on consignment	Each	30% of gross value (split commission of up to 50% for sales over \$10000)

	Basis of Charge	Fees and Charges for 2022-23 (Inc. GST where applicable) \$
Ticket Prices		
Band A	Each	5.00
Band B	Each	10.00
Band C	Each	15.00
Band D	Each	20.00
Band E	Each	25.00
Band F	Each	30.00
Band G	Each	35.00
Band H	Each	40.00
Band I	Each	45.00
Band J	Each	50.00
Band K	Each	55.00
Band L	Each	60.00
Band M	Each	70.00
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.50



Rules Applying to the Schedule of Charges for Community Facilities 2022/2023

Price inclusive of GST where applicable

SCHEDULE OF FEES AND CHARGES

CATEGORIES

Functions

Functions consist of events such as: parties, quiz nights, fundraisers, weddings, celebrations, performances, shows, etc.

Commercial Rate

Commercial rates apply to organisations or individuals that do not qualify for Community Group or Community Group Annual Event rates.

Community Group Rate

Community Group rates apply to incorporate not for profit organisations where the fees charged are to recoup costs incurred. This charge applies to Service Clubs, Schools, Scouts, Guides, Church Groups, Charitable Organisations, Sporting Clubs, etc.

Community Group Annual Events

Community Groups which hold an annual community event will be charged the Community Group Rate where possible (i.e. no alcohol involved) and a bond will apply. This applies for events such as Arts & Crafts & Woodturners Exhibitions, local Festivals (i.e. Harvest & Zig Zag Festivals), Wine Shows and Fundraising Concerts. If alcohol is being consumed, then the relevant fees will apply.

Note:

Local Schools and Local Seniors Groups will receive a 50% discount. (This does not apply to Liquor Permit, Bonds, Cleaning or Security Callout Fees). For discount to apply to seniors groups, the activity must be exclusively for seniors.

Local Schools within the City of Kalamunda

- Carmel Adventist College
- Carmel Adventist Primary School
- Dawson Park Primary School
- Darling Range Sports College
- Edney Primary School
- Falls Road Primary School
- Forrestfield Primary School
- Gooseberry Hill Primary School
- Heritage College
- High Wycombe Primary School
- Hillside Christian College
- Kalamunda Christian School
- Kalamunda Primary School
- Kalamunda Senior High School
- Lesmurdie Primary School
- Lesmurdie Senior High School
- Maida Vale Primary School
- Mary's Mount Primary School
- Matthew Gibney Primary School
- Mazenod College
- Pickering Brook Primary School
- Spring Road Community Kindy
- St Brigid's College
- Walliston Primary School
- Wattle Grove Primary School
- Woodlupine Primary School

Price inclusive of GST where applicable

2022/23

FREE USAGE AND EXEMPTION FROM HIRE FEES

1. All users of Council facilities will be charged the standard rate of hire set by Council. Groups or individuals seeking a variation to these rates should apply in writing to Council for a donation to offset this fee or an exemption.
2. The following organisations are exempt from hire fees:

Organisation	Facility	Booking Frequency
Advisory/Management Committees*	Various Venues	Routine Meetings
Agricultural Society	Agricultural Hall and Kostera Oval	Annual Show and Flower Exhibition
Alcoholics Anonymous	Jack Healey Centre	Weekly Meetings
Blood Donor Clinics	Various Venues	As required
Carers of people with disability	Various Venues	Admitted free of charge upon presentation of a Companion Card
Darling Range Stamp Club	Jack Healey Centre	Monthly Meetings
Foothills Mens Shed	Anderson Road Community Centre	Daily Meetings
Forrestfield Autumn Club	Woodlupine Community Centre	Weekly Meetings
Forrestfield Community Bank	Woodlupine Community Centre	Monthly Meetings
Forrestfield Eggers and Craft	Woodlupine Community Centre	Weekly Meetings
Forrestfield Senior Citizen Travel and Social Club	Woodlupine Community Centre	Weekly Meetings
Forrestfield Senior Indoor Bowls	Woodlupine Community Centre	Weekly Meetings
Forrestfield Seniors Leisure Group	Woodlupine Community Centre	Weekly Meetings
Friends of Upper Lesmurdie Falls Inc	Falls Farm	Monthly Meetings
Grow WA	Woodlupine Community Centre	Weekly Meetings
Hairdresser	Jack Healey Centre	Daily Facility Use
Heritage Rose Group	Falls Farm	Monthly Meeting
High Wycombe Leisure Group	Cyril Road Community Hall	Weekly Meetings
Kalamunda Fire and Rescue	Various Venues	As required
Kalamunda State Emergency Services	Various Venues	As required
Kalamunda Volunteer Bushfire Rescue	Various Venues	As required
Local Schools	Reserves	During school hours – Subject to availability and durability
Podiatrist (Catherine Bradock)	Jack Healey Centre and Woodlupine Community Centre	Daily Facility Use
Progress/Residents' Associations	Various Venues	Monthly Meetings
Retirees Inc Forrestfield/High Wycombe Branch	Woodlupine Community Centre	Bi-Weekly Meetings
RSL	Agricultural Hall	ANZAC Day Service

Seniors Canasta Club	Jack Healey Centre	Weekly Meeting
Seniors Coffee Lounge	Woodlupine Community Centre	Tuesday to Friday
Seniors Computer Classes	Jack Healey Centre and Woodlupine Community Centre Utility Rooms	Daily Facility Use
Seniors Tai Chi	Woodlupine Community Centre	Weekly Meetings
Uthando Project Inc	Anderson Road Community Centre	Weekly Meetings
Zig Zag Community Arts	Headingly Road Cottage	Weekly Meetings

*Sub committees appointed by Management/Advisory Committees do not share automatic entitlements for a meeting venue.

- Each acknowledged Elector or Resident Group, operating on a regular basis, shall be permitted the free use of a Council facility for the purpose of conducting ordinary meetings of which due notice has been given. Free use does not include usage of the Council Administration Building.
- The Returned Services League (RSL) will have priority of usage of the Kalamunda Hall and memorial area for ANZAC Day activities.

USE OF CITY FACILITIES – Priority of Use & Procedures

Conditions of Hire, City Facilities states:

“The City cannot offer exclusive use of facilities to any one group or individual and may on occasion allow usage of a facility by other community groups, individuals or the City itself. In the event of this happening, hirers will be given adequate notice and if practical, another facility made available”.

Permanent Users of City facilities are defined as those who have a regular booking at a City Facility, be it on a daily, weekly, fortnightly, monthly or bi-monthly basis. These users will have priority over their regular timeslot and are not to be relocated or have a session cancelled for the purpose of a function or another casual user. The exceptions to this rule are in the case of the following:

- City run, or one-off large community events/activities.
- Kalamunda Agricultural Show and Spring Flower Show (Kalamunda Agricultural Hall and Performing Arts Centre)
- ANZAC Day usage of Kalamunda Agricultural Hall
- Prior agreement from the permanent user has been obtained.
- In all other instances for a permanent user to be relocated from their regular time slot, prior approval must firstly be obtained from the City.

Procedure for Bookings of Community Group Annual Events

Throughout the year local community groups run various community based events. These events are charged at a discounted rate and include such events as:

- Art & Craft & Woodturners Exhibitions
- Zig Zag Festival
- Perth Hills Wine Show
- Fundraising Concerts

These bookings are generally held once a year at the same time and where possible every effort must be made to accommodate their booking, bearing in mind that the Kalamunda Agricultural Society, Returned Services League and Kalamunda Senior High School have priority over bookings at the Kalamunda Performing Arts Centre and Kalamunda Agricultural Hall.

Retainer Fee

To prevent double bookings, users cannot have a gap in their booking. If equipment is set up in a facility but not being utilised, it is considered that the facility is still being used and no one else can use it. The user will be charged from the start of their booking until the end of their booking. If equipment is set up over night, the user will be charged until 10.00pm and again from 8.30am the following morning.

Cancellation Fees

If a booking is cancelled within 14 days of the booking, 50% of the hire fee is retained as a cancellation fee.

The above rule applies to all facilities bookings unless specified differently in the terms and conditions of the facilities booking form.

Payments

All payments are required 4 weeks prior to the commencement of the booking. The full bond/payment is required to confirm the booking.

The above rule applies to all facilities bookings unless specified differently in the terms and conditions of the facilities booking form.