

## Special Council Meeting - 25 June 2018 Attachments

<b>8.1.1. Long Term Financial Plan.....</b>	<b>2</b>
<b>8.1.1.1. Kalamunda Accountable: Long Term Financial Plan to 2028.....</b>	<b>2</b>
<b>8.1.2. Adoption of Budget 2018/2019.....</b>	<b>5</b>
<b>8.1.2.1. Budget 2018/2019.....</b>	<b>5</b>
<b>8.1.2.2. Schedule of Fees and Charges - Statutory and Regulatory Charges 2018-2019.....</b>	<b>31</b>
<b>8.1.2.3. Schedule of Fees and Charges - Community Facilities - 2018-2019.....</b>	<b>45</b>
<b>8.2.1. Kalamunda Achieving - Corporate Business Plan 2018-2022.....</b>	<b>63</b>
<b>8.2.1.1. 2018 Kalamunda Achieving - Corporate Business Plan - 2018-2022.....</b>	<b>63</b>





## City of Kalamunda

### NOTES TO AND FORMING PART OF FINANCIAL REPORT

#### FOR THE 10 YEARS ENDING 30TH JUNE 2028

#### NET CURRENT FUNDING POSITION

	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028
	Estimate	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Current Assets</b>											
Cash Unrestricted	8,102,679	7,245,497	7,027,117	8,189,697	8,322,086	8,509,698	8,750,756	8,869,814	9,103,304	9,349,513	9,609,067
Cash Restricted - Grants											
Cash at Bank - Reserves (Restricted)	18,066,778	7,245,034	6,077,796	10,277,176	12,345,678	14,165,678	15,842,679	20,331,505	26,625,279	38,108,372	52,497,750
Receivables - Rates and Rubbish	1,521,087	1,512,087	1,502,087	1,492,087	1,482,087	1,472,087	1,462,087	1,452,087	1,452,087	1,452,087	1,452,087
Receivables -Sundry	420,706	544,706	644,706	744,706	844,706	944,706	1,044,706	1,144,706	1,144,706	1,144,706	1,144,706
GST Receivable	133,948	129,798	126,418	123,208	119,420	115,433	110,972	105,255	105,377	105,492	105,610
Prepayments	176,934	176,934	176,934	176,934	176,934	176,934	176,934	176,934	176,934	176,934	176,934
Inventories	139,207	207,854	312,501	429,148	537,795	611,441	647,088	667,735	688,382	709,029	729,675
(* exclude loan receivable)	28,561,339	17,061,910	15,867,558	21,432,956	23,828,705	25,995,977	28,035,222	32,748,036	39,296,069	51,046,132	65,715,830
<b>Less: Current Liabilities</b>											
Payables - Sundry	(3,926,533)	(3,937,033)	(3,947,533)	(3,958,033)	(3,968,533)	(3,978,533)	(3,988,533)	(3,975,200)	(3,975,200)	(3,975,200)	(3,975,200)
Bonds and Deposits	(2,660,842)	(2,690,842)	(2,725,842)	(2,763,842)	(2,795,842)	(2,825,842)	(2,850,842)	(2,862,842)	(2,862,842)	(2,862,842)	(2,862,842)
Accrued Expenses	(77,680)	(87,680)	(97,680)	(107,680)	(117,680)	(127,680)	(137,680)	(147,680)	(147,680)	(147,680)	(147,680)
Accrued Interest on Debentures	(102,253)	(91,804)	(81,374)	(74,018)	(68,152)	(61,911)	(56,550)	(51,220)	(51,220)	(51,220)	(51,220)
Accrued Salaries and Wages	(118,636)	(153,036)	(174,536)	(188,036)	(201,536)	(215,036)	(228,536)	(242,036)	(242,036)	(242,036)	(242,036)
Income in advance	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)	(27,391)
Current portion of longterm borrowings secured by floating charge borrowings	(655,286)	(1,144,824)	(1,341,609)	(1,207,177)	(1,208,923)	(1,255,959)	(870,162)	(389,160)	(411,753)	(376,997)	(276,039)
Current Employee Benefits Provision	(3,417,399)	(3,527,399)	(3,637,399)	(3,747,399)	(3,857,399)	(3,967,399)	(4,077,399)	(4,187,399)	(4,297,399)	(4,407,399)	(4,517,399)
(* exclude loan payable)	(10,986,020)	(11,660,010)	(12,033,364)	(12,073,576)	(12,245,456)	(12,459,751)	(12,237,093)	(11,882,928)	(12,015,521)	(12,090,765)	(12,099,806)
<b>Net Current Asset Position</b>	<b>17,575,319</b>	<b>5,401,901</b>	<b>3,834,194</b>	<b>9,359,380</b>	<b>11,583,249</b>	<b>13,536,226</b>	<b>15,798,129</b>	<b>20,865,109</b>	<b>27,280,548</b>	<b>38,955,367</b>	<b>53,616,024</b>
<b>Add:</b>											
Provision for Long Service Leave	1,667,498	1,732,498	1,797,498	1,862,498	1,927,498	1,992,498	2,057,498	2,122,498	2,187,498	2,252,498	2,317,498
Provision for Annual Leave	1,749,902	1,794,902	1,839,902	1,884,902	1,929,902	1,974,902	2,019,902	2,064,902	2,109,902	2,154,902	2,199,902
Current portion of longterm borrowings secured by floating charge borrowings	655,286	1,144,824	1,341,609	1,207,177	1,208,923	1,255,959	870,162	389,160	411,753	376,997	276,039
Restricted Cash (Reserves)	(18,066,778)	(7,245,034)	(6,077,796)	(10,277,176)	(12,345,678)	(14,165,678)	(15,842,679)	(20,331,505)	(26,625,279)	(38,108,372)	(52,497,750)
<b>Net Current Funding Position</b>	<b>3,581,226</b>	<b>2,829,090</b>	<b>2,735,406</b>	<b>4,036,780</b>	<b>4,303,894</b>	<b>4,593,906</b>	<b>4,903,011</b>	<b>5,110,162</b>	<b>5,364,421</b>	<b>5,631,392</b>	<b>5,911,711</b>

**CITY OF KALAMUNDA**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Rate Setting Statement by Nature or Type	8
Rates and Service Charges	9
Net Current Assets	13
Reconciliation of Cash	15
Fixed Assets	16
Asset Depreciation	17
Borrowings	18
Cash Backed Reserves	20
Fees and Charges	22
Grant Revenue	22
Other Information	23
Trust	24
Significant Accounting Policies - Other	25
Budget Ratios	26

**CITY OF KALAMUNDA  
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	36,626,108	35,812,062	35,812,062
Operating grants, subsidies and contributions	9	2,401,353	2,308,466	1,995,834
Fees and charges	8	15,776,452	16,049,612	15,040,029
Interest earnings	10(a)	1,301,727	1,233,121	1,148,432
Other revenue	10(b)	79,473	78,666	101,564
Ex gratia Rates Revenue		193,331	189,077	189,077
		<u>56,378,444</u>	<u>55,671,004</u>	<u>54,286,998</u>
<b>Expenses</b>				
Employee costs		(24,447,884)	(24,073,850)	(23,783,866)
Materials and contracts		(21,896,725)	(20,477,511)	(21,256,113)
Utility charges		(1,850,992)	(1,829,439)	(2,454,603)
Depreciation on non-current assets	5	(10,835,774)	(10,623,308)	(6,047,128)
Interest expenses	10(d)	(316,697)	(350,390)	(350,410)
Insurance expenses		(570,800)	(570,764)	(562,243)
Other expenditure		(1,698,699)	(507,019)	(1,699,278)
		<u>(61,617,571)</u>	<u>(58,432,280)</u>	<u>(56,153,641)</u>
		(5,239,127)	(2,761,276)	(1,866,643)
Non-operating grants, subsidies and contributions	9	5,746,227	3,981,746	3,957,758
Loss on asset disposals	4(b)	0	(289,000)	(50,000)
Change in Equity - Joint Venture		1,630,348	1,582,862	3,082,862
Capital (Developer) Contributions		4,759,393	0	610,532
<b>Net result</b>		<b>6,896,841</b>	<b>2,514,332</b>	<b>5,734,510</b>
<b>Total comprehensive income</b>		<b>6,896,841</b>	<b>2,514,332</b>	<b>5,734,510</b>

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



**CITY OF KALAMUNDA  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BASIS OF PREPARATION**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

**2017/18 ESTIMATE BALANCES**

Balances shown in this budget as 2017/18 Estimate are as forecast at the time of budget preparation and are subject to final adjustments.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**REVENUES (CONTINUED)**

**FEES AND CHARGES**

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

**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 infringements issued, discounts, rebates etc.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle, 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 and freight etc.

**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 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 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. Donations and subsidies made to community groups.

**CITY OF KALAMUNDA  
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		115,453	113,948	112,131
General purpose funding		39,479,623	38,657,839	38,557,246
Law, order, public safety		572,399	533,930	510,601
Health		633,343	623,495	623,495
Education and welfare		69,517	67,682	67,682
Community amenities		12,460,889	12,658,954	11,696,186
Recreation and culture		1,853,669	1,867,659	1,689,792
Transport		30,000	0	0
Economic services		618,128	605,042	607,042
Other property and services		545,423	542,455	422,823
		56,378,444	55,671,004	54,286,998
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(3,614,466)	(3,848,705)	(3,932,729)
General purpose funding		(665,070)	(765,838)	(755,528)
Law, order, public safety		(2,148,459)	(1,966,836)	(2,043,052)
Health		(1,899,314)	(1,611,533)	(1,595,710)
Education and welfare		(495,774)	(551,038)	(552,431)
Community amenities		(16,063,809)	(15,412,185)	(15,189,186)
Recreation and culture		(20,210,075)	(19,605,593)	(18,571,030)
Transport		(12,524,098)	(12,346,944)	(9,355,676)
Economic services		(1,263,791)	(1,246,172)	(1,242,151)
Other property and services		(2,416,018)	(727,045)	(2,565,738)
		(61,300,874)	(58,081,889)	(55,803,231)
<b>Finance costs</b>	6, 10(d)			
Other property and services		(316,697)	(350,390)	(350,410)
		(316,697)	(350,390)	(350,410)
		(5,239,127)	(2,761,276)	(1,866,643)
Non-operating grants, subsidies and contributions	9	5,746,227	3,981,746	3,957,758
(Loss) on disposal of assets	4(b)	0	(289,000)	(50,000)
Change in Equity - Joint Venture		1,630,348	1,582,862	3,082,862
Capital (Developer) Contributions		4,759,393	0	610,532
<b>Net result</b>		<b>6,896,841</b>	<b>2,514,332</b>	<b>5,734,510</b>
<b>Total comprehensive income</b>		<b>6,896,841</b>	<b>2,514,332</b>	<b>5,734,510</b>

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



**CITY OF KALAMUNDA  
FOR THE YEAR ENDED 30TH JUNE 2019**

**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.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of scarce resources.	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Provision and maintenance of senior citizen and disability services, youth services and other voluntary services.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	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.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	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.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, lighting and cleaning of streets.
<b>ECONOMIC SERVICES</b>	To help promote the City and its economic wellbeing.	Tourism and area promotion, rural services and building control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**CITY OF KALAMUNDA  
STATEMENT OF CASH FLOWS BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		36,602,108	34,284,808	35,789,062
Operating grants, subsidies and contributions		2,401,353	2,308,466	1,995,834
Fees and charges		15,776,452	16,049,612	14,625,808
Interest earnings		1,301,727	1,233,121	1,148,432
Goods and services tax		1,810,582	3,522,500	1,628,995
Other revenue		79,473	78,666	101,564
Exgratia Rates Revenue		193,331	193,331	189,077
		58,165,026	57,670,505	55,478,772
<b>Payments</b>				
Employee costs		(23,609,250)	(22,856,085)	(22,525,302)
Materials and contracts		(21,891,420)	(20,189,028)	(21,289,085)
Utility charges		(1,850,992)	(1,829,439)	(2,454,603)
Interest expenses		(316,697)	(350,390)	(359,588)
Insurance expenses		(570,800)	(570,764)	(562,243)
Goods and services tax		(1,995,270)	(3,523,033)	(1,719,495)
Other expenditure		(1,698,699)	(507,019)	(1,699,278)
		(51,933,128)	(49,825,758)	(50,609,594)
<b>Net cash provided by (used in) operating activities</b>	3	6,231,898	7,844,748	4,869,178
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(7,333,554)	(4,848,095)	(6,757,317)
Payments for construction of infrastructure	4(a)	(22,979,565)	(10,734,439)	(15,911,400)
Capital Work in Progress		0	1,662,982	0
Non-operating grants, subsidies and contributions used for the development of assets	9	5,746,227	3,981,746	3,957,758
<b>Net cash provided by (used in) investing activities</b>		(24,566,892)	(9,937,806)	(18,710,959)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(657,818)	(750,747)	(750,747)
Proceeds from self supporting loans	6(a)	34,492	77,023	77,023
Proceeds from new borrowings	6(b)	2,520,000	450,000	1,950,000
Capital (Developer) Contributions		4,759,393	0	610,532
<b>Net cash provided by (used in) financing activities</b>		6,656,067	(223,724)	1,886,808
<b>Net increase (decrease) in cash held</b>		(11,678,926)	(2,316,780)	(11,954,972)
Cash at beginning of year		26,169,457	28,486,237	26,694,188
<b>Cash and cash equivalents at the end of the year</b>	3	<b>14,490,531</b>	<b>26,169,457</b>	<b>14,739,216</b>

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

**CITY OF KALAMUNDA  
RATES SETTING STATEMENT BY REPORTING PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2019**

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	3,581,226	5,749,088	3,323,060
		3,581,226	5,749,088	3,323,060
<b>Revenue from operating activities (excluding rates)</b>				
Governance		115,453	113,948	112,131
General purpose funding		4,483,863	4,428,639	5,828,046
Law, order, public safety		572,399	533,930	510,601
Health		633,343	623,495	623,495
Education and welfare		69,517	67,682	67,682
Community amenities		12,460,889	12,658,954	11,696,186
Recreation and culture		1,853,669	1,867,659	1,689,792
Transport		30,000	0	0
Economic services		618,128	605,042	607,042
Other property and services		545,423	542,455	422,823
		21,382,684	21,441,804	21,557,798
<b>Expenditure from operating activities</b>				
Governance		(3,614,466)	(3,848,705)	(3,932,729)
General purpose funding		(665,070)	(765,838)	(755,528)
Law, order, public safety		(2,148,459)	(1,966,836)	(2,043,052)
Health		(1,899,314)	(1,611,533)	(1,595,710)
Education and welfare		(495,774)	(551,038)	(552,431)
Community amenities		(16,063,809)	(15,412,185)	(15,189,186)
Recreation and culture		(20,210,075)	(19,605,593)	(18,571,030)
Transport		(12,524,098)	(12,346,944)	(9,355,676)
Economic services		(1,263,791)	(1,246,172)	(1,242,151)
Other property and services		(2,732,715)	(1,366,435)	(2,966,148)
		(61,617,571)	(58,721,280)	(56,203,641)
<b>Operating activities excluded from budget</b>				
Loss on disposal of assets	4(b)	0	289,000	50,000
Depreciation on assets	5	10,835,774	10,623,308	6,047,128
Interest on Deferred Loan Repayment		(337)	(166)	(329)
Change in Equity - Joint Venture		(1,630,348)	(1,582,862)	(3,082,862)
Movement in employee benefit provisions (non-current)		773,634	1,127,264	1,127,264
Pensioners Deferred Rates movement		(33,000)	(33,000)	(33,000)
<b>Amount attributable to operating activities</b>		(26,707,938)	(21,106,844)	(27,214,582)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	5,746,227	3,981,746	3,957,758
Purchase property, plant and equipment	4(a)	(7,333,554)	(4,848,095)	(6,757,317)
Purchase and construction of infrastructure	4(a)	(22,979,565)	(10,734,439)	(15,911,400)
<b>Amount attributable to investing activities</b>		(24,566,892)	(11,600,788)	(18,710,959)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(657,818)	(750,747)	(750,747)
Proceeds from new borrowings	6(b)	2,520,000	450,000	1,950,000
Proceeds from self supporting loans	6(a)	34,492	77,023	77,023
Capital (Developer) Contributions		4,759,393	0	610,532
Transfers to cash backed reserves (restricted assets)	7(a)	(1,693,069)	(10,353,543)	(983,510)
Transfers from cash backed reserves (restricted assets)	7(a)	12,514,813	11,054,063	12,352,430
<b>Amount attributable to financing activities</b>		17,477,812	476,796	13,255,728
<b>Budgeted deficiency before general rates</b>		(33,797,018)	(32,230,836)	(32,669,813)
<b>Estimated amount to be raised from general rates</b>	1	36,626,108	35,812,062	35,812,062
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>2,829,090</b>	<b>3,581,226</b>	<b>3,142,249</b>

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

**CITY OF KALAMUNDA  
RATES SETTING STATEMENT BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2019**

NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget	
	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	3,581,226	5,749,088	3,323,060
		3,581,226	5,749,088	3,323,060
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	4,031,701	3,891,328	5,078,696
Fees and charges	8	15,776,452	16,049,612	15,040,029
Interest earnings	10(a)	1,301,727	1,233,121	1,148,432
Other revenue	10(b)	79,473	78,666	101,564
Exgratia Rates Revenue		193,331	189,077	189,077
		21,382,684	21,441,804	21,557,798
<b>Expenditure from operating activities</b>				
Employee costs		(24,447,884)	(24,073,850)	(23,783,866)
Materials and contracts		(21,896,725)	(20,477,511)	(21,256,113)
Utility charges		(1,850,992)	(1,829,439)	(2,454,603)
Depreciation on non-current assets	5	(10,835,774)	(10,623,308)	(6,047,128)
Interest expenses	10(d)	(316,697)	(350,390)	(350,410)
Insurance expenses		(570,800)	(570,764)	(562,243)
Other expenditure		(1,698,699)	(507,019)	(1,699,278)
Loss on asset disposals	4(b)	0	(289,000)	(50,000)
		(61,617,571)	(58,721,280)	(56,203,641)
<b>Operating activities excluded from budget</b>				
Loss on disposal of assets	4(b)	0	289,000	50,000
Depreciation on assets	5	10,835,774	10,623,308	6,047,128
Interest on Deferred Loan Repayment		(337)	(166)	(329)
Change in Equity - Joint Venture		(1,630,348)	(1,582,862)	(3,082,862)
Movement in employee benefit provisions (non-current)		773,634	1,127,264	1,127,264
Pensioners Deferred Rates movement		(33,000)	(33,000)	(33,000)
<b>Amount attributable to operating activities</b>		(26,707,938)	(21,106,844)	(27,214,582)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	5,746,227	3,981,746	3,957,758
Purchase property, plant and equipment	4(a)	(7,333,554)	(4,848,095)	(6,757,317)
Purchase and construction of infrastructure	4(a)	(22,979,565)	(10,734,439)	(15,911,400)
<b>Amount attributable to investing activities</b>		(24,566,892)	(11,600,788)	(18,710,959)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(657,818)	(750,747)	(750,747)
Proceeds from new borrowings	6	2,520,000	450,000	1,950,000
Proceeds from self supporting loans	6(a)	34,492	77,023	77,023
Capital (Developer) Contributions		4,759,393	0	610,532
Transfers to cash backed reserves (restricted assets)	7(a)	(1,693,069)	(10,353,543)	(983,510)
Transfers from cash backed reserves (restricted assets)	7(a)	12,514,813	11,054,063	12,352,430
<b>Amount attributable to financing activities</b>		17,477,812	476,796	13,255,728
<b>Budgeted deficiency before general rates</b>		(33,797,018)	(32,230,836)	(32,669,813)
<b>Estimated amount to be raised from general rates</b>	1	36,626,108	35,812,062	35,812,062
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	2,829,090	3,581,226	3,142,249

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 30TH JUNE 2019

## 1. RATES AND SERVICE CHARGES

### (a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted total revenue	2017/18 Estimated Revenue	
	\$		\$	\$	\$	\$	\$	
<b>Differential general rate or general rate</b>								
General GRV	0.059310	20,238	425,877,934	25,257,430	200,000	25,457,430	24,857,824	
Industrial/Commercial GRV	0.066880	554	125,115,164	8,367,650	100,000	8,467,650	8,294,828	
General UV	0.003390	231	163,390,000	554,388	0	554,388	539,631	
Commercial UV	0.004000	59	39,940,000	163,001	0	163,001	162,458	
Vacant GRV	0.083930	378	9,032,427	756,802	50,000	806,802	875,841	
<b>Sub-Totals</b>		<b>21,460</b>	<b>763,355,525</b>	<b>35,099,271</b>	<b>350,000</b>	<b>35,449,271</b>	<b>34,730,582</b>	
<b>Minimum</b>								
	\$							
<b>Minimum payment</b>								
General GRV	884	1,082	0	956,488	0	956,488	916,900	
Industrial/Commercial GRV	1,104	50	0	55,200	0	55,200	54,000	
General UV	884	0	0	0	0	0	0	
Commercial UV	1,104	3	0	3,312	0	3,312	1,080	
Vacant GRV	767	211	0	161,837	0	161,837	109,500	
<b>Sub-Totals</b>		<b>1,346</b>	<b>0</b>	<b>1,176,837</b>	<b>0</b>	<b>1,176,837</b>	<b>1,081,480</b>	
<b>Total amount raised from general rates</b>			<b>22,806</b>	<b>763,355,525</b>	<b>36,276,108</b>	<b>350,000</b>	<b>36,626,108</b>	<b>35,812,062</b>
Cash in lieu of Rates						193,331	189,077	
<b>Total rates</b>						<b>36,819,439</b>	<b>36,001,139</b>	

### CASH IN LIEU OF RATES

	Budget Revenue 2018/19	Estimate Revenue 2017/18
	\$	\$
Dampier to Bunbury Natural Gas Pipeline Contribution	83,982	82,082
Co-operative Bulk Handling Ltd	109,349	106,995
<b>Total Cash in Lieu</b>	<b>193,331</b>	<b>189,077</b>

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 2018/19 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 rate(s) has|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 30TH JUNE 2019**

**1. 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.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Option 1 - Payment in Full	17/08/2018	0	0.00%	11.00%
<b>Option two</b>				
Option 2 - Two Instalments	17/08/2018	0	5.50%	11.00%
	17/12/2018	0	5.50%	11.00%
<b>Option three</b>				
Option 3 - Four Instalments	17/08/2018	0	5.50%	11.00%
	17/10/2018	0	5.50%	11.00%
	17/12/2018	0	5.50%	11.00%
	18/02/2019	0	5.50%	11.00%

	<b>2018/19 Budget revenue</b>	<b>2017/18 Estimate</b>
	\$	\$
Instalment plan admin charge revenue	134,993	131,061
Instalment plan interest earned	204,291	198,341
Unpaid rates and service charge interest earned	326,733	317,217
	<b>666,017</b>	<b>646,619</b>

**(c) Objectives and Reasons for Differential Rating**

The overall objective of the Rates and Charges in the 2018/2019 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 2018/2019 Financial Year after taking into account all non-rate sources of income. The proposed differential rates reflect a 2.15% increase in overall rates revenue, with a portion of this increase being derived from growth with new properties being developed and established within the City. This increase is the lowest possible amount while still ensuring the City maintains sound financial management practices.

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 take 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](http://www.landgate.wa.gov.au)

**GRV Differential Rates:**

The valuations provided to the City for GRV properties are reviewed on a Tri-annual basis by Landgate, with the last revaluation being effective 01 July 2017. 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

## (c) Objectives and Reasons for Differential Rating (contd)

Description	Characteristics	Objects	Reasons
GRV General	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 objective of the GRV General differential in the 2018/2019 budget is provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2018/2019 Financial Year after taking into account all other differential categories and other non-rate sources of income.	As the GRV General differential mostly contains residential properties, the Rate in the Dollar is the lowest of all the GRV differentials. This reflects the fact that residential uses have less per-property impact on major infrastructure assets like Commercial/Industrial properties do. This also reflects that these properties are fully established and do not require incentives to develop such as the case with Vacant Land.
GRV Industrial/Commercial	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 differential category is to apply a differential rate to Industrial and Commercial properties in the City in order to raise additional revenue (when compared to GRV General properties) to offset the costs associated with increased maintenance and renewal of assets and infrastructure required. By applying a higher rate in the dollar to this category, Council takes these associated increased costs into consideration.	The City 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 GRV General category.
GRV Vacant	The GRV Vacant rate is levied on all GRV valued land in the City where the property is considered vacant land.	The City of Kalamunda has implemented the GRV Vacant differential to promote the development of land within the City and to provide a disincentive to owners for land banking.	This differential category reflects the disincentive to owners who are not actively developing their vacant land in order for the City to maximise the per capita use of infrastructure and avoid dead spaces around the City.
UV General	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 objective of the UV General differential in the 2018/2019 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 2018/2019 Financial Year after taking into account all other differentials categories and other non-rate sources of income.	This is the lowest of the City's UV differentials and this rate serves as a benchmark differential rate by which all other UV rated properties are assessed.
UV Commercial	The UV Commercial rate is levied on UV valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	As with the GRV Ind/Com category, the UV Commercial differential is in place to raise additional funds against Industrial and Commercial properties which generally cause increased maintenance requirements on City assets and infrastructure due to the nature of the operations run from these properties.	As with the GRV Industrial/Commercial rate in the dollar, the UV Commercial differential rate is set higher than the UV General base in reflection of the increased costs to the City for infrastructure maintenance and renewal as well as monitoring land use and environmental impacts.

## (d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV General & UV General - \$884	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.	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 - \$767	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 identified as Vacant Land.	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 - \$1104	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.	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 30TH JUNE 2019**

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

**(d) Incentives for Early Payment of Rates**

Pursuant to Section 6.46 of the Local Government Act 1995, offers the following incentive prizes to ratepayers who have paid their rates in full:

- 1 prize of \$4,000 donated by the City of Kalamunda.

Pursuant to Section 6.46 of the Local Government Act 1995, offers the following incentive prizes to ratepayers who pay via instalments:

- 2 prizes of \$1,000 donated by the City of Kalamunda towards the winners outstanding rates and charges amounts due.
- 1 prize of \$500 donated by the City of Kalamunda towards the winners outstanding rates and charges amounts due.
- 2 double passes to a concert performed and donated by the Western Australian Symphony Orchestra.
- 2 \$250 passbook accounts donated by the Bendigo Bank - Forrestfield & High Wycombe Community Bank.

Pursuant to Section 6.46 of the *Local Government Act 1995*, offers the following incentive prizes to ratepayers who register to receive their future rates notices electronically:

- 2 Apple Series 3 Watches (38mm GPS Only)
- 2 Garmin Fenix 5 Sports Watches
- 1 Garmin Vivosmart HR Activity Tracker

Pursuant to Section 6.46 of the *Local Government Act 1995*, offers the following incentive prizes to ratepayers who pay their rates either in full or an installment option using the self service Albert Terminals at the City's Administration office, Kalamunda Library or Hartfield Park Recreation Centre.

- 3 prizes of \$500 donated by the City of Kalamunda towards the winners outstanding rates and charges amounts due.

Eligibility for inclusion in the rates incentive prize draw.

That ratepayers who make rates payment in full by a week before the due date, being 10 August 2018, will be eligible for inclusion in the rates incentive prize draw.

Eligibility for inclusion in the rates incentive prize draw.

That ratepayers who make rates instalment payment by a week before the due date, being 10 August 2018, will be eligible for inclusion in the rates incentive prize draw for that category.

Eligibility for inclusion in the eRates incentive prize draw.

That ratepayers who registers to receive their future rates notices a week before the due date, being 10 August 2018, will be eligible for inclusion in the eRates incentive prize draw.

Eligibility for inclusion in the self service terminal prize draw.

That ratepayers who make rates instalment or in full payment by a week before the due date, being 10 August 2018, will be eligible for inclusion in the self service terminal prize draw.

Eligibility of Elected Members and Staff to participate in rates incentive and eRates prize.

Councillors and employees of the City of Kalamunda, government bodies and their related agencies, commercial property ratepayers and sponsoring organisations are ineligible to win. These parties are ineligible as a sole or part owner of any property within the City of Kalamunda boundaries. Rates exempt properties such as schools and churches are also ineligible.

Decisions made by City Officers in regard to the awarding of prizes is final and no debate will be entered into.

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS**

	Note	2018/19 Budget	2017/18 Estimate
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	7,245,497	8,102,679
Cash - restricted reserves	3	7,245,034	18,066,778
Receivables		2,363,525	2,252,675
Inventories		207,854	139,207
		17,061,910	28,561,339
<b>Less: current liabilities</b>			
Trade and other payables		(6,987,786)	(6,913,335)
Current portion of long term borrowings		(1,144,824)	(655,286)
Provisions		(3,527,400)	(3,417,400)
		(11,660,010)	(10,986,021)
<b>Unadjusted net current assets</b>		5,401,900	17,575,318
<b>Adjustments</b>			
Less: Cash - restricted reserves	3	(7,245,034)	(18,066,778)
Add: Current portion of borrowings		1,144,824	655,286
Add: Current portion of annual and long service leave provisions		3,527,400	3,417,400
<b>Adjusted net current assets - surplus/(deficit)</b>		<b>2,829,090</b>	<b>3,581,226</b>

**Reason for Adjustments**

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City of Kalamunda's operational cycle. In the case of liabilities where the City of Kalamunda 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the City of Kalamunda's intentions to release for sale.

**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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**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.

**PROVISIONS**

Provisions are recognised when the City of Kalamunda has a 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.

**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.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the City of Kalamunda'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 of Kalamunda'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 of Kalamunda's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**LAND HELD FOR RESALE**

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

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

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

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

### 3. RECONCILIATION OF CASH

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

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>	<b>2017/18 Budget</b>
	\$	\$	\$
Cash - unrestricted	7,245,497	8,102,679	7,681,438
Cash - restricted	7,245,034	18,066,778	7,057,778
	<b>14,490,531</b>	<b>26,169,457</b>	<b>14,739,216</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Long Service Leave Reserve	424,926	943,976	964,794
Land and Property Enhancement and Maintenance Reserve	1,074,161	1,654,769	949,298
Waste Management Reserve	1,672,974	1,895,137	1,754,786
EDP IT Equipment Reserve	503,186	975,174	183,899
Local Government Elections Reserve	109,364	108,110	99,273
Forrestfield Industrial Area Reserve	124,910	123,478	123,014
Insurance Contingency Reserve	292,308	288,956	30,666
Revaluation Reserve	260,685	257,696	56,772
Nominated Employee Leave Provisions Reserve	1,081,050	1,562,920	1,557,321
Forrestfield Industrial Scheme Stage 1 Reserve	(0)	2,339,801	0
Asset Enhancement Reserve	1,099,168	1,765,392	1,098,667
Unexpended Capital Works and Specific Purpose Grants Reserve	284,553	5,459,645	171,582
Waste Avoidance and Resource Recovery Reserve	239,665	624,422	1,200
Environmental Reserve	78,085	67,304	66,506
	<b>7,245,034</b>	<b>18,066,778</b>	<b>7,057,778</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	6,896,841	2,514,333	5,734,510
Depreciation	10,835,774	10,623,308	6,047,128
(Profit)/loss on sale of asset	0	289,000	50,000
(Increase)/decrease in receivables	(143,850)	429,787	(340,630)
(Increase)/decrease in inventories	(68,647)	(18,647)	(85,973)
Increase/(decrease) in payables	74,451	307,980	318,226
Increase/(decrease) in employee provisions	838,634	1,217,765	1,217,765
Non cash contribution - EMRC	(1,630,348)	(1,582,862)	(3,082,862)
Grants/contributions for the development of assets	(10,570,957)	(5,935,916)	(4,988,985)
<b>Net cash from operating activities</b>	<b>6,231,898</b>	<b>7,844,748</b>	<b>4,869,178</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program					2018/19 Budget total	2017/18 Estimate total
	Health	Community amenities	Recreation and culture	Transport	Other property and services		
	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>							
Land - freehold land	0	0	0	0	0	0	46,888
Buildings - specialised	0	0	5,004,254	0	0	5,004,254	2,512,675
Furniture and equipment	0	0	0	0	838,300	838,300	674,052
Plant and equipment	210,000	29,500	38,000	0	1,213,500	1,491,000	1,614,480
	<b>210,000</b>	<b>29,500</b>	<b>5,042,254</b>	<b>0</b>	<b>2,051,800</b>	<b>7,333,554</b>	<b>4,848,095</b>
<i>Infrastructure</i>							
Infrastructure - Roads	0	0	0	9,670,617	5,957,671	15,628,288	4,640,538
Infrastructure - Footpaths	0	0	0	1,263,925	0	1,263,925	899,552
Infrastructure - Drainage	0	0	0	1,701,696	0	1,701,696	1,521,961
Infrastructure - Parks and ovals	0	50,000	2,100,933	0	0	2,150,933	2,576,087
Infrastructure - Other	0	0	0	1,934,723	300,000	2,234,723	1,096,301
	<b>0</b>	<b>50,000</b>	<b>2,100,933</b>	<b>14,570,960</b>	<b>6,257,671</b>	<b>22,979,565</b>	<b>10,734,439</b>
<b>Total acquisitions</b>	<b>210,000</b>	<b>79,500</b>	<b>7,143,188</b>	<b>14,570,960</b>	<b>8,309,471</b>	<b>30,313,119</b>	<b>15,582,534</b>

##### (b) Disposals of Assets

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

	2018/19 Budget		2017/18 Estimate		2017/18 Budget	
	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$
<b>By Program</b>						
Other property and services	0	0	0	(289,000)	0	(50,000)
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(289,000)</b>	<b>0</b>	<b>(50,000)</b>
<b>By Class</b>						
<i>Property, Plant and Equipment</i>						
Plant and equipment	0	0	0	(289,000)	0	(50,000)
	<b>0</b>	<b>0</b>	<b>0</b>	<b>(289,000)</b>	<b>0</b>	<b>(50,000)</b>



**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. ASSET DEPRECIATION**

**By Program**

Law, order, public safety
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

<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>	<b>2017/18 Budget</b>
\$	\$	\$
26,469	25,950	25,949
33,371	32,717	32,717
13,481	13,217	13,217
3,626,026	3,554,927	2,393,138
6,828,203	6,694,317	3,379,927
308,224	302,180	202,180
<b>10,835,774</b>	<b>10,623,308</b>	<b>6,047,128</b>
2,299,152	2,254,071	1,734,625
479,275	469,877	469,877
382,526	375,025	275,023
4,732,166	4,639,378	2,439,818
867,840	850,824	312,519
715,397	701,370	244,389
876,141	858,962	216,620
483,277	473,801	354,258
<b>10,835,774</b>	<b>10,623,308</b>	<b>6,047,128</b>

**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 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.

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.

**DEPRECIATION (CONTINUED)**

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

Buildings - specialised	30 to 50 Years
Furniture and equipment	5 to 10 Years
Plant and equipment	5 to 10 Years
User defined 1	
- Surface	20 years
- Base	60 years
- Sub base	60 years
- Formation	60 years
User defined 2	50 Years
User defined 3	80 Years
User defined 4	10 to 40 years

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Estimate	2018/19 Budget	2017/18 Estimate	2018/19 Budget	2017/18 Estimate
			\$	\$	\$	\$	\$	\$
<b>Community amenities</b>								
Loan 224 - Land acquisition - Kalamunda Road	455,552	0	174,737	165,380	280,815	455,552	23,016	32,373
Loan 228 - Depot Waste Trucks	904,481	0	46,270	43,771	858,212	904,481	50,280	52,779
Loan 229 - Waste Compactor	167,203	0	40,280	39,307	126,922	167,203	3,867	4,840
Loan 230 - Forrestdfield North Development Project - Loan 1	456,450	0	44,870	41,018	411,580	456,450	13,404	14,725
Forrestdfield North Development Project - Loan 2	0	450,000	0	0	450,000	0	7,088	0
Wattle Grove Feasibility Study	0	300,000	0	0	300,000	0	0	0
Disposal of Park and Recreation Reserves	0	170,000	0	0	170,000	0	0	0
<b>Recreation and culture</b>								
Loan 222 - Wet'n'Wild	125,866	0	61,006	57,382	64,860	125,866	6,895	10,519
Loan 227 - Kalamunda Swimming Pool	1,455,035	0	74,434	70,414	1,380,601	1,455,035	80,885	84,905
<b>Transport</b>								
Loan 221 - Shire Depot	1,569,988	0	88,363	82,672	1,481,624	1,569,988	104,818	110,509
Loan 225 - Plant and Equipment Purchase	0	0	0	99,095	0	0	0	4,481
Loan 226 - Newburn Road Extension	234,362	0	73,796	69,783	160,566	234,362	12,257	16,270
<b>Other property and services</b>								
Plant and Equipment	0	1,500,000	0	0	1,500,000	0	0	0
Forrestdfield Industrial Area Scheme Stage 1 - Road 2 - road construction	0	100,000	0	0	100,000	0	0	0
	<b>5,368,938</b>	<b>2,520,000</b>	<b>603,757</b>	<b>668,820</b>	<b>7,285,182</b>	<b>5,368,938</b>	<b>302,509</b>	<b>331,401</b>
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
Loan 199 - Forrestdfield Bowling Club	10,458	0	5,020	4,634	5,438	10,458	745	1,126
Loan 207 - Kalamunda Cricket Club	0	0	0	2,168	0	0	0	107
Loan 208 - Kalamunda & District basket ball	0	0	0	21,617	0	0	0	1,060
Loan 214 - Forrestdfield United Soccer Club	89,954	0	6,942	6,571	83,012	89,954	4,818	5,182
Loan 215 - Lesmurdie Tennis Club	0	0	0	7,363	0	0	0	367
Loan 216 - Foothills Netball Association	67,951	0	4,695	4,406	63,256	67,951	4,255	4,540
Loan 217 - Maidavale Tennis Club	27,262	0	3,549	3,347	23,714	27,262	1,570	1,772
Loan 219 - Kalamunda Club	48,055	0	31,537	29,640	16,518	48,055	2,538	4,435
Loan 220 - Forrestdfield Junior Football Club	4,783	0	2,318	2,181	2,465	4,783	262	400
	<b>248,463</b>	<b>0</b>	<b>54,061</b>	<b>81,926</b>	<b>194,402</b>	<b>248,463</b>	<b>14,188</b>	<b>18,988</b>
<b>TOTAL</b>	<b>5,617,401</b>	<b>2,520,000</b>	<b>657,818</b>	<b>750,747</b>	<b>7,479,584</b>	<b>5,617,401</b>	<b>316,697</b>	<b>350,390</b>

All borrowing repayments, other than Self Supporting Loans and the Forrestdfield Industrial Area Scheme Stage 1 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 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(b) New borrowings - 2018/19**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Technical Studies in the Forrestfield North Area - Loan 2	WATC	Fixed Term Loan	10	3	450,000	78,095	450,000	0
Wattle Grove Feasibility Study	WATC	Fixed Term Loan	5	3	300,000	26,596	300,000	0
Disposal of Park and Recreation Reserves	WATC	Fixed Term Loan	5	3	170,000	15,071	170,000	0
Plant and Equipment	WATC	Fixed Term Loan	5	3	1,500,000	88,654	1,500,000	0
Forrestfield Industrial Area Scheme Stage 1 - Road 2 Construction	WATC	Fixed Term Loan	1	3	100,000	2,369	100,000	0
					<b>2,520,000</b>	<b>210,786</b>	<b>2,520,000</b>	<b>0</b>

**(c) Unspent borrowings**

The City had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

**(d) Credit Facilities**

	2018/19 Budget	2017/18 Estimate	2017/18 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	1,500,000	1,500,000	1,500,000
Bank overdraft at balance date	0	0	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(4,367)	(1,500)	(1,500)
<b>Total amount of credit unused</b>	<b>1,570,633</b>	<b>1,573,500</b>	<b>1,573,500</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	7,479,584	5,617,401	7,569,933

**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 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Estimate Opening Balance	2017/18 Estimate Transfer to	2017/18 Estimate Transfer (from)	2017/18 Estimate Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Long Service Leave Reserve	\$ 943,976	\$ 180,950	\$ (700,000)	\$ 424,926	\$ 1,556,519	\$ 159,430	\$ (771,973)	\$ 943,976	\$ 1,577,337	\$ 159,430	\$ (771,973)	\$ 964,794
Land and Property Enhancement and Maintenance Reserve	1,654,769	19,392	(600,000)	1,074,161	1,835,357	715,563	(896,151)	1,654,769	1,829,886	15,563	(896,151)	949,298
Waste Management Reserve	1,895,137	21,984	(244,146)	1,672,974	1,301,219	1,023,064	(429,146)	1,895,137	1,583,187	371,599	(200,000)	1,754,786
EDP IT Equipment Reserve	975,174	311,312	(783,300)	503,186	831,397	1,027,620	(883,843)	975,174	809,425	3,474	(629,000)	183,899
Local Government Elections Reserve	108,110	1,254	0	109,364	128,192	125,918	(146,000)	108,110	130,054	115,219	(146,000)	99,273
HACC Reserve	0	0	0	0	341,727	0	(341,727)	0	0	0	0	0
Forrestfield Industrial Area Reserve	123,478	1,432	0	124,910	121,445	2,033	0	123,478	120,981	2,033	0	123,014
Insurance Contingency Reserve	288,956	3,352	0	292,308	178,606	110,350	0	288,956	177,816	2,850	(150,000)	30,666
Revaluation Reserve	257,696	2,989	0	260,685	253,407	4,289	0	257,696	252,483	4,289	(200,000)	56,772
Nominated Employee Leave Provisions Reserve	1,562,920	218,130	(700,000)	1,081,050	1,775,544	137,376	(350,000)	1,562,920	1,769,945	137,376	(350,000)	1,557,321
Forrestfield Industrial Scheme Stage 1 Reserve	2,339,801	427,142	(2,766,943)	(0)	2,937,443	0	(597,642)	2,339,801	2,873,290	0	(2,873,290)	0
Asset Enhancement Reserve	1,765,392	373,776	(1,040,000)	1,099,168	1,300,091	715,301	(250,000)	1,765,392	1,097,569	1,098	0	1,098,667
Unexpended Capital Works and Specific Purpose Grants Reserve	5,459,645	63,332	(5,238,424)	284,553	5,989,205	5,708,021	(6,237,581)	5,459,645	5,988,375	169,223	(5,986,016)	171,582
Waste Avoidance and Resource Recovery Reserve	624,422	7,243	(392,000)	239,665	60,000	624,422	(60,000)	624,422	60,000	1,200	(60,000)	1,200
Environmental Reserve	67,304	60,781	(50,000)	78,085	157,148	156	(90,000)	67,304	156,350	156	(90,000)	66,506
	<b>18,066,778</b>	<b>1,693,069</b>	<b>(12,514,813)</b>	<b>7,245,034</b>	<b>18,767,300</b>	<b>10,353,543</b>	<b>(11,054,063)</b>	<b>18,066,778</b>	<b>18,426,698</b>	<b>983,510</b>	<b>(12,352,430)</b>	<b>7,057,778</b>

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**7. CASH BACKED RESERVES (CONTINUED)**

**(b) Cash Backed Reserves - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Long Service Leave Reserve	Ongoing	To provide cash-backing for all annual and long service leave entitlements.
Land and Property Enhancement and Maintenance Reserve	Ongoing	To fund land and property purchases, upgrade and maintenance of existing properties.
Waste Management Reserve	Ongoing	To fund financing operations for the development of the City's sanitation service.
EDP IT Equipment Reserve	Ongoing	To fund the upgrade / replacement of the City's computer hardware and software requirements.
Local Government Elections Reserve	Ongoing	To fund the cost of future elections.
HACC Reserve	Discontinued	This reserve funded HACC Service programmes and asset replacements - the HACC programme was discontinued on 30.06.2017.
Forrestfield Industrial Area Reserve	Ongoing	To fund infrastructure requirements for the Forrestfield area.
Insurance Contingency Reserve	Ongoing	To fund insurance premium variations and potential call backs.
Revaluation Reserve	Ongoing	To fund triannual rating revaluations.
Nominated Employee Leave Provisions Reserve	Ongoing	To fund future nominated staff leave entitlements.
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.
Asset Enhancement Reserve	Ongoing	To fund future replacement of City's Infrastructure and plant and equipment needs.
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.
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.
Environmental Reserve	Ongoing	To fund environment strategies and projects.

**CITY OF KALAMUNDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

## 8. FEES & CHARGES REVENUE

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>
	\$	\$
Governance	94,787	93,849
General purpose funding	237,365	346,945
Law, order, public safety	335,231	302,162
Health	619,645	610,196
Education and welfare	61,987	60,182
Community amenities	12,425,732	12,637,928
Recreation and culture	1,278,642	1,252,042
Economic services	595,751	583,317
Other property and services	127,311	162,991
	<b>15,776,452</b>	<b>16,049,612</b>

## 9. GRANT REVENUE

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	20,666	20,099
General purpose funding	1,134,807	1,101,754
Law, order, public safety	196,668	190,940
Education and welfare	7,530	7,500
Community amenities	34,883	20,760
Recreation and culture	575,027	615,617
Transport	30,000	0
Other property and services	401,772	351,796
	<b>2,401,353</b>	<b>2,308,466</b>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	0	514,832
Health	0	156,174
Recreation and culture	391,650	344,759
Transport	5,354,577	2,965,981
	<b>5,746,227</b>	<b>3,981,746</b>



**CITY OF KALAMUNDA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2019**

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	209,772	104,287	104,287
- Other funds	447,500	438,000	398,000
Non Investments	113,431	175,276	214,276
Other interest revenue	531,024	515,558	431,869
	<u>1,301,727</u>	<u>1,233,121</u>	<u>1,148,432</u>
<b>(b) Other revenue</b>			
Other	79,473	78,666	101,564
	<u>79,473</u>	<u>78,666</u>	<u>101,564</u>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	40,000	65,593	36,793
Other services	1,200	1,200	30,000
	<u>41,200</u>	<u>66,793</u>	<u>66,793</u>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	316,697	350,390	350,410
	<u>316,697</u>	<u>350,390</u>	<u>350,410</u>
<b>(e) Elected members remuneration</b>			
Meeting fees	283,841	283,841	283,841
Mayors allowance	62,727	62,727	62,727
Deputy Mayors allowance	15,682	15,682	15,682
Travelling and Accomodation allowance	600	600	600
Information, Communications and Technology allowance	42,000	42,000	42,000
	<u>404,850</u>	<u>404,850</u>	<u>404,850</u>
<b>(f) Write offs</b>			
General rate	2,334	2,334	7,624
Fees and charges	10,579	6,447	5,369
	<u>12,913</u>	<u>8,781</u>	<u>12,993</u>

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

## 11 . INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the City will be party to any joint venture arrangements during 2018/19.

## 12 . TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Unclaimed Monies	22,030	4,500	(2,133)	24,397
Wattlegrove - Cell9	10,526,478	307,374	(1,500,000)	9,333,852
B.C.I.T.F Levies	42,370	10,852	(47,704)	5,518
B.S.L Levies	10,644	32,300	(5,437)	37,507
Cash in Lieu of Public Open Space	1,673,301	815,059	(87,606)	2,400,754
	<b>12,274,823</b>	<b>1,170,085</b>	<b>(1,642,880)</b>	<b>11,802,028</b>

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the City of Kalamunda obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**CITY OF KALAMUNDA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**14 . BUDGET RATIOS**

	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
Current ratio	0.83	1.79	1.39	1.04
Asset sustainability ratio	1.50	0.54	0.71	1.41
Debt service cover ratio	8.35	9.06	8.78	12.94
Operating surplus ratio	0.04	(0.03)	(0.03)	0.01
Own source revenue coverage ratio	0.91	0.84	0.98	0.89
Asset consumption ratio	0.97	0.95	0.88	0.86
Asset renewal funding ratio	0.99	1.00	0.79	0.88

The ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$
Asset consumption ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

**REGULATORY**

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>ADMINISTRATION FEES</b>		
<b>General - Special Projects</b>		
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
General Counsel & Executive Advisor		Per Scale Rates Awarded by Court of Law
Conference Registration fee -Entry for Non Residents of COK		20.00
<b>Plan Retrieval fee</b>		
Building Plan request search fee (Off site storage)		38.00
<b>Plan Print</b>		
Copies of Building/House plans (hard copy) per page (A4 or A3)		13.90
Building Plan - Emailed Prints per plan sheet		13.90
A1/A0 Plans		25.00
Dishonoured Payment Administration Fees		12.50
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)		21.00
Interest on outstanding balances related on trust debts and sundry debts		5.50%
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)		30.00
Rates Instalment (four instalments)		24.00
Rates Instalment (two instalments)		8.00
Interest on rates instalments		5.50%
Penalty interest on outstanding rates		11%
Property Rates Settlement Statement		40.00
Consent Orders to Clear Credit file		300.00
Re-print copy of Rates Notice		18.00
Administration fee for incorrect payment made by ratepayer		25.00
Special Payment Arrangments (SPA's)		20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)		20.00
Smarter way to pay early termination fee		20.00
Credit Card Surcharge (applies to all fees)	% of \$ value paid	0.46 of amount paid
Rates Historical Search	per year	30.00
<b>Sale of Street Listing</b>		
<i>All Wards</i>		205.00
<i>One Ward</i>		65.00
<b>Freedom of Information</b>		
<i>Application</i>		30.00
<i>Charge for time to deal with application</i>	1st Hr	0.00
<i>Charge after initial hour</i>	Hour	30.00
Copy of recording of Council or Public Meeting		15.00
Property Owner Details Search	per property	31.00

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Land &amp; Property Services</b>		
Application Fee for Closure of Pedestrian Access Way (PAW)		350.00
Application Fee for Closure of Right of Way (ROW)		350.00
Application Fee for Permanent Road Closure		350.00
Application Fee for Dedication of Road		350.00
<b>COMMUNITY DEVELOPMENT</b>		
<b>Liberty Swing - Stirk park</b>		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
<b>Podiatry Service</b>		
Kalamunda, High Wycombe and Forrestfield	Visit	29.00
<b>LIBRARIES</b>		
<b>Kalamunda Library</b>		
<b>Forrestfield Library</b>		
<b>High Wycombe Library</b>		
<b>Lesmurdie Library</b>		
<b>Local History Scanner</b>	Hour	5.00
USB Devices	each	8.00
Library bags (Calico)	each	5.00
Lost Books		Replacement
Damaged Books		Replacement
Overdue Fees	day	
Earbuds/phones for use on public PC.s	each	4.00
Word Processor Use	No charge	
Printing - Black & white	per page	0.20
Printing - Colour	per page	1.00
Internet Use	No	
charge for maximum of two hour booking		
Printing - Black & white	per page	0.20
Printing - Colour	per page	0.20
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
Replacement library cards	each	4.30
Laminating - A4	each	2.40
Laminating - A3 - Kalamunda and Forrestfield only	each	4.80
Scan and email	page	0.20
<b>Fax Charges</b>		
Metropolitan area - First page	page	3.70
Metropolitan area - Subsequent pages	page	1.20
Rest of Australia- First page	page	4.90
Rest of Australia- Subsequent pages	page	2.50

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<i>Rest of World- First page</i>	page	10.00
<i>Rest of World- Subsequent pages</i>	page	4.90
<b>FINES ENFORCEMENT [Regulation 9]</b>		
<b>Part A - Enforcement Fees for part 3 of the Act</b>		
Fee for issuing a final demand (To be imposed when the final demand is issued)		16.40
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)		13.95
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)		52.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)		28.50
<b>Part B - Enforcement Fees for part 4 of the Act</b>		
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)		28.50
Fee for issuing a warrant of execution		134.00
<b>Part C - Enforcement Fees for part 7 of the Act</b>		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.		59.50
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.		40.00
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
Fee for arranging a sale of personal property or land, including		141.00
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		63.50
Fee for preparing and executing a transfer of land sold		141.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		20.00
<b>Local Authority Number Plates</b>	Set	Price set by Dept of transport + 50%
<b>Vehicles</b>		
Impounding		180.00
Storage Charges (Daily)	Daily	10.00
Vehicle Disposal/ Surrender Fee		180.00
<b>Ranger Attendance</b>		
Per Ranger attending 7am -7pm (hr or part of)		72.00
Per Ranger attending 7pm -7am (hr or part of)		191.00
Building Security Call Out 7am-7pm (hr or part of)		72.00
MOU -Shared Services - hourly rate		72.00
MOU -Shared Services - mileage		0.81



**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>LICENSES</b>		
<b>Dog Registration</b>		
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
Sterilisation of dog by authorised vet	Each	cost + 12.5 %
Microchipping of dog by authorised vet	Each	cost + 12.5 %
<i>*Pensioner 50% discount on all categories (sterilised and non-</i>		
Replacement Dog Tags		1.50
<b>Kennels</b>		
Licence	Annual	200.00
Application fee	Initial	125.00
<b>POUND FEES</b>		
Impounding fee registered dog		57.00
Impounding fee unregistered dog		124.00
Maintenance	Daily	17.50
Surrender at pound	Initial	124.00
Surrender at pick up		155.00
trapping activities	Each	67.00
Multi Dog Application	Initial	155.00
Dangerous Dog Declaration fee	Annual	103.00
Dangerous Dog Sign	Each	51.50
Dangerous Dog Collar - Large	Each	56.00
Dangerous Dog collar - Medium	Each	51.50
Impounding fee registered cat	Each	57.00
Impounding fee unregistered cat	Each	124.00
Animal Trap Hire	Weekly	57.00
Animal Trap Bond	Per Hire	103.00
<b>Impounding Livestock - Fees</b>		
Entire Horses, mules, asses, camels, alpacas, bulls, boars,mares,		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	49.00
<i>Impound Fees After Hours (7am-7pm)</i>	Head	91.00
Wethers, ewes, lambs, goats		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	22.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	64.00
Float hire		cost+ 12.5 %
<b>Poundage Fees - Daily/ Per Head</b>		
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	41.00
<i>Poundage Fees After Hours First 24 Hrs or part there of.</i>	Head	15.50

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Wethers, ewes, lambs, goats		
<i>Poundage Fees Working Hours First 24 Hrs or part there of.</i>	Head	10.50
<i>Poundage Fees after Hours 24 hrs or part there of.</i>	Head	7.00
<b>Sustenance Fees</b>		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	21.00
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	14.50
<b>Fire &amp; Emergency Management</b>		
<b>Emergency Services Charges</b>		
Front end loader plus operator		\$180.00 per hour, minimum 3 hours
Light tanker or equivalent		85.00
1.4 Tanker or equivalent (Fire Appliances)		125.00
2.4 Tanker or equivalent (Fire Appliances)		260.00
3.4 Tanker or equivalent (Fire Appliances)		315.00
Bulk water tanker		\$180.00 per hour, minimum 3 hours
Bobcat or equivalent		\$125.00 per hour, minimum 3 hours
<b>ENGINEERING</b>		
Crossover Contribution by Council		
<i>First Standard Crossing</i>		428.00
<i>Second Standard Crossing</i>		
<i>Reconstruction of Standard Crossing (before 15 years)</i>		214.00
<i>Reconstruction of Standard Crossing (after 15 years)</i>		428.00
Asset protection bond for <u>all</u> residential, industrial and commercial applications in excess of \$ 20,000, <u>all</u> applications for subdivision, demolition or clearing and <u>all</u> fibreglass or concrete swimming pool applications. (A bank guarantee is acceptable in lieu of a cash payment for the Asset Protection Bond).		
<i>Single road frontage</i>	Minimum	2500.00
<i>Two or more road frontages</i>	Minimum	4000.00
Development Bond fee for bond amounts less than \$5000.00		118.50
Development Bond fee for subsequent inspection		105.50
Development Bond fee for bond amounts \$5000.00 and greater		311.50

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Development - Engineering and Landscaping</b>		
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		118.50
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works:		3% of the cost of works as estimated by the local
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works:		1.5% of the cost of works as estimated by the consultant
<b>Road Reinstatement Rates &amp; Private Works</b>		
Included in cost: Plan, labour.		
<b>Bin</b>		
Community Event Bin Hire - 240L General	Bin	188.00
Community Event Bin Hire - 240L Recycling	Bin	104.50
Community Event Bin - additional Fee for disposal of contaminated Recycling Bin	Bin	108.50
<b>Waste Services</b>		
Residential Full Service	Property	539.00
Residential Full Service Pensioner*	Property	309.00
Residential Multi Unit (excludes MGB)	dwelling	250.00
Residential Multi Unit Pensioner (excludes MGB)	dwelling	215.00
Credit for Properties who cannot access the skip service	property	-49.00
Commercial & Industrial (general and recycling only)	Property	995.00
Additional General Bin Residential (all properties)*	Bin	680.00
Additional Recycling Bin Residential (all properties)*	Bin	165.00
Additional General or Recycling Bin Commercial / Industrial (all properties)*	Bin	1210.00
Additional extra Skip Bin (General Waste)	Bin	105.50
Community & Sporting Clubs (120L general only)	Per litre	1.43
Community & Sporting Clubs (240L recycling only)	Per litre	0.29
Additional Extra Skip Bin (Green Waste)	Bin	65.00
<b>Walliston Transfer Station - (Non commercial resident only)</b>		
Collection of Whitegoods or Mattresses (resident)	per two items	33.00
Collection of Whitegoods or Mattresses (pensioner)	per two items	16.50
Car & Motor Cycle Tyre (max 5/entry)	per tyre	11.50
Four Wheel Drive (max 5/entry)	per tyre	20.70
Truck Tyres (max 2/entry)	per tyre	31.30
Compost Bin (Inc Delivery)	each	54.00
Worm Farm (Inc Delivery)	each	149.50
Additional Resident Entry Pass	Per	50.00
<b>Walliston Transfer Station - (Commercial Resident only)</b>		
Clean Greenwaste	per tonne	44.00
Mattress disposal fee (max 5/entry)	each	21.00
Car & Motor Cycle Tyre (max 5/entry)	per tyre	12.85
Four Wheel Drive (max 5/entry)	per tyre	25.00

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Truck Tyres (max 2/entry)	per tyre	37.20
<b>The City charges commercial fees for any of the following situations</b>		
Commercial/Trade Waste		
Your vehicle or trailer is commercially signed or budged (unless you have a valid permit)		
Your waste is from a work site		
You are transporting waste for a fee or reward		
<b>Charges that apply are</b>		
Cars/ Station Wagons		35.00
Small Vans/Utes		59.00
Trailer (6X4)		60.00
Trailer (7X5) with High Sides		76.00
Small trucks upto 3.5 tonnes GVM		178.50
<b>TOWN PLANNING</b>		
<b>Structure Plans (Charge per hour)</b>		
		To include the following base charges: Basic Structure plan \$1,500, Standard \$2,500, Complex \$5,000
Basic Structure Plan		1500.00
Standard Plan		2500.00
Complex Plan		5000.00
Director	hour	88.00
Manager/Senior Planner	hour	66.00
Planning Officer (and other staff)	hour	36.86
Administration Officer	hour	30.20
<b>Local Development Plans and Schemes Amendments (Charge per hour)</b>		
		To include the following base charges: Basic Structure plan \$1,500, Standard \$2,500, Complex \$5,000
Basic Structure Plan		1500.00
Standard Plan		2500.00
Complex Plan		5000.00
Director	hour	88.00
Manager/Senior Planner	hour	66.00
Planning Officer (and other staff)	hour	36.86
Administration Officer	hour	30.20
Reply to a request for a property file search		68.20

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Development Application</b>		
Determination of <u>development application</u> (other than for an <u>extractive industry</u> ) where the estimated costs of the development is:		
Determination of an application to amend or cancel development approval		295.00
Not more than \$50,000		147.00
More than \$50,000 but not more than \$500,000	0.32% of the estimated cost	0.32% of the estimated cost of
More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for	\$1,700+0.25% for every \$1 in excess of
More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for	\$7,161 + 0.206% for every \$1 in excess of
More than \$5million but not more than \$21.5 million	\$12,633 + 0.123% for	\$12,633+0.123% for every \$1 in excess of
More than \$21.5 million		34196.00
Determining a development application (other than an extractive industry) where the development has commenced or carried out		The requisite fee plus by way of penalty, twice that fee
Determination of <u>development application for an extractive industry</u>		739.00
Reduction of a planning fees by up to 50% where: A) Development less than \$50,000 and similar to a previous application in the preceeding two years. B) Where the applicant is a not for profit organisation. C) Where the application relates to a property on the Shire's Heritage List.	A reduction of up to 50% of regular fee.	Reduuction of planning fee by up to 50% where: A) Development less than \$50,000 and similar to a previous application in the preceeding two years. B) Where the application is a non for profit organisation. C) Where the
Request for major amendment to an approved development	50% of regular fee with a minimum of \$100.00	50% of regular fee with a minimum of \$100
Penalty if the development has commenced	\$1230 penalty	1,230.00
<b>Zoning Certificate (Orders and Requisitions)</b>		
Orders & Requisitions		95.00
Issue of written planning advice		73.00
Reply to a sale of business settlement questionnaire		73.00
<b>Application for approval of home occupation/ business</b>		
Fee	Initial	222.00
Renewal fee		73.00
Fee for applications of the new Enterprise Incentive Scheme		20.00
Penalty if home occupation has commenced	\$666 penalty	666.00
If the home occupation to be renewed has expired		219.00
<b>Application for change of use</b>		
For change or continuation of use where development is not occurring.		295.00
Penalty if the change of use has already been carried out		885.00
<b>Application for Certificate of Approval for a Strata Plan (Form 24)</b>		
Between 1 and 5 strata lots		\$656 base rate +\$65 per lot

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Between 6 and 100 strata lots		\$981 base rate +\$65 per lot
In excess of 100 strata lots		5113.50
<b>Provision of a survey strata clearance</b>		
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7393.00
<b>Provision of a subdivision clearance</b>		
Inspection fee for works not undertaken	Per Inspection	100.00
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$45 pre lot
more than 195 lots		7393.00
<b>Land Matters and Roads and Rights of Way</b>		
Initial Request and thereafter charged at applicable officer hourly rate		210.00
Caveat withdrawals, Easements and Notices on Titles (plus all costs)		57.50
<b>Application for Commercial Vehicle Parking</b>		
Fee	initial	157.50
Renewal fee		105.00
<b>Planning Infringement Notices</b>		
		500.00
<b>Local Planning Scheme Amendments (cost per hour)</b>		
		To include the following base charges: Basic scheme amendment - \$1,500, Standard - \$2,500, Complex - \$5,000
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer	Hour	36.86
Administration Officer	Hour	30.20
<b>Section 40 (Liquor Licensing) Requests</b>		
Section 40 (Liquor Licensing) Requests	Request	73.00
<b>Development Assessment Panels</b>		
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.		



**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
The estimated cost of the development is:		
not less than \$2 million and less than \$7 million		4548.00
not less than \$7 million and less than \$10 million		7021.00
not less than \$10 million and less than \$12.5 million		7639.00
not less than \$12.5 million and less than \$15 million		7857.00
not less than \$15 million and less than \$17.5 million		8075.00
not less than \$17.5 million and less than \$20 million		8294.00
\$20 million or more		8511.00
Minor amendment application		196.00
<b>Sale of Scheme and Maps</b>		
Copies of Tax Maps	Map	5.50
Zoning Scheme Text	full set	25.00
Zoning Scheme Maps	full set	25.00
<b>BUILDING</b>		
<b>Fees prescribed under the City's Signs, Hoardings &amp; Billing Posting</b>		
Application fee for temporary signs within the Road Reserve	per sign	11.00
Any sign that does not comply with the Shire's Signage on Public Lands Local Law	Per sign	147.00
Private Works - Signage (eg White on Blue or White on Brown direction signs)	Sign	\$147.00 Application fee + cost of sign + 30% administration
<b>Signs on Public Lands &amp; Local Law</b>		
Displaying a sign without a Permit	Offence	100.00
Non-compliance with terms or conditions set out in licence	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
<b>Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires</b>		
Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - minimum of \$330 or 0.19% of the value of the works whichever is higher	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum \$330
Class 1b - Class 9: Less than \$150,000 in value of works - \$330 and where the value of works exceeds \$367,000 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$330 or 0.09% of the value of work where
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum \$330 plus \$165/hr in excess of 2 hrs.	Minimum	minimum \$330 plus \$165 per hr in excess of 2 hrs
Review of fire engineers alternative solutions. Minimum \$330 plus \$165 /hr in excess of 2 hrs.	Minimum	minimum \$330 plus \$165 per 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		550.00
Unauthorised Class 1b-9 Buildings		Min \$550 + \$165/hr in excess of 2 hrs



**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Authorised Class 1b-9 buildings		Min \$330 + \$160/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Mtce insp, pool inspections, etc.	Hourly	80.00
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU Citys or others	Hourly	80 per hour of travel
Vehicle running costs	per kilometre	Varies

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Strata Title Certificate -Class 1 Built Strata</b>		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)] at \$10.60/unit but not less than \$105.80	Minimum	105.80
<b>Built Strata Inspection and Certificate of Building Compliance</b>		
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	337.00
Commercial Buildings Class' 5-9	Per Unit	337.00
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	168.00
<b>Plan Prints</b>		
Intramaps Printouts	Colour	13.80
Building Plan - Prints ( 1st Page) Computerised	A3 or A4	13.80
Residential Building Plan (includes entire suite of plans) - Prints or	A3 or A4	56.00
Building Plan - Prints ( subsequesnt pages)	A3 or A4	13.80
Commercial Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email	A3 or A4	168.30
Microfilm Printing		90.30
Building Licence List	Monthly	200.00
Building Licence List	Weekly or a one-off	400.00
<b>Swimming Pool Inspections</b>		
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	44.80
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise		57.45
Regulation 28 Swimming Pool Barrier inspection	Per Inspection	138.00
<b>HEALTH</b>		
<b>Cattery</b>		
Licence NCE Cattery	Annual	68.00
Application fee - Cattery	One off	133.00
<b>Cat Registration 1 Year</b>		
<i>If application made between 31st May and 31st October</i>	Per cat	10.00
<i>Otherwise</i>	Per cat	20.00
<b>Cat Registration 3 Year</b>	Per cat	42.50
(50 % of the above registration and renewal fees for Pensioners)		
Application to be cat breeder	Per cat	100.00
Application for grant or renewal of registraion of cat for life	Per cat	100.00
Sterilisation of cat by authorised vet		cost + 12.5%
Microchipping of cat by authorised vet		cost + 12.5%
<b>Piggeries</b>		
Licence NCE Piggery	Annual	303.00
<b>Poultry Farms (Caged System Only)</b>		
Licence	Annual	303.00
<b>Manure Works</b>		
Licence	Annual	216.00
<b>Keeping of Bees</b>		
Permit	One Off	107.00

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Trading in Thoroughfares &amp; Public Places</b>		
Application Fee	One off	138.00
Charge - annual	Annual	911.00
Charge - single event	Per event	79.00
Charge - 2nd and subsequent single event	Per event	23.50
Alfresco dining application fee	Annual	130.00
Alfresco dining permit annual fee	Annual	\$109 + \$22 per chair
Markets - monthly	Annual	1686.00
Markets - weekly	Annual	7012.00
Markets - per day	Annual	163.00
Administration fee for new stall holder - Markets	Annual	79.00
Administration fee - temporary event - stall	per event	79.00
Administration fee -temporary event stall - community group	per event	0.00
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	35.00
<b>Food Act</b>		
Food Business Registration Fee		71.00
<b>Food Business Surveillance Fee</b>		
Low Risk Food Business	Annual	73.00
Low Risk Food Business - Large Premises	Annual	143.00
Medium Risk Food Business	Annual	213.00
Medium Risk Food Business - Large Premises	Annual	421.00
High Risk Food Business	Annual	322.00
High Risk Food Business - Large Premises	Annual	640.00
Temporary Food Business -one event - not related to City of Kalamunda Trading License - inspection	Per event	73.00
Surveillance & Registration Fees - Community Group		0.00
Re-inspection fee		87.00
Events - Expedited Service Fee (urgent response required, additional to event fee)	Per event	87.00
<b>Caravan Parks</b>		
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.		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 particular type specified in the application, whichever is the greater amount.
Temporary Caravan Park Licence		100.00
Transfer Caravan Park Licence		100.00
<b>Health (Public Building) Regulations 1992</b>		
Fee equal to cost of considering the application up to a maximum of		871.00
Hourly EHO rate		87.00
<b>Administration</b>		

**CITY OF KALAMUNDA**  
**Schedule of Fees and Charges**  
 Budget 2018/2019

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Copy of septic tank plans	per page	15.00
Water sampling - drinking water		Set by legislation
Private request	per visit	73.00
Regulatory	per visit	73.00
Public pool water resampling	per visit	73.00
Reply to a request for a property file search	per search	77.00
Reply to a sale of business settlement questionnaire	per reply	77.00
Section 39 (Liquor Licencing) request	per request	73.00
Asbestos Sampling	per visit	73.00
Asbestos Analysis Fee ( Fee for submission and analysis of samp to ARL Labs)	per analysis	74.50
Administration fee for cleaning work related to hoarding/infit house issues	per visit	12.5% of cost
<b>Septic Tanks</b>		
Application Fee		118.00
Inspection Fee		118.00
Re-inspection Fee		118.00
<b>Lodging House</b>		
Application Fee	Initial	34.00
Registration	Annual	56.50
MOU - Shared Servcies - hourly rate	hourly	80.00
MOU - Shared Servcies - mileage	km	0.83
Administration charge for private burns		\$50 or 10% of total
Administration charge for contractor fire mitigation works		12.5% of contractor
<b>Smoothie Bike</b>		
Bond amount	Refundable	200.00
Smoothie Bike hire fee	per day	40.00

**COMMUNITY FACILITIES**

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>MISCELLANEOUS CHARGES</b>		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Set up/retainer fee (to a maximum of \$50 )	Hour	15.00
<b>*Charge to IE 445 or JOB.CC.ET : XXXX.5002.8602 Hall Hire</b>		
Liquor permit	Permit	27.00
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	50.00
General Cleaning Fee	Event	Minimum \$30. Any amount above based on cost recovery based on amount charged to the City
<b>ANDERSON ROAD COMMUNITY CENTRE</b>		
<b>Room 1</b>		
Commercial	Hour	10.50
Community Group	Hour	9.50
<b>Room 2</b>		
Commercial	Hour	9.50
Community Group	Hour	8.00
<b>Verandah</b>		
Commercial	Hour	10.00
Community Group	Hour	9.00
<b>AGRICULTURAL HALL</b>		
<b>Agricultural Hall</b>		
Function Selling Alcohol	Hour	73.00
Function Consuming Alcohol	Hour	56.00
Function Without Alcohol	Hour	45.00
Set Up/Rehearsal/Class (Commercial)	Hour	36.00
Set Up/Rehearsal/Class (Community)	Hour	26.00
<b>Lesser Hall</b>		
Function Without Alcohol - Commercial	Hour	29.00
Function Without Alcohol - Community	Hour	16.00
Set Up/Rehearsal/Class (Commercial)	Hour	19.00
Set Up/Rehearsal/Class (Community)	Hour	13.00
<b>Bonds</b>		
Bond with alcohol		700.00
Bond without alcohol		400.00
Key Bond		55.00
Liquor Permit		26.00
<b>CARMEL HALL</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	13.50
Commercial	Hour	10.00
Community Group	Hour	9.00
<b>CYRIL ROAD HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	65.00
Function Consuming Alcohol	Hour	39.00
Function Without Alcohol	Hour	35.00
Commercial	Hour	24.00

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Community Group	Hour	18.00
<b>Meeting Room</b>		
Commercial	Hour	13.00
Community Group	Hour	9.50
<b>FALLS FARM</b>		
<b>Whole Building</b>		
Function Selling Alcohol	Hour	59.00
Function Consuming Alcohol	Hour	36.00
Function Without Alcohol	Hour	34.50
Commercial	Hour	20.50
Community Group	Hour	13.50
<b>FORRESTFIELD HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	54.00
Function Consuming Alcohol	Hour	33.00
Function Without Alcohol	Hour	31.00
Commercial	Hour	21.50
Community Group	Hour	15.00
<b>FORRESTFIELD LIBRARY EXHIBITION ROOM</b>		
<b>Forrestfield</b>		
Commercial	Hour	17.00
Exhibition with Sales (per day for first 3 days then \$55.50 for each subsequent day)	Day	142.00
Exhibitions without Sales (per day for first 3 days then \$24 for each subsequent day)	Day	65.00
Community Group	Hour	15.00
<b>GAMES TRAILER</b>		
<b>Bond (Refundable)</b>	Event	200.00
<b>Hire</b>		
Half Day (up to 4 hours)	Half Day	52.50
Whole Day (4 hours plus)	Whole Day	79.00
Weekly (7 days)	Week	393.00
<b>GOOSEBERRY HILL HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	75.00
Function Consuming Alcohol	Hour	37.00
Function Without Alcohol	Hour	35.00
Commercial	Hour	24.00
Community Group	Hour	17.50
<b>Meeting Room</b>		
Commercial	Hour	13.50
Community Group	Hour	10.00
<b>GOOSEBERRY HILL MULTI-USE FACILITY</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	31.0
Commercial	Hour	16.0
Community Group	Hour	13.0
<b>HARTFIELD PARK RECREATION CENTRE</b>		
<i>Courts Off Peak (Includes multi purpose courts and Squash courts) Monday to Friday - 6.00am - 4.00pm weekdays only. (weekends not included)</i>		
<i>Gym Off Peak Monday to Friday - 8.00am - 4.00pm weekdays only. (weekends not included)</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Valid for current 6 &amp; 12 month members only - 50% discount (programs promotion only e.g., Boot Camp, Pilates.)</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. These promotions will be advertised on the City's website and also in local newspaper."</i>		

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
"Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."		
Function Selling Alcohol	Hour	293.55
Function Consuming Alcohol	Hour	202.00
Function Without Alcohol	Hour	138.00
Out of hours function surcharge	Hour	119.50
<b>Peak</b>		
a. per court	Hour	51.50
b. both	Hour	97.85
<b>Off Peak</b>		
a. per court	Hour	45.80
b. both	Hour	87.00
<b>Mezzanine Area</b>		
Commercial	Hour	20.60
Community Group	Hour	18.50
<b>Fitness &amp; Lifestyle Room</b>		
Commercial	Hour	53.00
Community Group	Hour	41.80
<b>Multi-Purpose Room</b>		
Commercial	Hour	27.80
Community Group	Hour	25.75
<b>Crèche Room</b>		
Commercial	Hour	41.00
Community Group	Hour	25.30
<b>Badminton</b>		
Off Peak (per court) 1 X COURT	Hour	16.50
Off Peak (per court) 2 X COURT	Hour	14.85
Off Peak (per court) 3 X COURT	Hour	13.35
Off Peak (per court) 4 X COURT	Hour	12.05
Peak (per court) 1 X COURT	Hour	23.00
Peak (per court) 2 X COURT	Hour	20.70
Peak (per court) 3 X COURT	Hour	18.65
Peak (per court) 4 X COURT	Hour	16.75
Social Badminton (includes equipment)	Hour	8.50
<b>Volleyball</b>		
Off Peak (per court)	Hour	22.60
Peak (per court)	Hour	28.80
<b>Squash/Racquet Ball</b>		
Off Peak (per court)	Hour	17.50
Peak (per court)	Hour	27.80
Social Squash (includes equipment)	Person	13.00
<b>Pool Table / Table Tennis</b>		
Per hour (includes equipment)	Hour	8.00
<b>Casual Basketball / Netball / Soccer</b>		
Adult per hour (includes ball hire)	Hour	5.20
Child per hour (includes ball hire)	Hour	4.20
<b>Sports Special (available 8am-4pm includes equipment but not gym/group fitness )</b>		
Adult for two hour session	session	8.50
Child for two hour session	session	7.50
<b>Equipment</b>		
Squash Racquet Hire	Racquet	5.00
Badminton Racquet Hire	Racquet	5.00
Broken Racquet Charge	Racquet	30.00
<b>Forrestfield Tennis Club</b>		
Administration of court hire on behalf of Club		
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
<b>Miscellaneous</b>		
Set Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Pack Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	27.00



Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
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
<b>Health &amp; Fitness</b>		
<b>Gym (off peak)</b>		
One Month		72.60
*One Month Concession (20% discount)		58.00
Three Months		174.07
*Three Month Concession (20% discount)		139.20
Six Months		304.80
*Six Month Concession (20% discount)		243.80
Twelve Months		523.20
*Twelve Month Concession (20% discount)		418.55
Direct Debit	Monthly	47.00
*Direct Debit Concession (20% discount)		37.60
Casual Visit	Session	14.40
10 visit multipass	Block	129.70
20 visit multipass	Block	259.50
*Casual - Concession (20% discount)	Session	11.50
10 visit multipass	Block	103.80
20 visit multipass	Block	207.60
<b>Gym (peak)</b>		
One Month		81.30
*One Month Concession (20% discount)		65.05
Three Months		211.60
*Three Month Concession (20% discount)		169.30
Six Months		370.80
*Six Month Concession (20% discount)		296.60
Twelve Months		635.50
*Twelve Month Concession (20% discount)		508.40
Direct Debit	Monthly	52.50
*Direct Debit Concession (20% discount)		42.00
Casual Visit	Session	16.50
10 visit multipass	Block	148.30
20 visit multipass	Block	296.60
*Casual - Concession (20% discount)	Session	13.20
10 visit multipass	Block	118.60
20 visit multipass	Block	237.30
<b>Group Fitness</b>		
One Month		88.50
*One Month Concession (20% discount)		70.80
Three Months		211.60
*Three Month Concession (20% discount)		169.30
Six Months		370.80
*Six Month Concession (20% discount)		296.64
Twelve Months		635.50
*Twelve Month Concession (20% discount)		508.40

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Direct Debit	Monthly	56.20
*Direct Debit Concession (20% discount)		45.00
Casual Visit	Session	15.40
10 visit multipass	Block	139.00
20 visit multipass	Block	278.00
*Casual - Concession (20% discount)	Session	12.30
10 visit multipass	Block	111.20
20 visit multipass	Block	222.40
<b>Gym Peak &amp; Group Fitness (combination)</b>		
One Month		114.80
*One Month Concession (20% discount)		91.80
Three Months		275.50
*Three Month Concession (20% discount)		220.40
Six Months		482.00
*Six Month Concession (20% discount)		385.60
Twelve Months		826.00
*Twelve Month Concession (20% discount)		660.80
Direct Debit	Monthly	72.10
*Direct Debit Concession (20% discount)		57.70
<b>Cross Centre Group Fitness</b>		
<b>Over 50's Fitness Classes</b>		
Fitness Classes (Over 50's)	Person	7.70
10 visit multipass	Block	69.50
20 visit multipass	Block	139.00
Table Tennis - Over 50s	Session	5.00
<b>Personal Training</b>		
Personal Training - 60 minute sessions	Per Hour Per Person	63.40
Personal Training x 6 sessions (1 free) (60min)	6 session per person	317.20
Personal Training x 12 sessions (2.5 free) (60min)	12 sessions per person	602.70
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	89.00
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)	6 sessions x 2 persons	445.50
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)	12 sessions x 2 persons	846.40
Personal Training 1 Trainer x 6 sessions -3-4 people (60min)	Per Hour x 3-6 Persons	127.30
Personal Training 1 Trainer x 12 sessions -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	636.55
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1209.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	43.90
Personal Training x 6 sessions (1 free) (30min)	6 session per person	219.90
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	417.70
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	62.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	310.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	589.00
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	89.60

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	448.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	851.20
<b>Administration</b>		
<b>1 day pass - gym and/or group fitness trial</b>		
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
<b>Programmes</b>		
<b>Holiday Program - 3 hour session</b>	Person	27.20
Junior Programmes	Person	8.30
Junior Programmes	Term (10 Sessions)	74.70
Adult Lifestyle Programmes	Person	15.40
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	162.20
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	139.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** 10 visits minus 1 visit		
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	216.30
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	108.15
Community Lifestyle Program	Person	7.70
<b>Sports</b>		
Adult Sports(Team)	Team	61.20
Adult Sports (Day Competition inc crèche)	Team	62.20
Team Competition Nomination > 2 wks to 1st fixture	Team	41.20
Team Competition Nomination < 2 wks to 1st fixture	Team	51.50
Team Competition Forfeit Fee < 24 hours notice	Team	103.00
Team Competition Forfeit Fee > 24 hours notice	Team	72.10
Team Competition Withdrawal Fee	Team	128.70
<b>Birthday Parties (prices include 2 hours court hire, equipment, food &amp; drink)</b>		
Birthday Party Host	Per party	56.65
Option 1 (min 10)	Per child	15.95
Option 2 (min 10)	Per child	21.10
Option 3 (min 10)	Per child	26.25
<b>Crèche</b>		
Crèche (per 1.5 hours)	Child	5.20
Crèche (10 x 1.5 hourly visits - 1 free)	Block	46.80
Crèche (20 x 1.5 hourly visits - 2 free)	Block	93.60
Crèche (additional 30 min visit)	Child	2.60
Crèche (10 x additional 30 min visits - 1 free)	Child	23.40
Crèche (20 x additional 30 min visits - 2 free)	Child	46.80
Creche - Member (per 1.5 hours)	Child	4.20
Creche - Member (10 x 1.5 hourly visits - 1 free)	Block	37.80
Creche - Member (20 x 1.5 hourly visits - 2 free)	Block	75.60
Creche - Member (additional 30 minutes)	Child	2.10
Creche - Member (10 x additional 30 minutes - 1 free)	Child	18.90
Creche - Member (20 x additional 30 minutes - 2 free)	Child	37.80
<b>HEADINGLY ROAD COTTAGE</b>		
<b>Main Room</b>		
Commercial	Hour	10.00
Community Group	Hour	8.50
<b>HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE</b>		
<i>This centre is staffed between (9am-12noon &amp; 3pm - 7.30pm Mon - Thurs) (9:00am - 5pm Friday)</i>		
<b>Court Peak</b>		
<i>Monday to Friday - 4pm to 7.30pm plus weekends</i>		
<b>Court Off Peak</b>		
<i>Monday to Friday - 6.00am - 4:00pm</i>		
<b>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</b>		

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
<b>Facility Hire</b>		
Function Selling Alcohol	Hour	111.20
Function Consuming Alcohol	Hour	66.40
Function Without Alcohol	Hour	60.75
Commercial	Hour	45.00
Community Group	Hour	35.00
<b>Activity Rooms</b>		
Commercial	Hour	17.50
<b>Stage</b>		
Commercial	Hour	16.50
<b>Kitchen</b>		
Commercial	Hour	27.30
Community	Hour	22.10
<b>Badminton Courts</b>		
Off Peak (per court per hour)	Hour	11.50
Peak (per court per hour)	Hour	18.50
<b>Miscellaneous</b>		
Set Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Pack Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	27.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City
<b>Health &amp; Fitness</b>		
<b>Gym</b>		
1 month		50.40
*One Month Concession (20% discount)		40.30
3 month		121.00
*Three Month Concession (20% discount)		96.80
6 month		212.15
*Six Month Concession (20% discount)		169.70
12 month		363.50
*Twelve Month Concession (20% discount)		290.80
Direct Debit	Monthly	33.30
*Direct Debit Concession (20% discount)		26.65
<b>Group Fitness</b>		
10 visit multipass	Block	120.60
20 visit multipass	Block	241.20
10 visit multipass	Block	97.20
20 visit multipass	Block	194.40

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Gym &amp; Group Fitness (combination)</b>		
<b>Over 50's Fitness Classes</b>		
Over 50's Fitness Classes	Person	7.70
10 visit multipass	Block	69.30
20 visit multipass	Block	138.60
<b>Personal Training</b>		
Personal Training - 60 minute sessions	Per Hour Per Person	63.40
Personal Training x 6 sessions (1 free) (60min)	6 session per person	317.20
Personal Training x 12 sessions (2.5 free) (60min)	12 sessions per person	602.70
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	89.00
Personal Training 1 Trainer - 2 people (1 free) (60min)	6 sessions x 2 persons	445.50
Personal Training 1 Trainer - 2 people (2.5 free) (60min)	12 sessions x 2 persons	846.40
Personal Training 1 Trainer -3-4 people (60min)	Per Hour x 3-6 Persons	127.30
Personal Training 1 Trainer -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	636.50
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1209.40
Personal Training - 30 minute sessions	Per Half Hour Per Person	43.90
Personal Training x 6 sessions (1 free) (30min)	6 session per person	219.90
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	417.70
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	62.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	310.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	589.00
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	89.60
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	448.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	851.20
<b>Administration</b>		
<b>1 day pass - gym and/or group fitness trial</b>		
Appraisal	Session	40.00
Replacement Membership Cards	Card	15.00
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
<b>Programmes</b>		
Junior Programmes	Person	8.30
Junior Programmes	Term (10 Sessions)	74.70
10 visit multipass	Block	74.25
Adult Lifestyle Programmes	Person	15.40
Kids Cooking Club	Person	27.20
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	162.20
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	139.05
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** 10 visits minus 1 visit		

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	216.30
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	108.15
Community Lifestyle Program	Person	7.70
<b>JACK HEALEY CENTRE</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	68.00
Function Consuming Alcohol	Hour	43.00
Function Without Alcohol	Hour	38.50
Commercial	Hour	30.50
Community Group	Hour	22.00
<b>Meeting Room 1</b>		
Commercial	Hour	12.50
Community Group	Hour	11.00
<b>Meeting Room 2</b>		
Commercial	Hour	12.50
Community Group	Hour	11.00
<b>JORGENSEN PAVILION</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	22.50
Commercial	Hour	13.50
Community Group	Hour	10.50
<b>Cottage</b>		
Commercial	Hour	10.00
Community Group	Hour	9.50
<b>KALAMUNDA PERFORMING ARTS CENTRE</b>		
<b>Theatre (includes foyer &amp; bar)</b>		
Performance Selling Alcohol - Commercial	Hour	215.00
Performance Selling Alcohol - Community Group	Hour	135.00
Performance Consuming Alcohol - Commercial	Hour	150.00
Performance Consuming Alcohol - Community Group	Hour	95.00
Performance Without Alcohol - Commercial	Hour	122.00
Performance Without Alcohol - Community Group	Hour	75.00
Rehearsals/Workshops/Set Up - Commercial	Hour	40.00
Rehearsals/Workshops/Set Up - Community Group	Hour	27.00
Key Bond	Refundable	55.00
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Liquor Permit		26.00
Technician (Min 3 hour Charge)	Hour	43.00
- Technician (1/2 hr meeting charge)	Hour	22.00
- for Department of Education		actual cost
Overnight Storage (midnight to 9.00am)		65.00
<b>Teaching Area</b>		
Performance/Function (No Alcohol)	Hour	35.00
Rehearsals/Workshop - Commercial	Hour	30.00
Rehearsals/Workshop - Community	Hour	20.00
<b>Grand Piano</b>		
Commercial	Hour	160.00
Community Group	Hour	60.00
Refundable Bond	Refundable	210.00
<b>Equipment Hire</b>		
Portable PA system	Day	130.00
Consecutive day hires = add \$63.8 per day		
Data Projector	Day	130.00
Consecutive day hires = add \$63.8 per day		
Radio Wireless Microphones	Day	45.00
Follow Spot Lighting	Day	53.00
UV Light	tube	64.00



Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>KALAMUNDA PERFORMING ARTS CENTRE (CONT.)</b>		
<b>Ticket Prices</b>		
Morning Music	Each	15.00
Morning Music	Group of 10 or more	12.00
<b>KALAMUNDA TOWN SQUARE HALL</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	26.50
Commercial	Hour	16.50
Community Group	Hour	13.50
<b>LESMURDIE HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	69.00
Function Consuming Alcohol	Hour	51.00
Function Without Alcohol	Hour	40.00
Commercial	Hour	27.00
Community Group	Hour	22.00
<b>MAIDA VALE NETBALL CENTRE</b>		
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
<b>Main Room</b>		
Function Selling Alcohol	Hour	75.00
Function Consuming Alcohol	Hour	75.00
Function Without Alcohol	Hour	75.00
Commercial	Hour	28.50
Community Group	Hour	23.50
<b>Miscellaneous</b>		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City
Outdoor Netball Court (per court)	Hour	7.00
<b>RAY OWEN SPORTS CENTRE</b>		
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
<b>Games Hall</b>		
Commercial (per court)	Hour	39.50
Community Group (per court)	Hour	30.50
<b>Social Room</b>		
Function Selling Alcohol	Hour	55.50
Function Consuming Alcohol	Hour	39.00
Function Without Alcohol	Hour	29.00
Commercial	Hour	12.50
Community Group	Hour	10.50
<b>Outdoor Netball Court (per court)</b>	Hour	10.00
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City



Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>Programmes</b>		
Adult Lifestyle Programmes	Person	15.00
Adult Lifestyle Programmes	Term (10 Sessions)	135.00
Seniors Fitness Programmes (Over 50's)	Person	7.50
<b>Miscellaneous</b>		
Miscellaneous Administration Fee	Request	25.00
<b>RESERVE HIRE</b>		
<b>Sporting Reserves</b>		
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (WA Showman's Association)	Refundable	5000.00
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)	Refundable	1000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes	Refundable	1000.00
<b>Sporting Reserves - Seasonal Hire Charge - Seniors(18+)</b>		
Seasonal Use - per member - training and game	Season	90.00
Training only and Out of Season competition -per member per season	Season	34.00
Games only - per member per season	Season	62.00
<b>Juniors (17 years and under) Seasonal Hire no charge - numbers calculated and offset against donations</b>		
<b>Casual Use of Reserves for Sport</b>		
1 Hour		25.00
Half Day (up to 4 hours)		82.00
Whole Day (4 hours plus)		144.00
<b>Pre Season Training</b>		
Pre Season Training - 1 hour		10.50
Pre Season Training - half day up to 4 hours		31.00
Pre Season Training - whole day 4+ hours		51.50
<b>Casual Use of Reserves - Non Sporting</b>		
1 Hour		36.00
Half Day (up to 4 hours)		103.00
Whole Day (4 hours plus)		175.00
(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm		
Casual use - Recreational Reserves (Birthday parties & similar)		30.00
<b>Parks Shelter Hire</b>	Hour	10.00
<b>For Personal Trainer Annual Registraion fee</b>	Hour	35.00
<b>Sports Lighting Charge</b>	Kw/hr x days per week x number of weeks x cents per unit	
<b>Sports Lighting Timer Change Fee</b>	Per Change	139.00
<b>STIRK PARK</b>		
<b>Power at Soundshell</b>		
Electricity Charge	Event	40.00
<b>TOWN SQUARE</b>		
<b>Power at Rotunda</b>		
Electricity Charge	Event	40.00

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
<b>KALAMUNDA HISTORY VILLAGE</b>		
<b>Entry Fee</b>		
Adult	each	8.00
Senior	each	6.00
Children (Over 5 years old)	each	4.00
<b>Group Bookings</b>		
Pioneer Discovery Tour	each	5.00
Seniors Tour - Standard Guided Tour	each	6.00
<b>Education Program</b>		
School Students Guided	each	9.00
Additional Carers/ Parents	each	3.00
<b>School Holiday Program</b>		
Children (School Holiday Group - per child)	each	10.00
<b>WOODLUPINE FAMILY &amp; COMMUNITY CENTRE</b>		
<b>Rooms 2, 3 &amp; 4</b>		
Function Without Alcohol	Hour	29.50
Commercial	Hour	23.00
Community Group	Hour	14.50
<b>Gallery &amp; Creche Room</b>		
Function Without Alcohol	Hour	15.00
Commercial	Hour	13.00
Community Group	Hour	9.00
<b>Main Hall</b>		
Function Selling Alcohol	Hour	88.00
Function Selling Alcohol with Media	Hour	113.00
Function Consuming Alcohol	Hour	77.00
Function Consuming Alcohol with Media	Hour	102.00
Function Without Alcohol	Hour	71.00
Function Without Alcohol with Media	Hour	96.00
Commercial	Hour	55.00
Commercial with Media	Hour	96.00
Community Group	Hour	50.00
<b>ZIG ZAG CULTURAL CENTRE</b>		
Art Gallery	6 weeks	1500.00
Art Gallery	4 weeks	1000.00
Art Gallery	2 weeks	500.00
Art Gallery	up to 1 week	250.00
Art Gallery - Bond		500.00
Visitor Centre Window Display	weekly	62.00
Visitor Centre Window Display	monthly	236.00
Visitor Centre Floor Display	weekly	62.00
Visitor Centre Floor Display	monthly	236.00
Perth Hills Visitor Centre - Annual Membership	12 months	100.00
	12 months	
Courtyard & Stage Fee - Commercial	hour	22.00
Courtyard & Stage Fee - Community	hour	11.00
Seminar Room A and B (combined) - Community	Hour	33.00
Seminar Room A and B (combined) - Community	Day	227.00
Seminar Room A and B (combined) with Media - Community	Hour	43.50
Seminar Room A and B (combined) with Media - Community	Day	303.00
Seminar Room A or B (separate) - Community	Hour	16.50
Seminar Room A or B (separate) - Community	Day	113.00
Seminar Room A or B (separate) with Media - Community	Hour	23.00
Seminar Room A or B (separate) with Media - Community	Day	151.00
Seminar Room A and B (combined) - Commercial	Hour	65.50
Seminar Room A and B (combined) - Commercial	Day	452.00

Description	Basis of Charge	Fees and Charges for 2018-19 (Inc GST)
Seminar Room A and B (combined) with Media - Commercial	Hour	86.50
Seminar Room A and B (combined) with Media - Commercial	Day	600.00
Seminar Room A or B (separate) - Commercial	Hour	33.50
Seminar Room A or B (separate) - Commercial	Day	227.00
Seminar Room A or B (separate) with Media - Commercial	Hour	43.50
Seminar Room A or B (separate) with Media - Commercial	Day	304.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	each	Commission upto 5% on online Accommodation Bookings
Liquor Permit	Hour	26.00
Staff Set up/Pack up	Day	43.50
Self Set up/Pack up - 50% of hourly rate charged	Day	21.75
Kalamunda Chamber of Commerce Membership Contribution	Per member	50.00
Sale of art & visitor centre stock on consignment	each	30 % of gross value ( Split commission up to 50% for sales over \$10,000)



**city of  
kalamunda**

**Rules Applying to  
The SCHEDULE OF  
CHARGES for**

**COMMUNITY  
FACILITIES**

**2018/2019**

## **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, 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
- Forrestfield Senior High 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

## **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 the CEO for a donation to offset this fee or an exemption.
2. The following organisations are exempt from hire fees:
  - Advisory/Management Committees - various venues for routine meetings. (Note: sub committees appointed by Management/Advisory Committees do not share automatic entitlements for a meeting venue)
  - Agricultural Society - Agricultural Hall and Kostera Oval for the Annual Show and flower exhibition
  - Blood donor clinics - various venues Progress/Residents' Associations monthly meeting - various venues
  - Carers of the disabled admitted free of charge
  - Forrestfield Community Bank - monthly meeting approximately one hour – Woodlupine Community Centre
  - Heritage Rose Group – Falls Farm
  - High Wycombe Leisure Group - Cyril Road Hall
  - Kalamunda Fire Brigade
  - Local schools - use of reserves during school hours (subject to availability and durability of any reserve)
  - Podiatrist - various venues
  - RSL - Anzac Day use of Agricultural Hall
  - Seniors Coffee Lounge - Woodlupine Community Centre Office
  - Senior Computer Classes – Jack Healey Centre & Woodlupine Family Centre – utility rooms
  - Seniors Tai Chi - Woodlupine Community Centre
  - Weddings - Stirk Park – Administration Gardens
  - Woodlupine Family Centre - GROW
  - Zig Zag Community Arts - Headingly Road House
  - Jack Healey Centre – Hair Dresser
  - Anderson Road Centre – Foothills Mens Shed
  - Jack Healey Centre – Seniors Canasta Club
  - Anderson Road Centre – Uthando Project INC
  - Friends of Upper Lesmurdie Falls Inc.
3. 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 and Zig Zag Cultural Centre.
4. 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, RSL and Kalamunda Senior High School have priority over bookings at the Kalamunda Performing Arts Centre and Kalamunda Agricultural Hall.

### **Set up/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.







**KALAMUNDA ACHIEVING:  
CORPORATE BUSINESS PLAN 2018-2022  
OWNERSHIP, EMPOWERMENT, ACTION, ACHIEVEMENT**

## Table of Contents

CEO Message .....	3
Introduction.....	4
Integrated Planning Framework.....	5
Key Plans Described.....	6
Vision .....	7
Priority Areas.....	7
Commitment to the Plan .....	7
Priority 1: Kalamunda Cares and Interacts .....	8
Priority 2: Kalamunda Clean and Green .....	17
Priority 3: Kalamunda Develops .....	23
Priority 4: Kalamunda Leads.....	31
Integrated Planning and Reporting (For Reference).....	38
Strategic Projects Overview 2018-2019 .....	38
Financial Resourcing Model - 4-year Projections .....	39
Workforce Plan – 4-year Projections.....	43
Strategic Risk Profile 2017 .....	44
Implementation and Review of this Plan .....	45

## CEO Message

Following extensive community consultation in 2017, our community developed an aspirational vision for the future

---

### VISION

**Connected Communities, Valuing Nature and Creating the Future Together**

---

To guide the allocation of resources and effort to achieve our vision, the community guided the City in the development of the **Community Strategic Plan 2017-2023**.

To achieve our vision and community strategic plan, I hereby present **KALAMUNDA ACHIEVING – CORPORATE BUSINESS PLAN 2018-2022**. In this document we turn strategy into action by describing how we will drive achievement, both in 2018/19 and in the coming 4 years.

A key focus of our action plan is directing further effort into community engagement, community facilities improvement and environmental management. Community will remain involved in the development of plans and strategies that are created as a result of our strategy.

I wish to thank the Council and the community for their input and effort, and I express my gratitude and thanks to the talented staff who assist in both formulating and achieving this important guiding plan.

**RHONDA HARDY**  
Chief Executive Officer

## Introduction

The Corporate Business Plan - Kalamunda Achieving 2018 – 2022 ( "**KALAMUNDA ACHIEVING**" ) is the City's 4-year services and projects delivery program.

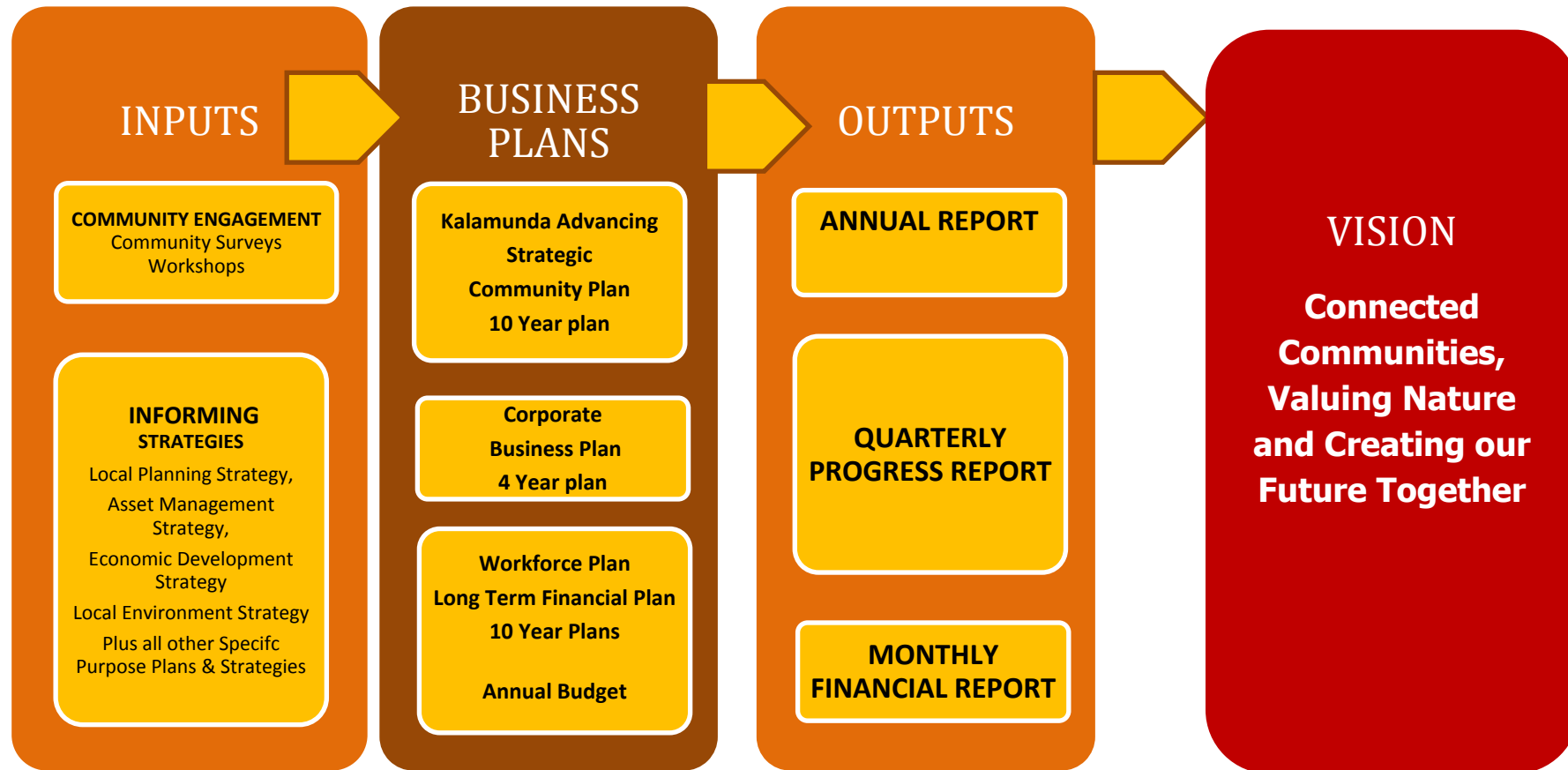
The purpose of **KALAMUNDA ACHIEVING** is to outline major projects, including capital works and operational recurrent services, and link these projects and services to the Asset Plans, Long Term Financial Plan and the Workforce Plan. **KALAMUNDA ACHIEVING** is the plan that demonstrates how the objectives and strategies outlined in KALAMUNDA ADVANCING – the City's Strategic Community Plan to 2027 will be achieved.

**KALAMUNDA ACHIEVING** also supports the City's annual planning and budgeting processes. It sets out detailed actions over four years, which provides the starting point for the annual planning and budget processes. The annual program of works will be monitored and progress will be reported on a quarterly basis to Council and the Community through the *Quarterly Progress Report and Monthly Financial Reporting*. The annual review process enables the City to frequently assess its progress, as well as provide flexibility to respond to the emergent issues or worthy opportunities that will continue to be a characteristic of the Local Government landscape. Being flexible and able to respond and adapt to such occurrences is what will define exceptional leadership within the community.

The Corporate Business Plan will:

- Provide detail on how strategic priorities are being addressed over the short to medium term.
- Direct the performance and activities of staff and management toward achievement of the strategic priorities of the City.
- Set clear corporate targets against which the City's overall performance can be measured.
- Allocate funding against key strategic priorities.
- Provide a link to the Long Term Financial Plan, the Workforce Plan and the Asset Management Plans.

## Integrated Planning Framework



## Key Plans Described

### **KALAMUNDA ADVANCING: Strategic Community Plan to 2027**

*KALAMUNDA ADVANCING* is the City's long-term strategic planning document, which outlines how the City will achieve the vision and aspirations of its community. It has a 10-year duration (2017 – 2027) and is subject to minor reviews every two years and major reviews every four years. The Plan is structured around four Strategic Priorities, which each contain an overall Outcome, a set of Objectives and Strategies, and related key performance indicators to measure the effectiveness of the Plan over time.

### **KALAMUNDA ACHIEVING: Corporate Business Plan 2018-2022**

This document is responsible for translating the strategic direction of the City into detailed actions that will be achieved through projects or service delivery programs. *KALAMUNDA ACHIEVING* also draws together actions contained within the City's informing strategies and plans.

The purpose of the Corporate Business Plan is to provide a medium-term overview of operational actions and priorities as a starting point for informing the annual planning and budgeting process.

### **Annual Business Plan**

The *Annual Plan* provides the details and quarterly milestones to achieve actions within the current financial period of the Corporate Business Plan.

### **Annual Budget**

The annual budgeting process is a statutory requirement provided for within the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. The introduction of the City's Integrated Planning Framework drives the annual budget process, as the strategic and business planning activities of the City are reflected in the adoption of the annual budget.

### **Annual Reports**

The City's Corporate Business Plan is monitored through the provision of Quarterly Progress Reports to Council and the full Plan is reported annually within the City's *Annual Report* at the end of each financial year. The Key Performance Indicators outlined in the Strategic Community Plan are also measured and reported annually in the *Annual Report*.



**Kalamunda Advancing 2027** - Strategic Community Plan outlines the vision for the City of Kalamunda and identifies community priority areas, objective, strategies and measures for the next ten years.

## Vision

### Connected Communities, Valuing Nature and Creating our Future Together

## Priority Areas

Priority 1 - Kalamunda Cares and Interacts	Looking after our people and providing our people with social and cultural enjoyment
Priority 2 - Kalamunda Clean and Green	Delivering environmental sustainability and maintaining the integrity of the natural environment
Priority 3 - Kalamunda Develops	Supporting our local economy and using our land and assets sustainably, diversely and effectively
Priority 4 - Kalamunda Leads	Providing good government and leadership

## Commitment to the Plan

The City's people are central to the Plan and organisational commitment will be achieved through:

- **OWNERSHIP** - people know their role and take responsibility for the services and projects they are allocated
- **EMPOWERMENT** – being supported and encouraged to find solutions and make decisions within a risk management framework
- **ACTION** - being adequately resourced and skilled to know how and what to deliver
- **ACHIEVEMENT** – being recognised, rewarded and feeling satisfied with individual and team effort.

## Priority 1: Kalamunda Cares and Interacts

### Looking after our people and providing our people with social and cultural enjoyment

Outcomes – To demonstrate improvement in the following areas

- Inclusive connected communities
- Healthy communities
- Safe and secure communities
- Engaged communities
- Activated cultural facilities
- Expression through the Arts
- Connected to history and education
- Vibrant and fun events

<b>Objective 1.1 To be a community that advocates, facilitates and provides quality lifestyle choices</b>									
<b>Strategy 1.1.1</b> Facilitate the inclusion of the ageing population and people with disability to have access to information, facilities and services.					<b>Success Measurement</b>				
					<ul style="list-style-type: none"> <li>Increasing level of satisfaction of users</li> <li>Deliver the Disability Access and Inclusion Plan</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Age Friendly Strategic Action Plan (2017-2021)</b> Resource and implement Action Plan	Age-Friendly Communities Framework (WA)	✓	✓	✓	✓	OPEX	Office of the CEO	Number of strategies implemented	Progress on actions implemented
<b>Disability Access &amp; Inclusion Plan (2017-2022)</b> DAIP is funded and implemented annually	<i>Disability Services Act (1993)</i>	✓	✓	✓	✓	OPEX	Office of the CEO	Number of strategies reported and implemented	Progress on actions implemented is reported quarterly to Council
<b>Strategy 1.1.2</b> Empower, support and engage and with young people, families and our culturally diverse community					<b>Success Measurement</b>				
					<ul style="list-style-type: none"> <li>Deliver the Youth Plan</li> <li>Deliver the Reconciliation Action Plan</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Youth Plan (2017-2019)</b> 2018/19 Youth Plan initiatives are implemented	Youth Strategic Framework (WA) 2012-2017	✓	✓	✓	✓	OPEX	Office of the CEO	Participant numbers and levels of satisfaction	500+ youth involved in programs, activities and initiatives generated
<b>Reconciliation Action Plan 2018</b> Develop the Reconciliation Action Plan	Aboriginal Culture & History (WA)	✓	✓	✓	✓	OPEX	Office of the CEO	Milestones met as planned	Plan is adopted by March 2019

Strategy 1.1.3 Facilitate opportunities to pursue learning					Success Measurement				
					<ul style="list-style-type: none"> <li>Increasing the level of satisfaction Library facilities</li> </ul>				
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Library Services</b> Ensure maximum utilisation of the City's Libraries by providing high quality activities and support services		✓	✓	✓	✓	OPEX	Office of the CEO	Library visitations	Achieve 230,000 attendances per annum (collectively)

## Objective 1.2 To provide safe and healthy environments for community to enjoy

**Strategy 1.2.1** Facilitate a safe community environment

### Success Measurement

- Increasing community perception of safety in the City
- Increasing compliance with fire protection requirements

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<p><b>Fire Mitigation Plan</b> Develop the City's Bushfire Risk Mitigation Plan in collaboration with key stakeholders</p>	<p>State Planning Policy – Asset Protection Zones</p> <p><i>Bush Fires Act 1954</i></p> <p><i>Environmental Protection Act 1986</i></p>	✓	✓	✓	✓	OPEX	Asset Services Directorate	Map and rate all assets within the City, prepare bushland treatment plans and a 10-year implementation program	Completed by 30 June 2019
<p><b>Community Bushfire Readiness Program</b> Annual Community Bushfire Readiness program for owners/occupiers is developed and executed, with input from key stakeholders, DFES and Local volunteer services.</p> <p>Ensure community interactions are customer centric, staff are using discretion and working <u>toward</u> compliance (before compliance is initiated).</p>	<p><i>Bush Fires Act 1954</i></p>	✓	✓	✓	✓	OPEX	Development Services Directorate	Residents are positively engaged in bushfire readiness activities, measured via Net Promoter Score	<p>Target to be advised</p> <p>It will be informed by benchmarking the Net Promoter Score to other regulatory services</p>

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Local Emergency Management Arrangements</b> Review arrangements and ensure compliance with State Emergency Management Policy 2.5	<i>Emergency Management Act 2005</i>	✓	✓	✓	✓	OPEX	Development Services Directorate	Compliance with State Emergency Management Policy 2.5	100% compliance is achieved
<b>Local Emergency Management Arrangements</b> Ensure the City's Emergency Management Arrangements, including the Local Recovery Plan, are in place and comply with the Emergency Management Act.	<i>Emergency Management Act 2005</i>	✓	✓	✓	✓	OPEX	Development Services Directorate	Local Recovery Plan is tested annually, and the City complies with the requirements of the Act	Achieved by 30 June 2019
<b>Community Safety and Crime Prevention Plan (2013–2018)</b> Develop the Community Safety and Crime Prevention Plan (2019-2024) and deliver the 2018 CSCPP initiatives.	<i>Emergency Management Act 2005</i>	✓	✓	✓	✓	OPEX	Development Services Directorate	2018 initiatives are delivered, and the 2019-2024 Plan is approved by Council	Quarterly reporting Delivers revised plan by 30 June 2019

Strategy 1.2.2 Advocate and promote healthy lifestyles choices						Success Measurement			
						<ul style="list-style-type: none"> <li>Deliver the Community Health &amp; Wellbeing Plan</li> </ul>			
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Community Health &amp; Wellbeing Plan (2013-2016)</b> Review the Local Community Health & Wellbeing Plan and deliver the 2018/19 initiatives.	<i>Public Health Act 2016</i>	✓	✓	✓	✓	OPEX	Development Services Directorate	2018/19 initiatives are delivered, and the revised plan is approved by Council	Quarterly reporting Delivers revised plan by December 2018
Strategy 1.2.3 Provide high quality and accessible recreational and social spaces						Success Measurement			
						<ul style="list-style-type: none"> <li>Increasing level of satisfaction with programs, facilities and activities</li> <li>Increasing level of satisfaction with parks and recreational facilities</li> </ul>			
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Community Facilities Plan</b> Review the Community Facilities Plan in accordance with community needs and land development processes.		✓	✓	✓	✓	OPEX	Office of the CEO	Plan is developed, and progress reported to Council	Quarterly reporting
<b>Bicycle Plan 2017</b> Finalise development of the Bicycle Plan initiatives and associated funding program.		✓	✓	✓	✓	CAPEX	Asset Services Directorate	Set annual net subsidy	Achieve agreed net subsidy with less than 10% variation to budgeted net subsidy
<b>Perth Hills Trails Loop – Stage 1</b> Advocate to secure external funding to deliver Stage 1 of the Perth Hills Trail Loop Master Plan – Kalamunda to Pickering Brook. If achieved, progress design and approvals for stage 2.	Perth Hills Trails Loop Master Plan	✓	✓	✓		CAPEX	Office of the CEO	Milestones, time and budget	Subject to funding, completion by 2020



Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Kalamunda Water Park</b> Oversee effective management of the Kalamunda Water Park, to ensure maximum utilisation of the facility and that the operational budget is maintained		✓	✓	✓	✓	OPEX	Office of the CEO	Annual Net Subsidy	Achieve agreed actual net subsidy with less than 10% variation to budgeted net subsidy
<b>Masterplan - Maida Vale Reserve</b> Develop a Masterplan to guide future development of the reserve and consult with user groups.		✓	✓			OPEX	Office of the CEO	Master Plan is developed and approved by Council	Council approval by 30 June 2019
<b>Masterplan - High Wycombe Recreation &amp; Scott Reserve</b> Develop a Masterplan to guide future development of the reserve and consult with user groups.			✓	✓	✓	OPEX	Office of the CEO	Master Plan is scheduled against milestones	Master Plan is completed by June 2020
<b>Ray Owen Masterplan</b> Implement Ray Owen Master Plan, subject to securing suitable funding source.		✓	✓	✓	✓	CAPEX	Office of the CEO	Project milestones	On time and on budget

## Objective 1.3 To support the active participation of local communities

Strategy 1.3.1 Support local communities to connect, grow and shape the future of Kalamunda.					Success measurement				
					• Increasing number of people volunteering				
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Active Citizens Plan (2018-2020)</b> Implement the Plan's initiatives for empowering community to engage in activity that delivers measurable increases in local capacity and active citizenship.		✓	✓	✓	✓	OPEX	Office of the CEO	KPIs as outlined in the plan	Plan KPIs are achieved
<b>Community Funding Program</b> In consultation with the SSRC, facilitate the provision of the City's Community Funding Program in accordance with set funding rounds.		✓	✓	✓	✓	OPEX	Office of the CEO	Number of applications received for each round	Six Sporting and Community groups submit an application for funding for each round
<b>Community Advisory Committees – Review</b> Review Community Advisory Committee effectiveness and terms of reference at least 6 months prior to each LG election, with involvement of key stakeholders and current committee members.		✓		✓		OPEX	Office of the CEO	Council approves Advisory Committee review changes	Review is successfully completed by March 2019

<b>Strategy 1.3.2</b> Encourage and promote the active participation in social and cultural events					<b>Success Measures</b>				
					<ul style="list-style-type: none"> <li>Increasing community participation and satisfaction with City held events and community groups</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Arts Advisory Committee</b> Subject to Council support and budget allocation: <ul style="list-style-type: none"> <li>Develop an Arts Strategy;</li> <li>Conduct an operational effectiveness review of KPAC, Visitor Centre and Zig Zag Gallery</li> </ul>	Arts Advisory Committee Terms of Reference	✓				OPEX	Corporate Services Directorate	Milestones and budget	Achieved on time and on budget
<b>Specific Buildings Asset Plans</b> Develop and implement Building Asset Plans for KPAC and ZZCC to ensure ongoing maintenance and required renewal works are programmed and delivered.	Asset Management Plans		✓	✓	✓	OPEX	Asset Services Directorate	Milestone completed on time.	KPAC Building Asset Plan is completed by June 2020  ZZCC Building Asset Plan is completed by June 2021
<b>Community Events Program 2018/19</b> Develop and implement the Community Events Program for 2018/19, delivering high quality community events		✓	✓	✓	✓	OPEX	Office of the CEO	Program is delivered, and progress report is provided to Council	Quarterly report of progress against the plan
<b>Promotion of Kalamunda History Village</b> Remediate and restore the Kalamunda History Village Locomotive		✓	✓	✓	✓	OPEX	Corporate Services Directorate	Minimise impact on patrons of remediation, defined by attendance numbers and patron satisfaction	Patron numbers are maintained >8000 patrons

## **Priority 2: Kalamunda Clean and Green**

**Delivering environmental sustainability and maintaining the integrity of the natural environment**

### **Outcomes – To demonstrate improvement in the following areas**

- **Biodiversity conservation leadership**
- **Community involvement**
- **Environmental sustainability**
- **Modern waste management**
- **Low carbon efficient energy**
- **Water efficiency**
- **Contaminated sites are safe**

<b>Objective 2.1 To protect and enhance the environmental values of the City</b>									
<b>Strategy 2.1.1</b> Enhance our bushland, natural areas, waterways and reserves					<b>Success measures</b> <ul style="list-style-type: none"> <li>Improved community satisfaction with City's environmental management</li> <li>Deliver the Local Environmental Strategy</li> <li>Tree canopy levels maintained</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Local Environmental Strategy</b> Develop and implement a Local Environment Strategy to provide strategic direction in the delivery of best practice environmental stewardship in City.		✓	✓	✓	✓	OPEX/ CAPEX	Asset Services Directorate	Strategy is approved by Council	Approved by Council by 30 June 2019
<b>Significant Tree Protection</b> Develop and implement policy and practices to protect trees of significance across the City.	Local Environmental Strategy	✓				OPEX	Development Services Directorate	Policy is approved by Council	Policy approved by Council by 30 June 2019
<b>Strategy 2.1.2</b> Support the conservation and enhancement of our biodiversity					<b>Success Measures</b> <ul style="list-style-type: none"> <li>Increasing biodiversity conservation</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Local Biodiversity Strategy</b> Review and update the 2008 Local Biodiversity Strategy.	Local Environmental Strategy	✓	✓	✓	✓	Grants/OPEX	Asset Services Directorate	Strategy is approved by Council	Strategy endorsed by Council by 30 June 2019

Strategy 2.1.3 Community engagement and education in environmental management					Success Measure				
					<ul style="list-style-type: none"> <li>Increase in volunteers</li> <li>Community satisfaction with environmental education and programs</li> </ul>				
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Environmental Education Program</b> [A] Deliver targeted environmental education events to improve community skills and awareness [B] Engage local schools in the Adopt-A-Spot program	Community Engagement Strategy Active Citizens Strategy	✓	✓	✓	✓	OPEX	Asset Services Directorate	[A] Number of environmental education events [B] Number of schools registered	[A] Deliver at least 8 environmental events per annum (2 per quarter) [B] Minimum of 4 schools

<b>Objective 2.2 To achieve environmental sustainability through effective natural resource management</b>									
<b>Strategy 2.2.1</b> Facilitate the appropriate use of water and energy supplies for the City					<b>Success Measures</b> • Reduced City energy and water consumption				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Energy Auditing</b> Undertake a rolling program of energy audits to identify mitigating actions to reduce energy consumption.		✓	✓	✓	✓	OPEX	Asset Services Directorate	Energy efficiency initiatives actioned	Number of initiatives
<b>Water Resource Plan</b> Develop a plan for fit-for-purpose water resources to meet the City's needs.		✓	✓	✓	✓	OPEX/ CAPEX	Asset Services Directorate	Water Resource Plan developed against milestones, time and budget	Finalise plan by 31 December 2018 and reports progress annually in June
<b>Strategy 2.2.2</b> Use technology to produce innovative solutions to reduce power and water usage.					<b>Success Measures</b> • Amount of water recycled • Amount of energy saved				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Renewable Power Program</b> Identify and implement a rolling program for annual installation of renewable power supply		✓	✓	✓	✓	OPEX	Corporate Services Directorate	Energy capacity installed	25kW installed annually



**Objective 2.3 To reduce the amount of waste produced and increase the amount of reuse and recycling of waste.**

<b>Strategy 2.3.1</b> Identify and implement strategies to reduce waste.					<b>Success Measures</b>				
					<ul style="list-style-type: none"> <li>• Amount of waste diverted through recycling</li> <li>• Satisfaction with waste services activities</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Waste Strategy</b> Develop the 2018 Waste Strategy		✓	✓	✓	✓	OPEX	Asset Services Directorate	Endorsed by Council	Endorsed by 31 December 2018  Quarterly reporting
<b>Resource Recovery Project</b> Ensure the City’s waste operations integrate with the EMRCs resource recovery projects at Red Hill, Hazelmere and East Rockingham	Waste Strategy 2018	✓	✓	✓	✓	OPEX	Asset Services Directorate	Quarterly progress of initiatives	Quarterly reporting
<b>Walliston Resource Recovery Facility Review</b> Investigate and develop options for upgrading the Walliston Resource Recovery in accordance with licencing conditions	Waste Strategy 2018	✓	✓	✓	✓	OPEX	Asset Services Directorate	Milestones completed	Licenced by 31 December 2018  Upgrades completed 30 June 2019

**Objective 2.4 To ensure contaminated sites are safe and managed to ultimate use.**

**Strategy 2.4.1** Identify, examine and manage risk associated with contaminated sites.

**Success Measures**

- Regulatory bodies approve of mitigation actions

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<p><b>Contaminated Site Investigations and Management</b></p> <p>Investigate all City controlled contaminated sites and identify potential risks and issues that require mitigation in line with DEC requirements.</p> <p>Source funding for remediation and establish appropriate management plans.</p> <p>Includes Allan Anderson and Ledger Reserve asbestos management plans.</p>	<p><i>Contaminated Sites Act 2003</i></p>	✓	✓	✓	✓	OPEX	Development Services Directorate	Meet priority action requirements of DEC	All sites reclassified to allow for identified land use

### **Priority 3: Kalamunda Develops**

**Supporting our local economy and using our land and assets diversely and effectively**

Outcomes – To demonstrate improvement in the following areas

- High quality and diverse built environment
- Accessible, well maintained and modern public open spaces and community facilities
- Activity centres activated and modernised
- A robust and diversified economy

**Objective 3.1 To plan for sustainable population growth**

<b>Strategy 3.1.1</b> Plan for diverse and sustainable housing, facilities and industry to meet changing social and economic needs					<b>Success Measures</b>				
					<ul style="list-style-type: none"> <li>Infill targets are achieved</li> <li>Planning instruments are current and effective</li> <li>Sustainability integration is achieved</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Local Planning Strategy and Scheme Review</b> Review the Local Planning Strategy, ensuring sustainable development and preservation of environmental values are recognised	Local Planning Strategy	✓	✓	✓		OPEX	Development Services Directorate	Milestones are met	Quarterly reporting
<b>Activity Centre Plans</b> [A] Kalamunda Activity Centre is substantially progressed. [B] Preparation begins for Forrestfield Activity Centre which is progressed in 2019/10.  <i>Both plans require Council endorsement prior to public advertising, after which it is then formally adopted by Council.</i>	Local Planning Strategy  State Planning Policy 4.2 (Activity Centres for Perth and Peel)	✓	✓	✓		OPEX	Development Services Directorate	Milestones are met	Quarterly reporting
<b>Forrestfield North Structure Plans</b> Plan for sustainable land use options around the future railway station. Manage consultant team to deliver structure plans to facilitate subdivision and development.	Local Planning Strategy	✓	✓			OPEX	Development Services Directorate	Increased land options	Adopted for public advertising February 2018  Finalised September 2018

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Planning Investigation Areas</b> Incorporates Pickering Brook Town Centre, Maida Vale South and Wattle Grove South as urban investigation areas. Includes Cambridge Reserve and Heidelberg Park as POS transfer and improvement investigation areas.	Local Planning Strategy	✓	✓	✓	✓	OPEX	Development Services Directorate	Milestones are met	Quarterly reporting
<b>Operational Strategic Planning</b> [A] Consolidate and review Cell 9 Annual DCP review, Cell 9 Project management, FF/HW stage 1 annual DCP review, FF/HW stage 1 project management. [B] Review planning design guidelines. [C] Incorporate review and response to Government policy at strategic level, monitor and implement innovative strategic planning practice.	Local Planning Strategy	✓	✓	✓	✓	OPEX	Development Services Directorate	Milestones are met	Quarterly reporting
<b>Residential Development Design Policy</b> Policy is developed and endorsed by Council.	Local Planning Strategy	✓				OPEX	Development Services Directorate	Milestones are met Council endorsed	Public advertising by July 2018 Council endorsed by September 2018
<b>Aged Care Assessment Planning Policy</b> Policy is developed and endorsed by Council.	Local Planning Strategy	✓				OPEX	Development Services Directorate	Milestones are met Council endorsed	Public advertising by September 2018 Council endorsed by December 2018

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Statutory Planning Processes</b> Regular review, map, benchmark and improve planning approval processes with a view to increasing customer satisfaction levels.	Customer Service Strategy	✓	✓	✓	✓	OPEX	Development Services Directorate	Quality & Timeliness	Customer satisfaction levels increased
<b>Planning Service Standards</b> Create a customer service charter for approval services and supply this with every new application via acknowledgment letter. Information to be compiled and reported on bi-annually.	Customer Service Strategy	✓	✓	✓	✓	OPEX	Development Services Directorate	Quality & Timeliness	Customer satisfaction levels increased
<b>Transparent Approval Processes</b> Develop customer friendly process maps and guidelines and make them readily available to the public.	<i>Planning &amp; Development Act 2005</i>  Customer Service Strategy	✓	✓	✓	✓	OPEX	Development Services Directorate	Quality & Timeliness	Customer satisfaction levels increased
<b>Approval Processes</b> Develop, monitor and report KPIs to ensure all approvals are processed within agreed timeframes and are advertised and communicated broadly and effectively. Approvals are communicated and processed within given timeframes.	<i>Planning &amp; Development Act 2005</i>  Customer Service Strategy	✓	✓	✓	✓	OPEX	Development Services Directorate	Quality & Timeliness	Customer complaints are reduced

## Objective 3.2 To connect community to quality amenities

Strategy 3.2.1 Optimal management of assets						Success Measures			
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Asset Management Planning</b> Develop and regularly review Asset Management Policy, Strategy and associated plans for all major asset classes, and implement all associated actions to provide strategic direction in the management of all assets.		✓	✓	✓	✓	OPEX	Asset Services Directorate	Progress against program	Quarterly reporting
<b>Capital Works Program</b> Develop a rolling 10-year program of detailed projects forming the City's capital works program for each asset class.		✓	✓	✓	✓	CAPEX	Asset Services Directorate	Milestone, time and budget.	Capital works program is developed by April each year  Quarterly reporting
<b>Community Facilities Plan</b> Undertake a review of the 10-year priority actions outlined within the Community Facilities Plan.	Community Facilities Plan		✓			OPEX	Office of the CEO	Review is completed, and progress reported to Council	Achieved by 30 June 2020
<b>Civic Centre &amp; High Wycombe Hub Investigation</b> Identify potential site locations, develop future concepts, as well as funding sources for new Civic Facilities and Community Digital Hub located within the Forrestfield North Station precinct.	Community Facilities Plan	✓	✓			OPEX	Development Services Directorate	Feasibility & concept established	Achieved by 30 June 2020



Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Stirk Park Masterplan</b> Implement the Masterplan, subject to securing external funding	Community Facilities Plan		✓	✓	✓	CAPEX	Office of the CEO	Funding secured  Initiatives delivered	Quarterly reporting
<b>Streetscape Masterplan</b> Develop a 10-year plan for street landscape improvements and tree planning		✓	✓	✓	✓	OPEX	Asset Services Directorate	Milestones, time and budget.	Plan finalised by 31 December 2018
<b>Strategy 3.2.2</b> Provide and advocate for improved transport solutions					<b>Success measures</b> • Integrated transport opportunities increase				
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Integrated Transport Plan</b> Research and prepare an integrated transport plan for the City, including congestion management, network capacity and safety, sustainable transport and multi-modal transport.		✓	✓	✓		OPEX/ CAPEX	Asset Services Directorate	Completion of project on time and within budget parameters.	Adopted for public advertising by December 2017  Finalised by September 2018

<b>Objective 3.3 To develop and enhance the City's economy</b>									
<b>Strategy 3.3.1</b> Facilitate and support the success and growth of industry and businesses.					<b>Success Measures</b>				
					<ul style="list-style-type: none"> <li>Deliver the Economic Development strategy</li> <li>Satisfaction with economic development activities</li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Economic Development Strategy</b> Deliver the initiatives and targets of the Economic Development Strategy for 2018/19	Economic Development Strategy (2017-2022)	✓	✓	✓	✓	OPEX	Corporate Services Directorate	Initiatives and targets are delivered	90% achievement Quarterly reporting
<b>Strategy 3.3.2</b> Attract new investment opportunities and businesses with a focus on innovation					<b>Success Measures</b>				
					<ul style="list-style-type: none"> <li>Increasing level of investment into economic development related activities through innovation</li> <li></li> </ul>				
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Smart Cities - Digital Strategy</b> Develop and implement a Digital Strategy to attract funding through the Smart Cities Program.		✓	✓	✓	✓	OPEX	Corporate Services Directorate	Initiatives and targets are delivered	Quarterly reporting

### Objective 3.4 To be recognised as a preferred tourism destination

Strategy 3.4.1 Facilitate, support and promote, activities and places to visit					Success Measures				
<ul style="list-style-type: none"> <li>Increasing number of visitors to the Kalamunda Visitors Centre</li> <li>Satisfaction with tourism marketing and development activities</li> <li>Increasing level of investment into tourism related activities</li> </ul>									
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Tourism Development Vision and Strategy</b> Develops a vision and strategy for tourism development that identifies LGA's competitive and unique advantages. Includes following stages: – [A] Community Engagement – [B] Develop Draft Strategy – [C] Strategy finalised, and Council approved	Economic Development Strategy	✓	✓	✓	✓	OPEX	Corporate Services Directorate	Milestones met Council approved strategy	[A] Achieved by December 2018  [B] Achieved by March 2019  [C] Council approved by June 2019
Strategy 3.4.2 Advocate and facilitate diversification options for the rural properties to flourish					Success Measures				
<ul style="list-style-type: none"> <li>External stakeholders demonstrate increased awareness of rural land diversification needs</li> </ul>									
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Advocacy Strategy</b> Develop an advocacy campaign to support rural land diversification. <i>(Reviewed annually)</i>	Advocacy Strategy	✓	✓	✓	✓	OPEX	Office of the CEO	Campaign implemented	Achieved by June 2019

## **Priority 4: Kalamunda Leads**

### **Providing good government and leadership**

Outcomes – To demonstrate improvement in the following areas

- Participation & consultation
- Corporate capacity and capability
- Outstanding leadership
- Wide and diverse representation

## Objective 4.1 To provide leadership through transparent governance

Strategy 4.1.1 Provide good governance					Success Measurement				
					<ul style="list-style-type: none"> <li>Satisfaction with the governing body</li> <li>Level of Compliance with legislation</li> </ul>				
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Corporate Business Plan - Progress Reporting</b> Review and report quarterly and deliver the Corporate Business Plan actions	Corporate Business Plan (2018-2022)	✓	✓	✓	✓	OPEX	Office of the CEO	Quarterly progress reports	Quarterly reporting
<b>Corporate Business Plan - Annual Review</b> Plan is reviewed annually and adopted by Council	Corporate Business Plan (2018-2022)	✓	✓	✓	✓	OPEX	Office of the CEO	Milestones met Council adoption of updated plan	Achieved by 30 June 2019
<b>Contract Management Framework</b> Develop and implement a contract management framework	<i>Local Government Act 1995</i>	✓				OPEX	Corporate Services Directorate	Framework is approved by Executive	Approved by 30 June 2019
<b>Governance &amp; Policy Framework</b> Ensure the Framework is used to guide Councillors and is reviewed every two years prior to Council elections.	<i>Local Government Act 1995</i>	✓		✓		OPEX	Office of the CEO	Timely preparation of review. Council approved.	Approved by 30 June 2019
<b>Long Term Financial Plan</b> Develop and review the LTFP for the sustainability of the City.	<i>Local Government Act 1995</i>	✓	✓	✓	✓	OPEX	Corporate Services Directorate	Plan is approved by Council AND meets the "achieving" standard of the DLGIPR <sup>1</sup>	Approved by 30 June 2019

<sup>1</sup> DLGIPR – Department of Local Government’s Integrated Planning and Reporting Framework

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<p><b>Risk Management</b></p> <p>[A] Completes an annual review of the Strategic Risk Register and seeks A&amp;R Committee support, Council approval.</p> <p>[B] Provides a quarterly report to the A&amp;R Committee of progress against mitigating actions in the strategic risk register.</p> <p>[C] Demonstrates that the aggregated Strategic Risk profile is maintained from the 2017 to 2018 years.</p>	Risk Management Strategy	✓	✓	✓	✓	OPEX	Corporate Services Directorate	<p>Initiatives and milestones are met</p> <p>Strategic risk profile is maintained at 2017 levels</p>	<p>Quarterly A&amp;R Reporting</p> <p>Strategic risk profile measured in November 2018 and maintained</p>

<b>Strategy 4.1.2</b> Build an effective and efficient service-based organisation						<b>Success Measurement</b> <ul style="list-style-type: none"> <li>• Projects are completed on time and on budget</li> <li>• Staff Satisfaction and turnover levels</li> <li>• Positive Financial ratios</li> <li>• Budget delivered within 5%</li> <li>• Risk Profile is decreased</li> <li>• Deliver an Information Communications and Technology Strategy</li> </ul>			
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>ICT Strategy</b> Implement the 2018/2019 initiatives in the Information Communication Technology Strategy		✓	✓	✓	✓	OPEX	Corporate Services Directorate	Progress report against initiatives	Quarterly reporting
<b>Altus Collaboration Consortium Project</b> Continue to work positively within the collaboration to upgrade all key corporate systems		✓	✓	✓	✓	OPEX	Corporate Services Directorate	Number of systems upgraded	Completion of set number of agreed upgrades per year

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<p><b>Workforce Plan Review</b>                      [A] Review and implement the Workforce Plan initiatives for 2018/19</p> <p>[B] Workforce Plan includes a focus on building leadership capability</p>	Workforce Plan (2018-2022)	✓	✓	✓	✓	OPEX	Office of the CEO	Initiatives and metrics are reported quarterly	Quarterly reporting Achieves metrics
<p><b>Organisational Culture Plan "GROW"</b>                      [A] Implement the approved Organisational Culture Plan ("GROW") to facilitate and deliver a structured approach to innovation within the LGA and report quarterly against progress.</p> <p>[B] "Grow" program includes a focus on developing a culture that fosters innovation and "can do" service delivery &amp; shift from compliance to community engagement:</p> <ul style="list-style-type: none"> <li>Ensures community interactions are customer centric, staff are using discretion, and working toward compliance (before compliance is initiated)</li> </ul>	Organisational Culture Plan (2018-2023)	✓	✓	✓	✓	OPEX	Office of the CEO	Initiatives and metrics are reported quarterly	Quarterly reporting Achieves metrics



<b>Objective 4.2 To proactively engage and partner for the benefit of community</b>									
<b>Strategy 4.2.1</b> Actively engage with the community in innovative ways						<b>Success Measures</b> Increasing satisfaction with community engagement activities			
<b>Priority Action</b>	<b>Informing Source</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>Budget</b>	<b>Service Area</b>	<b>Measure</b>	<b>Targets</b>
<b>Community Engagement Strategy</b> Deliver initiatives contained within the community engagement strategy. Identify opportunities to encourage community involvement in Council operations through appropriate engagement methods.	<i>Local Government Act 1995</i>	✓	✓	✓	✓	OPEX	Office of the CEO	Engagement targets are met on a campaign basis	Quarterly reporting against campaign targets
<b>Customer Service Strategy</b> Deliver the Customer Service Strategy's implementation plan, outlining key annual activities and projects.	Customer Service Strategy	✓	✓	✓	✓	OPEX	Office of the CEO	Achievement against milestones	Quarterly reporting
<b>Customer Experience</b> Implement and report on the 'monitoring system' that tracks the customer experience across the organisation. Utilise results to identify areas for improvement, plus identify areas of strength. Identify officers who are providing advice to the public and provide clearer accountability of officers for their personal interactions with community members.	Community Engagement Strategy  Customer Service Strategy	✓	✓	✓	✓	OPEX	Office of the CEO	Customer Experience	Quarterly reporting on customer experience levels

Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Community Self Service Technology</b> Investigate and plan for community self-service technology solutions, enabling community to source relevant information, submit approvals online and track progress of their enquiries.	ICT Strategy  Customer Service Strategy	✓	✓	✓	✓	OPEX	Corporate Services Directorate	Milestones met	Delivered by 30 June 2019
<b>Strategy 4.2.2 Increase advocacy activities and develop partnerships to support growth and reputation</b>					<b>Success Measures</b> Level of external funding acquired				
Priority Action	Informing Source	2018-2019	2019-2020	2020-2021	2021-2022	Budget	Service Area	Measure	Targets
<b>Advocacy Strategy</b> Report on advocacy strategies for 2018/19	Advocacy Strategy	✓	✓	✓	✓	OPEX	Office of the CEO	Initiatives identified and actioned	Quarterly reporting

# Integrated Planning and Reporting (For Reference)

## Strategic Projects Overview 2018-2019

Title	Purpose	Project Manager	Est.\$	2017-2018	2018-2019	2019-2020	2020-2021

To be included following adoption of 2018/2019 Budget

## Financial Resourcing Model - 4-year Projections

RATE SETTING STATEMENT BY NATURE AND TYPE				
	2017/2018	2018/2019	2019/2020	2020/2021
	Budget	Budget	Budget	Budget
	\$	\$	\$	\$
<b>REVENUES</b>				
Operating Grants and Subsidies				
Contributions, Reimbursements and Donations				
Profit on Asset Disposals				
Fees and Charges				
Interest Earnings				
Other Revenue				
<b>Total Revenues</b>				
<b>EXPENSES</b>				
Employee Costs				
Materials and Contracts				
Utility Charges				
Depreciation on Non-Current Assets				
Interest Expenses				
Insurance Expenses				
Loss on Asset Disposal				
Other Expenditure				
<b>Total Expenses</b>				
<b>Net</b>				

To be included following adoption of 2018/2019 Budget

RATE SETTING STATEMENT BY NATURE AND TYPE CONTINUED			
	2017/2018 Budget	2018/2019 Budget	2020/2021 Budget
	\$	\$	\$
<b>ADJUSTMENTS FOR CASH BUDGET REQUIREMENTS: NON-CASH EXPENDITURE &amp; REVENUE</b>			
(Profit)/Loss on Asset Disposals			
(Profit)/Loss on Land Disposals			
Depreciation on Assets			
Non-cash capital contributions			
EMRC Contribution (Non-Cash)			
Movement in Provisions			
Pensioners Deferred Rates Movement			
Total Non-Cash items			
Net Operating Result Excluding Rates			

To be included following adoption of 2018/2019 Budget

<b>RATE SETTING STATEMENT BY NATURE AND TYPE CONTINUED</b>				
	2017/2018	2018/2019	2019/2020	2020/2021
	Budget	Budget	Budget	Budget
	\$	\$		\$
<b>CAPITAL REVENUES</b>				
Proceeds from Asset Disposals				
Proceeds from Land Asset Disposals				
Capital Contributions & Grants				
Self-Supporting Loan Principal Income				
Loan Funds Raised				
Proceeds from Asset Disposals				
Overdraft Funding				
Transfers from Reserves				
<b>CAPITAL EXPENDITURE</b>				
Land Held for Resale				
Land Development Costs				
Land and Buildings New				
Land and Building Renewal				
Purchase Infrastructure Assets - Drainage New				
Purchase Infrastructure Assets - Drainage Renewal				
Purchase Infrastructure Assets - Footpaths New				
Purchase Infrastructure Assets - Footpaths Renewal				
Purchase Infrastructure Assets - Parks New				
Purchase Infrastructure Assets - Parks Renewal				
Purchase Infrastructure Assets - Roads New				
Purchase Infrastructure Assets - Roads Renewal				
Purchase Infrastructure Assets - Parks & Ovals New				
Purchase Infrastructure Assets - Parks & Ovals Renewal				
Purchase Plant and Equipment New				

To be included following adoption of 2018/2019 Budget

Purchase Plant and Equipment Replacement
Purchase Furniture and Equipment Replacement
Repayment of Debentures
Overdraft Funds (Repayment)
Advances to Clubs
Transfers to Reserves
<b>Estimated Surplus/(Deficit) July 1 B/Fwd.</b>
<b>Estimated Surplus/(Deficit) June 30 C/Fwd.</b>
<b>Amount to be Raised from Rates</b>

*Note: the Resourcing Plan projections are indicative draft figures and may be subject to change through the budget adoption and Budget Review processes. The Corporate Business Plan will be annually adjusted as and when changes in the budget are made.*

To be included following adoption of 2018/2019 Budget

### Workforce Plan – 4-year Projections

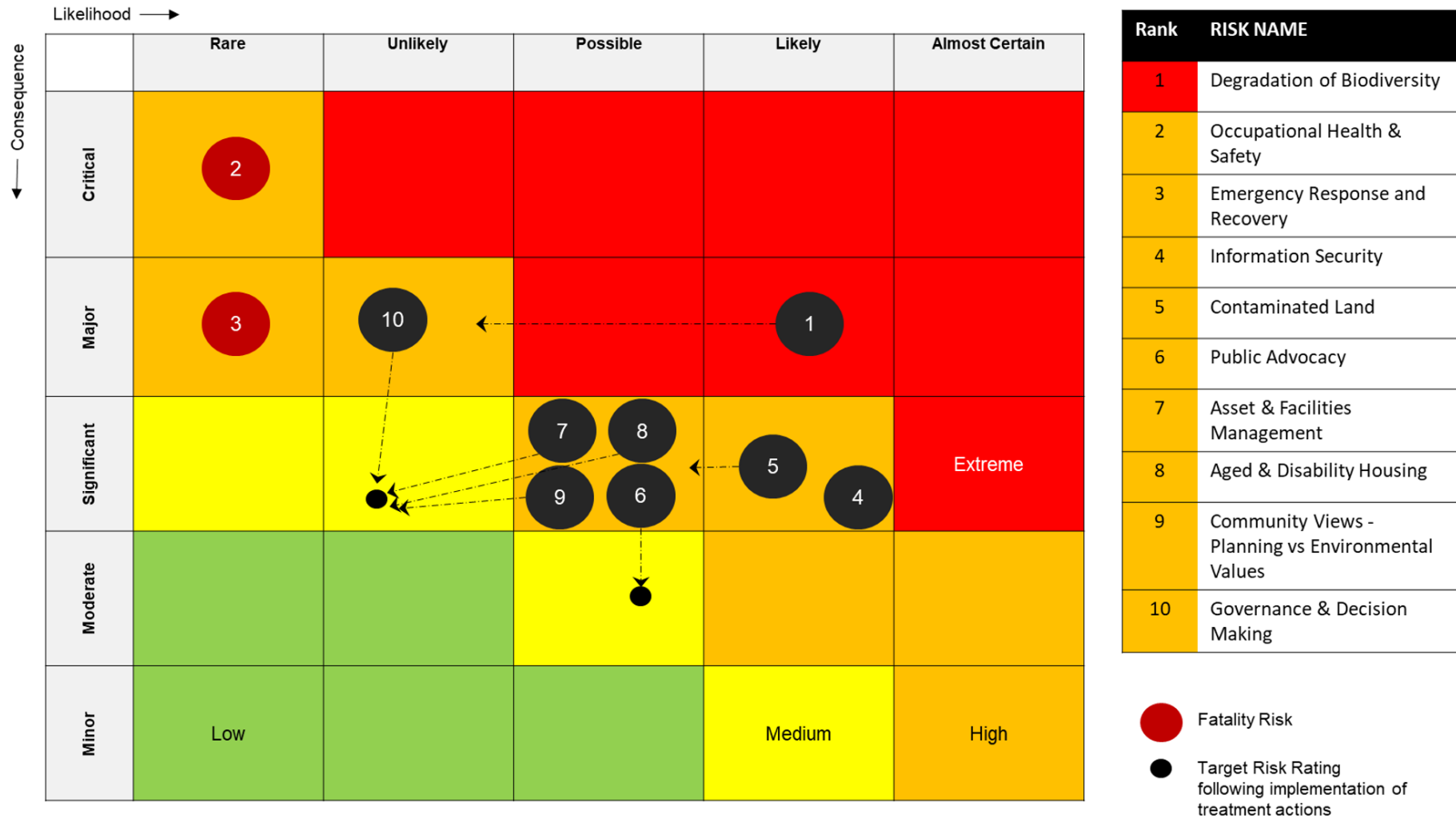
Business Unit	2018/2019	2019/2020	2020/2021	2021/2022
	FTE	FTE	FTE	FTE
Approval Services	15.00	15.00	15.00	15.00
Asset Delivery	12.09	12.00	12.00	12.00
Asset Maintenance	79.80	79.80	79.80	84.00
Asset Planning & Management	10.00	10.00	10.00	10.00
Asset Services Directorate	2.00	2.00	2.00	2.00
Community Development	36.15	36.15	34.15	
Community Safety Services	20.10	20.10	20.10	
Corporate & Community Services Directorate	2.00	2.00		
Corporate Systems	7.00	7.00		7.00
Corporate Information & Technology	5.00	5.00		5.00
Customer & Public Relations	16.49	16.49		16.49
Development Services Directorate	2.00		2.00	2.00
Economic Land & Property Services	13.43		13.43	13.43
Financial Services	12.00		13.15	13.15
Governance and Legal Services		3.00	3.00	3.00
Office of the Chief Executive		3.00	3.00	3.00
People Services		5.50	5.50	5.50
Strategic Planning	4.00	4.00	4.00	4.00
	<b>248.51</b>	<b>249.41</b>	<b>247.62</b>	<b>251.82</b>

To be included following adoption of 2018/2019 Budget



## Strategic Risk Profile 2017

The City has assessed its strategic risks through its risk framework and the following top 10 risks have been identified.



## Implementation and Review of this Plan

**KALAMUNDA ACHIEVING - CORPORATE BUSINESS PLAN** will be implemented through the application of the Corporate Reporting Interplan system.

All actions outlined in the Corporate Business Plan will be transferred into the system and designated officers will be responsible for delivering the actions and preparing the progress report on a quarterly basis.

Council will determine which major actions and projects are reported through the **Quarterly Progress Report to the Community** and the Executive Management Team will receive progress on all other actions.

The Quarterly Progress Reports will be used to monitor accountability, progress and the achievement of the targets that have been set in the Plan.

The Corporate Business Plan is essentially the City's corporate performance management and reporting mechanism. It allows for maximum transparency of the work that will be undertaken by the City's administration and enables the Community and the Council the ability to clearly track performance and delivery of the Community Strategic Plan.

The Corporate Business Plan enables the City to be proactive, plan approximately detailed work programs and maintain alignment with the objective of the City. It ensures that the organisation is working towards common goals shared by the Council and community and also enables resources to be allocated appropriately. Without a Corporate Business Plan the City would become reactive, less efficient and directionless.

The CORPORATE BUSINESS PLAN will be reviewed each year in conjunction with the preparation of the **ANNUAL BUDGET**. An additional year of actions will be added each year whilst the current year's actions are recorded as completed, carried forward if required or archived.

A major review is undertaken every four years.