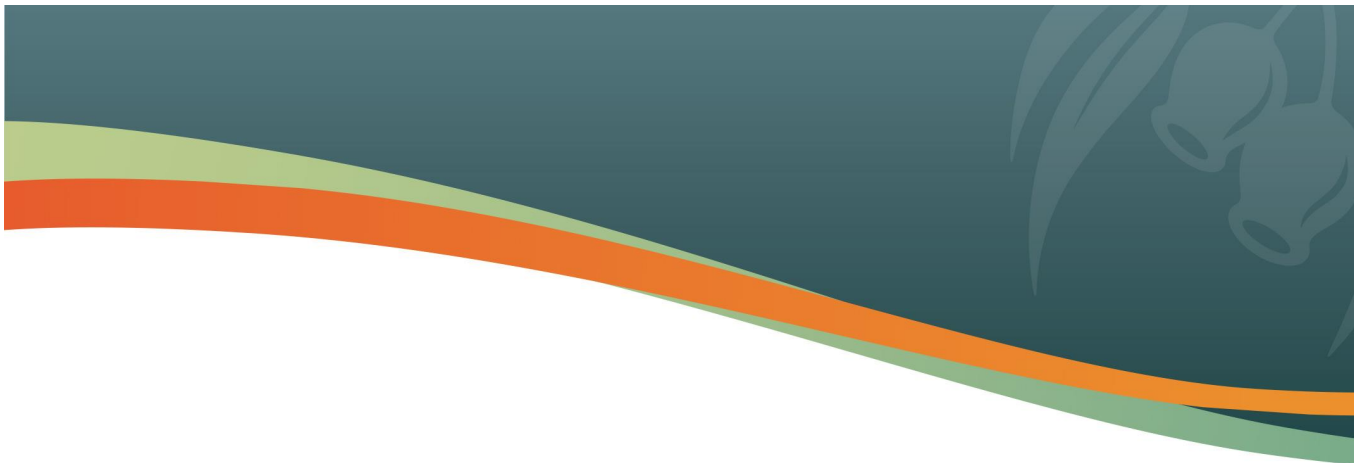




Budget

For the year end 30 June 2024





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Statutory Budget

For the year end 30 June 2024



CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Estimate	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	43,866,164	42,192,668	41,966,941
Grants, subsidies and contributions	11	2,883,830	3,926,557	2,952,527
Fees and charges	17	17,423,848	17,277,141	16,924,143
Interest revenue	12(a)	880,529	1,557,778	428,778
Other revenue	12(b)	127,500	129,600	295,600
		65,181,871	65,083,744	62,567,989
Expenses				
Employee costs		(27,807,178)	(26,123,539)	(26,540,587)
Materials and contracts		(23,994,581)	(23,773,783)	(22,036,380)
Utility charges		(2,436,817)	(1,982,259)	(1,975,759)
Depreciation	6	(13,684,765)	(13,599,138)	(13,599,138)
Finance costs	12(d)	(230,650)	(259,591)	(259,591)
Insurance		(762,437)	(725,583)	(755,514)
Other expenditure		(211,306)	(2,334,822)	(2,275,974)
		(69,127,734)	(68,798,715)	(67,442,943)
		(3,945,864)	(3,714,971)	(4,874,954)
Capital grants, subsidies and contributions	11	25,215,329	6,912,448	14,039,714
Profit on asset disposals	5	0	8,150	0
Loss on asset disposals		0	(38,308)	0
Share of net profit of associates accounted for using the equity method	15	0	640,000	640,000
		25,215,329	7,522,290	14,679,714
Net result for the period		21,269,465	3,807,319	9,804,760
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		21,269,465	3,807,319	9,804,760

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

**CITY OF KALAMUNDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Estimate	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		44,186,164	42,409,449	41,986,941
Grants, subsidies and contributions		2,883,830	3,541,548	2,952,527
Fees and charges		17,423,848	17,277,141	16,924,143
Interest revenue		880,529	1,557,778	428,778
Goods and services tax received		2,500,000	2,500,000	2,500,000
Other revenue		127,500	129,600	295,600
		68,001,871	67,415,516	65,087,989
Payments				
Employee costs		(26,992,178)	(25,713,047)	(26,155,302)
Materials and contracts		(23,394,581)	(23,900,017)	(22,053,558)
Utility charges		(2,436,817)	(1,982,259)	(1,975,759)
Finance costs		(230,650)	(238,329)	(259,591)
Insurance		(762,437)	(725,583)	(755,514)
Goods and services tax paid		(2,500,000)	(2,500,000)	(2,500,000)
Other expenditure		(211,306)	(2,334,822)	(2,275,974)
		(56,527,969)	(57,394,057)	(55,975,698)
Net cash provided by (used in) operating activities	4	11,473,901	10,021,457	9,112,291
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5(c)	0	(536,500)	(2,000,000)
Payments for purchase of property, plant & equipment	5(a)	(17,343,720)	(4,231,584)	(11,736,237)
Payments for construction of infrastructure	5(b)	(22,932,990)	(14,126,086)	(21,582,455)
Capital grants, subsidies and contributions		24,223,919	4,815,772	13,637,838
Proceeds from sale of property, plant and equipment	5(a)	0	149,206	0
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	13,890	13,131	13,131
Net cash provided by (used in) investing activities		(16,038,901)	(13,916,061)	(21,667,723)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(1,258,442)	(1,229,486)	(1,229,486)
Payments for principal portion of lease liabilities	8	(292,250)	(66,041)	(44,711)
Proceeds from new borrowings	7(a)	2,000,000	0	2,000,000
Net cash provided by (used in) financing activities		449,308	(1,295,527)	725,803
Net increase (decrease) in cash held		(4,115,692)	(5,190,131)	(11,829,629)
Cash at beginning of year		33,507,798	38,697,929	26,444,214
Cash and cash equivalents at the end of the year	4	29,392,106	33,507,798	14,614,585

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

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Estimate	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 43,866,164	\$ 42,192,668	\$ 41,966,941
Grants, subsidies and contributions	11	2,883,830	3,926,557	2,952,527
Fees and charges	17	17,423,848	17,277,141	16,924,143
Interest revenue	12(a)	880,529	1,557,778	428,778
Other revenue	12(b)	127,500	129,600	295,600
Profit on asset disposals	5	0	8,150	0
Share of net profit of associates accounted for using the equity method		0	640,000	640,000
		65,181,871	65,731,894	63,207,989
Expenditure from operating activities				
Employee costs		(27,807,178)	(26,123,539)	(26,540,587)
Materials and contracts		(23,994,581)	(23,773,783)	(22,036,380)
Utility charges		(2,436,817)	(1,982,259)	(1,975,759)
Depreciation	6	(13,684,765)	(13,599,138)	(13,599,138)
Finance costs	12(d)	(230,650)	(259,591)	(259,591)
Insurance		(762,437)	(725,583)	(755,514)
Other expenditure		(211,306)	(2,334,822)	(2,275,974)
Loss on asset disposals	5	0	(38,308)	0
		(69,127,734)	(68,837,023)	(67,442,943)
Non-cash amounts excluded from operating activities	3(b)	14,079,765	13,354,581	13,324,423
Amount attributable to operating activities		10,133,902	10,249,452	9,089,469
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		25,215,329	6,912,448	14,039,714
Proceeds from disposal of assets	5	0	149,206	0
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	13,890	13,131	13,131
		25,229,219	7,074,785	14,052,845
Outflows from investing activities				
Payments for land held for resale	5(c)	0	(536,500)	(2,000,000)
Payments for property, plant and equipment	5(a)	(17,343,720)	(4,231,584)	(11,736,237)
Payments for construction of infrastructure	5(b)	(22,932,990)	(14,126,086)	(21,582,455)
		(40,276,710)	(18,894,170)	(35,318,692)
Non-cash amounts excluded from investing activities	3(c)	0	(2,035,221)	(300,000)
Amount attributable to investing activities		(15,047,491)	(13,854,606)	(21,565,847)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	2,000,000	0	2,000,000
Transfers from reserve accounts	9(a)	7,888,185	10,723,946	10,316,168
		9,888,185	10,723,946	12,316,168
Outflows from financing activities				
Repayment of borrowings	7(a)	(1,258,442)	(1,229,486)	(1,229,486)
Payments for principal portion of lease liabilities	8	(292,250)	(66,041)	(44,711)
Transfers to reserve accounts	9(a)	(3,847,858)	(8,338,015)	(2,138,999)
		(5,398,550)	(9,633,542)	(3,413,196)
Amount attributable to financing activities		4,489,635	1,090,404	8,902,972
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	465,151	2,979,901	3,595,066
Amount attributable to operating activities		10,133,902	10,249,452	9,089,469
Amount attributable to investing activities		(15,047,491)	(13,854,606)	(21,565,847)
Amount attributable to financing activities		4,489,635	1,090,404	8,902,972
Surplus or deficit at the end of the financial year	3	41,197	465,151	21,660

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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

REVENUES

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Estimate total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
General GRV	Gross rental valuation	0.063605	22,070	476,043,110	30,278,722	0	0	30,278,722	28,739,058	28,754,258
Industrial / Commercial GRV	Gross rental valuation	0.076090	638	137,868,006	10,490,377	0	0	10,490,377	10,365,969	10,024,731
Vacant GRV	Gross rental valuation	0.095900	744	10,618,465	1,018,311	0	0	1,018,311	932,844	998,240
General UV	Unimproved valuation	0.003655	285	202,765,000	741,106	0	0	741,106	716,702	719,501
Commercial UV	Unimproved valuation	0.004380	53	37,915,000	166,068	0	0	166,068	157,668	161,450
Total general rates			23,790	865,209,582	42,694,584	0	0	42,694,584	40,912,241	40,658,180
	Minimum									
	\$									
(ii) Minimum payment										
General GRV	Gross rental valuation	970	712	10,145,060	690,640	0	0	690,640	790,875	808,450
Industrial / Commercial GRV	Gross rental valuation	1,220	48	568,154	58,560	0	0	58,560	52,335	53,498
Vacant GRV	Gross rental valuation	770	336	2,077,495	258,720	0	0	258,720	210,658	283,324
General UV	Unimproved valuation	970	0	0	0	0	0	0	0	0
Commercial UV	Unimproved valuation	1,220	3	288,557	3,660	0	0	3,660	3,489	3,489
Total minimum payments			1,099	13,079,265	1,011,580	0	0	1,011,580	1,057,357	1,148,761
Total general rates and minimum payments			24,889	878,288,847	43,706,164	0	0	43,706,164	41,969,598	41,806,941
(iii) Ex-gratia rates										
Ex-gratia rates					160,000	0	0	160,000	223,070	160,000
Total ex-gratia rates			0	0	160,000	0	0	160,000	223,070	160,000
					43,866,164	0	0	43,866,164	42,192,668	41,966,941
Total rates					43,866,164	0	0	43,866,164	42,192,668	41,966,941

The City did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges, including arrears, to be paid on or before 18 August 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later.

Option 2 (Two Instalments)

First Instalment to be paid on or before 18 August 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears; and
 Second Instalment to be paid on or before 22 December 2023, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First Instalment to be paid on or before 18 August 2023 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears; and
 Second Instalment to be paid on or before 20 October 2023, or 2 months after the due date of the first instalment, whichever is later.
 Third Instalment to be paid on or before 22 December 2023, or 2 months after the due date of the second instalment, whichever is later.
 Fourth Instalment to be paid on or before 23 February 2024, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	18/08/2023	0	0.0%	11.0%
Option two				
First instalment	18/08/2023	0	5.5%	11.0%
Second instalment	22/12/2023	8	5.5%	11.0%
Option three				
First instalment	18/08/2023	0	5.5%	11.0%
Second instalment	20/10/2023	8	5.5%	11.0%
Third instalment	22/12/2023	8	5.5%	11.0%
Fourth instalment	23/02/2024	8	5.5%	11.0%

	2023/24 Budget revenue	2022/23 Estimate revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	128,000	130,000	125,000
Instalment plan interest earned	175,000	177,000	150,000
Unpaid rates and service charge interest earned	130,000	160,000	140,000
	433,000	467,000	415,000

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

The overall objective of the Rates and Charges in the 2023/2024 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 2023/2024 Financial Year after considering all non-rate sources of income.
To provide equity in the rating of properties across the City the following rate categories have been determined for the implementation of differential rating.

Differential general rate

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

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

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

Description	Characteristics	Objects	Reasons
GRV General	The GRV General rate applies to all GRV-valued properties in the City with predominant land use that does not fall within the categories of Commercial, Industrial or Vacant Land.	The object of this rate is to apply a base differential general rate to land zoned and used for purposes other than Commercial, Industrial or Vacant Land and to act as the City's benchmark differential rate by which all other GRV-rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City. It is also lower than vacant land as the City is endeavouring to encourage landowners to develop vacant land.
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 rate category is to apply a higher differential rate to raise additional revenue to offset the increased costs associated with service provision to these properties.	The reason for this rate is that a higher differential rate is required to meet the higher level of service costs associated with Commercial and Industrial properties and the localities within which they are situated. This would typically include costs associated with increased maintenance and renewal of assets and infrastructure required.

GRV Vacant	The GRV Vacant rate is levied on all GRV-valued land in the City where the property is considered vacant land.	The object of this rate is to promote the development of vacant land within the City's district.	The reason for this rate is to impose a higher differential general rate on vacant land that acts as a disincentive to persons who are land banking and not actively developing vacant land.
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 object of this rate category is to impose a differential rate commensurate with the use of land and is the base rate by which all other UV-rated properties are assessed.	The reason for this rate is to ensure that all ratepayers on Unimproved Properties make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City.
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.	The object of this rate category is to raise additional revenue to offset the costs involved in servicing properties within this rate category, which include but are not limited to major outlays for transport infrastructure maintenance and renewal/refurbishment and significant related costs of land use and environmental impacts.	The reason for this differential rate is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue.

(d) Differential Minimum Payment

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
General GRV	0.063860	0.063605	The advertised rate was different to the adopted rate due to revised expenditure estimates
Industrial / Commercial GRV	0.076690	0.076090	The advertised rate was different to the adopted rate due to revised expenditure estimates
Vacant GRV	0.097225	0.095900	The advertised rate was different to the adopted rate due to revised expenditure estimates
General UV	0.003726	0.003655	The advertised rate was different to the adopted rate due to revised expenditure estimates
Commercial UV	0.004540	0.004380	The advertised rate was different to the adopted rate due to revised expenditure estimates
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
General GRV	976	970	The advertised rate was different to the adopted rate due to revised expenditure estimates
Industrial /Commercial GRV	1,227	1,220	The advertised rate was different to the adopted rate due to revised expenditure estimates
Vacant GRV	774	770	The advertised rate was different to the adopted rate due to revised expenditure estimates
General UV	976	970	The advertised rate was different to the adopted rate due to revised expenditure estimates
Commercial UV	1,227	1,220	The advertised rate was different to the adopted rate due to revised expenditure estimates

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The City did not raise service charges for the year ended 30th June 2024.

(g) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2024.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

		2023/24 Budget 30 June 2024	2022/23 Estimate 30 June 2023	2022/23 Budget 30 June 2023
Note		\$	\$	\$
	Current assets			
	Cash and cash equivalents	29,392,106	33,507,798	14,614,585
	Financial assets	12,131	13,890	3,409,964
	Receivables	3,932,740	4,232,740	5,371,611
	Inventories	686,500	686,500	2,666,500
	Other assets	265,000	265,000	570,000
		34,288,477	38,705,928	26,632,660
	Less: current liabilities			
	Trade and other payables	(12,767,481)	(12,667,481)	(10,264,401)
	Capital grant/contribution liability	(4,934,973)	(3,986,552)	(1,819,359)
	Lease liabilities	(367,000)	(292,250)	(11,360)
	Long term borrowings	(1,233,468)	(1,258,442)	(1,258,442)
	Employee provisions	(5,100,000)	(4,700,000)	(4,525,221)
		(24,402,922)	(22,904,725)	(17,878,783)
	Net current assets	9,885,555	15,801,203	8,753,877
	Less: Total adjustments to net current assets	(9,844,358)	(15,336,052)	(8,732,217)
	Net current assets used in the Rate Setting Statement	41,197	465,151	21,660

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

		2023/24 Budget 30 June 2024	2022/23 Estimate 30 June 2023	2022/23 Budget 30 June 2023
Note		\$	\$	\$
	Adjustments to operating activities			
	Less: Profit on asset disposals	0	(8,150)	0
	Less: Share of net profit of associates accounted for using the equity method	0	(640,000)	(640,000)
	Add: Loss on asset disposals	0	38,308	0
	Add: Depreciation	13,684,765	13,599,138	13,599,138
	Non-cash movements in non-current assets and liabilities:			
	- Pensioner deferred rates	(20,000)	(20,000)	(20,000)
	- Employee provisions	415,000	385,285	385,285
	Non cash amounts excluded from operating activities	14,079,765	13,354,581	13,324,423

(c) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current unspent capital grants associated with restricted cash

		0	(2,035,221)	(300,000)
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	Non cash amounts excluded from investing activities	0	(2,035,221)	(300,000)
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(d) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts

Note	2023/24 Budget 30 June 2024	2022/23 Estimate 30 June 2023	2022/23 Budget 30 June 2023
9	(17,931,166)	(21,971,494)	(13,796,210)

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

- Current financial assets at amortised cost - self supporting loans

(12,131)	(13,890)	(13,889)
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- Land held for resale

(536,500)	(536,500)	(2,536,500)
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Add: Current liabilities not expected to be cleared at end of year

- Current portion of borrowings

1,233,468	1,258,442	1,258,442
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- Current portion of lease liabilities

367,000	292,250	11,360
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- Current portion of unspent grants and contract liability held in reserve

1,934,971	986,552	1,819,359
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- Current portion of employee benefit provisions held in reserve

5,100,000	4,648,588	4,525,221
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Total adjustments to net current assets

(9,844,358)	(15,336,052)	(8,732,217)
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**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3(e) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

Note	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	29,392,106	33,507,798	14,614,585
Total cash and cash equivalents	29,392,106	33,507,798	14,614,585
Held as			
- Unrestricted cash and cash equivalents	11,460,940	11,536,304	3,114,450
- Restricted cash and cash equivalents	17,931,166	21,971,494	11,500,135
	29,392,106	33,507,798	14,614,585
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	17,931,166	21,971,494	11,500,135
- Restricted financial assets at amortised cost - term deposits	0	0	3,396,075
	17,931,166	21,971,494	14,896,210
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	9 17,931,166	21,971,494	13,796,210
Unspent capital grants, subsidies and contribution liabilities	0	0	1,100,000
	17,931,166	21,971,494	14,896,210
Reconciliation of net cash provided by operating activities to net result			
Net result	21,269,464	3,807,319	9,804,761
Depreciation	6 13,684,765	13,599,138	13,599,138
(Profit)/loss on sale of asset	5 0	30,158	0
Share of profit or (loss) of associates accounted for using the equity method	0	(640,000)	(640,000)
(Increase)/decrease in receivables	320,000	(176,467)	20,000
(Increase)/decrease in inventories	0	(542,946)	(10,000)
(Increase)/decrease in other assets	0	39,537	0
Increase/(decrease) in payables	600,000	439,243	(7,178)
Increase/(decrease) in unspent capital grants	0	0	(300,000)
Increase/(decrease) in employee provisions	815,000	377,925	385,285
Capital grants, subsidies and contributions	(25,215,329)	(6,912,448)	(13,739,714)
Net cash from operating activities	11,473,901	10,021,457	9,112,291

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

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

	2023/24 Budget Additions	2022/23 Estimate Additions	2022/23 Disposals - Net Book Value	2022/23 Estimate Disposals - Sale Proceeds	2022/23 Estimate Disposals - Profit or Loss	2022/23 Budget Additions
	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment						
Buildings - specialised	12,914,220	3,581,357	0	0	0	8,202,237
Furniture and equipment	1,190,000	167,968	0	0	0	1,028,000
Plant and equipment	3,239,500	482,259	179,363	149,206	(30,157)	2,506,000
Total	17,343,720	4,231,584	179,363	149,206	(30,157)	11,736,237
(b) Infrastructure						
Infrastructure - roads	8,733,738	7,194,176	0	0	0	10,027,756
Infrastructure - footpaths	540,519	1,229,731	0	0	0	1,860,341
Infrastructure - drains	1,068,558	846,968	0	0	0	1,486,591
Infrastructure - parks and ovals	11,810,792	2,813,793	0	0	0	6,145,915
Infrastructure - other	779,383	2,041,418	0	0	0	2,061,852
Total	22,932,990	14,126,086	0	0	0	21,582,455
(c) Land held for resale						
Cost of acquisition	0	536,500	0	0	0	2,000,000
Total	0	536,500	0	0	0	2,000,000
Total	40,276,710	18,894,170	179,363	149,206	(30,157)	35,318,692

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

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

By Program

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

2023/24 Budget	2022/23 Estimate	2022/23 Budget
\$	\$	\$
3,331,242	3,254,345	3,254,345
55,784	285,113	285,113
959,547	800,087	800,087
4,715,349	4,600,000	4,600,000
1,030,188	1,000,000	1,000,000
1,466,324	1,568,209	1,568,209
1,065,939	1,084,000	1,084,000
948,482	885,508	885,508
111,911	20,000	20,000
0	101,876	101,876
13,684,765	13,599,138	13,599,138
7,182	5,175	5,175
119,025	81,503	81,503
0	1,788	1,788
63,925	63,839	63,839
19,500	35,066	35,066
4,503,412	4,605,451	4,605,451
8,161,976	8,058,852	8,058,852
809,744	747,464	747,464
13,684,765	13,599,138	13,599,138

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Infrastructure

Category	Component	Material	Useful Life
Roads	Surface	Cement	50
		Brick Paving	50
		Asphalt	25
		Single Seal	20
	Pavement Base	Laterite	60
		Rock Base	60
	Pavement Sub Base	Limestone	120
Footpaths		Concrete	50
		Brick Paving	50
		Gravel	50
		Asphalt	25
		Timber	15
Drainage Pipes	Stormwater	Concrete	80
	Subsoil	PVC	60
Drainage Pits	Stormwater	Concrete	80
		Stone	100
	Weirs	Mortared	
Park and Gardens	including playground equipment		10 to 50

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years

Buildings

Component	Useful Life
Sub-Structure	18-90
Super-Structure	15-75
Roof Structure	15-75
Roof Cladding	12-60
Fitouts & Fittings	10-38
Fitouts (Floor Coverings)	8-30
Services (Mechanical)	10-38
Services (Electrical)	10-38
Services (Fire)	10-38
Services (Transport)	48-60
Services (Hydraulics)	10-38
Services (Security)	30-38
Site Infrastructure	40

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Estimate Principal 1 July 2022	2022/23 Estimate New Loans	2022/23 Estimate Principal Repayments	Estimate Principal outstanding 30 June 2023	2022/23 Estimate Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Waste Trucks	228	WATC	5.63%	645,165	0	(61,075)	584,090	(35,475)	702,941	0	(57,776)	645,165	(38,774)	702,941	0	(57,776)	645,165	(38,774)
Forrestfield North Development Project - Loan 1	230	WATC	3.01%	218,071	0	(52,100)	165,972	(6,175)	268,637	0	(50,566)	218,071	(7,708)	268,637	0	(50,566)	218,071	(7,708)
Wattle Grove South Planning Study	231	WATC	0.74%	40,444	0	(20,147)	20,296	(262)	60,443	0	(19,999)	40,444	(410)	60,443	0	(19,999)	40,444	(410)
High Wycombe Roads - testing and design	232	WATC	0.74%	20,222	0	(10,074)	10,149	(131)	30,221	0	(9,999)	20,222	(205)	30,221	0	(9,999)	20,222	(205)
Forrestfield North Structure Planning	233	WATC	0.74%	97,065	0	(48,353)	48,712	(629)	145,062	0	(47,997)	97,065	(985)	145,062	0	(47,997)	97,065	(985)
MKSEA Kalamunda Wedge - Development Contribution Plan	234	WATC	0.74%	16,177	0	(8,059)	8,118	(105)	24,177	0	(8,000)	16,177	(164)	24,177	0	(8,000)	16,177	(164)
MKSEA - Preliminary investigations and consultation	235	WATC	0.74%	28,311	0	(14,103)	14,208	(183)	42,310	0	(13,999)	28,311	(287)	42,310	0	(13,999)	28,311	(287)
Forrestfield North Structure Planning	245	WATC	3.60%	183,058	0	(17,558)	165,500	(6,439)	200,000	0	(16,942)	183,058	(7,055)	200,000	0	(16,942)	183,058	(7,055)
Foothills Netball Association	216	WATC	6.37%	41,178	0	(6,456)	34,723	(2,522)	47,235	0	(6,057)	41,178	(2,914)	47,235	0	(6,057)	41,178	(2,914)
Kalamunda Swimming Pool	227	WATC	5.63%	1,037,875	0	(98,250)	939,625	(57,069)	1,130,819	0	(92,944)	1,037,875	(62,375)	1,130,819	0	(92,944)	1,037,875	(62,375)
Future Aquatic facility study (Needs analysis)	236	WATC	0.74%	40,444	0	(20,147)	20,296	(262)	60,443	0	(19,999)	40,444	(410)	60,443	0	(19,999)	40,444	(410)
Operations Centre	221	WATC	6.77%	1,063,002	0	(123,267)	939,735	(69,914)	1,178,329	0	(115,327)	1,063,002	(77,853)	1,178,329	0	(115,327)	1,063,002	(77,853)
Fleet - Major Plant Replacement Program	237	WATC	1.02%	1,522,810	0	(298,397)	1,224,414	(14,774)	1,818,187	0	(295,377)	1,522,810	(17,794)	1,818,187	0	(295,377)	1,522,810	(17,794)
Fleet - Light Plant Replacement Program	238	WATC	0.69%	52,286	0	(52,286)	0	(271)	104,213	0	(51,927)	52,286	(630)	104,213	0	(51,927)	52,286	(630)
Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.24%	356,435	0	(49,050)	307,384	(4,268)	404,883	0	(48,448)	356,435	(4,871)	404,883	0	(48,448)	356,435	(4,871)
Fleet - Minor Plant Replacement Program	240	WATC	0.70%	178,827	0	(59,177)	119,650	(1,152)	237,591	0	(58,764)	178,827	(1,565)	237,591	0	(58,764)	178,827	(1,565)
Fleet - Major Plant Replacement Program	241	WATC	1.17%	545,796	0	(88,305)	457,491	(6,143)	633,074	0	(87,278)	545,796	(7,170)	633,074	0	(87,278)	545,796	(7,170)
Fleet - Light Plant Replacement Program	242	WATC	0.54%	69,475	0	(34,593)	34,882	(329)	103,881	0	(34,406)	69,475	(516)	103,881	0	(34,406)	69,475	(516)
Kalamunda Town Centre Upgrade Stage 1	243	WATC	1.44%	811,541	0	(96,398)	715,143	(11,326)	906,567	0	(95,026)	811,541	(12,698)	906,567	0	(95,026)	811,541	(12,698)
Female Change Rooms	244	WATC	1.44%	730,386	0	(86,758)	643,628	(10,193)	815,910	0	(85,524)	730,386	(11,429)	815,910	0	(85,524)	730,386	(11,429)
Cambridge Reserve Development		WATC	3.29%	0	0	0	0	0	0	0	0	0	0	0	2,000,000	0	2,000,000	0
Scott Reserve Redevelopment	NEW	WATC	4.25%	0	2,000,000	0	2,000,000	0	0	0	0	0	0	0	0	0	0	0
				7,698,568	2,000,000	(1,244,552)	8,454,016	(227,622)	8,914,923	0	(1,216,355)	7,698,568	(255,813)	8,914,923	2,000,000	(1,216,355)	9,698,568	(255,813)
Self Supporting Loans																		
Forrestfield United Soccer Club	214	WATC	5.6%	51,105	0	(9,132)	41,973	(2,667)	59,749	0	(8,644)	51,105	(3,146)	59,749	0	(8,644)	51,105	(3,146)
Maidavale Tennis Club	217	WATC	6.0%	7,243	0	(4,758)	2,485	(361)	11,730	0	(4,487)	7,243	(632)	11,730	0	(4,487)	7,243	(632)
				58,347	0	(13,890)	44,457	(3,028)	71,478	0	(13,131)	58,347	(3,778)	71,478	0	(13,131)	58,347	(3,778)
				7,756,915	2,000,000	(1,258,442)	8,498,473	(230,650)	8,986,401	0	(1,229,486)	7,756,915	(259,591)	8,986,401	2,000,000	(1,229,486)	9,756,915	(259,591)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Estimated Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Scott Reserve Redevelopment	WATC	Fixed Term	5 Years	4.25%	2,000,000	0	2,000,000	0
					2,000,000	0	2,000,000	0

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	3,000,000	3,000,000	3,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(1,000)	(1,000)	(1,000)
Total amount of credit unused	3,074,000	3,074,000	3,074,000
Loan facilities			
Loan facilities in use at balance date	8,498,473	7,756,915	9,756,915

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
Overdraft facility at Corporate	Working	2011	3,000,000	0	3,000,000
Overdraft Reference Rate Minus 3.77%	Capital				
			3,000,000	0	3,000,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Budget Lease Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal and Interest Repayments	Budget Lease Principal outstanding 30 June 2024	Estimate Principal 1 July 2022	2022/23 Estimate New Leases	2022/23 Estimate Lease Principal and Interest repayments	Estimate Lease Principal outstanding 30 June 2023	Budget Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal and Interest repayments	Budget Lease Principal outstanding 30 June 2023
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers and printers	11,281	160,000	(48,000)	123,281	56,196	0	(44,915)	11,281	56,071	0	(44,711)	11,360
Computers	0	240,000	(120,000)	120,000	0	0	0	0	0	0	0	0
Cardio & Spink bike Equipment	89,000	217,000	(54,250)	251,750	110,126	0	(21,126)	89,000	0	0	0	0
Library Shop lease	0	350,000	(70,000)	280,000	0	0	0	0	0	0	0	0
	100,281	967,000	(292,250)	775,031	166,322	0	(66,041)	100,281	56,071	0	(44,711)	11,360

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Estimate Opening Balance	2022/23 Estimate Transfer to	2022/23 Estimate Transfer (from)	2022/23 Estimate Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation and agreement												
(a) Waste Avoidance and Resource Recovery Reserve	1,118,828	569,906	(918,040)	770,694	1,217,374	1,071,073	(1,169,619)	1,118,828	1,327,781	522,598	(790,732)	1,059,647
(b) Forrestfield Industrial Scheme Stage 1 Reserve	986,552	1,008,419	(60,000)	1,934,971	738,752	1,012,302	(764,502)	986,552	719,359	1,001,408	(764,502)	956,265
(c) Forrestfield Industrial Area Reserve	127,131	1,085	0	128,216	125,049	2,082	0	127,131	124,859	244	0	125,103
(d) Public Open Space Funds Reserve - Gooseberry Hill	0	0	0	0	0	0	0	0	0	0	0	0
(e) Public Open Space Funds Reserve - High Wycombe	266,894	2,277	0	269,171	182,849	84,045	0	266,894	183,133	358	0	183,491
(f) Public Open Space Funds Reserve - Maida vale	66,754	569	0	67,323	65,661	1,093	0	66,754	66,000	129	0	66,129
(g) Public Open Space Funds Reserve - Kalamunda	129,053	1,101	0	130,154	55,135	73,918	0	129,053	0	0	0	0
(h) Public Open Space Funds Reserve - Forrestfield	239,290	2,042	0	241,332	121,074	118,216	0	239,290	0	0	0	0
(i) Public Open Space Funds Reserve - Lesmurdie	0	0	0	0	0	0	0	0	0	0	0	0
	2,934,502	1,585,399	(978,040)	3,541,861	2,505,894	2,362,729	(1,934,121)	2,934,502	2,421,132	1,524,737	(1,555,234)	2,390,635
Restricted by council												
(j) Waste Management Reserve	5,400,033	46,082	(2,255,135)	3,190,980	5,514,203	508,837	(623,007)	5,400,033	5,094,735	427,970	(1,776,217)	3,746,488
(k) Long Service Leave Reserve	2,461,574	521,007	0	2,982,581	1,759,278	702,296	0	2,461,574	1,757,774	131,440	0	1,889,214
(l) Land and Property Enhancement and Maintenance Reserve	1,266,927	10,812	(192,000)	1,085,739	1,941,103	32,324	(706,500)	1,266,927	1,403,250	2,746	0	1,405,996
(m) EDP IT Equipment Reserve	1,701,808	1,114,522	(680,000)	2,136,330	877,200	824,608	0	1,701,808	876,470	1,715	(585,621)	292,564
(n) Local Government Elections Reserve	103,448	100,883	(100,000)	104,331	72,245	31,203	0	103,448	71,698	30,140	0	101,838
(o) Insurance Contingency Reserve	188,749	1,611	0	190,360	185,657	3,092	0	188,749	185,375	364	0	185,739
(p) Revaluation Reserve	106,327	907	0	107,234	104,585	1,742	0	106,327	104,712	205	0	104,917
(q) Nominated Employee Leave Provisions Reserve	2,187,014	218,664	0	2,405,678	2,102,010	85,004	0	2,187,014	2,099,248	4,108	0	2,103,356
(r) Asset Enhancement Reserve	1,798,772	215,350	(63,985)	1,950,137	4,201,413	52,329	(2,454,970)	1,798,772	3,020,545	5,911	(1,478,511)	1,547,946
(s) Unexpended Capital Works and Specific Purpose Grants Reserve	3,619,025	30,884	(3,619,025)	30,884	4,923,361	3,701,012	(5,005,348)	3,619,025	4,920,586	9,629	(4,920,586)	9,629
(t) Environmental Reserve	9,194	79	0	9,273	9,043	151	0	9,194	8,936	17	0	8,953
(u) Public Art Reserve	194,121	1,657	0	195,778	161,433	32,688	0	194,121	8,918	17	0	8,935
(v) Strategic Sport and Recreation Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(w) Cambridge Reserve Development	0	0	0	0	0	0	0	0	0	0	0	0
	19,036,992	2,262,459	(6,910,145)	14,389,305	21,851,531	5,975,286	(8,789,825)	19,036,992	19,552,247	614,262	(8,760,934)	11,405,575
	21,971,494	3,847,858	(7,888,185)	17,931,166	24,357,425	8,338,015	(10,723,946)	21,971,494	21,973,379	2,138,999	(10,316,168)	13,796,210

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

9. RESERVE ACCOUNTS (CONTINUED)

(b) Reserve Accounts - Purposes

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
Governance 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.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer 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.
Health 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.
Education and welfare 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.
Community amenities 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.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, lighting and cleaning of streets.
Economic services To help promote the City and its economic wellbeing.	Tourism and area promotion, rural services and building control.
Other property and services To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
General purpose funding	44,961,663	44,105,668	42,583,941
Law, order, public safety	313,598	324,698	544,098
Health	405,711	923,512	916,024
Education and welfare	43,000	37,500	27,500
Community amenities	15,127,441	14,221,816	14,096,816
Recreation and culture	1,102,797	1,057,489	1,071,979
Transport	0	18,150	10,000
Economic services	234,800	305,526	231,526
Other property and services	109,029	810,978	773,578
	62,298,039	61,805,337	60,255,462
Grants, subsidies and contributions			
Governance	0	1,636	0
General purpose funding	2,038,000	742,933	338,000
Law, order, public safety	208,650	222,030	206,030
Health	0	5,105	5,105
Education and welfare	4,500	5,111	3,250
Community amenities	70,000	9,147	100
Recreation and culture	487,680	489,534	380,042
Transport	30,000	35,455	30,000
Other property and services	45,000	2,415,606	1,990,000
	2,883,830	3,926,557	2,952,527
Capital grants, subsidies and contributions			
Community amenities	0	0	950,000
Recreation and culture	17,415,668	1,595,615	5,302,188
Transport	6,149,595	2,800,987	5,494,691
Other property and services	1,650,065	2,515,847	2,292,835
	25,215,329	6,912,448	14,039,714
Total Income	90,397,198	72,644,342	77,247,703
Expenses			
Governance	(3,015,160)	(2,906,465)	(2,946,717)
General purpose funding	(848,665)	(963,596)	(752,506)
Law, order, public safety	(2,432,805)	(2,339,822)	(2,380,911)
Health	(1,500,372)	(2,506,912)	(2,336,477)
Education and welfare	(430,953)	(401,088)	(382,246)
Community amenities	(19,316,064)	(17,099,796)	(16,926,845)
Recreation and culture	(23,170,635)	(23,065,224)	(22,614,269)
Transport	(14,351,517)	(14,161,440)	(14,093,546)
Economic services	(1,218,083)	(1,252,606)	(1,285,921)
Other property and services	(2,843,479)	(4,140,075)	(3,723,504)
Total expenses	(69,127,734)	(68,837,023)	(67,442,943)
Net result for the period	21,269,465	3,807,319	9,804,760

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. OTHER INFORMATION

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts	187,500	542,000	43,000
- Other funds	363,029	663,778	70,778
Late payment of fees and charges	25,000	15,000	25,000
Other interest revenue	305,000	337,000	290,000
	880,529	1,557,778	428,778
(b) Other revenue			
Reimbursements and recoveries	127,500	129,600	295,600
	127,500	129,600	295,600
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	134,000	129,000	114,000
	134,000	129,000	114,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	230,650	259,591	259,591
	230,650	259,591	259,591
(e) Write offs			
General rate	1,000	1,000	1,000
Fees and charges	6,000	13,500	13,500
	7,000	14,500	14,500

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
Elected member 1			
Mayor's allowance	65,915	64,938	64,938
Meeting attendance fees	32,410	31,928	31,928
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	101,925	100,416	100,416
Elected member 2			
Deputy Mayor's allowance	16,480	16,234	16,234
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	44,250	43,595	43,595
Elected member 3			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	27,361	27,361
Elected member 4			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	2,300	2,300
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	26,161	26,161
Elected member 5			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	2,300	2,300
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	26,161	26,161
Elected member 6			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	2,300	2,300
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	26,161	26,161
Elected member 7			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	27,361	27,361
Elected member 8			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	27,361	27,361
Elected member 9			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	50	50
	27,770	27,361	27,361
Elected member 10			
Meeting attendance fees	6,043	23,811	23,811
Annual allowance for ICT expenses	875	3,500	3,500
Annual allowance for travel and accommodation expenses	35	50	50
	6,953	27,361	27,361
Elected member 11			
Meeting attendance fees	0	19,843	23,811
Annual allowance for ICT expenses	0	2,917	3,500
Annual allowance for travel and accommodation expenses	0	42	50
	0	22,802	27,361
Elected member 12			
Meeting attendance fees	0	15,874	23,811
Annual allowance for ICT expenses	0	2,333	3,500
Annual allowance for travel and accommodation expenses	0	33	50
	0	18,240	27,361
Total Elected Member Remuneration	347,518	400,341	414,020
Mayor's allowance	65,915	64,938	64,938
Deputy Mayor's allowance	16,480	16,234	16,234
Meeting attendance fees	231,813	281,944	293,848
Annual allowance for ICT expenses	32,375	36,650	38,400
Annual allowance for travel and accommodation expenses	935	575	600
	347,518	400,341	414,020

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. MAJOR LAND TRANSACTIONS

It is not anticipated that the City will be party to any Major Land Transactions during 2023/2024

15. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The City of Kalamunda has a share in the Net Assets of the Eastern Metropolitan Regional Council (EMRC) as a member council. The EMRC provides services in waste management, resource recovery, environmental management and regional development.
The City of Kalamunda's estimated share of equity is 17.49% in the Eastern Metropolitan Regional Council
The City will end its membership of the EMRC on 30 June 2023

(b) Share of Investment in Eastern Metropolitan Regional Council

Summarised statement of comprehensive income

Estimated total comprehensive income for the period
The City's share (approx 17%)

2023/24 Budget	2022/23 Estimate	2022/23 Budget
\$	\$	\$
-	4,000,000	4,000,000
-	640,000	640,000

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

16. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Wattle Grove - Cell 9	7,020,416	0	(567,565)	6,452,851
NBN Tower Pickering Brook	44,666	21,000	0	65,666
Cash in Lieu of Public Open Space	943,097	0	(712,469)	230,628
	8,008,179	21,000	(1,280,034)	6,749,145

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

17. FEES AND CHARGES

	2023/24 Budget	2022/23 Estimate	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	218,000	359,000	192,000
Law, order, public safety	238,598	249,698	249,098
Health	403,211	918,912	915,424
Education and welfare	43,000	37,500	27,500
Community amenities	15,077,441	14,171,816	14,096,816
Recreation and culture	1,102,798	1,057,489	1,071,979
Transport	0	10,000	10,000
Economic services	234,800	305,526	231,526
Other property and services	106,000	167,200	129,800
	17,423,848	17,277,141	16,924,143

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



Capital Budget

For the year end 30 June 2024



ROADS NEW CAPITAL EXPENDITURE	
Canning Mills Road, Canning Mills - Widening and Barriers	567,956
Kalamunda Road High Wycombe- Stage 1 of Kalamunda Road Master Plan	902,858
Canning Road, Carmel - Lighting and safety improvements - Welshpool Road East to Glenisla Road	1,151,017
Strelitzia Avenue, Forrestfield - Road Safety Improvements	21,950
Orange Valley Road, Kalamunda - Safety Improvements Lyndhurst to Barbegal	603,625
Canning Road Walliston and Canning Mills- Safety Improvements from Pomeroy Rd to Canning Mills Road	53,000
Palmateer Drive Walliston- New Sealed Surface	15,036
Lewis Road, Forrestfield - New Cul-de-sac	145,391
Canning Mills Road, Canning Mills - Safety Improvements	18,668
Mundaring Weir Road, Kalamunda to Weir - Widening and Road Safety Improvements	82,313
Haynes Street, Kalamunda- Streetscape Upgrade	67,825
Railway Road and Elizabeth Street, Kalamunda - Road Safety Improvements	98,775
High Wycombe TOD Connector Road	3,402,250
Hale Road Forrestfield- New Bus Shelter at Stop 13863 at Forrestfield Shopping Centre	23,048
TOTAL EXPENDITURE ON ROADS NEW	7,153,713

ROADS RENEWAL CAPITAL EXPENDITURE	
Hale Road and Strelitzia Avenue, Forrestfield - Renewal of City owned Decorative Street Lights to Western Power Standard.	54,875
Canning Mills Road, Canning Mills- Localised Widening	119,079
Anderson Road and Holmes Road, Forrestfield - Resurfacing of Roundabout and Approaches	10,600
Abernethy Road, Forrestfield- 160m of Resurfacing in southbound both lanes	111,869
Abernethy Road Resurfacing distance 3.53 to 3.71km northbound median lane	60,441
Hummerston Road New Kerb and Resurfacing 900m	31,800
Kalamunda Road, Kalamunda- Resurfacing of road between Boonooloo Rd and Faye Cr	779,583
Road Minor Renewals Program	106,000
Berkshire Road, Forrestfield- Resurfacing of road between Ashby Cl to 100m north of Bonser Rd	305,778
TOTAL EXPENDITURE ON ROADS RENEWAL	1,580,025

PATHS NEW CAPITAL EXPENDITURE	
Canning Road, Kalamunda - Signalised Pedestrian Crossing by Haynes Street	406,075
TOTAL EXPENDITURE ON PATHS NEW	406,075

PATHS RENEWAL CAPITAL EXPENDITURE	
Yongar Reserve, Forrestfield Pedestrian Bridge, Renew timber decking	1,646
Lenori Road, Gooseberry Hill- Renew Path from no 59 Lenori to no 8 Zamia	132,798
TOTAL EXPENDITURE ON PATHS RENEWAL	134,444

DRAINAGE NEW CAPITAL EXPENDITURE	
Bridle Drive, Maida Vale - New Drainage from Hawkvalley Crescent to Shady Tree Lane	105,598
Freeduff Drive and Sheffield Estate Park, Wattle Grove- Drainage Upgrade	23,048
Headingly Road and Laneway, Kalamunda - Drainage Upgrade	138,737
Ledger Road, Gooseberry Hill - New Drainage System	274,375
Toornart Creek, Gooseberry Hill - Drainage Upgrade	274,375
TOTAL EXPENDITURE ON DRAINAGE NEW	816,133

DRAINAGE RENEWAL CAPITAL EXPENDITURE	
34 Marri Crescent, Lesmurdie - Replace Drainage System	252,425
TOTAL EXPENDITURE ON DRAINAGE RENEWAL	252,425

PARKS NEW CAPITAL EXPENDITURE	
Fleming Reserve - Reserve and Bushland Enhancement	314,066
Railway Heritage Trail, Gooseberry Hill - Bollards to Prevent Vehicle Access	19,755
Magnolia Reserve, Forrestfield - All Abilities Playground	1,244,894

Woodlupine Brook, Forrestfield- Living Stream and Ecological Corridor Project Stage 1- Erosion Control	16,463
High Wycombe Station Precinct High Wycombe- Interim Public Open Space (POS)	301,813
Stirk Park Kalamunda- New Playground and Skate Park	3,097,147
Street Tree Planting Program	219,500
Ray Owen Reserve Lesmurdie- Oval Expansion and Renewal	3,213,833
Ray Owen Reserve - Water Pipeline from Hartfield Park MAR	2,183,600
Hartfield Park Little Athletics Facilities - Long Jump and Throwing Circles	89,995
Hartfield Park Forrestfield- Upgrade Field Lighting Hockey and Teeball Grounds	406,075
TOTAL EXPENDITURE ON PARKS NEW	11,107,141

PARKS RENEWAL CAPITAL EXPENDITURE	
Ray Owen Reserve, Lesmurdie- Resurfacing of exterior Netball Courts	115,238
Scott Reserve Oval Reticulation & Turf	219,500
Pine Tree Reserve, High Wycombe - Reticulation Renewal	42,528
Peter Hegney Park, High Wycombe - Reticulation Renewal	58,497
Mackenzie Park, High Wycombe - Reticulation Renewal	56,565
Juniper Way Reserve, Forrestfield - Reticulation Renewal	159,631
Flora Terrace Reserve, Lesmurdie - Reticulation Renewal	51,692
TOTAL EXPENDITURE ON PARKS RENEWAL	703,651

BUILDINGS NEW CAPITAL EXPENDITURE	
Additional Female Change Rooms - Ray Owen Reserve	1,483,496
Hartfield Park, Forrestfield - Colocation of Tennis and Bowls Club	533,265
Hartfield Park, Forrestfield - Redevelopment of Ruby League Pavilion	213,306
Hartfield Park, Forrestfield- Expansion of FUFC Facilities	106,653
Hartfield Park, Forrestfield - New AFL & Little Athletics Pavilion	213,306
Redevelopment of Norm Sadler Pavilion, Maida Vale Reserve	2,482,407
Operations Centre Walliston New Concrete Floor to Workshop Eastern Lean-to	33,128
Scott Reserve High Wycombe- Sport Pavilion Redevelopment	4,152,021
Hartfield Park, Forrestfield - New Men's Shed	729,466
Solar Panel Rebate Scheme for Community Leased Buildings	22,085
High Wycombe TOD Precinct- Design and Construct of Community Node	1,066,530
TOTAL EXPENDITURE ON BUILDINGS NEW	11,035,664

BUILDINGS RENEWAL CAPITAL EXPENDITURE	
Administration Office, Kalamunda- Renewal of Smoke and Thermal Detection Devices	22,085
Carmel School Hall and Shelter Shed, Carmel Component Renewals and Repairs	44,170
Dog & Cat Pound Walliston- Cat Cage replacement	58,526
City Administration Office - Partial Carpet Replacement	27,607
Forrestfield Information Referral Service Building, Forrestfield - asbestos removal	30,919
Emergency Capital Building Repairs	55,213
Kalamunda Bowling Club Refurbish Female Toilets including Universal Access and Asbestos Removal	93,862
Kalamunda Performance Arts Centre, Kalamunda- Renew Verandah Roofing on Agricultural Hall	16,564
Kalamunda Performance Arts Centre Agricultural Hall Repaint Roofing	44,170
Kalamunda Performing Arts Centre, Kalamunda- Lighting Replacement	207,973
Kalamunda Water Park Kalamunda- Pool works	127,984
Kalamunda Water Park Kalamunda- Pool Starting Blocks Replacement	58,659
Kalamunda Water Park Kalamunda- Renewal of Water Slide	319,959
Operations Centre Workshop, Walliston, roof replacement, including roller doors	43,251
Pickering Brook Sports Club, Pickering Brook- Replace Air Conditioning System	42,661
Ray Owen Recreation Centre, Lesmurdie- Renew Grandstand Seating Courts 1 and 4	441,704
Walliston Transfer Station - Hardstand and Community Reuse Shop	216,584
Zig Zag Cultural Centre, Kalamunda- Internal Painting	26,663
TOTAL EXPENDITURE ON BUILDINGS RENEWAL	1,878,556

OTHER INFRASTRUCTURE NEW CAPITAL EXPENDITURE	
Lewis Road, Forrestfield - Embayed Parking	63,655
Woodlupine Brook, Wattle Grove Environmental Upgrade Cell 9 Stage 3	567,565
TOTAL EXPENDITURE ON INFRASTRUCTURE OTHER NEW	631,220
OTHER INFRASTRUCTURE RENEWAL CAPITAL EXPENDITURE	
Kalamunda Tennis Club - Renew Court Fencing and Security Fencing	148,163
TOTAL EXPENDITURE ON INFRASTRUCTURE OTHER RENEWAL	148,163
PLANT AND EQUIPMENT CAPITAL EXPENDITURE	
New Sound Level Meter for Noise Compliance	22,500
Fleet - Minor Plant Replacement Program	35,000
Operations Centre Walliston- 2 Electric Vehicle Charging Stations & 2 Vehicles	162,000
EV Charging Station - Kalamunda Library Carpark	32,000
Replacement of Survey & Asset Data Collection tools	134,000
Walliston Transfer Station, Walliston- Polystyrene Recycling Compactor	24,000
Go FOGO Third Bin Kerbside Collection Program	2,830,000
TOTAL PLANT AND EQUIPMENT CAPITAL EXPENDITURE	3,239,500
FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	
IT Hardware - Network Switch Replacement	280,000
IT Hardware - UPS Replacement	40,000
Information Technology New Hardware	70,000
Information Technology Software Project - Enterprise Resource Planning (ERP)	800,000
TOTAL FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	1,190,000
TOTAL CAPITAL WORKS PROGRAM	40,276,710



Fees and Charges

For the year end 30 June 2024



Regulatory

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per hour	278.00
Directors	Per hour	220.00
Manager	Per hour	163.00
Level 7-9 officers	Per hour	110.00
Level 5-6 officers	Per hour	84.00
Rates and General Payments		
Dishonoured Payment Administration Fees	each	2.50
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)	per instalment notice	24.00
Interest on outstanding balances related on trust debts and sundry debts	overdue period	5.5%
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)	per letter	15.00
Rates Instalment (four instalments)	per instalment notice	24.00
Rates Instalment (two instalments)	per instalment notice	8.00
Interest on rates instalments	period	5.5%
Penalty interest on outstanding rates	overdue period	11.0%
ESL Penalty interest	overdue period	As per DFES
Property Rates Settlement Statement	each	45.00
Re-print copy of Rates Notice	per event	10.00
Administration fee for incorrect or overpayment made by ratepayer	per arrangement	25.00
Special Payment Arrangements (SPAs)	per arrangement	20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)	each	20.00
Smarter way to pay early termination fee	each	20.00
Credit Card Surcharge (applies to all fees)	% of \$ value paid	0.46 % of amount paid
Rates Historical Search	Per year	30.00
Administration fee for Debt Clearance Letter	Per letter	25.00
Notice of Discontinuance plus \$33.00 per additional debtor		\$55 (Plus \$33 per additional debtor)
Admin Fee charge under section 6.60 for issue of Notice		50.00
Company Search Fee		55.00
Recovery Administration Fee-AMPAC LG Advantage Service		99.00
Recovery Administration Fee-AMPAC LG Advantage Service (If finalised within 14 days from date of issue of demand)		33.00
Sale of Street Listing		
<i>All Wards</i>	per application	205.00
<i>One Ward</i>	per application	65.00
Freedom of Information		
<i>Application</i>	per application	30.00
<i>Charge for time to deal with application</i>	1st Hr	-
<i>Charge after initial hour</i>	Per hour	30.00
Offsite Storage Scan Retrieval		20.00
Offsite Plan Retrieval fee		
Building Plan request search fee (Off site storage)		38.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
LAND SERVICES		
Application Fee for Closure of Pedestrian Access Way (PAW)	per application	740.00 (300.00 fee plus 440.00 newspaper advertisement) plus all other costs
Application Fee for Closure of Right of Way (ROW)	per application	740.00 (300.00 fee plus 440.00 newspaper advertisement) plus all other costs
Application Fee for Permanent Road Closure	per application	740.00 (300.00 fee plus 440.00 newspaper advertisement) plus all other costs
Application Fee for Dedication of Land as Road	per application	740.00 (300.00 fee plus 440.00 newspaper advertisement) plus all other costs
FINES ENFORCEMENT [Regulation 9]		
Part A - Enforcement Fees for part 3 of the Act		
Fee for issuing a final demand (To be imposed when the final demand is issued)	each	25.30
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)	each	21.50
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)	each	81.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)	each	53.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		53.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		252.00
Part C - Enforcement Fees for part 7 of the Act		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.	per hour	111.00
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		75.00
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 preparing advertisements and conditions of sale, but excluding disbursements, not exceeding		266.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
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.		120.00
Fee for preparing and executing a transfer of land sold.		266.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		38.00
Local Authority Number Plates	Set	Price set by Dept of transport + 50%
Vehicles		
Impounding	per vehicle	194.00
Storage Charges (Daily)	Daily	11.00
Vehicle Disposal/ Surrender Fee	per vehicle	194.00
Heavy Vehicle Removal	per vehicle	Cost + 12.5%
Ranger Attendance		
Per Ranger or authorised personnel attending 7am -7pm (hr or part of)	per hour	75.00
Per Ranger or authorised personnel attending 7pm -7am (hr or part of)	per hour	198.00
Building Security Call Out 7am-7pm (hr or part of)	per hour	75.00
MOU -Shared Services - hourly rate	per hour	75.00
MOU -Shared Services - mileage	per km	0.81
LICENSES		
Extractive Industries		
Application for a licence		739.00
Annual licence fee		515.00
Transfer of a licence		515.00
Renewal of a licence		515.00
Dog Registration		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Multi Dog Application	Initial	170.00
Sterilisation of dog by authorised vet	Each	Cost + 12.5%
Microchipping of dog by authorised vet	Each	Cost + 12.5%
<i>*Pensioner 50% discount (sterilised and non-sterilised, 1 year, 3 year and Lifetime registrations)</i>		
Replacement Dog Tags	Each	1.60
Dangerous Dogs		
Dangerous Dog Declaration fee	Annual	115.00
Dangerous Dog Sign	Each	40.00
Dangerous Dog Collar - Large	Each	87.00
Dangerous Dog collar - Medium	Each	68.00
Dangerous Dog Collar - Small	Each	55.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Cat Registration		
Cat Registration 1 Year - Application made between 31st May and 31st October	Per cat	10.00
Cat Registration 1 Year - Application made between 1st November and 30th May	Per cat	20.00
Cat Registration 3 Year	Per cat	42.50
Cat Registration Lifetime	Per cat	100.00
(50% of the above registration and renewal fees for Pensioners)		
Application to be cat breeder	Per cat	100.00
Sterilisation of cat by authorised vet	Per cat	cost + 12.5%
Microchipping of cat by authorised vet	Per cat	cost + 12.5%
Cat Registration Tag Replacement	Per cat	1.60
Kennels		
Licence	Annual	200.00
Application fee	Initial	135.00
Transfer of Kennel Licence		135.00
POUND FEES		
Impounding fee registered dog	Each	64.00
Impounding fee unregistered dog	Each	140.00
Impounding fee registered cat	Each	64.00
Impounding fee unregistered cat	Each	140.00
Impounding Puppy less than 12 weeks	Each	70.00
Impounding Kitten less than 6 months	Each	70.00
Maintenance	Daily	21.00
Surrender at pound	Initial	140.00
Surrender at pick up	Each	180.00
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities.	Each	75.00
Impounding Livestock - Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs.	As per LG Act	
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	55.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	104.00
Wethers, ewes, lambs, goats		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	25.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	72.00
Float hire		cost + 12.5%
Poundage Fees - Daily/ Per Head		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		
<i>Poundage Fees Each 24 Hrs or part thereof.</i>	Daily/Head	47.00
Wethers, ewes, lambs, goats		
<i>Poundage Fees Each 24 Hrs or part thereof.</i>	Daily/Head	47.00
Sustenance Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	24.00
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	16.50
FIRE AND EMERGENCY MANAGEMENT		
Application fee for the variation to Fire Hazard Reduction notice	per application	150.00
Emergency Services Charges		
Front end loader plus operator	per hour	\$190.00 per hour, minimum 3 hours
Light tanker or equivalent	per hour	90.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
1.4 Tanker or equivalent (Fire Appliances)	per hour	133.00
2.4 Tanker or equivalent (Fire Appliances)	per hour	276.00
3.4 Tanker or equivalent (Fire Appliances)	per hour	334.00
Bulk water tanker	per hour	\$190.00 per hour, minimum 3 hours
Bobcat or equivalent	per hour	\$132.50 per hour, minimum 3 hours
Administration charge for contractor fire mitigation works		12.5% of contractor
ENGINEERING		
Hire & set up of Lighting Tower within City Boundaries for community events	per night	231.00
Crossovers contribution by City Contribution to a standard crossing in accordance with the Local Government (Uniform Local Provisions) Regulations Clause 15, and the City's Specification for Crossover Construction.	Per Standard Crossing	498.00
Asset Protection Asset protection fee for all residential, industrial and commercial applications in excess of \$20,000, all applications for subdivision, demolition or clearing and all fibreglass or concrete swimming pool applications.		
<i>Asset Protection fee for initial inspection</i>	Per Application	132.00
<i>Asset Protection fee for subsequent inspection</i>	Per Inspection	119.00
Development Supervision - Engineering and Landscaping Development supervision fee for the checking of designs, supervision, and clearances for engineering and landscaping of developments. This includes development activities involving earthworks, roads, access ways, parking areas, drainage infrastructure, and landscaping. The fee is one of the following:		
The minimum charge	Per Development or Stage of Works	132.00
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	3% of the cost of works as estimated by the local government.
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	1.5% of the cost of works as estimated by the consultant
Development bond fee for bond amounts less than \$5000.00	Per Application	132.00
Development bond fee for bond amounts \$5000.00 and greater	Per Application	343.00
Development bond inspection fee for additional inspections	Per Inspection	118.65
Traffic Management Plans Assessment and processing of Traffic Management Plans that do not require closure, or for the first submission for works that require a road closure	Per Request	125.00
Assessment and processing fee for resubmission of Traffic Management Plans that require a road closure	Per Request	132.00
Road Reinstatement Rates & Private Works Included in cost: Plan, labour.		Cost + 30%

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
WASTE MANAGEMENT		
Household Waste Services		
Reference (Act, Regulations)		
Waste Avoidance & Resource Recovery Act 2007 & Regulations 2008 Local Government Act 1995 S6.16		
An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titles) within the municipality where a habitable dwelling/building is erected.		
Standard Residential Full Service includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB; on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Property	633.80
Residential Full Service Pensioner* includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB; on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Property	369.00
Residential Others (excludes MGB) <i>This fee applies to residential properties where the City is unable to provide weekly or fortnightly general waste and recycling services as well as unable to provide skip bin services.</i> 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Dwelling	282.40
Residential Multi Unit (excludes MGB) <i>This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste and recycling services as well as do not provide skip bin services.</i> includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Dwelling	282.40

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Residential Multi Unit Pensioner* (excludes MGB) <i>This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste and recycling services as well as do not provide skip bin services.</i> includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Dwelling	239.80
No Access to Skip Bins Reduced Charge <i>Where the City is unable to provide a skip bin service due to factors such as location, terrain and safety.</i> includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Property	559.50
Commercial & Industrial (general and recycling only) <i>This fee applies to non-residential properties where the City has determined the circumstances allow for a MGB and/or MRB to be provided on a weekly and/or fortnightly basis.</i> includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB;	Property	1,108.00
Additional General Bin Residential (all properties)* <i>This fee applies to properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis but does not include an Entry Pass or skip bins.</i>	Bin	407.00
Additional General Bin Residential (all properties) Pensioners* <i>This fee applies to properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis at a reduced rate but does not include an Entry Pass or skip bins.</i>	Bin	407.00
Additional Recycling Bin Residential (all properties)* <i>This fee applies to properties where the City has determined the circumstances allow for an additional MRB to be provided on a fortnightly basis at a reduced rate but does not include an Entry Pass or skip bins.</i>	Bin	277.00
Additional General or Recycling Bin Commercial / Industrial (all properties)* <i>This fee applies to non-residential properties where the City has determined the circumstances allow for an additional MGB and/or MRB to be provided on a weekly and/or fortnightly basis.</i>	Bin	1,085.00
Additional Extra Skip Bin (General Waste) <i>This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.</i>	Bin	125.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Additional Extra Skip Bin (Green Waste) <i>This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.</i>	Bin	75.00
Re-print copy of Walliston Transfer Station Entry Pass <i>This applies when a resident requests a reprint of their Entry Pass to the Walliston Transfer Station.</i>	per event	10.00
* Pensioner Discount applies to the Primary Owner Occupied Residential property only (excluding restricted sites) and must be valid Pensioner from 1 July of each financial year. No discount is applicable for additional services, commercial or industrial properties.		
Removal of Excess or Non-Conforming Waste from Skip Bin <i>This fee applies when the Contractor has made contact with the resident to arrange for excess or non-conforming waste to be taken out of skip bin to enable collection. If, after making a request to the resident, the corrective action has not been undertaken, the City is notified and a written notice is sent asking resident to resolve the issue, should the issue not be resolved within 72 hours this fee is payable for the City to remove & dispose of the excess or non-conforming material</i>	Bin	125.00
Verge Collection Services		
Collection of Whitegoods or Mattresses (resident)	Per item	39.50
Collection of Whitegoods or Mattresses (Pensioner and/or Concession Card Holders)	Per item	19.75
Walliston Transfer Station - (Non commercial resident only)		
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	9.00
Four Wheel Drive (max 5/entry)	Per tyre	16.00
Truck/Tractor Tyres (max 2/entry)	Per tyre	37.50
Additional Resident Entry <i>This fee applies to when a resident has exhausted their four (4) free general waste entries or a tenant has not been given use of their landlord's Entry Pass and wishes to gain access. (Will require proof of residency and photo identity)</i>	Per Entry	56.00
Walliston Transfer Station - (Commercial Resident only)		
Clean Green waste (free from contamination, weeds, grass, soil)	Per tonne	49.50
Mattress disposal fee (max 5/entry)	Each	39.50
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	11.00
Four Wheel Drive (max 5/entry)	Per tyre	23.00
Truck/Tractor Tyres (max 2/entry)	Per tyre	39.50
The City charges commercial fees for any of the following situations:		
Commercial/Trade Waste		
- Your vehicle or trailer is commercially signed or badged (unless you have a valid Vehicle Permit)		
- Your waste is from a work site		
- You are transporting waste for a fee or reward		
Charges that apply are		
Cars/ Station Wagons	Per Vehicle	40.00
Small Vans/Utes	Per Vehicle	67.00
Trailer (6X4)	Per Trailer	68.00
Trailer (7X5) with high sides	Per Trailer	86.00
Small trucks up to 3.5 tonnes GVM	Per Vehicle	205.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
TOWN PLANNING		
Standard Officer Hourly Rates		
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20
Administration		
Pre Lodgement Assessment Fee	Hourly	Standard Officer hourly rates
Reply to a request for a property file search		68.20
Issue of written planning advice that no development approval is required	Per Request	295.00
Issue of written planning advice	Per Request	73.00
Issue of complex written planning advice	Hourly	Standard Officer hourly rates
Change of Street Number Request	per request	100.00
Structure Plans and Local Development Plans		
Basic Structure Plan	Per application	1,500.00
Standard Plan	Per application	2,500.00
Complex Plan	Per application	5,000.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20
Local Planning Scheme Amendments		
Basic Scheme Amendment Plan	Per amendment	1,500.00
Standard Scheme Amendment Plan	Per amendment	2,500.00
Complex Scheme Amendment Plan	Per amendment	5,000.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20
Development Application		
Determination of development application (other than for an extractive industry) where the estimated costs of the development is:		
Not more than \$50,000	Per Application	147.00
More than \$50,000 but not more than \$500,000	Per Application	0.32% of the estimated cost of development
More than \$500,000 but not more than \$2.5 million	Per Application	\$1,700 + 0.257% for every \$1 in excess of \$500,000
More than \$2.5 million but not more than \$5 million	Per Application	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
More than \$5million but not more than \$21.5 million	Per Application	\$12,633 + 0.123% for every \$1 in excess of \$5 Million
More than \$21.5 million	Per Application	34,196.00
Determination of an application to amend or cancel development approval	Per Application	295.00
Determine a development application (other than an extractive industry) where the development has commenced or been carried out	Per application	The requisite fee plus by way of penalty, twice that fee

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Determination of development application for an extractive industry Bushfire planning assessment fee for development applications less than \$50,000	Per Application Hourly	739.00 Standard officer hourly rate
Development Assessment Panels To be paid in addition to the City's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving. Where the estimated cost of the development is: not less than \$2 million and less than \$7 million not less than \$7 million and less than \$10 million not less than \$10 million and less than \$12.5 million not less than \$12.5 million and less than \$15 million not less than \$15 million and less than \$17.5 million not less than \$17.5 million and less than \$20 million \$20 million or more Minor amendment application		5,815.00 8,977.00 9,767.00 10,045.00 10,324.00 10,604.00 10,883.00 249.00
Zoning Certificate (Orders and Requisitions) Orders & Requisitions Reply to a sale of business settlement questionnaire	Per Certificate Per Request	95.00 73.00
Application for approval of home occupation/ business Fee Renewal fee Fee for applications of the new Enterprise Incentive Scheme Penalty if home occupation has commenced If the home occupation to be renewed has expired	Per Application Per Application Per Application Per Occurrence Per Occurrence	222.00 73.00 20.00 666.00 219.00
Application for change of use For change or continuation of use where development is not occurring. Penalty if the change of use has already been carried out	Per Application Per Occurrence	295.00 885.00
Built Strata Application (Form 15A) Between 1 and 5 strata lots Between 6 and 100 strata lots In excess of 100 strata lots	Base + per lot Base + per lot Per Application	\$656 base rate + \$65 per lot \$981 base rate + \$43.50 per lot 5,113.50
Application for Subdivision Clearance Not more than 5 lots 6 - 195 lots More than 195 lots Inspection fee Subdivision clearance - pre lodgement assessment	Per Lot Per Lot Per Application Per Inspection Hourly	73.00 \$73 per lot for the first 5 lots and then \$35 per lot 7,393.00 100.00 Standard officers hourly rate
Land Matters and Roads and Rights of Way Initial Request and thereafter charged at applicable officer hourly rate Initial request for Caveat withdrawals, Easements and Notices on Titles and thereafter at the applicable officer hourly rate (plus all costs)	Per Request Per Request	210.00 57.50

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Application for Commercial Vehicle Parking		
Fee	Per Application	157.50
Renewal fee	Per Application	105.00
Planning Infringement Notices	Per Notice	500.00
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Per Request	73.00
Sale of Scheme and Maps		
Copies of Tax Maps	Map	5.50
Zoning Scheme Text	Full set	25.00
Zoning Scheme Maps	Full set	25.00
TREE REPLACEMENT		
Tree inspections	Per visit	100.00
Tree Removal Offset fee	Per Replacement tree	600.00
The City approves the removal of a "tree worthy of retention" (as defined under Local Planning Policy 33) on private land and requires an offset payment for replacement tree planting and maintenance; or, Unauthorised removal of a "tree worthy of retention" occurs on private land and the City requires an offset payment for replacement tree planting and maintenance.		
Street Tree Removal fee	Per tree removed	To be calculated by the City of Kalamunda in accordance with Local Planning Policy 33 - Tree Retention
The City approves the removal of a "tree worthy of retention" on public land and requires an offset payment for the loss of amenity and environmental value, and for replacement tree planting and maintenance; or Unauthorised removal of a "tree worthy of retention" occurs on public land and the City requires an offset payment for replacement tree planting and maintenance.		
PUBLIC ART CONTRIBUTION		
Public Art Contribution		
- In accordance with Local Planning Policy 26 - Public Art contribution		At least 1% of the total estimated cost of development (including the budgeted costs for contingencies) and up to a maximum contribution of \$250,000 (ex GST)
BUILDING		
Fees prescribed under the City's Signs, Hoardings & Billing Posting Local Law apply to size and type of construction.		
Application fee for temporary signs within the Road Reserve	Per sign	11.00
Any sign that does not comply with the City's Signage	Per sign	147.00
Private Works - Signage (e.g. White on Blue or White on Brown direction signs) plus cost of labour	Sign	\$147.00 Application fee + cost of sign+cost of labour + 30% administration fee
Real Estate Enquiry Fee		
List of Building Approval	Per Request	21.00
Signs on Public Lands Law		
Displaying a sign without a Permit	Offence	100.00
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	100.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	100.00
Failure to maintain a sign in a safe and structurally sound condition	Offence	100.00
Failure to keep a sign clean and maintained in good order	Offence	100.00
Unauthorised bill posting	Offence	100.00
Unauthorised fly posting	Offence	100.00
Failure to comply with terms and conditions of Permit	Offence	100.00
Failure to comply with requirements of a notice given by the Local Government	Offence	100.00
Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires		
Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - minimum of \$336 or 0.19% of the value of the works whichever is higher	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum \$336
Class 1b - Class 9: \$336 and where the value of works exceeds \$373,333 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$336 or 0.09% of the value of work where the value exceeds \$373,333
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum \$336 plus \$81.60/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$81.60/hr in excess of 2 hrs
Review of fire engineers alternative solutions. Minimum \$336 plus \$81.60/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$81.60/hr in excess of 2 hrs
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Unauthorised Class 1a & 10 Buildings	per application	550.00
Unauthorised Class 1b-9 Buildings	Minimum+ hourly	Minimum \$550 + \$81.60/hr in excess of 2 hrs
Authorised Class 1b-9 buildings	Minimum+ hourly	Minimum \$336 + \$81.60/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspections, pool inspections, etc.	Hourly	83.25
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU City's or others.	Hourly	83.25
Vehicle running costs	Per kilometre	Varied
Strata Title Certificate -Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)]	Minimum	110.00
Built Strata Inspection and Certificate of Building Compliance		
Residential Class 1 dwellings (1-10 units)	Per Unit	168.00
Residential (Classes 1-3)- third & subsequent inspections	Per Inspection	168.00
Residential Class 2 & 3	Per Unit	336.00
Commercial Buildings Class' 5-9	Per Unit	336.00
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	168.00
BA19 Building Application Amendment Plans	Per Application	110.00
Plan Prints		
Intramaps Printouts	Per Print	14.70
Building Plan - Prints (1st Page) Computerised	Per Plan	14.70
Residential Building Plan (includes entire suite of plans) - Prints or emailed	Per Plan	58.80
Building Plan - Prints (subsequent pages)	Per Plan	14.70
Commercial Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email.	Per Plan	180.60

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Microfilm Printing	Per print	105.00
Copies of Building/House plans (hard copy) per page (A4 or A3)	per page	14.70
Building Plan - Emailed Prints per plan sheet	per plan	14.70
A1/A0 Plans	Per Plan	26.25
Building Licence List	Monthly	220.50
Building Licence List	Weekly or a one-off	441.00
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	47.00
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise.	Per Inspection	58.60
Regulation 28 Swimming Pool Barrier inspection.	Per Inspection	145.00
HEALTH		
Cattery		
Licence Cattery	Annual	100.00
Application fee - Cattery	One off	110.00
Multi cat application fee to keep between 2 - 6 cats	One off	175.00
Transfer of Cattery Licence	Per transfer	135.00
Piggery		
Licence Piggery	Annual	298.00
Poultry Farms (Caged System Only)		
Licence	Annual	298.00
Manure Works		
Licence	Annual	211.00
Keeping of Bees		
Permit	One Off	120.00
Trading in Thoroughfares & Public Places (Do not apply to charitable organisations licensed in Western Australia)		
Application Fee	One off	153.00
Charge - annual	Annual	1,050.00
Charge - single event	Per event	88.00
Markets - monthly	Annual	1,820.00
Markets - weekly	Annual	7,550.00
Markets - per day	Annual	176.00
Administration fee for new stall holder - Markets	Annual	86.00
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	52.50
Event Food Stall(s) application fee	Per event	53 + 8.50 per stall
Food Act		
Food Business Registration Fee		171.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	83.00
Low Risk Food Business - Large Premises	Annual	158.00
Medium Risk Food Business	Annual	242.00
Medium Risk Food Business - Large Premises	Annual	466.00
High Risk Food Business	Annual	365.00
High Risk Food Business - Large Premises	Annual	715.00
Temporary Food Business -one event - not related to City of Kalamunda Trading	Per event	83.00
License - inspection		
Surveillance & Registration Fees - Community Group	Annual	-
Re-inspection fee	Per Inspection	94.50
Food Business Re-Assessment	Per Application	85.50
Food Safety Plan Verification	Per Application	337.00

Description	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Noise Management		
Noise Management Plan Approval	Per Application	160.00
Noise Management Plan Approval - Motor Sport venues	Per Application	500.00
Noise Management Plan Approval - Shooting venues	Per Application	500.00
Noise Management Plan Approval - Waste Collection and other works	Per Application	500.00
Caravan Parks		
Application fees for the grant or renewal of licence		200.00
OR		
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		
Temporary Caravan Park Licence		100.00
Transfer Caravan Park Licence		100.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of \$871	Per application	Varied
Environment Health Officer	Hourly	94.50
Administration		
Copy of septic tank plans	Per page	23.50
Reply to a request for a property file search	Per search	83.00
Reply to a sale of business settlement questionnaire	Per reply	84.50
Section 39 (Liquor Licencing) request	Per request	150.00
Administration fee for cleaning work related to hoarding/unfit house issues	Per visit	12.5% of cost
Reprint Approval	Per request	23.00
Minor Amendment to approval	Per request	63.00
Late fee after the deadline (annual invoicing food, lodging house, trading I public places, water sampling, swimming pools)	Per month	23.00
Section 55 (Gaming) request	Per request	150.00
Water sampling		
Private request for drinking water sampling	Per visit	81.00
Regulatory requirement for drinking water sampling	Per visit	81.00
Commercial Swimming Pools		
Pool Open All Year	Annually	392.00
Pool Open Seasonally	Annually	174.00
Each Additional Pool	Annually	196.00
Each Additional Pool (Seasonal)	Annually	87.00
Asbestos sampling		
Asbestos Sampling	Per visit	80.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	Per analysis	80.50
Septic Tanks		
Application Fee	Per Application	118.00
Inspection Fee	Per Inspection	118.00
Re-inspection Fee	Per Inspection	118.00
Lodging House		
Application Fee	Initial	75.00
Registration	Annual	160.00
Smoothie Bike		
Bond amount	Refundable	208.00
Smoothie Bike hire fee	Per day	42.00

Community Facilities

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	220.00
Bond (depending on type of booking) Maximum	Refundable	1,100.00
Retainer Fee		55.00
Security lock up fee	Actual cost	Cost recovery based on amounts charged to the City
Security call out fee	Actual cost	Cost recovery based on amounts charged to the City
Key bond (max 3 sets, \$50 each thereafter)	Refundable	55.00
General Cleaning Fee	Event	Minimum \$30.00. Any amount above based on cost recovery based on amount charged to the City
ANDERSON ROAD COMMUNITY CENTRE		
Room 1		
Commercial/Private Use	Hour	12.95
Community Group	Hour	11.75
Room 2		
Commercial/Private Use	Hour	11.75
Community Group	Hour	10.00
Verandah		
Commercial/Private Use	Hour	12.35
Community Group	Hour	11.20
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes lesser hall)		
Function Consuming Alcohol	Hour	100.00
Function Without Alcohol	Hour	52.50
Set Up/Rehearsal/Class (Commercial)	Hour	42.50
Set Up/Rehearsal/Class (Community)	Hour	36.00
Lesser Hall		
Function Without Alcohol - Commercial	Hour	40.00
Function Without Alcohol - Community	Hour	34.00
Set Up/Rehearsal/Class (Commercial)	Hour	20.00
Set Up/Rehearsal/Class (Community)	Hour	17.00
Gallery Exhibition Function	Day	40.00
Gallery Exhibition Set up/ Pack up	Hour	20.00
Tea & coffee - all cups & saucers, tea, coffee, sugar, milk, spoons, and urn hire	Per person	2.50
Bonds		
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Key Bond	Refundable	55.00
CYRIL ROAD HALL		
Main Hall		
Commercial/Private Use	Hour	29.50
Community Group	Hour	21.50
Meeting Room		
Commercial/Private Use	Hour	16.00
Community Group	Hour	11.80
FALLS FARM		
Whole Building		
Commercial/Private Use	Hour	25.30

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Community Group	Hour	16.50
FORRESTFIELD HALL		
Main Hall		
Commercial/Private Use	Hour	26.50
Community Group	Hour	18.00
FORRESTFIELD LIBRARY MEETING ROOM		
Community	Hour	18.25
Commercial	Hour	35.00
Community with Media	Hour	23.50
Commercial with Media	Hour	45.00
GAMES TRAILER		
Bond (Refundable)	Event	200.00
Hire - Half Day (up to 4 hours)	Half Day	52.50
Hire - Whole Day (4 hours plus)	Whole Day	79.00
Hire - Weekly (7 days)	Weekly	393.00
GOOSEBERRY HILL HALL		
Main Hall		
Commercial/Private Use	Hour	29.50
Community Group	Hour	21.00
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Commercial/Private Use	Hour	19.45
Community Group	Hour	15.90
HARTFIELD PARK RECREATION CENTRE		
<i>Off Peak: Monday to Friday - 6.00am - 4.00pm weekdays only.</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
<i>"The City of Kalamunda will run promotions across its services at various times throughout the year. Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."</i>		
Main Hall		
Commercial/Private	Hour	236.25
Out of hours function surcharge	Hour	134.00
Peak - per court	Hour	59.50
Peak - both courts	Hour	108.00
Off Peak - per court	Hour	53.50
Off Peak - both courts	Hour	97.30
Mezzanine Area		
Commercial/Private	Hour	21.00
Community Group	Hour	15.75
Fitness & Lifestyle Room		
Commercial/Private	Hour	63.00
Community Group	Hour	47.20
Multi-Purpose Room		
Commercial/Private	Hour	37.80
Community Group	Hour	28.30
Crèche Room		
Community Group	Hour	28.90
Badminton		
Off Peak (per court) 1 X COURT	Hour	21.80
Off Peak (per court) 2 X COURT	Hour	19.65

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Off Peak (per court) 3 X COURT	Hour	17.70
Off Peak (per court) 4 X COURT	Hour	15.90
Peak (per court) 1 X COURT	Hour	27.30
Peak (per court) 2 X COURT	Hour	24.50
Peak (per court) 3 X COURT	Hour	22.00
Peak (per court) 4 X COURT	Hour	20.00
Social Badminton (includes equipment)	Hour	10.00
Volleyball		
Off Peak (per court)	Hour	26.00
Peak (per court)	Hour	32.50
Squash/Racquet Ball		
Off Peak (per court)	Hour	20.00
Peak (per court)	Hour	30.50
Social Squash (includes equipment)	Person	14.70
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	6.30
Child per hour (includes ball hire)	Hour	5.00
Sports Special (available 8am-4pm includes equipment but not gym/group fitness)		
Adult for two hour session	Session	10.50
Child for two hour session	Session	8.50
Equipment		
Squash Racquet Hire	Racquet	5.80
Badminton Racquet Hire	Racquet	5.80
Broken Racquet Charge	Racquet	36.70
Forrestfield Tennis Club		
Administration of court hire on behalf of Club	Based on Gross Value	20% of Gross Value
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
Miscellaneous		
Set Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Pack Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Security call out fee		Cost recovery based on amount charged to the City
General Cleaning Fee		Cost recovery based on amount charged to the City
Health & Fitness		
Gym		
Twelve Months	12 month block	682.50
*Twelve Month Concession (20% discount)		546.00
Direct Debit	Monthly	60.00
*Direct Debit Concession (20% discount)		48.00
Casual Visit	Session	17.50
10 visit multipass	Block	157.50
20 visit multipass	Block	315.00
*Casual - Concession (20% discount)	Session	14.00
*10 visit multipass - Concession (20% discount)	Block	126.00
*20 visit multipass- Concession (20% discount)	Block	252.00
Group Fitness		
Twelve Months	12 month block	682.50
*Twelve Month Concession (20% discount)		546.00
Direct Debit	Monthly	60.00
*Direct Debit Concession (20% discount)		48.00

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Casual Visit	Session	17.50
10 visit multipass	Block	157.50
20 visit multipass	Block	315.00
*Casual - Concession (20% discount)	Session	14.00
*10 visit multipass - Concession (20% discount)	Block	126.00
*20 visit multipass- Concession (20% discount)	Block	252.00
Gym & Group Fitness (combination)		
Twelve Months	12 month block	887.00
*Twelve Month Concession (20% discount)		709.60
Direct Debit	Monthly	77.50
*Direct Debit Concession (20% discount)		62.00
Over 50's Fitness Classes		
Fitness Classes (Over 50's)	Person	9.00
10 visit multipass	Block	81.00
20 visit multipass	Block	162.00
Table Tennis - Over 50's	Session	6.50
Pickle Ball - Over 50's	Session	6.50
Personal Training		
Personal Training - 60 minute sessions	Per Hour Per Person	69.00
Personal Training x 6 sessions (1 free) (60min)	6 sessions per person	345.00
Personal Training x 12 sessions (2.5 free) (60min)	12 sessions per person	655.50
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	97.00
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)	6 sessions x 2 persons	485.00
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)	12 sessions x 2 persons	921.50
Personal Training 1 Trainer - 3-4 people (60min)	Per Hour x 3-4 Persons	138.60
Personal Training 1 Trainer x 6 sessions - 3-4 people (1 free) (60min)	6 sessions x 3-4 Persons	693.00
Personal Training 1 Trainer x 12 sessions - 3-4 people (2.5 free)(60min)	12 sessions x 3-4 Persons	1,316.70
Personal Training - 30 minute sessions	Per Half Hour Per Person	46.00
Personal Training x 6 sessions (1 free) (30min)	6 session per person	230.00
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	437.00
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	69.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	345.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	655.50
Personal Training 1 Trainer - 3-4 people (30min)	Per Hour x 3-4 Persons	104.00
Personal Training 1 Trainer - 3-4 people (1 free) (30min)	6 sessions x 3-4 Persons	520.00
Personal Training 1 Trainer - 3-4 people (2.5 free) (30min)	12 sessions x 3-4 Persons	988.00
Administration		
7 days pass - gym and/or group fitness trial		Free
Appraisal	Session	43.00
Replacement Membership Cards	Card	5.50
Miscellaneous Administration Fee	Request	25.00
Body Scan	Per Scan	40.00
Programmes		
Holiday Program - 3 hour session	Person	31.50
Junior Programmes	Person	9.50
Junior Programmes - 10 visits minus 1 visit	Term (10 Sessions)	85.50
Adult Lifestyle Programmes	Person	17.50
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	157.50
Sports		
Adult Sports (Team)	Team	68.00
Adult Sports (Day Competition Inc. crèche)	Team	73.50
Team Competition Nomination 1st fixture	Team	44.50
Team Competition Forfeit Fee < 24 hours notice (Two game fee)	Team	136.00
Team Competition Forfeit Fee > 24 hours notice (One game fee)	Team	68.00
Team Competition Withdrawal Fee	Team	135.00
Birthday Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthday Party Host	Per party	60.30
Option 1 (min 10)	Per child	17.00
Option 2 (min 10)	Per child	22.50

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Option 3 (min 10)	Per child	28.30
Crèche		
Crèche (up to 1.5 hours)	Child	5.50
Crèche (10 x 1.5 hourly visits - 1 free)	Block	49.50
Crèche (20 x 1.5 hourly visits - 2 free)	Block	99.00
Crèche - Member (up to 1.5 hours)	Child	4.40
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	39.60
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	79.20
HEADINGLY ROAD COTTAGE		
Main Room		
Commercial/Private Use	Hour	12.35
Community Group	Hour	10.50
HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE		
<i>Court Off Peak - Monday to Friday - 6.00am - 4:00pm</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Hall		
Commercial/Private Use	Hour	54.50
Community Group	Hour	41.00
Activity Rooms		
Commercial/Private Use	Hour	21.00
Community Group	Hour	15.75
Stage		
Commercial/Private Use	Hour	19.40
Community Group	Hour	14.50
Kitchen		
Commercial/Private Use	Hour	33.50
Community Group	Hour	25.00
Badminton Courts		
Off Peak (per court per hour)	Hour	13.00
Peak (per court per hour)	Hour	20.50
Miscellaneous		
Set Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Pack Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Health & Fitness		
Group Fitness		
Casual Group Fitness	Person	14.50
5 Multipass	Block	72.50
10 visit multipass	Block	130.50
20 visit multipass	Block	261.00
*10 visit multipass Concession (20% discount)	Block	104.40
*20 visit multipass Concession (20% discount)	Block	208.80
Over 50's Fitness Classes		
Over 50's Fitness Classes - Casual	Person	9.00
5 visit multipass	Block	45.00
10 visit multipass	Block	81.00
20 visit multipass	Block	162.00

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Programmes		
Junior Programmes	Person	9.50
Junior Programmes - 10 visit multipass	Block	85.50
Adult Lifestyle Programmes	Person	17.50
Foothill Cooking Class	Person	240.00
Kids Cooking Club	Person	31.50
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**		
JACK HEALEY CENTRE		
Main Hall		
Commercial/Private Use	Hour	37.00
Community Group	Hour	27.00
Meeting Room 1		
Commercial/Private Use	Hour	15.30
Community Group	Hour	13.50
Dining Room		
Commercial/Private Use	Hour	15.30
Community Group	Hour	13.50
Podiatry - Client Service Fee	Per Service	33.00
KALAMUNDA COMMUNITY CENTRE		
Djendal Room		
Commercial/Private Use	Hour	29.50
Community Group	Hour	17.60
Mirda-Wooyan Room		
Commercial/Private Use	Hour	29.50
Community Group	Hour	17.60
Moorn Room		
Commercial/Private Use	Hour	47.00
Community Group	Hour	29.50
Mirda-Djardak Room		
Commercial/Private Use	Hour	41.20
Community Group	Hour	23.50
Wooyan Room		
Commercial/Private Use	Hour	29.50
Community Group	Hour	17.60
Djedari Room		
Commercial/Private Use	Hour	29.50
Community Group	Hour	17.60
Modjam/Dordong Room		
Commercial/Private Use	Hour	55.00
Community Group	Hour	33.00
Mirda Hall		
Commercial/Private Use	Hour	58.50
Community Group	Hour	35.00
Yoont Hall		
Commercial/Private Use	Hour	58.50
Community Group	Hour	35.00
Mirda Hall and Yoont Hall combined		
Commercial/Private Use	Hour	117.70
Community Group	Hour	70.60
Kalamunda Community Centre Kitchen		
Commercial/Private Use	Hour	29.50
Community Group	Hour	17.60
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	Each	11.00

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Senior	Each	7.00
Children (Over 5 years old)	Each	5.00
Group Bookings		
After Hours School Care Group	Each	6.00
Seniors Tour - Standard Guided Tour	Each	7.00
Education Program		
School Students Guided	Each	11.00
School Students Guided <i>effective January 2024</i>	Each	11.00
School Students Self Guided <i>effective January 2024</i>	Each	7.00
Additional Carers/ Parents	Each	4.00
School Holiday Program		
Children (School Holiday Group - per child)	Each	10.00
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar) Local School and Local Senior Groups will receive a 50% discount on Facility Hire.		
Performance Consuming Alcohol - Commercial	Hour	200.00
Performance Consuming Alcohol - Community Group	Hour	150.00
Performance Without Alcohol - Commercial	Hour	130.00
Performance Without Alcohol - Community Group	Hour	97.50
Rehearsals/Workshops/Set Up - Commercial	Hour	50.00
Rehearsals/Workshops/Set Up - Community Group	Hour	37.50
Key Bond	Refundable	55.00
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Technician (Min 3 hour Charge)	Hour	51.50
Technician -Public Holiday Rate	Hour	77.25
Duty Supervisor	Hour	51.50
Front of House Coordinator	Hour	46.50
Front of House Coordinator - Public Holiday Rate	Hour	69.50
- Technician (1/2 hr meeting charge)	Hour	25.75
- for Department of Education		Actual Cost
Overnight Storage (midnight to 9.00am)	Per Booking	68.00
Teaching Area		
Performance/Function (No Alcohol)	Hour	50.00
Rehearsals/Workshop - Commercial	Hour	35.00
Rehearsals/Workshop - Community	Hour	25.00
Grand Piano		
Commercial	Hour	175.00
Community Group	Hour	70.00
Refundable Bond	Refundable	210.00
Equipment Hire		
Portable PA system	Day	135.00
Consecutive day hires = add \$63.80 per day		
Data Projector	Day	158.00
Consecutive day hires = add \$63.80 per day		
Radio Wireless Microphones	Day	48.00
Follow Spot Lighting	Day	55.00
Test & Tag Service - Per Tag (Equipment not done by hirer)	Per Tag	5.00
Hazer +5L of fluid	Per Day	70.00
Additional Hazer Fluid	Per 1 Litre used fee	30.00
Tea & Coffee -all cups & saucers, tea, coffee, sugar, milk, spoons, and urn hire	Per Person	2.50
Ticket Prices		
Ticket Prices as advertised - determined as per internal ticket price guide	Each	0.00 - 100.00
*Concessions may apply		
Adult Membership	Annual	30.00
Concession Membership	Annual	25.00
Student Membership	Annual	20.00

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.50
Marketing (poster, flyer printing and distribution)		200.00
Additional Advertising charged at cost to the artists		On costed
KALAMUNDA TOWN SQUARE HALL		
Main Hall		
Commercial/Private Use	Hour	20.00
Community Group	Hour	16.50
LESMURDIE HALL		
Main Hall		
Commercial/Private Use	Hour	33.00
Community Group	Hour	26.50
LIBERTY SWING		
Liberty Swing		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
LIBRARIES		
Kalamunda Library Forrestfield Library High Wycombe Library Lesmurdie Library		
Items for Sale		
USB Devices	Each	8.00
Library bags (Calico)	Each	5.00
Earbuds/phones for use on public PC.s	Each	4.00
Resources		
Lost Books		Replacement
Damaged Books		Replacement
Replacement library cards	Each	4.50
Printing and related services		
Printing - Black & white	Per page	0.25
Printing - Colour	Per page	1.05
Photocopier Use - A4 Black and White	Per page	0.25
Photocopier Use - A4 Colour	Per page	1.05
Photocopier Use - A3 Black and White	Per page	0.45
Photocopier Use - A3 Colour	Per page	2.10
Laminating - A4	Each	2.55
Laminating - A3 - Kalamunda and Forrestfield only	Each	5.05
Scan and email	Per email	0.25
PC and Internet Usage (Maximum booking of 2 hrs) - Kalamunda, High Wycombe and Lesmurdie	Per Hour	-
PC and Internet Usage (Members after 2 hrs) - Forrestfield	Per Hour	2.50
PC and Internet Usage (Non-members) - Forrestfield	Per Hour	2.50
Ticket Price A - Childrens Events	Each	2.00
Ticket Price B - Childrens Events	Each	5.00
Ticket Price C - Childrens Events	Each	10.00
Ticket Price D - Childrens Events	Each	12.00
Ticket Price E - Childrens Events	Each	15.00
Ticket Price A - Adult Events	Each	5.00
Ticket Price B - Adult Events	Each	10.00

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Ticket Price C - Adult Events	Each	15.00
Ticket Price D - Adult Events	Each	20.00
Ticket Price E - Adult Events	Each	25.00
Ticket Price F - Adult Events	Each	30.00
Ticket Price G - Adult Events	Each	35.00
Ticket Price H - Adult Events	Each	40.00
Ticket Price I - Adult Events	Each	45.00
Ticket Price J - Adult Events	Each	50.00
MAIDA VALE NETBALL CENTRE		
<i>Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Room		
Commercial/Private Use	Hour	37.50
Community Group	Hour	28.00
Outdoor Netball Court (per court)	Hour	8.50
RAY OWEN SPORTS CENTRE		
Meeting Room		
Commercial Rate	Hour	10.00
Community Rate	Hour	8.00
<i>Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Sports Court		
Commercial (per court)	Hour	44.00
Community Group (per court)	Hour	35.20
Social Room		
Commercial/Private Use	Hour	29.50
Community Group	Hour	22.00
Outdoor Netball Court (per court)	Hour	11.50
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City
Programmes		
Adult Lifestyle Programmes	Person	17.50
Adult Lifestyle Programmes - Term (Based on 10 sessions with 1 free)	Term (10 Sessions)	157.50
Seniors Fitness Programmes (Over 50's)	Person	9.00
5 visit multipass	Block	45.00
10 visit multipass	Block	81.00
Miscellaneous		
Miscellaneous Administration Fee	Request	25.00
Community Workshop -Minor workshop Fee	per event	5.75
Community Workshop -Major workshop Fee	per event	11.00
RESERVE HIRE		
Sporting Reserves		
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (WA Showman's Association)	Refundable	5,000.00
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)	Refundable	1,000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes (designated space as determined by City)	Refundable	1,000.00
Sporting Reserves - Seasonal Hire Charge - Seniors(18+)		
1 traditional session per player per week	Season	47.50
2 traditional sessions per player per week	Season	71.25
3+ traditional sessions per player per week	Season	95.00

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
1 session per player per week - short season/inclusive competition	Season	28.50
2 sessions per player per week -short season/inclusive competition	Season	47.50
Junior Players (17 years and under) Seasonal Hire per player- No Charge		
Casual Use of Reserves for Sport		
1 Hour	Per Booking	28.50
Half Day (up to 4 hours)	Per Booking	96.00
Whole Day (4 hours plus)	Per Booking	160.00
Pre Season Training		
Pre Season Training - 1 hour (Seniors only)	Per Booking	13.50
Casual Use of Reserves - Non Sporting		
1 Hour	Per Booking	33.50
Half Day (up to 4 hours)	Per Booking	112.00
Whole Day (4 hours plus)	Per Booking	187.00
(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm		
Parks Shelter Hire	Hour	11.00
For Personal Trainer fee	Annual	53.50
Reserve Lighting		
Sports Lighting Charge	Kw/hr x days per week x number of weeks x cents per unit	Kw/hr x days per week x number of weeks x cents per unit
Sports Lighting Timer Change Fee	Per Change	150.00
STIRK PARK		
Power at Soundshell		
Electricity Charge	Event	48.25
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Rooms 2, 3 & 4		
Commercial/Private Use	Hour	28.25
Community Group	Hour	17.65
Activity Room 1		
Commercial/Private Use	Hour	15.90
Community Group	Hour	11.20
Main Hall		
Commercial/Private Use	Hour	64.75
Community Group	Hour	58.85
Podiatry - Client Service Fee	Per Service	33.00
ZIG ZAG CULTURAL CENTRE		
Art Gallery	Per Day	50.00
Art Gallery - Bond		500.00
Front of House	Per Hour	45.00
Photography of Artwork for Exhibition	Per Event	150.00
Additional Advertising charged at cost to the artists	Per Event	Actual Cost
Exhibition Launch Catering Package	Per Event	150.00
Exhibition Launch Drinks Package	Per Event	300.00
Visitor Centre Window Display	Weekly	65.00
Visitor Centre Window Display	Monthly	250.00
Visitor Centre Floor Display	Weekly	65.00
Visitor Centre Floor Display	Monthly	250.00
Courtyard & Stage Fee - Commercial	Hour	30.00
Courtyard & Stage Fee - Community	Hour	12.00
Seminar Room A and B (combined) - Community	Hour	36.50
Seminar Room A and B (combined) - Community	Day (minimum 8 hrs)	273.50

	Basis of Charge	Fees and Charges for 2023-24 (Inc. GST where applicable) \$
Seminar Room A and B (combined) with Media - Community	Hour	47.00
Seminar Room A and B (combined) with Media - Community	Day (minimum 8 hrs)	352.50
Seminar Room A or B (separate) - Community	Hour	18.25
Seminar Room A or B (separate) - Community	Day (minimum 8 hrs)	136.75
Seminar Room A or B (separate) with Media - Community	Hour	23.50
Seminar Room A or B (separate) with Media - Community	Day (minimum 8 hrs)	176.25
Seminar Room A and B (combined) - Commercial	Hour	70.00
Seminar Room A and B (combined) - Commercial	Day (minimum 8 hrs)	525.00
Seminar Room A and B (combined) with Media - Commercial	Hour	90.00
Seminar Room A and B (combined) with Media - Commercial	Day (minimum 8 hrs)	675.00
Seminar Room A or B (separate) - Commercial	Hour	35.00
Seminar Room A or B (separate) - Commercial	Day (minimum 8 hrs)	262.50
Seminar Room A or B (separate) with Media - Commercial	Hour	45.00
Seminar Room A or B (separate) with Media - Commercial	Day (minimum 8 hrs)	337.50
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	Each	Commission of up to 5% on online accommodation bookings
Staff Set up	Day	48.00
Staff Pack up	Day	48.00
Self Set up/Pack up	Day	15 minutes free set up and 15 minutes free pack up time, then charged at the hourly room rate.
Sale of art Gallery Sales on consignment	Each	30% of gross value (split commission of up to 50% for sales over \$10000)
Sale of art - Visitor centre stock on consignment	Each	30% of gross value
Ticket Prices		
Ticket Prices as advertised - determined as per internal ticket price guide	Each	0.00 - 100.00
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.50
Art Award entry fee	Each	5.00 - 35.00



Rules Applying to the Schedule of Charges for Community Facilities 2023/2024

Price inclusive of GST where applicable

SCHEDULE OF FEES AND CHARGES

CATEGORIES

Functions

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

Commercial Rate/Private use Rate

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

Community Group Rate

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

Community Group Annual Events

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

Note:

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

Local Schools within the City of Kalamunda

- | | |
|-----------------------------------|----------------------------------|
| • Carmel Adventist College | • Mary's Mount Primary School |
| • Carmel Adventist Primary School | • Matthew Gibney Primary School |
| • Dawson Park Primary School | • Mazenod College |
| • Darling Range Sports College | • Pickering Brook Primary School |
| • Edney Primary School | • Spring Road Community Kindy |
| • Falls Road Primary School | • St Brigid's College |
| • Forrestfield Primary School | • Walliston Primary School |
| • Gooseberry Hill Primary School | • Wattle Grove Primary School |
| • Heritage College | • Woodlupine Primary School |
| • 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 | |

Price inclusive of GST where applicable

2023/24

FREE USAGE AND EXEMPTION FROM HIRE FEES

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

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

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

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

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

USE OF CITY FACILITIES – Priority of Use & Procedures

Conditions of Hire, City Facilities states:

"The City cannot offer exclusive use of facilities to any one group or individual and may occasionally 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 first be obtained from the City.

Procedure for Bookings of Community Group Annual Events

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

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

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

Retainer Fee

To prevent double bookings, users cannot have a gap in their booking. If equipment is set up in a facility but not 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 overnight, the user will be charged until 10.00 pm and again from 8.30 am 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 casual booking payments are required at the time of the booking unless specified differently in the terms and conditions of the Facilities Booking Form.

The full bond/payment is also required to be held for the duration of the booking.

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