



City of Kalamunda Annual Report

2022-2023



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Acknowledgement of Country

Kaya. We respectfully acknowledge the Traditional Owners, the Whadjuk Noongar People as the Custodians of this land. We also pay respect to all Aboriginal community Elders, past, present and future who have and continue to reside in the area and have been an integral part of the history of this region.

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Message from the Mayor

I am thrilled to present the 2022-23 Annual Report for the City of Kalamunda. This report stands as a testament to the remarkable progress and accomplishments we have achieved over the past year.

The commitment and involvement of dedicated residents and stakeholders play a vital role in championing the well-being of our City. Your inspiring vision for a sustainable, vibrant community aligns with our shared goals. To maintain the high quality of life we value, it is essential that we continue to invest in our public spaces. These spaces are the lifeblood of our community, enriching social interactions, creating economic opportunities, and enhancing overall well-being. The City is fully committed to ensuring that our residents and visitors have access to vibrant and well-maintained public spaces. We have made significant investments in improving parks, recreational opportunities, arts, and culture.

Notable infrastructure projects, including; the Stirk Park Playground and Skate Park upgrade; the Pickering Brook Sports Club upgrade; commencement of Hartfield Park Master Plan (HPMP) Stage 2; the New Scott Reserve Pavilion; the Redevelopment of the Norm Sadler Pavilion at Maida Vale, have not only brought positive changes to our community but also sparked further investment in our region. Playground works are underway at Fleming Reserve in High Wycombe and Magnolia Way in Forrestfield, along with the refurbishment of the Kalamunda Water Park.

Throughout 2022-2023, the City continued its commitment to optimal asset management practices. These practices involve inspecting assets to assess their condition and replacement requirements, planning for asset renewals, and meticulously recording asset details as they are constructed and replaced. By aligning asset details and conditions with industry unit rates, the City determines asset valuations in compliance with accounting standards.

The City highly values the ongoing collaboration with our local businesses and community members to ensure a bright future for our City. I encourage you to explore the Engage Kalamunda website, where you can stay updated on the progress of various Council projects, follow projects of particular interest to you, and engage with the community, providing feedback that will shape our community's future. This invaluable platform can be accessed at www.engage.kalamunda.wa.gov.au

I also want to take this opportunity to express our deep appreciation for the outstanding contributions of our departing CEO, Rhonda Hardy GAICD. Rhonda's visionary leadership has been instrumental in transforming Kalamunda into a more equitable, dynamic, and exciting region. I extend my gratitude to the dedicated Executive Team who have stepped up during the past 6 months and wish Rhonda all the best in her retirement.

Furthermore, I want to extend my heartfelt thanks to Deputy Mayor Brooke O'Donnell, my fellow Councillors, and the dedicated Council staff for their unwavering support and hard work over the past year.

I am incredibly proud of everything we have accomplished together in the last year, and I eagerly anticipate continuing our journey toward a brighter, more sustainable future for the City of Kalamunda.

Margaret Thomas JP
City of Kalamunda Mayor



Message from the Chief Executive Officer

This year has been marked by significant achievements, innovative initiatives, and meaningful community engagement that have shaped the future of our City.

I am pleased to report a surplus of \$0.7 million for the 2022-2023 financial year, reflecting the City's commitment to financial responsibility and strategic fiscal management. Our operating revenue reached \$68.3 million, marking a commendable 9% increase from the previous year. Notably, revenue from rates rose by 6%, and operating grants, subsidies, and reimbursements saw a significant boost of \$0.7 million, driven by advancements in the Commonwealth Financial Assistance Grant Scheme (FAGS) and increased interest earnings due to higher market interest rates.

Operating expenditure closed at \$71 million, representing a 5%, or \$3.3 million increase, compared to 2021-2022. This rise is primarily attributed to a \$4.4 million increase in materials and contract costs, driven by heightened spending on asset maintenance and consultancy/contractor expenses for non-recurrent projects in development and traffic engineering. Another contributing factor was the \$2.6 million increase in other expenditure, linked to notable expenses in the previous fiscal year, including the Forrestfield Industrial Area Scheme Stage 1 land acquisition for road projects and the reclassification of ICT intangible assets.

Our commitment to sustainable development is evident in the \$103 million increase in the value of Property, Plant, and Equipment and Infrastructure assets. The five-yearly revaluation of infrastructure assets contributed significantly, with a \$105 million increase, reflecting our ongoing efforts to enhance and optimise our asset portfolio.

Throughout 2022-2023, the City continued to uphold key strategies set by the Council, maintaining high service levels across all programs. Emphasising a heightened focus on roads and associated infrastructure, as well as sustainable asset renewal, we remain dedicated to serving our community while ensuring long-term financial stability.

We extend our gratitude to our residents, stakeholders, and dedicated staff for their collective efforts in contributing to our City's success.

In 2022, the City unveiled the draft 'The Big Picture,' a visionary roadmap that charts the course for community facilities in Kalamunda, encompassing past, present, and future projects. Our commitment to community input is exemplified by the launch of community consultations in February 2023. Community engagement activities such as workshops, pop-up sessions, and community gatherings, have played a pivotal role in shaping this vision. The invaluable insights and input from our residents will continue to be the guiding star in our journey to create a more vibrant, sustainable, and inclusive Kalamunda. These consultations extended into the 2023-24 financial year.

Furthermore, significant milestones were achieved in April as Amendment 113 progressed, and in June, we celebrated the Forrestfield's Foothills Men's Shed receiving a \$290,000 Lotterywest grant towards its new home at Hartfield Park.

Lastly, I want to acknowledge the remarkable tenure of our outgoing CEO, Rhonda Hardy GAICD. Over the past decade, Rhonda has been the driving force behind numerous transformational projects that have enhanced the quality of life for our community. Her dedication and leadership have left an indelible mark, and she will be missed.

I extend my heartfelt thanks to our dedicated staff, Councillors, and our Mayor for their unwavering support and commitment to our shared vision for Kalamunda.

Gary Ticehurst, A/CEO
City of Kalamunda



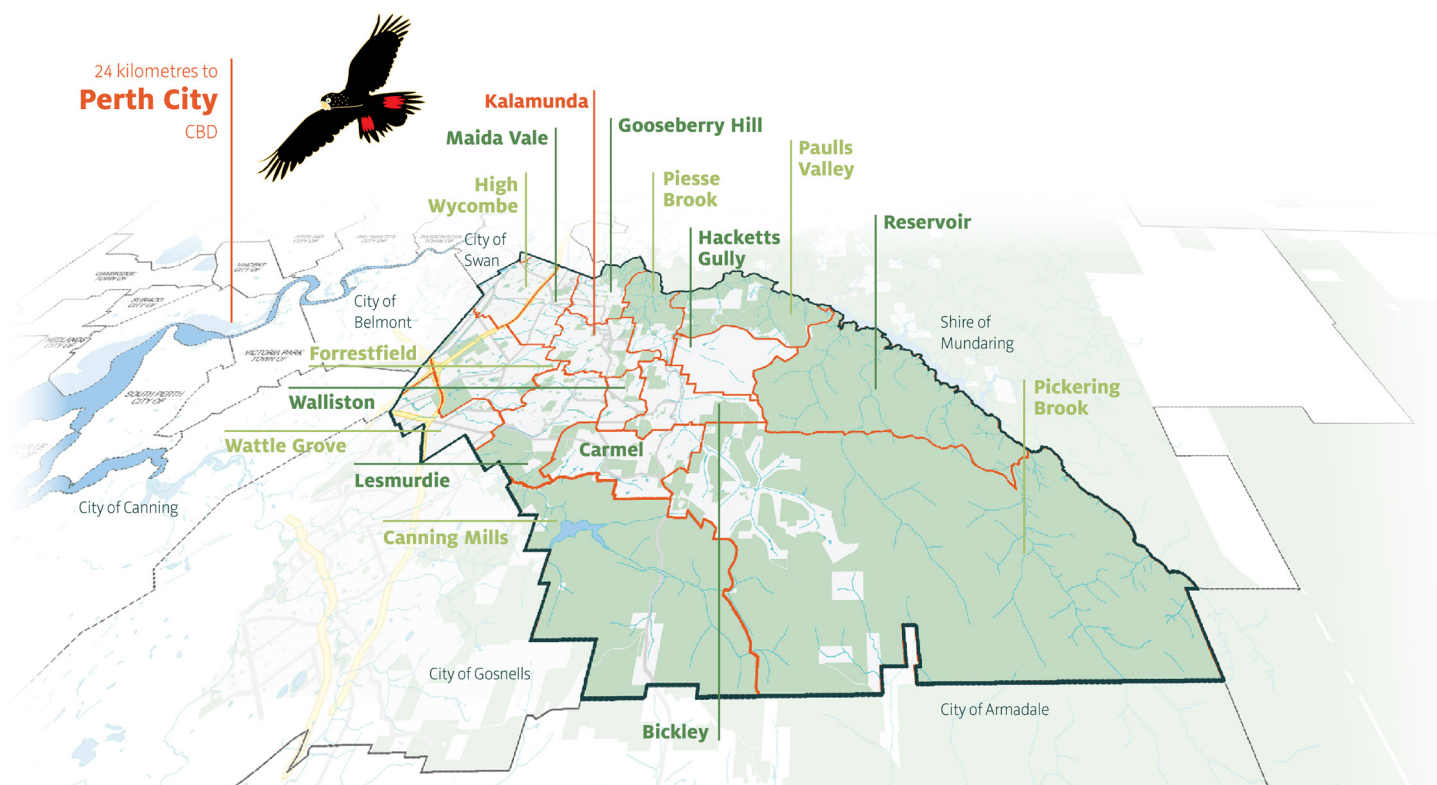
Our City

The City of Kalamunda is approximately 24 kilometres (under 30 minute drive) from Perth’s CBD, located in the foothills of Perth’s eastern suburbs and part of the Darling Ranges. The area features natural bushland, amazing views and beautiful countryside. With a long history, proud artistic identity, fresh produce, and an abundance of recreational opportunities such as bush walks and mountain bike trails, the City of Kalamunda offers a unique lifestyle for its residents.

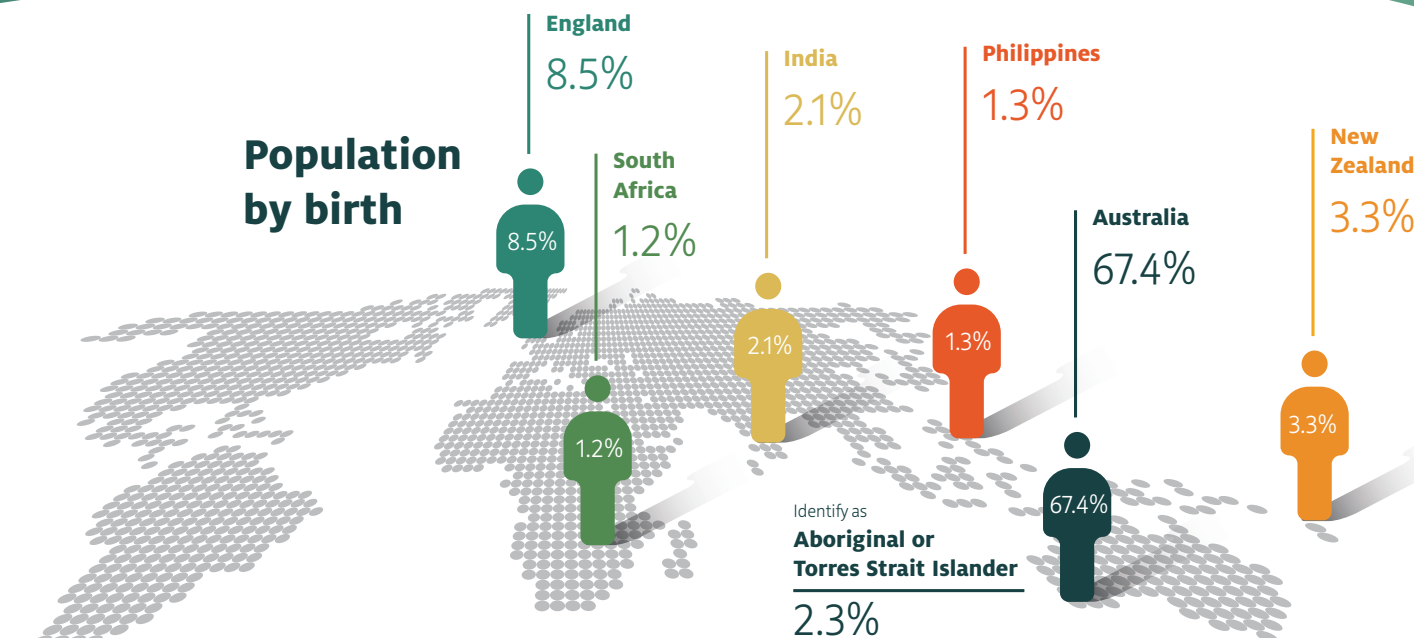
Geographically, the City is made up of three distinct areas:

- » The Foothills/Plains: Forrestfield, High Wycombe, Maida Vale and Wattle Grove
- » The Escarpment: Lesmurdie, Kalamunda and Gooseberry Hill
- » The Eastern Rural Districts: Walliston, Bickley, Carmel, Pickering Brook, Piesse Brook, Paulls Valley, Hacketts Gully and Canning Mills

The name Kalamunda comes from local Aboriginal words Cala (home or fire) and Munnda (forest – also associated with Munday – the fire of Munday). The City of Kalamunda is located in Perth’s south-eastern suburbs, about 24 kilometres from the Perth CBD. The City of Kalamunda is bounded by the City of Swan in the north, the Shire of Mundaring in the east, the Cities of Armadale and Gosnells in the south, and the Cities of Canning and Belmont in the west.



Population by birth



58,762
PEOPLE

50.5%
FEMALE

49.5%
MALE

MEDIAN AGE
40
YEARS

23,315
DWELLINGS

2.57
PEOPLE
AVERAGE HOUSEHOLD

16,548
FAMILIES

4,623
LONE PERSON
HOUSEHOLDS

\$1,866
MEDIAN WEEKLY
HOUSEHOLD INCOME

MEDIAN MONTHLY
MORTGAGE
REPAYMENTS
\$1,907

OWNED WITH
45.1%
A MORTGAGE



MEDIAN
WEEKLY
RENT
\$370

RENTED
16.7%
HOUSEHOLDS

83.2%
ENGLISH ONLY
USED AT HOME

14.8%

HOUSEHOLDS WHERE
A NON-ENGLISH
LANGUAGE IS USED

Source: 2021 Census Data

Councillor Attendance

1 July 2022 – 30 June 2023

Councillor (Term)	Total Meetings	OCM	SCM	A&R	Attended
Thomas (2021/2025)	20	11	6	2	19
O'Connor (2021/2025)	20	10	6	2	18
Bilich (2019/2023)	20	9	6	2	17
Cannon (2019/2023)	20	10	4	0	14
Cooper (2021/2025)	20	11	6	2	19
Giardina (2019/2023)	20	11	6	3	20
O'Donnell (2019/2023)	20	11	6	2	19
Sewell (2019/2023)	20	11	6	2	19
Stallard (2021/2025)	20	11	6	2	19
Ritchie (2019/2023)	20	11	6	3	20
Miskiewicz (2021/2025) Resigned 28 April 2023	12	7	2	1	10
Osenton (2021/2025) Resigned 28 February 2023	12	7	2	2	11

OCM Ordinary Council Meeting

SCM Special Council Meeting

A&R Audit and Risk

2022-2023 Financial Highlights

Statement of Comprehensive Income - Surplus for the year \$0.7 Million

Income

- » The City ended the Financial Year with \$68.3 million in Operating Revenue.
- » In comparison with 2021-2022, revenue increased by 9%.
- » Revenue from Rates increased by 6% overall.
- » Operating Grants, Subsidies and Reimbursements increased by \$0.7 million. The variance is mainly due to:
 1. \$340,000 increase in Commonwealth Financial Assistance Grant Scheme (FAGS) received in advance for 2023-2024
 2. \$310 increase in Cell 9 projects expenditure reimbursements
- » Interest earnings increased by \$1.4 million due to the higher Reserve Bank of Australia Cash rate resulting in higher interest rates offered in the market during the year.

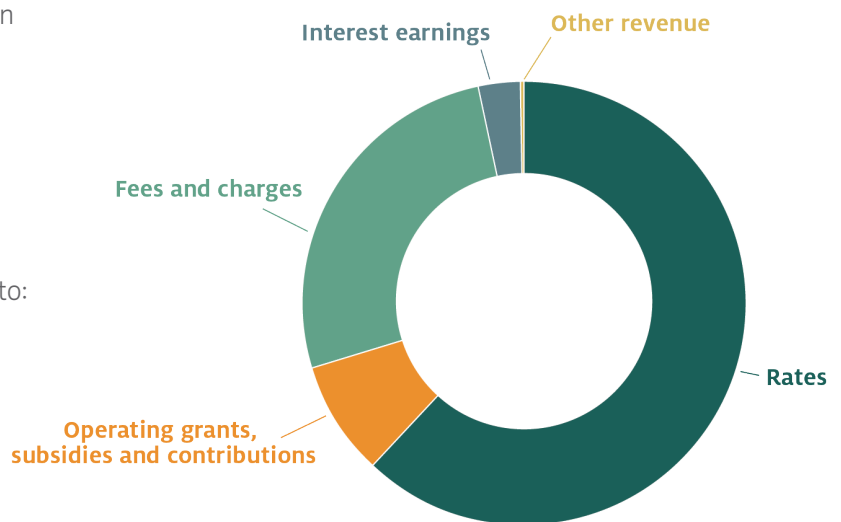


Figure 1. Operating Revenue 2022-2023

Revenue Comparisons by Nature or Type 2021-2022 to 2022-2023

Revenue from Ordinary Activities	Actual 2022 \$	Budget 2023 \$	Actual 2023 \$
Rates	39,925,800	41,966,941	42,322,457
Operating grants, subsidies and contributions	5,131,545	2,952,527	5,816,673
Fees and charges	16,832,610	16,924,143	18,008,646
Interest earnings	497,523	428,778	1,995,594
Other revenue	153,264	295,600	150,258
Total	62,540,742	62,567,989	68,293,628

Table 1. Operating Revenue Comparisons by Nature or Type comparison 2021-2022 to 2022-2023

Expenditure

- » The City ended the Financial Year with \$71 million in Operating Expenditure
- » Operating expenditure increased by 5% or \$3.3 million compared to 2021-2022
- » Materials and contract costs increased by \$4.4 million. The variance is mainly due to the increased expenditure in various assets maintenance categories and consultancy and contractor costs for various non-recurrent projects planned under the development and traffic engineering sections.
- » Other expenditure increased by \$2.6 million. The increase was mainly due to 2021-2022 had high level of expenditure related to;
 - a) Forrestfield Industrial Area Scheme stage 1 land acquisition for road projects, and
 - b) Classification of IT Intangible assets to Software as a Service category.

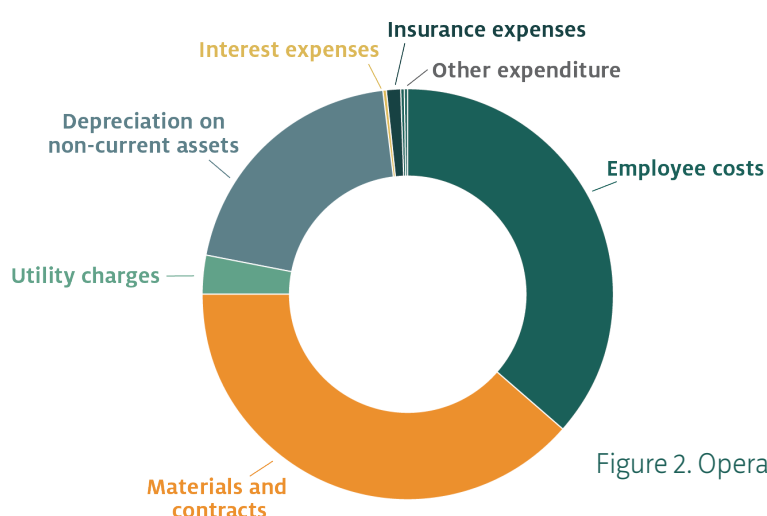


Figure 2. Operating expenses 2022-2023

Expenditure Comparisons by Nature or Type 2021-2022 to 2022-2023

Expenses from Ordinary Activities	Actual 2022 \$	Budget 2023 \$	Actual 2023 \$
Employee costs	25,170,251	26,540,587	26,093,369
Materials and contracts	23,253,381	22,036,380	27,702,293
Utility charges	1,990,010	1,975,759	2,015,613
Depreciation on non-current assets	13,764,916	13,599,138	14,349,530
Interest expenses	275,577	259,591	274,006
Insurance expenses	677,822	755,514	709,839
Other expenditure	2,847,113	2,275,974	178,460
Total	67,979,070	67,442,943	71,323,110

Table 2. Operating Expenses Comparisons by Nature or Type comparison 2021-2022 to 2022-2023

Other

Non-operating grants decreased by \$4.6 million. The variance is mainly due to the reduction in funding received for construction of the Kalamunda Community Centre. The project was completed in early 2022–2023.

Net Result

The City continues to strengthen its financial position with a surplus of \$0.7 million for the year as a Net Result and adjusted surplus of \$17.4 million once non-cash movements such as Depreciation are added back.

Statement of Financial Position - Net Assets of \$664 Million Demonstrate Financial Strength

- » The value of the investment in Associate Eastern Metropolitan Regional Council increased by \$0.8 million.
- » Capital expenditure during the year amounted to \$18.9 million.
- » Asset classes invested in during the year were as follows:

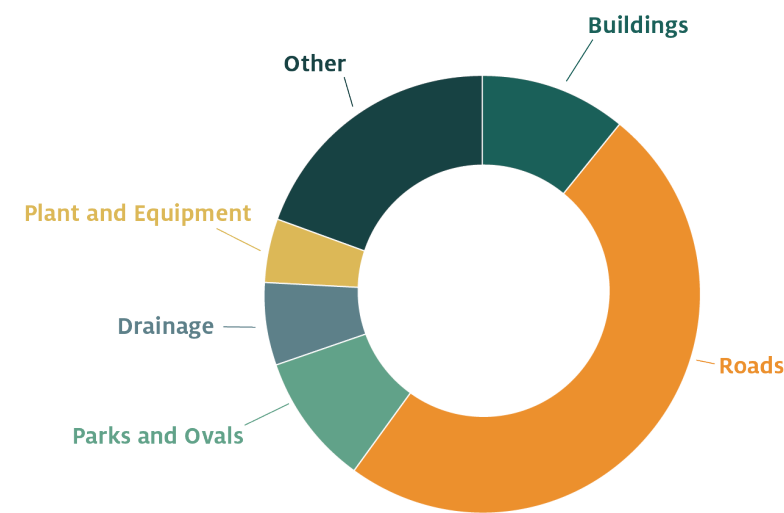


Figure 3. Asset classes invested in during the year

- » The value of the Property, Plant and Equipment and Infrastructure assets increased by \$103 million mainly due to the revaluation increase of infrastructure assets by \$105 million recorded during the year as a result of the five yearly revaluation of infrastructure assets.

Capital Grants, Subsidies and Contributions Recieved for Replacing/ Renewal of Assets 2020–2021 to 2022–2023

Revenue from Ordinary Activities	Actual 2021 \$	Actual 2022 \$	Actual 2023 \$
Capital Grants, subsidies and contributions	10,907,932	9,853,085	5,273,774

Table 3. Capital Grants, Subsidies and Contributions Recieved for Replacing/Renewal of Assets 2020–2021 to 2022–2023

Conclusion

In 2022–2023 the City continued to deliver on key strategies adopted by the Council and maintains a high level of services across all programs, while ensuring an increased focus on roads and associated infrastructure as well as renewing assets at sustainable levels.

Priority 1: Kalamunda Cares and Interacts

1.1 To be a community that advocates, facilitates, and provides quality lifestyle choices

1.1.1 Ensure the entire community has access to information, facilities and services

Social Inclusion Plan

The Inclusive Kalamunda - Social Inclusion Plan (2021-2025) incorporates initiatives supporting age-friendly, inclusion and accessibility across the City of Kalamunda.

Access and Inclusion Initiatives

For the first time, the City provided assistance to residents with additional access needs at the annual Plants for Residents program. Residents could opt in for City staff and volunteers to assist in selecting and carrying their plants.

To assist with the 'Keeping Our Footpaths Clear' Awareness Campaign, flyers were created for City Rangers and the public to place on windscreens of vehicles blocking footpaths, to increase awareness and improve accessibility for all.

The City was awarded a Certificate of Commendation under the category of Most Accessible Community in Western Australia – Digital and Technology Accessible Initiatives, for the video produced in-house on Helping Community Keeping Our Footpaths Clear.

Disability and Carers Advisory Committee

The Disability and Carers Advisory Committee (DACAC) consists of five community members and two representative service organisations, meet quarterly to provide advice and guidance to Council on improving access and inclusion for people with disabilities in the City.

Successes have included creating flyers from the Footpath Awareness and the committee have been consulted on the various stages of Stirk Park and the All-Abilities playground to ensure consideration has been made for all abilities. The committee was able to advocate for changes to play equipment, footpath placement, ACROD bay locations and Universal Accessible toilet design and locations to ensure inclusion was a priority.

Disability Awareness Training

Two staff social inclusion and disability awareness training sessions have been conducted for City staff. The first session was conducted by Evolve WA and provided staff with an understanding of different types of disability and demonstrated ways that City staff can go beyond compliance to create places, programs and communities that are universally accessible and celebrate diverse strengths.

The second session was conducted by Inclusion Solutions where staff learned the importance of removing barriers so everyone can benefit and feel valued and included.

During Youth week, Youth Disability Advocacy Network conducted an Engaging with Disability workshop at Meerilinga High Wycombe for youth in the community.

1.1.2 Empower, support and engage all of the community

Senior/Age Friendly Services, Events and Activities

The City continues to work in partnership with seniors, volunteers, community groups and businesses to offer a range of services and activities throughout the community. Services include podiatry, hairdressing, and

the popular Coffee Lounge at the Woodlupine Family and Community Centre. New volunteers are always welcome.

Seniors were offered the opportunity to attend free information sessions along with a range of events throughout the year including:



- » Estate Planning Workshop with simply Estate and Foulion Legal
- » Housing Options in Retirement with Seniors Housing Advisory Centre
- » Ageing Safely Workshop at High Wycombe Recreation Centre
- » WA Senior Card replacement
- » Tech Savvy Seniors Sessions
- » Supported programs with the Darling Range Hub
- » Song Story Project
- » Seniors Week Activities
- » Ageing Well Festival
- » All-ages Barista Workshops with Dome Kalamunda

Carers Event

The City of Kalamunda received grant funding from Carers WA to host a First Aid Information Session and thank the unpaid Carers in our community. This free event was held at Kalamunda Library and facilitated by Surf Lifesaving WA. It was a great way to connect the Carers in our community to each other and to learn basic first-aid principles.

The City of Kalamunda Youth Plan

The Kalamunda Futures - Youth Plan 2023–2028 identifies youth interests, issues and aspirations of the local community and establishes priorities and strategies to guide the City over the next five years in its provision of youth services.

This year the team delivered a second round of community consultation to receive feedback on the proposed draft of the redeveloped Youth Plan. The final version of the Kalamunda Futures Youth Plan has since been adopted by Council and will now be in effect until 2028.

Barista Workshops

Dome Kalamunda has continued to partner with the City to facilitate a free youth barista training workshop for young people every term. The two-hour workshops allow participants to learn a basic understanding of hospitality as well as how to use a coffee machine in a fully operational café environment.

Young Creatives Month: Live Music

In the alternating year to the Young Artist Awards exhibition, Young Creatives Month features a different art field. This year the focus was on live music and showcasing local young performers.

Throughout the month of October, the team utilised Halloween to feature additional creative programs: including a Costume Design Workshop on making Halloween costumes out of common household materials. There was also a Decorate Your House Competition running on social media throughout October. At the end of October, a live music performance was held at the Kalamunda Night Markets and featured local young musicians with a spooky Halloween theme.

The Youth team also provides an ongoing opportunity for local young musicians to register themselves to our Busking Register and when opportunities arise, we connect the musicians with these opportunities. Local musicians have previously been connected with local markets and events where they have a chance to perform.

Schools Out Event

For this year's School's Out Celebration in December 2022, the team hosted a School's Out Cinema at the Kalamunda Performing Arts Centre, supported by Youth Action Kalamunda and Lesmurdie Girl Guides. The event saw 200 students and families attend the screening of The Santa Clause, including a visit from Santa and a photo booth.

Youth and Community Assistant Role

The youth team welcomed its tenth Youth & Community Assistant. This is an annual initiative which provides an entry-level employment opportunity for one local recent high school graduate to work and gain experience in a local government context. This opportunity continues to provide an invaluable experience for young people, as well as a direct connection for the City to the local youth community.

Student Citizenship Awards Program

The 2022 City of Kalamunda Student Citizenship Awards were presented to local schools located within the City from October to December.

Local schools were invited to nominate a student who demonstrated the values of a good citizen, and who would be awarded a certificate and \$40 book voucher. This was presented by a Councillor at their school's end-of-year presentation awards ceremony.

Thirty schools were invited to participate with 27 students receiving the award.

1.1.3 Facilitate opportunities to pursue learning

Careers Week

The Youth Team organised a range of programming both in person and online to celebrate Careers Week 2023 including:

- » The re-launch of the Kalamunda Up-Skill Project (KUSP) with a series of videos including budgeting and tax as well as understanding and managing your digital footprint.
- » Barista Workshops to support any young people with an interest in hospitality.

The main feature was a "A Purposeful Journey Through What's Next After School", a collaboration with Purposeful and the City including the Arts and Culture Team, Kalamunda Performing Arts Centre, Zig Zag Gallery, Rangers Team, Diamond Fitness, and a display by SAE Creative Institute. This event featured a direction and decision making workshop, two guest speaker panels with Purposeful's Innovation Network, an Exploration Expo with stalls and a special behind-the-scenes tour of the Kalamunda Performing Arts Centre.

Council Chambers Tours

The City of Kalamunda's Youth team, in collaboration with the Public Relations team, hosted a series of Council Chambers Tours with students from local schools. The tour provides students with an understanding of how local government operates and the role Council plays in the community. Students have the opportunity to run through a mock council meeting where they debate and vote on an issue of their choice.

Employment 101

The City of Kalamunda, with support from the City's People Services team, hosted an Employment 101 workshop, offering advice on employability and interview skills training for local high school students.



1.2 To provide safe and healthy environments for community to enjoy

1.2.1 Facilitate a safe community environment

Local Governments are confronted with the challenge of managing the environment, ensuring the protection and promotion of public health, well-being, and safety, and meeting their obligations by administering local and statutory legislation.

The City's Environmental Health Team provides a vital role in this area by delivering a number of services that protect the community from issues such as contamination of food, safety and protection of public health. By managing and/or monitoring illness, infection or disease-causing activities, water quality, vector control and environmental management.

This year:

- » 600 food safety assessments conducted
- » 77 public building assessments completed
- » 37 skin penetration assessments completed
- » 219 water samples analysed
- » 386 health service requests investigated and resolved
- » 59 on-site wastewater applications processed
- » 194 internal building and planning referrals processed with health advice provided.

This year the team was awarded the Environmental Health Team Award 2022 at the Environmental Health Australia State conference. The team received this award in recognition of their efforts to

advance the field of environmental health through the Environmental Health Officers of Tomorrow program. This program involved accepting several student placements throughout the year, attending careers expos to promote environmental health and establishing a professional network group among neighbouring councils.

The team continued their exciting and innovative work in the mosquito management space, implementing its annual mosquito control program which involves baiting of all of the City's stormwater drains to prevent mosquito growth and trapping and identifying mosquito species to monitor trends and vector-borne disease.

The popular microbat program which is a collaboration between the City and the Forrestfield Men's Shed continued. This program involves the men's shed preparing bat boxes and the City providing a platform to help provide the bat boxes to residents.

1.2.2 Advocate and promote healthy lifestyle choices by encouraging the community to become more active Citizens

Youth Week

This year's Youth Week program titled 'You, Me, Us' included a range of identity, inclusion, and connection-themed workshops, including:

- » 'If I Were a Bird' identity collaborative mural at the Kalamunda Community Centre.
- » Youth Disability Advocacy Network's Engaging with Disability workshop at Meerilinga High Wycombe.
- » Social Reinvestment WA's Cultural Empowerment Day with Olman Walley at Woodlupine Community Centre and Federation Gardens in Forrestfield.
- » Freedom Centre's Allies: Young and Proud Session at Gooseberry Hill Hall.
- » Helping Minds' Accidental Counsellor Training at the City of Kalamunda Admin Centre.

Find a Fairy

The ongoing partnership with local business, The Clip Joint and the City of Kalamunda continue to support the 'Find a Fairy Kalamunda' Fairy Door Trail by designing and updating the free trail map and clue map, available on the City's website, the Clip Joint and the Perth Hills Visitors Centre.

Due to increased interest, work has begun on establishing a Foothills Fairies Trail, with support from Hawaiian Forrestfield, the Woodlupine Family Centre and Make it Special.

Kidsport

The City of Kalamunda was again successful in distributing Kidsport funding from the Department of Local Government, Sport and Cultural Industries (DLGSCI) for the 2022-2023 financial year to support junior participation in active sport and recreation clubs. There were 511 vouchers processed for 468 young people across clubs located within the City. Eligible recipients of Kidsport must participate at a registered Kidsport Club and have a Health Care Card or Pensioner Concession Card to benefit.

Skate Clinics with Freestyle Now

A series of free clinics were held this year at the Forrestfield and High Wycombe Skate Parks. These clinics feature experts from Freestyle Now who specialise in teaching skaters all the tips and tricks for skating, scooter and BMX. This year also saw the addition of a roller skating instructor to the clinics.

Working with Schools

The Youth team worked directly with schools attending workshops and events to provide support. Youth Services attended at school health and wellbeing expo and RUOK? Day activities and attended lunchtime breaks and assemblies to make students aware of the programs on offer with the City of Kalamunda.

Community Health and Wellbeing Plan Initiatives

The Community Health and Wellbeing Plan 2018-2022 is the City's plan for improving the health and wellbeing of the community. The Plan reached its conclusion at the end of 2022 and as a result the City has started working on the next Community Health & Wellbeing plan.

During the year the City's health statistics were compiled and analysed, initial community consultation completed and a draft plan prepared known as Safe and Healthy Kalamunda 2023-2028 based upon both the statistics and community feedback.

Community Safety

The City's Community Safety team is committed to providing a positive customer experience for all the community. The Community Safety Team consist of Rangers Services, Community Bushfire Preparedness & Compliance and the Emergency Management Team.

Rangers Services

Rangers Services are responsible for creating a safer community through the provisions of the following services, parking, dog and cat control, animal registration, large animal and stock control, litter,



illegal dumping, abandoned and off-road vehicles, and managing the City's CCTV network which provides data to Police as required.

Some other functions and responsibilities of the Rangers team are responding to City building alarms, assisting Police with control of aggressive animals, attending too and providing access to gated areas for Emergency Service personnel. Officers also attend a range of community education events and provide education on all matters of Community Safety including responsible pet ownership. Officers often attend court to provide evidence in a variety of compliance related prosecutions.

Some key Ranger Services operational statistics:

- » Rangers addressed over 1,438 parking related matters
- » Managed over 3,156 dog and 537 cat related matters
- » Investigated over 173 dog attacks
- » Attended to over 1,934 routine patrols
- » Issued over 3,658 Caution / Infringement Notices
- » Currently there are 9,218 dogs and 2,005 cats registered within the City
- » The City currently has 20 Declared Dangerous Dog's residing within the area
- » Community Safety team had 12 compliance matters listed for prosecution; 11 of those matters have been in favour of the City with one matters still ongoing

Community Bushfire Preparedness & Compliance

Bushfires continue to be serious threat to the safety of the community. As such, City officers plan and deliver various awareness activities, including an annual Burn Smart Demonstration, Street Meets, personalised pre-fire season consultations with property owners, and a pivotal Rural Urban Interface exercise (RUI). These face-to-face engagements are complemented by a targeted digital presence through Social Media messaging, direct mail, and localised print advertisements in newspapers.

The Team performed routine inspections of private premises within the City that are rated as High, Very High, or Extreme fire threats between 1 November 2022 and 31 March 2023.

As a result of an extensive review of the Fire Hazard Reduction Plan following the completion of the 2022-2023 season, the City committed to a new 5 year Fire Hazard Reduction (FHR) Plan that was endorsed by Council in early 2023. The new and improved Plan commenced early in 2023 with a year round more comprehensive approach in education leading into the compliance period of the next season. The compliance component of the Fire Hazard Inspection Plan will commence 1 November 2023 and end 31 March 2024.

Some key performance statistics from 2022-2023 period:

- » The City conducted over 4,247 property inspections
- » 88% of properties inspected were deemed compliant on the first inspection
- » 12% of properties were non-compliant on the first inspection
- » 406 work orders were issued
- » No infringements were issued through this period
- » 165 permits were issued across the restricted burning period
- » 39 illegal burns were reported and dealt with by City Officers, a reduction of 13 from last period

Emergency Management

The local Emergency Management Committee (LEMC) continues to meet quarterly. The LEMC has met all its requirements under legislation and continues to work towards community preparedness building a more resilient community.

The City continues to support the Red Cross in delivering the Perth Hills Preparedness Project, particularly the Pillowcase program that is delivered to school age children.

The LEMC, through the City's administration team, finalised its AWARE Grant (applied for in November 2022) with a successful exercise using the Local Emergency Management Plan (LEMA) and corresponding Recovery Plans. As a result, the City was able to review and amend its plans to ensure ongoing relevance and alignment with current needs and circumstances.

Bush Fire Advisory Committee (BFAC)

The Bush Fire Advisory Committee (BFAC) provides advice and recommendations on policy and matters relating to bush fire prevention, control and extinguishment and matters associated with the Kalamunda Volunteer Bush Fire Brigade.

The City's Volunteer emergency organisations continued to provide exemplary service and

commitment to the community over the past 12 months:

1. The Kalamunda Volunteer Bush Fire Brigade committed 13,373 hours of volunteer time in 2022–2023.
2. The Kalamunda State Emergency Service unit committed two hours of volunteer time responding to incident in 2022–2023.

1.2.3 Provide high quality and accessible recreational and social spaces and facilities

Stirk Park Playground and Skate Park Construction

The 2022–2023 financial year saw this exciting project get underway, supported by funding through Lotterywest, Rotary of Kalamunda, the Federal Government - Local Roads and Community Infrastructure funding program and the City of Kalamunda.

Advanteering Civil Engineering were awarded the contract for the new playground and skate park and have been progressing the works throughout the winter months as they managed rainy conditions and the Stirk Park ducks!

The new Skate Park will feature a unique open bowl, street plaza and dedicated junior skate area.



Stirk Park Development

Overall, the project will provide an exciting new meeting and play space for the community and is due to open in late 2023.

Hartfield Park Master Plan (HPMP) Stage 2

In April 2023, Council adopted a strategy for implementation of most aspects of the HPMP Stage 2 resultant from the \$5.4 million pledged by the Federal Government at the 2022 Federal Election campaign. The total funding secured for the HPMP Stage 2 across Federal, State (Lotterywest and Community Sporting and Recreation Facilities Fund) and City of Kalamunda funding sources is now \$9.2 million which will allow the following projects to be delivered:

- » New AFL / Little Athletics Pavilion and upgrade of car parking
- » New little athletics infrastructure
- » Co-location of Bowls and Tennis facilities including two new tennis courts with lighting
- » New Rugby League unisex changeroom & refurbishment of current clubrooms



Stirk Park Development

The new intergenerational playground features many exciting and accessible play elements that will allow families to play and exercise together, and will include a half basketball court, flying fox, junior play area and human tracks which tell a Dreamtime story.

- » Upgraded changerooms for Football (Soccer)
- » New Foothills Mens Shed

The City anticipates that an architect will be appointed by late 2023 to commence the design phase of all projects with construction to commence in 2024–2025.



Hartfield Park Master Plan (HPMP Stage 2)

In April 2023, the City received Conditional Approval from the Minister for Aboriginal Affairs to proceed with all the HPMP Stage 2 projects, which will further recognise Hartfield Park as a place of cultural significance.

New Scott Reserve Pavilion and Redevelopment of Norm Sadler Pavilion at Maida Vale

The City was successful through the 2021 State Government election process in receiving grants of \$2.4 million and \$2 million towards the construction of a new pavilion at Scott Reserve and redevelopment of the Norm Sadler Pavilion at Maida Vale Reserve respectively.

Throughout the 2022–2023 financial year, the City has progressed detailed designs for both projects, in close liaison with the associated sporting clubs at the reserves.

Both projects will see new modern, accessible and inclusive facilities provided that will allow the clubs to continue to safely promote programs and encourage participation in a range of sports including AFL, Cricket, Diamond Sports and Football (soccer).

It is anticipated that both projects will proceed to construction tender in mid to late 2023 with construction proposed for 2024.

Pickering Brook Sports Club- New playground, Synthetic Bowling Green and Solar Panels

In December 2022, three exciting projects at the Pickering Brook Sports Club (PBSC) were completed being the new playground, synthetic bowling green and installation of solar panels.

The project was funded through the Federal Governments, Building Better Regions Funding program, Lotterywest, the PBSC and the City of Kalamunda.

The new playground was built alongside the clubroom and has been an immediate hit with the community. The play area provides a variety of elements for all ages to enjoy.

The new synthetic bowling green project converted two existing grass bowling greens to a new 8 rink synthetic bowling green. This enabled the bowling greens to provide a quality year-round contemporary facility which reduces volunteer time and costs.



Pickering Brook Sports Club



Pickering Brook Sports Club



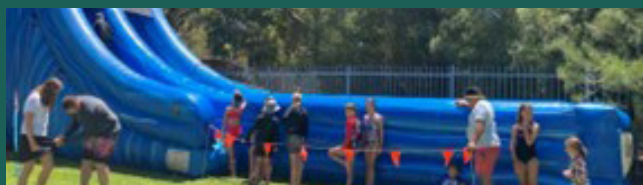
Finally, PBSC were also able to install solar panels to assist with the ongoing energy costs at the club. The City supports sustainable projects that provide ongoing environmental and financial benefits to users.

High Wycombe Community Hub

\$60m funding from the State and Federal Government's has been pledged to develop the new High Wycombe Community Hub (HWCH). The HWCH is envisaged to be a one stop shop for sporting, recreation, wellness and community amenities including aquatic facilities, indoor sports courts, fitness studio, community spaces and much more. In the 2022–2023 financial year, the City has progressed developing a financial agreement for the project. The design process will commence in the 2023–2024 financial year.

Kalamunda Water Park

Kalamunda Water Park is managed by Belgravia Leisure in partnership with the City of Kalamunda. The facility operated without the slides due to the need for the City to undertake significant structural maintenance and renewal works. The 2022–2023 summer season was still successful beginning in November and attracting a total of 25,246 visits for the season. This year the new pool inflatables were hugely popular, while the facility continues to provide for the community, schools, and local swimming clubs.



Kalamunda Waterpark

Recreation Centres

The City's Recreation Facilities provide a large range of high quality programs at Hartfield Park Recreation Centre, High Wycombe Recreation Centre, Ray Owen Sports Centre and the Maida Vale Netball Centre.

Health and Fitness is a high priority, and to ensure a quality service is provided, we offer a range of high-tech cardio gym and strength equipment suitable for everyone. With a combination of over 40 Les Mills and Freestyle classes per week, the centre cater for all levels.

The Hartfield Park Recreation Centre membership benefits include affordable and flexible membership options and a great range of equipment including the latest Technogym cardio equipment. This includes Mywellness app, body scans and fitness appraisals by qualified gym instructors. Creche services run weekday mornings at Hartfield Park Recreation Centre supporting parents needing child minding options whilst they exercise.



Group Fitness

Specialised programs include Kindy Gym classes, school holiday programs, after school sports activities and regular weekly Teen Fitness catering for local youth of all ages. The over 50s fitness classes were held at all four facilities this year. Active Seniors programs with



the gym, group fitness and social sports continue to have strong patronage.

Social sports are enjoyed by many including squash, volleyball, badminton, table tennis and pickleball. These weekly sessions attract adults with a social and friendly environment.

Facility hire is available for community sport and events at Hartfield Park Recreation Centre, High Wycombe Community and Recreation Centre, Ray Owen Sports Centre, and also the Maida Vale Netball Centre and usage has improved back to pre-covid occupancy levels.

Parks Asset Management

Maida Vale Reserve

As part of the Master Plan Upgrade works, the Parks Team arranged the construction of a retaining wall, steps, fencing, footpath and entrance planting.



Maida Vale Reserve

Attendances for the Recreation Centres in the 2022-2023 Financial year were:

- » Hartfield Park Recreation Centre 104,849 including 263 gym and fitness members.
- » High Wycombe Recreation Centre (Zumba and Zumba Gold classes) - 864.
- » Maida Vale Netball Centre (360 classes) - 216.
- » Ray Owen Sports Centre (Live Active Classes) - 303.

Reticulation

Old, inefficient irrigation systems at Peter Hegney and McKenzie parks have just been replaced with new, efficient systems that are expected to last for another 20 years.



Reticulation Peter Hegney & McKenzie

Around water use for 2022-2023

- » Allocation 906,775KL
- » Used 632,605KL

Lesmurdie Tennis Club

Approximately 264 meters of old fencing and poles replaced with heavy duty PVC coated wire and powder coated poles and rails.

Hartfield Reserve

An upgrade of the Hartfield Park playground softfall was carried out.



Hartfield Reserve Softfall Upgrade

Turf Renovations

Scott Reserve Cricket oval renovations completed. Fraise and low mow to remove thatchy vegetation.



Turf Renovations

Playground Renewals – Replacement of dilapidated playground equipment

Flora Reserve, Lesmurdie

Linked pathways between the play envelopes, a new shelter, picnic seating and a new bench seat were installed in the 2021–2022 financial year.

In 2023 replacement of the aged playgrounds was completed. The play space now offers the community shelter, seating, linked accessible footpaths and playgrounds which get a lot of use in the afternoons, weekends and school holidays.



Flora Reserve, Lesmurdie

The Boulevard, Gooseberry Hill

The aged play equipment at The Boulevard was due for replacement and additional toddler play elements have been introduced.

A limestone edge was built around the lower play envelope and playground mulch was installed. The old swing required replacement due to rust that was widespread at the base of the support posts.



The Boulevard, Gooseberry Hill



Flora Reserve, Lesmurdie



Jacaranda Reserve

The old 150mm wide kerbing at Jacaranda Reserve has been removed and replaced with 400mm wide kerbing.

The Contractor removed vegetation in the proximity of the new kerbing, and mulching was installed significantly improving the visual amenity of the garden beds.



Jacaranda Reserve

1.3 To support the active participation of local communities

1.3.1 Support local communities to connect, grow and shape the future of Kalamunda

Youth Action Kalamunda (YAK)

The City of Kalamunda's Youth Services team facilitates the Kalamunda Youth Advisory Committee (YAK) for young people aged 12 – 20 who have a connection to the City. The YAK acts as a voice for young people to propose, plan, and deliver youth events and programs in their local community, as well as advocate for youth within Council. Over the last year, two new branches of YAK were launched to result in three sub-groups existing throughout the City, one hosted at Kalamunda Senior High School, one hosted at Darling Range Sports College and one in collaboration with the Kalamunda Secondary Education Support Unit.

Zig Zag Early Years Partnership

The City of Kalamunda continues to be an active facilitator and administration support provider for the Zig Zag Early Years Partnership. Highlights for the year include the 'Understanding the Australian Early Development Census (AEDC) Domains' with Western Australian AEDC Coordinator Gail Clark, Teddy Bears Picnic Pop Up Play Day, the re-release of the updated Parent Directory and associated digital version, a

Families and Parents Expo, and a Referral Pathways Event for Early Years Educators. The City continues to support the presence of three Child Health Nurses in Kalamunda, High Wycombe, and Forrestfield.

Clubs 4 Life

The City facilitated two, free networking forums for local sporting club Presidents through 2022–2023. The first forum promoted discussion on topics such as leadership and how to build a respectful club and good culture. The second forum focused on the importance of good mental health and recognising the signs of struggle.

The Clubs provided positive feedback and were thankful to have the opportunity to network with other Club presidents. Both sessions were well attended, attracting over 35 Club representatives.

Community Funding Program

The Community Funding Program provides funding support to local sporting clubs and community groups to assist and support them to continue to be effective and efficient. This year, 17 local groups were successful

in their applications, with over \$20,000 provided to groups and clubs within the local community.

The Kalamunda Sports Star Funding Program provides funding for junior athletes that are selected to represent the State or Nation to compete in their chosen sports. Forty-three applicants were successful with over \$10,000 funded. Successful Sports Star applicants were invited to attend an informal presentation with the Mayor and enjoy an afternoon tea with staff whilst interacting with other high achieving, local young sports stars.



Photo Certificate Presentation

Every Club Funding

In 2023, the City was successful in obtaining funding through the Every Club Funding Program to support Club Development activities. The funding is provided through the Department of Local Government, Sport and Cultural Industries.

The Scheme provides funding over three years to enable organisations to support sport and recreation clubs to build their organisational capacity and capability with a focus on governance, planning and management practices.

Over three years, the City will receive \$6,000 to assist sporting clubs by providing support to adopt good internal practices which includes provision of workshops and forums with professional and experienced presenters.

1.3.2 Encourage and promote the active participation in social and cultural events

Community Development

Intergenerational Christmas Craft

To celebrate the festive season, in December, the City's Community Services team collaborated with Hartfield Park Recreation Centre to deliver a fun Christmas craft morning where over 130 attendees across multiple age groups got together to create their own Christmas crafts.

Economic And Cultural Services

Arts and Culture

After extensive community consultation, June 2023 saw the adoption of the City of Kalamunda's new Arts and Culture Strategy 2023 -2028. This new strategy reinforces the City's ongoing commitment to arts and culture, building on established activities and initiatives and amplifying the arts through investment and development. With three main focus areas,

empowering the community, economic development and building capacity. The strategy is centred around connecting the creative sector with cultural facilities, creating unique experiences and stories to grow community pride and attracting visitors and tourists to grow the local economy. Bolstering funding for arts and culture in the City is a key priority, with partnerships, grants and sponsorship opportunities actively explored.

Public Art

In 2022-2023 the City of Kalamunda undertook two Public Art restoration projects.

The first being Vita (Vic) Markovic's "The Secret" 1969 located in the Kalamunda Library Carpark, was originally a wishing well, one of four sculptures donated to the City of Kalamunda by the Artist. Vic settled in Kalamunda in the late 1950s after escaping the Russian

invasion of Czechoslovakia during WWII. The Themes of freedom, humanity and the importance of family and community are prevalent in his work.



Nic Compton Sitting on the Horse and Whim

The second was the "Horse and Whim" 1993, in the Town Square Gardens. Originally sculpted by artist Nicholas (Nic) Compton, who at the time worked at the Kalamunda Senior High School assisting with the Gifted and Talented Education (GATE) programme. Nic has gone on to become a key figure in the Western Australian Public Art scene. The Horse and Whim reflects the early logging history of the district and is carved from a single log of wandoo, a local native tree. After 30 years, Nic Compton was re-engaged to help bring this much-loved piece back to life. Restoring and recurving the wheels, replacing the horse's ear and giving him a new bridle.

Kalamunda Performing Arts Centre

The Kalamunda Performing Arts Centre (KPAC), is the City's multi-use performing arts centre, comprising of a 257 seat proscenium arch theatre, black box theatre space, Kalamunda Agricultural Hall, and the historic Lesser Hall.

This multipurpose arts venue continues to be a thriving hub attracting locals and visitors alike, to a diverse range of exciting and engaging performances throughout the year.

The theatre has enjoyed new audience development and growth over the last year, with some exciting new genres being added to the programming, a younger approach to Morning Music, and the example being set through programming of KPAC as a live music venue for future hirers.

There have been a notable number of new patrons travelling considerable distances from other suburbs, as well as Kalamunda locals being enticed through the theatre doors for the first time. A total of 4,500 tickets

were sold through the KPAC ticketing system during the 2022-2023 financial year.

The Morning Music series continued to be a well patronised event. Held on the first Wednesday morning of every month, a social morning tea followed by a concert continues to receive positive reviews and toe tapping from regular visiting patrons.

KPAC also continues to attract a wide range of venue hires and bookings from both local community as well as traveling intra and interstate performers. This financial year also saw the successful introduction of ticket sales for hirers.



Kalamunda Performing Arts Centre

Zig Zag Gallery

The Zig Zag Gallery continues to be a much loved venue in Kalamunda hosting a wide variety of exhibitions from community-based, emerging, and established artists from Kalamunda and the wider Peth Region.

Over the past 12 months, the Zig Zag Gallery presented 13 exhibitions, garnering over \$40,000 in art sales. This program included four City of Kalamunda exhibitions (NAIDOC Community Exhibition, Senior Residents Exhibition, Lions Club Art Awards and Dispersion) and a range of group and solo exhibitions representing a diverse mixture of mediums.

Looking to grow the current audience and provide a wider offering to the community, the Zig Zag Gallery introduced a number of new and exciting elements to the programming of the space. This included the regular monthly newsletter and consistent social media campaigns keeping the Gallery audience engaged with the current and upcoming events. Exhibitors have also been encouraged to be involved in an Artist Talk or present an Art Workshop, and for more artists to use

the residency space and spend time in the gallery to talk to visitors.

April 2023 saw the Zig Zag gallery host its first Feature Exhibition Dispersion. Dispersion promoted a group of talented Sculptural and Public Artists to work with new materials and technologies in an innovative way. This exhibition featured its own program, engaging the wider public in Artist Talks by each artists in the gallery and two Art Workshops held in the Kalamunda Library. Promoting collaboration within the Arts & Culture team and the Libraries, this exhibition highlighted the benefit of a public program in bringing in new audiences to advocate for the arts. With great feedback captured throughout the exhibition.

Libraries

Forrestfield Library relocation to Hawaiian's Forrestfield

After 30+ years of serving the community from the Salix Way location, Forrestfield Library moved to Hawaiian's Forrestfield Shopping Centre, opening on 3 July. The Salix Way library closed its doors on Saturday 18 March with a celebration that was well-attended by the community, including long-term patrons, volunteers, and current and former staff. A temporary library was created within the Woodlupine Family and Community Centre and services continued until the fresh new space was completed in the shopping centre.

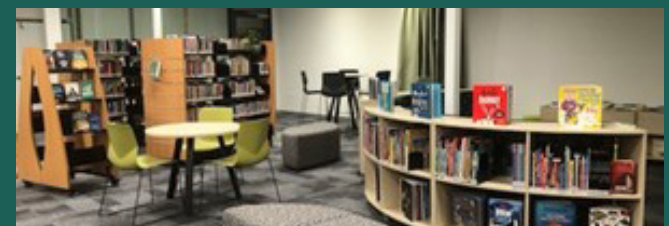
The new library has increased digital technologies including a range of self-serve options including WA's first book vending machine, the Quantum Lib-Cabinet. Staff now deliver a selection of Front Counter services and were busy in the first six weeks taking Rates payments as well as welcoming hundreds of new library members.

The new location increases the library's visibility within the community and showcases the digital support that the Library Service provides alongside the traditional collections.

"Great to see an exhibition of this calibre at Zig Zag and to have access to the artists in an intimate surrounding." – comment captured through anonymous survey.



Zig Zag Gallery



Forrestfield Library

Inaugural Local History Awards

In January 2023 community members were invited to enter the Local History Awards. All entries were published online and the winning entries received KalaCash vouchers. The Awards Ceremony, which included a celebration of Kalamunda Library's 60th anniversary, was fully booked. Perth-based Historian and author Dr Leigh Straw was the guest presenter and Jenny Lewis, President of the Kalamunda and Districts Historical Society (KDHS), presented the awards which she and Marcia Maher, Archivist of the KDHS and former Librarian at Kalamunda Library, adjudicated. First Prize was awarded to Michelle Bunn and Highly

Commended to Marian Rolfe. Bernard Arrantash received an Honourable Mention from the judges.



Left to right: Marian Rolfe, Michelle Bunn and Bernard Arrantash at the Local History Awards Ceremony

Linking events to the Library Service Values

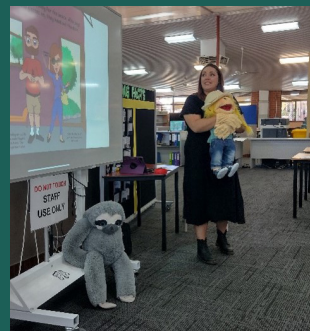
In July 2022 the Library Services developed their core values that sit at the centre of our mission to deliver a community focused service that engages with a range of patrons across four libraries and online. This year we have aligned our activities to these values in the following ways.

Literacy

We promote literacy (including digital literacy) to our community through our collections and programming.

Early Literacy was promoted through children's programming and events and outreach to schools. Adults enjoyed a variety of author talks and poetry readings to engage more deeply with literature. There were eight author talks and three writing workshops held in 2022-2023.

Grant funding was obtained to deliver Be Connected sessions at Forrestfield Library. Digital literacy is promoted through regular Tech Chat and Be Connected sessions. There are now six Tech Chat sessions each week across Kalamunda, High Wycombe and Lesmurdie Libraries, and one weekly Be Connected session at Forrestfield Library.



Left to right: Cristy Burne author talk / STEM session for children at Kalamunda Library and Chloe Stephens author talk and Inclusive session at Lesmurdie Library

Inclusivity and Diversity

All people can access our services regardless of individual needs. We embrace a range of perspectives and cultures and ensure that the voices of many are represented in our community and collections.

Secondary school students with a range of abilities completed work experience at all libraries. A volunteer with an intellectual disability works a regular shift at Kalamunda Library. Staff completed Disability Awareness training and Diversity training. Refugee awareness community workshops delivered by the Red Cross were held at Kalamunda and High Wycombe Libraries. The Culturally and Linguistically Diverse (CaLD) community is supported through collections and the very popular English Conversation Classes at Forrestfield Library.



In Search of Safety Red Cross Refugee workshop at High Wycombe Library

Reconciliation

In alignment with the City's unwavering commitment to reconciliation, we are proud to announce that we have continued to successfully deliver our Reconciliation Action Plan (RAP). At the outset of 2023, we actively engaged with the community to gather



valuable feedback, shaping the development of our 2023 RAP. Building on this foundation, we continue to promote collections that amplify the perspectives of First Nations people and foster positive engagement with their rich culture. A testament to our dedication, six Noongar Seasons presentations and NAIDOC week events were hosted across all libraries, complemented by online storytime sessions featuring Halle-Rose Abraham during NAIDOC Week 2022. The Library eNewsletter, thoughtfully aligned with the Noongar seasons, consistently shares information about the current season, reflecting our ongoing commitment to inclusivity and cultural appreciation.



Olman Walley presenting on the 6 Noongar Seasons at High Wycombe Library

Sustainability

Care for the environment is at the forefront of our procedures and practices.

Discarded library stock is sold and donations sent to Indigenous Literacy Foundation and Kanyana Wildlife Rehabilitation Centre. We have raised thousands of dollars for this wonderful initiative while raising awareness about Indigenous Literacy. Events promoting sustainable practices are delivered at all libraries, including events in collaboration with the Waste Service team. Recycling hubs are available for community use.



The Milli and Jenny Recycling Show at Kalamunda

City Events 2022-2023

This year was the 'return to normal services' opportunity for events presented by both the City and the community. Although cautious, as confidence in being able to invest in and to deliver an event increased, the City was able to host a vibrant annual program.

The return of City events took the lead in building that confidence in the community with a reduced program focussing on:

- » small local activities
- » acknowledgement and celebration of community volunteers
- » ensuring the continuation of a sponsorship program to rebuild a local community events program.

Events delivered by the City included a vibrant and well attended NAIDOC week Get Up! Stand Up! Show Up! program. In collaboration with local Elders, activities included a campfire opening event at Maamba, Forrestfield, cultural walks, story telling and Olman Walley's unique Sound Sessions incorporating traditional yoga practices with the sounds of the didgeridoo.

The big Perth Hills Spring Festival program is a consolidation of events, activities, entertainment taking place over October and early November. Tourism based businesses participated in the increasingly popular Spring campaign. The program is distributed throughout the Perth catchment area augmented by the dedicated website PHSF.au

Businesses report a significant rise in visitors during this period buoyed by the promotional materials, 10,000 printed maps, posters and website.



PHSF 2022 Poster

The Sunset Series of outdoor movies continues to be a popular neighbourhood event. A mix of a PG movie, free popcorn, activities for all the family and a selection of food vans remains a favourite with each community. Residents from Kalamunda, Wattle Grove, Forrestfield, Lesmurdie and High Wycombe participated in the summer 2023 season.



Summer Series 2023 Program

Thank a Volunteer Day 2022 was attended by over 150 guests held at the Kalamunda Community Centre. Each year the City acknowledges the volunteering community as a key element of the delivery of City programs without whom those programs would struggle to operate. Representatives from sporting, environmental and social groups gathered to celebrate and to acknowledge a group of Local Hero's (over 30) nominated each year by their peers.



Thank a Volunteer Day 2023

Community Event Approvals were on the increase once again. Issuing over 100 approvals, the Event and Health Teams saw a significant improvement in the



quality of the applications and ultimately the delivery of the events. Attracting thousands of visitors, some highlights were the return of the Rotary Artisan Market, Farmers Market and Night Markets to the newly renovated Central Mall. City officers worked vigorously to ensure that these events were able to return to the location and to make use of the new opportunities offered by the adjusted layout which included a new section at the Mead Street end of Central Mall. The newly formed Kalamunda Garden Festival in its first year brought in excess of 10,000 visitors to central Kalamunda and continues to grow in popularity.

The City's Film Kalamunda initiative is now working in collaboration with Screen West to cross promote location opportunities to the Film industry. Approvals for filming included a number of RAC advertisements, Channel 7 & 9 projects, Masterchef profile shoot, feature films and student projects.



Priority 2: Kalamunda Clean and Green

2.1 To protect and enhance the environmental values of the City

2.1.1 Implementation of the Local Environment Strategy

Weed Control

The Environmental Service Team with assistance from State and Federal Government agencies were successful in controlling numerous Weeds of National Significance occurring throughout the City.

- **Boneseed**

CSIRO identified the City of Kalamunda as a "hotspot" for Boneseed, a weed of national significance, and one to eradicate. Boneseed, a South African shrub, was introduced to Australia as a garden plant in the late 1800s. This fast growing, invasive plant has no native animals grazing off it in Australia, so it has quickly spread from gardens into the bush.

Airborne drones were used to detect and plot the infestations, and a program was implemented to eliminate this bushland menace.

Signage has also been installed in areas prone to infestations, to raise community awareness of this weed to help monitor and report any re-germination.



Weed Control Boneseed

- **Genista linifolia**

The City of Kalamunda received almost \$13 000 from the State Government Natural Resource Management Program to assist with the removal of Genista linifolia (Yellow broom) throughout the City. Genista is a Weed of National Significance, due to its ability to rapidly colonise and outcompete native vegetation.

City Officers mapped the populations and contractors were engaged to spray the large weeds infestations on roadsides with our Friends Groups and Bushcare

Officers physically removing from our Natural Areas. The operation was extremely successful with all populations that were mapped and treated now appearing to have died. There is a chance that some may reshoot and if this occurs will be retreated in the future.



Weed Control Genista Linifolia

- **Control of Tambookie Grass on Kalamunda and Gooseberry Hill Roads**

Tambookie Grass (Hyparrhenia hirta) is a tall densely tufted perennial grass originating from Africa, southern Europe and Asia. It is a highly invasive species threatening biodiversity when in Natural areas and pastures. In the City of Kalamunda it is found mainly on roadsides and to a lesser extent in our Bushland areas.

The Parks and Environmental Services team focussed effort to control the spread of the weed along our major roads by spraying it with herbicide along Gooseberry Hill Road, Kalamunda Road and Welshpool road. Future efforts will include mapping the extent of the weed throughout the city and focussing efforts to its control.



Weed Control Tambookie



Reserve Management

On Monday 5 September 2022 the Perth Natural Resource Management (NRM) Team Building Day included Quenda Home Building at Dampiera Reserve and site visit to the revegetation at Kalamatta Reserve. Both reserves had recently undergone woody weed removal and revegetation. The 10 Quenda homes that were constructed at Dampiera will improve habitat for quendas and other native animals after substantial habitat created by the weeds was removed.

The objective of the day for Perth NRM was to undertake a meaningful biodiversity enhancement project activity to promote teamwork and cooperation amongst team members. The activity arranged by the Parks and Environmental Services Team was to install 10 Quenda habitats at Crumpet Creek Dampiera Reserve which was cleared of weeds in preparation for revegetation. The team was also taken to view other revegetation areas throughout the city to showcase local outcomes that the Perth NRM Team supports through grants but don't personally implement.



Quenda Home Building

Environmental Grants

The Environmental Services team undertook activities to implement seven externally funded projects assisting with the management of our reserves in the City of Kalamunda

• **The Queens Jubilee**

- » The City Received \$21,776 from the Federal Government to commemorate the Queens Jubilee. One commemorative tree was planted at the Woodlupine Community Centre with local school children and Noongar Elder, Uncle Neville Collard.
- » In addition to the commemorative tree, the grant funded the installation of 219 trees which were installed throughout parks and reserves in the the Woodlupine Brook Catchment in Forrestfield.
- » As in-kind contribution the City installed 5,240 plants at the Willow Lakes Estate public Open space to revegetate a previously completely open drain.
- » This project will enhance the tree canopy and provide additional habitat for native fauna in Forrestfield.

• **Kalamatta Way**

- » The City received \$9,458 to restore 1ha of degraded and weed infested bushland. The City undertook the removal of large amounts of invasive woody weeds and has established over 500 local trees, shrubs and sedges. Six bandicoot habitats were also installed with the assistance of local Schools.

• **Fire and Biodivesity Procedures Project (LES action)**

- » The City Received \$43,449 from the State Government Natural Resource Management Program to create fire and biodiversity procedures for implementation in our Local Natural Areas.

The City's current fire mitigation regime is appropriate in areas without native vegetation it does not take into consideration the vegetation, flora, fauna or other significant features present, nor the effects of fire intensity, frequency or seasonality on these features. Inappropriate fire regimes have the potential to cause the loss of fire sensitive species and species dependent on them, reduce species distributions, alter vegetation flammability (including by increasing the prevalence of flammable weed species), and cause a decline in vegetation resilience.

The development of the document (to be finalised in 2023–2024) will identify the natural values of each of our Natural Areas and provide advice and procedures to protect these values from inappropriate fire regimes without compromising the City's duty of care under the *Bushfires Act 1954*.

- **Kalamunda Dieback Management Program (LES action)**

- » The City received a total grant budget of \$56,363 to be spread over three years. The funding will see all our LNA's that have not been assessed for dieback, assessed.
- » It will also fund (or partially fund):
 - accredited (Green card) training of staff, lead contractors and volunteers (including Firefighters)
 - 10ha of dieback treatment in reserves/annum

» The City's contribution to this funding includes:

- Installation of signage at strategic locations
- Installation of hygiene stations at strategic locations
- Provision of hygiene kits for staff vehicles
- Contribution to training program

» **Kadina Brook-Creek Restoration Project**

- The City Supported the Friends of Kadina Brook in a successful State Government Community Rivercare Program grant bid with total grant budget of \$31,177 (spread over four years ending 2026)

To date the grant has facilitated:

- City contractors removing woody weeds (mainly Olives) from the upper section of the Brook
- City Contractors implementing on-going weed control throughout the stage 1 project area
- The Friends Group installing 2,000 seedlings
- The Friends Group installing a riffle structure to slow water speeds and create habitat for aquatic animals. Tadpole observed utilising pool.
- Several community walk and talk information days

Strategy 2.1.1.3 (LES 1.1.2.2) - Develop at strategic approach to the control of feral animals in the City of Kalamunda

Feral Animal Control - Foxes

Fox control in City managed Land is undertaken to satisfy the City's obligation under the *Biodiversity*

and Agriculture Management Act 2007 and to try and decrease the impact of foxes on native animals. This year, the City engaged feral invasive species eradication

contractors to trap for foxes in the Railway Heritage Trail, Canning Road Reserve, George Spriggs Reserve and the Pickering Brook Golf Course. A total of five foxes and one feral cat were removed from these areas.



Feral Animal Control

The city recognises that activities it takes alone will have little impact on the greater population of foxes throughout the City. The City encourages a "shared

responsibility" approach where all landowners in the city undertake efforts on their own properties if they are experiencing issues with foxes. The City also works closely with Department of Biodiversity, Conservation and Attractions (DBCA) to coordinate efforts to achieve the greatest impact.



Feral Animal Control

Strategy 2.1.2.3 (LES 1.1.5.2) - Engage the community in activities to benefit personal and environmental health.

Plants for Residents Program

Woodlupine Community Centre was the venue for the popular Plants for Residents program on 27 May 2023. A total of 13,200 plants were supplied by APACE Nursery who also supply the display material.

Plant orders were undertaken through the online platform, Trybooking, with those unable to navigate the platform given assistance by City Officers. For plant pickup, participants were designated to one of five time slots. The day was a success with no negative incidents reported and numerous congratulatory comments received.

Satisfaction levels were high especially around having the plants in alphabetical order and how easy it was to collect when inside. Special mention was also made praising the children's activity room.

Some plants were left after the event leading to an opportunity for those who may have missed out.

The public were notified, and plants were available for collection between 3:30pm and 5:30pm on the proceeding Thursday and Friday afternoons from the Kalamunda pool area adjacent to the Administration Centre.



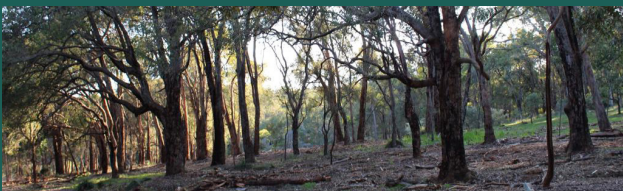
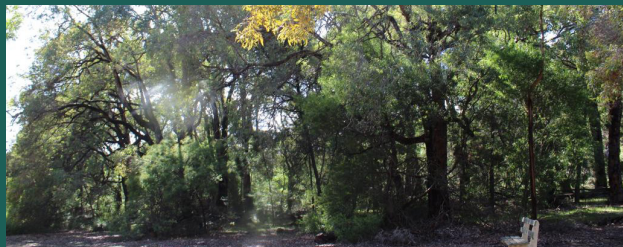
Plants for Residents

Fire Mitigation Program

The inherent fire risk associated with the City's natural bush reserves is managed inhouse by our Fire Mitigation team.

This year, an integrated program was implemented that used herbicide to eradicate seasonal weeds, that would otherwise die off in summer and need to be controlled using more damaging mechanical devices.

Adverse weather conditions made hazard reduction burning exceptionally complicated this year with fewer day suitable to burn, with, less carried out than scheduled.



Fire Mitigation Program (Top: Before, Bottom: After)

Street Tree Powerline Clearance Program

Parks and Environmental Services biggest ongoing program is annual powerline clearance tree pruning. This is pruning encroaching vegetation away from Western Powers overhead powerline network. The numbers shown in the table on the right show how many trees are pruned for clearance in each area of the City.



Street Tree Powerline Clearance Program

A separate program prunes trees and shrubs away from footpaths, traffic signs and away from the road carriage way. Each area is done once every three years' on a programmed basis.

Zone 1.1 High Wycombe	112
Zone 1.2 High Wycombe	562
Zone 1.3 High Wycombe	944
Zone 1.4 Maida Vale	364
Zone 1.5 FF/Maida Vale	577
Zone 2.1 FF/HW	208
Zone 2.2 Forrestfield	741
Zone 2.3 Forrestfield	581
Zone 2.4 Forrestfield	853
Zone 2.5 Wattle Grove	116
Zone 2.6 Wattle Grove	428
Zone 3.1. Lesmurdie	1,873
Zone 3.2 Lesm/Walliston	1,234
Zone 4.1 Gooseberry Hill	693
Zone 4.2 Gooseberry Hill	793
Zone 4.3 Kala/GBH	885
Zone 4.4 Kalamunda	1,061
Zone 4.5 Kala/Lesmurdie	1,245
Zone 4.6 Les/Kalamunda	651
Zone 5.1 Carmel	133
Zone 5.2 Pickering Brook	113
Total	14,167

Street Tree Planting Program

This year the City planted 585 street trees throughout the municipality. These trees were requested by the adjoining resident or were replacements for trees that died or were removed to facilitate development.

This year more emphasis was placed on overall tree selection and specifically native species which are:

- Waterwise
- Better for the local environment
- Right for Australian soil types
- Better option for warming climate

We also wanted to improve the site preparations and make sure water and air is going into the soil profile and making conditions better for root development, increasing survival and providing healthier trees overall.

For achieving this we made sure all tree planting holes were 70cm deep and at least 70cm wide.

This required rock breaking when planting on shallow laterite soils, and heavier excavation when planting on heavy and shallow clay soil types.

We are also incorporating Tree Wells into our tree planting program. These ensure water does not run off during watering applications and water is forced down into the root profile.

They also help maintaining mulch on top of the root ball and provide additional security for the tree.

We are also having trials for long-stem plating method for reducing the tree watering needs in the future and for better root formation.

This means planting overgrown forestry tube seedlings deeper into the soil. Root ball will stay in cooler environment, foliage is not as large as with more established seedlings and need for watering is reduced. With this system stem will eventually be converted into new main root system and older root ball will become insignificant after tree grows larger.



Street Tree Planting Program

Strategy 2.1.5 - Community engagement and education in environmental management.

Adopt-A-Patch

On Friday 5 August, 28 year 1 students, their teacher and a parent helper planted approximately 80 plants in Ollie Worrell Reserve. Prior to the event, the Education and Engagement Officer (EEEE) discussed the importance of habitat in the reserve. Many students were interested to understand how plants grow and they learnt how to ensure plants were planted correctly.



Adopt a Patch

Commemorative Planting Program

The Commemorative Planting event changed format this year due to the apparent relatively low number of child births throughout Australia this year.

Certificates and plants were delivered to homes with the plaque unveiling and planting event being postponed until next year.



Commemorative Planting Program



2.2 Manage the forecast impacts of a changed climate upon the environment

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

2.3.1 Implement the City's Waste Plan aligned to the State Waste Avoidance and Resource Recovery Strategy

Throughout 2022–2023 there has been a continuation with upgrades to the Walliston Transfer Station. This has included the following improvements:

- » Asphalt and kerbing in high-traffic areas.
- » Line marking for safety and clarity of traffic flow.
- » Upgrades to signage.
- » Installation of a noise wall to prevent noise impacting on nearby housing.
- » Retaining walls.
- » New gatehouse.
- » Conversion of overhead power to underground power, for safety purposes.
- » Hook lift bin wheels and tarps to reduce contamination from leachate.

A trial of a traffic light system to improve safety to contractors and staff entering and leaving through the staff entry was also set up along with improvements to the internal access road.

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A trial of a traffic light system to improve safety to contractors and staff entering and leaving through the staff entry was also set up along with improvements to the internal access road.

The City partnered with Workpower to create the Second Chance Reuse Shop. In the first year of operation, 100 tonnes of waste that would have gone into landfill was diverted into the Second Chance shop. In addition, Workpower operate the cardboard baler that was purchased with the Waste Sorted funding grant. This year 219 bales of cardboard were baled and recycled.

Clean Up Australia Day was held in March with five schools and six community groups collecting rubbish. Staff at the City of Kalamunda also ran a clean-up day where they spent their lunch break collecting



rubbish from a reserve behind the depot in Walliston. Educational activities with schools have included waste audits, rubbish clean-ups, presentations, and assistance with school 'Green Teams'. This included the installation of a recycling hub in the common area of the Lesmurdie Library for the community and the Lesmurdie Senior High School to use.

Promotion and information to residents regarding Food Organics Garden Organics (FOGO) has commenced, with the Waste Team attending events such as the Kalamunda Garden Festival and Kalamunda Markets as well as social media posts beginning to inform the community that it is coming in 2024.

The skip bin service for general and green waste continues to be popular with residents. Through this service, general waste has had at least 20% of materials recovered before going to landfill.

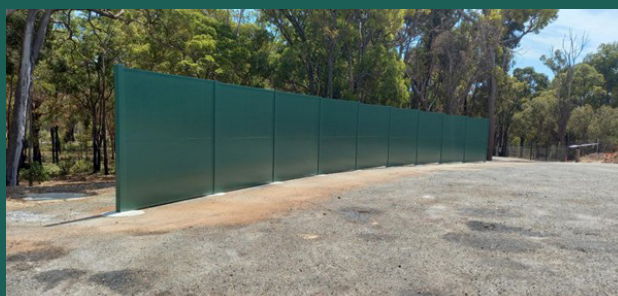
The Litter Team has implemented strategies to alleviate Illegal dumping, including asbestos, by working in partnership with Department of Water and Environmental Regulation (DWER) on their reserves and placing signage and taping areas off in areas identified as hotspots. To provide further recycling options to the public, in partnership with Western Australia Return Recycle Renew Limited (WARRRL) the City has installed ten Containers for Change public cages at key points in various suburbs.



Public Containers for Change cage at Stirk Park, Kalamunda



Top: 1st Anniversary Second Chance Reuse Shop
Bottom: Recycling hub installed with 'Green Team' members from Lesmurdie SHS in the Lesmurdie Library



Top: City of Kalamunda staff participating in Clean Up Australia Day. Bottom: Noise Wall installed at WTS - has reduced a lot of noise travelling across the road to nearby houses.

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

2.4.1 Identify, examine and manage risk associated with contaminated sites

The City continues to undertake complex sampling, maintenance, and remedial works on contaminated sites to fulfill its obligations under the *Contaminated Sites Act 2003*. The Former Brand Road Landfill investigations are continuing to understand soil, landfill gas and groundwater contamination for reporting and mitigation purposes.

The City commissioned a Mandatory Auditors Report (MAR) on the site, before submitting to the DWER. The MAR resulted in a requirement to expand Brand Road investigations to better understand the nature and extent of contamination.

Detailed site investigations will also be conducted at the former Dawson Avenue Landfill sites during the current reporting period and beyond. The investigations include groundwater, landfill gas and soil evaluation at both Pioneer and Dawson Park, which formed part of the former landfill. The Dawson Avenue sites will follow the same statutory reporting process already completed at Brand Road.

Landfill gas and groundwater mitigation measures are refined and implemented through ongoing investigations. These measures include landfill gas extract systems operating on-site and leachate management systems at the Brand Road and Dawson Avenue sites.

The City's commissioning of contaminated sites investigation and Audited reports are used to support Government agencies determination of future land use proposals. A small-scale solar farm and sporting precinct are some of the land uses being considered.

Works continued through approved Asbestos Management Plans (AMP) for Ledger Road and Alan Anderson Reserves. The ongoing management involves biannual emu picks of surface asbestos and review

of the AMP for effectiveness and recommended improvements.

The contaminated site investigations were supported by over 50 site safety audits and rectification works conducted by the City this reporting period. The resulting improvements in sites safety include targeted signage; installation of CCTV towers; and installation and repair of fencing.





Priority 3: Kalamunda Develops

3.1 To plan for sustainable population growth

3.1.1 Plan for diverse and sustainable housing, community facilities and industrial development to meet changing social and economic needs.

The City’s development engineering team has continued to see significant development activity, and continue providing high quality advice and assessment services to developers on matters relating to drainage, roads, lighting, retaining walls and related engineering assets.

Cambridge Reserve Community Enhancement Project

Cambridge Reserve will be a transformative project that re-engages with this wonderful reserve and formalises many of the existing and surrounding activities on the site.

The inclusion of intergenerational care and housing that engages with public spaces on the site will provide additional activation and uplift as well as provide much needed housing renewal and contributing to diverse accommodation options in Forrestfield.

Cambridge Reserve includes a site for aged care and residential development and a focus on protection of environmental values, improved drainage, and open space improvements including new recreational spaces and improved access to the reserve.

The City’s vision for Cambridge Reserve has been established in consultation with the community through the development of a Concept Plan and an amendment to the Local Planning Scheme.



Concept Plan

In October 2022, the project reached an important

milestone with the State Government transferring ownership of Cambridge Reserve to the City to enable the project to continue to the next phase. The City is now focussed on turning the Concept Plan to reality. This requires the preparation of the required information for the Council to make decisions that will benefit the Forrestfield Community.

High Wycombe South

Residential Precinct

The Residential Precinct Local Structure Plan (LSP) has been prepared to facilitate the coordinated development of high-quality medium to high density residential development, for the land generally bounded by Poison Gully Creek, Roe Highway, Sultana Road West and Milner Road, just to the east of the new High Wycombe Train Station.

The LSP provides for over 30ha of green public spaces in the form of local open space, environmental conservation areas and pre-existing Bush Forever bushland reserves. These green spaces will support the vision to create a ‘Forest Neighbourhood’ in a medium to high density area with a ‘bush character’. A primary school site is identified in conjunction with district open space on Brand Road, to form a future combined education and sporting precinct.

The approval of the final version of the Residential Precinct Local Structure Plan in August 2023 represents an important stage in the establishment of the local planning framework for the High Wycombe Residential Precinct. This significant milestone for the High Wycombe community and more broadly for the City of Kalamunda provides greater certainty about development outcomes, and affirms the strategic basis for infrastructure identified through Amendment 113 and the draft Development Contribution Plan.



Transit Oriented Development Precinct

The Transit Oriented Development (TOD) Precinct will incorporate planning for a new activity centre and commercially focused, transit-oriented area based around the new High Wycombe train station.

DevelopmentWA administer planning controls in the TOD Precinct under the METRONET East Redevelopment Scheme. The Activity Centre Structure Plan (ACSP) which was adopted by the City in October 2021 is currently pending assessment, consultation, and determination as DevelopmentWA.

DevelopmentWA are preparing Design Guidelines to support the assessment of development and subdivision in the TOD ACSP. Once drafted, DevelopmentWA will undertake public advertising concurrently with the TOD ACSP.

Development Contribution Plan

The development of the Residential Precinct and TOD Precinct requires the timely and cost-efficient provision of infrastructure and facilities, such as roads, drainage, open space, sporting and community facilities, to support the envisaged residential and commercial development. This will contribute to liveability and community wellbeing and help facilitate the necessary development of housing for a growing population.

A Development Contribution Plan (DCP) is required to coordinate the equitable cost sharing arrangements for, and timely delivery of, infrastructure needed for the development of the precincts. The draft High Wycombe South DCP reached an important milestone on 18 April 2023, with the Council resolving to proceed with the necessary steps required before undertaking public advertising. The Amendment and DCP require examination by the State Government to ensure the information is suitable to proceed to advertising.

The City's preparation of the DCP has been a significant undertaking which, together with the preparation of structure plans, has been an important Strategic investment in the project area. The DCP will coordinate funding for essential infrastructure and will facilitate the progressive development of the area in line with the vision established under High Wycombe South Residential Precinct Local Structure Plan.

The Minutes and associated documents are available via this link to the Agenda & Minutes section of the City's website.

If you would like to know more about the DCP, the City has prepared Frequently Asked Questions (FAQs).

The City has also prepared an index of the key documents included to support Amendment 113 and the DCP.



The Approval Services team performs a statutory function across the technical areas of Statutory Planning, Building, Development Compliance, and Development Engineering.

Statutory Planning

In 2022–2023, the statutory planning team received 656 applications. This represents a decrease in the number of applications by 5.4% compared to the previous year.

Statutory Timeframes for Development Applications:

Category	Approvals	Average Time	Timeframe Met
Basic Application (20 days)	51	14 days	91%
Standard Application (60 days)	275	27 days	91%
Complex Application (90 days)	125	45 days	88%

The planning framework which applies to the City of Kalamunda is complex and varied. Due to the complexities of the planning framework and the City of Kalamunda’s unique mix of planning constraints such as topography, soils, bushfire, groundwater protection areas, airport noise, watercourses, and vegetation it is not unexpected that statutory timeframes can be difficult for landowners to achieve. This is typically due to higher standards of technical information required by state planning policies.

In 2022–2023 the City’s planning framework became more complex with the introduction of *Local Planning Policy 33 – Tree Retention*. This is part of a trend towards a high proportion of standard and complex applications, rather than basic applications which can be processed quickly, reducing the overall application burden.

Category	21/22	22/23	Difference (% of DA)
Basic Application (20 days)	19%	11%	8% decrease
Standard Application (60 days)	52%	61%	9% increase
Complex Application (90 days)	29%	28%	1% decrease

In 2022–2023 the Approval Services Statutory Planning team processed 14 Joint Development Panel applications.

In 2022–2023 the Approval Services Statutory Planning team held two Design Review Panel meetings for three separate developments.



Building Services

Building Permits

In 2022–2023 the City issued 944 Permits which is a 13% (1,115) decrease from 2021–2022.

The total value of the 944 Permits issued for the year was \$182,056,907 compared with \$217,874,756 in 2021–2022. This is a decrease in building value of \$35,817,849 or approximately 16.5%.

The average value-per-permit in 2022–2023 was \$202,736 compared with \$198,673 in 2021–2022. The building and construction industry has been affected by high demand for materials and labour with low availability – leading to increased costs.

Building Permit Timeframes

It is a regulatory requirement that a local government approves applications for Certified Permits and Demolition Permits within 10 working days, and Uncertified Permit applications within 25 working days.

In 2022–2023 the average approval times were:

- Certified Applications – four working days
- Demolition Permits – five working days
- Uncertified Applications – five working days

In 2022–2023 Permits were issued for 181 new houses. This is a significant reduction of 36% from the 2021–2022 year. This accounts for the overall drop in building permits in 2022–2023. The decrease is generally attributed to the state governments Covid incentives which brought the development pipeline forward.

The highest volume of new residential development in foothills suburbs was Forrestfield (54) followed by Wattle Grove (29), High Wycombe (13) and Maida Vale (3).

The highest volume of new residential development in escarpment suburbs was Kalamunda (57) followed by Lesmurdie (8), Walliston (2) and eight across the remaining areas. Permits in Kalamunda grew 30% compared to 2021–2022, which is attributed to grouped-dwelling developments.

In 2022–2023 31 demolition permits were issued, compared with 41 in 2021–2022. Most demolitions occur to facilitate infill development, which ties this reduction back to the overall reduction in building permits being issued.

Building Compliance

In addition to approving new development and construction, Approval Services is also responsible for ensuring compliance with the *Building Act 2011*. In 2022–2023 28 cases of unlawful building works were reported to Approval Services.

The *Building Act 2011* includes provision for landowners to seek approval for existing works through a Building Approval Certificate (BAC) – which is approved after the works have occurred.

While the provision exists, it is an expensive process and structures are often required to be modified to the required Building Code standard before approval can be given.

Approval Services may also seek to prosecute a landowner for breaching the *Building Act 2011*.

Private Swimming Pools and Spas

At the end of 2022–2023, the City has 5,885 registered private swimming pools and spas. This is an increase of 75 from the 2021–2022 year.

In 2022–2023, Approval Services issued permits for 83 new pools and spas. Like the wider construction industry, the construction of these pools is being delayed due to the limited availability of trades and materials which are required to complete them.

In 2022–2023, 54 swimming pools and spas have been removed. Pools and spas are removed for several reasons. Some fall into a state of disrepair and are removed. Others are removed to facilitate additional development such as outbuildings and subdivision.

The State Government legislates that all private swimming pools and spas within the local government's boundaries must be inspected at least once every four years. The City of Kalamunda employs a full time Swimming Pool Fencing Compliance Officer who inspects on average 12 properties per day.

While most of the City's private swimming pool or spa owning community comply with the legislation, it is still common for inspections to find properties which have non-compliant security fencing or have allowed fencing to deteriorate to the point of non-compliance. Despite the risks associated with non-compliant swimming pools, only 50.53% of pools were found to have compliant barrier fences on the first inspection.

The City is currently working through the level of non-compliance with landowners. Infringement Notices, which carry a modified penalty of \$5,000, can be issued where property owners are refusing to provide compliant fencing. Where access to properties

is not being afforded via the normal means, Entry Warrants have been obtained and acted on. 9 Entry Warrants were obtained during the year to enable access to be gained to these properties.

In 2022–2023:

- Total number of swimming pools and spas = 5,885
- Total non-compliant pool barrier fences = 142 (164 in 2021–2022)
- Total compliant (as per 4 yearly inspection regime) = 5,683 (98%)
- Number of pools (properties) inspected in 2022–2023 = 1,375
- Total number of pool inspections undertaken in 2022–2023 = 1,686
- Number of pools compliant on initial inspection in 2022–2023 = 852
- Pools and Spas removed = 54
- Inspections undertaken via Entry Warrant = 9

Regional Shires

The City of Kalamunda continues to maintain MOU arrangements with the Shire's of Bruce Rock, Corrigin, Mukinbudin, Narembeen, Quairading, Wandering, West Arthur, Williams, and Woodanilling. In 2022–2023, 71 Building Permits were processed.

Development Compliance

While Approval Services deals with approving development, it has an equal responsibility under planning and building legislation to ensure ongoing compliance with those approvals, as well as a general responsibility to ensure that development is 'consistent with the Scheme'. This means that where approval is required, landowners obtain approval prior to commencing works or use of land. It also means that when landowners commence works or use land without necessary approval, that the land is brought

back into compliance with the Scheme – either by obtaining the necessary approval, or by ceasing the works or use.

In 2022–2023 Approval Service Compliance Officers dealt with 365 compliance matters, with 318 of those matters being resolved and the remainder subject to ongoing action.

The table on the next page breaks down the broad categories of the compliance matters.

Compliance Matters	
Unapproved Development	54
Tree Removal Requests/ Investigations	44
Unapproved Use	28
Commercial Vehicle Parking	24
Alleged Breach to DA Condition	22
Home Business	20
Unkempt Property	19
Water Run-off issues	19
Builders Rubbish	18
Signage/Flagpole	15
Stock Issues	13
Sea Containers	12
DA Condition Follow-ups	10
Civil Matters (Neighbours Disputes)	6
Miscellaneous (access/ easements/crossovers/reserves issues)	14
Total	318

Development Engineering

Approval Services Development Engineering team has continued to see significant development activity in the 2022-2023 year and continues to provide high quality advice and assessment services to developers, consultants, and to internal departments on matters relating to transport impact assessment of development on roads, urban water management for lot and road drainage in new areas, lighting, retaining walls, public open space design and related infrastructure assets.

In 2022-2023 Development Engineering dealt with 57 development applications, 16 JDAP applications, and 93 small and large subdivision applications. These were assessed (and approved where necessary) with engineering conditions for transport impact

The compliance action resulted in 78 Development Applications being received.

While most Compliance matters are dealt with directly with landowners either ceasing the unapproved works/ use or seeking development approval for the existing works, the City in rare cases is required to pursue other means to ensure it is effectively implementing the Scheme.

For the City to pursue prosecution of a landowner, the matter will typically be significant, and it would be in the interests of the community to pursue resolution of the matter. The City does not advance to prosecution unless it exhausts all lesser options, and the landowner does not engage to resolve the issue. The City also proceeds to prosecution if a landowner or business shows a reckless disregard for the planning framework and/or completes works which cannot be undone. This can be seen when the health and safety of the community is put at risk, or business interests are prioritised over impacts on the community and environment.

In 2022-2023 of the 318 compliance matters resolved, only 3.5% (11) were resolved through prosecution. The City's success rate for prosecutions was 100%.

assessment, urban stormwater management, new roads and drainage construction, public open space and upgrading of existing roads. Of the 166 assessments, 98% were processed within a timeframe of 21 days – to meet planning statutory timeframes.

In 2022-2023, 79 Building Applications were assessed for stormwater and crossover locations. Of the 79 assessments, 99 % were processed within three days to meet building statutory timeframes.

The Development Engineering team has been engaged to investigate and model seven complex stormwater drainage matters and as a result has provided technical advice and solutions on those matters. In addition, the team also assisted the City's Consultants to complete Lower Helena flood study.



The Development Engineering team assessed and approved 258 applications for third party works (Water corporation, Western power, Telstra, NBN, Alinta Gas) within the City.

In 2022–2023 the Development Engineering team also assessed and approved 38 crossover applications (excluding crossover with Development and building applications).

In 2022–2023 the Development Engineering team assessed, approved, and received 22 Outstanding works (both for POS and subdivision infrastructure) and defect liability bonds (these bonds only related to subdivision not the asset protection bond).

In 2022–2023 the Development Engineering team also assisted the stakeholders through ICS, ECM, email, face to face and over the phone within three days to meet customer service standards.

In 2022–2023 the Development Engineering team processed and provided authorisation for 345 Traffic Management Plans (TMP) which facilitated construction works within City's road reserve. 100% were processed within the target time of 14 days.

Kalamunda Activity Centre Plan

The Kalamunda Activity Centre Plan (KACP) outlines the 10-year vision for the development of the town centre and provides a planning framework to coordinate the future subdivision, zoning and development in the area.

The KACP was considered an underwent modifications in response to a comprehensive public consultation process, to reflect good planning principles and community views on what they would like to see in the town centre. The establishment of the plan is divided in two key parts; the Activity Centre Plan and the Scheme Amendment. The Scheme Amendment was approved in August 2023 and a decision on the Activity Centre Plan is expected in October 2023. This will pave the way for the City to facilitate future development in line with design expectations within the Kalamunda

town centre, aligned with contemporary local planning schemes and precinct planning in WA.

Urban Forest Strategy 2023-2043

At the Ordinary Council Meeting held on 22 August 2023, the City of Kalamunda Council adopted the Urban Forest Strategy 2023-2043.

The City developed its Urban Forest Strategy (UFS) through substantial community engagement and peer review, to help guide, design, protect, manage and grow the City's urban forest over future decades.

The strategy sets a clear direction for the City and the community to follow, ensuring greener, cleaner and healthier neighbourhoods into the future.

From purifying air quality, providing homes for birds and animals, and playing a vital role in carbon removal from our environment; to our social, psychological, and recreational wellbeing, the benefits to our community are vast and varied.

From the recently adopted Climate Change Action Plan, through to the City's new *Local Planning Policy 33 - Tree Retention* and now the Urban Forest Strategy, the City is working to maintain the integrity of the beautiful and unique natural environment.

The City released its Draft UFS to the public in March 2023 and received valuable comment and input from the community as well as the Kalamunda Environment and Sustainability Advisory Committee, which helped shape the final design and strategy.

To maintain and enhance the benefits of the urban forest to the community, economy and environment, the City aspires to achieve a target overall urban canopy cover across the City of 30% by 2043. This target aligns with local and international best practice targets for canopy cover. Broadly, the goals of the UFS are based on the pillars to Protect, Grow, Engage, and Investigate. This provides a holistic and strategic approach to achieving the aspirational target.

As part of the strategy, the City has committed to undertaking a comprehensive tree planting program on road verges and parks within the City.

With a significant portion of the current and potential urban forest occurring on private land, the City has also committed to engaging with residents to provide education, resources and incentives to protect, manage and grow the urban forest on private land.

Guided by the City's leadership, the role of the community is vital in caring for the City's urban forest.



Pickering Brook Town Site

The State Government's Pickering Brook Taskforce's Pickering Brook and Surrounds Sustainability and Tourism Strategy – Part 1 – Pickering Brook Townsite (Part 1 Report) recommends the progression of a Metropolitan Region Scheme (MRS) Amendment to expand the Pickering Brook townsite and urbanise a 14ha portion for residential unsewered development.

The MRS Amendment will support the sustainable expansion of the townsite, provide additional housing

options, contribute towards economic and social revitalisation to support the growth of services and facilities, particularly for an aging population.

Throughout the second half of 2022 and early 2023, In response to the Department of Planning, Lands and Heritage (DPLH) preliminary referral process, and considerations raised by the Department of Water and Environmental Regulation, the Department of Health, and the Water Corporation, the City commissioned updates to the Pickering Brook District Water Management Strategy (DWMS). The updated DWMS was completed in November 2022 and lodged with the DPLH, thereby progressing the required information for the MRS Amendment under the Taskforce's Part 1 Report.

The City continues to work with the DPLH with a view of having the MRS amendment considered by the WA Planning Commission towards the end of 2023.

Local Planning Policy 33 – Tree Retention

In December 2022, the City of Kalamunda has adopted a *Draft Local Planning Policy 33 - Tree Retention* (LPP 33).

The preparation of *LPP 33* has been identified as a key initiative throughout the City's strategic environmental framework, including the Kalamunda Clean and Green: Local Environment Strategy 2019–2029 and Environmental Land Use Planning Strategy.

The purpose of *LPP33* is to carefully consider the need for the removal of trees and, where possible, minimise the removal of trees of a particular size and maturity through the planning and development process. *LPP33* also seeks, where practical, to increase canopy cover with replanting provisions.

3.2 To connect community to quality amenities

3.2.1 Optimal management of all assets

The City continued a range of ongoing asset management practices through 2022–2023. These include inspections of assets to determine their condition and replacement needs, scoping for asset renewals, and recording asset details as they are constructed and replaced. By linking the asset details and conditions to industry unit rates, the City derives

asset valuations in accordance with accounting standards.

The City had organised the field validation of all City-owned stormwater drainage pit structures within the City boundary. The pit structures include several types of gully pits and side entry pits found in roads, junction pits, and inlet and outlet structures. As they were

sighted, the pit structure details were updated live through the tablet application Intramaps Roam which synchronised to the City's asset register in myData.

The City had arranged to complete the data collection for retaining wall and electrical assets. The data

collection for this work was initiated approximately four years ago and is being managed within current work programs. The work that has now been completed is to identify all retaining walls, electrical boards, and cabling that are under the City's ownership.

3.2.1 Ensure existing assets are maintained to meet community expectations

3.2.2 Develop improvement plans for City assets such as parks, community facilities, playgrounds to meet the changing needs of the community

Alan Fernie Pavilion

The Alan Fernie Pavilion, after being closed for many years was demolished this year. The facility was continually vandalised and with the deteriorating asbestos roof sheeting posed a risk of collapsing. The decision was made to demolish the building to eliminate the risk and potentially make way for the site to be used as a carpark.

Cyril Road Hall

Significant works have been undertaken at Cyril Road Hall to remove asbestos, replace failed floor finishes and to replace the aging and failing ceiling.

Light fittings were upgraded to LED light fittings and the distribution board was upgraded so the asbestos backing could be removed.

Forrestfield Rugby Club

The condition of the front veranda to the club room has been deteriorating over the years and parts of the veranda had to be replaced in 2021–2022. This year the entire veranda was replaced to eliminate the risk of the old structure failing.

Lesmurdie Hall

Significant white ant damage was found in the timber floor to the kitchen at Lesmurdie Hall. The kitchen had to be removed so the timber bearers, floor boards and floor finish could be replaced.

After the damaged floor was repaired, a new kitchen was installed to suit the newly completed floor finish.

Hartfield Park Rec Centre

A total of five new air conditioning units had to be installed at Hartfield Park Rec Centre to replace failed units.

The front facing walls were also repainted to improve the facility's visual appearance.

Asbestos Removal

This year six sites were cleared from asbestos in an effort to remove the asbestos from all City owned facilities.

Infrastructure Maintenance

In addition to responding to over 1,600 customer requests as part of reactive and planned maintenance work throughout the City, our maintenance team and contractors have also been working on many minor projects. Some of these works are listed below.

WABN Shared Path, Berkshire Road – Dundas Road, Forrestfield

In September 2022, the City of Kalamunda successfully completed the WABN Shared Path project, connecting Berkshire Road to Dundas Road in Forrestfield. This project, funded through a 50/50 partnership with the Department of Transport Western Australian Bicycle Network (WABN) grant, enhances connectivity for residents and workers by linking existing paths along Roe Highway and providing access to the new High Wycombe Train Station. Notably, this shared path complements the pedestrian path on the north side of Berkshire Road, a crucial component of the Forrestfield Industrial Area Development Contribution Scheme.



WABN Shared Path, Bershire Road - Dundas Road,
Forrestdale

Paulls Valley Road Drainage Upgrade

This project was initiated to rectify the drainage issue on Paulls Valley Road. The work consisted of digging a narrow swale on the edge of the road and installing rock structures at regular intervals to slow the water down and provide some capacity.



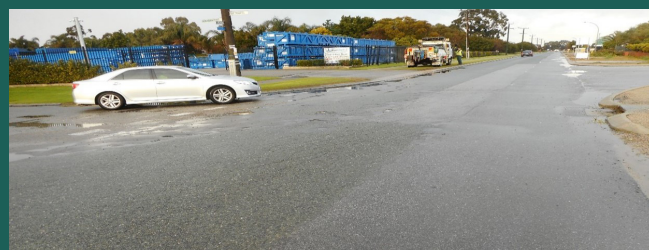
Paulls Valley Road – During Construction

Road maintenance – Milner Road and Sultana Road Intersection

Throughout the year the Infrastructure Maintenance team carries out numerous minor road repairs under

the City's general maintenance program. However, there are occasions where the scope of work are larger and are outside the ability of our Infrastructure maintenance team. Due to size of these projects or limited resources available the works are completed outside normal business hours. Examples of projects completed in the 2022–2023 financial year are listed below.

Milner Road and Sultana Road intersection is an example of the bigger scale road repairs conducted in 2022–2023 financial year.



Milner & Sultana Road Intersection.
Top: before, Bottom: after

Other notable projects include the March 2023 initiatives, such as the renewal of Hale Road from Stringybark Drive to the west end of Morris Drive, Holmes Road in Maida Vale, Hartfield Road in Forrestdale, and Canning Road from Recreation Road to Mead Street in Kalamunda. Additionally, earlier projects in February, January, November, and October 2022 addressed key roads like Waterfall Road, Welshpool Road East, Rich Street, Grace Road, Wittenoom Road, Kaolunga Way, and Arthur Road to Silverdale Road, ensuring improved road safety and enhanced infrastructure for the community.

Regrading Gravel Roads

There are a few gravel roads within the City of Kalamunda that requires regular regrading. Currently the City has a program to inspect these gravel roads once a year and if necessary, regrade them accordingly.

In some instances, the resident also requests maintenance of these gravel roads. In that case the road will be inspected and maintained as necessary.



Quicke Road, Paulls Valley
Top: before, Bottom: during



Bus stop 13860 Hale Road, Forrestdfield
Left: before, Right: after



Bus stop 14053 Kalamunda Rd, Maida Vale
Left: before, Right: after

Bus shelter

As part of our 2022–2023 financial year renewal program there were three bus shelter upgrades in Forrestdfield and Maida Vale area.



Bus stop 13859 Hale Road, Forrestdfield
Left: before, Right: after

Footpath maintenance

Generally, every year there is a footpath project that is managed by Infrastructure maintenance. The purpose of this project is to attend to the bigger scale footpath works that sits outside the general maintenance works.

The section of Mundaring Weir Road between house number 46 – 121 was completed under this project.



Mundaring Weir Road
Left: before, Right: after



Mundaring Weir Road
Left: before, Right: after

Road Renewal Works

The City of Kalamunda demonstrated its commitment to infrastructure maintenance through a series of road renewal works.

Notable projects include the March 2023 initiatives, such as the renewal of Hale Road from Stringybark Drive to the west end of Morris Drive, Holmes Road in Maida Vale, Hartfield Road in Forrestfield, and Canning Road from Recreation Road to Mead Street in Kalamunda.

Additionally, earlier projects in February, January, November, and October 2022 addressed key roads like Waterfall Road, Welshpool Road East, Rich Street, Grace Road, Wittenoom Road, Kaolunga Way, and Arthur Road to Silverdale Road, ensuring improved road safety and enhanced infrastructure for the community.



Artthur Road profiling and asphalt comp



Grace Road profiling and linemarking comp



Kaolunga Way profiling and asphalt comp



Peter Road profiling and asphalt comp

3.3 To develop and enhance the City's economy

3.3.1 Facilitate and support the success and growth of industry and businesses

3.3.2 Attract new investment opportunities and businesses with a focus on innovation

The Economic Development & Tourism section demonstrates the City's commitment to fostering economic growth and tourism.

The City actively participates in regional networks, such as Link WA, in collaboration with neighbouring councils. This partnership is geared towards promoting, advancing, and developing the Inland Freight and Logistics Hub and Corridor, recognising the economic significance of the freight and logistics industry.

The recently published Investment Prospectus has been well-received and serves as a valuable tool for identifying strengths and opportunities within the member Councils.

The City maintains a strong working relationship with the Kalamunda Chamber of Commerce, providing support for various business initiatives, including the Farmers and Night Markets, the Annual Kalamunda Business Awards, industry events, training opportunities, and networking.

This collaboration is essential in enhancing business capacity, further reinforced by the production of the Invest Kalamunda prospectus.

Additionally, the City partners with Bendigo Bank to promote KalaCash to Kalamunda, a buy local initiative benefiting the community.

Central Mall, Kalamunda

Works kicked off in the preceding reporting year, with the official re-opening held in early September 2022 and the return of the much loved Kalamunda Artisan Market, Kalamunda Farmers Market and the Kalamunda Night Market to Central Mall.

The City has a 10-year vision for the Kalamunda Town Centre coming to life. The vision of the Kalamunda Activity Centre Plan, is for Central Mall to become the heart of Kalamunda's night-time economy, delivering an intimate and vibrant urban experience that supports both day and night-time activities in the centre.

Works commenced in 2022 to transform Central Mall into its pedestrian focussed shared space in line with the Kalamunda Activity Centre Masterplan adopted by Council.

BOS Civil Construction were awarded a \$2.4m contract to create a new 'door to door' streetscape where pedestrians and vehicles share the space. The project included new landscaping and seating which is being enjoyed.



Link WA, Investment Prospectus

3.4 To be recognised as a preferred tourism destination

3.4.1 Facilitate, support and promote activities and places to visit

Tourism is a vital sector for the Perth Hills, and the City of Kalamunda-owned Perth Hills Visitor Centre has experienced a 16% increase in visitor numbers compared to the previous year. Notably, there has been a resurgence in international visitors, particularly from the UK and Europe, showcasing the appeal of the region to the global market.

A notable achievement is the production of the Kalamunda ArtWalk brochure, which includes a guided walk and detailed information about public art in Kalamunda Town centre, proving to be a popular resource.

The Visitor Centre has a strong commitment to promoting local businesses with a focus on buying local. A stunning piece of artwork, Rainbow Serpent Creations by First Nations artists Paris and Paige Pryor, was commissioned to brand Visitor Centre uniforms and create Perth Hills merchandise. Merchandise sales have increased by 30% over the previous financial year, with most sales attributed to products from local makers.

The Visitor Centre's volunteer base has grown slightly over the year, with new additions, bringing the total to eight volunteers. These dedicated volunteers contribute invaluable local knowledge, and the Visitor Centre welcomes community members interested in joining the team.

Overall, the City's initiatives in economic development and tourism have had a positive impact, and their commitment to supporting local businesses and promoting the region as a tourist destination is evident.



Key regional partnerships continue to be the main stay of growth within the region, with the Perth Hills Tourism Alliance working to ensure the Perth Hills are recognised as a major regional tourism precinct.

The Experience Perth Hills website has been developed during the year to become the main point of reference for those visiting the Perth Hills. Over the year the content has been continually reviewed and improved with a comprehensive event calendar, readily accessible and interactive. The website contains events including guided hikes, festivals, performances, workshops of all kinds, exhibitions, food and wine events, star gazing, animal encounters, wellness events, markets, and tours. In addition, work has been completed to improve the Kalamunda region walk trail listings by ensuring that the start point of all the trails are now shown on Google Maps.

The Perth Hills Tourism Alliance partnered with Destination Perth to produce a comprehensive marketing campaign to highlight key attractors in the Perth Hills.

The Kalamunda History Village continues to garner huge interest from both visitors to the region and the schools who participate in the education programme, this year we have seen increased numbers in both categories. The education programme is fully booked each year. Requests to film in the History Village have increased noting the historical accuracy of the village.

Priority 4: Kalamunda Leads

4.1 To provide leadership through transparent governance

4.1.1 Provide good governance

Risk Management

The City is firmly committed to organisation wide risk management practices to ensure consistent, efficient and effective assessment and management of risks in decision making. The City has recently undertaken a review of its Risk Appetite Statement resulting in an overall risk appetite as "risk averse." During the year, the City held workshops with elected members to reassess the City's strategic risks.

The City continues to focus on the integration of risk management into its business practices to ensure that we make informed decisions in terms of strategies and operations ensuring that risks and opportunities are adequately considered. As the City's Risk Management practices mature, improvements in the internal reporting and management of risks will occur.

The City's Risk Management Framework (shown below) is structured around the Australian Standard for Risk Management (AS/NZ/ISO 31000:2018) which is strongly focused on:

- Maintaining high levels of integrity for services provided by the City
- Protecting the City's physical and non-physical assets including employees, elected members, financial information and property
- Achieving and maintaining legislative, and regulatory compliance, including codes of conduct and professional standards
- Creating an environment where all employees assume responsibility for the proactive management of risk, and
- Demonstrating transparent and responsible risk management process aligned to accepted best practice to address uncertainty and to deliver continuous improvement.

The City's Audit and Risk Committee undertakes a six-monthly review of the Strategic Risk Register and reviews the City's Internal Audit Plan on an annual basis.

Information Communications and Technology Services

The City developed the Digital Strategy 2022-2027 which is focused on five strategic objectives, and when implemented will mature the City's digital and cybersecurity posture, consolidate our core systems, improve the City's digital capability and improve online services. The consolidation of core systems and the implementation of a new enterprise resource planning system is identified to increase customer engagement and efficiencies.

The City's new digital infrastructure in the form of upgraded networks and new datacentre has improved our technology disaster recovery and business continuity services. This infrastructure will be the backbone for the new enterprise resource planning system when implemented.

A continued focus on governance and cyber security will mitigate the impacts from foreseeable threats.

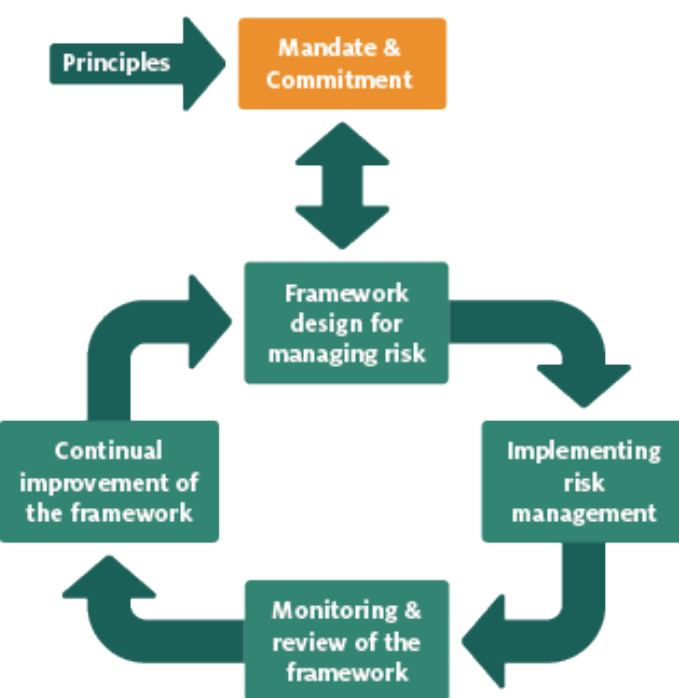


Figure 15. The City's Risk Management Framework



4.2 To proactively engage and partner for the benefit of community

4.2.1 Actively engage with the community in innovative ways

The City has actively connected with the community through a range of diverse and innovative initiatives.

A standout achievement was the completion of Kalamunda’s Climate Change Action Plan under the banner “Thinking Global, Acting Local.” This accomplishment earned the City the prestigious Stakeholder Engagement Award at the 2022 Planning Institute of Australia Awards. The accolade commended the City’s forward-thinking and top-tier community engagement strategies, notably the impactful Big Ideas Climate Change Forum, a captivating live ice carving activation, numerous face-to-face pop-up booths throughout the City, and a comprehensive digital promotional campaign.

Furthermore, the City’s commitment to enhancing community amenities was underscored by the High Wycombe Shared Path Project, which clinched the WA Bicycle Network Category award at the Your Move Awards hosted by the Department of Transport. In a parallel success, the City’s efforts at Gladys Newton Park were honoured with the Local Government Professionals Connecting Community Award for outstanding community engagement at the Annual Local Government Professionals WA State Conference Awards.

In response to strong community feedback, the City proactively adapted its approach to Bushfire Preparedness engagement, moving from a punitive stance, which involved issuing infringements and fines, to a more collaborative and proactive messaging strategy. Recognising the importance of fostering a sense of shared responsibility, the City transitioned its focus towards encouraging residents to actively participate in preparing their properties for the impending fire season. This strategic shift, emphasising collaboration and preparedness over penalties, resonated positively with the community.

The City acknowledges the importance of aligning its communication with the concerns and preferences of its residents, and the decision to focus on education and awareness themes moving forward reflects a commitment to fostering a united and well-prepared community in the face of potential challenges.

Towards the end of 2022, the City developed ‘The Big Picture’ vision, which articulates its long-term vision for community facilities in the City, spanning over past, present and future projects. Community consultation for The Big Picture was launched in February 2023 and will continue into the 2023–2024 financial year.

Community engagement activities for the Big Picture included a workshop launch at the Kalamunda Community Centre, a community workshop in High Wycombe and a number of pop-up and drop-in sessions held at City community centres and shopping centres.

Other highlights for 2022–2023 include the preparation for the opening of the new Forrestfield Library, and the Haynes Street Upgrade Project, the second streetscape enhancement project as part of the Kalamunda Streetscape Master Plan.

Digital engagement

The City continued to have significant engagement in online platforms. The following showcases statistics relating to the City’s website and social media.

Digital - Website	
Users	235,000
Pageviews	585,293

Socials	
Paid Read	407,000
Paid Impressions	1.39M
Cost per thousand impressions (CPM)	\$3
Facebook page reach	272,774
Instagram reach	54,834
Facebook Engaged users	134,409
Followers (as at Jun 30)	
Facebook	10,948 (up from 9,545)
Instagram	2,823 (up from 2,512)
X (formerly Twitter)	1,831*
LinkedIn	1,745

Most engaging content	
Most engaging content	Likes, comments, link clicks
Rollerama Announcement	5,200
Rangers post: Mibio escapee dog	648
Plants for residents	529
Turtles in Stirk Park lake	382

Engage Kalamunda

In 2022–2023, the City had a total of 99 projects open for public comment. These projects spanned a wide variety of the City's services, policies, facility and amenity consultations. Public comment opportunities were conveniently accessible through both online platforms and hard copy forms/surveys available at various City locations, ensuring ease of access for all community members.

Highlight	
Total visits	19.2k
Engaged visits	427
Informed visitors	6.7k
Aware visitors	13.7k

Top projects (survey responses)

Top Projects	Visitors	Responses
Haynes Street	275	150
2022 Climate Change Action Plan	270	87
New Home for Forrestfield Library	194	48
Magnolia Way Reserve	73	81
Youth Plan 2023-28	154	98
2022 Review of Ward Boundaries & Representation	37	17
Lease and Licences Review for City of Kalamunda	73	10
Aged Care Services	78	27
Local Heroes & Volunteers	51	10
Draft Arts & Cultural Strategy	41	9

Awards & Recognition

The City was also successful in winning a number of awards for its Community engagement work.

Awards	Category	Date
Planning Institute of Australia 2022	Excellence in Community Engagement	Nov 22
Your Move Awards	WA Bicycle Network Category	Nov 22

Community Engagement via Partnerships

Numerous partnerships to engage with and support seniors and inclusion activities have been formed with organisations, community groups and volunteers in the community. These have included the Darling Range Hub, The Forget-Me-Not-Memory Café, Building Friendships, Peer to Peer Support, Woodlupine Family Centre, Evolve WA and Kalamunda Probus Club.

Kalamunda WayFairers and Conversation Cafes

The City of Kalamunda have partnered with Inclusion Solutions to deliver the Kalamunda WayFairer Project between 2019 and 2024, an initiative designed to meet the growing needs of older adults and connect those wanting to utilise their skills and interests with supporting clubs, groups, and community-based organisations who require skilled volunteers.

Conversation Café's groups have been established in Forrestfield, High Wycombe and Kalamunda and open to anyone who would like to connect with other people in our community and listen to some interesting guest speakers.

SEED Entrepreneurs Program

This partnership between the City, the Kalamunda Chamber of Commerce and Hawaiian to support up-and-coming young entrepreneurs aged 16-25 years in the community has grown and this year was supported

by Curtin University and local businesses. The project links participants with business mentors sourced from the Chamber of Commerce, Business basics workshops, and concludes with a business pitch to a panel for the chance to win funding. The three finalists secured \$2,500 between them from Hawaiian as 'seed funding' to grow their business.

Compassionate Communities

The City was successful in receiving funding from the Department of Health to establish a Compassionate Communities program in the City of Kalamunda focusing on End-of-Life awareness and support, in partnership with Kalamunda Hospital Palliative Care Unit. An Artist in Residency took place at the Kalamunda Hospital where the residents, their families and staff members legacies and life stories were captured through pieces of art. Two community art workshops were also held to raise awareness of Kalamunda Compassionate Communities and to have conversations around life, legacy, death and dying.

4.2.2 Increase advocacy activities and develop partnerships to support growth and reputation.

Over the last year, the City of Kalamunda has developed and strengthened a number of partnerships. Local partnerships include Darling Range Hub, Kanyana Wildlife Rehabilitation Centre, Kalamunda Hospital and the Palliative Care Unit, the Nature Reserve Preservation Group, Perth Hills Wellbeing Alliance, Woodlupine Family Centre, Meerilinga High Wycombe, Hawaiian and Make it Special.

Additional partnerships and connections bringing services into the City included Helping Minds, Neami National, Connect Groups, Department of Communities, Millenium Kids, University of Western Australia, Curtin University, Diamond Fitness, Men's Talk, Social Reinvestment WA, Carers WA, Purposeful,

Freedom Centre, The Y, Ambulance Wish Western Australia, WA Australian of the Year – Professor Samar Aoun, Forget Me Not Memory Café, FourLion Legal & Simply Estate, Bankwest (Safe and Savvy Communities), Neighbourhood Watch, Seniors Housing Advisory Committee, Boorloo Aboriginal Cultural Experiences, the Young Investors Circle and Inclusion Solutions.

A Community Organisations Networking group was established, open to any community organisation in the City and a chance for groups to come together, share ideas and collaborate on future events.

Record Keeping and Statutory Requirements

Statement on the City of Kalamunda Record Keeping Plan

The City of Kalamunda is committed to the management of government records in accordance with legislative requirements and best practice standards. The City of Kalamunda's Record Keeping Plan was approved by the State Records Commission on the 8 April 2020, and is due for resubmission on the 8 April 2025.

Electronic Document Records Management System

The Enterprise Content Management System, Altus ECM is the official records store. The City of Kalamunda has implemented the Records component under Microsoft 365 Compliance, to ensure documents created in OneDrive, Teams and SharePoint are retained and destroyed according to the General Disposal Authority for Local Government.

Data Protection and Information Privacy

The City of Kalamunda has attended workshops relating to the proposed Privacy and Responsible Information Sharing Legislation, and is working to ensure that it has effective policies and procedures in place prior to its implementation in December 2024.

Freedom of Information Statement

The Information Statement for the City of Kalamunda was updated in January 2023 and will be updated after the new Council elections in October 2023. The Information Statement is available on the City's website and from the Administration Centre.

Training

The City continues to provide training to staff, including an initial Records Induction Training for all staff. Training is focused on documentation on the responsibilities of staff regarding Record Keeping, what constitutes a Business Email, the City of Kalamunda Records Business Rules, and using the Records System. Training Videos are available on the City of Kalamunda's Intranet for how to use Altus ECM.

The City of Kalamunda uses Litmos as its Learning Management System, which allows for online learning, including Records Management. It also allows for quizzes at the end, to reinforce learning, and ensuring there is a baseline knowledge.

Risks

Risks relating to Records Management have been inputted into the City's Operational Risk System and are reported on quarterly.

KPI and Performance Management

Records performance is measured through dashboards created through Power BI Metrics, and are reported on a quarterly basis. This provides a system of monitoring of the Records Area by management and Council.

There were twenty nine new valid Freedom of Information (FOI) requests received during the 2022-2023 financial year. In 2022-2023, the split between personal and non-personal requests was:

- Three were for personal information
- 26 were for non-personal information

The average time taken to deal with a FOI request was 13 days.

Employee Remuneration over \$130,000

Salary Range \$ 2022–2023	No. of Employees
130,000-139,999	4
140,000-149,999	4
150,000-159,999	3
160,000-169,999	2
190,000-199,999	2
200,000-209,999	2
Chief Executive Officer	269,510

Councillor Summary

	Cr MT	Cr BO	Cr AO	Cr KR	Cr LC	Cr DO	Cr SB	Cr MC	Cr KM	Cr JS	Cr GS	Cr JG
Linguistic/Country of Birth	Aust			Aust	Aust			Aust				
Male			Y			Y					Y	Y
Female	Y	Y		Y	Y		Y	Y		Y		
I 18-24												
ii 25-34												
iii 35-44		Y										
iv 45-54					Y			Y				
v 55-64												
vi 64 +	Y											
I - Aboriginal Or Torres		Y										

Councillor Allowances

1 July 2022 – 30 June 2023

Councillor	Mayor Meeting Allowance	Mayor Allowance	Deputy Mayor Allowance	Elected Member Meeting Allowance	Telecommunications, Communication and Technology Allowance (Own Device)	Telecommunications, Communication and Technology Allowance (City Device)	Travel Allowance	Total
Thomas (2021–2025)	31,928	64,938				3,500	50	100,416
O'Connor (2021–2025)				23,811		3,500	50	27,361
Bilich (2019–2023)				23,811		3,500	50	27,361
Cannon (2019–2023)				23,811		3,500	50	27,361
Cooper (2021–2025)				23,811	2,300	0	50	26,161
Giardina (2019–2023)				23,811	2,300	0	50	26,161
O'Donnell (2019–2023)			16,234	23,811		3,500	50	43,595
Sewell (2019–2023)				23,811		3,500	50	27,361
Stallard (2021–2025)				23,811	2,300	0	50	26,161
Ritchie (2019–2023)				23,811		3,500	50	27,361
Miskiewicz (2021–2025) Resigned 28 April 2023				19,842		2,916	41	22,800
Osenton (2021–2025) Resigned 28 February 2023				15,874		2,333	33	18,240





City of Kalamunda Financial Report

Year ended 30 June 2023

**CITY OF KALAMUNDA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the City of Kalamunda has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

01/12

Signed on the day of 2023



Acting Chief Executive Officer

Gary Ticehurst

Name of Acting Chief Executive Officer





Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 City of Kalamunda

To the Council of the City of Kalamunda

Opinion

I have audited the financial report of the City of Kalamunda (City) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Restatement of comparative balances

I draw attention to Note 32 to the financial report, which states that the amounts reported in the previously issued 30 June 2022 financial report have been restated and disclosed as comparatives in the financial report. My opinion is not modified in respect of this matter.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the City is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Kalamunda for the year ended 30 June 2023 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
1 December 2023

CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual Restated*
		\$	\$	\$
Revenue				
Rates	2(a),27	42,322,457	41,966,941	39,925,800
Grants, subsidies and contributions	2(a)	5,816,673	2,952,527	5,131,545
Fees and charges	2(a)	18,008,646	16,924,143	16,832,610
Interest revenue	2(a)	1,995,594	428,778	497,523
Other revenue	2(a)	150,258	295,600	153,264
		68,293,628	62,567,989	62,540,742
Expenses				
Employee costs	2(b)	(26,093,369)	(26,540,587)	(25,170,251)
Materials and contracts		(27,702,293)	(22,036,380)	(23,253,381)
Utility charges		(2,015,613)	(1,975,759)	(1,990,010)
Depreciation		(14,349,530)	(13,599,138)	(13,864,874)
Finance costs	2(b)	(274,006)	(259,591)	(275,577)
Insurance		(709,839)	(755,514)	(677,822)
Other expenditure	2(b)	(178,460)	(2,275,974)	(2,847,113)
		(71,323,110)	(67,442,943)	(68,079,028)
		(3,029,482)	(4,874,954)	(5,538,286)
Capital grants, subsidies and contributions	2(a)	5,273,774	14,039,714	9,853,085
Profit on asset disposals	10(b)	11,689	0	69,409
Loss on asset disposals		(2,331,446)	0	(1,049,899)
Dividends Received		0	0	828,394
Share of net profit of associates accounted for using the equity method	22(e)	801,395	640,000	813,318
		3,755,412	14,679,714	10,514,307
Net result for the period	26(b)	725,930	9,804,760	4,976,021
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	105,838,137	0	7,994
Share of other comprehensive income of associates accounted for using the equity method	17, 22(b)	45,317	0	(47,985)
Total other comprehensive income for the period	17	105,883,454	0	(39,991)
Total comprehensive income for the period		106,609,384	9,804,760	4,936,030

* Refer Note 32 for details regarding the restatement of prior period amounts.

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



CITY OF KALAMUNDA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 Restated* \$	01-July-2021 Restated* \$
CURRENT ASSETS				
Cash and cash equivalents	3	32,935,495	38,697,929	32,134,446
Trade and other receivables	5	3,583,822	4,036,273	4,964,395
Other financial assets	4(a)	10,189,458	13,131	3,400,131
Inventories	6	116,736	143,554	123,756
Other assets	7	366,228	304,537	394,844
TOTAL CURRENT ASSETS		47,191,739	43,195,424	41,017,572
NON-CURRENT ASSETS				
Trade and other receivables	5	1,048,725	938,284	906,090
Other financial assets	4(b)	207,437	213,955	219,093
Other Assets	7	182,485	0	79,331
Inventories	6	930,278	386,067	386,067
Investment in associate	22(a)	30,718,215	29,871,503	29,106,170
Property, plant and equipment	8	121,247,427	122,430,049	125,300,357
Infrastructure	9	490,638,413	390,593,619	383,805,577
Right-of-use assets	11(a)	532,922	166,404	100,692
Intangible assets	12	0	0	863,385
TOTAL NON-CURRENT ASSETS		645,505,902	544,599,881	540,766,762
TOTAL ASSETS		692,697,641	587,795,305	581,784,334
CURRENT LIABILITIES				
Trade and other payables	13	11,369,788	11,728,238	10,641,375
Other liabilities	14	3,419,056	4,116,727	3,146,351
Lease liabilities	11(b)	59,965	65,712	44,711
Borrowings	15	1,258,442	1,229,486	1,228,737
Employee related provisions	16	4,848,028	4,707,360	4,688,521
TOTAL CURRENT LIABILITIES		20,955,279	21,847,523	19,749,695
NON-CURRENT LIABILITIES				
Trade and other payables	13	14,546	43,716	10,945
Lease liabilities	11(b)	526,213	100,611	56,071
Borrowings	15	6,497,736	7,756,176	8,785,662
Employee related provisions	16	512,067	464,863	535,574
TOTAL NON-CURRENT LIABILITIES		7,550,562	8,365,366	9,388,252
TOTAL LIABILITIES		28,505,841	30,212,889	29,137,947
NET ASSETS		664,191,801	557,582,417	552,646,387
EQUITY				
Retained surplus		239,846,057	238,176,542	234,046,403
Reserve accounts	30	23,413,841	24,357,426	295,088,440
Revaluation surplus	17	400,931,903	295,048,449	23,511,544
TOTAL EQUITY		664,191,801	557,582,417	552,646,387

* Refer Note 32 for details regarding the restatement of prior period amounts.

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



CITY OF KALAMUNDA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023 \$	2022 Restated* \$	01-July-2021 Restated* \$
CURRENT ASSETS				
Cash and cash equivalents	3	32,935,495	38,697,929	32,134,446
Trade and other receivables	5	3,583,822	4,036,273	4,964,395
Other financial assets	4(a)	10,189,458	13,131	3,400,131
Inventories	6	116,736	143,554	123,756
Other assets	7	366,228	304,537	394,844
TOTAL CURRENT ASSETS		47,191,739	43,195,424	41,017,572
NON-CURRENT ASSETS				
Trade and other receivables	5	1,048,725	938,284	906,090
Other financial assets	4(b)	207,437	213,955	219,093
Other Assets	7	182,485	0	79,331
Inventories	6	930,278	386,067	386,067
Investment in associate	22(a)	30,718,215	29,871,503	29,106,170
Property, plant and equipment	8	121,247,427	122,430,049	125,300,357
Infrastructure	9	490,638,413	390,593,619	383,805,577
Right-of-use assets	11(a)	532,922	166,404	100,692
Intangible assets	12	0	0	863,385
TOTAL NON-CURRENT ASSETS		645,505,902	544,599,881	540,766,762
TOTAL ASSETS		692,697,641	587,795,305	581,784,334
CURRENT LIABILITIES				
Trade and other payables	13	11,369,788	11,728,238	10,641,375
Other liabilities	14	3,419,056	4,116,727	3,146,351
Lease liabilities	11(b)	59,965	65,712	44,711
Borrowings	15	1,258,442	1,229,486	1,228,737
Employee related provisions	16	4,848,028	4,707,360	4,688,521
TOTAL CURRENT LIABILITIES		20,955,279	21,847,523	19,749,695
NON-CURRENT LIABILITIES				
Trade and other payables	13	14,546	43,716	10,945
Lease liabilities	11(b)	526,213	100,611	56,071
Borrowings	15	6,497,736	7,756,176	8,785,662
Employee related provisions	16	512,067	464,863	535,574
TOTAL NON-CURRENT LIABILITIES		7,550,562	8,365,366	9,388,252
TOTAL LIABILITIES		28,505,841	30,212,889	29,137,947
NET ASSETS		664,191,801	557,582,417	552,646,387
EQUITY				
Retained surplus		239,846,057	238,176,542	234,046,403
Reserve accounts	30	23,413,841	24,357,426	295,088,440
Revaluation surplus	17	400,931,903	295,048,449	23,511,544
TOTAL EQUITY		664,191,801	557,582,417	552,646,387

* Refer Note 32 for details regarding the restatement of prior period amounts.

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



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

	NOTE	2023 Actual \$	2022 Actual Restated* \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		42,900,256	40,594,398
Grants, subsidies and contributions		4,679,811	6,696,574
Fees and charges		14,116,051	12,233,139
Interest revenue		1,995,594	497,523
Goods and services tax received		3,892,595	4,599,471
Other revenue		150,258	153,264
		67,734,565	64,774,369
Payments			
Employee costs		(25,826,741)	(25,147,632)
Materials and contracts		(25,501,724)	(20,881,557)
Utility charges		(2,015,613)	(1,990,010)
Finance costs		(274,006)	(275,577)
Insurance paid		(709,839)	(677,822)
Goods and services tax paid		(418,438)	(805,896)
Other expenditure		(178,460)	(2,037,631)
		(54,924,821)	(51,816,125)
Net cash provided by (used in) operating activities	18(b)	12,809,744	12,958,244
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for land held for sale		(544,211)	0
Payments for purchase of property, plant & equipment	8(a)	(3,534,877)	(4,419,064)
Payments for construction of infrastructure	9(a)	(8,995,385)	(16,352,721)
Payments for intangible assets	12	0	(55,820)
Capital grants, subsidies and contributions		5,795,555	9,340,471
Distributions from investments in associates		0	828,394
Payments for financial assets at amortised cost		(10,175,569)	3,387,717
Proceeds from financial assets at amortised cost - self supporting loans		13,131	12,414
Proceeds from financial assets at fair values through other comprehensive income		(7,372)	0
Proceeds from sale of property, plant & equipment		171,748	1,940,718
Net cash provided by (used in) investing activities		(17,276,980)	(5,317,891)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	29(a)	(1,229,486)	(1,228,737)
Payments for principal portion of lease liabilities	29(b)	(65,712)	(48,135)
Proceeds from new borrowings	29(a)	0	200,000
Net cash provided by (used in) financing activities		(1,295,198)	(1,076,872)
Net increase (decrease) in cash held		(5,762,434)	6,563,483
Cash at beginning of year		38,697,929	32,134,446
Cash and cash equivalents at the end of the year	18(a)	32,935,495	38,697,929

* Refer Note 32 for details regarding the restatement of prior period amounts.

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 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual Restated*
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	27	42,091,455	41,806,941	39,709,840
Rates excluding general rates	27	231,002	160,000	215,960
Grants, subsidies and contributions		5,816,673	2,952,527	5,131,545
Fees and charges		18,008,646	16,924,143	16,832,610
Interest revenue		1,995,594	428,778	497,523
Other revenue		150,258	295,600	153,264
Profit on asset disposals		11,689	0	69,409
Share of net profit of associates accounted for using the equity method	22(e)	801,395	640,000	813,318
		69,106,712	63,207,989	63,423,469
Expenditure from operating activities				
Employee costs		(26,093,369)	(26,540,587)	(25,170,251)
Materials and contracts		(27,702,293)	(22,036,380)	(23,253,381)
Utility charges		(2,015,613)	(1,975,759)	(1,990,010)
Depreciation		(14,349,530)	(13,599,138)	(13,864,874)
Finance costs		(274,006)	(259,591)	(275,577)
Insurance		(709,839)	(755,514)	(677,822)
Other expenditure		(178,460)	(2,275,974)	(2,847,113)
Loss on asset disposals		(2,331,446)	0	(1,049,899)
		(73,654,556)	(67,442,943)	(69,128,932)
Non-cash amounts excluded from operating activities	28(a)	18,017,965	13,324,423	14,823,543
Amount attributable to operating activities		13,470,122	9,089,469	9,118,080
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		5,273,774	14,039,714	9,853,085
Proceeds from disposal of assets		171,748	0	1,940,718
Proceeds from financial assets at amortised cost - self supporting loans	29(a)	13,131	13,131	12,414
Distributions from investments in associates	22(b)	0	0	828,394
		5,458,653	14,052,845	12,634,611
Outflows from investing activities				
Payments for land held for sale	22(b)	(544,211)	(2,000,000)	0
Purchase of property, plant and equipment	8(a)	(3,534,877)	(11,736,237)	(4,419,064)
Purchase and construction of infrastructure	9(a)	(8,995,385)	(21,582,455)	(16,352,721)
Payments for intangible assets	12	0	0	(55,820)
		(13,074,473)	(35,318,692)	(20,827,605)
Non-cash amounts excluded from investing activities	28(b)	492,577	(300,000)	434,979
Amount attributable to investing activities		(7,123,243)	(21,565,847)	(7,758,015)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	29(a)	0	2,000,000	200,000
Transfers from reserve accounts	30	9,004,505	10,316,169	11,663,828
		9,004,505	12,316,169	11,863,828
Outflows from financing activities				
Repayment of borrowings	29(a)	(1,229,486)	(1,229,486)	(1,228,737)
Payments for principal portion of lease liabilities	29(b)	(65,712)	(44,711)	(48,135)
Transfers to reserve accounts	30	(8,060,920)	(2,138,999)	(12,509,710)
		(9,356,118)	(3,413,196)	(13,786,582)
Amount attributable to financing activities		(351,613)	8,902,973	(1,922,754)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	28(c)	2,979,901	3,595,066	3,542,590
Amount attributable to operating activities		13,470,122	9,089,469	9,118,080
Amount attributable to investing activities		(7,123,243)	(21,565,847)	(7,758,015)
Amount attributable to financing activities		(351,613)	8,902,973	(1,922,754)
Surplus or deficit after imposition of general rates	28(c)	8,975,167	21,661	2,979,901

* Refer Note 32 for details regarding the restatement of prior period amounts.

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





1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have 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 financial report 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 financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Judgements and estimates

The preparation of a financial report 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
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

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 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- This standard will result in a terminology change for significant accounting policies
- 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 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions 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	Timing of revenue recognition
Grants, subsidies and contributions	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	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - 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	On entry to facility
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service
Fee and charges for other goods and services	Library fees and reinstatements	Single point in time	Payment in full in advance	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	42,322,457	0	42,322,457
Grants, subsidies and contributions	0	0	0	5,816,673	5,816,673
Fees and charges	1,620,072	0	14,222,738	2,165,836	18,008,646
Interest revenue	0	0	383,742	1,611,852	1,995,594
Other revenue	0	0	149,789	469	150,258
Capital grants, subsidies and contributions	482,344	4,757,159	34,271	0	5,273,774
Total	2,102,416	4,757,159	57,112,997	9,594,830	73,567,402

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	39,925,800	0	39,925,800
Grants, subsidies and contributions	0	0	0	5,131,545	5,131,545
Fees and charges	1,630,721	0	13,145,851	2,056,038	16,832,610
Interest revenue	0	0	370,852	126,672	497,523
Other revenue	0	0	152,514	750	153,264
Capital grants, subsidies and contributions	1,306,433	4,147,797	4,398,855	0	9,853,085
Total	2,937,154	4,147,797	57,993,872	7,315,005	72,393,827

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

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Interest revenue

Financial assets at amortised cost - self supporting loans
Interest on reserve account funds
Trade and other receivables overdue interest
Other interest revenue

2023 Actual	2023 Budget	2022 Actual
\$		\$
3,778	3,778	4,487
717,528	43,000	63,789
185,680	165,000	210,578
1,088,608	217,000	218,669
1,995,594	428,778	497,523

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services – including grant acquittals

70,000	50,000	55,400
72,602	75,000	34,078
142,602	125,000	89,478

Employee Costs

Employee benefit costs
Other employee costs

23,452,918	23,856,822	22,671,175
2,640,451	2,683,765	2,499,076
26,093,369	26,540,587	25,170,251

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss
Lease liabilities

256,578	259,591	275,577
17,428	0	0
274,006	259,591	275,577

Other expenditure

Sundry expenses
Initial Application of Software as a Service (SaaS)

178,460	2,275,974	2,037,630
0	0	809,483
178,460	2,275,974	2,847,113

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand

Term deposits

Total cash and cash equivalents

Held as

- Unrestricted cash and cash equivalents

- Restricted cash and cash equivalents

Note	2023	2022
	\$	\$
	29,470,865	35,301,854
	3,464,630	3,396,075
18(a)	32,935,495	38,697,929
	16,278,166	10,242,527
18(a)	16,657,329	28,455,402
	32,935,495	38,697,929

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Current assets

Financial assets at amortised cost

Other financial assets at amortised cost

Self supporting loans receivable

Term deposits

Held as

- Unrestricted other financial assets at amortised cost

- Restricted other financial assets at amortised cost

	2023	2022
	\$	\$
	10,189,458	13,131
	10,189,458	13,131
28(c)	13,889	13,131
18(a)	10,175,569	0
	10,189,458	13,131
	13,889	13,131
18(a)	10,175,569	0
	10,189,458	13,131
	44,458	58,348
	162,979	155,607
	207,437	213,955
	44,458	58,348
	44,458	58,348
	162,979	155,607
	162,979	155,607

(b) Non-current assets

Financial assets at amortised cost

Financial assets at fair values through other comprehensive income

Financial assets at amortised cost

Self supporting loans receivable

Financial assets at fair values through other comprehensive income

Units in Local Government House Trust - opening balance

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The City has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has elected to recognise as fair value gains and losses through profit or loss.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables	
Trade receivables	
GST receivable	
Receivables for employee related provisions	

Non-current

Rates and statutory receivables	
---------------------------------	--

Note	2023	2022
	\$	\$
	2,377,431	2,829,521
	419,903	438,841
	673,990	591,761
16	112,498	176,150
	3,583,822	4,036,273
	1,048,725	938,284
	1,048,725	938,284

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

6. INVENTORIES

Current

Fuel and materials

Non-current

Land held for resale

Cost of acquisition

Development costs

The following movements in inventories occurred during the year:

Balance at beginning of year

Additions to inventory

Balance at end of year

Note	2023	2022
	\$	\$
	116,736	143,554
	116,736	143,554
	914,232	370,021
	16,046	16,046
	930,278	386,067
	529,621	509,823
	517,393	19,798
	1,047,014	529,621

SIGNIFICANT ACCOUNTING POLICIES

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.

Land held for resale

Land held for development and resale 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.

Land held for resale (Continued)

Borrowing 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 onto the buyer at this point.

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

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7. OTHER ASSETS

Other assets - current

Prepayments

2023	2022
\$	\$
366,228	304,537
366,228	304,537

Other Assets - Non-current

Prepayments

182,485	0
182,485	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

8. PROPERTY, PLANT AND EQUIPMENT
(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year

Note	Land	Improvements to Land -					Plant and equipment	Public Arts	Buildings - work in progress	Total property, plant and equipment
		\$	\$	\$	\$	\$				
Balance at 1 July 2021		33,017,000	4,952,602	71,595,535	109,565,137	352,673	6,290,645	1,152,900	7,939,002	125,300,357
Additions		0	0	1,596,826	1,596,826	77,094	2,002,825	0	742,319	4,419,064
Disposals	10(b)	(1,367,205)	0	(1,022,741)	(2,389,946)	(15,912)	(423,166)	0	0	(2,829,025)
Transfers from Work in Progress		0	0	7,649,583	7,649,583	0	0	0	(7,661,233)	(11,650)
Depreciation	10(a)	0	(67,749)	(3,368,967)	(3,436,716)	(55,784)	(956,196)	0	0	(4,448,696)
Balance at 30 June 2022		31,649,795	4,884,853	76,450,235	112,984,883	358,071	6,914,107	1,152,900	1,020,088	122,430,049
Comprises:										
Gross balance amount at 30 June 2022		31,649,795	5,020,351	82,811,507	119,481,653	1,835,862	9,014,332	1,152,900	1,020,088	132,504,835
Accumulated depreciation at 30 June 2022		0	(135,498)	(6,361,272)	(6,496,770)	(1,477,791)	(2,100,225)	0	0	(10,074,786)
Balance at 30 June 2022		31,649,795	4,884,853	76,450,235	112,984,883	358,071	6,914,107	1,152,900	1,020,088	122,430,049
Additions		0	0	1,142,333	1,142,333	19,012	843,998	0	1,529,535	3,534,877
Transfers from Work in Progress		0	0	907,594	907,594	0	0	0	(907,594)	0
Disposals	10(b)	0	0	0	0	0	(269,903)	0	0	(269,903)
Depreciation	10(a)	0	(67,749)	(3,287,294)	(3,355,043)	(47,607)	(1,044,946)	0	0	(4,447,596)
Balance at 30 June 2023		31,649,795	4,817,104	75,212,867	111,679,766	329,476	6,443,256	1,152,900	1,642,029	121,247,427
Comprises:										
Gross balance amount at 30 June 2023		31,649,795	4,817,104	84,861,433	121,328,332	1,854,874	9,478,830	1,152,900	1,642,029	135,456,965
Accumulated depreciation at 30 June 2023		0	0	(9,648,566)	(9,648,566)	(1,525,398)	(3,035,574)	0	0	(14,209,538)
Balance at 30 June 2023		31,649,795	4,817,104	75,212,867	111,679,766	329,476	6,443,256	1,152,900	1,642,029	121,247,427

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	Level 2	Market approach using recent observable market data for similar assets	Independent registered valuer	June 2020	Average price for square meter / sales proceeds of comparable properties.
Improvements to Land - vested in and under the control of Council	Level 3	Improvements to land valued using cost approach using current replacement cost	Independent registered valuer	June 2020	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
Buildings - specialised	Level 3	Improvements to building valued using cost approach using current replacement cost	Independent registered valuer	June 2020	Improvements to building using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	Not Applicable	Cost	Not Applicable	Not Applicable
Plant and equipment	Not Applicable	Cost	Not Applicable	Not Applicable

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9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure - Roads		Infrastructure - Footpaths		Infrastructure - Drains		Infrastructure - Parks and Ovals		Infrastructure - Other		Work in Progress		Total Infrastructure	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021		190,312,774	27,346,977	124,550,736	12,998,520	14,841,424	5,558,631	375,609,062							
Correction of error *	32														
Found Assets (Gross carrying value)		0	0	8,596,345	0	0	0	0	0	0	0	0	0	8,596,345	(399,830)
Depreciation		0	0	(399,830)	0	0	0	0	0	0	0	0	0	0	0
Balance at 1 July 2021 (restated)		190,312,774	27,346,977	132,747,251	12,998,520	14,841,424	5,558,631	383,805,577							
Additions		4,273,010	700,783	486,412	2,454,589	444,111	7,993,816	16,352,721							
Transfers from Work in Progress		301,275	0	173,338	5,009	44,525	(542,654)	(18,507)							
(Disposals)	10(b)	(2,481)	(17,218)	(14,023)	(90,708)	(163,254)	0	(287,685)							
Depreciation	10(a)	(4,715,349)	(1,021,885)	(1,566,282)	(1,007,258)	(947,716)	0	(9,258,490)							
Balance at 30 June 2022		190,169,228	27,008,656	131,826,698	14,360,152	14,219,090	13,009,795	390,593,619							
Comprises:															
Gross balance at 30 June 2022		208,347,296	30,785,259	138,276,971	17,756,304	17,275,380	13,009,795	425,451,005							
Accumulated depreciation at 30 June 2022		(18,178,068)	(3,776,603)	(6,450,274)	(3,396,152)	(3,056,290)	0	(34,857,387)							
Balance at 30 June 2022		190,169,228	27,008,656	131,826,698	14,360,152	14,219,090	13,009,795	390,593,619							
Restated balance at 1 July 2022		190,169,228	27,008,656	131,826,698	14,360,152	14,219,090	13,009,795	390,593,619							
Additions		3,564,442	1,124,493	386,894	813,153	535,646	2,570,757	8,995,385							
Transfers from Work in Progress		5,779,064	48,159	808,801	983,222	1,949,386	(12,328,403)	(2,759,771)							
(Disposals)	10(b)	(13,200)	(62,899)	(1,810,570)	(40,774)	(294,159)	0	(2,221,602)							
Revaluation increments / (decrements) transferred to revaluation surplus	17	31,292,093	3,514,215	47,093,588	3,607,599	20,323,270	0	105,830,765							
Depreciation	10(a)	(4,820,571)	(1,064,060)	(1,722,657)	(1,073,814)	(1,118,882)	0	(9,799,983)							
Balance at 30 June 2023		225,971,057	30,568,564	176,582,755	18,649,538	35,614,351	3,252,149	490,638,413							
Comprises:															
Gross balance at 30 June 2023		225,971,057	30,568,564	176,582,755	18,649,538	35,614,351	3,252,149	490,638,413							
Accumulated depreciation at 30 June 2023		0	0	0	0	0	0	0							
Balance at 30 June 2023		225,971,057	30,568,564	176,582,755	18,649,538	35,614,351	3,252,149	490,638,413							

* Refer Note 32 for details regarding the restatement of prior period amounts.

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - Footpaths	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - Drains	Level 3	Cost approach using current replacement cost	Independent valuation / Management Valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - Parks and Ovals	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)
Infrastructure - Other	Level 3	Cost approach using current replacement cost	Independent valuation	June 2023	Observable input based on depreciation replacement cost (Level 3)

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class		Useful life	
Furniture and equipment		5 to 10 years	
Plant and equipment		5 to 20 years	
Intangible Assets		5 years	
Buildings			
Component	Useful Life		
Sub-Structure	18-90		
Super-Structure	15-75		
Roof Structure	8-30		
Roof Cladding	10-38		
Fitouts & Fittings	15-75		
Fitouts (Floor Coverings)	12-60		
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		
Infrastructure			
Category	Component	Material	Useful Life
Roads	Surface	Cement	50
		Brick Paving	50
		Asphalt	25
		Single Seal	20
	Pavement Base	Laterite	60
		Rockbase	60
	Pavement Subbase	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
	Weirs	Stone mortared	100
Parks and Gardens	Including Playground Equipment		10 to 80

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2023				2023				2022			
	Actual Net Book Value	Actual Sale Proceeds*	2023 Actual Profit	2023 Actual Loss	Budget Net Book Value	Budget Sale Proceeds	2023 Budget Profit	2023 Budget Loss	Actual Net Book Value	Actual Sale Proceeds**	2022 Actual Profit	2022 Actual Loss
Land - freehold land	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,367,205	\$ 875,000	\$ 0	\$ (492,205)
Buildings - specialised	0	0	0	0	0	0	0	0	1,022,741	875,000	0	(147,741)
Furniture and equipment	0	0	0	0	0	0	0	0	15,912	0	0	(15,912)
Plant and equipment	229,525	119,680	0	(109,844)	0	0	0	0	223,600	117,244	0	(106,356)
Plant and equipment - Other	40,378	52,068	11,689	0	0	0	0	0	199,566	268,976	69,409	0
Infrastructure - Roads	13,200	0	0	(13,200)	0	0	0	0	2,481	0	0	(2,481)
Infrastructure - Footpaths	62,899	0	0	(62,899)	0	0	0	0	17,218	0	0	(17,218)
Infrastructure - Drains	1,810,570	0	0	(1,810,570)	0	0	0	0	14,023	0	0	(14,023)
Infrastructure - Parks and Ovals	40,774	0	0	(40,774)	0	0	0	0	90,708	0	0	(90,708)
Infrastructure - Other	294,159	0	0	(294,159)	0	0	0	0	163,254	0	0	(163,254)
	2,491,505	171,748	11,689	(2,331,446)	0	0	0	0	3,116,709	2,136,219	69,409	(1,049,899)

* Total cash proceeds received from the disposal of fixed assets during 2022/2023 - \$171,748

** Total cash proceeds received from the disposal of fixed assets during 2021/2022 - \$1,940,718

The balance \$195,502 (\$2,136,219 - \$1,940,718) represents the asset trade in values received from disposals.

The following assets were disposed of during the year.

	2023			
	Actual Net Book Value	Actual Sale Proceeds	2023 Actual Profit	2023 Actual Loss
Plant and Equipment				
Program	\$ 71,535	\$ 0	\$ 0	\$ (71,535)
Law, order, public safety	3,600	5,183	1,583	0
Recreation and culture	4,188	1,260	0	(2,928)
Transport	153,801	118,420	0	(35,381)
Other property and services (loss)	36,780	46,885	10,106	0
Other property and services (profit)	269,904	171,748	11,689	(109,844)
Other Asset class				
Program				
Community amenities	2,104,728	0	0	(2,104,728)
Recreation and culture	40,774	0	0	(40,774)
Transport	76,099	0	0	(76,099)
	2,221,601	0	0	(2,221,601)
	2,491,505	171,748	11,689	(2,331,446)

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value (as indicated), less any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the City's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

Impairment

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

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - land and buildings \$	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Balance at 1 July 2021	0	100,692	100,692
Additions	0	113,676	113,676
Depreciation	0	(47,964)	(47,964)
Balance at 30 June 2022	0	166,404	166,404
Gross balance amount at 30 June 2022	0	247,687	247,687
Accumulated depreciation at 30 June 2022	0	(81,283)	(81,283)
Balance at 30 June 2022	0	166,404	166,404
Balance at 1 July 2022	0	166,404	166,404
Additions	468,469	0	468,469
Depreciation	(34,891)	(67,060)	(101,951)
Balance at 30 June 2023	433,578	99,344	532,922
Gross balance amount at 30 June 2023	468,469	247,686	716,155
Accumulated depreciation at 30 June 2023	(34,891)	(148,342)	(183,234)
Balance at 30 June 2023	433,578	99,344	532,922

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets	(101,951)	(47,964)
Finance charge on lease liabilities	(4,165)	(1,216)
Low-value asset lease payments recognised as expense	0	(21,315)
Total amount recognised in the statement of comprehensive income	(106,116)	(70,495)
Total cash outflow from leases	(69,878)	(49,350)

(b) Lease Liabilities

Current	59,965	65,712
Non-current	526,213	100,611
	586,178	166,323

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is 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 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.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 29(b).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

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

12. INTANGIBLE ASSETS

Intangible assets

Non-current

Computer software	0	899,852
Initial Application of Software as a Service (SaaS)*	0	(232,108)
Less: Accumulated amortisation	0	(667,744)

Movements in balances of computer software during the financial year are shown as follows:

Balance at 1 July	0	341,831
Recognition of computer software	0	0
Initial Application of Software as a Service (SaaS)*		(232,108)
Amortisation of computer software	0	(109,723)
Balance at 30 June	0	0

TOTAL INTANGIBLE ASSETS

2023 Actual	2022 Actual
\$	\$
0	899,852
0	(232,108)
0	(667,744)
0	0
0	341,831
0	0
0	(232,108)
0	(109,723)
0	0
0	0

*Total intangible assets classified as Software as a Service (SaaS) arrangement during 2021-22 was \$809,483.

SIGNIFICANT ACCOUNTING POLICIES

Software as Service (SaaS) arrangements

SaaS arrangements are service contracts providing the City with the right to access the cloud provider's application software over the contract period. As such, the City does not receive a software intangible asset at the contract commencement date. Implementation costs including cost to configure or customise the cloud provider's application software are generally recognised as operating expenses when the services are received. However, configuration and customisation costs not distinct from the SaaS access and performed by the cloud provider are recognised as a prepayment and expensed when the supplier provides access to the application software over the contract period.

Computer software

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the the City are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probable future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Directly attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

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

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	
Prepaid rates	
Accrued payroll liabilities	
Bonds and deposits held	
Income in Advance	
Accrued interest on long term borrowings	
Public Open Space funds - received prior to 10 April 2006	
Accrued Expenses	
Retention Money	

2023	2022
\$	\$
5,176,303	5,830,027
2,602,363	2,366,213
475,381	396,625
1,986,876	2,437,146
0	4,154
68,237	75,416
148,045	151,224
901,353	467,433
11,230	0
11,369,788	11,728,238
14,546	43,716
14,546	43,716

Non-current

Deferred Salary Scheme - Employee Contribution

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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 usually 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 income for the prepaid rates that have not been refunded.

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

14. OTHER LIABILITIES

Current

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the City (i)
Forrestfield Industrial Area Scheme Stage 1 (ii)

	2023	2022
	\$	\$
	2,158,523	3,377,975
	1,260,533	738,752
	3,419,056	4,116,727
Reconciliation of changes in capital grant/contribution liabilities		
(i) Capital grants received from State and Commonwealth Government		
Balance at the start of the year	3,377,975	1,894,985
Net Movement during the financial year	(1,219,452)	1,482,990
Balance at the end of the year	2,158,523	3,377,975
(ii) Forrestfield Industrial Area Scheme Stage 1		
Balance at the start of the year	738,752	1,251,366
Net Movement during the financial year	521,781	(512,614)
Balance at the end of the year	1,260,533	738,752
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	3,419,056	4,116,727
	3,419,056	4,116,727

The City expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long Term Borrowings		1,258,442	6,497,735	7,756,177	1,229,486	7,756,176	8,985,662
Total secured borrowings	29(a)	1,258,442	6,497,735	7,756,177	1,229,486	7,756,176	8,985,662

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City of Kalamunda. Other loans relate to transferred receivables. Refer to Note 5.

The City of Kalamunda has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years

SIGNIFICANT 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 (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 29(a). Information regarding exposure to risk can be found at Note 23.

16. EMPLOYEE RELATED PROVISIONS

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	2,341,195	2,167,477
Long service leave	2,506,833	2,539,883
	4,848,028	4,707,360
Total current employee related provisions	4,848,028	4,707,360
Non-current provisions		
Employee benefit provisions		
Long service leave	512,067	464,863
	512,067	464,863
Total non-current employee related provisions	512,067	464,863
Total employee related provisions	5,360,095	5,172,223

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Note	2023	2022
		\$	\$
Amounts are expected to be settled on the following basis:			
Less than 12 months after the reporting date		2,622,652	2,607,116
More than 12 months from reporting date		2,737,443	2,565,107
		5,360,095	5,172,223
Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	112,498	176,150

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

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.

17. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land and improvements to Land - vested in and under the control of Council	32,334,929	0	32,334,929	32,334,929	0	32,334,929
Revaluation surplus - Buildings - specialised	59,896,897	0	59,896,897	59,896,897	0	59,896,897
Revaluation surplus - Plant and equipment	570,671	0	570,671	570,669	0	570,669
Revaluation surplus - Public Art Works	1,152,904	0	1,152,904	1,152,900	0	1,152,900
Revaluation surplus - Infrastructure	200,848,340	105,830,765	306,679,105	200,848,340		200,848,340
Revaluation surplus - Share of other comprehensive income of investment in associate	89,099	45,317	134,416	137,084	(47,985)	89,099
Revaluation surplus - Local Government House Investment	155,609	7,372	162,981	147,615	7,994	155,609
	295,048,449	105,883,454	400,931,903	295,088,438	(39,991)	295,048,447

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	32,935,495	38,697,928
Restrictions			
The following classes of financial 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	3	16,657,329	28,455,402
- Financial assets at amortised cost	4	10,175,569	0
		26,832,898	28,455,402
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	30	23,413,842	24,357,427
Capital grant liabilities	14	3,419,056	3,377,975
Unspent loans	29(a)	0	720,000
Total restricted financial assets		26,832,898	28,455,402

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		725,930	4,976,021
Non-cash items:			
Capital WIP reclassified to operating expenses		2,765,263	0
Depreciation/amortisation		14,349,530	13,864,874
(Profit)/loss on sale of asset		2,319,757	980,490
Share of profits of associates		(801,395)	(813,318)
Adjustment to Forrestfield Industrial Area Scheme Stage 1		521,781	(512,614)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		383,422	895,928
(Increase)/decrease in other assets		(244,176)	169,638
(Increase)/decrease in inventories		(517,393)	(19,798)
Increase/(decrease) in trade and other payables		(387,620)	1,293,606
Increase/(decrease) in employee related provisions		187,872	(51,872)
Increase/(decrease) in other liabilities		(697,671)	1,515,761
Capital grants, subsidies and contributions		(5,795,555)	(9,340,471)
Net cash provided by/(used in) operating activities		12,809,745	12,958,244

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank overdraft limit	3,000,000	3,000,000
Credit card limit	85,000	75,000
Credit card balance at balance date	(825)	(2,781)
Total amount of credit unused	3,084,175	3,072,219

Loan facilities

Loan facilities - current	1,258,442	1,229,486
Loan facilities - non-current	6,497,735	7,756,176
Total facilities in use at balance date	7,756,177	8,985,662

19. CONTINGENT LIABILITIES

In compliance with the Contaminated Sites Act 2003 Section 11, the City has listed the following sites to be possible sources of contamination.

- Alan Anderson Reserve

180, Lawnbrook Road, Walliston, WA, 6076

- Ledger Road Reserve

42, Ledger Road, Gooseberry Hill, WA, 6076

-Old Quarry Dam

Lot 1879 on plan 168945, Piesse Brook, WA, 6076

- Brand Road

65, Brand Road, High Wycombe, WA, 6057

101, Brae Road, High Wycombe, WA, 6057

29, Smokebush Place, High Wycombe, WA, 6057

39, Smokebush Place, High Wycombe, WA, 6057

Road Reserve, High Wycombe, WA, 6057 adjacent to;

39, Smokebush Place, High Wycombe, WA, 6057

29, Smokebush Place, High Wycombe, WA, 6057

65, Brand Road, High Wycombe, WA, 6057

101, Brae Road, High Wycombe, WA, 6057

51, Brand Road, High Wycombe, WA, 6057

- Dawson Avenue

155, Dawson Avenue, Forrestfield, WA, 6058

191, Dawson Avenue, Forrestfield, WA, 6058

- Pioneer Park

120, Dawson Avenue, Forrestfield, WA, 6058

170, Dawson Avenue, Forrestfield, WA, 6058

- Maida Vale Reserve

20, Ridge Hill Road, Maida Vale, WA, 6057

-Transfer Station (Including Pistole & Riffle Club)

155, Lawnbrook Road, Walliston, WA, 6076

- Hartfield Park Reserve

199, Hale Road, Forrestfield, WA, 6058

- East Terrace Reserve

24, East Terrace, Kalamunda, WA, 6076

The City is in the process of conducting investigations to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria of remediation of a risk based approach. The City is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the Department of Water and Environmental Regulation Guidelines.

The City uses the funds in the Waste Avoidance and Resource Recovery reserve (Note 30) to facilitate the annual maintenance of contaminated sites and any future remediation work.

20. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	3,723,122	1,430,755
- other	474,959	0
	<u>4,198,081</u>	<u>1,430,755</u>
Payable:		
- not later than one year	4,198,081	1,430,755

At the end of each financial year the City reviews the position of its incomplete capital expenditure projects and the position of unexpended specific purpose grants. The City recognises the costs of major capital projects to be carried forward to the next financial year and transfers adequate funds to the unexpended capital works and specific purpose grants reserve. The reserve is fully cash backed and categorised under restricted cash.

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
Mayor's annual allowance	64,938	64,938	63,354
Mayor's meeting attendance fees	31,928	31,928	31,149
Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Mayor's annual allowance for travel and accommodation expenses	50	50	50
	100,416	100,416	98,053
Deputy Mayor's annual allowance	16,234	16,234	15,839
Deputy Mayor's meeting attendance fees	23,811	23,811	23,230
Deputy Mayor's annual allowance for ICT expenses	3,500	3,500	3,500
Deputy Mayor's annual allowance for travel and accommodation expenses	50	50	50
	43,595	43,595	42,619
All other council member's meeting attendance fees	226,205	238,110	233,005
All other council member's annual allowance for ICT expenses	29,650	31,400	30,584
All other council member's annual allowance for travel and accommodation expenses	475	500	500
	256,330	270,010	264,089
21(b)	400,341	414,021	404,761

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the City during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	1,155,043	870,668
Post-employment benefits	116,936	86,525
Employee - other long-term benefits	374,404	369,231
Council member costs	400,341	404,761
	2,046,724	1,731,185

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

21. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	4,228,542	4,019,903
Investments in associates:		
Distributions received from investments in associates	0	828,394
Amounts payable to related parties:		
Trade and other payables	410,338	363,286
Related Parties		

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the City, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the City

There were no such entities requiring disclosure during the current or previous year.

22. INVESTMENT IN ASSOCIATES

(a) Investment in associates

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest		2023	2022
	2023	2022	Actual	Actual
			\$	\$
Eastern Metropolitan Regional Council	17.29%	17.49%	30,718,215	29,871,503
Total equity-accounted investments			30,718,215	29,871,503

(b) Share of Investment in Eastern Metropolitan Regional Council

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 has determined it has significant influence over the Regional Council despite holding less than 20% of the voting rights. The City has representation of Council and participates in policy-making decisions including the decisions regarding contributions and distributions.

The City of Kalamunda issued its Notice of Withdrawal from the EMRC on 22 November 2022. The effective date of the withdrawal is after the 30 June 2023. Consequently, the withdrawal takes effect from 1 July 2023. The financial statement is prepared on the basis that the City of Kalamunda is a Participant of the EMRC as at balance date, 30 June 2023 and the City's share of the equity is represented in the notes to the accounts.

The City of Kalamunda's equity entitlement is subject to a different valuation methodology and process prescribed in the Establishment Agreement for withdrawing participants. At present, a separate process is in progress and the value is not finalised.

Summarised statement of comprehensive income	2023	2022
	Actual	Actual
	\$	\$
Revenue	51,844,081	42,386,210
Interest revenue	2,376,427	521,453
Finance charge	(254,430)	(150,740)
Depreciation	(3,969,028)	(4,896,630)
Profit/(loss) from continuing operations	6,279,143	6,006,892
Profit/(loss) for the period	6,279,143	6,006,892
Other comprehensive income	635,245	0
Total comprehensive income for the period	6,914,388	6,006,892
Summarised statement of financial position		
Cash and cash equivalents	35,624,162	24,378,874
Other current assets	49,371,020	60,828,373
Total current assets	84,995,182	85,207,247
Non-current assets	129,024,122	121,339,609
Total assets	214,019,304	206,546,856
Current financial liabilities	8,937,898	8,077,758
Other current liabilities	21,000,517	0
Total current liabilities	29,938,415	8,077,758
Non-current financial liabilities	6,407,147	27,709,744
Other non-current liabilities		0
Total non-current liabilities	6,407,147	27,709,744
Total liabilities	36,345,562	35,787,502
Net assets	177,673,742	170,759,354

22. INVESTMENT IN ASSOCIATES (Continued)

Reconciliation to carrying amounts

Opening net assets 1 July

Changes in members contributions

Profit/(Loss) for the period

Other comprehensive income

Closing net assets 1 July

Carrying amount at 1 July

- Share of associates net profit/(loss) for the period

- Share of associates other comprehensive income arising during the period

- Movement in member contributions

Carrying amount at 30 June (Refer to Note 22(a))

22(e)

2023 Actual	2022 Actual
\$	\$
170,759,354	185,752,978
0	(21,000,517)
6,279,143	6,006,892
635,245	0
177,673,742	170,759,353
29,871,503	32,488,196
801,395	1,056,297
45,317	0
0	(3,672,990)
30,718,215	29,871,503

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the City has significant influence, that is it has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is 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.

23. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrow
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance department under policies approved by the council. The finance department identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents, term deposits, and Treasury bonds held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2023					
Cash and cash equivalents	3.99%	32,935,495	3,464,630	21,499,544	7,971,321
Financial assets at amortised cost - term deposits	3.66%	10,175,569	10,175,569	0	0
2022					
Cash and cash equivalents	0.52%	38,697,929	3,396,075	24,683,630	10,618,224
Financial assets at amortised cost - term deposits	0.36%	0	0	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2023	2022
	\$	\$
Impact of a 1% movement in interest rates on profit or loss and equity*	214,995	246,836

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major trade and other receivables comprise contractual non-statutory user fees and charges, grants, contributions and reimbursements. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

The level of outstanding receivables is reported to council monthly and benchmarks are set and monitored for acceptable collection performance.

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

The expected loss rates are based on the payment profiles of trade and other receivables over a period of 36 months before 1 July 2022 or 1 July 2023 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of users to settle the receivables.

The loss allowance as at 30 June 2023 and 30 June 2022 was determined as follows for trade and other receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2023					
Trade receivables	298,936	41,354	7,462	72,151	419,903
Expected credit loss	0.07%	0.08%	0.09%	0.74%	
Gross carrying amount	298,936	41,354	7,462	72,151	419,903
Loss allowance	209	33	7	534	783
30 June 2022					
Trade receivables	162,965	163,015	6,965	105,896	438,841
Expected credit loss	0.03%	0.04%	0.04%	0.47%	
Gross carrying amount	162,965	163,015	6,965	105,896	438,841
Loss allowance	49	65	28	498	640

Trade receivables are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a payment plan with the City, and a failure to make contractual payments for a reasonable period.

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
<u>2023</u>	\$	\$	\$	\$	\$
Trade and other payables	11,369,788	0	0	11,369,788	11,369,788
Borrowings*	1,491,312	5,840,884	1,357,514	8,689,710	8,689,710
Lease liabilities	59,965	526,213	0	586,178	586,178
	12,921,065	6,367,097	1,357,514	20,645,676	20,645,676
<u>2022</u>					
Trade and other payables	11,728,238	0	0	11,728,238	11,728,238
Borrowings*	1,489,077	6,566,420	2,183,509	10,239,006	10,239,006
Lease liabilities	65,712	100,611	0	166,323	166,323
	13,283,027	6,667,031	2,183,509	22,133,567	22,133,567

* Borrowings include the principal and interest repayments due.

24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There have been no significant events after the reporting period that are to be included in 2022/2023.

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) 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.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) 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.

g) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the City's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
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 resource which will help the social well being of the community.	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
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.

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2023 Actual	2022 Actual Restated*
	\$	\$
Income excluding grants, subsidies and contributions and capital grants, subsidies and contributions		
General purpose funding	44,727,650	40,647,777
Law, order, public safety	336,545	371,349
Health	932,623	900,445
Education and welfare	47,824	53,024
Community amenities	14,530,831	13,554,145
Recreation and culture	1,322,001	1,268,967
Transport	1,446	9,585
Economic services	391,944	433,526
Other property and services	999,175	1,881,500
	63,290,039	59,120,318
Grants, subsidies and contributions and capital grants, subsidies and contributions		
Governance	8,495	18,513
General purpose funding	3,718,140	3,377,924
Law, order, public safety	701,559	452,126
Health	0	4,590
Education and welfare	6,011	28,427
Community amenities	157,854	551,802
Recreation and culture	2,351,438	2,039,643
Transport	2,704,138	3,387,870
Economic services	0	25,000
Other property and services	1,442,812	5,098,735
	11,090,447	14,984,630
Total income	74,380,486	74,104,948
Expenses		
Governance	(3,054,364)	(3,212,526)
General purpose funding	(923,469)	(760,372)
Law, order, public safety	(2,350,096)	(2,150,697)
Health	(1,976,471)	(1,740,952)
Education and welfare	(396,236)	(352,371)
Community amenities	(16,049,757)	(16,369,529)
Recreation and culture	(23,491,651)	(22,164,727)
Transport	(16,680,072)	(14,168,054)
Economic services	(1,297,298)	(1,176,192)
Other property and services	(7,435,142)	(7,033,507)
Total expenses	(73,654,556)	(69,128,927)
Net result for the period	725,930	4,976,021
(c) Total Assets		
Governance	8,707,819	8,674,652
General purpose funding	29,483,365	19,328,949
Law, order, public safety	1,281,711	1,353,248
Health	3,825,654	3,454,312
Education and welfare	2,743,831	2,743,831
Community amenities	110,781,246	43,550,583
Recreation and culture	103,856,837	102,728,717
Transport	422,852,332	394,517,971
Economic services	2,425	2,425
Other property and services	9,162,423	11,440,616
	692,697,643	587,795,305

* Refer Note 32 for details regarding the restatement of prior period amounts.

27. RATING INFORMATION

(a) General Rates

RATE TYPE	Rate Description	Basis of valuation	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
Differential general rate or general rate											
General GRV	Gross rental valuation		21,061	395,197,614	28,631,848	116,637	28,748,485	28,604,257	150,000	28,754,258	27,140,229
Industrial/Commercial GRV	Gross rental valuation		583	127,278,133	10,022,820	281,486	10,304,306	10,024,731	0	10,024,731	9,560,646
Vacant GRV	Gross rental valuation		412	13,097,251	985,546	97,297	1,082,843	998,240	0	998,240	1,117,055
Unimproved valuations											
General UV	Unimproved valuation		286	194,145,000	719,501	(569)	718,932	719,501	0	719,501	630,075
Industrial/Commercial UV	Unimproved valuation		51	36,886,947	161,450	0	161,450	161,450	0	161,450	140,971
Total general rates			22,393	766,604,945	40,521,165	494,851	41,016,016	40,508,179	150,000	40,658,180	38,588,976
Minimum payment											
General GRV	Gross rental valuation		873	0	807,525	0	807,525	808,450	0	808,450	793,970
Industrial/Commercial GRV	Gross rental valuation		46	0	53,498	0	53,498	53,498	0	53,498	48,488
Vacant GRV	Gross rental valuation		380	0	278,920	0	278,920	283,324	0	283,324	275,100
Unimproved valuations											
General UV	Unimproved valuation		0	0	0	0	0	0	0	0	0
Industrial/Commercial UV	Unimproved valuation		3	0	3,489	0	3,489	3,489	0	3,489	3,306
Total minimum payments			1,302	0	1,143,432	0	1,143,432	1,148,761	0	1,148,761	1,120,864
Exempt Properties											
General GRV			986	13,465,742	0	(67,993)	(67,993)	0	0	0	0
Total general rates and minimum payments											
Ex-gratia Rates											
Total amount raised from rates (excluding general rates)			24,681	780,070,687	41,664,597	426,858	42,091,455	41,656,940	150,000	41,806,941	39,709,840
Total Rates											
Rate instalment interest			0	0	231,002	0	231,002	\$160,000.00		160,000	215,960
Rate overdue interest								160,000		160,000	215,960
										41,966,941	39,925,800
										160,000	150,068
										185,000	210,578

The rate revenue was recognised from the rate record as soon as practicable after the City resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

28. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 2022/23 Budget 2022/23 2021/22	2022/23 2022/23 Budget 2022/23 2021/22	2022/23 2022/23 Budget 2022/23 2021/22	2022/23 2022/23 Budget 2022/23 2021/22
		(30 June 2023) Carried Forward)	(30 June 2023) Carried Forward)	(1 July 2022) Brought Forward)	(30 June 2022) Carried Forward)
Note		\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to operating activities					
	Less: Profit on asset disposals	(11,689)	0	(69,409)	(69,409)
	Less: Share of net profit of associates and joint ventures accounted for using the equity method	(801,395)	(640,000)	(813,318)	(813,318)
	Add: Loss on disposal of assets	2,331,446	0	1,049,899	1,049,899
	Add: Initial Application of Software as a Service (SaaS)	0	0	809,483	809,483
9(a)	Add: Depreciation	14,349,530	13,599,138	13,864,874	13,864,874
10(a)	Capital WIP transferred to expenses	2,765,263	0	30,157	30,157
Non-cash movements in non-current assets and liabilities:					
	Pensioner deferred rates	(110,441)	(20,000)	(32,194)	(32,194)
	Employee benefit provisions	187,872	385,285	(53,302)	(53,302)
	Other liabilities	(697,671)	0	32,771	32,771
	Bad debts written off	5,050	0	4,582	4,582
Non-cash amounts excluded from operating activities		18,017,965	13,324,423	14,823,543	14,823,543
(b) 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 Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .					
Adjustments to investing activities					
	Movement in non-current capital grant/contribution liability	492,577	(300,000)	434,979	434,979
Non-cash amounts excluded from investing activities		492,577	(300,000)	434,979	434,979
(c) Surplus or deficit after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
	Less: Reserve accounts	30 (23,413,840)	(13,796,211)	(24,357,427)	(24,357,427)
	Less: Financial assets at amortised cost - self supporting loans	4(a) (13,889)	(13,889)	(13,131)	(13,131)
	Less: Current assets not expected to be received at end of year				
	- Land held for resale	6 0	(2,536,500)	0	0
	Add: Current liabilities not expected to be cleared at end of year				
	- Current portion of borrowings	15 1,258,442	1,258,442	1,229,486	1,229,486
	- Current portion of unspent non-operating grants and liabilities held in reserve	0	1,819,359	0	0
	- Current portion of lease liabilities	11(b) 59,965	11,360	65,712	65,712
	- Employee benefit provisions	4,848,028	4,525,221	4,707,360	4,707,360
Total adjustments to net current assets		(17,261,294)	(8,732,218)	(18,368,000)	(18,368,000)
Net current assets used in the Statement of Financial Activity					
	Total current assets	47,191,740	26,632,660	43,195,424	43,195,424
	Less: Total current liabilities	(20,955,279)	(17,878,783)	(21,847,523)	(21,847,523)
	Less: Total adjustments to net current assets	(17,261,294)	(8,732,218)	(18,368,000)	(18,368,000)
Surplus or deficit after imposition of general rates		8,975,167	21,661	2,979,901	2,979,901

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget			
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Waste Trucks		757,596	0	(54,656)	702,941			702,941	0	(57,776)	645,165
Waste Compactor		43,346	0	(43,346)	0			0	0	0	0
Forrestfield North Development Project - Loan 1											
Wattle Grove South Planning Study		317,715	0	(49,077)	268,638			268,637	0	(50,566)	218,071
High Wycombe Roads - testing and design		80,294	0	(19,852)	60,443			60,443	0	(19,999)	40,444
Forrestfield North Structure Planning		40,147	0	(9,926)	30,221			30,221	0	(9,999)	20,222
MKSEA Kalamunda Wedge - Development		192,706	0	(47,644)	145,062			145,062	0	(47,997)	97,065
Contribution Plan		32,118	0	(7,941)	24,177			24,177	0	(8,000)	16,177
MKSEA - Preliminary investigations and consultation		56,206	0	(13,896)	42,310			42,310	0	(13,999)	28,311
Foothills Netball Association		52,919	0	(5,684)	47,235			47,235	0	(6,057)	41,178
Kalamunda Swimming Pool		1,218,743	0	(87,924)	1,130,819			1,130,819	0	(92,944)	1,037,875
Future Aquatic facility study (Needs analysis)		80,294	0	(19,852)	60,443			60,443	0	(19,999)	40,444
Operations Centre		1,286,228	0	(107,899)	1,178,329			1,178,329	0	(115,327)	1,063,002
Fleet - Major Plant Replacement Program		2,110,573	0	(292,386)	1,818,187			1,818,187	0	(295,377)	1,522,810
Fleet - Light Plant Replacement Program		155,783	0	(51,571)	104,213			104,213	0	(51,927)	52,286
New road Project - Kalamunda Town Centre											
Upgrade Stage 1		452,735	0	(47,853)	404,883			404,883	0	(48,448)	356,435
Fleet - Minor Plant Replacement Program		295,900	0	(58,353)	237,547			237,591	0	(58,764)	178,827
Fleet - Major Plant Replacement Program		719,200	0	(86,263)	632,937			633,074	0	(87,278)	545,796
Fleet - Light Plant Replacement Program		138,000	0	(34,221)	103,779			103,881	0	(34,406)	69,475
New road Project - Kalamunda Town Centre											
Upgrade Stage 1		1,000,000	0	(93,674)	906,326			906,567	0	(95,026)	811,541
Female Change Rooms		900,000	0	(84,306)	815,694			815,910	0	(85,524)	730,386
Forrestfield North Development Project - Loan 2											
Cambridge Reserve Development		0	200,000	0	200,000			200,000	0	(16,942)	183,058
Total		9,930,507	200,000	(1,216,322)	8,914,184	0	(1,216,355)	8,914,923	2,000,000	(1,216,355)	9,698,568
Self Supporting Loans											
Forrestfield United Soccer Club		67,932	0	(8,183)	59,749			59,749		(8,644)	51,105
Maida Vale Tennis Club		15,961	0	(4,231)	11,730			11,730		(4,487)	7,243
Total Self Supporting Loans		83,892	0	(12,414)	71,479	0	(13,131)	71,478	0	(13,131)	58,347
Total Borrowings	15	10,014,399	200,000	(1,228,737)	8,985,663	0	(1,229,486)	8,986,401	2,000,000	(1,229,486)	9,756,915

Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.

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

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023 \$	Budget for year ending 30 June 2023 \$	Actual for year ending 30 June 2022 \$
Depot Waste Trucks		228	WATC*	5.63%	14 September 2031	37,802	38,774	41,092
Waste Compactor		229	WATC*	2.46%	28 April 2022	-	0	614
Forrestfield North Development Project - Loan 1		230	WATC*	3.01%	28 April 2027	7,441	7,708	8,938
Wattle Grove South Planning Study		231	WATC*	0.74%	19 May 2025	393	410	540
High Wycombe Roads - testing and design		232	WATC*	0.74%	19 May 2025	196	205	270
Forrestfield North Structure Planning		233	WATC*	0.74%	19 May 2025	943	985	1,297
MKSEA Kalamunda Wedge - Development Contribution Plan		234	WATC*	0.74%	19 May 2025	157	164	216
MKSEA - Preliminary investigations and consultation		235	WATC*	0.74%	19 May 2025	275	287	378
Foothills Netball Association		216	WATC*	6.37%	10 November 2028	2,858	2,914	3,229
Kalamunda Swimming Pool		227	WATC*	5.63%	14 September 2031	60,812	62,375	66,105
Future Aquatic facility study (Needs analysis)		236	WATC*	0.74%	19 May 2025	393	410	540
Operations Centre		221	WATC*	6.77%	15 January 2030	74,521	77,853	81,503
Fleet - Major Plant Replacement Program		237	WATC*	1.02%	19 May 2028	17,439	17,794	20,433
Fleet - Light Plant Replacement Program		238	WATC*	1.02%	19 May 2024	587	630	944
New road Project - Kalamunda Town Centre Upgrade Stage 1		239	WATC*	1.24%	19 May 2030	4,800	4,871	5,396
Fleet - Minor Plant Replacement Program		240	WATC*	0.70%	10 June 2026	1,542	1,565	1,952
Fleet - Major Plant Replacement Program		241	WATC*	1.17%	10 June 2029	7,111	7,170	8,127
Fleet - Light Plant Replacement Program		242	WATC*	0.54%	10 June 2025	505	516	690
New road Project - Kalamunda Town Centre Upgrade Stage 1		243	WATC*	1.44%	10 June 2031	12,619	12,698	13,973
Female Change Rooms		244	WATC*	1.44%	10 June 2031	11,357	11,429	12,576
Forrestfield North Development Project - Loan 2		245	WATC*	3.60%	5 May 2032	6,959	7,055	1,125
Total						248,713	255,813	269,939
Self Supporting Loans Finance Cost Payments								
Forrestfield United Soccer Club		214	WATC*	5.56%	30 May 2028	3,104	3,146	3,569
Maida Vale Tennis Club		217	WATC*	5.95%	12 November 2024	596	632	853
Total Self Supporting Loans Finance Cost Payments						3,699	3,778	4,423
Total Finance Cost Payments						252,413	259,591	274,361

* WA Treasury Corporation

29. BORROWING AND LEASE LIABILITIES (Continued)

(a) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2022	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2023
			\$	\$	\$	\$
New road Project - Kalamunda Town Centre	WATC*	10-June-2021	350,000	0	(350,000)	0
Upgrade Stage 1 - Female Change Rooms	WATC*	10-June-2021	370,000	0	(370,000)	0
			720,000	0	(720,000)	0

* WA Treasury Corporation

(b) Lease Liabilities

Purpose	Note	Actual						Budget			
		New Leases During 2021-22		Principal at 30 June 2022		New Leases During 2022-23		Principal at 1 July 2022		New Leases During 2022-23	
		Principal at 1 July 2021	Repayments During 2021-22	Principal at 30 June 2022	Repayments During 2022-23	Principal at 30 June 2023	Repayments During 2022-23	Principal at 1 July 2022	Repayments During 2022-23	Principal at 1 July 2022	Repayments During 2022-23
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopiers and printers lease		100,782	0	(44,586)	0	(44,586)	0	56,071	0	(44,711)	11,360
Cardio equipment lease		0	113,676	(3,549)	110,127	89,000	0	0	0	0	0
Forrestfield library building lease *		0	0	0	0	485,567	485,567	0	0	0	0
Total Lease Liabilities	11(b)	100,782	113,676	(48,135)	166,323	586,178	(65,712)	56,071	0	(44,711)	11,360
Lease Finance Cost Payments											
Purpose	Lease Number	Note	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term		
Photocopiers and printers lease	1		Vestone Capital Pty	0.74%	30 September 2023	0	(263)	(593)	36 Months		
Cardio equipment lease	2		MAIA Financial	3.95%	9 May 2027	0	(3,902)	(622)	60 Months		
Forrestfield library building lease *	3		Hype park Management Ltd	5.20%	9 October 2032	0	0	0	120 Months		
Total Finance Cost Payments						0	(4,165)	(1,215)			

*The new lease (i.e. for the Forrestfield Library building) started during the year has 12 months rent free period.

30 RESERVE ACCOUNTS

Restricted by legislation/agreement

- (a) Waste Avoidance and Resource Recovery Reserve
- (b) Forrestfield Industrial Scheme Stage 1 Reserve*
- (c) Forrestfield Industrial Area Reserve
- (d) Public Open Space Funds Reserve
- (e) Public Open Space Funds Reserve - Gooseberry Hill**
- (f) Public Open Space Funds Reserve - High Wycombe**
- (g) Public Open Space Funds Reserve - Maida vale**
- (h) Public Open Space Funds Reserve - Kalamunda**
- (i) Public Open Space Funds Reserve - Forrestfield**
- (j) Public Open Space Funds Reserve - Lesmurdie**

Restricted by council

- (k) Waste Management Reserve
- (l) Long Service Leave Reserve
- (m) Land and Property Enhancement and Maintenance Reserve
- (n) EDP IT Equipment Reserve
- (o) Local Government Elections Reserve
- (p) Insurance Contingency Reserve
- (q) Revaluation Reserve
- (r) Nominated Employee Leave Provisions Reserve
- (s) Asset Enhancement Reserve
- (t) Unexpended Capital Works and Specific Purpose Grants Reserve
- (u) Environmental Reserve
- (v) Public Art Reserve
- (w) Strategic Sport and Recreation Reserve
- (x) Cambridge Reserve Development

	2023 Actual Opening Balance	2023 Actual Transfer to Balance	2023 Actual Transfer (from) Balance	2023 Budget Opening Balance	2023 Budget Transfer to Balance	2023 Budget Transfer (from) Balance	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to Balance	2022 Actual Transfer (from) Balance	2022 Actual Closing Balance
Restricted by legislation/agreement											
(a) Waste Avoidance and Resource Recovery Reserve	1,217,374	1,086,651	(715,309)	1,588,716			1,588,716	929,968	512,712	(225,306)	1,217,374
(b) Forrestfield Industrial Scheme Stage 1 Reserve*	738,752	566,262	(44,481)	1,260,533			1,260,533	1,251,366	1,916,607	(2,429,221)	738,752
(c) Forrestfield Industrial Area Reserve	125,049	3,694	0	128,743			128,743	124,631	418	0	125,049
(d) Public Open Space Funds Reserve	0	0	0	0			0	248,679	175,370	(424,049)	0
(e) Public Open Space Funds Reserve - Gooseberry Hill**	0	0	0	0			0	0	0	0	0
(f) Public Open Space Funds Reserve - High Wycombe**	182,849	57,380	0	240,229			240,229	0	182,849	0	182,849
(g) Public Open Space Funds Reserve - Maida vale**	65,660	2,007	(65,500)	2,167			2,167	0	65,660	0	65,660
(h) Public Open Space Funds Reserve - Kalamunda**	55,135	76,385	0	131,520			131,520	0	55,135	0	55,135
(i) Public Open Space Funds Reserve - Forrestfield**	121,074	122,791	0	243,865			243,865	0	121,074	0	121,074
(j) Public Open Space Funds Reserve - Lesmurdie**	0	0	0	0			0	0	0	0	0
	2,505,893	1,915,170	(825,290)	3,595,773			3,595,773	2,554,645	3,029,825	(3,078,576)	2,505,892
Restricted by council											
(k) Waste Management Reserve	5,514,203	425,722	(592,939)	5,346,986			5,346,986	5,288,105	1,063,048	(836,950)	5,514,203
(l) Long Service Leave Reserve	1,759,278	727,256	0	2,486,534			2,486,534	985,971	773,307	0	1,759,278
(m) Land and Property Enhancement and Maintenance Reserve											
(n) EDP IT Equipment Reserve	1,941,103	51,419	(618,915)	1,373,607			1,373,607	888,126	1,052,977	0	1,941,103
(o) Local Government Elections Reserve	877,200	841,680	0	1,718,880			1,718,880	480,591	396,609	0	877,200
(p) Insurance Contingency Reserve	72,245	33,167	0	105,412			105,412	71,567	100,678	(100,000)	72,245
(q) Revaluation Reserve	185,658	5,498	0	191,156			191,156	185,037	621	0	185,658
(r) Nominated Employee Leave Provisions Reserve	104,585	2,928	0	107,513			107,513	204,338	247	(100,000)	104,585
(s) Asset Enhancement Reserve	2,102,010	111,046	0	2,213,056			2,213,056	1,810,935	291,075	0	2,102,010
(t) Unexpended Capital Works and Specific Purpose Grants Reserve	4,201,413	115,071	(1,929,602)	2,386,882			2,386,882	4,910,878	716,463	(1,425,928)	4,201,413
(u) Environmental Reserve	4,923,362	3,756,168	(5,017,758)	3,661,771			3,661,771	6,052,891	4,932,096	(6,061,625)	4,923,362
(v) Public Art Reserve	9,044	613	0	9,657			9,657	69,559	234	(60,750)	9,044
(w) Strategic Sport and Recreation Reserve	161,433	55,181	0	216,614			216,614	8,901	152,532	0	161,433
(x) Cambridge Reserve Development	0	0	0	0			0	0	0	0	0
	21,851,534	6,145,750	(8,179,215)	19,818,069			19,818,069	20,956,900	9,479,886	(8,585,252)	21,851,534
	24,357,427	8,060,920	(9,004,505)	23,413,842			23,413,842	23,511,545	12,509,710	(11,663,828)	24,357,427

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

30 RESERVE ACCOUNTS

Restricted by legislation/agreement

	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget (from)	2023 Budget Closing Balance	2022 Actual Opening Balance	2022 Actual Transfer to	2022 Actual (from)	2022 Actual Closing Balance
(a) Waste Avoidance and Resource Recovery Reserve	1,217,374	1,086,651	(715,309)	1,588,716	1,327,781	522,598	(790,732)	1,059,647	929,968	512,712	(225,306)	1,217,374
(b) Forrestfield Industrial Scheme Stage 1 Reserve*	738,752	566,262	(44,481)	1,260,533	719,359	1,001,408	(764,502)	956,265	1,251,366	1,916,607	(2,429,221)	738,752
(c) Forrestfield Industrial Area Reserve	125,049	3,694	0	128,743	124,859	244	0	125,103	124,631	418	0	125,049
(d) Public Open Space Funds Reserve	0	0	0	0	0	0	0	0	248,679	175,370	(424,049)	0
(e) Public Open Space Funds Reserve - Gooseberry Hill**	0	0	0	0	0	0	0	0	0	0	0	0
(f) Public Open Space Funds Reserve - High Wycombe**	182,849	57,380	0	240,229	183,133	358	0	183,491	0	182,849	0	182,849
(g) Public Open Space Funds Reserve - Maida vale**	65,660	2,007	(65,500)	2,167	66,000	129	0	66,129	0	65,660	0	65,660
(h) Public Open Space Funds Reserve - Kalamunda**	55,135	76,385	0	131,520	0	0	0	0	0	55,135	0	55,135
(i) Public Open Space Funds Reserve - Forrestfield**	121,074	122,791	0	243,865	0	0	0	0	0	121,074	0	121,074
(j) Public Open Space Funds Reserve - Lesmurdie**	0	0	0	0	0	0	0	0	0	0	0	0
	2,505,893	1,915,170	(825,290)	3,595,773	2,421,132	1,524,737	(1,555,234)	2,390,635	2,554,645	3,029,825	(3,078,576)	2,505,892

Restricted by council

(k) Waste Management Reserve	5,514,203	425,722	(592,939)	5,346,986	5,094,735	427,970	(1,776,217)	3,746,488	5,288,105	1,063,048	(836,950)	5,514,203
(l) Long Service Leave Reserve	1,759,278	727,256	0	2,486,534	1,757,774	131,440	0	1,889,214	985,971	773,307	0	1,759,278
(m) Land and Property Enhancement and Maintenance Reserve	1,941,103	51,419	(618,915)	1,373,607	1,403,250	2,746	0	1,405,996	888,126	1,052,977	0	1,941,103
(n) EDP IT Equipment Reserve	877,200	841,680	0	1,718,880	876,470	1,715	(585,621)	292,564	480,591	396,609	0	877,200
(o) Local Government Elections Reserve	72,245	33,167	0	105,412	71,698	30,140	0	101,838	71,567	100,678	(100,000)	72,245
(p) Insurance Contingency Reserve	185,658	5,498	0	191,156	185,375	364	0	185,739	185,037	621	0	185,658
(q) Revaluation Reserve	104,585	2,928	0	107,513	104,712	205	0	104,917	204,338	247	(100,000)	104,585
(r) Nominated Employee Leave Provisions Reserve	2,102,010	111,046	0	2,213,056	2,099,248	4,108	0	2,103,356	1,810,935	291,075	0	2,102,010
(s) Asset Enhancement Reserve	4,201,413	115,071	(1,929,602)	2,386,882	3,020,545	5,911	(1,478,511)	1,547,946	4,910,878	716,463	(1,425,928)	4,201,413
(t) Unexpended Capital Works and Specific Purpose Grants Reserve	4,923,362	3,756,168	(5,017,758)	3,661,771	4,920,586	9,629	(4,920,586)	9,629	6,052,891	4,932,096	(6,061,625)	4,923,362
(u) Environmental Reserve	9,044	613	0	9,657	8,936	17	0	8,954	69,559	234	(60,750)	9,044
(v) Public Art Reserve	161,433	55,181	0	216,614	8,918	17	0	8,935	8,901	152,532	0	161,433
(w) Strategic Sport and Recreation Reserve	0	0	0	0	0	0	0	0	0	0	0	0
(x) Cambridge Reserve Development	0	20,000	(20,000)	0	0	0	0	0	0	0	0	0
	21,851,534	6,145,750	(8,179,215)	19,818,069	19,552,247	614,262	(8,760,935)	11,405,575	20,956,900	9,479,886	(8,585,252)	21,851,534
	24,357,427	8,060,920	(9,004,505)	23,413,842	21,973,379	2,138,999	(10,316,169)	13,796,211	23,511,545	12,509,710	(11,663,828)	24,357,427

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account		Purpose of the reserve account
Restricted by legislation/agreement		
(a)	Waste Avoidance and Resource Recovery Reserve	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*	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. To fund infrastructure requirements for the Forrestfield area.
(c)	Forrestfield Industrial Area Reserve	To hold money received for the development and maintenance of Public Open Spaces
(d)	Public Open Space Funds Reserve	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(e)	Public Open Space Funds Reserve - Gooseberry Hill**	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(f)	Public Open Space Funds Reserve - High Wycombe**	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(g)	Public Open Space Funds Reserve - Maida vale**	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(h)	Public Open Space Funds Reserve - Kalamunda**	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(i)	Public Open Space Funds Reserve - Forrestfield**	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
(j)	Public Open Space Funds Reserve - Lesmurdie**	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the <i>Planning and Development Act 2005</i>
Restricted by council		
(k)	Waste Management Reserve	To fund financing operations for the development of the City's sanitation service
(l)	Long Service Leave Reserve	To provide cash-backing for all long service leave entitlements.
(m)	Land and Property Enhancement and Maintenance	To fund land and property purchases, upgrade and maintenance of existing properties.
(n)	EDP IT Equipment Reserve	To fund the upgrade / replacement of the City's computer hardware and software requirements.
(o)	Local Government Elections Reserve	To fund the cost of future elections.
(p)	Insurance Contingency Reserve	To fund insurance premium variations and potential call backs.
(q)	Revaluation Reserve	To fund triennial rating revaluations.
(r)	Nominated Employee Leave Provisions Reserve	To fund future nominated staff leave entitlements.
(s)	Asset Enhancement Reserve	To fund future replacement of City's Infrastructure and plant and equipment needs.
(t)	Unexpended Capital Works and Specific Purpose Grants	To carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.
(u)	Environmental Reserve	To fund environment strategies and projects.
(v)	Public Art Reserve	To fund future Public Art projects.
(w)	Strategic Sport and Recreation Reserve	To fund future Strategic Sport and Recreation capital projects.
(x)	Cambridge Reserve Development	To fund transactions related to the Cambridge Reserve development.

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

31. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Wattle Grove - Cell 9*	6,094,411	1,106,303	(376,638)	6,824,076
Cash in lieu of Public Open Space	917,927	28,273	(246,635)	699,565
NBN Tower Pickering Brook	22,407	22,411	0	44,818
	7,034,745	1,156,987	(623,273)	7,568,459

- * The Wattle Grove CELL 9 Trust includes an amount of \$3.9 million payable to the Department of Education for their contribution to the Trust in the form of the Wattle Grove Primary School land.

32. CORRECTION OF ERROR

During the year the City recognised some infrastructure assets (stormwater pits and pipes) which had not been previously recognised. The City conducted a valuation of these assets by an independent valuer in order to fair value them, which resulted in an increase in the infrastructure assets account balance by \$8,196,515 as at 1 July 2021.

AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors requires the entity to correct material prior period errors retrospectively in the first set of financial statements authorised for issue after their discovery by:

- (a) Restating the comparative amounts for the prior period(s) presented in which the error occurred;
- or
- (b) If the error occurred before the earliest prior period presented, restating the opening balance of assets, liabilities and equity for the earliest period presented.

The City of Kalamunda has retrospectively applied the correction as at 1 July 2021 (beginning of the earliest period practicable) to reflect the City's fair value of the assets.

Statement of Financial Position (Extract)	30 June 2022 \$	Increase/ (Decrease) \$	30 June 2022 (Restated) \$	30 June 2021 \$	Increase/ (Decrease) \$	1 July 2021 (Restated) \$
Infrastructure	382,497,061	8,096,558	390,593,619	375,609,062	8,196,515	383,805,577
Net assets	549,485,859	8,096,558	557,582,417	544,449,872	8,196,515	552,646,387
Retained earnings	230,079,984	8,096,558	238,176,542	225,849,888	8,196,515	234,046,403
Total equity	549,485,859	8,096,558	557,582,417	544,449,872	8,196,515	552,646,387

Statement of Comprehensive Income (Extract)	2022 \$	Increase/ (Decrease) \$	2022 (Restated) \$
<i>By Nature or Type</i>			
Depreciation on non-current assets	13,764,916	99,958	13,864,874
Total Expenses	(67,979,070)	(99,958)	(68,079,028)
Net result for the period	5,075,979	(99,958)	4,976,022
Total comprehensive income for the period	5,075,979	(99,958)	4,976,022



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