

Budget

For the year end 30 June 2027

City of Kalamunda

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Statutory Budget

For the year end 30 June 2027

City of Kalamunda

CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	56,644,305	52,305,239	51,786,679
Grants, subsidies and contributions		4,228,734	4,670,727	3,315,903
Fees and charges	15	21,141,795	20,484,799	20,200,968
Interest revenue	10(a)	4,610,235	3,720,026	3,672,368
Other revenue		373,020	280,280	280,280
		86,998,089	81,461,071	79,256,198
Expenses				
Employee costs		(39,468,343)	(36,654,463)	(36,308,249)
Materials and contracts		(36,464,595)	(32,722,742)	(34,194,813)
Utility charges		(2,242,957)	(2,307,714)	(2,297,714)
Depreciation	6	(19,384,390)	(19,182,747)	(17,554,807)
Finance costs	10(c)	(255,177)	(228,720)	(253,720)
Insurance		(808,962)	(799,602)	(799,602)
Other expenditure		(779,256)	(808,015)	(389,200)
		(99,403,680)	(92,704,003)	(91,798,105)
		(12,405,591)	(11,242,932)	(12,541,907)
Capital grants, subsidies and contributions		26,021,714	16,005,171	26,403,186
Profit on asset disposals	5	0	1,724,247	1,690,000
Loss on asset disposals	5	(150,000)	(38,083)	0
		25,871,714	17,691,335	28,093,186
Net result for the period		**13,466,123**	**6,448,403**	**15,551,279**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**13,466,123**	**6,448,403**	**15,551,279**

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 2027

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		56,544,305	53,155,540	51,586,679
Grants, subsidies and contributions		4,228,734	4,670,727	3,355,903
Fees and charges		21,141,795	20,484,799	20,200,968
Interest revenue		4,610,235	3,720,026	3,672,368
Goods and services tax received		0	401,772	10,000
Other revenue		373,020	280,280	280,280
		86,898,089	82,713,144	79,106,198
Payments				
Employee costs		(39,390,343)	(36,176,677)	(35,838,249)
Materials and contracts		(36,469,595)	(30,813,615)	(33,598,620)
Utility charges		(2,242,957)	(2,307,714)	(2,297,714)
Finance costs		(255,177)	(229,666)	(253,720)
Insurance paid		(808,962)	(799,602)	(799,602)
Other expenditure		(779,256)	(808,015)	(409,200)
		(79,946,290)	(71,135,289)	(73,197,105)
Net cash provided by operating activities	4	6,951,799	11,577,855	5,909,093
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(900,000)	0	0
Payments for inventory - land held for resale	5(c)	0	0	(1,530,000)
Payments for purchase of property, plant & equipment	5(a)	(18,934,170)	(17,858,243)	(33,000,916)
Payments for construction of infrastructure	5(b)	(24,317,099)	(18,936,056)	(21,587,722)
Proceeds from capital grants, subsidies and contributions		26,021,714	16,011,486	26,403,186
Proceeds from disposal of inventory - land held for resale	5(c)	0	0	1,750,000
Proceeds from disposal of property, plant and equipment	5(a)	0	1,856,712	0
Proceeds on financial assets at amortised cost - self supporting loans		910,765	9,916	10,191
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(3,749,255)	(25,118,546)
Proceeds on disposal of financial assets at fair values through other comprehensive income		0	0	(4,000)
Proceeds on other loans and receivables - EMRC Divestment		0	30,718,215	30,718,215
Net cash provided by (used in) investing activities		(17,218,790)	8,052,775	(22,359,592)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(1,340,723)	(1,254,249)	(1,354,249)
Proceeds from new borrowings	8(a)	2,539,000	1,840,320	4,965,763
Payments for principal portion of lease liabilities	7	(229,389)	(226,505)	(226,505)
Net cash provided by financing activities		968,887	359,566	3,385,009
Net increase (decrease) in cash held		(9,298,104)	19,990,196	(13,065,490)
Cash at beginning of year		61,485,358	41,495,162	35,195,481
Cash and cash equivalents at the end of the year	4	**52,187,254**	**61,485,358**	**22,129,991**

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 2027

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	47,988,755	47,117,914	46,593,936
Rates excluding general rates	2(a)	8,655,550	5,187,325	5,192,743
Grants, subsidies and contributions		4,228,734	4,670,727	3,315,903
Fees and charges	15	21,141,795	20,484,799	20,200,968
Interest revenue	10(a)	4,610,235	3,720,026	3,672,368
Other revenue		373,020	280,280	280,280
Profit on asset disposals	5	0	1,724,247	1,690,000
		86,998,089	83,185,318	80,946,198
Expenditure from operating activities				
Employee costs		(39,468,343)	(36,654,463)	(36,308,249)
Materials and contracts		(36,464,595)	(32,722,742)	(34,194,813)
Utility charges		(2,242,957)	(2,307,714)	(2,297,714)
Depreciation	6	(19,384,390)	(19,182,747)	(17,554,807)
Finance costs	10(c)	(255,177)	(228,720)	(253,720)
Insurance		(808,962)	(799,602)	(799,602)
Other expenditure		(779,256)	(808,015)	(389,200)
Loss on asset disposals	5	(150,000)	(38,083)	0
		(99,553,680)	(92,742,086)	(91,798,105)
Non cash amounts excluded from operating activities	3(c)	19,712,390	17,681,027	16,049,251
Amount attributable to operating activities		**7,156,799**	**8,124,259**	**5,197,344**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		26,021,714	16,005,171	26,403,186
Proceeds from disposal of property, plant and equipment	5(a)	0	1,856,712	0
Proceeds from disposal of inventory - land held for resale	5(c)	0	0	1,750,000
Proceeds from financial assets at amortised cost - self supporting loans		910,765	10,189	10,190
Proceeds on other loans and receivables - EMRC Divestment		0	30,718,215	30,718,215
		26,932,479	48,590,287	58,881,592
Outflows from investing activities				
Acquisition of inventory - land held for resale	5(c)	0	(735,000)	(1,530,000)
Acquisition of property, plant and equipment	5(a)	(18,934,170)	(17,858,243)	(33,000,916)
Acquisition of infrastructure	5(b)	(24,317,099)	(18,936,056)	(21,587,722)
Payments for financial assets at amortised cost - self supporting loans		(900,000)	0	0
Payments for financial assets at amortised cost - term deposits		0	0	0
		(44,151,269)	(37,529,299)	(56,118,638)
Amount attributable to investing activities		**(17,218,790)**	**11,060,988**	**2,762,954**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	8(a)	2,539,000	1,840,320	4,965,763
Transfers from reserve accounts	9(a)	11,398,055	18,750,920	22,376,886
		13,937,055	20,591,240	27,342,649
Outflows from financing activities				
Repayment of borrowings	8(a)	(1,340,723)	(1,254,249)	(1,354,249)
Payments for principal portion of lease liabilities	7	(229,389)	(226,505)	(226,505)
Transfers to reserve accounts	9(a)	(6,105,414)	(41,777,574)	(41,313,681)
		(7,675,527)	(43,258,328)	(42,894,435)
Amount attributable to financing activities		**6,261,528**	**(22,667,088)**	**(15,551,786)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	3,792,139	7,273,980	7,638,273
Amount attributable to operating activities		7,156,799	8,124,259	5,197,344
Amount attributable to investing activities		(17,218,790)	11,060,988	2,762,954
Amount attributable to financing activities		6,261,528	(22,667,088)	(15,551,786)
Surplus/(deficit) remaining after the imposition of general rates	3	**(8,324)**	**3,792,139**	**46,785**

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

CITY OF KALAMUNDA
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

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1 BASIS OF PREPARATION

The annual budget of the City of Kalamunda which is a Class 2 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses of non-financial assets
• Measurement of employee benefits
• Measurement of provisions

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Estimate total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
General GRV	Gross rental valuation	0.053450	16,889	557,274,710	29,786,333	672,806	30,459,139	31,531,907	31,023,585
Industrial / Commercial GRV	Gross rental valuation	0.081550	613	188,894,681	15,404,361	168,202	15,572,563	13,640,151	13,310,953
Vacant GRV	Gross rental valuation	0.106900	238	7,522,650	804,171	0	804,171	850,688	1,246,341
General UV	Unimproved valuation	0.003270	293	289,970,000	948,202	0	948,202	903,632	829,132
Commercial UV	Unimproved valuation	0.004115	48	49,740,000	204,680	0	204,680	191,536	183,925
Total general rates			18,081	1,093,402,041	47,147,747	841,008	47,988,755	47,117,914	46,593,936
		Minimum							
(ii) Minimum payment		$							
General GRV	Gross rental valuation	1,400.00	5,689	135,816,000	7,964,600	0	7,964,600	4,667,552	4,540,880
Industrial / Commercial GRV	Gross rental valuation	1,600.00	50	680,630	80,000	0	80,000	57,902	56,448
Vacant GRV	Gross rental valuation	1,395.00	231	2,205,720	322,245	0	322,245	193,808	327,360
General UV	Unimproved valuation	1,400.00	1	420,000	1,400	0	1,400	0	0
Commercial UV	Unimproved valuation	1,600.00	3	362,763	4,800	0	4,800	4,040	4,032
Total minimum payments			5,974	139,485,113	8,373,045	0	8,373,045	4,923,302	4,928,720
Total general rates and minimum payments			24,055	1,232,887,154	55,520,792	841,008	56,361,800	52,041,216	51,522,656
(iii) Ex-gratia rates									
Ex-gratia rates					282,505	0	282,505	264,023	264,023
Total rates					55,803,297	841,008	56,644,305	52,305,239	51,786,679
Instalment plan charges							171,465	152,535	150,000
Instalment plan interest							224,187	209,315	205,000
Late payment of rate or service charge interest							411,835	318,526	350,000
							807,487	680,376	705,000

The City did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges, including arrears, to be paid on or before 19 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later.

Option 2 (Two Instalments)
First Instalment to be paid on or before 19 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears; and

Second Instalment to be paid on or before 23 December 2026, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)
First Instalment to be paid on or before 19 August 2026 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears; and

Second Instalment to be paid on or before 21 October 2026, or 2 months after the due date of the first instalment, whichever is later.
Third Instalment to be paid on or before 23 December 2026, or 2 months after the due date of the second instalment, whichever is later.
Fourth Instalment to be paid on or before 24 February 2027, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	19/08/2026	0	5.5%	11.0%
Option two				
First instalment	19/08/2026	0	5.5%	11.0%
Second instalment	23/12/2026	10	5.5%	11.0%
Option three				
First instalment	19/08/2026	0	5.5%	11.0%
Second instalment	21/10/2026	10	5.5%	11.0%
Third instalment	23/12/2026	10	5.5%	11.0%
Fourth instalment	24/02/2027	10	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

The overall objective of the Rates and Charges in the 2026/2027 budget is to provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2026/2027 Financial Year after considering all non-rate sources of income.

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

Differential general rate

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

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

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

Description	Characteristics	Objects	Reasons
GRV General	The GRV General rate applies to all GRV-valued properties in the City with predominant land use that does not fall within the categories of Commercial, Industrial or Vacant Land.	The object of this rate is to apply a base differential general rate to land zoned and used for purposes other than Commercial, Industrial or Vacant Land and to act as the City's benchmark differential rate by which all other GRV-rated properties are assessed.	The reason for this rate is to ensure that all ratepayers make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City. It is also lower than vacant land as the City is endeavouring to encourage landowners to develop vacant land.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

(d) Differential Minimum Payment

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2027.

(f) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2027.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Estimate 30 June 2026 Carried forward	2025/26 Estimate 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	52,187,254	61,485,358	22,129,991
Financial assets		17,010,189	15,010,189	41,510,764
Receivables		8,745,828	8,545,828	4,242,373
Inventories		176,010	171,010	1,680,000
Other assets		531,158	531,158	350,000
		78,650,439	85,743,543	69,913,128
Less: current liabilities				
Trade and other payables		(8,038,842)	(6,038,842)	(10,970,205)
Contract liabilities		(11,888,726)	(11,888,726)	(5,250,000)
Lease liabilities	7	(106,163)	(229,389)	(231,541)
Long term borrowings	8	(1,215,705)	(1,340,723)	(1,877,474)
Employee provisions		(5,178,352)	(5,178,352)	(4,770,000)
Other provisions		(6,315)	(6,315)	0
		(26,434,103)	(24,682,347)	(23,099,220)
Net current assets		52,216,336	61,061,196	46,813,908
Less: Total adjustments to net current assets	3(b)	(52,224,660)	(57,269,057)	(46,767,123)
Net current assets used in the Statement of Financial Activity		(8,324)	3,792,139	46,785

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note			
Adjustments to net current assets				
Less: Reserve accounts	9	(53,546,528)	(58,839,169)	(54,251,080)
Less: Current assets not expected to be received at end of year				
- Inventory - land held for resale		0	0	(1,530,000)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		1,215,705	1,340,723	1,877,474
- Current portion of lease liabilities		106,163	229,389	231,541
- Forrestfield Industrial Area Scheme Stage 1 (ii)		0	0	1,204,809
Add: Current liabilities covered by funds held in reserve account				
- Current portion of unspent capital grant/contributions		0	0	930,133
- Current portion of other provisions		0	0	4,770,000
Total adjustments to net current assets		(52,224,660)	(57,269,057)	(46,767,123)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Estimate 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	0	(1,724,247)	(1,690,000)
Less: Non-cash grants and contributions for assets		0	0	(200,000)
Add: Loss on asset disposals	5	150,000	38,083	0
Add: Depreciation	6	19,384,390	19,182,747	17,554,807
Movement in current liabilities associated funds held in reserve account:				
- Current portion of contract liabilities		0	0	184,444
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		100,000	100,000	100,000
- Employee benefit provisions		78,000	84,444	100,000
Non cash amounts excluded from operating activities		19,712,390	17,681,027	16,049,251

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
		$	$	$
Cash and cash equivalents		52,187,254	61,485,358	22,129,991
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		36,546,528	43,839,169	12,751,080
Restricted financial assets at amortised cost - term deposits		17,000,000	15,000,000	41,500,000
		53,546,528	58,839,169	54,251,080
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	53,546,528	58,839,169	54,251,080
Contract liabilities		0	0	0
Total restricted financial assets		53,546,528	58,839,169	54,251,080

(b) Reconciliation of net cash provided by operating activities

Net result		13,466,123	6,448,403	15,551,279
Non-cash items:				
Depreciation	6	19,384,390	19,182,747	17,554,807
(Profit)/loss on sale of assets	5	150,000	(1,686,164)	(1,690,000)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		(100,000)	1,252,073	(170,000)
(Increase)/decrease in inventories		(5,000)	3,447,121	(80,000)
Decrease in other assets		0	226,238	225,993
(Increase)/decrease in trade and other payables		0	(1,073,207)	750,200
(Increase)/decrease in employee related provisions		78,000	(214,185)	170,000
Decrease in other provisions		0	6,315	0
Capital grants, subsidies and contributions		(26,021,714)	(16,011,486)	(26,403,186)
Net cash provided by operating activities		6,951,799	11,577,855	5,909,093

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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.

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

FINANCIAL ASSETS AT AMORTISED COST

The City classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget			2025/26 Estimate					2025/26 Budget			
	Additions	Disposals - Net Book Value	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	0	0	0	0	(93,374)	1,817,621	1,724,247	0	0	0	0	0
Buildings - specialised	18,101,643	0	0	15,738,325	0	0	0	0	30,526,316	0	0	0
Furniture and equipment	145,000	0	0	263,867	0	0	0	0	257,000	0	0	0
Plant and equipment	627,527	(150,000)	(150,000)	1,856,051	(77,174)	39,091	0	(38,083)	2,217,600	0	0	0
Public Art	60,000	0	0	0	0	0	0	0	0	0	0	0
Total	18,934,170	(150,000)	(150,000)	17,858,243	(170,548)	1,856,712	1,724,247	(38,083)	33,000,916	0	0	0
(b) Infrastructure												
Infrastructure - roads	15,276,329	0	0	9,826,307	0	0	0	0	8,967,672	0	0	0
Infrastructure - footpaths	1,130,325	0	0	1,115,876	0	0	0	0	1,635,683	0	0	0
Infrastructure - drainage	873,452	0	0	563,508	0	0	0	0	1,028,504	0	0	0
Infrastructure - parks and ovals	3,563,861	0	0	6,123,185	0	0	0	0	5,441,780	0	0	0
Infrastructure - others	3,473,132	0	0	1,307,180	0	0	0	0	4,514,083	0	0	0
Total	24,317,099	0	0	18,936,056	0	0	0	0	21,587,722	0	0	0
(c) Inventory - Land held for resale												
Development costs	0	0	0	0	0	0	0	0	1,530,000	1,750,000	1,690,000	60,000
	0	0	0	0	0	0	0	0	1,530,000	1,750,000	1,690,000	60,000
Total	43,251,269	(150,000)	(150,000)	36,794,299	(170,548)	1,856,712	1,724,247	(38,083)	56,118,638	1,750,000	1,690,000	60,000

MATERIAL ACCOUNTING POLICIES

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

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	$	$	$
By Class			
Buildings - specialised	5,676,100	5,603,393	3,542,981
Furniture and equipment	57,000	71,777	32,342
Plant and equipment	993,400	1,008,249	922,568
Infrastructure - roads	4,793,000	4,727,144	4,948,826
Infrastructure - footpaths	1,202,900	1,187,489	1,245,020
Infrastructure - drainage	3,507,300	3,462,334	3,606,315
Infrastructure - parks and ovals	1,416,500	1,395,494	1,468,584
Infrastructure - others	1,514,300	1,494,231	1,561,525
Right of use - buildings	52,734	60,143	51,676
Right of use - plant and equipment	171,156	172,493	174,972
	19,384,390	19,182,747	17,554,807
By Program			
Governance	3,600	2,600	6,729
Law, order, public safety	229,400	228,657	183,164
Health	0	0	7,424
Education and welfare	103,200	101,828	65,900
Community amenities	16,300	15,104	8,900
Recreation and culture	7,153,980	7,084,927	5,087,001
Transport	11,022,800	10,872,398	11,370,491
Other property and services	855,110	877,233	825,198
	19,384,390	19,182,747	17,554,807

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Infrastructure

Category	Component	Material	Useful Life (Years
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

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

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

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

	Useful Life (Years)
Furniture and equipment	**5 to 10**
Plant and equipment	**5 to 20**

Building

Component	Useful Life (Years
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

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal Estimate 30 June 2027	2026/27 Budget Lease Interest Repayments	Estimate Principal 1 July 2025	2025/26 Estimate New Leases	2025/26 Estimate Lease Principal repayments	Estimate Lease Principal outstanding 30 June 2026	2025/26 Estimate Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Photocopiers and printers					52,424	0	(34,301)	18,123	(2,741)	84,282	0	(31,858)	52,424	(5,183)	84,282	0	(31,858)	52,423	(5,184)
Computers					139,838	0	(111,580)	28,258	(1,846)	249,132	0	(109,295)	139,838	(4,132)	249,132	0	(109,295)	139,838	(4,132)
Cardio & Spin bike equipment					32,245	0	(29,789)	2,456	(1,040)	64,488	0	(32,243)	32,245	(2,758)	64,488	0	(32,243)	32,245	(2,758)
Forrestfield Library building					400,458	0	(53,719)	346,739	(24,550)	453,567	0	(53,110)	400,458	(26,461)	453,569	0	(53,109)	400,460	(21,824)
					624,965	0	(229,389)	395,576	(30,177)	851,471	0	(226,505)	624,965	(38,533)	851,471	0	(226,505)	624,966	(33,897)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

8. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Estimate Principal 1 July 2025	2025/26 Estimate New Loans	2025/26 Estimate Principal Repayments	Estimate Principal outstanding 30 June 2026	2025/26 Estimate Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Depot Waste Trucks	228	WATC	5.6%	451,281	0	(68,827)	382,455	(19,527)	519,529	0	(68,248)	451,281	(28,302)	519,529	0	(68,248)	451,281	(28,302)
Forrestfield North Development Project - Loan 1	230	WATC	3.0%	56,985	0	(54,365)	2,620	(1,032)	112,292	0	(55,308)	56,985	(2,967)	112,292	0	(55,308)	56,985	(2,967)
Forrestfield North Structure Planning	245	WATC	3.6%	128,447	0	(18,644)	109,802	(3,563)	147,304	0	(18,858)	128,447	(5,139)	147,304	0	(18,858)	128,447	(5,139)
Foothills Netball Association	216	WATC	6.4%	20,510	0	(7,455)	13,055	(947)	27,842	0	(7,332)	20,510	(1,659)	27,842	0	(7,332)	20,510	(1,659)
Kalamunda Swimming Pool	227	WATC	5.6%	725,974	0	(110,721)	615,253	(31,413)	835,763	0	(109,790)	725,974	(45,530)	835,763	0	(109,790)	725,974	(45,530)
Operations Centre	221	WATC	6.8%	667,157	0	(143,598)	523,559	(34,133)	807,981	0	(140,824)	667,157	(52,357)	807,981	0	(140,824)	667,157	(52,357)
Fleet - Major Plant Replacement Program	237	WATC	1.0%	618,436	0	(293,498)	324,937	(4,421)	922,966	0	(304,531)	618,436	(8,640)	922,966	0	(304,531)	618,436	(8,640)
Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.2%	207,445	0	(48,563)	158,882	(1,932)	257,724	0	(50,278)	207,445	(3,040)	257,724	0	(50,278)	207,445	(3,040)
Fleet - Minor Plant Replacement Program	240	WATC	0.7%	0	0	0	0	0	60,013	0	(60,013)	0	(316)	60,013	0	(60,013)	0	(316)
Fleet - Major Plant Replacement Program	241	WATC	1.2%	277,617	0	(87,253)	190,364	(2,392)	368,011	0	(90,395)	277,617	(4,053)	368,011	0	(90,395)	277,617	(4,053)
Kalamunda Town Centre Upgrade Stage 1	243	WATC	1.4%	517,911	0	(96,006)	421,904	(5,673)	617,112	0	(99,202)	517,911	(8,522)	617,112	0	(99,202)	517,911	(8,522)
Female Change Rooms	244	WATC	1.4%	466,119	0	(86,406)	379,714	(5,105)	555,401	0	(89,282)	466,119	(7,670)	555,401	0	(89,282)	466,119	(7,670)
Norm Sadler Pavilion Redevelopment	NEW	WATC	5.7%	1,000,000	0	(61,156)	(44,766)	(44,766)	0	1,000,000	0	1,000,000	0	0	1,000,000	0	1,000,000	0
Scott Reserve Redevelopment	NEW	WATC	5.7%	0	2,000,000	0	2,000,000	0	0	0	0	0	0	0	2,000,000	0	2,000,000	0
Light Vehicles Asset Replacement		CBA	5.7%	690,320	271,000	(253,466)	707,854	(69,031)	0	840,320	(150,000)	690,320	(20,364)	0	1,005,763	(250,000)	755,763	(50,000)
Subdivision and Disposal of 15-21 Edney Road, High	NEW	WATC	4.6%	0	0	0	0	0	0	0	0	0	0	0	600,000	0	600,000	0
Cambridge Reserve - Community Enhancement Pro	NEW	WATC	4.6%	0	0	0	0	0	0	0	0	0	0	0	360,000	0	360,000	0
Plant Replacement	NEW	WATC	5.7%		268,000	0	268,000	0	0	0	0	0	0	0	0	0	0	0
									0	0	0	0	0	0	0	0	0	0
				5,828,201	2,539,000	(1,329,959)	6,053,632	(223,936)	5,231,940	1,840,320	(1,244,059)	5,828,201	(188,559)	5,231,940	4,965,763	(1,344,059)	8,853,644	(218,195)
Self Supporting Loans																		
Forrestfield United Soccer Club	214	WATC	5.6%	22,137	0	(10,765)	11,372	(1,064)	32,327	0	(10,190)	22,137	(1,628)	32,327	0	(10,190)	22,137	(1,628)
Hartfield Park Golf Club	NEW	WATC	5.7%	0	900,000	0	900,000	0	0	0	0	0	0	0	0	0	0	0
				22,137	900,000	(10,765)	911,372	(1,064)	32,327	0	(10,190)	22,137	(1,628)	32,327	0	(10,190)	22,137	(1,628)
				5,850,338	3,439,000	(1,340,723)	6,965,004	(225,000)	5,264,266	1,840,320	(1,254,249)	5,850,338	(190,187)	5,264,266	4,965,763	(1,354,249)	8,875,780	(219,823)

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Estimate used budget	Balance unspent
				%	$	$	$	$
Scott Reserve Redevelopment		Fixed Term	10	5.7%	2,000,000	0	2,000,000	0
Fleet - Light Fleet Replacement Program		Variable	5	5.7%	271,000	0	271,000	0
Fleet - Minor Plant Replacement Program		Variable	5	5.7%	95,500	0	95,500	0
Fleet - Major Plant Replacement Program (Heavy)		Variable	5	5.7%	172,500	0	172,500	0
Hartfield Park Golf Club		Variable	3	5.7%	900,000	0	900,000	0
					3,439,000	0	3,439,000	0

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(1,000)	(1,000)	(1,000)
Total amount of credit unused	574,000	574,000	574,000
Loan facilities			
Loan facilities in use at balance date	6,965,004	5,850,338	8,875,780

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Estimate				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by legislation												
(a) Waste Avoidance and Resource Recovery Reserve	1,114,327	963,073	(918,500)	1,158,900	1,358,402	769,525	(1,013,600)	1,114,327	1,353,657	760,137	(863,600)	1,250,194
(b) Forrestfield Industrial Scheme Stage 1 Reserve	1,532,316	61,293	0	1,593,609	3,017,292	1,294,986	(2,779,962)	1,532,316	2,212,035	1,294,986	(2,329,637)	1,177,384
(c) Forrestfield Industrial Area Reserve	144,733	5,789	0	150,522	140,548	4,185	0	144,733	140,100	4,185	0	144,285
(d) Public Open Space Funds Reserve - High Wycombe	269,130	56,930	0	326,060	261,335	7,795	0	269,130	262,778	7,795	0	270,573
(e) Public Open Space Funds Reserve - Maida vale	2,427	513	0	2,940	2,357	70	0	2,427	2,370	70	0	2,440
(f) Public Open Space Funds Reserve - Kalamunda	526,765	111,429	0	638,194	478,885	47,880	0	526,765	191,139	5,380	0	196,519
(g) Public Open Space Funds Reserve - Forrestfield	425,921	90,098	0	516,019	209,564	216,357	0	425,921	210,720	6,357	0	217,077
(h) Public Open Space Funds Reserve - Walliston	283,091	11,324	0	294,415	283,091	0	0	283,091	0	0	0	0
	4,298,710	1,300,448	(918,500)	4,680,659	5,751,474	2,340,798	(3,793,562)	4,298,710	4,372,799	2,078,910	(3,193,237)	3,258,472
Restricted by council												
(i) Waste Management Reserve	3,015,447	120,618	(599,470)	2,536,595	3,327,812	99,021	(411,386)	3,015,447	3,337,421	599,021	(460,856)	3,475,586
(j) Long Service Leave Reserve	2,482,570	99,303	(100,000)	2,481,873	2,410,700	671,870	(600,000)	2,482,570	2,401,956	671,870	(450,000)	2,623,826
(k) Land and Property Enhancement and Maintenance F	159,155	428,983	(30,660)	557,478	624,407	52,040	(517,292)	159,155	1,752,769	52,040	(600,000)	1,204,809
(l) EDP IT Equipment Reserve	2,962,490	618,500	(1,590,633)	1,990,357	4,552,754	335,431	(1,925,695)	2,962,490	4,537,473	335,431	(1,915,695)	2,957,209
(m) Local Government Elections Reserve	29,707	1,188	0	30,895	232,774	6,933	(210,000)	29,707	232,024	6,933	(210,000)	28,957
(n) Nominated Employee Leave Provisions Reserve	2,027,862	81,114	(100,000)	2,008,976	2,017,886	359,976	(350,000)	2,027,862	2,010,097	359,976	(200,000)	2,170,073
(o) Asset Enhancement Reserve	6,551,883	1,522,804	(4,316,160)	3,758,527	11,009,996	3,435,535	(7,893,648)	6,551,883	10,992,765	3,235,535	(11,223,334)	3,004,966
(p) Unexpended Capital Works and Specific Purpose Gr	1,632,100	65,284	(845,475)	851,909	2,832,556	183,881	(1,384,337)	1,632,100	2,815,016	83,881	(1,968,764)	930,133
(q) Environmental Reserve	60,869	2,435	0	63,304	10,555	50,314	0	60,869	10,512	314	0	10,826
(r) Public Art Reserve	920,698	226,828	(60,000)	1,087,526	712,708	207,990	0	920,698	522,560	15,490	0	538,050
(s) Land Development Reserve	3,073,463	122,939	(1,576,428)	1,619,974	2,290,250	1,918,213	(1,135,000)	3,073,463	2,290,250	1,758,708	(1,625,000)	2,423,958
(t) Voted Works	100,000	4,000	0	104,000	32,643	67,357	0	100,000	32,643	67,357	0	100,000
(u) Rhonda Hardy Memorial Reserve	6,000	240	0	6,240	6,000	0	0	6,000	6,000	0	0	6,000
(v) High Wycombe South Future DCP	0	0	0	0	0	150,000	(150,000)	0	0	150,000	(150,000)	0
(w) Future Projects Strategic Reserve	31,518,215	1,260,729	(1,260,729)	31,518,215	0	31,518,215	0	31,518,215	0	31,518,215	0	31,518,215
(x) Hatch Court Future DCP	0			0	0	380,000	(380,000)	0	0	380,000	(380,000)	0
(y) Fleet & Plant Reserve	0	250,000	0	250,000	0	0	0	0	0	0	0	0
	54,540,459	4,804,964	(10,479,555)	48,865,869	30,061,041	39,436,776	(14,957,358)	54,540,459	30,941,486	39,234,771	(19,183,649)	50,992,608
	58,839,169	6,105,412	(11,398,055)	53,546,528	35,812,515	41,777,574	(18,750,920)	58,839,169	35,314,285	41,313,681	(22,376,886)	54,251,080

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Waste Avoidance and Resource Recovery Reserve	Ongoing	Any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years.
(b) Forrestfield Industrial Scheme Stage 1 Reserve	Ongoing	The reserve is established to meet the City's reporting obligation under clause 6.5.16 of the City of Kalamunda Local Planning Scheme No. 3.
(c) Forrestfield Industrial Area Reserve	Ongoing	To fund infrastructure requirements for the Forrestfield area.
(d) Public Open Space Funds Reserve - High Wycombe	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(e) Public Open Space Funds Reserve - Maida vale	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(f) Public Open Space Funds Reserve - Kalamunda	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(g) Public Open Space Funds Reserve - Forrestfield	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
(h) Public Open Space Funds Reserve - Walliston	Ongoing	To hold money received for the development and maintenance of Public Open Spaces as required by section 154 of the Planning and Development Act 2005
Restricted by council		
(i) Waste Management Reserve	Ongoing	To fund financing operations for the development of the City's sanitation service
(j) Long Service Leave Reserve	Ongoing	To provide cash-backing for all long service leave entitlements.
(k) Land and Property Enhancement and Maintenance F	Ongoing	To fund land and property purchases, upgrade and maintenance of existing properties.
(l) EDP IT Equipment Reserve	Ongoing	To fund the upgrade / replacement of the City's computer hardware and software requirements.
(m) Local Government Elections Reserve	Ongoing	To fund the cost of future elections.
(n) Nominated Employee Leave Provisions Reserve	Ongoing	To fund future nominated staff leave entitlements.
(o) Asset Enhancement Reserve	Ongoing	To fund future replacement of Citys' Infrastructure and plant and equipment needs.
(p) Unexpended Capital Works and Specific Purpose Gr	Ongoing	To carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.
(q) Environmental Reserve	Ongoing	To fund environment strategies and projects.
(r) Public Art Reserve	Ongoing	To fund future Public Art projects.
(s) Land Development Reserve	Ongoing	To fund land development opportunities to create new revenue streams, unlock future development avenues which would promote the aspirations outlined in the Strategic Community Plan.
(t) Voted Works	Ongoing	To fund community requests promoted via an Elected Member notice of motion during the financial year.
(u) Rhonda Hardy Memorial Reserve	Ongoing	To promote leadership and innovation within City Staff to improve the level of skills, knowledge and experience currently held by the organisation.
(v) High Wycombe South Future DCP	Ongoing	To prefund infrastructure works to encourage development in specified area, costs to be recovered from future developer contributions.
(w) Future Projects Strategic Reserve	Ongoing	To fund future strategic projects determined by Council
(x) Hatch Court Future DCP	Ongoing	To prefund infrastructure works to encourage development in specified area, costs to be recovered from future developer contributions.
(y) Fleet & Plant Reserve	New	To fund future fleet and plant replacement

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	3,885,967	3,039,368	3,034,368
Late payment of fees and charges *	450,081	423,138	385,000
Other interest revenue	274,187	257,520	253,000
	4,610,235	3,720,026	3,672,368

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

The net result includes as expenses			
(b) Auditors remuneration			
Audit services	110,000	109,000	110,000
Other services	50,000	70,848	50,000
	160,000	179,848	160,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	225,000	190,187	219,823
Interest on lease liabilities (refer Note 7)	30,177	38,533	33,897
	255,177	228,720	253,720
(d) Write offs			
General rate	1,000	0	1,000
Fees and charges	2,500	2,000	2,500
	3,500	2,000	3,500

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	$	$	$
Mayor			
Mayor's allowance	73,435	70,950	70,950
Meeting attendance fees	36,112	34,980	34,890
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	100	100
Superannuation contribution payments	13,578	8,850	12,701
	126,725	118,380	122,141
Deputy Mayor			
Deputy Mayor's allowance	18,359	11,825	12,445
Meeting attendance fees	26,931	18,256	18,256
Annual allowance for ICT expenses	3,500	2,456	2,456
Annual allowance for travel and accommodation expenses	100	70	70
Superannuation contribution payments	5,867	3,656	5,251
	54,757	36,263	38,478
Council member 3			
Meeting attendance fees	26,931	18,256	18,256
Annual allowance for ICT expenses	3,500	2,814	2,814
Annual allowance for travel and accommodation expenses	100	70	70
Superannuation contribution payments	3,664	2,174	3,122
	34,195	23,314	24,262
Council member 4			
Meeting attendance fees	26,931	25,810	26,020
Annual allowance for ICT expenses	3,500	3,472	3,500
Annual allowance for travel and accommodation expenses	100	99	100
Superannuation contribution payments	3,664	2,174	3,122
	34,195	31,555	32,742
Council member 5			
Meeting attendance fees	26,931	26,020	26,020
Annual allowance for ICT expenses	3,500	2,300	3,500
Annual allowance for travel and accommodation expenses	100	100	100
Superannuation contribution payments	3,664	2,174	3,122
	34,195	30,594	32,742
Council member 6			
Meeting attendance fees	26,931	25,810	26,020
Annual allowance for ICT expenses	3,500	2,281	3,500
Annual allowance for travel and accommodation expenses	100	99	100
Superannuation contribution payments	3,664	2,174	3,122
	34,195	30,365	32,742
Council member 7			
Meeting attendance fees	26,931	25,810	26,020
Annual allowance for ICT expenses	3,500	3,472	3,500
Annual allowance for travel and accommodation expenses	100	99	100
Superannuation contribution payments	3,664	0	3,122
	34,195	29,381	32,742
Council member 8			
Meeting attendance fees	26,931	18,046	26,020
Annual allowance for ICT expenses	3,500	1,595	3,500
Annual allowance for travel and accommodation expenses	100	69	100
Superannuation contribution payments	3,664	2,174	3,122
	34,195	21,885	32,742
Council member 9			
Meeting attendance fees	26,931	18,046	26,020
Annual allowance for ICT expenses	3,500	1,595	3,500
Annual allowance for travel and accommodation expenses	100	69	100
Superannuation contribution payments	3,664	2,174	3,122
	34,195	21,885	32,742
Council member 10 (Resigned)			
Deputy Mayor's allowance	0	5,293	5,293
Meeting attendance fees	0	7,764	7,764
Annual allowance for ICT expenses	0	1,044	1,044
Annual allowance for travel and accommodation expenses	0	30	30
	0	14,131	14,131
Council member 11 (Resigned)			
Meeting attendance fees	0	7,764	7,764
Annual allowance for ICT expenses	0	686	686
Annual allowance for travel and accommodation expenses	0	30	30
	0	8,480	8,480
Total Council Member Remuneration	420,847	366,232	403,947
Mayor's allowance	73,435	70,950	70,950
Deputy Mayor's allowance	18,359	17,118	17,738
Meeting attendance fees	251,560	226,562	243,050
Annual allowance for ICT expenses	31,500	25,216	31,500
Annual allowance for travel and accommodation expenses	900	836	900
Superannuation contribution payments	45,093	25,550	39,809
	420,847	366,232	403,947

12. TRUST FUNDS

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

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Wattle Grove - Cell 9	5,676,629	287,065	(850,000)	5,113,694
NBN Tower Pickering Brook	54,540	22,182	0	76,722
Cash in Lieu of Public Open Space	504,556	120,182	0	624,738
	6,235,725	429,429	(850,000)	5,815,154

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

OTHER REVENUE
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

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

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Estimate	2025/26 Budget
	$	$	$
By Program:			
General purpose funding	311,701	342,309	252,000
Law, order, public safety	217,810	247,309	215,710
Health	1,516,625	1,298,607	1,199,550
Education and welfare	0	0	200
Community amenities	16,589,503	16,658,199	16,288,131
Recreation and culture	1,837,957	1,411,619	1,675,277
Economic services	507,700	453,924	368,400
Other property and services	160,499	72,832	201,700
	21,141,795	20,484,799	20,200,968

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



Capital Budget

For the year end 30 June 2027

City of Kalamunda

Job/Account No.	CAPITAL WORKS (INCLUDING OVERHEADS) - PROJECT TITLE
	ROADS NEW CAPITAL EXPENDITURE $ 9,655,083
9695	Pioneer Park, LCURSP- Dawson Avenue, Bougainvillea avenue,Albizia Close, Cypress Road
9697	Hale Road (Stop Number 28747 after Mallow Way) - New Bus Shelter
3512	Canning Road (Welshpool Road East to Glenisla Road) - Widening and Safety Upgrade
3511	Kalamunda Road and Hawkevale Road - New Roundabout
9698	Lenori Road - LCURSP project- Lansdowne road, Davies Crescent
9699	Maida Vale Recreation Reserve LCURSP Projects- Ridge Hill Rd, Zig zag scenic Dr, Willams St, Goosebery Hill Rd, Sadler Dr
9700	East Terrace Reserve-LCURSP Projects- Temby Ave, Heath Rd, Yorna /Alphine Rd, Cotherstone Rd, Recreation rd
9701	High Wycombe -LCURSP project, Wittenoom Road, Hamilton Road, Newburn Road, Edney Road, Berle Way
9702	Lewis Road and Welshpool Road East - Intersection Improvement (Stage 1, Design and Service Relocations)
9703	Williams Street - Installation of Safety Barriers
3548	Falls Road, Lesmurdie - Embayed Parking
FFR11	Bonser Road (Stage 2) - Forrestfield Industrial Area
FFR12	Milner Road - Forrestfield Industrial Area
FFR13	Berkshire Road - Forrestfield Industrial Area
FFR14	Sultana Road West - Forrestfield Industrial Area
FFR15	Road 2A (Stage 2) - Forrestfield Industrial Area
	ROADS RENEWAL CAPITAL EXPENDITURE $ 5,621,246
9704	Welshpool Road East, (Lesmurdie Road to Silverdale Road SLK 4.76- 5.34) - Road Resurfacing
9705	Ridge Hill Road (Midland Road to Bridle Drive) - Road Resurfacing
9706	Kalamunda Road (Hawkevale Road to Wittenoom Road) - Road Resurfacing
9707	Kalamunda Road (Midland Road to David Street) - Road Resurfacing
9708	Abernethy Road (SLK 2.54 to 2.74 southbound) - Road Resurfacing
9709	Abernethy Road (SLK 2.25 to 2.38 northbound west lane) - Road Resurfacing
3457	Road Minor Renewals Program
9710	Begonia Way and Beaufortia Street - Road Resurfacing
9711	Hillside Crescent - Road Resurfacing including Lenori Road, Onslow Close & end of Wattle Avenue
9712	Cook Place & Heather Road - Road Resurfacing
3413	Patterson Road Bickley - Road Resurfacing (Stage 3)
9713	Juniper Way and Agati Place - Road Resurfacing

Job/Account No.	CAPITAL WORKS (INCLUDING OVERHEADS) - PROJECT TITLE
	FOOTPATHS NEW CAPITAL EXPENDITURE $ 407,641
2297	Canning Road, Kalamunda - Signalised Pedestrian Crossing By Haynes Street
	FOOTPATHS RENEWALS CAPITAL EXPENDITURE $ 722,684
9686	Rosea Close - Footpath Renewal
9687	Gilmore Place - Footpath Renewal
9688	Rodgers Close - Footpath Renewal
9689	Kalmia Way, Forresfield - Footpath Renewal
9690	Juniper Way to Solandra Way - Footpath Renewal
9691	Jones Street, Kalamunda - Public Access Way Footpath Renewal
9692	Canning Road (Fletcher Road to Lesmurdie Road) - Footpath Renewal
9693	Madera Place, Lesmurdie (Chislehurst Road to Cul-de-sac end) - Footpath renewal
2302	Burma Road, Lesmurdie (Connor to Falls western verge) - Footpath Renewal
2301	Burma Road Lesmurdie (Orange Valley to Connor western verge) - Footpath Renewal
2236	Minor Path Renewals
	DRAINAGE RENEWALS CAPITAL EXPENDITURE $ 873,452
9671	Holding Account - Drainage upgrades and renewal
	PARKS NEW CAPITAL EXPENDITURE $ 3,021,900
8502	Street Tree Planting Program
8718	Street Tree Development Planting
9677	Maida Vale Reserve - Netball Courts Resurfacing of 12 Courts
9678	Expansion & upgrade of lighting at Morrison Oval
	PARKS RENEWAL CAPITAL EXPENDITURE $ 541,961
9679	Park Seats & Picnic Seating Renewal
9680	Jetty Federation Garden Decking Repair and Replacement
9681	Reserve Shelter Fixings & Painting Renewals
9682	Maida Vale Reserve - Reticulation Switch Board Replacement
9683	Jacaranda Springs Electrical Switch Board Replacement
8679	Hartfield Park - Rugby Goals

Job/Account No.	CAPITAL WORKS (INCLUDING OVERHEADS) - PROJECT TITLE
9684	Replacement fo Cricket Wicket cover mats - Various Sites
9685	Maida Vale Reserve - Playground Renewal
8681	Bill Shaw Reticulation Renewal
	BUILDING NEW CAPITAL EXPENDITURE $ 16,248,635
9600	High Wycombe Community Hub Construction
9549	Scott Reserve High Wycombe: Sport Pavilion Redevelopment
9587	Hartfield Park Forrestfield - New AFL & Little Athletics Pavilion
9590	Hartfield Park Forrestfield - Colocation Of Tennis And Bowls Club
9592	Hartfield Park Forrestfield: Expansion Of FUFC Facilities
	BUILDINGS RENEWAL CAPITAL EXPENDITURE $ 1,853,008
9654	Jack Healey Centre - Combined Building Renewals
9655	Kalamunda Library - Air Conditioning Renewal
9657	Kalamunda Performing Arts Centre - Repaint Exterior
9658	Kalamunda History Village - Railway Station Stump Renewal
9659	Administration Building - Main Switchboard Renewal
9660	Zig Zag Cultural Centre -Renewal Timber Decking
9661	Operations Office- Painting of Exterior
9662	Kalamunda Rugby Union - Roller Door Renewals
9604	Holding Account - Urgent Minor Building Improvements
9615	Holding Account - Building Improvements
9619	Holding Account - Office Relocations/Fitouts
4835	Holding Account - Emergency Building Capital Repairs
9523	Walliston Transfer Station - Hardstand & Community Reuse Shop
9612	Kalamunda Archery Club Renewal Works
9627	Admin Building HVAC Performance Remedial Works
	OTHER INFRASTRUCTURE NEW $ 200,000
9674	Tourism & Wayfinding Signage Updates – Implementation of the Wayfound Strategy
9675	Holding Account - Place Making Initatives (City wide)
	FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE $ 145,000

Job/Account No.	CAPITAL WORKS (INCLUDING OVERHEADS) - PROJECT TITLE
9672	Holding Account - Office Furniture
9673	Bush Fire Brigade/SES Network Infrastructure Upgrade
C116	Laptop Acquisition
	PLANT & LIGHT VEHICLES CAPITAL EXPENDITURE $ 627,527
440919.610	Fleet - Light Fleet Replacement Program
430918.610	Fleet - Minor Plant Replacement Program
440917.610	Fleet - Major Plant Replacement Program (Heavy)
	PUBLIC ART CAPITAL EXPENDITURE $ 60,000
9676	Wattle Grove "Cell 9 Area" Play–based Public Art
	SPECIAL PROJECTS NEW CAPITAL EXPENDITURE $ 3,273,132
C9P1	Willow Lakes POS - CELL 9
C9P2	Woodlupine Creek Undeveloped Reserve - CELL 9
C9P3	Yule Brook (Stage 1) - CELL 9
C9P4	Yule Brook (Stage 2) - CELL 9
C9P5	Yule Brook (Stage 3) - CELL 9
C9S1	Woodlupine Brook - Environmental Upgrade - CELL 9
	TOTAL CAPITAL WORKS PROGRAM $ 43,251,269



Fees and Charges

For the year end 30 June 2027

City of Kalamunda

CITY OF KALAMUNDA
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Regulatory

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per hour	310.00
Directors	Per hour	250.00
Manager	Per hour	180.00
Level 7-9 officers	Per hour	125.00
Officers upto level 6	Per hour	100.00
Rates and General Payments		
Dishonoured Payment Administration Fees	each	12.00
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or	per instalment	25.00
Interest on outstanding balances related on trust debts and sundry debts	overdue period	5.5%
Notice Advising General Procedure Claim Paid (Being a letter advising no	per letter	21.00
Rates Instalment (four instalments)	per instalment notice	30.00
Rates Instalment (two instalments)	per instalment notice	10.00
Interest on rates instalments	period	5.5%
Penalty interest on outstanding rates and charges	overdue period	11.0%
ESL Penalty interest	overdue period	As per DFES
Property Rates Settlement Statement	each	55.00
Re-print copy of Rates Notice	per event	12.00
Administration fee for incorrect or overpayment made by ratepayer	per arrangement	25.00
Special Payment Arrangements (SPAs)	per arrangement	20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or	each	20.00
Smarter way to pay early termination fee	each	20.00
Credit Card Surcharge (applies to all fees)	% of $ value paid	0.46% of amount
Rates Historical Search	Per year	40.00
Administration fee for Debt Clearance Letter	Per letter	32.00
Notice of Discontinuance plus $33.00 per additional debtor		66.00
Admin Fee charge under section 6.60 for issue of Notice		50.00
Company Search Fee		55.00
Recovery Administration Fee-AMPAC LG Advantage Service		90.00
Recovery Administration Fee-AMPAC LG Advantage Service (If finalised within		90.00
Freedom of Information		
Application	per application	30.00
Charge for time to deal with application	1st Hr	-
Charge after initial hour	Per hour	30.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Offsite Storage Scan Retrieval		25.00
Offsite Plan Retrieval fee Building Plan request search fee (Off site storage)		40.00
LAND SERVICES		
Application Fee for Closure of Pedestrian Access Way (PAW)	per application	$840 plus all costs
Application Fee for Closure of Right of Way (ROW)	per application	$840 plus all costs
Application Fee for Permanent Road Closure	per application	$840 plus all costs
Application Fee for Dedication of Land as Road	per application	$840 plus all costs
Other Land Services Matters		$840 plus all costs
FINES ENFORCEMENT [Regulation 9]		
Part A - Enforcement Fees for part 3 of the Act		
Fee for issuing a final demand	each	27.60
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)	each	23.50
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)	each	88.50
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)	each	53.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		53.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		252.00
Part C - Enforcement Fees for part 7 of the Act		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.	per hour	111.00
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		75.00
Fee for lodging a memorial under S89.		43.00
Fee for lodging a withdrawal of memorial under S90.		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees.		varied

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees.		varied
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding		266.00
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees.		Varied
Fee for attending a sale of personal property or land.		120.00
Fee for preparing and executing a transfer of land sold.		266.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		38.00
Local Authority Number Plates	Set	Price set by the Dep Transport + 50%
Fees and charges		125.00
Vehicles		
Impounding	per vehicle	Cost + 12.5%
Vehicle Disposal/ Surrender Fee	per vehicle	Cost + 12.5%
Heavy Vehicle Removal	per vehicle	Cost + 12.5%
Ranger Attendance		
Per Ranger or authorised personnel attending 7am -7pm (hr or part of)	per hour	90.00
Per Ranger or authorised personnel attending 7pm -7am (hr or part of)	per hour	236.00
Building Security Call Out 7am-7pm (hr or part of)	per hour	90.00
MOU -Shared Services - hourly rate	per hour	90.00
MOU -Shared Services - mileage	per km	0.89
LICENSES		
Extractive Industries		
Application for a licence		880.00
Annual licence fee		610.00
Transfer of a licence		610.00
Renewal of a licence		610.00
Dog Registration		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Multi Dog Application	Initial	203.00
Sterilisation of dog by authorised vet	Each	Cost + 12.5%
Microchipping of dog by authorised vet	Each	Cost + 12.5%
**Pensioner 50% discount (sterilised and non-sterilised, 1 year, 3 year and*		
Replacement Dog Tags	Each	2.20
Dangerous Dogs		
Dangerous Dog Declaration fee	Annual	137.00
Dangerous Dog Sign	Each	48.50
Dangerous Dog Collar - Large	Each	104.50
Dangerous Dog collar - Medium	Each	81.50
Dangerous Dog Collar - Small	Each	66.00
Cat Registration		
Cat Registration 1 Year - Application made between 31st May and 31st October	Per cat	10.00
Cat Registration 1 Year - Application made between 1st November and 30th Ma	Per cat	20.00
Cat Registration 3 Year	Per cat	42.50
Cat Registration Lifetime	Per cat	100.00
(50% of the above registration and renewal fees for Pensioners)		
Application to be cat breeder	Per cat	110.00
Sterilisation of cat by authorised vet	Per cat	Cost + 12.5%
Microchipping of cat by authorised vet	Per cat	Cost + 12.5 %
Cat Registration Tag Replacement	Per cat	2.20
Kennels		
Licence	Annual	236.00
Application fee	Initial	160.00
Transfer of Kennel Licence		160.00
Application for the grant or renewal of a Pet Shop Approval		1,984.00
Cattery		
Licence Cattery	Annual	126.00
Application fee - Cattery	One off	138.00
Multi cat application fee to keep between 2 - 6 cats	One off	215.00
Transfer of Cattery Licence	Per transfer	165.00
POUND FEES		
Impounding fee registered dog	Each	77.00
Impounding fee unregistered dog	Each	165.00
Impounding fee registered cat	Each	77.00
Impounding fee unregistered cat	Each	165.00
Impounding Puppy less than 12 weeks	Each	82.00
Impounding Kitten less than 6 months	Each	82.00
Impounding fee ((other goods - bikes, signs etc.)	Each	27.50
Maintenance	Daily	26.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Surrender at pound	Initial	225 + Vet Cost
Surrender at pick up	Each	275 + Vet Cost
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities.	Each	130 + Vet Cost
Impounding Livestock - Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs.	As per LG Act	
Impound Fees Working Hours (7am-7pm)	Head	66.00
Impound Fees After Hours (7pm-7am)	Head	123.00
Wethers, ewes, lambs, goats		
Impound Fees Working Hours (7am-7pm)	Head	30.00
Impound Fees After Hours (7pm-7am)	Head	86.00
Float hire		Cost + 12.5%
Poundage Fees - Daily/ Per Head		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		
Poundage Fees Each 24 Hrs or part there of.	Daily/Head	55.00
Wethers, ewes, lambs, goats		
Poundage Fees Each 24 Hrs or part there of.	Daily/Head	55.00
Sustenance Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	28.00
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	20.00
VMB Hire	cost recovery	275.00
Residential Parking Permit	per permit	27.50
Emergency Vet Care Recovery	Daily/Head	Cost + 12.5%
FIRE AND EMERGENCY MANAGEMENT		
Application fee for the variation to Fire Hazard Reduction notice	per application	150.00
Emergency Services Charges		
Front end loader plus operator	per hour	275 per hour Minumum 3 hours
Light tanker or equivalent	per hour	110.00
1.4 Tanker or equivalent (Fire Appliances)	per hour	159.00
2.4 Tanker or equivalent (Fire Appliances)	per hour	330.00
3.4 Tanker or equivalent (Fire Appliances)	per hour	396.00
Bulk water tanker	per hour	310 per hour Minumum 3 hours

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Bobcat or equivalent	per hour	165 per hour Minumum 3 hours
Administration charge for contractor fire mitigation works		Cost + 12.5%
ENGINEERING		
Hire & set up of Lighting Tower within City Boundaries for community events	per night	250.00
Crossovers contribution by City		
Contribution to a standard crossing in accordance with the Local Government (Uniform Local Provisions) Regulations Clause 15, and the City's Specification for Crossover Construction.	Per Standard Crossing	510.00
Asset Protection		
Asset protection fee for all residential, industrial and commercial applications in excess of $20,000, all applications for subdivision, demolition or clearing and all fibreglass or concrete swimming pool applications.		
Asset Protection fee for initial inspection	Per Application	260.00
Asset Protection fee for subsequent inspection	Per Inspection	210.00
Development Supervision - Engineering and Landscaping		
Development supervision fee for the checking of designs, supervision, and clearances for engineering and landscaping of developments. This includes development activities involving earthworks, roads, access ways, parking areas, drainage infrastructure, and landscaping. The fee is one of the following:		
The minimum charge	Per Development or Stage of Works	360.00
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	3% of contract price for road, drainage and associated infrastructure (incl. paths) and 15% of earthworks cost or as estimated by the local government

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	1.5% of contract price for road, drainage and associated infrastructure (incl. paths) and 15% of earthworks cost or as estimated by the local government
Development bond fee for bond amounts less than $5000.00	Per Application	175.00
Development bond fee for bond amounts $5000.00 and greater	Per Application	425.00
Development bond inspection fee for additional inspections	Per Inspection	260.00
Traffic Management Plans		
Assessment and processing of Traffic Management Plans that do not require closure, or for the first submission for works that require a road closure	Per Request	360.00
Assessment and processing fee for resubmission of Traffic Management Plans that require a road closure	Per Request	610.00
Assessment of Crossover/Verge Development application fees	Per Request	325.00
Road Reinstatement Rates & Private Works		
Included in cost: Plan, labour.		Cost +30% (Minimum $300)
Parking Payment Fee		
Parking facility permit per day, per bay with exclusive use of area	Per bay per day	50.00
Parking facility permit per day, per bay with exclusive use of area for a charitable organisation	Per bay per day	25.00
WASTE MANAGEMENT		
Household Waste Services Reference (Act, Regulations) Waste Avoidance & Resource Recovery Act 2007 & Regulations 2008 Local Government Act 1995 S6.16 An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titles) within the municipality where a habitable dwelling/building is erected.		
Standard Residential Full Service (Compulsory) (Code 01) includes ; supply of 1 x 240ltr lime green lidded mobile FOGO bin (MFB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB);	Property	657.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
supply of 1 x 140ltr red lidded mobile garbage bin (MGB); the weekly collection of MFB; the fortnightly collection of MRB; the fortnightly collection of MGB; (Alternate week to MRB) on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.		
Standard Residential Full Service Pensioner* (Compulsory) (Code 03) includes ; supply of 1 x 240ltr lime green lidded mobile FOGO bin (MFB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); supply of 1 x 140ltr red lidded mobile garbage bin (MGB); the weekly collection of MFB; the fortnightly collection of MRB; the fortnightly collection of MGB; (Alternate week to MRB) on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee. *Pensioner Discount applies to the Primary Owner Occupied residential property only (excluding restricted sites) and must be valid Pensioner from 1 July of each financial year. No discount is applicable for additional services, commercial or industrial properties.	Property	490.00
Residential Multi Unit (excludes MGB, MRB & MFB) (Code 10) . *This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste, recycling and FOGO services as well as do not provide skip bin services.* includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.	Dwelling	301.00
Residential Multi Unit Pensioner* (excludes MGB, MRB & MFB) (Code 12)	Dwelling	256.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste, recycling and FOGO services as well as do not provide skip bin services. includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.		
Additional 140 Ltr Red Lidded General Waste Bin/s Fortnightly Service to existing standard Residential Full Service (Code 04) *This fee applies to properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis but does not include an Entry Pass or skip bins etc.*	Bin	180.00
Additional 140 Ltr Red Lidded General Waste Bin Fortnightly Service Exceptional Circumstances (Code 21) Community members whose general waste is impacted by medical condition/s can apply for an exceptional circumstances additional bin. No fee if medical certificate is provided.	Bin	-
Additional 140 Ltr Red Lidded General Waste Bin Fortnightly Service Exceptional Circumstances Reduced Charge (Code 18) Community members whose general waste is impacted by medical condition/s or other situations can apply for an exceptional circumstances reduced fee.	Bin	80.00
Additional 240Ltr yellow Lidded Recycling Bin Service to existing Standard Residential Full Service (Code 06) *This fee applies to properties where the City has determined the circumstances allow for an additional MRB to be provided on a fortnightly basis at a reduced rate but does not include an Entry Pass or skip bins.*	Bin	115.00
Additional 240Ltr Lime Green Lidded FOGO (MFB) Waste Bin/s Weekly Service to existing Standard Residential Full Service (Code New) *This fee applies to properties where the City has determined the circumstances allow for an additional MFB to be provided on a weekly basis but does not include additional Entry Pass or skip bins etc.*	Bin	165.00
Establishment Fee - New Residential Service (Code 14) Includes the initial supply and delivery of	Property	215.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
1 x 140Ltr Red Lidded General Waste Bin, 1 x 240Ltr Lime Green Lidded FOGO Bin, 1 x 240Ltr Yellow Lidded Recycling Bin,		
Est Fee Additional 140Ltr Red Lidded General Waste (Code 18)	Property	70.00
Est Fee Additional 240Lt Yellow Lidded Bin Recycling (Code 19) Residential & Commercial Bins	Property	75.00
Est Fee Additional 240Lt Green Lidded Bin FOGO (Code 20)	Property	70.00
Commercial & Industrial (general and recycling Service only - No FOGO Service) (Code 50) *This fee applies to non-residential properties where the City has determined the circumstances allow for a MGB and/or MRB to be provided on a weekly and/or fortnightly basis.* includes ; supply of 1 x 240Ltr dark green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly collection of MGB; the fortnightly collection of MRB;	Property	1,140.00
Additional General Bin Commercial / Industrial (Code 51) *This fee applies to non-residential properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis.*	Bin	786.00
Additional Recycling Bin Commercial / Industrial (Code 52) *This fee applies to non-residential properties where the City has determined the circumstances allow for an additional MRB and to be fortnightly basis.*	Bin	175.00
Establishment Fee - New Commercial Service (Code 17) Includes the initial supply and delivery of 1 x 240Ltr Dark Green Lidded General Waste Bin, 1 x 240Ltr Yellow Lidded Recycling Bin,	property	145.00
Additional Extra Skip Bin (General Waste) *This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.*	Bin	260.00
Additional Extra Skip Bin (Green Waste) *This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.*	Bin	173.00
No Access to Skip Bins Reduced Charge (Code 69)	Property	592.03

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Only where the City is unable to provide a skip bin service due to factors such as location, terrain and safety, and the City determines no near by alternative is available includes ; supply of 1 x 240ltr lime green lidded mobile FOGO bin (MFB); supply of 1 x 240ltr Yellow lidded mobile recycling bin (MRB); supply of 1 x 140ltr red lidded mobile garbage bin (MGB); the weekly collection of MFB; the fortnightly collection of MRB; the fortnightly collection of MGB; (Alternate week to MRB) 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.		
Re-print copy of Walliston Transfer Station Entry Pass *This applies when a resident requests a reprint of their Entry Pass to the Walliston Transfer Station.*	per event	12.00
Removal of Excess or Non-Conforming Waste from Skip Bin *This fee applies when the Contractor has made contact with the resident to arrange for excess or non-conforming waste to be taken out of skip bin to enable collection. If, after making a request to the resident, the corrective action has not been undertaken, the City is notified and a written notice is sent asking resident to resolve the issue, should the issue not be resolved within 72 hours this fee is payable for the City to remove & dispose of the excess or non-conforming material. The skip bin needs to be emptied to enable it to be returned into service for other residents to book.* ***Noting: That Properties to which this charge is Applied are then not able to access the Skip Bin Services until such time 1) this Fee is Paid in full and 2) for the balance of the financial year.***	Skip Bin	Cost plus 10%
Verge Collection Services		
Collection of Whitegoods and/or Mattresses (resident)	First item	49.50
	Second Item	44.00
Collection of Whitegoods and/or Mattresses (Pensioner and/or Concession Card Holders)	First item	30.25
	Second Item	26.60
Walliston Transfer Station - (Non-commercial resident only)		
Car & Motor Cycle Tyre (max 4/entry)	Per tyre	11.50
Four Wheel Drive (max 4/entry)	Per tyre	18.50

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Truck/Tractor Tyres (max 2/entry)	Per tyre	52.00
Additional Resident Entry *This fee applies to when a resident has exhausted their four (4) free general waste entries or a tenant has not been given use of their landlord's Entry Pass and wishes to gain access. (Will require proof of residency and photo identity)*	Per Entry	75.00
Walliston Transfer Station - (Commercial Resident only)		
The City charges commercial fees for any of the following situations:		
Commercial/Trade Waste Your vehicle or trailer is commercially signed or badged (unless you have a valid Vehicle Permit) Your waste is from a work site You are transporting waste for a fee or reward		
Charges that apply are		
Cars/ Station Wagons	Per Vehicle	75.00
Small Vans/Utes	Per Vehicle	92.50
Trailer (6X4)	Per Trailer	93.50
Trailer (7X5) with high sides	Per Trailer	104.50
Small trucks up to 3.5 tonnes GVM	Per Vehicle	500.00
Windy Bin Latches	Per Item	At Cost
Tactile Bin Symbols (with medical certificate, if requested)	Per Item	Nil
Additional FOGO Compost Bags 25Ltrs (upto 4 additional bags)	Per Item	At Cost
	Per Item	
Pick Up Kitchen Caddy	Per Item	At Cost
Pick Up additional Roll of Compostable Liners (upto additional 3 rolls)	Per Item	At Cost
Recovery Fee - Demolition Waste Refuse - Recovery Fee if property Demolished and owner has not contacted the City to remove bins and bins are missing On demolition applications states to complete the request for removal of bins to recoup the City's assets	Property	300.00
Stolen Bin Replacement Bin requested as Bin Stolen and a Police Incident Report produced if requested.	Per Bin	No Charge

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
4 660 Litre Bins for Department of Communities on assessment by Waste Office Only 4 600 Litre bins provided to DOC units like at 2 Albizia Close, No charge, we reserve the right to alter to suit specific needs		
One-off servicing of full general waste bin in emergency situations to be determined by Waste Office if warranted		80.00
TOWN PLANNING		
Standard Officer Hourly Rates		
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	37.00
Administration Officer	Hourly	30.20
Administration		
Pre Lodgement Assessment Fee	Hourly	Standard Officer Hourly Rates
Reply to a request for a property file search		70.00
Issue of written planning advice that no development approval is required	Per Request	295.00
Issue of written planning advice	Per Request	73.00
Issue of complex written planning advice	Hourly	Standard Officer Hourly Rates
Change of Street Number Request	per request	500.00
Structure Plans and Local Development Plans		
Basic Structure Plan	Per application	3,250.00
Standard Plan	Per application	5,425.00
Complex Plan	Per application	10,800.00
Modification/Amendment	Per application	Standard Officer hourly rates
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	37.00
Administration Officer	Hourly	30.20
Local Planning Scheme Amendments		
Basic Scheme Amendment Plan	Per amendment	3,250.00
Standard Scheme Amendment Plan	Per amendment	5,425.00
Complex Scheme Amendment Plan	Per amendment	10,800.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	37.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Administration Officer	Hourly	30.20
Development Application		
Determination of development application (other than for an extractive industry) where the estimated costs of the development is:		
Not more than $50,000	Per Application	147.00
More than $50,000 but not more than $500,000	Per Application	0.32% of the estimated cost of development
More than $500,000 but not more than $2.5 million	Per Application	$1,700 + 0.257% for every $1 in excess of $500,000
More than $2.5 million but not more than $5 million	Per Application	$7,161 + 0.206% for every $1 in excess of $2.5
More than $5million but not more than $21.5 million	Per Application	$12,633 + 0.123% for every $1 in excess of $5 Million
More than $21.5 million	Per Application	34,196.00
Determination of an application to amend or cancel development approval	Per Application	295.00
Determine a development application (other than an extractive industry) where the development has commenced or been carried out	Per application	The requisite fee plus by way of penalty, twice that fee
Determination of development application for an extractive industry	Per Application	739.00
Specialist Technical Advice	Hourly	Officer Hourly Rate
Bushfire planning assessment fee for development applications less than $50,000	Hourly	Officer Hourly Rate
Telecommunications Facility Low Impact Exemption Verification	Per Application	360.00
Development Assessment Panels		
To be paid in addition to the City's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving.		
Where the estimated cost of the development is:		
not less than $2 million and less than $7 million		6,003.00
not less than $7 million and less than $10 million		9,268.00
not less than $10 million and less than $12.5 million		10,084.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
not less than $12.5 million and less than $15 million		10,371.00
not less than $15 million and less than $17.5 million		10,659.00
not less than $17.5 million and less than $20 million		10,948.00
$20 million or more		11,236.00
Minor amendment application		257.00
Zoning Certificate (Orders and Requisitions)		
Orders & Requisitions	Per Certificate	130.00
Reply to a sale of business settlement questionnaire	Per Request	105.00
Application for approval of home business		
Fee	Per Application	222.00
Renewal fee	Per Application	73.00
Fee for applications of the new Enterprise Incentive Scheme	Per Application	20.00
Penalty if home business has commenced	Per Occurrence	666.00
If the home business to be renewed has expired	Per Occurrence	219.00
Application for change of use		
For change or continuation of use where development is not occurring.	Per Application	295.00
Penalty if the change of use has already been carried out	Per Occurrence	885.00
Advertising		
Sign	Per Application	155.00
Newspaper advert	Per Application	600.00
Letters	Per Application	$77+$2/letter
Built Strata Application (Form 15A)		
Between 1 and 5 strata lots	Base	$656 base rate +$65 per lot
Between 6 and 100 strata lots	Base + per lot	$981 base rate +$43.50 per lot
In excess of 100 strata lots	Base + per lot	5,113.50
Application for Subdivision Clearance		
Not more than 5 lots	Per Lot	73.00
6 - 195 lots	Per Lot	$73 per lot for the first 5 lots and then $35 per lot
More than 195 lots	Per Application	7,393.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Inspection fee	Per Inspection	262.00
Subdivision clearance - pre lodgement assessment	Hourly	105.00
Basic Land Matters - Planning Approvals		
Initial Request and thereafter charged at applicable officer hourly rate	Per Request	262.00
Initial request for Caveat withdrawals, Easements and Notices on Titles and thereafter at the applicable officer hourly rate (plus all costs)	Per Request	99.00
Application for Commercial Vehicle Parking		
Planning Infringement Notices	Per Notice	500.00
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Per Request	220.00
Sale of Scheme and Maps		
Copies of Tax Maps	Map	52.00
Zoning Scheme Text	Full set	156.00
Zoning Scheme Maps	Full set	258.00
TREE REPLACEMENT		
Tree inspections	Per visit	160.00
Tree Removal Offset fee The City approves the removal of a "tree worthy of retention" on private land and requires an offset payment for replacement tree planting and maintenance; or, Unauthorised removal of a "tree worthy of retention" occurs on private land and the City requires an offset payment for replacement tree planting and maintenance.	Per Replacement tree	1,050.00
Street Tree Removal fee The City approves the removal of a "tree worthy of retention" on public land and requires an offset payment for the loss of amenity and environmental value, and for replacement tree planting and maintenance; or Unauthorised removal of a "tree worthy of retention" occurs on public land and the City requires an offset payment for replacement tree planting and maintenance.	Per Replacement tree	2,100.00
PUBLIC ART CONTRIBUTION		

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Public Art Contribution - In accordance with Local Planning Policy 26 - Public Art contribution		At least 1% of the total estimated cost of development (including the budgeted costs for contingencies) and up to a maximum contribution of $250,000 (ex GST)
BUILDING		
Fees prescribed under the City's Signage Policy, Hoardings & Billing Posting Local Law apply to size and type of construction.		
Application fee for temporary signs within the Road Reserve	Per sign	11.00
Any sign that does not comply with the City's Signage	Per sign	147.00
Private Works - Signage (e.g. White on Blue or White on Brown direction signs)flat fee	Sign	1,500.00
Real Estate Enquiry Fee		
List of Building Approval	Per Request	99.00
Signs on Public Lands Law		
Displaying a sign without a Permit	Offence	Refer to local law
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	Refer to local law
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	Refer to local law
Failure to maintain a sign in a safe and structurally sound condition	Offence	Refer to local law
Failure to keep a sign clean and maintained in good order	Offence	Refer to local law
Unauthorised bill posting	Offence	Refer to local law
Unauthorised fly posting	Offence	Refer to local law
Failure to comply with terms and conditions of Permit	Offence	Refer to local law
Failure to comply with requirements of a notice given by the Local Government	Offence	Refer to local law

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires		
Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - minimum of $336 or 0.19% of the value of the works whichever is higher	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum $336
Class 1b - Class 9: $336 and where the value of works exceeds $373,333 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min $336 or 0.09% of the value of work where the value exceeds $373,333
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum $336 plus $81.60/hr in excess of 2 hrs.	Minimum	minimum $336 plus $81.60/hr in excess of 2 hrs
Review of fire engineers alternative solutions. Minimum $336 plus $81.60/hr in excess of 2 hrs.	Minimum	minimum $336 plus $81.60/hr in excess of 2 hrs
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Unauthorised Class 1a & 10 Buildings	per application	550.00
Unauthorised Class 1b-9 Buildings	Minimum+ hourly	Minimum $550 + $81.60/hr in excess of 2 hrs
Authorised Class 1b-9 buildings	Minimum+ hourly	Minimum $336 + $81.60/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspections, pool inspections, etc.	Hourly	105.00
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU City's or others.	Hourly	105.00
Vehicle running costs	Per kilometre	Varies
Strata Title Certificate -Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)]	Minimum	110.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Built Strata Inspection and Certificate of Building Compliance		
Residential Class 1 dwellings (1-10 units)	Per Unit	168.00
Residential (Classes 1-3)- third & subsequent inspections	Per Inspection	168.00
Residential Class 2 & 3	Per Unit	336.00
Commercial Buildings Class' 5-9	Per Unit	336.00
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	168.00
BA19 Building Application Amendment Plans	Per Application	110.00
Plan Prints		
Intramaps Printouts	Per Print	50.00
Building Plan - Prints (1st Page) Computerised	Per Plan	50.00
Residential Building Plan (includes entire suite of plans) - Prints or emailed	Per Plan	100.00
Building Plan - Prints (subsequent pages)	Per Plan	25.00
Commercial Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email.	Per Plan	250.00
Microfilm Printing	Per print	115.00
Copies of Building/House plans (hard copy) per page (A4 or A3)	per page	25.00
Building Plan - Emailed Prints per plan sheet	per plan	25.00
A1/A0 Plans	Per Plan	50.00
Building Licence List	Monthly	300.00
Building Licence List	Weekly or a one-off	500.00
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Initial	Per new pool or pool not previously inspected	312.00
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	65.00
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise.	Per Inspection	65.00
HEALTH		
Piggery		
Piggery Inspection/Investigation	Per Investigation	250.00
Poultry Farms (Caged System Only)		
Poultry Farms Inspection/Investigation	Per Investigation	250.00
Manure Works		

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Manure Works Inspection /Investigation	Per Investigation	250.00
Keeping of Bees		
Permit	One Off	135.00
Trading in Thoroughfares & Public Places		
(Do not apply to charitable organisations licensed in Western Australia)		
Application Fee	One off	172.00
Charge - annual	Annual	1,180.00
Charge - single event	Per event	100.00
Markets - monthly	Annual	2,050.00
Markets - weekly	Annual	8,500.00
Markets - per day	Annual	200.00
Administration fee for new stall holder - Markets	Annual	100.00
Events - Expedited Service Fee (urgent response required, additional to	Per event	60.00
Event Food Stall(s) application fee	Per event	60 + 10 per stall
Food Act		
Food Business Registration Fee		194.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	90.00
Low Risk Food Business - Large Premises	Annual	170.00
Medium Risk Food Business	Annual	261.00
Medium Risk Food Business - Large Premises	Annual	500.00
High Risk Food Business	Annual	400.00
High Risk Food Business - Large Premises	Annual	770.00
Temporary Food Business -one event - not related to City of Kalamunda	Per event	90.00
Surveillance & Registration Fees - Community Group	Annual	
Re-inspection fee	Per Inspection	100.00
Food Business Re-Assessment	Per Application	90.00
Request to assess compliance with food safety supervisor course for purposes	inspection	100.00
Food Safety Plan Verification	Per Application	364.00
Noise Management		
Noise Management Plan Approval	Per Application	180.00
Noise Management Plan Approval - Motor Sport venues	Per Application	500.00
Noise Management Plan Approval - Shooting venues	Per Application	500.00
Noise Management Plan Approval - Waste Collection and other works	Per Application	500.00
Regulation 18 noise approval	per application	1,000.00
Regulation 18 noise approval (late fee) submitted less than 60 days	per application	250.00
Caravan Parks		
Application fees for the grant or renewal of licence		200.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
OR The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		
Temporary Caravan Park Licence		100.00
Transfer Caravan Park Licence		100.00
Additional fee for renewal after expiry		20.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of $871	Per application	Officer Hours
Environment Health Officer	Hourly	110.00
PUBLIC BUILDINGS		
Public building high rsk	annual	420.00
Public building medium risk	annual	275.00
Public building low risk	annual	100.00
LG owned buildings		
Temporary Public Buildings (Events)		
TEMPORARY PUBLIC BUILDINGS (Events)		
<500 persons	per event	165.00
>500 persons to 1,000 persons	per event	330.00
>1,000 persons to 3,000 persons	per event	530.00
>3,000 persons	per event	700.00
Not for profit		-
Health (Skin Penetrtaion Premises)		
SKIN PENETRATION PREMISES		
Application/registration fee	one off	110.00
Skin penetration annual assessment fee	annual	90.00
Administration		
Copy of septic tank plans	Per page	30.00
Reply to a request for a property file search	Per search	100.00
Reply to a sale of business settlement questionnaire	Per reply	100.00
Section 39 (Liquor Licencing) request	Per request	170.00
Administration fee for cleaning work related to hoarding/unfit house issues	Per visit	12.5% + Cost
Reprint Approval	Per request	30.00
Minor Amendment to approval	Per request	80.00
Late fee after the deadline (annual invoicing food, lodging house, trading I public places, water sampling, swimming pools)	Per month	30.00
Section 55 (Gaming) request	Per request	200.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Water sampling		
Private request for drinking water sampling	Per visit	100.00
Regulatory requirement for drinking water sampling	Per visit	100.00
Commercial Swimming Pools		
Pool Open All Year	Annually	530.00
Pool Open Seasonally	Annually	220.00
Each Additional Pool	Annually	220.00
Each Additional Pool (Seasonal)	Annually	100.00
Asbestos sampling		
Asbestos Sampling	Per visit	100.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	Per analysis	Actual cost +
Septic Tanks		
Application Fee	Per Application	118.00
Inspection Fee	Per Inspection	118.00
Re-inspection Fee	Per Inspection	118.00
Lodging House		
Application Fee	Initial	100.00
Registration	Annual	200.00
Lodging House Annual Assement Fee	Annual	150.00
Smoothie Bike		
Bond amount	Refundable	250.00
Smoothie Bike hire fee	Per day	30.00

All regulatory fees listed above are subject to change in line with the respective underlying legistlation.

Community Facilities

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	230.00
Bond (depending on type of booking) Maximum	Refundable	1,200.00
Retainer Fee		60.00
Security lock up fee	Actual cost	Cost recovery based on amounts charged to the City
Security call out fee	Actual cost	Cost recovery based on amounts charged to the Cit
Key bond (max 3 sets, $60 each thereafter)	Refundable	60.00
General Cleaning Fee	Event	Minimum $50. Any amount above based on cost recovery based on amount charged to the City
Program/Activity Ticket Fee Level 1	Each	5.00
Program/Activity Ticket Fee Level 2	Each	10.00
ANDERSON ROAD COMMUNITY CENTRE		
Room 1		
Commercial/Private Use	Hour	15.00
Community Group	Hour	13.50
Room 2		
Commercial/Private Use	Hour	14.00
Community Group	Hour	12.00
Verandah		
Commercial/Private Use	Hour	15.00
Community Group	Hour	13.50
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes lesser hall)		
Function Consuming Alcohol (occasional liquor licence required)	Hour	117.00
Function Without Alcohol or KPAC Bar Open	Hour	58.00
Set Up/Rehearsal/Class (Commercial)	Hour	48.00
Set Up/Rehearsal/Class (Community)	Hour	42.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Celebration of Life Package (Agricultural Hall)	Hour	1,200.00
Includes inclusion of as many of the following as required		
Upto 4 hours of event in AG Hall plus set up/pack up time		
1 technician		
1 FOH staff		
Equipment - TV monitor/lectern/easet/PA/risers/trestle tables & black table		
Help yourself tea/coffee station		
Additional hours of event:		160.00
Lesser Hall		
Function with hirer provided alcohol (occasional liquor licence required) - Commercial	Hour	87.00
Function Without Alcohol - Commercial	Hour	45.00
Function Without Alcohol - Community	Hour	37.00
Function Without Alcohol or KPAC Bar Open - Community	Hour	63.00
Set Up/Rehearsal/Class (Commercial)	Hour	27.00
Set Up/Rehearsal/Class (Community)	Hour	20.00
Gallery Exhibition Function	Day	42.00
Gallery Exhibition Set up/ Pack up	Hour	22.00
Bonds		
Bond with alcohol	Refundable	742.00
Bond without alcohol	Refundable	424.00
Key Bond	Refundable	64.00
CYRIL ROAD HALL		
Main Hall		
Commercial/Private Use	Hour	34.00
Community Group	Hour	25.00
Meeting Room		
Commercial/Private Use	Hour	19.00
Community Group	Hour	13.50
Function Rate – applies to one-off or private events such as parties, celebrations, or special functions, distinct from standard community and commercial hire	Hour	57.50
FALLS FARM		
Commercial/Private Use	Hour	35.00
Community Group	Hour	19.00
Function Rate – applies to one-off or private events such as parties, celebrations, or	Hour	60.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
FORRESTFIELD HALL		
Main Hall		
Commercial/Private Use	Hour	30.50
Community Group	Hour	21.50
Function Rate – applies to one-off or private events such as parties, celebrations, or	Hour	35.00
FORRESTFIELD LIBRARY MEETING ROOM		
Community	Hour	20.00
Commercial	Hour	40.00
Community with Media	Hour	27.50
Commercial with Media	Hour	55.00
GAMES TRAILER		
Bond (Refundable)	Event	200.00
Hire - Half Day (up to 4 hours)	Half Day	55.00
Hire - Whole Day (4 hours plus)	Whole Day	83.00
Hire - Weekly (7 days)	Weekly	415.00
GOOSEBERRY HILL HALL		
Main Hall		
Commercial/Private Use	Hour	34.00
Community Group	Hour	25.00
Function Rate – applies to one-off or private events such as parties, celebrations, or	Hour	39.00
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Commercial/Private Use	Hour	23.00
Community Group	Hour	19.00
Function Rate – applies to one-off or private events such as parties, celebrations, or	Hour	26.50
HARTFIELD PARK RECREATION CENTRE		
Sports courts Off Peak: Monday to Friday - 6.00am - 4.00pm **Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card* ***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.* "The City of Kalamunda will run promotions across its services at various times throughout the year. Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."		

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Main Hall		
Commercial/Private	Hour	275.00
Out of hours function surcharge	Hour	154.00
Peak - per court	Hour	64.50
Peak - both courts	Hour	123.00
Off Peak - per court	Hour	57.70
Off Peak - both courts	Hour	111.00
Mezzanine Area		
Commercial/Private	Hour	24.00
Community Group	Hour	18.00
Fitness & Lifestyle Room		
Commercial/Private	Hour	73.00
Community Group	Hour	54.00
Multi-Purpose Room		
Commercial/Private	Hour	44.00
Community Group	Hour	32.00
Crèche Room		
Community Group	Hour	33.00
Badminton		
(per court) 1 X COURT	Hour	25.00
Social Badminton (includes equipment)	Hour	12.00
Volleyball		
Off Peak (per court)	Hour	29.50
Peak (per court)	Hour	37.00
Social Volleyball	Hour	12.00
Squash/Racquet Ball		
Social Squash (includes equipment)	Person	12.00
(per court) 1 X COURT	Hour	25.00
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	7.00
Concession per hour (includes ball hire)	Hour	5.00
Sports Special (available 8am-4pm Monday to Friday includes equipment but not gym/group fitness)		
Adult for two hour session	Session	12.00
Concession for two hour session	Session	10.00
Equipment		
Squash Racquet Hire	Racquet	4.00
Badminton Racquet Hire	Racquet	4.00
Broken Racquet Charge	Racquet	Cost recovery based on amount charged to the City

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Miscellaneous		
Set Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Pack Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Security call out fee		Cost recovery based on amount charged to the City
General Cleaning Fee		Cost recovery based on amount charged to the Citv
Health & Fitness		
Gvm		
Twelve Months	12 month block	750.00
*Twelve Month Concession (20% discount)	12 month block	600.00
Direct Debit	Monthly	66.00
*Direct Debit Concession (20% discount)	Monthly	52.80
Casual Visit	Session	19.00
10 visit multipass	Block	170.00
*Casual - Concession (20% discount)	Session	15.20
*10 visit multipass - Concession (20% discount)	Block	136.00
3 Month Gym Membership (Rehabilitation)		280.00
Corporate Membership - 20% discount Terms and Conditions: Minimum of 5 new memberships Gym, Group Fitness or Combination purchased on same day from a recognised group of business employees. No other discounts including concessions available.		
Casual gym - inclusion rate	per visit	9.50
Group Fitness	12 month block	
Twelve Months	12 month block	750.00
*Twelve Month Concession (20% discount)		600.00
Direct Debit	Monthly	66.00
*Direct Debit Concession (20% discount)	Monthly	52.80
Casual Visit	Session	19.00
10 visit multipass	Block	170.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
*Casual - Concession (20% discount)	Session	15.50
*10 visit multipass - Concession (20% discount)	Block	136.00
Gym & Group Fitness (Platinum)		
Includes CRECHE 10% Retail discount and 20% Court Hire discount		
Twelve Months	12 month block	970.00
*Twelve Month Concession (20% discount)	12 month block	776.00
Direct Debit	Monthly	84.00
*Direct Debit Concession (20% discount)	Monthly	67.20
Promotion Price - Platinum Direct Debit 20% Off	Monthly	67.20
Promotion Price - Platinum Direct Debit 15% Off	Monthly	71.40
Promotion Price - Platinum Direct Debit 10% Off	Monthly	75.60
Promotion Price - Platinum concession Direct Debit 20% Off	Monthly	53.80
Promotion Price - Platinum concession Direct Debit 15% Off	Monthly	57.10
Promotion Price - Platinum concession Direct Debit 10% Off	Monthly	60.50
Promotion Price - Renewing 12 month up front membership 10% discount (Gym, Group fitness, Platinum)	12 Month Block	Retention Strategy
$30 for 30 days – Gym and Fitness Platinum membership	30 days	30.00
20% discount multi passes and casual entries (promo only) as per managers direction.		
Over 50's Fitness Classes		
Fitness Classes (Over 50's)	Person	10.00
10 visit multipass	Block	90.00
Social Sports		
Table Tennis - Concession	Session	7.80
Pickle Ball - Concession	Session	7.80
10 pass - social sports - Badminton, Squash	Block	108.00
10 pass - social sports -Table Tennis, Pickleball	Block	90.00
10 pass concession - social sports - Badminton, Squash	Block	90.00
10 pass concession - social sports -Table Tennis, Pickleball	Block	70.00
Adult casual rates - Table Tennis / Pickleball	Session	10.00
Concession casual rates - Badminton / Squash	Session	10.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Personal Training		
Personal Training - 60 minute sessions	Per Hour Per Person	80.00
Personal Training x 6 sessions (1 free) (60min)	6 sessions per person	400.00
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	112.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	53.30
Personal Training x 6 sessions (1 free) (30min)	6 session per person	266.00
Administration		
Appraisal	Session	49.50
Replacement Membership Cards	Card	5.50
Miscellaneous Administration Fee	Request	26.00
Body Scan	Per Scan	42.00
1 Day pass – Gym / Group Fitness	Per Day	Free
Programmes		
Holiday Program - 3 hour session	Person	36.30
Junior Programmes	Person	11.00
Junior Programmes - 10 visits minus 1 visit	Term (10 Sessions)	100.00
Adult Lifestyle Programmes	Person	19.50
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	175.50
2 for 1 offers – promotions for casual Group Fitness, Gym, Social Sports and Junior Programs		Manager's Discretion
Sports		
Adult Sports (Team)	Team	77.00
Adult Sports (Day Competition Inc. crèche)	Team	84.50
Team Competition Nomination 1st fixture	Team	51.00
Team Competition Forfeit Fee < 24 hours notice (Two game fee)	Team	154.00
Team Competition Forfeit Fee > 24 hours notice (One game fee)	Team	78.00
Team Competition Withdrawal Fee	Team	153.00
Birthday Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthday Party Host	Per party	68.50
Option 1 (min 10)	Per child	19.50
Option 2 (min 10)	Per child	26.00
Option 3 (min 10)	Per child	32.50
Crèche		
Crèche (up to 1.5 hours)	Child	5.00
Crèche (10 x 1.5 hourly visits - 1 free)	Block	45.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
HEADINGLY ROAD COTTAGE		
Main Room		
Commercial/Private Use	Hour	15.00
Community Group	Hour	12.50
HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE		
Court Off Peak - Monday to Friday - 6.00am - 4:00pm **Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card* ***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.*		
Main Hall		
Commercial/Private Use	Hour	63.50
Community Group	Hour	47.00
Function Rate – applies to one-off or private events such as parties, celebrations, or special functions, distinct from standard community and commercial hire	Hour	73.00
Activity Rooms		
Commercial/Private Use	Hour	24.50
Community Group	Hour	18.00
Large Activity Rooms		
Commercial/Private Use	Hour	36.00
Community Group	Hour	21.00
Stage		
Commercial/Private Use	Hour	22.50
Community Group	Hour	16.50
Kitchen		
Commercial/Private Use	Hour	39.00
Community Group	Hour	28.50
Badminton Courts		
Community(per court per hour)	Hour	15.00
Peak (per court per hour)	Hour	23.50
Miscellaneous		
Set Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Pack Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Health & Fitness		
Group Fitness		
Casual Group Fitness	Person	19.00
10 visit multipass	Block	170.00
*10 visit multipass Concession (20% discount)	Block	136.00
Over 50's Fitness Classes		
Over 50's Fitness Classes - Casual	Person	10.00
10 visit multipass	Block	90.00
Programmes		
Junior Programmes	Person	11.00
Junior Programmes - 10 visit multipass	Block	100.00
Adult Lifestyle Programmes	Person	19.50
Kids Cooking Club	Person	37.00
JACK HEALEY CENTRE		
Main Hall		
Commercial/Private Use	Hour	43.00
Community Group	Hour	30.00
Function Rate – applies to one-off or private events such as parties, celebrations, or special functions, distinct from standard community and commercial hire	Hour	50.00
Meeting Room 1		
Commercial/Private Use	Hour	19.00
Community Group	Hour	15.50
Dining Room		
Commercial/Private Use	Hour	17.00
Community Group	Hour	14.50
Office 1		
Commercial/Private Use	Hour	18.00
Community Group	Hour	12.50
Jack Healey Centre - Commercial Kitchen		
Commercial/Private Use	Hour	40.00
Community Group	Hour	28.00
KALAMUNDA COMMUNITY CENTRE		
Djendal Room		
Commercial/Private Use	Hour	34.00
Community Group	Hour	19.50
Flat Day Rate (Max 8 hours)	per day	220.00
Mirda-Wooyan Room		
Commercial/Private Use	Hour	34.00
Community Group	Hour	19.50
Flat Day Rate (Max 8 hours, no tech)	per day	200.00
Moorn Room		
Commercial/Private Use	Hour	55.00
Community Group	Hour	33.50
Mirda-Djardak Room		
Commercial/Private Use	Hour	48.00
Community Group	Hour	26.50
Function Rate – applies to one-off or private events such as parties, celebrations, or special functions, distinct from standard community and commercial hire	Hour	55.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Wooyan Room		
Commercial/Private Use	Hour	34.00
Community Group	Hour	19.50
Flat Day Rate (Max 8 hours)	per day	220.00
Djedari Room		
Commercial/Private Use	Hour	34.00
Community Group	Hour	19.50
Flat Day Rate (Max 8 hours)	per day	220.00
Modjam/Dordong Room		
Commercial/Private Use	Hour	63.00
Community Group	Hour	37.50
Flat Day Rate (Max 8 hours)	per day	400.00
Function Rate – applies to one-off or private events such as parties, celebrations, or special functions, distinct from standard community and commercial hire	Hour	72.00
Mirda Hall		
Commercial/Private Use	Hour	67.50
Community Group	Hour	40.00
Yoont Hall		
Commercial/Private Use	Hour	69.00
Community Group	Hour	41.00
Mirda Hall and Yoont Hall combined		
Commercial/Private Use	Hour	137.50
Community Group	Hour	80.50
Function Rate – applies to one-off or private events such as parties, celebrations, or special functions, distinct from standard community and commercial hire	Hour	158.00
Kalamunda Community Centre Kitchen		
Commercial/Private Use	Hour	38.00
Community Group	Hour	28.00
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	Each	12.00
Senior	Each	7.00
Children (Over 5 years old)	Each	5.00
Group Bookings		
After Hours School Care Group	Each	6.00
Seniors Tour - Standard Guided Tour	Each	7.00
Education Program		
School Students Guided	Each	12.00
School Students Guided *effective January 2024*	Each	12.00
School Students Self Guided *effective January 2024*	Each	8.00
Additional Carers/ Parents	Each	4.00
School Holiday Program		
Children (School Holiday Group - per child)	Each	11.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar) Local School and Local Senior Groups will receive a 50% discount on Facility Hire.		
Performance (With Audience) - Commercial	Hour	135.00
Performance (With Audience)- Community	Hour	100.00
Rehearsals/Workshops/Set Up - Commercial	Hour	53.00
Rehearsals/Workshops/Set Up - Community Group	Hour	42.00
Key Bond	Refundable	60.00
Venue Hire Bond	Refundable	400.00
Technican - Monday - Thursday (Min 3 hour Charge)	Hour	66.00
Technican - Friday - Saturday (Min 3 hour Charge)	Hour	76.00
Technican - Sunday (Min 3 hour Charge)	Hour	87.00
Technican -Public Holiday Rate	Hour	90.00
Recording of live production allowance	Single Payment	165.00
Front of House Staff - Monday - Thursday (Min 3 hour Charge)	Hour	56.00
Front of House Staff - Friday - Saturday (Min 3 hour Charge)	Hour	69.00
Front of House Staff - Sunday (Min 3 hour Charge)	Hour	77.00
Front of House Coordinator - Public Holiday Rate	Hour	85.00
Technician (1/2 hr meeting charge)	Hour	37.00
Technician (1/2 hr meeting charge) - for Department of Education		Actual Cost
Overnight Storage (midnight to 9.00am)	Per Booking	70.00
New Hiring Facilities		
Commercial Kitchen	Hour	37.00
Foyer	Hour	37.00
Set up/Pack	Hour	37.00
Event	Hour	37.00
Teaching Area		
Performance/Function	Hour	55.00
Rehearsals/Workshop - Commercial	Hour	37.00
Rehearsals/Workshop - Community	Hour	27.00
Grand Piano		
Commercial	Hour	190.00
Community Group	Hour	80.00
Refundable Bond	Refundable	265.00
Equipment Hire		
Stage Riser	per section	25.00
Portable PA system	Day	148.00
Consecutive day hires = add $65.00 per day		65.00
Data Projector	Day	180.00
Consecutive day hires = add $65.00 per day		65.00
Radio Wireless Microphones	Day	55.00
Follow Spot Lighting	Day	58.00
Test & Tag Service - Per Tag (Equipment not done by hirer)	Per Tag	10.00
Hazer	Per Day	76.00
Hazer - Any consecutive additional days of hire	Per 1 Litre	34.00
Tea & Coffee -all cups & saucers, tea, coffee, sugar, milk, spoons, and urn hire	Per Person	2.50
Table Cloth	Per Cloth	10.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Ticket Prices		
Ticket Prices as advertised - determined as per internal ticket price guide	Each	0.00-300
*Concessions may apply		
Adult Membership	Annual	37.00
Concession Membership	Annual	30.00
Student Membership	Annual	25.00
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.85
Marketing (poster, flyer printing and distribution)		Actual Cost
Additional Advertising charged at cost to the artists		Actual Cost
Events Management		
Filming		
Applicatiofee (non-refundable)	Per Application	150.00
Daily rate (low impact)	per day	100.00
Daily rate (high impact)	per day	250.00
KALAMUNDA TOWN SQUARE HALL		
Main Hall		
Commercial/Private Use	Hour	24.00
Community Group	Hour	18.50
Function Rate – applies to one-off or private events such as parties, celebrations, or	Hour	27.50
LESMURDIE HALL		
Main Hall		
Commercial/Private Use	Hour	39.00
Community Group	Hour	29.50
Function Rate – applies to one-off or private events such as parties, celebrations, or	Hour	44.00
LIBERTY SWING		
Liberty Swing		
Key Purchase	Key	13.00
Refundable Key Bond	Key	15.00
LIBRARIES		
Kalamunda Library		
Forrestfield Library		
High Wycombe Library		
Lesmurdie Library		
Items for Sale		
USB Devices	Each	9.00
Earbuds/phones for use on public PC.s	Each	5.00
Resources		
Lost Books		Replacement
Damaged Books		Replacement
Replacement library cards	Each	5.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Printing and related services		
Printing - Black & white	Per page	0.30
Printing - Colour	Per page	1.10
Photocopier Use - A4 Black and White	Per page	0.30
Photocopier Use - A4 Colour	Per page	0.60
Photocopier Use - A3 Black and White	Per page	0.40
Photocopier Use - A3 Colour	Per page	2.20
Laminating - A4	Each	3.00
Laminating - A3 - Kalamunda and Forrestfield only	Each	5.00
Scan and email	Per email	0.20
PC and Internet Usage (Maximum booking of 2 hrs for members) - Kalamunda, High Wycombe, Lesmurdie and Forrestfield	Per Hour	FREE
PC and Internet Usage (Members after 2 hrs) - Kalamunda, High Wycombe, Lesmurdie and Forrestfield	Per Hour	2.50
PC and Internet Usage (Non-members) - Kalamunda, High Wycombe, Lesmurdie and Forrestfield	Per Hour	2.50
Ticket Price A - Childrens Events	Each	2.00
Ticket Price B - Childrens Events	Each	5.00
Ticket Price H - Childrens Events	Each	7.50
Ticket Price C - Childrens Events	Each	10.00
Ticket Price D - Childrens Events	Each	12.00
Ticket Price E - Childrens Events	Each	15.00
Ticket Price F - Childrens Events	Each	20.00
Ticket Price G - Childrens Events	Each	25.00
Ticket Price A - Adult Events	Each	5.00
Ticket Price B - Adult Events	Each	10.00
Ticket Price C - Adult Events	Each	15.00
Ticket Price D - Adult Events	Each	20.00
Ticket Price E - Adult Events	Each	25.00
Ticket Price F - Adult Events	Each	30.00
Ticket Price G - Adult Events	Each	35.00
Ticket Price H - Adult Events	Each	40.00
Ticket Price I - Adult Events	Each	45.00
Ticket Price I - Adult Events	Each	50.00
Ticket Price K - Adult Events	Each	55.00
Ticket Price L - Adult Events	Each	60.00
Electric Vehicle Charging		
Kalamunda Library Electric Vehicle Charging - Peak Period	kWh	0.32
Kalamunda Library Electric Vehicle Charging - Off Peak Period	kWh	0.19
MAIDA VALE NETBALL CENTRE		
Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
Main Room		
Commercial/Private Use	Hour	43.50
Community Group	Hour	32.00
Outdoor Netball Court (per court)	Hour	10.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
RAY OWEN SPORTS CENTRE		
Meeting Room		
Commercial Rate	Hour	11.50
Community Rate	Hour	9.00
Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
Sports Court		
Commercial (per court)	Hour	53.00
Community Group (per court)	Hour	42.50
Social Room		
Commercial/Private Use	Hour	34.50
Community Group	Hour	25.00
Outdoor Netball Court (per court)	Hour	13.50
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City
Programmes		
Adult Lifestyle Programmes	Person	19.50
Adult Lifestyle Programmes - Term (Based on 10 sessions with 1 free)	Term (10 Sessions)	175.50
Seniors Fitness Programmes (Over 50's)	Person	10.00
10 visit multipass	Block	90.00
Miscellaneous		
Miscellaneous Administration Fee	Request	26.00
Community Workshop -Minor workshop Fee	per event	$10-$50
Community Workshop -Major workshop Fee	per event	$30-$100
RESERVE HIRE		
Sporting Reserves		
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (WA Showman's	Refundable	5,000.00
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (Kalamunda Agricultural	Refundable	1,000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes	Refundable	1,000.00
Sporting Reserves - Seasonal Hire Charge - Seniors(18+)		
1 traditional session per player per week	Season	54.00
2 traditional sessions per player per week	Season	81.00
3+ traditional sessions per player per week	Season	108.00
1 session per player per week - short season/inclusive competition	Season	32.00
2 sessions per player per week -short season/inclusive competition	Season	54.00
Junior Players (17 years and under) Seasonal Hire per player- No Charge		

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Casual Use of Reserves for Sport		
1 Hour	Per Booking	32.00
Half Day (up to 4 hours)	Per Booking	108.00
Whole Day (4 hours plus)	Per Booking	179.00
Pre Season Training		
Pre Season Training - 1 hour (Seniors only)	per hour	16.00
Full Oval	per hour	32.00
Casual Use of Reserves - Non Sporting		
1 Hour	Per Booking	38.00
Half Day (up to 4 hours)	Per Booking	125.00
Whole Day (4 hours plus)	Per Booking	210.00
(Local School Concession - No charge during school periods) 50% discount for bookings		
Parks Shelter Hire	Hour	12.50
For Personal Trainer fee	Annual	60.00
Dog Trainers Commercial Fee for Reserve Hire	Annual	60.00
Reserve Lighting		
Sports Lighting Charge	Kw/hr x days per week x number of weeks x cents per unit	Kw/hr x days per week x number of weeks x cents per unit
Sports Lighting Timer Change Fee	Per Charge	172.50
Soundshell	Per Charge	55.00
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Multipurpose Room		
Commercial/Private Use	Hour	18.00
Community Group	Hour	13.50
Room 1 - Chirriger		
Commercial/Private Use	Hour	18.00
Community Group	Hour	13.50
Room 2 - Karrak		
Commercial/Private Use	Hour	32.00
Community Group	Hour	19.50
Room 3 - Kwenda		
Commercial/Private Use	Hour	32.00
Community Group	Hour	19.50
Room 4 - Yoorn		
Commercial/Private Use	Hour	32.00
Community Group	Hour	19.50
Main Hall - Tjoodik		
Commercial/Private Use	Hour	76.50
Community Group	Hour	68.00
Function Rate	Hour	87.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
ZIG ZAG CULTURAL CENTRE		
Art Gallery	Per Day	55.00
Art Gallery - Bond		500.00
Front of House	Per Hour	70.00
Photography of Artwork for Exhibition	Per Event	Actual Cost
Additional Advertising charged at cost to the artists	Per Event	Actual Cost
Exhibition Launch Catering Package	Per Event	Actual Cost
Exhibition Launch Drinks Package	Per Event	370.00
Courtyard & Stage Fee - Commercial	Hour	35.00
Courtyard & Stage Fee - Community	Hour	13.00
Seminar Room A and B (combined) - Community	Hour	42.00
Seminar Room A and B (combined) - Community	Day (minimum 8 hrs)	314.00
Seminar Room A and B (combined) with Media - Community	Hour	54.00
Seminar Room A and B (combined) with Media - Community	Day (minimum 8 hrs)	404.00
Seminar Room A or B (separate) - Community	Hour	21.00
Seminar Room A or B (separate) - Community	Day (minimum 8 hrs)	157.00
Seminar Room A or B (separate) with Media - Community	Hour	27.00
Seminar Room A or B (separate) with Media - Community	Day (minimum 8 hrs)	202.00
Seminar Room A and B (combined) - Commercial	Hour	80.00
Seminar Room A and B (combined) - Commercial	Day (minimum 8 hrs)	602.00
Seminar Room A and B (combined) with Media - Commercial	Hour	103.00
Seminar Room A and B (combined) with Media - Commercial	Day (minimum 8 hrs)	774.00
Seminar Room A or B (separate) - Commercial	Hour	40.00
Seminar Room A or B (separate) - Commercial	Day (minimum 8 hrs)	300.00
Seminar Room A or B (separate) with Media - Commercial	Hour	52.00
Seminar Room A or B (separate) with Media - Commercial	Day (minimum 8 hrs)	388.00
Seminar Room (20% Discount for 3+ full day bookings at one time)	Each	Commission of up to 5% on online accommodation bookings
Commission on Online Accommodation Bookings		

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
Staff Set up	Day	55.00
Staff Pack up	Day	55.00
Self Set up/Pack up	Day	15 minutes free set up and 15 minutes free pack up time, then charged at the hourly room rate.
Sale of art Gallery Sales on consignment	Each	30% of gross value (split commission of up to 50% for sales over $10000)
Sale of art - Visitor centre stock on consignment	Each	30% of gross value
Ticket Prices		
Ticket Prices as advertised - determined as per internal ticket price guide	Each	$0-$200
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.85
Art Award entry fee	Each	$0-$50
Exhibition Opening (Lite)	Package	450.00
Catering (light Food)	Package	300.00
Non-alcoholic drinks	Package	150.00
Bronze Package (Opening Essentials)	Package	700.00
Catering (Light food)	Package	300.00
Alcohol	Package	300.00
RSA accredited staff (2 hours)	Package	100.00
Silver Package (Opening plus Documentation)	Package	1,200.00
Catering (Light food)	Package	300.00
Alcohol	Package	300.00
Event photography	Package	500.00
RSA accredited staff (2 hours)	Package	100.00
Gold Package (Full Promotion & Experience)	Package	1,500.00
Catering (Light food)	Package	300.00
Alcohol	Package	300.00
Event photography	Package	500.00
Paid marketing campaign	Package	300.00
RSA accredited staff (2 hours)	Package	100.00

Description	Basis of Charge	Fees and Charges for 2026-27 (Inc. GST where applicable) $
LEASES AND LICENSES		
Application Fee: Telecommunication Provider	Each	$1575.00 plus costs
Application Fee: Market Led Proposals		500.00
Additional Costs: Market Led Proposals		Cost recovery based on amounts charged to the City
Replacement or additional keys or security access cards		$100 administration fee plus cost recovery based on amounts charged to the City

Rules Applying to the Schedule of Charges for

Community Facilities

2026/2027

Price inclusive of GST where applicable

Rules Applying to the Schedule of Charges For Community Facilities 2026/2027

INTERNAL USE ONLY – NOT FOR PUBLIC DISTRIBUTION

This document provides clear operational direction for City of Kalamunda staff when assessing facility hire requests, applying categories, determining rates, managing fee considerations, and resolving booking conflicts. It is intended to support consistent decision-making and fair, equitable access to City facilities.

Rule Objectives

The rules aim to:

- Ensure community facilities are used in ways that deliver positive outcomes for the local community.
- Provide clear categories of use to support consistent pricing, prioritisation and decision-making.
- Balance community access with appropriate commercial activation.
- Protect the City's assets through responsible and sustainable use.

Scope

These Rules apply to all casual, annual, seasonal and function hire of City of Kalamunda community facilities, excluding facilities that

- are leased
- operate under shared use agreements
- are otherwise exempt by Council resolution.

Principles of Facility Use

Maximising Usage and Activation

- The City seeks to maximise appropriate, community-beneficial use.
- Existing bookings may be reviewed or adjusted to improve utilisation, diversity of use, or activation.

Prioritising Local Community

- Priority access is given to local residents, community groups, and activities benefiting the City.
- Council-adopted plans and strategies will be considered when prioritising access.

Promoting Diversity of Use

- The City encourages a broad range of activities across its facilities to meet community needs.
- All bookings are assessed based on the purpose and nature of the activity, not on organisation type or self-described status.

Affordability and Equity

- Fees and charges reflect the user type, level of service, and facility type.
- Any approved variations to fees are applied only where formally endorsed through Council or delegated authority, as detailed in the Schedule of Fees and Charges.

Categories of Facility Use

Key rule for staff:

Categories are assigned based on the primary purpose of the activity—not on organisation type or user preference.

The following categories are used to determine eligibility, priority and applicable hire rates.

1. Arts & Culture (Community / Commercial Rate)

Covers:

- Ongoing or regular creative classes and workshops (art, music, dance, drama, cultural activities)
- Art exhibitions, artist talks, book readings, and small cultural festivals
- Creative clubs and hobby groups

Notes:

- This category applies to both community-led and commercially operated activities.
- Rates are determined by the nature of the activity (profit-generating or not), not by the organisation type or how the group describes itself.
- Regular classes and programs should not be treated as "events"—this distinction ensures consistent eligibility, priority, and pricing.

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2. Business & Events (Commercial Rate)

Covers:

- Commercial meetings, conferences and seminars
- Trade shows, markets and business expos
- Networking events, corporate launches and product demonstrations
- Private corporate celebrations

Notes:

This category applies to profit-driven or commercial activities, including markets and corporate hires.

3. Community Support (Exempt /Concession)

Covers:

- Charities, welfare and social service programs
- Community support groups and outreach programs
- Volunteer meetings and fundraising events
- Support services such as counselling, community kitchens or health advocacy

Notes:

Activities must be non-profit and focused and deliver direct social or community support.

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4. Local Schools, Seniors & Playgroups (50% Community Rate)

Covers:

- Local school activities and programs
- Seniors' groups and activities
- Playgroups and early learning programs
- For clarity on 'School Usage', and to the extent of any inconsistency between this Document and any "Shared Use Agreement' between the City and the School, the terms within the 'Shared Use Agreement' shall prevail. This item is only applicable to "Local Schools' within the City.

Notes:

Discounted rates apply subject to eligibility and availability.

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5. Recreation & Fitness (Community / Commercial Rate)

Covers:

- Sports, fitness, dance, yoga and exercise classes
- Community recreation activities
- Wellness workshops, Pilates, meditation and health programs
- Sporting Clubs, or hobby fitness groups

Notes:

Community rates apply only where the group is locally based or primarily serves the local community.

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6. Faith-Based (Community Rate / Function Rate)

Covers:

- Religious services, ceremonies, festivals and celebrations
- Faith-based community groups and study sessions
- Meetings of spiritual or religious organisations

Notes:
Where a faith-based group conducts a purely commercial or ticketed event for profit, Function or Commercial Rates may apply.

7. Function Rate

Applied to:

- One-off celebratory or formal events (weddings, engagements, milestone parties, single-day community or commercial functions).

Hire Fees and Requests for Consideration

All users of City facilities are charged the applicable hire rate as set out in the City's Schedule of Fees and Charges.
Requests for a variation to the prescribed hire rates must be submitted in writing to the City for consideration and will be assessed on a case-by-case basis in accordance with Council policy. Approval is not guaranteed.
Important:

- Variations to hire rates are not automatic and eligibility must align with both the purpose of the booking and the nature of use.
- Hire rates are determined by the type of use, not the organisation type or user preference.
- If the purpose or nature of a booking changes, the applicable hire rate will be reassessed and adjusted accordingly.
- The applicable hire rate is determined by the purpose of the booking. Requests for a variation to that rate are considered separately and are not automatic

Notes:
• Hire rates are fixed per facility and applied on an hourly basis.
• The applicable rate is determined by the purpose of the booking, not the organisation type or user preference.

Council-Approved Fee Arrangements

The following organisations may be eligible for exempt facility use, subject to Council approval and availability. Exemptions apply only to the listed organisations and activities and are not automatic for other users.

Organisation	Facility	Booking Frequency
Advisory/Management Committees*	Various Venues	Routine Meetings
Agricultural Society	Agricultural Hall and Kostera Oval	Annual Show
Blood Donor Clinics	Various Venues	As required
Carers of people with disability	Various Venues	Admitted free of charge upon presentation of a Companion Card
Hairdresser	Jack Healey Centre	Daily Facility Use
Kalamunda Fire and Rescue	Various Venues	As required
Kalamunda State Emergency Services	Various Venues	As required
Kalamunda Volunteer Bushfire Rescue	Various Venues	As required
Local Schools	Reserves	During school hours – Subject to availability and durability
Podiatrist (Catherine Bradock)	Jack Healey Centre and Woodlupine Community Centre	Daily Facility Use
Progress/Residents' Associations	Various Venues	Monthly Meetings
RSL	Agricultural Hall	ANZAC Day Service
Seniors Coffee Lounge	Woodlupine Community Centre	Tuesday to Friday

Notes:

Sub-committees of advisory or management committees are not automatically eligible for exempt use.

Recognised elector or resident groups may access exempt use of City facilities for ordinary meetings, excluding the City Administration Building.

The City maintains agreements with local organisations through Memorandums of Understanding (MOUs) and contractual arrangements. These agreements provide fee waivers for the use of various City venues, in accordance with the terms outlined in each agreement.

Use of City Facilities - Priority of Use

The City does not offer exclusive use of its facilities to any individual or group. From time to time, the City may permit shared or additional use of a facility by other community groups, individuals, or the City itself. Where this occurs, affected hirers will be provided with reasonable notice and, where practicable, an alternative facility will be offered.

Permanent users are defined as groups or organisations with a regular, ongoing booking at a City facility, including daily, weekly, fortnightly, monthly, or bi-monthly bookings.

Permanent users are given priority for their approved regular timeslots and will not be relocated or have sessions cancelled to accommodate private functions or casual bookings. The exceptions to this rule are in the case of the following:

- City-run or one-off major community events or activities
- Kalamunda Agricultural Show
  (Kalamunda Agricultural Hall)
- ANZAC Day use of Kalamunda Agricultural Hall
- Where prior agreement has been obtained from the permanent user
- In all other instances for a permanent user to be relocated from their regular time slot, prior approval must first be obtained from the City.

Hire Types & Rates
• Annual Hire: More than 12 sessions per financial year.
• Commercial / Private Use Rate applies to individuals, businesses, or organisations that do not qualify for the Community Group Rate.
• Community Group Rate applies to incorporated, not-for-profit organisations whose activities are undertaken for community benefit and where any fees charged are solely to recover operating costs. The group must be based within the City of Kalamunda or primarily delivering services that benefit the local community
• Casual Hire: Up to 12 sessions per financial year.
• Seasonal Hire: Recognised sporting season bookings, excluding pre- or post-season competitions.
• Function Rate: Applied to one-off community or commercial functions (e.g., parties, conferences, workshops) where regular classes do not apply. Rates are determined based on activity type, duration, and profit-generating status.
• Approved Rate Variations: Applied only where formally endorsed through Council or delegated authority.

Annual community events should be actively supported where possible. These bookings may be charged at the Community Group Rate where eligibility criteria are met, while still respecting permanent user priorities and major City events.
Local community groups may hold annual events at the Community Group Rate where applicable. Examples include:

- Arts and craft exhibitions
- Community Festivals
- Local Trade/Industry Award Events
- Fundraising concerts

Every effort will be made to accommodate these events while respecting permanent user priorities or within priority rules.

- Facilities: City-owned or managed community buildings, halls, hubs, parks, and reserves available for hire.

Staff Key Rule: Assign hire type and rate based on the primary purpose and nature of the activity, not on organisation type or user preference

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Retainer Fee

- Bookings must be continuous; unused gaps are not permitted.
- If equipment is set up, the facility is considered "in use."
- Overnight setups incur charges until 10:00 pm and restart from 8:00 am.

Cancellation Fees

- Cancellations made within 14 days of the booking will incur a fee of 50% of the hire charge.
- Applies to all facility bookings unless otherwise stated in the Facilities Booking Form terms and conditions.

Payments

- Casual bookings must be paid at the time of booking unless otherwise approved.

Bonds and payments must be held for the full booking duration.
This applies to all facility bookings unless otherwise stated in the Facilities Booking Form terms and conditions.

Review

These rules will be reviewed every year or as required by Council.

This document is intended to align with the City of Kalamunda Schedule of Fees and Charges and supporting procedures.



City of
Kalamunda