

# Budget

For the year ended 30 June 2019



city of  
**kalamunda**

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## Message from the Mayor



**Cr John Giardina**  
Mayor

The City of Kalamunda has adopted its new 10 Year Long Term Financial Plan (LTFP) which sets out the City's approach to delivering community services and infrastructure in a financially sustainable manner.

The City has a legacy of wonderful and unique community assets and the LTFP provides a plan to ensure those assets are adequately maintained and renewed for future generations to enjoy.

The City is committed to serving its community, caring for our environment, meeting cultural needs, caring for the built environment and providing appropriate asset and infrastructure services in a sustainable manner. This can only be achieved by the City continually reviewing its services and processes to drive efficiency, and through strong and responsible fiscal management.

We also have a strong focus on tourism, with the development of a new strategy this financial year. I would like to thank our 2017 WA Senior Australian of the Year – Kalamunda resident Peter Kenyon for his assistance to date with the development of the Strategy.

This year's budget contains efficiency savings of more than \$1 million through a range of energy efficiency initiatives and reduction in fleet vehicles.

The financial outlook is challenging and many community members are facing financial hardship due to unemployment and significant increases in State Government Fees and Charges. Accordingly, the City is committed to maintaining

close control over rate increases, generating efficiencies, controlling expenditure growth and seeking to maximise revenues other than rates through advocacy efforts to secure state and federal grant funding.

The 2018/2019 financial year contains more than \$25 million in the capital works program consisting of a range of new and renewal projects. Some significant infrastructure works are planned in the roads and drainage categories.

Similarly, the capital works program contains funding for significant works at Hartfield Park, Jorgensen Park, restoration works at Alan Anderson Park, Town Centre works and works on various master plans including Stirk Park and Ray Owen Reserve.

Local governments across Western Australia are measured in terms of their overall financial health. The measurement is determined through a model developed by WA Treasury Corporation which assesses a series of financial ratios to arrive at a Financial Health Indicator (FHI). A rating of 70 or above indicates sound financial health. The City of Kalamunda's projected FHI for 2018/2019 is 85, this will be maintained throughout the coming years.

## The Council

	Ward
<b>John Giardina (Mayor)</b>	South East
<b>Michael Fernie</b>	South East
<b>Geoff Stallard</b>	South East
<b>Sara Lohmeyer</b>	North West
<b>David Almond</b>	North West
<b>Dylan O'Connor (Deputy Mayor)</b>	North West
<b>Tracy Destree</b>	North
<b>Cameron Blair</b>	North
<b>Margaret Thomas</b>	North
<b>Allan Morton</b>	South West
<b>Brooke O'Donnell</b>	South West
<b>Lesley Boyd</b>	South West

## The Executive

<b>Rhonda Hardy</b> <b>Gary Ticehurst</b> <b>Peter Varelis</b> <b>Brett Jackson</b>	Chief Executive Officer Director Corporate & Community Services Director Development Services Director Asset Services
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# Budget Statement

We hereby certify that Council has duly adopted, by an absolute majority, the 2018/19 Budget at its Special Council Meeting on Monday 25 June 2018.

*John Giardina*

*Rhonda Hardy*

**Cr John Giardina**  
Mayor

**Rhonda Hardy**  
Chief Executive Officer



# Executive Summary

The 2018/19 Budget has been established in accordance with the City's Long Term Financial Plan 2018/28 (LTFP).

The LTFP is a key component of the Integrated Planning Framework as prescribed by the State Government and sets out the long term strategic priorities and goals, based on the community's aspirations for the future.

The intention of the LTFP is to indicate the City's long term financial sustainability and to allow early identification of financial issues. This is the sixth year that the City has reviewed its LTFP, taking into account issues such as changes in priorities, assumptions, funding, borrowings, financial sustainability and legislative changes.

The LTFP has been informed by the:

- City's Local Planning Strategy - includes projections for development and population growth. Particular focus is being placed in preparing master planning and development of the identified precincts within Forrestfield North, Activation of the Kalamunda Central Business District and Pickering Brook Town Centre
- Asset Management Strategy and Plans - sets out the resource requirements for maintenance and management of existing assets at expected service levels
- Workforce Plan - identifies the human resources required to deliver the City's normal operations and proposed future actions and projects; and
- Communities Facilities Plan - sets out the resources for the maintenance and development of community facilities

The LTFP has been developed based on a number of key assumptions which are reviewed annually.

- Interest rate for investments, inflation rate
- Future population growth
- Balanced operating budget with reserve funding set aside to meet future infrastructure needs
- Operating costs set either by zero based budgeting principles or in line with CPI
- Fees and charges based on statutory requirements or cost recovery indexed by CPI
- Employee costs set in accordance with Enterprise Bargaining Agreements or contract market rates.

The 2018-2019 estimated operating result stands at a closing surplus position of \$2,864,875 compared to the 2017-2018 Budget cash surplus of \$3,142,249. The maintenance of a budget operating surplus has been achieved through the leadership taken by the Council in maintaining strong control over growth in operating expenditure and growing revenue streams.

The 2018/19 Budget contains a number of significant capital works projects, including:

- **Park Upgrades \$2,148,607**
  - Alan Anderson Park rehabilitation
  - Scott Reserve Irrigation
  - Stirk Park Master Plan
- **Building Projects \$4,957,857**
  - Hartfield Park Hockey and Tee Ball facility
  - Kalamunda Community Centre
  - Kalamunda History Village Locomotive refurbishment
  - Forrestfield Skate Park Toilet facilities
  - Kalamunda Waterpark Refurbishments
  - Kalamunda Library roof replacement
  - Ray Owen Reserve Kitchen Upgrade

- **Major Road Construction: \$15,642,025**

- Berkshire Road pedestrian crossing adjacent Ilex Way
- Spring Road pedestrian refuge island
- Gladys Road children's crossing installation and island modifications
- Canning Road, Pomeroy Road to Welshpool Road East shoulder widening
- Mundaring Weir Road shoulder widening
- Maida Vale Road /Roe Highway off-ramp roundabout
- Hale Road / Dawson Avenue roundabout
- Kalamunda Road (Faye Crescent to Gray Road) storm water renewal and pavement repairs
- Patterson Road Stage 1 shoulder upgrade
- Orangedale Road resurfacing
- Abernethy Road / Kalamunda Road, Intersection resurfacing
- Hale Road / Woolworths Drive Intersection Upgrade

The City's fiscal management strategy is based on financial sustainability and for this reason the LTFP provides a framework to guide current and future decision making in a financially responsible manner.



# Introduction

The City of Kalamunda is located approximately 24 kilometres east of Perth, along the Darling Scarp. Geographically, the City of Kalamunda has three distinct areas:

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

The City of Kalamunda is a residential and rural area, with some industrial areas. The City comprises an area of 324 square kilometres, the majority of which is made up of State Forest, National Parks, Regional Open Space and water catchment areas.

The City includes rapidly growing urban areas in the Foothills. Rural land is used mainly for orchards, horticulture, grazing, animal adjustment, sawmills and poultry farming.

The Foothills area contains a mixture of new and older housing developments, rapidly growing urban areas, light industry and special rural or country living development including hobby farms.

## Budget Overview

The 2018/19 Budget has been prepared in accordance with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

The relevant Statutory Statements contained in this document are:

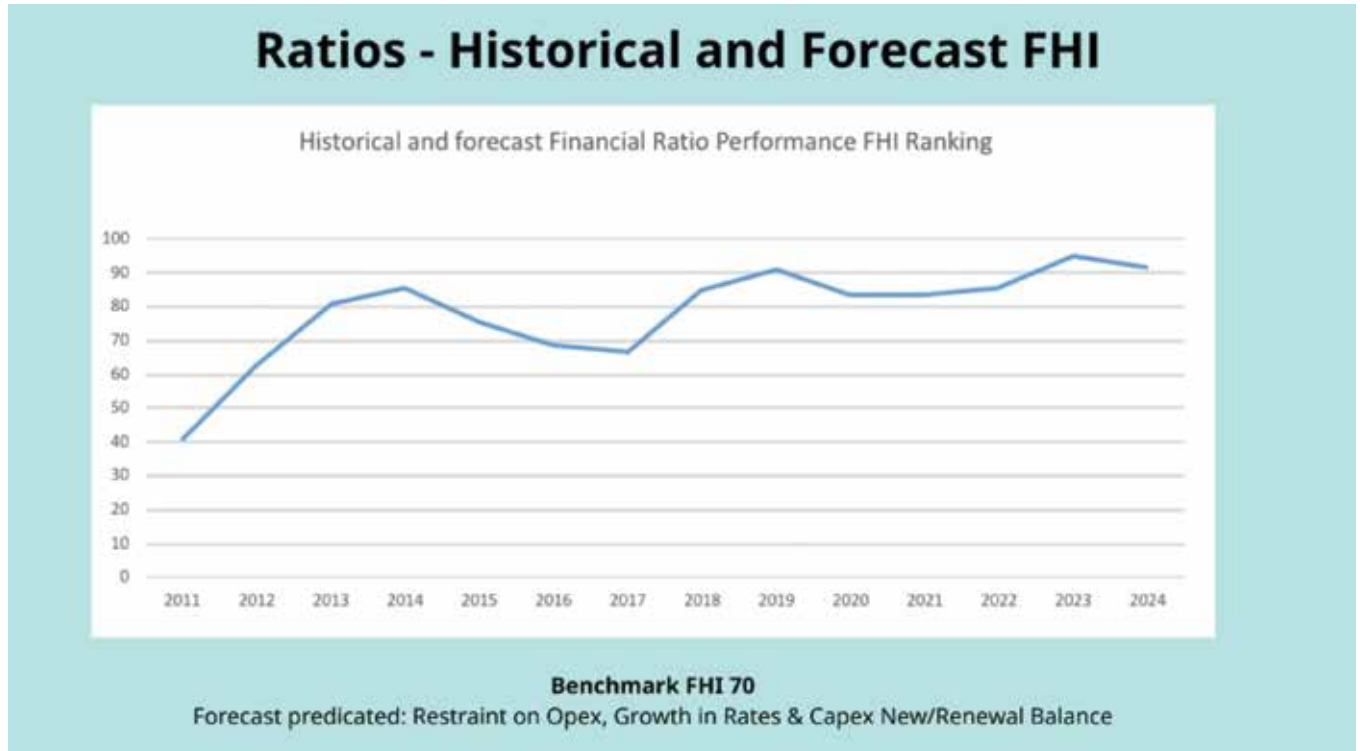
- Budget Income Statement by Nature or Type
- Budget Income Statement by Program
- Budget Statement of Cash Flows
- Budget Rate Setting Statement
- Notes to and forming part of the Budget
- Detailed Capital Works program
- Schedule of Fees and Charges



# The City's forecasted financial health

Local governments across Western Australia are measured in terms of their overall financial health. The measurement is determined through a model developed by WA Treasury Corporation which assesses a series of financial ratios to arrive at a Financial Health Indicator (FHI).

Due to the success of the fiscal management strategy exercised over the past few years the City has seen a great improvement in its financial position and this trend is expected to continue into the future years.



## Operating Revenue

Operating Revenues by Nature or Type comparison 2017/18 to 2018/19			
Revenues from Ordinary Activities	Budget 2017/18	Estimate 2017/18	Budget 2018/19
Rates	\$35,812,062	\$35,812,062	\$36,556,916
Grants and Subsidies	\$1,412,166	\$1,417,195	\$1,451,728
Contributions, Reimbursements and Donations	\$583,668	\$891,271	\$949,625
Fees and Charges	\$15,040,029	\$16,049,612	\$15,759,810
Interest Earnings	\$1,148,432	\$1,233,121	\$1,301,727
Other Revenues	\$101,564	\$78,666	\$79,473
Exgratia Rates Revenue	\$189,077	\$189,077	\$193,331
<b>Total</b>	<b>\$54,286,998</b>	<b>\$55,671,004</b>	<b>\$56,292,610</b>

Table 1. Operating Revenues by Nature or Type comparison 2017/18 to 2018/19

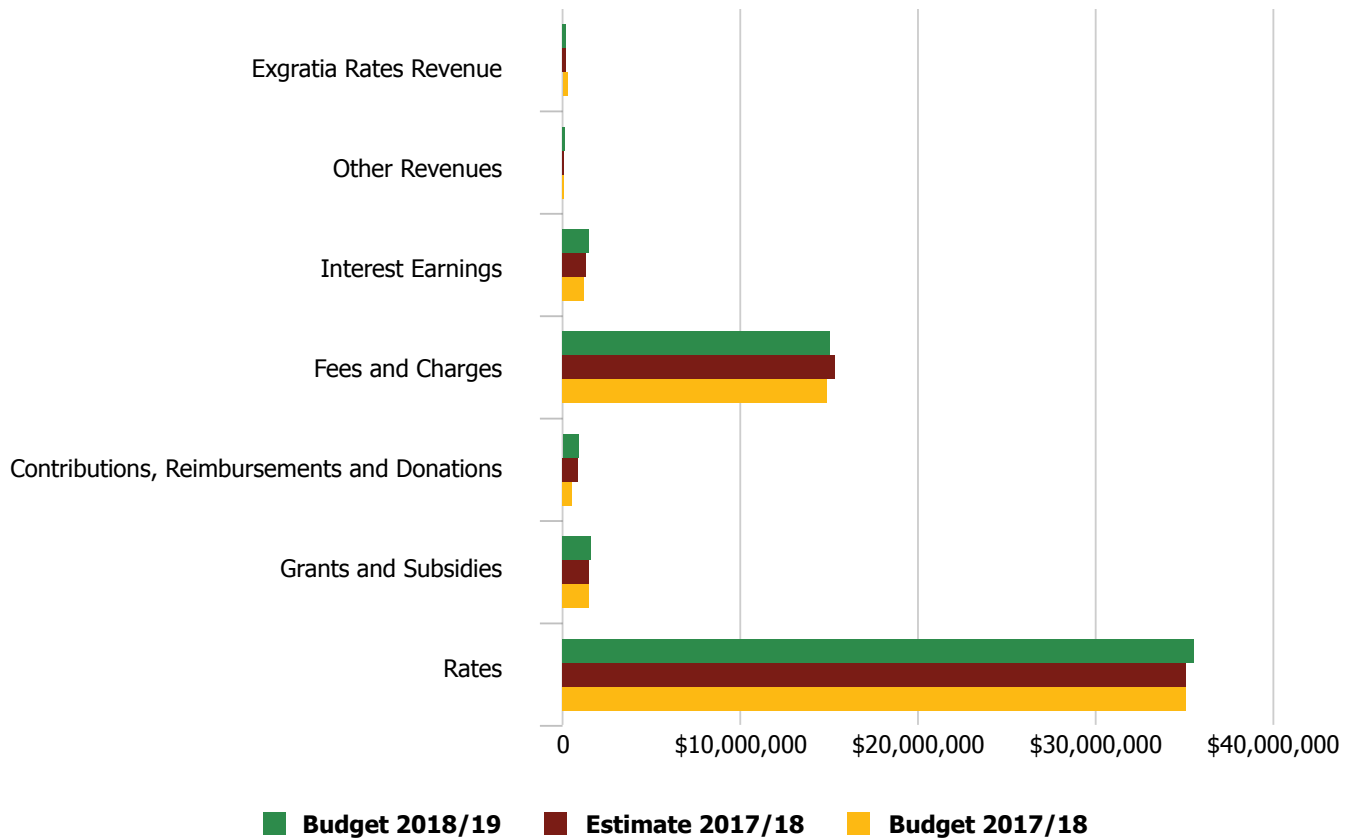


Figure 2. Operating Revenues by Nature or Type comparison 2017/18 to 2018/19

Key reasons for the higher operating revenues are;

- Additional rates income from a 1.95% increase on average of the GRV General differential rates category and corresponding increases in minimum.
- Higher fees and charges reflecting the costs of providing the service and comparison to market rate and increases to fees associated with waste services.

Operating Revenues by Program comparison 2017/18 to 2018/19			
Revenues from Ordinary Activities	Budget 2017/18	Estimate 2017/18	Budget 2018/19
Governance	\$112,131	\$113,948	\$115,453
General purpose funding	\$38,557,246	\$38,657,839	\$39,410,431
Law, order, public safety	\$510,601	\$533,930	\$572,399
Health	\$623,495	\$623,495	\$633,343
Education and welfare	\$67,682	\$67,682	\$69,517
Community amenities	\$11,696,186	\$12,658,954	\$12,444,246
Recreation and culture	\$1,689,792	\$1,867,659	\$1,853,669
Transport	\$0	\$0	\$30,000
Economic services	\$607,042	\$605,042	\$618,128
Other property and services	\$422,823	\$542,455	\$545,423
<b>Total</b>	<b>\$54,286,998</b>	<b>\$55,671,004</b>	<b>\$56,292,609</b>

Table 2. Operating Revenues Program comparison 2017/18 to 2018/19

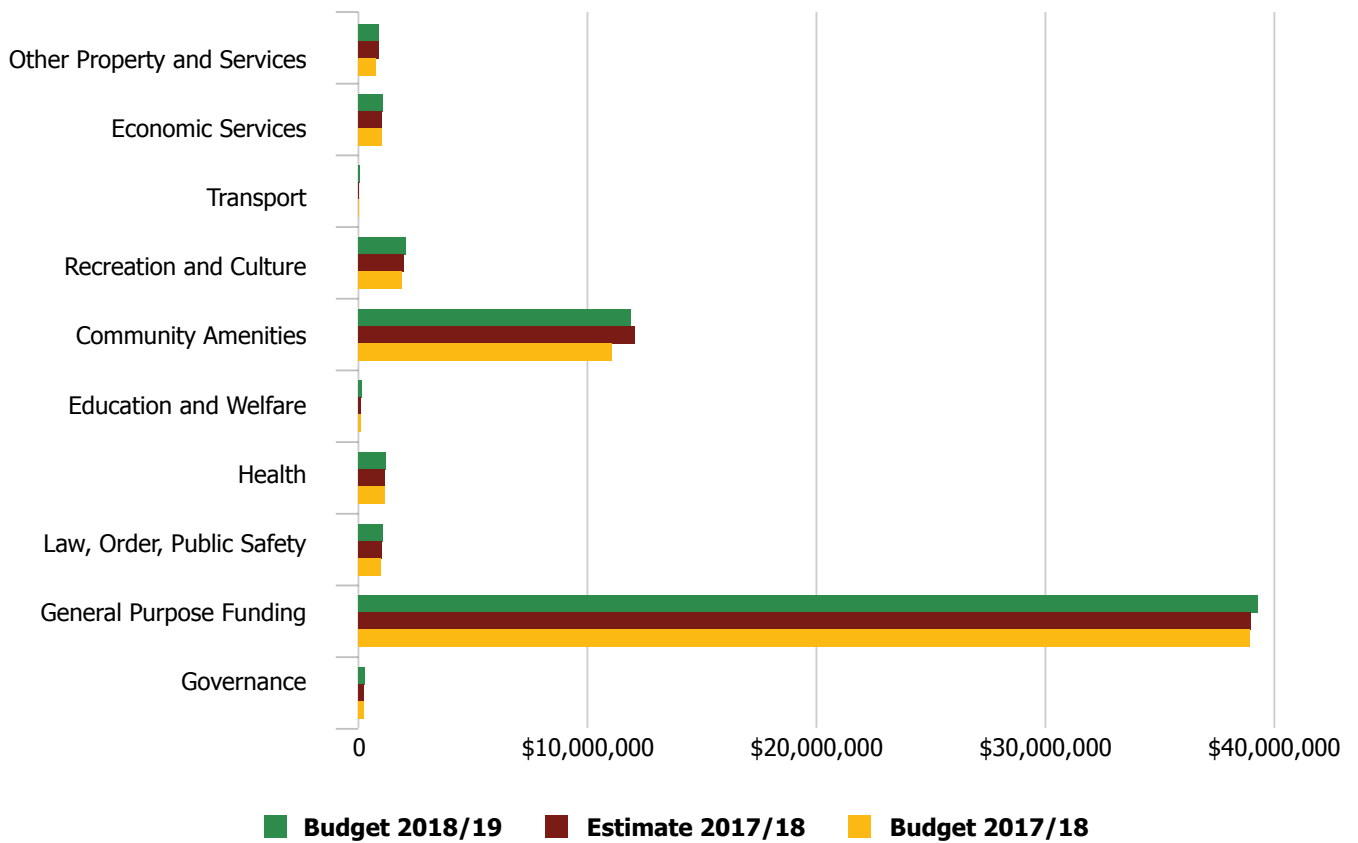


Figure 3. Operating Revenues by Program comparison 2017/18 to 2018/19

## Rates

The City of Kalamunda has a differential rating system in with commercial, industrial properties and vacant land paying a higher rate in the dollar than general rated properties, to encourage development.

	Cents in the dollar	Minimum Rates
General - Gross Rental Values	5.9190	882
Industrial/Commercial - Gross Rental Values	6.6750	1102
General - Unimproved Values	0.3386	882
Commercial - Unimproved Values	0.3993	1102
Vacant - Gross Rental Values	8.3930	767

Table 3. The Rate in the dollar for the City of Kalamunda 2018/19

# Operating Expenditure

Expenditure Comparisons by Program 2017/18 to 2018/19			
Expenses from Ordinary Activities	Budget 2017/18	Estimate 2017/18	Budget 2018/19
General Purpose Funding	\$755,528	\$3,848,705	\$3,594,931
Governance	\$3,932,729	\$765,838	\$661,650
Law, Order, Public Safety	\$2,043,052	\$1,966,836	\$2,107,835
Health	\$1,595,710	\$1,611,533	\$1,888,329
Education and Welfare	\$552,431	\$551,038	\$493,503
Community Amenities	\$15,189,186	\$15,412,185	\$16,024,639
Recreation & Culture	\$18,571,030	\$19,605,593	\$20,753,961
Transport	\$9,355,676	\$12,346,944	\$12,417,844
Economic Services	\$1,242,151	\$1,246,172	\$1,222,528
Other Property and Services	\$2,915,648	\$1,077,435	\$2,488,652
<b>Total</b>	<b>\$56,153,141</b>	<b>\$58,432,280</b>	<b>\$61,653,872</b>

Table 4. Operating Expenditure Comparisons by Program 2017/18 to 2018/19

Key reasons for the higher operating expenses are;

- Increases in salaries and wages to reflect EBA award, step changes and staffing changes.
- Higher materials and contracts expenditure in relation to landfill and EMRC levies, consultancies, fire mitigation, reserves maintenance and information technology licences and hardware costs.

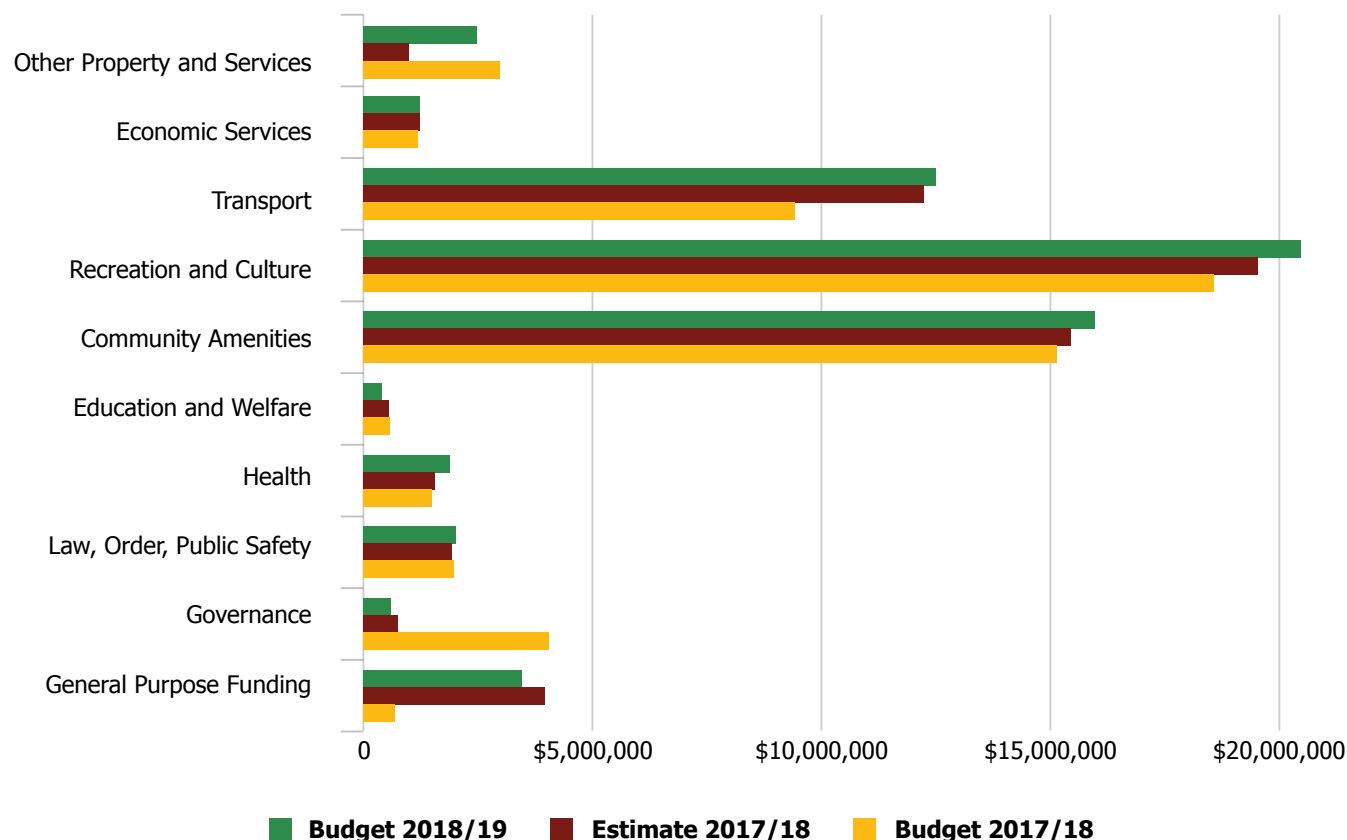


Figure 4. Operating Expenditure Comparisons by Program 2017/18 to 2018/19

# Capital Revenue

Capital Revenue 2017/18 to 2018/19			
External Funding Source	Budget 2017/18	Estimate 2017/18	Budget 2018/19
Capital Grants	\$3,957,758	\$3,981,746	\$5,571,227
Developer Contributions	\$610,532	\$0	\$4,759,393
Loan Funding	\$1,500,000	\$0	\$1,600,000
<b>Total</b>	<b>\$6,068,290</b>	<b>\$3,981,746</b>	<b>\$11,930,620</b>

Table 5. Capital Revenue Comparisons 2017/18 to 2018/19

# Capital Expenditure

The Capital expenditure for 2018/19 including both Capital Works and other Capital (excluding land development) is a significant area of expenditure in the budget.

Capital Works Program Comparison 2017/18 to 2018/19			
Program	Budget 2017/18	Estimate 2017/18	Budget 2018/19
Land and Buildings	\$4,185,317	\$2,559,563	\$4,957,857
Drainage	\$1,822,071	\$1,521,961	\$1,704,113
Footpaths	\$939,776	\$899,552	\$1,265,720
Car Parks and other infrastructure	\$1,636,476	\$1,096,301	\$1,932,575
Roads	\$8,230,899	\$4,640,538	\$15,642,025
Parks & Ovals	\$3,282,177	\$2,576,087	\$2,148,607
Plant and Equipment	\$1,861,000	\$1,614,480	\$1,491,000
Furniture and Equipment	\$711,000	\$674,052	\$838,300
<b>Total</b>	<b>\$22,668,717</b>	<b>\$15,582,534</b>	<b>\$29,980,197</b>

Table 6. Capital Expenditure Comparison 2017/18 to 2018/19



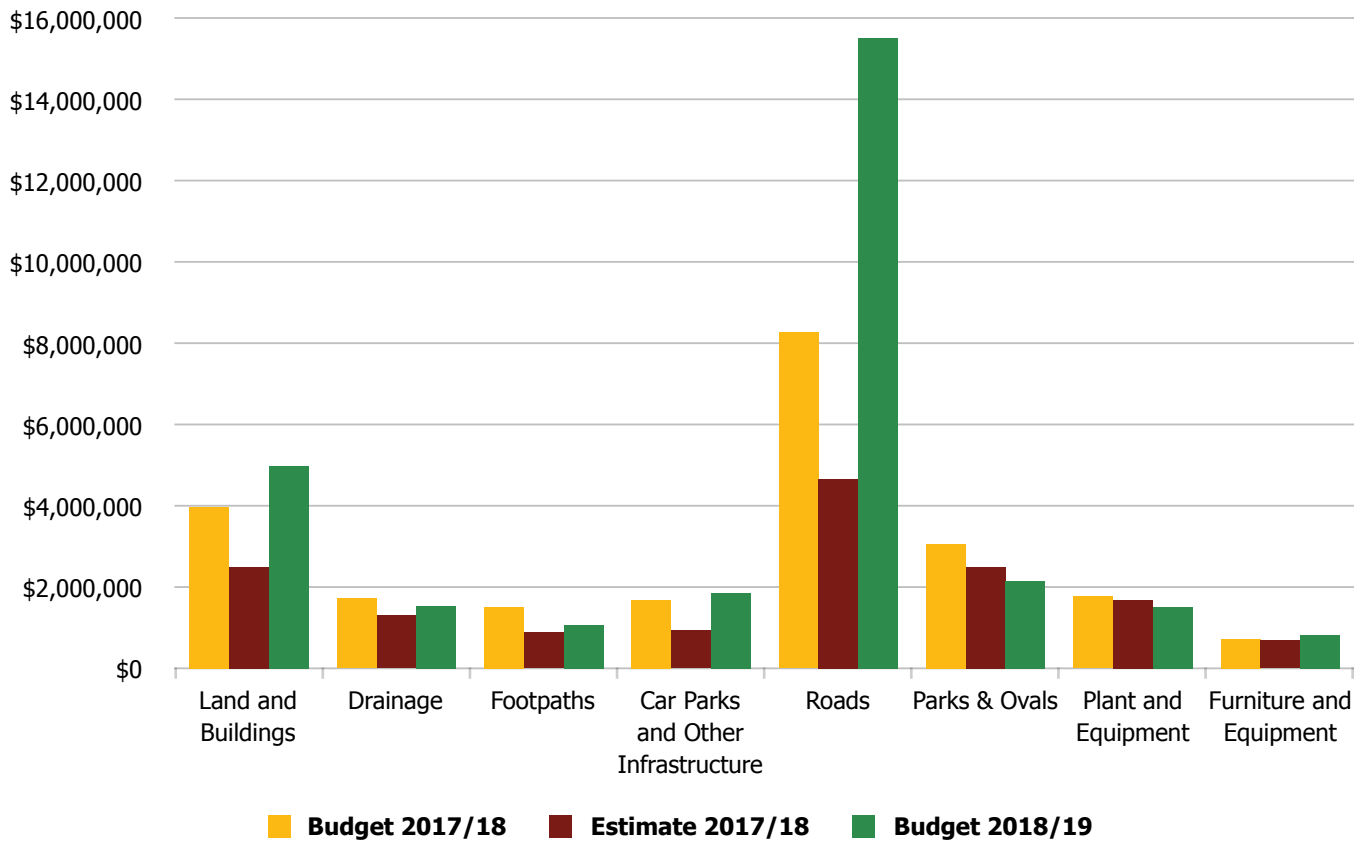


Figure 5. Capital Expenditure Comparison 2017/18 to 2018/19

## Capital Expenditure Vs Funding

External funding for capital expenditure during 2018/19 is expected to be higher compared to 2017/18. This is mainly due to the significant developer contribution directly linked to the Forrestfield Industrial Area Stage 1 infrastructure.

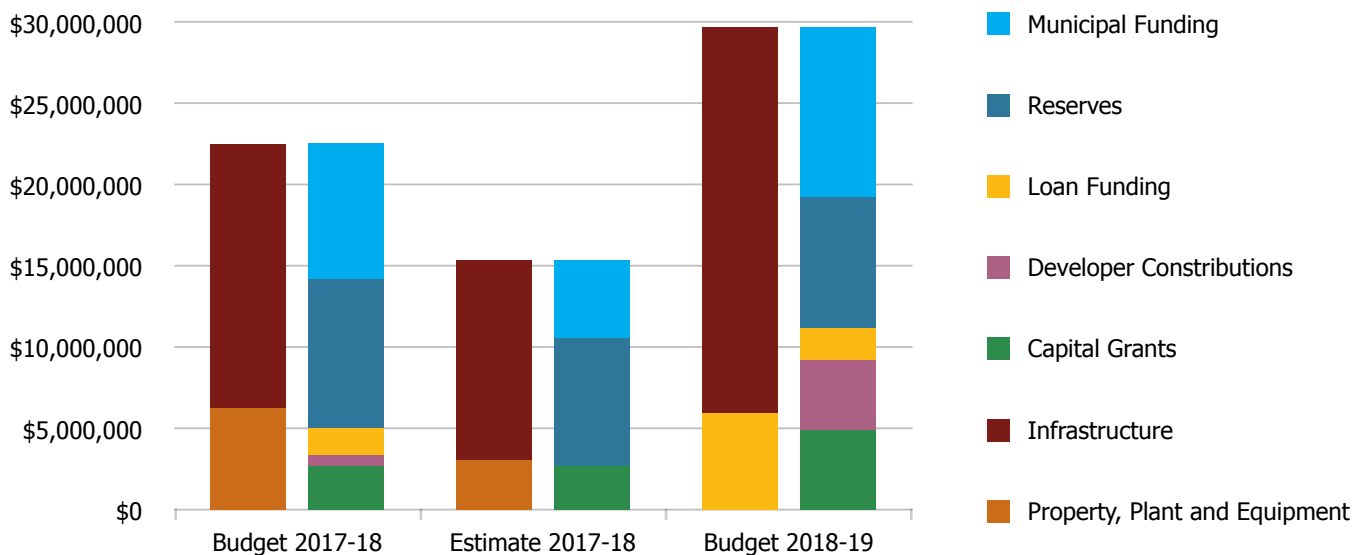


Figure 6. Capital Expenditure Vs Funding comparison 2017/18 to 2018/19





## Detailed Capital Works Program

<b>Significant City Building Improvements New Buildings</b>	<b>2018/19 \$</b>
Forrestfield skate park toilet block facilities	339,201
Kalamunda Community Learning Centre (Jorgensen Park)	593,250
Hartfield Park Project - Construction of new clubroom building	1,423,204
Ray Owen Reserve Masterplan	142,380
Gooseberry Hill Multi Use Hall (Front Hall), GH - Install new split air conditioners	8,306
Gooseberry Hill Hall, GH - Install new split airconditioner in Committee Room (Room No. 2)	4,153
Jack Healey Community Centre - Installation of additional emergency exit signs	4,153
Forrestfield Hall, FF - Install new air conditioner	12,458
Hartfield Park Recreation Centre, FF - Convert upper mezzanine to multi-function fitness room	31,442
Kalamunda BMX, LM - Install additional leach drain	16,611
Administration Centre, KM - Install 60KW of additional solar panels	113,904
Operations Centre, WA - Conversion of server room and workstation modifications	47,460
Woodlupine Community Centre, FF - Install emergency generator connection point	43,901
Woodlupine Creek - Information Kiosk with bench seating	23,730
Ray Owen Basketball / Netball Stadium - Installation of patio roof to kiosk accessway and lighting	4,153
Kalamunda Mens Shed - New septs and leach drains for shed expansion	30,849
	<b>2,839,154</b>



<b>Significant City Building Improvements Building Renewals</b>	<b>2018/19 \$</b>
Holding AC - Asbestos Replacement	41,528
Holding AC - Electrical Upgrades	14,238
Animal Management facility improvements	47,460
Ray Owen Recreation Centre - Resurface Courts (alternative years)	7,119
Kalamunda Water Park - Asset Renewals	296,180
Holding Account - Design, Documentation and Approvals for building renewal projects	23,730
Holding Account - Emergency building capital repairs	88,988
Kalamunda History Village - Locomotive/Station remediation and restoration	415,275
Hartfield Park Recreation Centre - Replace glass panels on squash courts	33,222
Kalamunda Performing Arts Centre - Stage 2 of internal repaint	28,001
Holding Account - Disability Access - Implement recommendations from 17/18 audit (future years)	59,325
Administration Building, KM - Decommission leach drains and install sewer connection	23,730
Kalamunda Library, KM - Roof replacement, guttering and ridge vents	225,435
Operations Centre Workshop, WA - Roof renewals	41,528
Ray Owen Recreation Centre, LM - Carpet replacement to foyer of entrance to court 5/6	4,153
Ray Owen Pavilion, LM - Renew carpets in Function Room	18,984
Pickering Brook Sports Club, PB - Renew Leach Drains	29,663
Kalamunda Tennis Club Toilet Block, KM - Refurbishment of toilet block facility	11,865
Jack Healey Centre, KM - Air conditioner renewal	9,492
Forrestfield Hall, FF - Floor repairs and refurbishments	38,680
Pat Moran Pavilion, KM - Renew ceiling tiles in social room hall and upgrade lighting	11,272
Pat Moran Pavilion Hall, KM - Repaint internal and external areas	20,645
Cyril Road Hall, HW - Replace air conditioners	18,984
Kalamunda Performing Arts Centre, KM - Carpet replacement to foyer and replacement of locks	8,899
Kalamunda Archery Club, MV - Building renewal including meeting accessibility requirements	23,730
Forrestfield Scout Hall, FF - Install gutters, soakwells and miscellaneous works	17,798
Morrison Oval Pavilion (downstairs), FF - Repaint and complete tiling to changerooms	53,393
Sanderson Road Centre (Kala Youth Swing Band) - Renew timber windows	23,730
Scamp Hall, LM - Repaint exterior of building	9,255
Forrestfield Cricket Club, FF - Repaint complete exterior of building and sheeting repairs	22,306
Lesmurdie Guide Hall, LM - Repaint complete exterior	22,781
Kalamunda Bowling Club, KM - Refurbishment of septic	17,798
Safe Roof Access Program - Design and installation of anchor points	59,325
Kalamunda Club (Bowling), KM - Install new grease trap and renovate septic system	29,663
Administration Offices - Customer services and office space upgrades	118,650
Town Square Hall - External painting with input from the Arts Advisory Committee	16,611
Replacement of Bus Garage - Kalamunda Youth Swing Band	13,052
Ray Owen Pavilion - Kitchen Upgrade	101,030
Forrestfield Tennis Club - Resurface club courts	71,190
	<b>2,118,703</b>

<b>Infrastructure Capital Expenditure New Drainage</b>	<b>2018/19 \$</b>
Booralie Way, MV - Install new culvert, including channel improvements	95,559
Albemarle Way, HW - Install additional SEP's and soakwells	42,712
The Promenade, WG - Install additional gully pit	20,232
Lawnbrook Road East, BI - Install new RCP	95,540
	<b>254,043</b>

<b>Infrastructure Capital Expenditure</b> <b>Drainage Renewals</b>	<b>2018/19</b> <b>\$</b>
Jacaranda Springs Reserve Lake	22,480
Soakwell Renewals - Swan Road Soakwell project	112,400
Booligal Street, LM - Barwon Street to creek in Reserve south of Orangedale Road, upgrade	168,600
Channel Stabilisation Renewal (future years)	44,960
Drainage Sump Renewal Works	84,300
Lesmurdie Road (No. 229), LM - Enlarge and rock pitch existing basin including new culvert grate	61,820
Sing Gardens, WA - Removal of Blackberry and Woody Weeds from Stormwater Basin	61,820
Stirk Park channel and pond improvements (GPT installation)	854,350
Virgilia Way Reserve, FF - Deepen / upgrade existing compensation basin	39,340
	<b>1,450,070</b>

<b>Infrastructure Capital Expenditure</b> <b>New Footpaths</b>	<b>2018/19</b> <b>\$</b>
Schmitt Road, KM, Collins Road to Mundaring Weir Road	159,608
West Terrace, KM, Norwood Road to Simeon Close	157,360
Gala Way, FF, Apricot Street to Seville Road	20,232
Pickering Brook Road, PB - Extend existing concrete footpath	95,603
Arthur Road, WG, Hale Road to Mooreana Entrance, Northern Verge adjacent to No. 9 Arthur Road	64,068
Sheffield Road, WG, St John Road to Lenihan Corner	16,860
Woodlupine Stream Reserve Upgrade - Lenihan Corner to Wimbridge Road	44,960
Margery Road, HW, Macao Road to Hamilton Road	58,448
Bike Plan - Welshpool Road East, WG, Hale Rd to East Abutment of Rail Bridge, Northern Verge	33,720
Bike Plan - Walker Crescent (High Wycombe Local Cycling Route) McLarty Way to Newburn Road	78,680
Bike Plan - Welshpool Road East / Lesmurdie Road, LM - Cycling improvements	44,960
Bike Plan - Palmer Crescent and Butcher Road, HW - Safe Active Streets	56,200
	<b>830,699</b>

<b>Infrastructure Capital Expenditure</b> <b>Footpath Renewals</b>	<b>2018/19</b> <b>\$</b>
Footpath Renewal – Minor Renewals (future years)	89,920
Railway Heritage Trail – Gravel Path Renewal	11,240
Akebia Way, FF – Upgrade with concrete	8,992
Berberis Way, FF – Upgrade with concrete	67,440
Trott Road, LM – Upgrade with concrete	39,340
Almond Way, FF – Upgrade with concrete	50,613
Begonia Way, FF – Upgrade with concrete	14,612
Castle Court, FF – Upgrade with concrete	22,480
Flora Terrace Reserve, LM, Orangedale Road to Carab Tree Place – Upgrade with concrete	23,604
The Retreat, FF – Upgrade with concrete	22,480
Fagin Way, FF, 1 Castle Court to 37 Fagin Way – Upgrade with concrete	33,720
Gimlet Court, FF, 51 Berberis Way to 18 Gimlet Court – Upgrade with concrete	50,580
	<b>435,021</b>

<b>Infrastructure Capital Expenditure New Special Projects</b> <i>(Includes car parks, fences, bridges and lighting)</i>	<b>2018/19</b> \$
Hartfield Park Project - Car parks and pathways	273,671
Berkshire Road, FF, Bus Stop No. 26867, Before Berberis Way	12,364
Jacaranda Springs Estate, HW - Extend guardrailing	16,860
Woodlupine Brook - Environmental upgrade - CELL 9	300,000
	<b>602,895</b>

<b>Infrastructure Capital Expenditure Special Projects Renewals</b> <i>(Includes car parks, fences, bridges and lighting)</i>	<b>2018/19</b> \$
Ray Owen Carpark Renewals	67,328
Transfer Station – Improvements to access and carpark	224,800
Ray Owen Carpark, LM – Line marking renewal / upgrade	61,280
Kalamunda Road, MV, Bus Stop No. 14026, after Priory Road	21,356
Dawson Avenue, FF, Bus Stop No. 14072, before Juniper Way	21,356
Morrison Oval, Hartfield Park Rugby Oval, FF – Fence Renewal	28,100
Persimmon Place, KM – Renew existing street lighting poles and lamps	28,100
Cedar Way, FF, Pedestrian Bridge – Timber Decking Renewal – asset ID PBR 00017	5,620
Cedar Way, FF, Pedestrian Bridge – Timber Decking Renewal – asset ID PBR 00018	6,744
Maida Vale Recreation Reserve, MV – Skate Ramp, renew / repairs	5,620
Kalamunda Tennis Club, KM – Renew perimeter fencing to courts and building surrounds	28,100
Alan Anderson Park, WA – Reserve perimeter fencing renewal	30,348
Kostera Reserve Training Lighting Program – Renewal component	640,780
Reid Oval – Upgrade lighting	159,608
	<b>1,329,680</b>

<b>Infrastructure Capital Expenditure New Roads</b>	<b>2018/19</b> \$
Spring Road – Install pedestrian refuge island	27,763
Gladys Road children's crossing installation and island modifications	22,480
Berkshire Road crossing point adjacent Ilex Way (pedestrian refuge island)	44,960
Canning Road, Pomeroy Road to Welshpool Road East – Seal shoulders	443,315
Mundaring Weir Road, SLK 5.7 – 15.84 – Widen and seal shoulders, edge lines	2,369,792
Maida Vale Road / Roe Highway Off Ramp, MV – Install new roundabout	385,532
Hale Road / Dawson Avenue, FF – Modify existing road layout	28,100
Kalamunda Road, HW – Install new pedestrian crossing island at Hillview Lifestyle Village	39,340
Nadine / Ashby / Berkshire – Road construction – Forrestfield Industrial Scheme Stage 1	200,000
Road 2 – Road construction – Forrestfield Industrial Area Scheme Stage 1	670,000
Nardine / Milner Intersection Design & Construction – Forrestfield Industrial Area Reserve Stage 1	409,890
Ashby / Berkshire Intersection Design & Construction – Forrestfield Industrial Area Reserve Stage 1	210,000
Berkshire / Milner Intersection Design & Construction – Forrestfield Industrial Area Reserve Stage 1	537,781
Hale Road Widening – CELL 9	3,930,000
	<b>9,318,953</b>



<b>Infrastructure Capital Expenditure Road Renewals</b>	<b>2018/19 \$</b>
Gravel Road Resheeting	67,440
R2R - Kalamunda Road - Patch repairs for sections showing signs pumping	769,940
Mundaring Weir Rd - Bridge No. 0828 - Sp. Proj. Grant Bridge Preserv Prog. WALG Grants & Main Roads	549,636
Abernethy Road - Kalamunda Road to Avonside Tce - Design, documentation and approvals	144,147
R2R Canning Mills Rd (Intersection with Canning Road to SLK300) - Survey, design, docum. and approval	31,172
Abernethy Road - Landscaping entry statement at Grogan Road	11,192
R2R - Orangedale Road, LM, surface renewal and profiling	84,300
Kalamunda Town Centre streetscape improvement works	140,500
Patterson Road (Bracken Road SLK 0.0 - 0.9) - Profile, reshape table drain, widen	532,244
Hale Road / Woolworths Drive intersection upgrade	1,124,480
Kalamunda Town Centre rehabilitation works (Haynes & Barber St)	33,720
Kalamunda Town Centre - Pedestrian crossing / Facility upgrades	168,600
Anne Avenue, WA, Banksia Road to cul-de-sac end surface renewal	151,740
Kalamunda Road / Elizabeth Street / Boonooloo roundabout	247,280
Kalamunda Road, HW, Adjacent property Nos. 458 - 460 - Install break in median island	16,860
Abernethy Road / Kalamunda Road, HW – Abernethy Road North and South bound lanes	1,236,400
Canning Road – Foam Bitumen Stabilisation (commodity route funding)	393,400
Newburn Road / Edney Road Roundabout, HW – Mill out and replace asphalt	106,780
Canning Road No. 132, KM – Modify median island	39,340
Zamia Road, GH, Lenori Road to The Boulevard, Cloas Micro Surfacing Trail	22,480
Adelaide Street – Installation of chicaine island treatments and intersection treatments	247,280
Kalamunda Road / Newburn Road, Chipping Drive, HW – Reduce the western approach	204,141
	<b>6,323,072</b>



<b>Significant City Parks &amp; Reserves Capital Expenditure New Parks</b>	<b>2018/19 \$</b>
Shade Sail Installation Program	17,339
Hartfield Park Project – Develop three new hockey fields, hockey clubrooms and parking	98,646
Hartfield Park Project – Undertake implementation of alternative water supply project	313,259
Stirk Park – Implementation of Masterplan for Redevelopment	115,590
Trails Loop Implementation	106,921
Lenihan Cnr. Park – Wattle Grove – 10 station pod of outdoor fitness equipment	18,726
Lenihan Cnr. Park – Wattle Grove – ½ court basketball	57,795
Street Tree Planting Program – Staged implementation with community engagement	115,590
Kalamunda Water Park, KM – Install new drink fountain inside entry gate	10,981
Juniper Way Reserve, FF- Install new playground equipment and soft fall	41,612
Woodlupine Brook – Strelitzia Avenue to Dawson Avenue – Upgrade and erosion control	50,000
	<b>946,458</b>

<b>Significant City Parks &amp; Reserves Capital Expenditure Parks Renewals</b>	<b>2018/19 \$</b>
Alan Anderson Park – Restoration of park to local level standard	453,126
Scott Reserve, HW, Oval 2 – Upgrade mainline, renewal works on bore	231,180
Alan Anderson Park – Playground equipment renewal including soft fall	69,354
Pagotto Park, LM – Replace playground equipment with double swing and soft fall	23,118
Magnolia Way Reserve, FF – Reticulation renewal	20,806
Dawson Park, FF – Reticulation renewal	17,339
Orchard Park Estate 1, FF – Playground equipment renewal, combo unit and soft fall	5,780
Peter Hegney Park, HW – Renew irrigation controller and renewal works on bore	43,924
Blackbutt Way Reserve, FF – Renew soft fall surrounds and sand to double and triple swing sets	8,091
Maida Vale Recreation Reserve, MV – Repair and extend rubber soft fall	6,935
Flora Terrace Reserve, LM – Renew playground soft falls, combo units, swings	13,871
Administration Centre, KM – Irrigation renewal – Replace concrete tank with metal tank	69,354
Bill Shaw Reserve, LM – Irrigation renewal, replace concrete tank with metal tank	69,354
Kostera Oval, KM – Irrigation renewal, replace old underground tank with above ground metal	80,913
Peter Thiel Reserve, LM – Soft fall renewal	8,091
Hartfield Park, FF, adjacent to Forresfield Rugby Club Building – Soft fall renewal	23,118
Skate Park Maintenance Works	57,795
	<b>1,202,149</b>





<b>Plant and Equipment Capital Expenditure</b>	<b>2018/19</b>
	<b>\$</b>
Federal government safer communities CCTV project	210,000
Transfer Station hook lift bins	29,500
Minor Plant purchases and replacement	98,000
Light plant replacement program	946,500
Major plant replacement program	207,000
	<b>1,491,000</b>

<b>Furniture and Equipment Capital Expenditure</b>	<b>2018/19</b>
	<b>\$</b>
Purchase of various furniture and equipment	55,000
Information technology software	783,000
	<b>838,300</b>

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## Conclusion

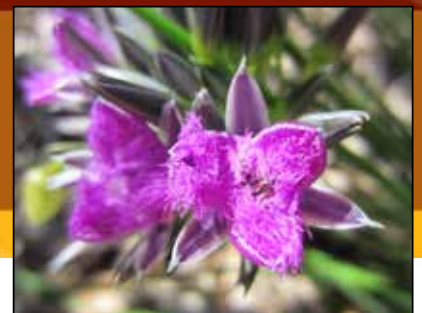
The Budget 2018/19 has been guided by the City's adopted Integrated Planning Framework documents for effective long term financial planning which is in alignment with the Western Australian Department of Local Government and Communities guidelines.

The 2018/19 Budget builds on the City's ongoing commitment to act in the best interest of our ratepayers and residents.



# Statutory Budget

## For the year ended 30 June 2019



**city of  
kalamunda**



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

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	36,556,916	35,812,062	35,812,062
Operating grants, subsidies and contributions	9	2,401,353	2,308,466	1,995,834
Fees and charges	8	15,759,810	16,049,612	15,040,029
Interest earnings	10(a)	1,301,727	1,233,121	1,148,432
Other revenue	10(b)	79,473	78,666	101,564
Exgratia Rates Revenue		193,331	189,077	189,077
		<u>56,292,610</u>	<u>55,671,004</u>	<u>54,286,998</u>
<b>Expenses</b>				
Employee costs		(24,447,884)	(24,073,850)	(23,783,866)
Materials and contracts		(21,933,028)	(20,477,511)	(21,256,113)
Utility charges		(1,850,992)	(1,829,439)	(2,454,603)
Depreciation on non-current assets	5	(10,835,774)	(10,623,308)	(6,047,128)
Interest expenses	10(d)	(316,697)	(350,390)	(350,410)
Insurance expenses		(570,800)	(570,764)	(562,243)
Other expenditure		(1,698,699)	(507,019)	(1,699,278)
		<u>(61,653,872)</u>	<u>(58,432,280)</u>	<u>(56,153,641)</u>
		(5,361,262)	(2,761,276)	(1,866,643)
Non-operating grants, subsidies and contributions	9	5,571,227	3,981,746	3,957,758
Loss on asset disposals	4(b)	0	(289,000)	(50,000)
Change in Equity - Joint Venture		1,630,348	1,582,862	3,082,862
Capital (Developer) Contributions		4,759,393	0	610,532
<b>Net result</b>		<u><b>6,599,705</b></u>	<u><b>2,514,332</b></u>	<u><b>5,734,510</b></u>
<b>Total comprehensive income</b>		<u><b>6,599,705</b></u>	<u><b>2,514,332</b></u>	<u><b>5,734,510</b></u>

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

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

**BASIS OF PREPARATION**

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

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

**2017/18 ESTIMATE BALANCES**

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

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

**REVENUES  
RATES**

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

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**OPERATING GRANTS, SUBSIDIES AND  
CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND  
CONTRIBUTIONS**

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

**REVENUES (CONTINUED)**

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes infringements issued, discounts, rebates etc.

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees. Donations and subsidies made to community groups.



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

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		115,453	113,948	112,131
General purpose funding		39,410,431	38,657,839	38,557,246
Law, order, public safety		572,399	533,930	510,601
Health		633,343	623,495	623,495
Education and welfare		69,517	67,682	67,682
Community amenities		12,444,246	12,658,954	11,696,186
Recreation and culture		1,853,669	1,867,659	1,689,792
Transport		30,000	0	0
Economic services		618,128	605,042	607,042
Other property and services		545,423	542,455	422,823
		56,292,610	55,671,004	54,286,998
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(3,594,931)	(3,848,705)	(3,932,729)
General purpose funding		(661,650)	(765,838)	(755,528)
Law, order, public safety		(2,107,835)	(1,966,836)	(2,043,052)
Health		(1,888,329)	(1,611,533)	(1,595,710)
Education and welfare		(493,503)	(551,038)	(552,431)
Community amenities		(16,024,639)	(15,412,185)	(15,189,186)
Recreation and culture		(20,753,961)	(19,605,593)	(18,571,030)
Transport		(12,417,844)	(12,346,944)	(9,355,676)
Economic services		(1,222,528)	(1,246,172)	(1,242,151)
Other property and services		(2,171,955)	(727,045)	(2,565,738)
		(61,337,175)	(58,081,889)	(55,803,231)
<b>Finance costs</b>	6, 10(d)			
Other property and services		(316,697)	(350,390)	(350,410)
		(316,697)	(350,390)	(350,410)
		(5,361,262)	(2,761,276)	(1,866,643)
Non-operating grants, subsidies and contributions	9	5,571,227	3,981,746	3,957,758
(Loss) on disposal of assets	4(b)	0	(289,000)	(50,000)
Change in Equity - Joint Venture		1,630,348	1,582,862	3,082,862
Capital (Developer) Contributions		4,759,393	0	610,532
<b>Net result</b>		<b>6,599,705</b>	<b>2,514,332</b>	<b>5,734,510</b>
<b>Total comprehensive income</b>		<b>6,599,705</b>	<b>2,514,332</b>	<b>5,734,510</b>

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



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

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

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

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

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		36,532,916	34,284,808	35,789,062
Operating grants, subsidies and contributions		2,401,353	2,308,466	1,995,834
Fees and charges		15,759,810	16,049,612	14,625,808
Interest earnings		1,301,727	1,233,121	1,148,432
Goods and services tax		1,810,582	3,522,500	1,628,995
Other revenue		79,473	78,666	101,564
Exgratia Rates Revenue		193,331	193,331	189,077
		<b>58,079,192</b>	<b>57,670,505</b>	<b>55,478,772</b>
<b>Payments</b>				
Employee costs		(23,609,250)	(22,856,085)	(22,525,302)
Materials and contracts		(21,927,723)	(20,189,028)	(21,289,085)
Utility charges		(1,850,992)	(1,829,439)	(2,454,603)
Interest expenses		(316,697)	(350,390)	(359,588)
Insurance expenses		(570,800)	(570,764)	(562,243)
Goods and services tax		(1,995,266)	(3,523,033)	(1,719,495)
Other expenditure		(1,698,699)	(507,019)	(1,699,278)
		<b>(51,969,427)</b>	<b>(49,825,758)</b>	<b>(50,609,594)</b>
<b>Net cash provided by (used in) operating activities</b>	3	<b>6,109,766</b>	<b>7,844,748</b>	<b>4,869,178</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(7,287,157)	(4,848,095)	(6,757,317)
Payments for construction of infrastructure	4(a)	(22,693,040)	(10,734,439)	(15,911,400)
Capital Work in Progress		0	1,662,982	0
Non-operating grants, subsidies and contributions used for the development of assets	9	5,571,227	3,981,746	3,957,758
<b>Net cash provided by (used in) investing activities</b>		<b>(24,408,970)</b>	<b>(9,937,806)</b>	<b>(18,710,959)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(657,818)	(750,747)	(750,747)
Proceeds from self supporting loans	6(a)	34,492	77,023	77,023
Proceeds from new borrowings	6(b)	2,520,000	450,000	1,950,000
Capital (Developer) Contributions		4,759,393	0	610,532
<b>Net cash provided by (used in) financing activities</b>		<b>6,656,067</b>	<b>(223,724)</b>	<b>1,886,808</b>
<b>Net increase (decrease) in cash held</b>		<b>(11,643,137)</b>	<b>(2,316,780)</b>	<b>(11,954,972)</b>
Cash at beginning of year		26,169,457	28,486,237	26,694,188
<b>Cash and cash equivalents at the end of the year</b>	3	<b>14,526,320</b>	<b>26,169,457</b>	<b>14,739,216</b>

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

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

	NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	3,581,226	5,749,088	3,323,060
		3,581,226	5,749,088	3,323,060
<b>Revenue from operating activities (excluding rates)</b>				
Operating grants, subsidies and contributions	9	4,031,701	3,891,328	5,078,696
Fees and charges	8	15,759,810	16,049,612	15,040,029
Interest earnings	10(a)	1,301,727	1,233,121	1,148,432
Other revenue	10(b)	79,473	78,666	101,564
Exgratia Rates Revenue		193,331	189,077	189,077
		21,366,042	21,441,804	21,557,798
<b>Expenditure from operating activities</b>				
Employee costs		(24,447,884)	(24,073,850)	(23,783,866)
Materials and contracts		(21,933,028)	(20,477,511)	(21,256,113)
Utility charges		(1,850,992)	(1,829,439)	(2,454,603)
Depreciation on non-current assets	5	(10,835,774)	(10,623,308)	(6,047,128)
Interest expenses	10(d)	(316,697)	(350,390)	(350,410)
Insurance expenses		(570,800)	(570,764)	(562,243)
Other expenditure		(1,698,699)	(507,019)	(1,699,278)
Loss on asset disposals	4(b)	0	(289,000)	(50,000)
		(61,653,872)	(58,721,280)	(56,203,641)
<b>Operating activities excluded from budget</b>				
Loss on disposal of assets	4(b)	0	289,000	50,000
Depreciation on assets	5	10,835,774	10,623,308	6,047,128
Interest on Deferred Loan Repayment		(337)	(166)	(329)
Change in Equity - Joint Venture		(1,630,348)	(1,582,862)	(3,082,862)
Movement in employee benefit provisions (non-current)		773,634	1,127,264	1,127,264
Pensioners Deferred Rates movement		(33,000)	(33,000)	(33,000)
<b>Amount attributable to operating activities</b>		(26,760,881)	(21,106,844)	(27,214,582)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	5,571,227	3,981,746	3,957,758
Purchase property, plant and equipment	4(a)	(7,287,157)	(4,848,095)	(6,757,317)
Purchase and construction of infrastructure	4(a)	(22,693,040)	(10,734,439)	(15,911,400)
<b>Amount attributable to investing activities</b>		(24,408,970)	(11,600,788)	(18,710,959)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(657,818)	(750,747)	(750,747)
Proceeds from new borrowings	6	2,520,000	450,000	1,950,000
Proceeds from self supporting loans	6(a)	34,492	77,023	77,023
Capital (Developer) Contributions		4,759,393	0	610,532
Transfers to cash backed reserves (restricted assets)	7(a)	(1,693,069)	(10,353,543)	(983,510)
Transfers from cash backed reserves (restricted assets)	7(a)	12,514,813	11,054,063	12,352,430
<b>Amount attributable to financing activities</b>		17,477,812	476,796	13,255,728
<b>Budgeted deficiency before general rates</b>		(33,692,039)	(32,230,836)	(32,669,813)
<b>Estimated amount to be raised from general rates</b>	1	36,556,916	35,812,062	35,812,062
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	2,864,875	3,581,226	3,142,249

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

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

NOTE	2018/19 Budget	2017/18 Estimate	2017/18 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	3,581,226	3,323,060
		3,581,226	3,323,060
<b>Revenue from operating activities (excluding rates)</b>			
Governance		113,948	112,131
General purpose funding		4,428,639	5,828,046
Law, order, public safety		533,930	510,601
Health		623,495	623,495
Education and welfare		67,682	67,682
Community amenities		12,658,954	11,696,186
Recreation and culture		1,867,659	1,689,792
Transport		0	0
Economic services		605,042	607,042
Other property and services		542,455	422,823
		<b>21,441,804</b>	<b>21,557,798</b>
<b>Expenditure from operating activities</b>			
Governance		(3,848,705)	(3,932,729)
General purpose funding		(765,838)	(755,528)
Law, order, public safety		(1,966,836)	(2,043,052)
Health		(1,611,533)	(1,595,710)
Education and welfare		(551,038)	(552,431)
Community amenities		(15,412,185)	(15,189,186)
Recreation and culture		(19,605,593)	(18,571,030)
Transport		(12,346,944)	(9,355,676)
Economic services		(1,246,172)	(1,242,151)
Other property and services		(1,366,435)	(2,966,148)
		<b>(58,721,280)</b>	<b>(56,203,641)</b>
<b>Operating activities excluded from budget</b>			
Loss on disposal of assets	4(b)	289,000	50,000
Depreciation on assets	5	10,623,308	6,047,128
Interest on Deferred Loan Repayment		(166)	(329)
Change in Equity - Joint Venture		(1,582,862)	(3,082,862)
Movement in employee benefit provisions (non-current)		1,127,264	1,127,264
Pensioners Deferred Rates movement		(33,000)	(33,000)
<b>Amount attributable to operating activities</b>		<b>(21,106,844)</b>	<b>(27,214,582)</b>
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9	3,981,746	3,957,758
Purchase property, plant and equipment	4(a)	(4,848,095)	(6,757,317)
Purchase and construction of infrastructure	4(a)	(10,734,439)	(15,911,400)
<b>Amount attributable to investing activities</b>		<b>(11,600,788)</b>	<b>(18,710,959)</b>
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(750,747)	(750,747)
Proceeds from new borrowings	6(b)	450,000	1,950,000
Proceeds from self supporting loans	6(a)	77,023	77,023
Capital (Developer) Contributions		0	610,532
Transfers to cash backed reserves (restricted assets)	7(a)	(10,353,543)	(983,510)
Transfers from cash backed reserves (restricted assets)	7(a)	11,054,063	12,352,430
<b>Amount attributable to financing activities</b>		<b>476,796</b>	<b>13,255,728</b>
<b>Budgeted deficiency before general rates</b>		<b>(32,230,836)</b>	<b>(32,669,813)</b>
<b>Estimated amount to be raised from general rates</b>	1	<b>35,812,062</b>	<b>35,812,062</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>3,581,226</b>	<b>3,142,249</b>

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

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

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>RATE TYPE</b>	<b>Rate in</b>	<b>Number of properties</b>	<b>Rateable value</b>	<b>2018/19 Budgeted rate revenue</b>	<b>2018/19 Budgeted interim rates</b>	<b>2018/19 Budgeted total revenue</b>	<b>2017/18 Estimated Revenue</b>	
	\$		\$	\$	\$	\$	\$	
<b>Differential general rate or general rate</b>								
General GRV	0.059190	20,238	425,877,934	25,210,101	200,000	25,410,101	24,857,824	
Industrial/Commercial GRV	0.066750	554	125,115,164	8,351,437	100,000	8,451,437	8,294,828	
General UV	0.003386	231	163,390,000	553,239	0	553,239	539,631	
Commercial UV	0.003993	59	39,940,000	159,480	0	159,480	162,458	
Vacant GRV	0.083930	378	9,032,427	758,092	50,000	808,092	875,841	
<b>Sub-Totals</b>		<b>21,460</b>	<b>763,355,525</b>	<b>35,032,349</b>	<b>350,000</b>	<b>35,382,349</b>	<b>34,730,582</b>	
<b>Minimum</b>								
<b>Minimum payment</b>								
	\$							
General GRV	882	1,082	0	954,324	0	954,324	916,900	
Industrial/Commercial GRV	1,102	50	0	55,100	0	55,100	54,000	
General UV	882	0	0	0	0	0	0	
Commercial UV	1,102	3	0	3,306	0	3,306	1,080	
Vacant GRV	767	211	0	161,837	0	161,837	109,500	
<b>Sub-Totals</b>		<b>1,346</b>	<b>0</b>	<b>1,174,567</b>	<b>0</b>	<b>1,174,567</b>	<b>1,081,480</b>	
<b>Total amount raised from general rates</b>			<b>22,806</b>	<b>763,355,525</b>	<b>36,206,916</b>	<b>350,000</b>	<b>36,556,916</b>	<b>35,812,062</b>
Cash in lieu of Rates						193,331	189,077	
<b>Total rates</b>						<b>36,750,247</b>	<b>36,001,139</b>	

**CASH IN LIEU OF RATES**

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

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Option 1 - Payment in Full	17/08/2018	0	0.00%	11.00%
<b>Option two</b>				
Option 2 - Two Instalments	17/08/2018	0	5.50%	11.00%
	17/12/2018	8	5.50%	11.00%
<b>Option three</b>				
Option 3 - Four Instalments	17/08/2018	0	5.50%	11.00%
	17/10/2018	8	5.50%	11.00%
	17/12/2018	8	5.50%	11.00%
	18/02/2019	8	5.50%	11.00%

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

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

The overall objective of the Rates and Charges in the 2018/2019 budget is to provide for the shortfall in income required to enable the City of Kalamunda to provide the necessary works and services in the 2018/2019 Financial Year after taking into account all non-rate sources of income. The proposed differential rates reflect a 1.95% increase in overall rates revenue, with a portion of this increase being derived from growth with new properties being developed and established within the City. This increase is the lowest possible amount while still ensuring the City maintains sound financial management practices.

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

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

**Differential general rate**

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

**GRV Differential Rates:**

The valuations provided to the City for GRV properties are reviewed on a Tri-annual basis by Landgate, with the last revaluation being effective 01 July 2017. GRV values are reflective of the estimated rental yield per year of the property. Further information about the exact method of calculation and any objections to valuations will need to be directed to the Valuer Generals Office at Landgate.

**UV Differential Rates:**

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



**CITY OF KALAMUNDA**

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

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

**(d) Differential Minimum Payment**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
GRV General & UV General - \$884	The Minimum applied to these categories is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties not used as Vacant Land or for Industrial or Commercial purposes.	To raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV & UV General minimum is reflective of the basic level of service that all (predominantly) residential properties receive.
GRV Vacant - \$767	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties identified as Vacant Land.	To raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV Vacant Land minimum is the lowest in the City. This reflects the reduced level of service/impact that these properties have on the City's resources.
GRV Ind/Com & UV Com - \$1104	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties used for Industrial or Commercial purposes.	To raise a fair value minimum charge against each property in the City to ensure equity between all ratepayers.	The GRV Industrial/Commercial & UV Commercial minimum rates are the highest in the City. This recognises that Industrial and Commercial properties have a greater impact on the infrastructure and environment within the City in comparison to properties that fall within the General or Vacant categories.



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

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

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

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

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

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

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

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

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

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

Eligibility for inclusion in the rates incentive prize draw.

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

Eligibility for inclusion in the rates incentive prize draw.

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

Eligibility for inclusion in the eRates incentive prize draw.

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

Eligibility for inclusion in the self service terminal prize draw.

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

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

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

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

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

**2. NET CURRENT ASSETS**

	2018/19	2017/18
Note	Budget	Estimate
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3 7,281,286	8,102,679
Cash - restricted reserves	3 7,245,034	18,066,778
Receivables	2,363,521	2,252,675
Inventories	207,854	139,207
	<u>17,097,695</u>	<u>28,561,339</u>
<b>Less: current liabilities</b>		
Trade and other payables	(6,987,786)	(6,913,335)
Current portion of long term borrowings	(1,144,824)	(655,286)
Provisions	(3,527,400)	(3,417,400)
	<u>(11,660,010)</u>	<u>(10,986,021)</u>
<b>Unadjusted net current assets</b>	5,437,685	17,575,318
<b>Adjustments</b>		
Less: Cash - restricted reserves	3 (7,245,034)	(18,066,778)
Add: Current portion of borrowings	1,144,824	655,286
Add: Current portion of annual and long service leave provisions	3,527,400	3,417,400
<b>Adjusted net current assets - surplus/(deficit)</b>	<u><b>2,864,875</b></u>	<u><b>3,581,226</b></u>

**Reason for Adjustments**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City of Kalamunda becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### **PROVISIONS**

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

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

#### **INVENTORIES**

##### **General**

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

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

##### **Superannuation**

The City of Kalamunda contributes to a number of superannuation funds on behalf of employees.

All funds to which the City of Kalamunda contributes are defined contribution plans.

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

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

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

##### **LAND HELD FOR RESALE**

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

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

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

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

**3. RECONCILIATION OF CASH**

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

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>	<b>2017/18 Budget</b>
	\$	\$	\$
Cash - unrestricted	7,281,286	8,102,679	7,681,438
Cash - restricted	7,245,034	18,066,778	7,057,778
	<b>14,526,320</b>	<b>26,169,457</b>	<b>14,739,216</b>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave Reserve	424,926	943,976	964,794
Land and Property Enhancement and Maintenance Reserve	1,074,161	1,654,769	949,298
Waste Management Reserve	1,672,974	1,895,137	1,754,786
EDP IT Equipment Reserve	503,186	975,174	183,899
Local Government Elections Reserve	109,364	108,110	99,273
Forrestfield Industrial Area Reserve	124,910	123,478	123,014
Insurance Contingency Reserve	292,308	288,956	30,666
Revaluation Reserve	260,685	257,696	56,772
Nominated Employee Leave Provisions Reserve	1,081,050	1,562,920	1,557,321
Forrestfield Industrial Scheme Stage 1 Reserve	(0)	2,339,801	0
Asset Enhancement Reserve	1,099,168	1,765,392	1,098,667
Unexpended Capital Works and Specific Purpose Grants Reserve	284,553	5,459,645	171,582
Waste Avoidance and Resource Recovery Reserve	239,665	624,422	1,200
Environmental Reserve	78,085	67,304	66,506
	<b>7,245,034</b>	<b>18,066,778</b>	<b>7,057,778</b>

**Reconciliation of net cash provided by operating activities to net result**

<b>Net result</b>	6,599,705	2,514,333	5,734,510
Depreciation	10,835,774	10,623,308	6,047,128
(Profit)/loss on sale of asset	0	289,000	50,000
(Increase)/decrease in receivables	(143,850)	429,787	(340,630)
(Increase)/decrease in inventories	(68,647)	(18,647)	(85,973)
Increase/(decrease) in payables	74,451	307,980	318,226
Increase/(decrease) in employee provisions	838,634	1,217,765	1,217,765
Non cash contribution - EMRC	(1,630,348)	(1,582,862)	(3,082,862)
Grants/contributions for the development of assets	(10,395,953)	(5,935,916)	(4,988,985)
<b>Net cash from operating activities</b>	<b>6,109,766</b>	<b>7,844,748</b>	<b>4,869,178</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program					2018/19 Budget total	2017/18 Estimate total
	Health	Community amenities	Recreation and culture	Transport	Other property and services		
	\$	\$	\$	\$	\$	\$	\$
<b>Property, Plant and Equipment</b>							
Land - freehold land	0	0	0	0	0	0	46,888
Buildings - specialised	0	0	4,957,857	0	0	4,957,857	2,512,675
Furniture and equipment	0	0	0	0	838,300	838,300	674,052
Plant and equipment	210,000	29,500	38,000	0	1,213,500	1,491,000	1,614,480
	<b>210,000</b>	<b>29,500</b>	<b>4,995,857</b>	<b>0</b>	<b>2,051,800</b>	<b>7,287,157</b>	<b>4,848,095</b>
<b>Infrastructure</b>							
Infrastructure - Roads	0	0	0	9,684,354	5,957,671	15,642,025	4,640,538
Infrastructure - Footpaths	0	0	0	1,265,720	0	1,265,720	899,552
Infrastructure - Drainage	0	0	0	1,704,113	0	1,704,113	1,521,961
Infrastructure - Parks and ovals	0	50,000	2,098,607	0	0	2,148,607	2,576,087
Infrastructure - Other	0	0	0	1,632,575	300,000	1,932,575	1,096,301
	<b>0</b>	<b>50,000</b>	<b>2,098,607</b>	<b>14,286,762</b>	<b>6,257,671</b>	<b>22,693,040</b>	<b>10,734,439</b>
<b>Total acquisitions</b>	<b>210,000</b>	<b>79,500</b>	<b>7,094,464</b>	<b>14,286,762</b>	<b>8,309,471</b>	<b>29,980,197</b>	<b>15,582,534</b>

##### (b) Disposals of Assets

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

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

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

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - specialised  
Furniture and equipment  
Plant and equipment  
Infrastructure - Roads  
Infrastructure - Footpaths  
Infrastructure - Drainage  
Infrastructure - Parks and ovals  
Infrastructure - Other

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

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

**DEPRECIATION (CONTINUED)**

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

Buildings - specialised	30 to 50 Years
Furniture and equipment	5 to 10 Years
Plant and equipment	5 to 10 Years
Infrastructure - Roads	
- Surface	20 years
- Base	60 years
- Sub base	60 years
- Formation	60 years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	80 Years
Infrastructure - Parks and ovals	10 to 40 years



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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

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

All borrowing repayments, other than Self Supporting Loans and the Forrestfield Industrial Area Scheme Stage 1 will be financed by general purpose revenue. The self supporting loan(s) repayment will be fully reimbursed.

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

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

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

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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

**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

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

## 7. CASH BACKED RESERVES (CONTINUED)

### (b) Cash Backed Reserves - Purposes

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
Long Service Leave Reserve	Ongoing	To provide cash-backing for all annual and long service leave entitlements.
Land and Property Enhancement and Maintenance Reserve	Ongoing	To fund land and property purchases, upgrade and maintenance of existing properties.
Waste Management Reserve	Ongoing	To fund financing operations for the development of the City's sanitation service.
EDP IT Equipment Reserve	Ongoing	To fund the upgrade / replacement of the City's computer hardware and software requirements.
Local Government Elections Reserve	Ongoing	To fund the cost of future elections.
HACC Reserve	Discontinued	This reserve funded HACC Service programmes and asset replacements - the HACC programme was discontinued on 30.06.2017.
Forrestfield Industrial Area Reserve	Ongoing	To fund infrastructure requirements for the Forrestfield area.
Insurance Contingency Reserve	Ongoing	To fund insurance premium variations and potential call backs.
Revaluation Reserve	Ongoing	To fund triannual rating revaluations.
Nominated Employee Leave Provisions Reserve	Ongoing	To fund future nominated staff leave entitlements.
Forrestfield Industrial Scheme Stage 1 Reserve	Ongoing	The reserve is established to meet the City's reporting obligation under clause 6.5.16 of the City of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.
Asset Enhancement Reserve	Ongoing	To fund future replacement of City's Infrastructure and plant and equipment needs.
Unexpended Capital Works and Specific Purpose Grants Reserve	Ongoing	To carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.
Waste Avoidance and Resource Recovery Reserve	Ongoing	Any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years.
Environmental Reserve	Ongoing	To fund environment strategies and projects.

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

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>
	\$	\$
Governance	94,787	93,849
General purpose funding	237,365	346,945
Law, order, public safety	335,231	302,162
Health	619,645	610,196
Education and welfare	61,987	60,182
Community amenities	12,409,090	12,637,928
Recreation and culture	1,278,642	1,252,042
Economic services	595,751	583,317
Other property and services	127,311	162,991
	<b>15,759,810</b>	<b>16,049,612</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Estimate</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	20,666	20,099
General purpose funding	1,134,807	1,101,754
Law, order, public safety	196,668	190,940
Education and welfare	7,530	7,500
Community amenities	34,883	20,760
Recreation and culture	575,027	615,617
Transport	30,000	0
Other property and services	401,772	351,796
	<b>2,401,353</b>	<b>2,308,466</b>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	0	514,832
Health	0	156,174
Recreation and culture	341,650	344,759
Transport	5,229,577	2,965,981
	<b>5,571,227</b>	<b>3,981,746</b>

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

**10. OTHER INFORMATION**

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



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

**11 . INTERESTS IN JOINT ARRANGEMENTS**

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

**12 . TRUST FUNDS**

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

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

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

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

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

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

**14 . BUDGET RATIOS**

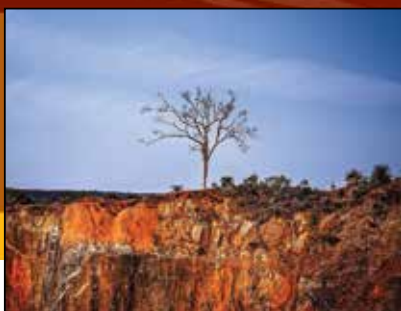
	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>
	<b>Actual</b>	<b>Actual</b>	<b>Estimate</b>	<b>Budget</b>
Current ratio	0.83	1.79	1.39	1.05
Asset sustainability ratio	1.50	0.54	0.71	1.38
Debt service cover ratio	8.35	9.06	8.78	12.74
Operating surplus ratio	0.04	(0.03)	(0.03)	0.01
Own source revenue coverage ratio	0.91	0.84	0.98	0.89
Asset consumption ratio	0.97	0.95	0.88	0.86
Asset renewal funding ratio	0.99	1.00	0.79	0.88

The ratios are calculated as follows:

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

# Schedule of Fees & Charges

## For the year ended 30 June 2019



**city of  
kalamunda**

# Regulatory

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>ADMINISTRATION FEES</b>		
<b>General - Special Projects</b>		
Chief Executive Officer	Per hour	265.00
Directors	Per hour	210.00
Manager	Per hour	155.00
Level 7-9 officers	Per hour	105.00
Level 5- 6 officers	Per hour	80.00
General Counsel & Executive Advisor	Per hour	Per Scale Rates Awarded by Court of Law
Conference Registration fee - Entry for Non Residents of COK		20.00
<b>Plan Retrieval fee</b>		
Building Plan request search fee (Off site storage)		38.00
<b>Plan Print</b>		
Copies of Building/House plans (hard copy) per page (A4 or A3) Building Plan - Emailed Prints per plan sheet		13.90
A1/A0 Plans		25.00
Dishonoured Payment Administration Fees		12.50
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)		21.00
Interest on outstanding balances related on trust debts and sundry debts		5.50%
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)		30.00
Rates Instalment (four instalments)		24.00
Rates Instalment (two instalments)		8.00
Interest on rates instalments		5.50%
Penalty interest on outstanding rates		11%
Property Rates Settlement Statement		40.00
Consent Orders to Clear Credit file		300.00
Re-print copy of Rates Notice		18.00
Administration fee for incorrect payment made by ratepayer		25.00
Special Payment Arrangments (SPA's)		20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)		20.00
Smarter way to pay early termination fee		20.00
Credit Card Surcharge (applies to all fees)	% of \$ value paid	0.46 of amount paid
Rates Historical Search	Per year	30.00
<b>Sale of Street Listing</b>		
All Wards		205.00
One Ward		65.00
<b>Freedom of Information</b>		
Application		30.00
Charge for time to deal with application	1st Hour	0.00
Charge after initial hour	Hour	30.00
Copy of recording of Council or Public Meeting		15.00
Property Owner Details Search	Per property	31.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>LAND &amp; PROPERTY SERVICES</b>		
Application Fee for Closure of Pedestrian Access Way (PAW)		350.00
Application Fee for Closure of Right of Way (ROW)		350.00
Application Fee for Permanent Road Closure		350.00
Application Fee for Dedication of Road		350.00
<b>COMMUNITY DEVELOPMENT</b>		
<b>Liberty Swing - Stirk Park</b>		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
<b>Podiatry Service</b>		
Kalamunda, High Wycombe and Forrestfield	Visit	29.00
<b>LIBRARIES</b>		
<b>Kalamunda Library Forrestfield Library High Wycombe Library Lesmurdie Library</b>		
<b>Local History Scanner</b>		
USB Devices	Hour	5.00
Library bags (Calico)	each	8.00
Lost Books	each	5.00
Damaged Books		Replacement
Overdue Fees	day	Replacement
Earbuds/phones for use on public PC.s	each	4.00
Word Processor Use	No charge for maximum of two hour booking	
Printing - Black & white	per page	0.20
Printing - Colour	per page	1.00
Internet Use	No charge for maximum of two hour booking	
Printing - Black & white	per page	0.20
Printing - Colour	per page	0.20
Photocopier Use - A4 Black and White	per page	0.20
Photocopier Use - A4 Colour	per page	1.00
Photocopier Use - A3 Black and White	per page	0.40
Photocopier Use - A3 Colour	per page	2.00
Replacement library cards	each	4.30
Laminating - A4	each	2.40
Laminating - A3 - Kalamunda and Forrestfield only	each	4.80
Scan and email	page	0.20
Fax Charges		
<i>Metropolitan area - First page</i>	page	3.70
<i>Metropolitan area - Subsequent pages</i>	page	1.20
<i>Rest of Australia - First page</i>	page	4.90
<i>Rest of Australia - Subsequent pages</i>	page	2.50
<i>Rest of World - First page</i>	page	10.00
<i>Rest of World - Subsequent pages</i>	page	4.90



Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>FINES ENFORCEMENT [REGULATION 9]</b>		
<b>Part A - Enforcement Fees for part 3 of the Act</b>		
Fee for issuing a final demand (To be imposed when the final demand is issued)		16.40
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)		13.95
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)		52.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)		28.50
<b>Part B - Enforcement Fees for part 4 of the Act</b>		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		28.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		134.00
<b>Part C - Enforcement Fees for part 7 of the Act</b>		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.		59.50
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		40.00
Fee for lodging a memorial under S89.		43.00
Fee for lodging a withdrawal of memorial under S90		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees		Varied
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees		Varied
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale		141.00
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees		Varied
Fee for attending a sale of personal property or land		63.50
Fee for preparing and executing a transfer of land sold		141.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		20.00
<b>Local Authority Number Plates</b>	Set	Price set by Dept of transport + 50%
<b>Vehicles</b>		
Impounding		180.00
Storage Charges (Daily)	Daily	10.00
Vehicle Disposal/Surrender Fee		180.00
<b>Ranger Attendance</b>		
Per Ranger attending 7am -7pm (hr or part of)		72.00
Per Ranger attending 7pm -7am (hr or part of)		191.00
Building Security Call Out 7am-7pm (hr or part of)		72.00
MOU - Shared Servcies - hourly rate		72.00
MOU - Shared Servcies - mileage		0.81

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>LICENSES</b>		
<b>Dog Registration</b>		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Sterilisation of dog by authorised vet	Each	cost + 12.5%
Microchipping of dog by authorised vet	Each	cost + 12.5%
*Pensioner 50% discount on all categories (sterilised and non-sterilised, 1 and 3 year registrations)		
Replacement Dog Tags		1.50
<b>Kennels</b>		
Licence	Annual	200.00
Application fee	Initial	125.00
<b>POUND FEES</b>		
Impounding fee registered dog		57.00
Impounding fee unregistered dog		124.00
Maintenance	Daily	17.50
Surrender at pound	Initial	124.00
Surrender at pick up		155.00
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities	Each	67.00
Multi Dog Application	Initial	155.00
Dangerous Dog Declaration fee	Annual	103.00
Dangerous Dog Sign	Each	51.50
Dangerous Dog Collar - Large	Each	56.00
Dangerous Dog collar - Medium	Each	51.50
Impounding fee registered cat	Each	57.00
Impounding fee unregistered cat	Each	124.00
Animal Trap Hire	Weekly	57.00
Animal Trap Bond	Per Hire	103.00
<b>Impounding Livestock - Fees</b>		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	49.00
<i>Impound Fees After Hours (7am-7pm)</i>	Head	91.00
Wethers, ewes, lambs, goats		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	22.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	64.00
Float hire		cost+ 12.5 %
<b>Poundage Fees - Daily/ Per Head</b>		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		
<i>Poundage Fees Working Hours First 24 Hrs or part there of.</i>	Head	41.00
<i>Poundage Fees After Hours First 24 Hrs or part there of.</i>	Head	15.50

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
Wethers, ewes, lambs, goats <i>Poundage Fees Working Hours First 24 Hrs or part there of.</i> <i>Poundage Fees after Hours 24 hrs or part there of.</i>	Head Head	10.50 7.00
<b>Sustenance Fees</b>		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	21.00
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	14.50
<b>Fire &amp; Emergency Management</b>		
<b>Emergency Services Charges</b>		
Front end loader plus operator		\$180.00 per hour, minimum 3 hours
Light tanker or equivalent		85.00
1.4 Tanker or equivalent (Fire Appliances)		125.00
2.4 Tanker or equivalent (Fire Appliances)		260.00
3.4 Tanker or equivalent (Fire Appliances)		315.00
Bulk water tanker		\$180.00 per hour, minimum 3 hours
Bobcat or equivalent		\$125.00 per hour, minimum 3 hours
<b>ENGINEERING</b>		
Crossover Contribution by Council		
<i>First Standard Crossing</i>		428.00
<i>Second Standard Crossing</i>		
<i>Reconstruction of Standard Crossing (before 15 years)</i>		214.00
<i>Reconstruction of Standard Crossing (after 15 years)</i>		428.00
Asset protection bond for 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. (A bank guarantee is acceptable in lieu of a cash payment for the Asset Protection Bond).		
Development Bond fee for bond amounts less than \$5000.00		118.50
Development Bond fee for subsequent inspection		105.50
Development Bond fee for bond amounts \$5000.00 and greater		311.50
<b>Development - Engineering and Landscaping</b>		
Development supervision fee for the checking of designs, supervision, and clearances for engineering and landscaping of developments. This includes development activities involving earthworks, roads, access ways, parking areas, drainage infrastructure, and landscaping. The fee is one of the following:		
The minimum charge		118.50
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works:		3% of the cost of works as estimated by the local government.
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works:		1.5% of the cost of works as estimated by the consultant

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Road Reinstatement Rates &amp; Private Works</b>		
Included in cost: Plan, labour.		
<b>Bin</b>		
Community Event Bin Hire - 240L General	Bin	188.00
Community Event Bin Hire - 240L Recycling	Bin	104.50
Community Event Bin - additional Fee for disposal of contaminated recycle bin	Bin	108.50
<b>Waste Services</b>		
Residential Full Service	Property	539.00
Residential Full Service Pensioner*	Property	309.00
Residential Multi Unit (excludes MGB)	Dwelling	250.00
Residential Multi Unit Pensioner (excludes MGB)	Dwelling	215.00
Credit for Properties who cannot access the skip service	Property	-49.00
Commercial & Industrial (general and recycling only)	Property	995.00
Additional General Bin Residential (all properties)*	Bin	680.00
Additional Recycling Bin Residential (all properties)*	Bin	165.00
Additional General or Recycling Bin Commercial / Industrial (all properties)*	Bin	1210.00
Additional extra Skip Bin (General Waste)	Bin	105.50
Community & Sporting Clubs (120L general only)	Per litre	1.43
Community & Sporting Clubs (240L recycling only)	Per litre	0.29
Additional Extra Skip Bin (Green Waste)	Bin	65.00
<b>Walliston Transfer Station - (Non commercial resident only)</b>		
Collection of Whitegoods or Mattresses (resident)	Per two items	33.00
Collection of Whitegoods or Mattresses (pensioner)	Per two items	16.50
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	11.50
Four Wheel Drive (max 5/entry)	Per tyre	20.70
Truck Tyres (max 2/entry)	Per tyre	31.30
Compost Bin (Inc Delivery)	Each	54.00
Worm Farm (Inc Delivery)	Each	149.50
Additional Resident Entry Pass	Per	50.00
<b>Walliston Transfer Station - (Commercial Resident only)</b>		
Clean Greenwaste	Per tonne	44.00
Mattress disposal fee (max 5/entry)	Each	21.00
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	12.85
Four Wheel Drive (max 5/entry)	Per tyre	25.00
Truck Tyres (max 2/entry)	Per tyre	37.20
<b>The City charges commercial fees for any of the following situations:</b>		
Commercial/Trade Waste		
Your vehicle or trailer is commercially signed or budgeted (unless you have a valid permit)		
Your waste is from a work site		
You are transporting waste for a fee or reward		
<b>Charges that apply are</b>		
Cars/Station Wagons		35.00
Small Vans/Utes		59.00
Trailer (6X4)		60.00
Trailer (7X5) with High Sides		76.00
Small trucks upto 3.5 tonnes GVM		178.50

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>TOWN PLANNING</b>		
<b>Structure Plans (Charge per hour)</b>		
		To include the following base charges: Basic Structure plan \$1,500, Standard \$2,500, Complex \$5,000
Basic Structure Plan		1500.00
Standard Plan		2500.00
Complex Plan		5000.00
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer (and other staff)	Hour	36.86
Administration Officer	Hour	30.20
<b>Local Development Plans and Schemes Amendments (Charge per hour)</b>		
		To include the following base charges: Basic Structure plan \$1,500, Standard \$2,500, Complex \$5,000
Basic Structure Plan		1500.00
Standard Plan		2500.00
Complex Plan		5000.00
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer (and other staff)	Hour	36.86
Administration Officer	Hour	30.20
Reply to a request for a property file search		68.20



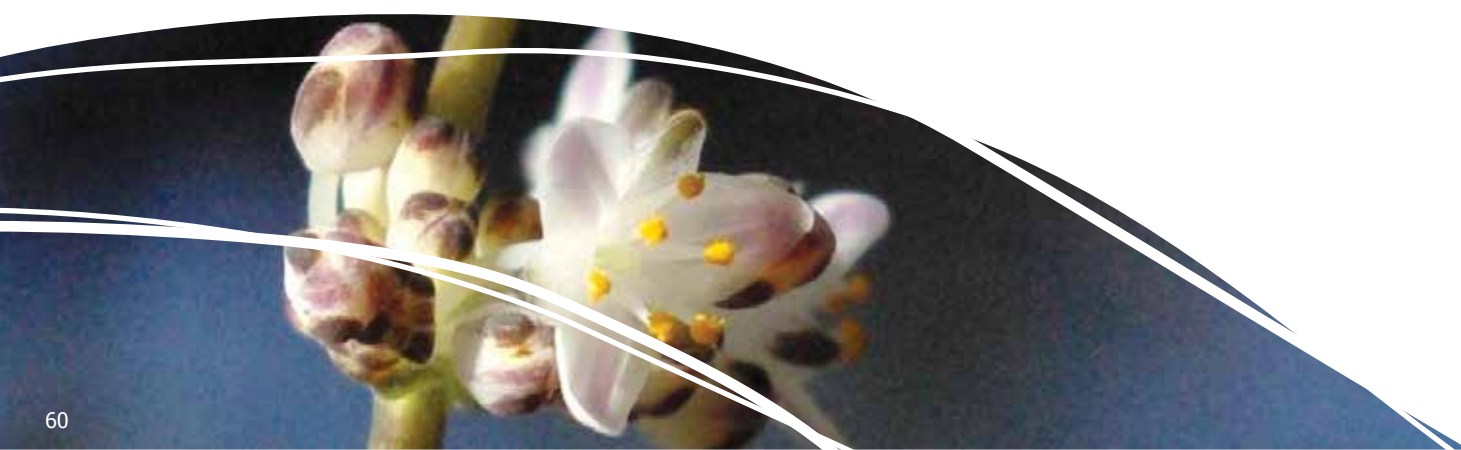
Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Development Application</b>		
Determination of development application ( <u>other than for an extractive industry</u> ) where the estimated costs of the development is:		
Determination of an application to amend or cancel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



Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
Between 6 and 100 strata lots In excess of 100 strata lots		\$981 base rate +\$65 per lot 5113.50
<b>Provision of a survey strata clearance</b>		
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7393.00
<b>Provision of a subdivision clearance</b>		
Inspection fee for works not undertaken	Per Inspection	100.00
Not more than 5 lots	Lot	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$45 pre lot
more than 195 lots		7393.00
<b>Land Matters and Roads and Rights of Way</b>		
Initial Request and thereafter charged at applicable officer hourly rate		210.00
Caveat withdrawals, Easements and Notices on Titles (plus all costs)		57.50
<b>Application for Commercial Vehicle Parking</b>		
Fee	initial	157.50
Renewal fee		105.00
<b>Planning Infringement Notices</b>		500.00
<b>Local Planning Scheme Amendments (cost per hour)</b>		To include the following base charges: Basic scheme amendment - \$1,500, Standard - \$2,500, Complex - \$5,000
Director	Hour	88.00
Manager/Senior Planner	Hour	66.00
Planning Officer	Hour	36.86
Administration Officer	Hour	30.20
<b>Section 40 (Liquor Licensing) Requests</b>		
Section 40 (Liquor Licensing) Requests	Request	73.00
<b>Development Assessment Panels</b>		
To be paid in addition to the City's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving.		

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<p>The estimated cost of the development is:</p> <p>not less than \$2 million and less than \$7 million</p> <p>not less than \$7 million and less than \$10 million</p> <p>not less than \$10 million and less than \$12.5 million</p> <p>not less than \$12.5 million and less than \$15 million</p> <p>not less than \$15 million and less than \$17.5 million</p> <p>not less than \$17.5 million and less than \$20 million</p> <p>\$20 million or more</p> <p>Minor amendment application</p>		<p>5603.00</p> <p>8650.00</p> <p>9411.00</p> <p>9680.00</p> <p>9948.00</p> <p>10,218.00</p> <p>10,486.00</p> <p>241.00</p>
<p><b>Sale of Scheme and Maps</b></p> <p>Copies of Tax Maps</p> <p>Zoning Scheme Text</p> <p>Zoning Scheme Maps</p>	<p>Map</p> <p>Full set</p> <p>Full set</p>	<p>5.50</p> <p>25.00</p> <p>25.00</p>
<b>BUILDING</b>		
<p><b>Fees prescribed under the City's Signs, Hoardings &amp; Billing Posting Local Law apply to size and type of construction.</b></p>		
<p>Application fee for temporary signs within the Road Reserve</p>	<p>Per sign</p>	<p>11.00</p>
<p>Any sign that does not comply with the Shire's Signage on Public Lands Local Law</p>	<p>Per sign</p>	<p>147.00</p>
<p>Private Works - Signage (eg White on Blue or White on Brown direction signs)</p>	<p>Sign</p>	<p>\$147.00 Application fee + cost of sign + 30% administration fee</p>
<p><b>Signs on Public Lands &amp; Local Law</b></p>		
<p>Displaying a sign without a Permit</p>	<p>Offence</p>	<p>100.00</p>
<p>Non-compliance with terms or conditions set out in licence</p>	<p>Offence</p>	<p>100.00</p>
<p>Failure to produce a certificate of currency within 5 working days of being requested to do so</p>	<p>Offence</p>	<p>100.00</p>
<p>Erection, maintenance or display of a sign in a manner that is not permitted</p>	<p>Offence</p>	<p>100.00</p>
<p>Failure to maintain a sign in a safe and structurally sound condition</p>	<p>Offence</p>	<p>100.00</p>
<p>Failure to keep a sign clean and maintained in good order</p>	<p>Offence</p>	<p>100.00</p>
<p>Unauthorised bill posting</p>	<p>Offence</p>	<p>100.00</p>
<p>Unauthorised fly posting</p>	<p>Offence</p>	<p>100.00</p>
<p>Failure to comply with terms and conditions of Permit</p>	<p>Offence</p>	<p>100.00</p>
<p>Failure to comply with requirements of a notice given by the Local Government</p>	<p>Offence</p>	<p>100.00</p>
<p><b>Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires</b></p>	<p>Minimum</p>	<p>Class 1a &amp; 10: 0.19% of the value of works - Minimum \$330</p>
<p>Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a &amp; 10 buildings - minimum of \$330 or 0.19% of the value of the works whichever is higher</p>		
<p>Class 1b - Class 9: Less than \$150,000 in value of works - \$330 and where the value of works exceeds \$367,000 - 0.09% of the value of the works</p>	<p>Cost recovery</p>	<p>Class 1b - 9: Min \$330 or 0.09% of the value of work where the value exceeds</p>
<p>Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested.</p>	<p>Minimum</p>	<p>Minimum \$330 plus \$165 per hr in excess of 2 hrs</p>
<p>Review of fire engineers alternative solutions. Minimum \$330 plus \$165 /hr in excess of 2 hrs.</p>	<p>Minimum</p>	<p>Minimum \$330 plus \$165 per hr in excess of 2 hrs</p>

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
Submission of Building Plans and or Fire Engineer Brief to DFES Unauthorised Class 1a & 10 Buildings Unauthorised Class 1b-9 Buildings	Cost recovery	220.00 550.00
Authorised Class 1b-9 buildings		Min \$550 + \$165/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Mtce insp, pool inspections, etc.	Hourly	Min \$330 + \$160/hr in excess of 2 hrs 80.00
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU Citys or others	Hourly	80 per hour of travel
Vehicle running costs	Per kilometre	Varies



Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<p><b>Strata Title Certificate - Class 1 Built Strata</b> Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)] at \$10.60/unit but not less than \$105.80</p>	Minimum	105.80
<p><b>Built Strata Inspection and Certificate of Building Compliance</b> Residential Class 1 dwellings (1-10 units) Residential (Classes 1-3) - third &amp; subsequent inspections Residential Class 2 &amp; 3 Commercial Buildings Class' 5-9 Commercial Building Inspections - Third &amp; subsequent inspections</p>	Per Unit Per Inspection Per Unit Per Unit Per Inspection	168.00 168.00 337.00 337.00 168.00
<p><b>Plan Prints</b> Intramaps Printouts Building Plan - Prints (1st Page) Computerised Residential Building Plan (includes entire suite of plans) - Prints or emailed Building Plan - Prints (subsequent pages) Commercial Building Plan (includes entire suite of plans but only site, floor &amp; elevation) - Prints or email Microfilm Printing Building Licence List Building Licence List</p>	Colour A3 or A4 A3 or A4 A3 or A4 A3 or A4  Monthly Weekly or a one-off	13.80 13.80 56.00 13.80 168.30  90.30 200.00 400.00
<p><b>Swimming Pool Inspections</b> Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners. Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise Regulation 28 Swimming Pool Barrier inspection</p>	Annual  Per Inspection	44.80  57.45 138.00
<b>HEALTH</b>		
<p><b>Cattery</b> Licence NCE Cattery Application fee - Cattery Cat Registration 1 Year <i>If application made between 31st May and 31st October</i> Otherwise Cat Registration 3 Year (50% of the above registration and renewal fees for Pensioners) Application to be cat breeder Application for grant or renewal of registraion of cat for life Sterilisation of cat by authorised vet Microchipping of cat by authorised vet</p>	Annual One off Per cat Per cat Per cat Per cat Per cat Per cat	68.00 133.00 10.00 20.00 42.50  100.00 100.00 cost + 12.5% cost + 12.5%
<p><b>Piggeries</b> Licence NCE Piggery</p>	Annual	303.00
<p><b>Poultry Farms (Caged System Only)</b> Licence</p>	Annual	303.00
<p><b>Manure Works</b> Licence</p>	Annual	216.00
<p><b>Keeping of Bees</b> Permit</p>	One Off	107.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Trading in Thoroughfares &amp; Public Places</b>		
Application Fee	One off	138.00
Charge - annual	Annual	911.00
Charge - single event	Per event	79.00
Charge - 2nd and subsequent single event	Per event	23.50
Alfresco dining application fee	Annual	130.00
Alfresco dining permit annual fee	Annual	\$109 + \$22 per chair
Markets - monthly	Annual	1686.00
Markets - weekly	Annual	7012.00
Markets - per day	Annual	163.00
Administration fee for new stall holder - Markets	Annual	79.00
Administration fee - temporary event - stall	Per event	79.00
Administration fee - temporary event stall - community group	Per event	0.00
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	35.00
<b>Food Act</b>		
Food Business Registration Fee		71.00
<b>Food Business Surveillance Fee</b>		
Low Risk Food Business	Annual	73.00
Low Risk Food Business - Large Premises	Annual	143.00
Medium Risk Food Business	Annual	213.00
Medium Risk Food Business - Large Premises	Annual	421.00
High Risk Food Business	Annual	322.00
High Risk Food Business - Large Premises	Annual	640.00
Temporary Food Business - one event - not related to City of Kalamunda Trading License - inspection	Per event	73.00
Surveillance & Registration Fees - Community Group		0.00
Re-inspection fee		87.00
Events - Expedited Service Fee (urgent response required, additional to event fee)	Per event	87.00
<b>Caravan Parks</b>		
Application fees for the grant or renewal of licence		200.00
OR		
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of particular type specified in the application, whichever is the greater amount.
Temporary Caravan Park Licence		100.00
Transfer Caravan Park Licence		100.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of		871.00
Hourly EHO rate		87.00

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



## Community Facilities

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>MISCELLANEOUS CHARGES</b>		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Set up/retainer fee (to a maximum of \$50)	Hour	15.00
Liquor permit	Permit	27.00
Security Lock Up Fee	Actual cost	Cost recovery based on amounts charged to the City
Security Call Out Fee	Actual cost	Cost recovery based on amounts charged to the City
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
General Cleaning Fee	Event	Minimum \$30. Any amount above based on cost recovery based on amount charged to the city
<b>ANDERSON ROAD COMMUNITY CENTRE</b>		
<b>Room 1</b>		
Commercial	Hour	10.50
Community Group	Hour	9.50
<b>Room 2</b>		
Commercial	Hour	9.50
Community Group	Hour	8.00
<b>Verandah</b>		
Commercial	Hour	10.00
Community Group	Hour	9.00
<b>AGRICULTURAL HALL</b>		
<b>Agricultural Hall</b>		
Function Selling Alcohol	Hour	73.00
Function Consuming Alcohol	Hour	56.00
Function Without Alcohol	Hour	45.00
Set Up/Rehearsal/Class (Commercial)	Hour	36.00
Set Up/Rehearsal/Class (Community)	Hour	26.00
<b>Lesser Hall</b>		
Function Without Alcohol - Commercial	Hour	29.00
Function Without Alcohol - Community	Hour	16.00
Set Up/Rehearsal/Class (Commercial)	Hour	19.00
Set Up/Rehearsal/Class (Community)	Hour	13.00
<b>Bonds</b>		
Bond with alcohol		700.00
Bond without alcohol		400.00
Key Bond		55.00
Liquor Permit		26.00
<b>CARMEL HALL</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	13.50
Commercial	Hour	10.00
Community Group	Hour	9.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>CYRIL ROAD HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	65.00
Function Consuming Alcohol	Hour	39.00
Function Without Alcohol	Hour	35.00
Commercial	Hour	24.00
Community Group	Hour	18.00
<b>Meeting Room</b>		
Commercial	Hour	13.00
Community Group	Hour	9.50
<b>FALLS FARM</b>		
<b>Whole Building</b>		
Function Selling Alcohol	Hour	59.00
Function Consuming Alcohol	Hour	36.00
Function Without Alcohol	Hour	34.50
Commercial	Hour	20.50
Community Group	Hour	13.50
<b>FORRESTFIELD HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	54.00
Function Consuming Alcohol	Hour	33.00
Function Without Alcohol	Hour	31.00
Commercial	Hour	21.50
Community Group	Hour	15.00
<b>FORRESTFIELD LIBRARY EXHIBITION ROOM</b>		
<b>Forrestfield</b>		
Commercial	Hour	17.00
Exhibition with Sales (per day for first 3 days then \$55.50 for each subsequent day)	Day	142.00
Exhibitions without Sales (per day for first 3 days then \$24 for each subsequent day)	Day	65.00
Community Group	Hour	15.00
<b>GAMES TRAILER</b>		
<b>Bond (Refundable)</b>	Event	200.00
<b>Hire</b>		
Half Day (up to 4 hours)	Half Day	52.50
Whole Day (4 hours plus)	Whole Day	79.00
Weekly (7 days)	Week	393.00
<b>GOOSEBERRY HILL HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	75.00
Function Consuming Alcohol	Hour	37.00
Function Without Alcohol	Hour	35.00
Commercial	Hour	24.00
Community Group	Hour	17.50
<b>Meeting Room</b>		
Commercial	Hour	13.50
Community Group	Hour	10.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>GOOSEBERRY HILL MULTI-USE FACILITY</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	31.00
Commercial	Hour	16.00
Community Group	Hour	13.00
<b>HARTFIELD PARK RECREATION CENTRE</b>		
<p><i>Courts Off Peak (Includes multi purpose courts and Squash courts)</i>  Monday to Friday - 6.00am - 4.00pm weekdays only.  (weekends not included)</p> <p><i>Gym Off Peak</i>  Monday to Friday - 8.00am - 4.00pm weekdays only.  (weekends not included)</p> <p><i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>  **Valid for current 6 &amp; 12 month members only - 50% discount (programs promotion only e.g., Boot Camp, Pilates.)  ***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. These promotions will be advertised on the City's website and also in local newspaper."  "Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."</p>		
Function Selling Alcohol	Hour	293.55
Function Consuming Alcohol	Hour	202.00
Function Without Alcohol	Hour	138.00
Out of hours function surcharge	Hour	119.50
<b>Peak</b>		
a. per court	Hour	51.50
b. both	Hour	97.85
<b>Off Peak</b>		
a. per court	Hour	45.80
b. both	Hour	87.00
<b>Mezzanine Area</b>		
Commercial	Hour	20.60
Community Group	Hour	18.50
<b>Fitness &amp; Lifestyle Room</b>		
Commercial	Hour	53.00
Community Group	Hour	41.80
<b>Multi-Purpose Room</b>		
Commercial	Hour	27.80
Community Group	Hour	25.75
<b>Crèche Room</b>		
Commercial	Hour	41.00
Community Group	Hour	25.30
<b>Badminton</b>		
Off Peak (per court) 1 X COURT	Hour	16.50
Off Peak (per court) 2 X COURT	Hour	14.85
Off Peak (per court) 3 X COURT	Hour	13.35
Off Peak (per court) 4 X COURT	Hour	12.05
Peak (per court) 1 X COURT	Hour	23.00
Peak (per court) 2 X COURT	Hour	20.70
Peak (per court) 3 X COURT	Hour	18.65
Peak (per court) 4 X COURT	Hour	16.75
Social Badminton (includes equipment)	Hour	8.50
<b>Volleyball</b>		
Off Peak (per court)	Hour	22.60
Peak (per court)	Hour	28.80

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Squash/Racquet Ball</b>		
Off Peak (per court)	Hour	17.50
Peak (per court)	Hour	27.80
Social Squash (includes equipment)	Person	13.00
<b>Pool Table / Table Tennis</b>		
Per hour (includes equipment)	Hour	8.00
<b>Casual Basketball / Netball / Soccer</b>		
Adult per hour (includes ball hire)	Hour	5.20
Child per hour (includes ball hire)	Hour	4.20
<b>Sports Special (available 8am-4pm includes equipment but not gym/group fitness)</b>		
Adult for two hour session	Session	8.50
Child for two hour session	Session	7.50
<b>Equipment</b>		
Squash Racquet Hire	Racquet	5.00
Badminton Racquet Hire	Racquet	5.00
Broken Racquet Charge	Racquet	30.00
<b>Forrestfield Tennis Club</b>		
Administration of court hire on behalf of Club		
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
<b>Miscellaneous</b>		
Set Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Pack Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	27.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amount charged to the City
<b>Health &amp; Fitness</b>		
<b>Gym (off peak)</b>		
One Month		72.60
*One Month Concession (20% discount)		58.00
Three Months		174.07
*Three Month Concession (20% discount)		139.20
Six Months		304.80
*Six Month Concession (20% discount)		243.80
Twelve Months		523.20
*Twelve Month Concession (20% discount)		418.55
Direct Debit	Monthly	47.00
*Direct Debit Concession (20% discount)		37.60
Casual Visit	Session	14.40
10 visit multipass	Block	129.70
20 visit multipass	Block	259.50
*Casual - Concession (20% discount)	Session	11.50
10 visit multipass	Block	103.80
20 visit multipass	Block	207.60

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Gym (peak)</b>		
One Month		81.30
*One Month Concession (20% discount)		65.05
Three Months		211.60
*Three Month Concession (20% discount)		169.30
Six Months		370.80
*Six Month Concession (20% discount)		296.60
Twelve Months		635.50
*Twelve Month Concession (20% discount)		508.40
Direct Debit	Monthly	52.50
*Direct Debit Concession (20% discount)		42.00
Casual Visit	Session	16.50
10 visit multipass	Block	148.30
20 visit multipass	Block	296.60
*Casual - Concession (20% discount)	Session	13.20
10 visit multipass	Block	118.60
20 visit multipass	Block	237.30
<b>Group Fitness</b>		
One Month		88.50
*One Month Concession (20% discount)		70.80
Three Months		211.60
*Three Month Concession (20% discount)		169.30
Six Months		370.80
*Six Month Concession (20% discount)		296.64
Twelve Months		635.50
*Twelve Month Concession (20% discount)		508.40
Direct Debit	Monthly	56.20
*Direct Debit Concession (20% discount)		45.00
Casual Visit	Session	15.40
10 visit multipass	Block	139.00
20 visit multipass	Block	278.00
*Casual - Concession (20% discount)	Session	12.30
10 visit multipass	Block	111.20
20 visit multipass	Block	222.40
<b>Gym Peak &amp; Group Fitness (combination)</b>		
One Month		114.80
*One Month Concession (20% discount)		91.80
Three Months		275.50
*Three Month Concession (20% discount)		220.40
Six Months		482.00
*Six Month Concession (20% discount)		385.60
Twelve Months		826.00
*Twelve Month Concession (20% discount)		660.80
Direct Debit	Monthly	72.10
*Direct Debit Concession (20% discount)		57.70
<b>Cross Centre Group Fitness</b>		
<b>Over 50's Fitness Classes</b>		
Fitness Classes (Over 50's)	Person	7.70
10 visit multipass	Block	69.50
20 visit multipass	Block	139.00
Table Tennis - Over 50s	Session	5.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Personal Training</b>		
Personal Training - 60 minute sessions	Per Hour Per Person	63.40
Personal Training x 6 sessions (1 free) (60min)	6 Sessions per Person	317.20
Personal Training x 12 sessions (2.5 free) (60min)	12 Sessions per Person	602.70
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	89.00
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)	6 Sessions x 2 Persons	445.50
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)	12 Sessions x 2 Persons	846.40
Personal Training 1 Trainer x 6 sessions - 3-4 people (60min)	Per Hour x 3-6 Persons	127.30
Personal Training 1 Trainer x 12 sessions -3-4 people (1 free) (60min)	6 Sessions x 3-6 Persons	636.55
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 Sessions x 3-6 Persons	1209.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	43.90
Personal Training x 6 sessions (1 free) (30min)	6 Sessions per Person	219.90
Personal Training x 12 sessions (2.5 free) (30min)	12 Sessions per Person	417.70
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	62.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 Sessions x 2 Persons	310.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 Sessions x 2 Persons	589.00
Personal Training 1 Trainer - 3-4 people (30min)	Per Hour x 3-6 Persons	89.60
Personal Training 1 Trainer - 3-4 people (1 free) (30min)	6 Sessions x 3-6 Persons	448.00
Personal Training 1 Trainer - 3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	851.20
<b>Administration</b>		
<b>1 day pass - gym and/or group fitness trial</b>		
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
<b>Programmes</b>		
<b>Holiday Program - 3 hour session</b>		
Junior Programmes	Person	27.20
Junior Programmes	Person	8.30
Junior Programmes	Term (10 Sessions)	74.70
Adult Lifestyle Programmes	Person	15.40
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	162.20
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	139.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**10 visits minus 1 visit		
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	216.30
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	108.15
Community Lifestyle Program	Person	7.70
<b>Sports</b>		
Adult Sports (Team)	Team	61.20
Adult Sports (Day Competition inc crèche)	Team	62.20
Team Competition Nomination > 2 wks to 1st fixture	Team	41.20
Team Competition Nomination < 2 wks to 1st fixture	Team	51.50
Team Competition Forfeit Fee < 24 hours notice	Team	103.00
Team Competition Forfeit Fee > 24 hours notice	Team	72.10
Team Competition Withdrawal Fee	Team	128.70
<b>Birthday Parties (prices include 2 hours court hire, equipment, food &amp; drink)</b>		
Birthday Party Host	Per party	56.65
Option 1 (min 10)	Per child	15.95
Option 2 (min 10)	Per child	21.10
Option 3 (min 10)	Per child	26.25

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Crèche</b>		
Crèche (per 1.5 hours)	Child	5.20
Crèche (10 x 1.5 hourly visits - 1 free)	Block	46.80
Crèche (20 x 1.5 hourly visits - 2 free)	Block	93.60
Crèche (additional 30 min visit)	Child	2.60
Crèche (10 x additional 30 min visits - 1 free)	Child	23.40
Crèche (20 x additional 30 min visits - 2 free)	Child	46.80
Creche - Member (per 1.5 hours)	Child	4.20
Creche - Member (10 x 1.5 hourly visits - 1 free)	Block	37.80
Creche - Member (20 x 1.5 hourly visits - 2 free)	Block	75.60
Creche - Member (additional 30 minutes)	Child	2.10
Creche - Member (10 x additional 30 minutes - 1 free)	Child	18.90
Creche - Member (20 x additional 30 minutes - 2 free)	Child	37.80
<b>HEADINGLY ROAD COTTAGE</b>		
<b>Main Room</b>		
Commercial	Hour	10.00
Community Group	Hour	8.50
<b>HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE</b>		
<p><i>Court Peak Monday to Friday - 4pm to 7.30pm plus weekends</i>  <i>Court Off Peak Monday to Friday - 6.00am - 4:00pm</i>  <i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student Card</i>  <i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i></p>		
<b>Facility Hire</b>		
Function Selling Alcohol	Hour	111.20
Function Consuming Alcohol	Hour	66.40
Function Without Alcohol	Hour	60.75
Commercial	Hour	45.00
Community Group	Hour	35.00
<b>Activity Rooms</b>		
Commercial	Hour	17.50
<b>Stage</b>		
Commercial	Hour	16.50
<b>Kitchen</b>		
Commercial	Hour	27.30
Community	Hour	22.10
<b>Badminton Courts</b>		
Off Peak (per court per hour)	Hour	11.50
Peak (per court per hour)	Hour	18.50
<b>Miscellaneous</b>		
Set Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Pack Up Fee - First hour free, \$10.80 for every hour after. (maximum 3 hours)	Hour	10.80
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	27.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City



Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Health &amp; Fitness</b>		
<b>Gym</b>		
1 month		50.40
*One Month Concession (20% discount)		40.30
3 month		121.00
*Three Month Concession (20% discount)		96.80
6 month		212.15
*Six Month Concession (20% discount)		169.70
12 month		363.50
*Twelve Month Concession (20% discount)		290.80
Direct Debit	Monthly	33.30
*Direct Debit Concession (20% discount)		26.65
<b>Group Fitness</b>		
10 visit multipass	Block	120.60
20 visit multipass	Block	241.20
10 visit multipass	Block	97.20
20 visit multipass	Block	194.40
<b>Gym &amp; Group Fitness (combination)</b>		
<b>Over 50's Fitness Classes</b>		
Over 50's Fitness Classes	Person	7.70
10 visit multipass	Block	69.30
20 visit multipass	Block	138.60
<b>Personal Training</b>		
Personal Training - 60 minute sessions	Per Hour Per Person	63.40
Personal Training x 6 sessions (1 free) (60min)	6 Sessions Per Person	317.20
Personal Training x 12 sessions (2.5 free) (60min)	12 Sessions Per Person	602.70
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	89.00
Personal Training 1 Trainer - 2 people (1 free) (60min)	6 Sessions x 2 Persons	445.50
Personal Training 1 Trainer - 2 people (2.5 free) (60min)	12 Sessions x 2 Persons	846.40
Personal Training 1 Trainer - 3-4 people (60min)	Per Hour x 3-6 Persons	127.30
Personal Training 1 Trainer - 3-4 people (1 free) (60min)	6 Sessions x 3-6 Persons	636.50
Personal Training 1 Trainer - 3-4 people (2.5 free) (60min)	12 Sessions x 3-6 Persons	1209.40
Personal Training - 30 minute sessions	Per Half Hour Per Person	43.90
Personal Training x 6 sessions (1 free) (30min)	6 Sessions Per Person	219.90
Personal Training x 12 sessions (2.5 free) (30min)	12 Sessions Per Person	417.70
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	62.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 Sessions x 2 Persons	310.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 Sessions x 2 Persons	589.00
Personal Training 1 Trainer - 3-4 people (30min)	Per Hour x 3-6 Persons	89.60
Personal Training 1 Trainer - 3-4 people (1 free) (30min)	6 Sessions x 3-6 Persons	448.00
Personal Training 1 Trainer - 3-4 people (2.5 free) (30min)	12 Sessions x 3-6 Persons	851.20
<b>Administration</b>		
<b>1 day pass - gym and/or group fitness trial</b>		
Appraisal	Session	40.00
Replacement Membership Cards	Card	15.00
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Timestop Fee	Timestop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
<b>Programmes</b>		
Junior Programmes	Person	8.30
Junior Programmes	Term (10 Sessions)	74.70
10 visit multipass	Block	74.25
Adult Lifestyle Programmes	Person	15.40
Kids Cooking Club	Person	27.20

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session	Person	162.20
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	139.05
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**10 visits minus 1 visit		
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	216.30
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	108.15
Community Lifestyle Program	Person	7.70
<b>JACK HEALEY CENTRE</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	68.00
Function Consuming Alcohol	Hour	43.00
Function Without Alcohol	Hour	38.50
Commercial	Hour	30.50
Community Group	Hour	22.00
<b>Meeting Room 1</b>		
Commercial	Hour	12.50
Community Group	Hour	11.00
<b>Meeting Room 2</b>		
Commercial	Hour	12.50
Community Group	Hour	11.00
<b>JORGENSEN PAVILION</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	22.50
Commercial	Hour	13.50
Community Group	Hour	10.50
<b>Cottage</b>		
Commercial	Hour	10.00
Community Group	Hour	9.50
<b>KALAMUNDA PERFORMING ARTS CENTRE</b>		
<b>Theatre (includes foyer &amp; bar)</b>		
Performance Selling Alcohol - Commercial	Hour	215.00
Performance Selling Alcohol - Community Group	Hour	135.00
Performance Consuming Alcohol - Commercial	Hour	150.00
Performance Consuming Alcohol - Community Group	Hour	95.00
Performance Without Alcohol - Commercial	Hour	122.00
Performance Without Alcohol - Community Group	Hour	75.00
Rehearsals/Workshops/Set Up - Commercial	Hour	40.00
Rehearsals/Workshops/Set Up - Community Group	Hour	27.00
Key Bond	Refundable	55.00
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Liquor Permit		26.00
Technician (Min 3 hour Charge)	Hour	43.00
- Technician (1/2 hr meeting charge)	Hour	22.00
- for Department of Education		actual cost
Overnight Storage (midnight to 9.00am)		65.00
<b>Teaching Area</b>		
Performance/Function (No Alcohol)	Hour	35.00
Rehearsals/Workshop - Commercial	Hour	30.00
Rehearsals/Workshop - Community	Hour	20.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>Grand Piano</b>		
Commercial	Hour	160.00
Community Group	Hour	60.00
Refundable Bond	Refundable	210.00
<b>Equipment Hire</b>		
Portable PA system	Day	130.00
Consecutive day hires = add \$63.8 per day		
Data Projector	Day	130.00
Consecutive day hires = add \$63.8 per day		
Radio Wireless Microphones	Day	45.00
Follow Spot Lighting	Day	53.00
UV Light	Tube	64.00
<b>Ticket Prices</b>		
Morning Music	Each	15.00
Morning Music	Group of 10 or more	12.00
<b>KALAMUNDA TOWN SQUARE HALL</b>		
<b>Main Hall</b>		
Function Without Alcohol	Hour	26.50
Commercial	Hour	16.50
Community Group	Hour	13.50
<b>LESMURDIE HALL</b>		
<b>Main Hall</b>		
Function Selling Alcohol	Hour	69.00
Function Consuming Alcohol	Hour	51.00
Function Without Alcohol	Hour	40.00
Commercial	Hour	27.00
Community Group	Hour	22.00
<b>MAIDA VALE NETBALL CENTRE</b>		
*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
<b>Main Room</b>		
Function Selling Alcohol	Hour	75.00
Function Consuming Alcohol	Hour	75.00
Function Without Alcohol	Hour	75.00
Commercial	Hour	28.50
Community Group	Hour	23.50
<b>Miscellaneous</b>		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City
Outdoor Netball Court (per court)	Hour	7.00

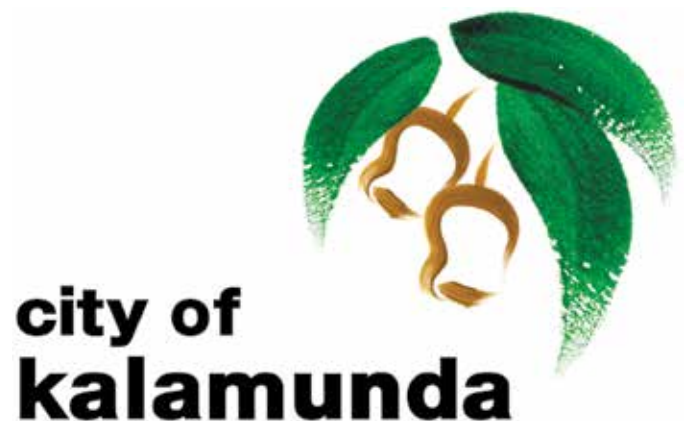
Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>RAY OWEN SPORTS CENTRE</b>		
*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.		
<b>Games Hall</b>		
Commercial (per court)	Hour	39.50
Community Group (per court)	Hour	30.50
<b>Social Room</b>		
Function Selling Alcohol	Hour	55.50
Function Consuming Alcohol	Hour	39.00
Function Without Alcohol	Hour	29.00
Commercial	Hour	12.50
Community Group	Hour	10.50
<b>Outdoor Netball Court (per court)</b>	Hour	10.00
<b>Additional Cleaning Charge</b>	Event	Cost recovery based on amount charged to the City
<b>Programmes</b>		
Adult Lifestyle Programmes	Person	15.00
Adult Lifestyle Programmes	Term (10 Sessions)	135.00
Seniors Fitness Programmes (Over 50's)	Person	7.50
<b>Miscellaneous</b>		
Miscellaneous Administration Fee	Request	25.00
<b>RESERVE HIRE</b>		
<b>Sporting Reserves</b>		
Special Event Bond (refundable) - Kalamunda Show Kostera Oval (WA Showman's Association)	Refundable	5000.00
Special Event Bond (refundable) - Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)	Refundable	1000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes	Refundable	1000.00
<b>Sporting Reserves - Seasonal Hire Charge - Seniors(18+)</b>		
Seasonal Use - per member - training and game	Season	90.00
Training only and Out of Season competition - per member per season	Season	34.00
Games only - per member per season	Season	62.00
<b>Juniors (17 years and under) Seasonal Hire no charge - numbers calculated and offset against donations</b>		
<b>Casual Use of Reserves for Sport</b>		
1 Hour		25.00
Half Day (up to 4 hours)		82.00
Whole Day (4 hours plus)		144.00
<b>Pre Season Training</b>		
Pre Season Training - 1 hour		10.50
Pre Season Training - half day up to 4 hours		31.00
Pre Season Training - whole day 4+ hours		51.50
<b>Casual Use of Reserves - Non Sporting</b>		
1 Hour		36.00
Half Day (up to 4 hours)		103.00
Whole Day (4 hours plus)		175.00
<b>(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm</b>		
Casual use - Recreational Reserves (Birthday parties & similar)		30.00
<b>Parks Shelter Hire</b>	Hour	10.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>For Personal Trainer Annual Registraion fee</b>	Hour	35.00
<b>Sports Lighting Charge</b>	Kw/hr x days per week x number of weeks x cents per unit	
<b>Sports Lighting Timer Change Fee</b>	Per Change	139.00
<b>STIRK PARK</b>		
<b>Power at Soundshell</b> Electricity Charge	Event	40.00
<b>TOWN SQUARE</b>		
<b>Power at Rotunda</b> Electricity Charge	Event	40.00
<b>KALAMUNDA HISTORY VILLAGE</b>		
<b>Entry Fee</b>		
Adult	Each	8.00
Senior	Each	6.00
Children (Over 5 years old)	Each	4.00
<b>Group Bookings</b>		
Pioneer Discovery Tour	Each	5.00
Seniors Tour - Standard Guided Tour	Each	6.00
<b>Education Program</b>		
School Students Guided	Each	9.00
Additional Carers/Parents	Each	3.00
<b>School Holiday Program</b>		
Children (School Holiday Group - per child)	Each	10.00
<b>WOODLUPINE FAMILY &amp; COMMUNITY CENTRE</b>		
<b>Rooms 2, 3 &amp; 4</b>		
Function Without Alcohol	Hour	29.50
Commercial	Hour	23.00
Community Group	Hour	14.50
<b>Gallery &amp; Creche Room</b>		
Function Without Alcohol	Hour	15.00
Commercial	Hour	13.00
Community Group	Hour	9.00
<b>Main Hall</b>		
Function Selling Alcohol	Hour	88.00
Function Selling Alcohol with Media	Hour	113.00
Function Consuming Alcohol	Hour	77.00
Function Consuming Alcohol with Media	Hour	102.00
Function Without Alcohol	Hour	71.00
Function Without Alcohol with Media	Hour	96.00
Commercial	Hour	55.00
Commercial with Media	Hour	96.00
Community Group	Hour	50.00

Description	Basis of Charge	Proposed Fees and Charges for 2018-19 (Inc. GST)
<b>ZIG ZAG CULTURAL CENTRE</b>		
Art Gallery	6 weeks	1500.00
Art Gallery	4 weeks	1000.00
Art Gallery	2 weeks	500.00
Art Gallery	up to 1 week	250.00
Art Gallery - Bond		500.00
Visitor Centre Window Display	Weekly	62.00
Visitor Centre Window Display	Monthly	236.00
Visitor Centre Floor Display	Weekly	62.00
Visitor Centre Floor Display	Monthly	236.00
Perth Hills Visitor Centre - Annual Membership	12 months	100.00
Courtyard & Stage Fee - Commercial	Hour	22.00
Courtyard & Stage Fee - Community	Hour	11.00
Seminar Room A and B (combined) - Community	Hour	33.00
Seminar Room A and B (combined) - Community	Day	227.00
Seminar Room A and B (combined) with Media - Community	Hour	43.50
Seminar Room A and B (combined) with Media - Community	Day	303.00
Seminar Room A or B (separate) - Community	Hour	16.50
Seminar Room A or B (separate) - Community	Day	113.00
Seminar Room A or B (separate) with Media - Community	Hour	23.00
Seminar Room A or B (separate) with Media - Community	Day	151.00
Seminar Room A and B (combined) - Commercial	Hour	65.50
Seminar Room A and B (combined) - Commercial	Day	452.00
Seminar Room A and B (combined) with Media - Commercial	Hour	86.50
Seminar Room A and B (combined) with Media - Commercial	Day	600.00
Seminar Room A or B (separate) - Commercial	Hour	33.50
Seminar Room A or B (separate) - Commercial	Day	227.00
Seminar Room A or B (separate) with Media - Commercial	Hour	43.50
Seminar Room A or B (separate) with Media - Commercial	Day	304.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	Each	Commission up to 5% on online Accommodation Bookings
Liquor Permit	Hour	26.00
Staff Set up/Pack up	Day	43.50
Self Set up/Pack up - 50% of hourly rate charged	Day	21.75
Kalamunda Chamber of Commerce Membership Contribution	Per Member	50.00
Sale of art & visitor centre stock on consignment	Each	30% of gross value (Split commission up to 50% for sales over \$10,000)

# **Rules Applying to the Schedule of Charges for Community Facilities 2018/2019**

*Price inclusive of GST where applicable*





# Schedule of Fees and Charges

## Categories

### Functions

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

### Commercial Rate

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

### Community Group Rate

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

### Community Group Annual Events

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

### Note:

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

### Local Schools within the City of Kalamunda

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



## Free Usage and Exemption from Hire Fees

1. All users of Council facilities will be charged the standard rate of hire set by Council. Groups or individuals seeking a variation to these rates should apply in writing to the CEO for a donation to offset this fee or an exemption.
2. The following organisations are exempt from hire fees:
  - Advisory/Management Committees – various venues for routine meetings. (Note: sub committees appointed by Management/Advisory Committees do not share automatic entitlements for a meeting venue)
  - Agricultural Society – Agricultural Hall and Kostera Oval for the Annual Show and flower exhibition
  - Blood donor clinics – various venues Progress/Residents' Associations monthly meeting – various venues
  - Carers of the disabled admitted free of charge
  - Forrestfield Community Bank – monthly meeting approximately one hour – Woodlupine Community Centre
  - Heritage Rose Group – Falls Farm
  - High Wycombe Leisure Group – Cyril Road Hall
  - Kalamunda Fire Brigade
  - Local schools – use of reserves during school hours (subject to availability and durability of any reserve)
  - Podiatrist – various venues
  - RSL – Anzac Day use of Agricultural Hall
  - Seniors Coffee Lounge – Woodlupine Community Centre Office
  - Senior Computer Classes – Jack Healey Centre & Woodlupine Family Centre – utility rooms
  - Seniors Tai Chi – Woodlupine Community Centre
  - Weddings - Stirk Park – Administration Gardens
  - Woodlupine Family Centre – GROW
  - Zig Zag Community Arts – Headingly Road House
  - Jack Healey Centre – Hair Dresser
  - Anderson Road Centre – Foothills Mens Shed
  - Jack Healey Centre – Seniors Canasta Club
  - Anderson Road Centre – Uthando Project INC
  - Friends of Upper Lesmurdie Falls Inc.
3. Each acknowledged Elector or Resident Group, operating on a regular basis, shall be permitted the free use of a Council facility for the purpose of conducting ordinary meetings of which due notice has been given. Free use does not include usage of the Council Administration Building and Zig Zag Cultural Centre.
4. The Returned Services League (RSL) will have priority of usage of the Kalamunda Hall and memorial area for Anzac Day activities.

## Use of City Facilities - Priority of Use & Procedures

Conditions of Hire, City Facilities states:

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

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

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

### Procedure for Bookings of Community Group Annual Events

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

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

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

### **Set up/Retainer Fee**

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

### **Cancellation Fees**

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

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

### **Payments**

All payments are required 4 weeks prior to the commencement of the booking. The full bond/payment is required to confirm the booking. The above rule applies to all facilities bookings unless specified differently in the terms and conditions of the facilities booking form.

**City of Kalamunda**

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**city of  
kalamunda**