

**City of Kalamunda**  
**Forecast Statement of Comprehensive Income - by Nature or Type**  
 For the period 2022 - 2037

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenues</b>															
Rates	41,966,941	43,855,453	45,828,949	47,891,252	50,046,358	52,298,444	54,651,875	57,111,209	59,681,213	62,366,867	65,173,376	68,106,178	71,170,956	74,373,648	77,720,462
Operating grants, subsidies and contributions	2,952,527	3,070,628	3,193,457	3,289,256	3,387,936	3,489,573	3,594,266	3,702,093	3,813,157	3,927,552	4,045,383	4,166,747	4,291,748	4,420,502	4,553,118
Fees and charges	16,924,143	17,601,108	18,305,150	18,854,306	19,419,937	20,002,538	20,602,616	21,220,689	21,857,306	22,513,021	23,188,419	23,884,076	24,600,598	25,338,613	26,098,769
Interest earnings	428,778	536,080	515,635	530,195	547,782	552,978	558,283	563,694	569,209	574,837	580,579	586,431	652,405	699,696	797,933
Other revenue	295,600	307,424	319,721	329,312	339,191	349,367	359,848	370,643	381,763	393,215	405,012	417,164	429,679	442,569	455,847
	62,567,989	65,370,693	68,162,912	70,894,321	73,741,204	76,692,900	79,766,888	82,968,328	86,302,648	89,775,492	93,392,769	97,160,596	101,145,386	105,275,028	109,626,129
<b>Expenses</b>															
Employee costs	(26,540,587)	(27,192,202)	(27,907,976)	(28,695,219)	(30,006,080)	(30,606,267)	(31,424,436)	(32,317,172)	(33,536,688)	(34,342,789)	(35,343,079)	(36,533,381)	(37,479,391)	(38,603,787)	(39,761,905)
Materials and contracts	(22,036,380)	(22,417,841)	(22,814,539)	(23,098,950)	(23,541,916)	(23,998,171)	(24,468,128)	(24,952,147)	(25,450,711)	(26,214,250)	(27,000,702)	(27,810,733)	(28,645,058)	(29,504,416)	(30,389,558)
Utility charges	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)	(1,975,759)
Depreciation on non-current assets	(13,599,138)	(13,772,207)	(13,859,967)	(13,948,554)	(15,321,838)	(15,424,944)	(15,529,031)	(15,634,109)	(15,740,187)	(15,847,276)	(15,955,385)	(16,064,525)	(16,174,706)	(16,285,938)	(16,398,233)
Interest expenses	(259,591)	(275,085)	(239,548)	(204,050)	(168,905)	(132,535)	(98,326)	(70,608)	(45,068)	(29,200)	(23,240)	(20,666)	(18,028)	(15,326)	(12,555)
Insurance expenses	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)	(755,514)
Other expenditure	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)	(2,275,974)
	(67,442,943)	(68,664,582)	(69,829,277)	(70,954,020)	(74,045,986)	(75,169,164)	(76,527,168)	(77,981,283)	(79,779,901)	(81,440,762)	(83,329,653)	(85,436,552)	(87,324,430)	(89,416,714)	(91,569,498)
	(4,874,954)	(3,293,889)	(1,666,365)	(59,699)	(304,782)	1,523,736	3,239,720	4,987,045	6,522,747	8,334,730	10,063,116	11,724,044	13,820,956	15,858,314	18,056,631
Non-operating grants, subsidies and contribution	14,039,714	6,702,800	4,961,753	4,845,940	65,496,366	4,566,274	6,197,980	5,241,182	7,342,733	8,566,899	9,319,666	8,943,000	9,037,166	11,014,666	13,839,665
Share of net profit of associates and joint ventures accounted for using the equity method	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000
<b>NET RESULT</b>	9,804,760	4,048,911	3,935,388	5,426,241	65,831,584	6,730,010	10,077,700	10,868,227	14,505,480	17,541,629	20,022,782	21,307,044	23,498,122	27,512,980	32,536,296
<b>Other comprehensive income</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	9,804,760	4,048,911	3,935,388	5,426,241	65,831,584	6,730,010	10,077,700	10,868,227	14,505,480	17,541,629	20,022,782	21,307,044	23,498,122	27,512,980	32,536,296

**City of Kalamunda**  
**Forecast Statement of Comprehensive Income - by Program**  
 For the period 2022 - 2037

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Revenue</b>															
Governance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General purpose funding	42,921,941	44,942,547	46,917,639	49,011,693	51,202,094	53,477,614	55,855,136	58,339,230	60,934,680	63,646,490	66,479,885	69,440,317	72,593,499	75,866,587	79,335,436
Law, order, public safety	750,128	780,132	811,338	835,678	860,747	886,570	913,169	940,563	968,778	997,839	1,027,775	1,058,607	1,090,365	1,123,074	1,156,767
Health	921,129	957,975	996,293	1,026,181	1,056,965	1,088,675	1,121,334	1,154,974	1,189,623	1,225,311	1,262,071	1,299,933	1,338,933	1,379,101	1,420,474
Education and welfare	30,750	31,980	33,259	34,256	35,284	36,343	37,433	38,556	39,712	40,903	42,130	43,394	44,696	46,037	47,418
Community amenities	14,096,916	14,660,792	15,247,224	15,704,640	16,175,779	16,661,052	17,160,883	17,675,708	18,205,980	18,752,159	19,314,724	19,894,168	20,490,992	21,105,720	21,738,891
Recreation and culture	1,452,021	1,510,101	1,570,506	1,617,621	1,666,156	1,716,141	1,767,633	1,820,660	1,875,277	1,931,536	1,989,491	2,049,182	2,110,656	2,173,978	2,239,197
Transport	40,000	41,600	43,264	44,561	45,898	47,275	48,694	50,155	51,660	53,209	54,805	56,449	58,142	59,886	61,682
Economic services	231,526	240,787	250,418	257,931	265,668	273,639	281,848	290,301	299,010	307,980	317,221	326,738	336,540	346,635	357,034
Other property and services	2,123,578	2,204,779	2,292,971	2,361,760	2,432,613	2,505,591	2,580,758	2,658,181	2,737,928	2,820,065	2,904,667	2,991,808	3,081,563	3,174,010	3,269,230
	62,567,989	65,370,693	68,162,912	70,894,321	73,741,204	76,692,900	79,766,888	82,968,328	86,302,648	89,775,492	93,392,769	97,160,596	101,145,386	105,275,028	109,626,129
<b>Expenses excluding finance costs</b>															
Governance	(2,946,717)	(3,063,912)	(3,167,202)	(3,261,704)	(3,359,044)	(3,459,304)	(3,562,571)	(3,668,934)	(3,778,486)	(3,891,330)	(4,007,562)	(4,127,276)	(4,250,588)	(4,377,598)	(4,508,414)
General purpose funding	(752,507)	(782,607)	(810,378)	(834,691)	(859,732)	(885,523)	(912,090)	(939,453)	(967,638)	(996,668)	(1,026,571)	(1,057,368)	(1,089,091)	(1,121,763)	(1,155,416)
Law, order, public safety	(2,380,911)	(2,472,520)	(2,554,524)	(2,628,391)	(2,704,474)	(2,782,835)	(2,863,545)	(2,946,673)	(3,032,297)	(3,120,484)	(3,211,315)	(3,304,870)	(3,401,227)	(3,500,468)	(3,602,689)
Health	(2,336,477)	(2,429,871)	(2,514,010)	(2,589,378)	(2,667,012)	(2,746,973)	(2,829,329)	(2,914,158)	(3,001,529)	(3,091,525)	(3,184,215)	(3,279,690)	(3,378,031)	(3,479,321)	(3,583,651)
Education and welfare	(382,246)	(394,864)	(405,947)	(416,080)	(426,516)	(437,265)	(448,331)	(459,732)	(471,474)	(483,566)	(496,016)	(508,839)	(522,041)	(535,641)	(549,647)
Community amenities	(16,926,845)	(17,602,465)	(18,264,675)	(18,811,505)	(19,374,737)	(19,954,869)	(20,552,394)	(21,167,845)	(21,801,762)	(22,454,701)	(23,127,226)	(23,819,922)	(24,533,398)	(25,268,277)	(26,025,203)
Recreation and culture	(22,614,269)	(22,879,466)	(23,394,331)	(23,871,422)	(24,862,692)	(25,133,572)	(25,612,445)	(26,155,533)	(27,014,791)	(27,449,693)	(28,067,521)	(28,863,746)	(29,403,710)	(30,109,746)	(30,836,814)
Transport	(14,093,546)	(13,945,829)	(13,696,857)	(13,503,385)	(14,736,310)	(14,695,006)	(14,650,513)	(14,602,717)	(14,551,497)	(14,746,731)	(14,945,790)	(15,148,771)	(15,355,772)	(15,566,892)	(15,782,233)
Economic services	(1,285,921)	(1,337,358)	(1,382,439)	(1,423,913)	(1,466,631)	(1,510,632)	(1,555,952)	(1,602,630)	(1,650,704)	(1,700,226)	(1,751,234)	(1,803,771)	(1,857,886)	(1,913,622)	(1,971,033)
Other property and services	(3,463,913)	(3,480,606)	(3,399,366)	(3,409,501)	(3,419,933)	(3,430,650)	(3,441,671)	(3,453,001)	(3,464,654)	(3,476,637)	(3,488,963)	(3,501,632)	(3,514,659)	(3,528,060)	(3,541,842)
	(67,183,352)	(68,389,497)	(69,589,729)	(70,749,970)	(73,877,081)	(75,036,629)	(76,428,842)	(77,910,675)	(79,734,833)	(81,411,562)	(83,306,413)	(85,415,886)	(87,306,402)	(89,401,388)	(91,556,943)
<b>Finance costs</b>	(259,591)	(275,085)	(239,548)	(204,050)	(168,905)	(132,535)	(98,326)	(70,608)	(45,068)	(29,200)	(23,240)	(20,666)	(18,028)	(15,326)	(12,555)
<b>Non operating grants, subsidies and contributions</b>															
Community amenities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	13,099,964	4,433,000	2,776,753	2,573,540	62,245,086	344,007	1,679,680	505,115	0	0	0	0	0	0	0
Transport	939,750	2,269,800	2,185,000	2,272,400	3,251,280	4,222,267	4,518,300	4,736,067	7,342,733	8,566,899	9,319,666	8,943,000	9,037,166	11,014,666	13,839,665
Other property and services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	14,039,714	6,702,800	4,961,753	4,845,940	65,496,366	4,566,274	6,197,980	5,241,182	7,342,733	8,566,899	9,319,666	8,943,000	9,037,166	11,014,666	13,839,665
Governance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Share of net profit of associates and joint ventures accounted for using the equity method	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000	640,000
<b>NET RESULT</b>	9,804,760	4,048,911	3,935,388	5,426,241	65,831,584	6,730,010	10,077,700	10,868,227	14,505,480	17,541,629	20,022,782	21,307,044	23,498,122	27,512,980	32,536,296
<b>Other comprehensive income</b>	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	9,804,760	4,048,911	3,935,388	5,426,241	65,831,584	6,730,010	10,077,700	10,868,227	14,505,480	17,541,629	20,022,782	21,307,044	23,498,122	27,512,980	32,536,296

**City of Kalamunda**  
**Forecast Statement of Financial Position**  
 For the period 2022 - 2037  
 Draft Base Scenario - Version 1

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>CURRENT ASSETS</b>															
Unrestricted cash and cash equivalents	1,916,766	994,286	1,135,359	1,638,845	1,395,031	883,772	3,915,682	5,413,153	3,703,642	4,551,396	4,718,276	3,472,028	2,286,393	5,378,657	6,935,372
Restricted cash and cash equivalent	10,804,597	10,030,589	9,758,528	10,637,849	10,897,801	11,162,949	8,433,402	7,709,266	10,990,645	11,277,652	11,570,401	16,869,002	24,233,577	29,145,443	34,655,546
Financial assets	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257	311,257
Trade and other receivables	3,414,606	3,413,275	3,411,784	3,412,841	3,413,960	3,398,625	3,394,261	3,394,261	3,394,261	3,394,261	3,394,261	3,394,261	3,394,261	3,394,261	3,394,261
Inventories	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822	116,822
Other assets	403,636	503,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636	603,636
<b>TOTAL CURRENT ASSETS</b>	<b>16,967,684</b>	<b>15,369,865</b>	<b>15,337,386</b>	<b>16,721,250</b>	<b>16,738,507</b>	<b>16,477,061</b>	<b>16,775,060</b>	<b>17,548,395</b>	<b>19,120,263</b>	<b>20,255,024</b>	<b>20,714,653</b>	<b>24,767,006</b>	<b>30,945,946</b>	<b>38,950,076</b>	<b>46,016,894</b>
<b>NON-CURRENT ASSETS</b>															
Financial assets	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335	226,335
Other receivables	986,335	967,321	949,798	931,218	911,519	907,155	907,155	907,155	907,155	907,155	907,155	907,155	907,155	907,155	907,155
Inventories	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067	386,067
Other assets	28,756,019	27,251,019	25,741,019	24,226,019	22,706,019	21,181,019	19,651,019	18,116,019	16,576,019	15,031,019	13,481,019	11,926,019	10,366,019	8,801,019	7,231,019
Property plant and equipment	148,081,168	147,865,035	146,289,326	145,921,655	204,370,807	204,605,231	203,560,746	203,172,566	204,150,679	206,500,134	209,016,329	210,745,489	212,514,882	212,259,000	211,981,435
Infrastructure	379,391,558	383,029,939	388,774,822	393,478,425	401,100,625	408,118,755	419,592,534	430,699,485	443,500,967	458,511,929	476,629,911	493,221,393	509,831,995	530,652,337	557,449,719
Intangible assets	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958	865,958
<b>TOTAL NON-CURRENT ASSETS</b>	<b>558,693,440</b>	<b>560,591,674</b>	<b>563,233,325</b>	<b>566,035,677</b>	<b>630,567,330</b>	<b>636,290,520</b>	<b>645,189,814</b>	<b>654,373,585</b>	<b>666,613,180</b>	<b>682,428,597</b>	<b>701,512,774</b>	<b>718,278,416</b>	<b>735,098,411</b>	<b>754,097,871</b>	<b>779,047,688</b>
<b>TOTAL ASSETS</b>	<b>575,661,124</b>	<b>575,961,539</b>	<b>578,570,711</b>	<b>582,756,927</b>	<b>647,305,837</b>	<b>652,767,581</b>	<b>661,964,874</b>	<b>671,921,980</b>	<b>685,733,443</b>	<b>702,683,621</b>	<b>722,227,427</b>	<b>743,045,422</b>	<b>766,044,357</b>	<b>793,047,947</b>	<b>825,064,582</b>
<b>CURRENT LIABILITIES</b>															
Trade and other payables	8,776,832	7,274,332	7,269,332	7,261,832	7,251,832	7,239,332	7,224,332	7,206,832	7,186,832	7,164,332	7,139,332	7,111,832	7,081,832	7,049,332	7,014,332
Contract liabilities	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705	2,214,705
Lease liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Current portion of long-term liabilities	1,032,168	1,011,216	917,525	952,674	930,766	535,407	558,621	334,017	223,952	103,976	106,549	109,187	111,890	114,661	117,498
Provisions	3,896,505	3,591,505	3,281,505	2,966,505	2,646,505	2,321,505	1,991,505	1,656,505	1,316,505	971,505	621,505	266,505	(93,495)	(458,495)	(828,495)
<b>TOTAL CURRENT LIABILITIES</b>	<b>15,920,210</b>	<b>14,091,758</b>	<b>13,683,067</b>	<b>13,395,716</b>	<b>13,043,808</b>	<b>12,310,949</b>	<b>11,989,163</b>	<b>11,412,059</b>	<b>10,941,994</b>	<b>10,454,518</b>	<b>10,082,091</b>	<b>9,702,229</b>	<b>9,314,932</b>	<b>8,920,203</b>	<b>8,518,040</b>
<b>NON-CURRENT LIABILITIES</b>															
Lease liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non-current liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Long-term borrowings	6,434,566	5,423,350	4,505,825	3,553,151	2,622,385	2,086,978	1,528,357	1,194,340	970,388	866,412	759,863	650,676	538,786	424,125	306,627
Provisions	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263	362,263
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>6,796,829</b>	<b>5,785,613</b>	<b>4,868,088</b>	<b>3,915,414</b>	<b>2,984,648</b>	<b>2,449,241</b>	<b>1,890,620</b>	<b>1,556,603</b>	<b>1,332,651</b>	<b>1,228,675</b>	<b>1,122,126</b>	<b>1,012,939</b>	<b>901,049</b>	<b>786,388</b>	<b>668,890</b>
<b>TOTAL LIABILITIES</b>	<b>22,717,039</b>	<b>19,877,371</b>	<b>18,551,155</b>	<b>17,311,130</b>	<b>16,028,456</b>	<b>14,760,190</b>	<b>13,879,783</b>	<b>12,968,662</b>	<b>12,274,645</b>	<b>11,683,193</b>	<b>11,204,217</b>	<b>10,715,168</b>	<b>10,215,981</b>	<b>9,706,591</b>	<b>9,186,930</b>
<b>NET ASSETS</b>	<b>552,944,085</b>	<b>556,084,168</b>	<b>560,019,556</b>	<b>565,445,797</b>	<b>631,277,381</b>	<b>638,007,391</b>	<b>648,085,091</b>	<b>658,953,318</b>	<b>673,458,798</b>	<b>691,000,428</b>	<b>711,023,210</b>	<b>732,330,254</b>	<b>755,828,376</b>	<b>783,341,356</b>	<b>815,877,652</b>
<b>EQUITY</b>															
Retained surplus	245,917,212	248,831,303	252,038,752	256,585,672	322,157,304	328,622,166	338,429,413	349,021,776	363,245,877	380,500,500	400,230,533	418,238,976	439,372,523	461,973,637	488,999,830
Reserves - cash backed	11,164,299	11,390,291	12,118,230	12,997,551	13,257,503	13,522,651	13,793,104	14,068,968	14,350,347	14,637,354	14,930,103	18,228,704	20,593,279	25,505,145	31,015,248
Asset revaluation surplus	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574	295,862,574
<b>TOTAL EQUITY</b>	<b>552,944,085</b>	<b>556,084,168</b>	<b>560,019,556</b>	<b>565,445,797</b>	<b>631,277,381</b>	<b>638,007,391</b>	<b>648,085,091</b>	<b>658,953,318</b>	<b>673,458,798</b>	<b>691,000,428</b>	<b>711,023,210</b>	<b>732,330,254</b>	<b>755,828,376</b>	<b>783,341,356</b>	<b>815,877,652</b>