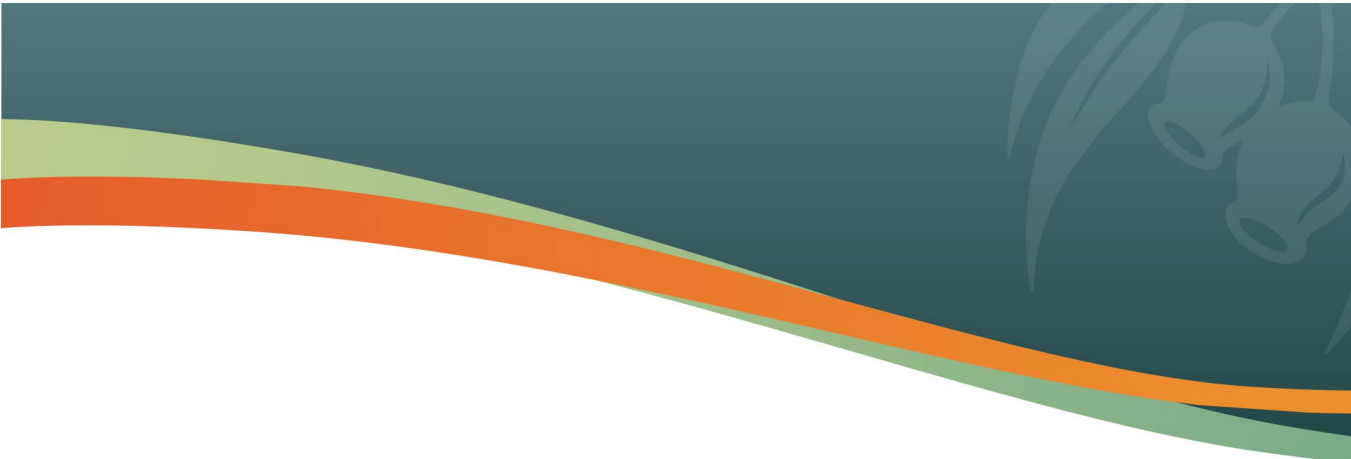




Budget

For the year end 30 June 2025





Contents

Statutory Budget	1
Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity.....	4
Notes to and Forming Part of the Budget.....	5-31
Capital Budget.....	32-35
Schedule of Fees and Charges	36-74



Statutory Budget

For the year end 30 June 2025



**CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Estimate	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	47,751,765	44,591,493	43,866,164
Grants, subsidies and contributions		3,150,415	2,876,667	2,883,830
Fees and charges	16	18,916,194	18,349,485	17,423,848
Interest revenue	10(a)	2,572,500	2,835,730	880,529
Other revenue		118,900	106,413	127,500
		<u>72,509,774</u>	<u>68,759,788</u>	<u>65,181,871</u>
Expenses				
Employee costs		(31,536,135)	(27,321,391)	(27,807,178)
Materials and contracts		(29,929,150)	(24,302,183)	(23,994,581)
Utility charges		(2,041,698)	(2,136,817)	(2,436,817)
Depreciation	6	(17,140,236)	(17,184,765)	(13,684,765)
Finance costs	10(c)	(210,449)	(230,650)	(230,650)
Insurance		(840,371)	(762,437)	(762,437)
Other expenditure		(322,324)	(559,616)	(211,306)
		<u>(82,020,363)</u>	<u>(72,497,859)</u>	<u>(69,127,734)</u>
		<u>(9,510,589)</u>	<u>(3,738,071)</u>	<u>(3,945,863)</u>
Capital grants, subsidies and contributions		26,632,701	12,562,982	25,215,329
Profit on asset disposals	5(d)	1,690,000	28,353	0
		<u>28,322,701</u>	<u>12,591,335</u>	<u>25,215,329</u>
Net result for the period		18,812,112	8,853,264	21,269,465
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		18,812,112	8,853,264	21,269,465

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

**CITY OF KALAMUNDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Estimate	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		47,626,765	45,961,016	44,186,164
Grants, subsidies and contributions		3,150,415	3,036,911	2,883,830
Fees and charges		18,916,194	18,349,485	17,423,848
Interest revenue		2,572,500	2,835,730	880,529
Goods and services tax received		3,955,000	3,557,874	2,500,000
Other revenue		118,900	106,413	127,500
		76,339,774	73,847,429	68,001,871
Payments				
Employee costs		(30,259,468)	(26,409,788)	(26,992,178)
Materials and contracts		(30,124,141)	(28,948,459)	(23,394,581)
Utility charges		(2,041,698)	(2,136,817)	(2,436,817)
Finance costs		(210,449)	(211,697)	(230,650)
Insurance paid		(840,371)	(762,437)	(762,437)
Goods and services tax paid		(3,955,000)	(3,557,874)	(2,500,000)
Other expenditure		(322,324)	(559,616)	(211,306)
		(67,753,451)	(62,586,688)	(56,527,969)
Net cash provided by operating activities	4	8,586,323	11,260,741	11,473,901
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5(d)	(60,000)	0	0
Payments for purchase of property, plant & equipment	5(a)	(30,849,330)	(7,187,937)	(17,343,720)
Payments for construction of infrastructure	5(b)	(15,636,512)	(14,981,598)	(22,932,990)
Capital grants, subsidies and contributions		25,077,054	18,999,805	24,223,919
Proceeds from sale of land held for resale	5(d)	1,750,000	0	0
Proceeds from sale of property, plant and equipment	5(a)	0	91,575	0
Proceeds on financial assets at amortised cost - self supporting loans		9,646	16,374	13,890
Net cash (used in) investing activities		(19,709,142)	(3,061,782)	(16,038,901)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(1,330,983)	(1,260,927)	(1,258,442)
Payments for principal portion of lease liabilities	8	(209,473)	(74,084)	(292,250)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(531,168)	
Proceeds from new borrowings	7(a)	4,454,000	0	2,000,000
Net cash provided by (used in) financing activities		2,913,543	(1,866,179)	449,308
Net increase (decrease) in cash held		(8,209,276)	6,332,780	(4,115,692)
Cash at beginning of year		39,268,275	32,935,495	33,507,798
Cash and cash equivalents at the end of the year	4	31,058,999	39,268,275	29,392,106

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

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

Note	2024/25 Budget	2023/24 Estimate	2023/24 Budget
	\$	\$	\$
General rates	46,504,855	43,427,105	42,694,584
Rates excluding general rates	1,246,910	1,164,388	1,171,580
Grants, subsidies and contributions	3,150,415	2,876,667	2,883,830
Fees and charges	18,916,194	18,349,485	17,423,848
Interest revenue	2,572,500	2,835,730	880,529
Other revenue	118,900	106,413	127,500
Profit on asset disposals	1,690,000	28,353	0
	74,199,774	68,788,141	65,181,871

Expenditure from operating activities

Employee costs	(31,536,135)	(27,321,391)	(27,807,178)
Materials and contracts	(29,929,150)	(24,302,183)	(23,994,581)
Utility charges	(2,041,698)	(2,136,817)	(2,436,817)
Depreciation	(17,140,236)	(17,184,765)	(13,684,765)
Finance costs	(210,449)	(230,650)	(230,650)
Insurance	(840,371)	(762,437)	(762,437)
Other expenditure	(322,324)	(559,616)	(211,306)
	(82,020,363)	(72,497,859)	(69,127,734)

Non cash amounts excluded from operating activities

	15,701,903	17,551,412	14,079,765
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Amount attributable to operating activities

	7,881,314	13,841,694	10,133,902
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INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	26,632,701	12,562,982	25,215,329
Proceeds from disposal of assets	1,750,000	91,575	0
Proceeds from financial assets at amortised cost - self supporting loans	9,646	16,374	13,890
	28,392,347	12,670,931	25,229,219

Outflows from investing activities

Payments for development of land held for resale	(60,000)	0	0
Right of use assets recognised	(335,655)	(132,485)	0
Payments for property, plant and equipment	(30,849,330)	(7,187,937)	(17,343,720)
Payments for construction of infrastructure	(15,636,512)	(14,981,598)	(22,932,990)
	(46,881,497)	(22,302,021)	(40,276,710)

Non-cash amounts excluded from investing activities

	335,655	132,485	0
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Amount attributable to investing activities

	(18,153,495)	(9,498,605)	(15,047,491)
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FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	4,454,000	0	2,000,000
Leases liabilities recognised	335,655	128,302	967,000
Transfers from reserve accounts	20,951,528	4,038,103	7,888,185
	25,741,183	4,166,405	10,855,185

Outflows from financing activities

Repayment of borrowings	(1,330,983)	(1,260,927)	(1,258,442)
Payments for principal portion of lease liabilities	(209,473)	(74,084)	(292,250)
Transfers to reserve accounts	(13,597,148)	(15,980,358)	(3,847,858)
	(15,137,605)	(17,315,369)	(5,398,550)

Non-cash amounts excluded from financing activities

	(335,655)	(128,302)	(967,000)
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Amount attributable to financing activities

	10,267,923	(13,277,266)	4,489,635
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	40,990	8,975,167	465,151
Amount attributable to investing activities	7,881,314	13,841,694	10,133,902
Amount attributable to financing activities	(18,153,495)	(9,498,605)	(15,047,491)
Amount attributable to financing activities	10,267,923	(13,277,266)	4,489,635
	36,732	40,990	41,197

Surplus/(deficit) remaining after the imposition of general rates

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

**CITY OF KALAMUNDA
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	13
Note 4	Reconciliation of cash	16
Note 5	Property, Plant and Equipment	17
Note 6	Depreciation	18
Note 7	Borrowings	19
Note 8	Lease Liabilities	21
Note 9	Reserve Accounts	22
Note 10	Other Information	24
Note 11	Elected Members Remuneration	25
Note 12	Investment in Associates	26
Note 13	Trust Funds	27
Note 14	Revenue and Expenditure	28
Note 15	Program Information	30
Note 16	Fees and Charges	31

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

2023/24 Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Estimate total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
General GRV	Gross rental valuation	0.0667853	21,500	479,939,240	32,052,862	529,000	32,581,862	30,381,429	30,278,722
Industrial / Commercial GRV	Gross rental valuation	0.0814163	604	145,840,855	11,873,823	136,107	12,009,930	11,223,207	10,490,377
Vacant GRV	Gross rental valuation	0.1026130	415	9,301,570	954,462		954,462	903,609	1,018,311
General UV	Unimproved valuation	0.0038378	288	204,995,000	786,720		786,720	752,491	741,106
Commercial UV	Unimproved valuation	0.0046866	49	36,675,000	171,881		171,881	166,369	166,068
Total general rates			22,856	876,751,665	45,839,748	665,107	46,504,855	43,427,105	42,694,584
(ii) Minimum payment									
		\$							
General GRV	Gross rental valuation	1,020	713	10,075,550	727,260		727,260	678,989	690,640
Industrial / Commercial GRV	Gross rental valuation	1,280	42	460,044	53,760		53,760	50,192	58,560
Vacant GRV	Gross rental valuation	810	260	1,571,190	210,600		210,600	196,622	258,720
General UV	Unimproved valuation	1,020	0		0		0		0
Commercial UV	Unimproved valuation	1,280	3	288,557	3,840		3,840	3,585	3,660
Total minimum payments			1,018	12,395,341	995,460	0	995,460	929,388	1,011,580
Total general rates and minimum payments			23,874	889,147,006	46,835,208	665,107	47,500,315	44,356,493	43,706,164
(iii) Ex-gratia rates									
Ex-gratia rates					251,450		251,450	235,000	160,000
					47,086,658	665,107	47,751,765	44,591,493	43,866,164
Total rates					47,086,658	665,107	47,751,765	44,591,493	43,866,164

The City did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges, including arrears, to be paid on or before 20 August 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later.

Option 2 (Two Instalments)

First Instalment to be paid on or before 20 August 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears; and
Second Instalment to be paid on or before 24 December 2024, or 2 months after the due date of the first instalment, whichever is later.

Option 3 (Four Instalments)

First Instalment to be paid on or before 20 August 2024 or 35 days after the date of issue appearing on the rate notice, whichever is later, including all arrears; and
Second Instalment to be paid on or before 22 October 2024, or 2 months after the due date of the first instalment, whichever is later.
Third Instalment to be paid on or before 24 December 2024, or 2 months after the due date of the second instalment, whichever is later.
Fourth Instalment to be paid on or before 25 February 2025, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin	Instalment plan interest	Unpaid rates interest rates	
		charge	rate		
		\$	%		%
Option one					
Single full payment	20/08/2024	0	5.5%		11.0%
Option two					
First instalment	20/08/2027	0	5.5%		11.0%
Second instalment	24/12/2024	9	5.5%		11.0%
Option three					
First instalment	20/08/2024	0	5.5%		11.0%
Second instalment	22/10/2024	9	5.5%		11.0%
Third instalment	24/12/2024	9	5.5%		11.0%
Fourth instalment	25/02/2025	9	5.5%		11.0%
		2024/25 Budget revenue	2023/24 Estimate revenue	2023/24 Budget revenue	
		\$	\$	\$	
Instalment plan admin charge revenue		139,000	137,928	128,000	
Instalment plan interest earned		189,000	188,809	175,000	
Unpaid rates and service charge interest earned		200,000	289,637	130,000	
		528,000	616,374	433,000	

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

The overall objective of the Rates and Charges in the 2024/2025 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 2024/2025 Financial Year after considering all non-rate sources of income.

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

Differential general rate

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

GRV Differential Rates:

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

UV Differential Rates:

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

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

UV General	The UV General rate applies to all UV valued properties in the City with a predominant land use that does not fall within the categories of Commercial or Industrial.	The object of this rate category is to impose a differential rate commensurate with the use of land and is the base rate by which all other UV-rated properties are assessed.	The reason for this rate is to ensure that all ratepayers on Unimproved Properties make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City.
UV Commercial	The UV Commercial rate is levied on UV-valued properties where the predominant use of the land is for either Industrial or Commercial purposes.	The object of this rate category is to raise additional revenue to offset the costs involved in servicing properties within this rate category, which include but are not limited to major outlays for transport infrastructure maintenance and renewal/refurbishment and significant related costs of land use and environmental impacts.	The reason for this differential rate is to ensure that all ratepayers in this category make an equitable contribution to the City's revenue.

(d) Differential Minimum Payment

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
General GRV	0.0673720	0.0667853	The advertised rate was different to the adopted rate due to revised expenditure estimates.
Industrial / Commercial GRV	0.0820580	0.0814163	The advertised rate was different to the adopted rate due to revised expenditure estimates.
Vacant GRV	0.1040310	0.1026130	The advertised rate was different to the adopted rate due to revised expenditure estimates.
General UV	0.0039310	0.0038378	The advertised rate was different to the adopted rate due to revised expenditure estimates.
Commercial UV	0.0048580	0.0046866	The advertised rate was different to the adopted rate due to revised expenditure estimates.
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
General GRV	1,020	1,020	The advertised rate has been maintained reflecting minimum contribution required.
Industrial /Commercial GRV	1,280	1,280	The advertised rate has been maintained reflecting minimum contribution required.
Vacant GRV	810	810	The advertised rate has been maintained reflecting minimum contribution required.
General UV	1,020	1,020	The advertised rate has been maintained reflecting minimum contribution required.
Commercial UV	1,280	1,280	The advertised rate has been maintained reflecting minimum contribution required.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The City does not intend to raise service charges for the year ended 30th June 2025.

(g) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2025.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Land held for resale
- Forrestfield Industrial Area Scheme Stage 1 (ii)
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of unspent grants and contract liability held in reserve
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Estimate 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	31,058,999	39,268,275	29,392,106
	10,716,927	10,716,383	12,131
	5,138,887	4,983,887	3,932,740
	672,000	622,009	686,500
	370,970	270,970	265,000
	47,957,783	55,861,524	34,288,477
	(9,867,221)	(10,067,221)	(12,767,481)
	(4,238,904)	(4,962,237)	(4,934,973)
8	(215,951)	(98,549)	(367,000)
7	(1,204,248)	(1,230,983)	(1,233,468)
	(6,434,980)	(5,434,980)	(5,100,000)
	(21,961,304)	(21,793,970)	(24,402,922)
	25,996,479	34,067,554	9,885,555
3(b)	(25,959,747)	(34,026,564)	(9,844,358)
	36,732	40,990	41,197
9	(28,001,717)	(35,356,096)	(17,931,166)
	0	0	(12,131)
	0	0	(536,500)
	621,771	0	0
	1,204,248	1,230,983	1,233,468
	215,951	98,549	367,000
			1,934,971
			5,100,000
	(25,959,747)	(34,026,564)	(9,844,358)

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals

Add: Depreciation

Non-cash movements in non-current assets and liabilities:

- Pensioner deferred rates

- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Estimate 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(1,690,000)	(28,353)	0
6	17,140,236	17,184,765	13,684,765
	(25,000)	(20,000)	(20,000)
	276,667	415,000	415,000
	15,701,903	17,551,412	14,079,765

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Right of use assets recognised

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Estimate 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	335,655	132,485	0
	335,655	132,485	0

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2024/25 Budget 30 June 2025	2023/24 Estimate 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	(335,655)	(128,302)	(967,000)
	(335,655)	(128,302)	(967,000)

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

4. RECONCILIATION OF CASH

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

Note	2024/25 Budget	2023/24 Estimate	2023/24 Budget
	\$	\$	\$
Cash at bank and on hand	27,279,517	35,638,793	29,392,106
Term deposits	3,779,482	3,629,482	0
Total cash and cash equivalents	31,058,999	39,268,275	29,392,106
Held as			
- Unrestricted cash and cash equivalents	13,764,019	14,618,916	11,460,940
- Restricted cash and cash equivalents	17,294,980	24,649,359	17,931,166
3(a)	31,058,999	39,268,275	29,392,106
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	17,294,980	24,649,359	17,931,166
- Restricted financial assets at amortised cost - term deposits	10,706,737	10,706,737	0
	28,001,717	35,356,096	17,931,166
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	9	28,001,717	35,356,096
		28,001,717	17,931,166
Reconciliation of net cash provided by operating activities to net result			
Net result	18,812,112	8,853,264	21,269,466
Depreciation	6	17,140,236	17,184,765
(Profit)/loss on sale of asset	5	(1,690,000)	(28,353)
(Increase)/decrease in receivables		(130,000)	(1,380,065)
(Increase)/decrease in inventories		10,009	(505,273)
Increase/(decrease) in payables		(200,000)	(1,302,567)
Increase/(decrease) in employee provisions		1,276,667	1,001,952
Capital grants, subsidies and contributions		(26,632,701)	(12,562,982)
Net cash from operating activities	8,586,323	11,260,741	11,473,901

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget		2023/24 Estimate					2023/24 Budget
	Additions	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	23,850,940		6,730,956					12,914,220
Furniture and equipment	580,000			14,327	6,211		(8,116)	1,190,000
Plant and equipment	6,418,390		456,981	56,820	85,364	28,543		3,239,500
Total	30,849,330	0	7,187,937	71,147	91,575	28,543	(8,116)	17,343,720
(b) Infrastructure								
Infrastructure - roads	7,293,040		7,040,278	0	0	0	0	8,733,738
Infrastructure - footpaths	626,861		600,606	0	0	0	0	540,519
Infrastructure - drainage	476,358		456,406	0	0	0	0	1,068,558
Infrastructure - parks and ovals	6,341,273		6,075,678	0	0	0	0	11,810,792
Infrastructure - other	898,980		808,631	0	0	0	0	779,383
Total	15,636,512	0	14,981,598	0	0	0	0	22,932,990
(c) Right of Use Assets								
Right of use - plant and equipment	335,655		132,485	0	0	0	0	0
	335,655	0	132,485	0	0	0	0	0
(d) Land held for resale								
Development costs	60,000	1,750,000	0	0	0	0	0	0
	60,000	1,750,000	0	0	0	0	0	0
Total	46,881,497	1,750,000	22,302,021	71,147	91,575	28,543	(8,116)	40,276,710

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure - other
Right of use - buildings
Right of use - plant and equipment

By Program

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

2024/25 Budget	2023/24 Estimate	2023/24 Budget
\$	\$	\$
3,386,254	3,418,554	3,331,242
38,567	38,935	55,784
1,099,743	1,110,232	959,547
4,807,766	4,853,624	4,715,349
1,192,196	1,203,567	1,030,188
3,481,424	3,514,631	1,466,324
1,379,723	1,392,883	1,065,939
1,540,106	1,554,797	948,482
46,821	46,950	0
167,637	50,592	111,911
17,140,236	17,184,765	13,684,766
7,178	7,197	7,182
186,239	186,723	119,025
65,033	65,202	63,925
17,415	17,461	19,500
4,837,922	4,850,490	4,503,412
11,021,491	11,050,124	8,161,976
1,004,957	1,007,568	809,744
17,140,236	17,184,765	13,684,765

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Infrastructure

Category	Component	Material	Useful Life
Roads	Surface	Cement	50
		Brick Paving	50
		Asphalt	25
	Pavement Base	Single Seal	20
		Laterite	60
		Rockbase	60
		Limestone	120
Footpaths		Concrete	50
		Brick Paving	50
		Gravel	50
		Asphalt	25
		Timber	15
Drainage Pipes	Stormwater	Concrete	80
	Subsoil	PVC	60
Drainage Pits	Stormwater	Concrete	80
	Weirs	Stone mortared	100
Parks and Gardens	Including Playground Equipment		10 to 80

AMORTISATION

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

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

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(e) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2024/25	2024/25	Budget	2024/25	Estimate	2023/24	2023/24	Estimate	2023/24	Budget	2023/24	2023/24	Budget	2023/24
				Principal	Budget	Budget	Principal	Estimate		Estimate	Estimate	Estimate	Principal	Budget	Budget	Principal	Principal	Principal
				1 July 2024	New Loans	Principal Repayments	outstanding 30 June 2025	Interest Repayments	1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot Waste Trucks	228	WATC	5.6%	584,090		(64,562)	519,529	(31,988)	645,165		(61,075)	584,090	(35,475)	645,165		(61,075)	584,090	(35,475)
Waste Compactor	229	WATC	2.5%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Forrestfield North Development Project - Loan 1	230	WATC	3.0%	165,972		(53,680)	112,292	(4,595)	218,072		(52,100)	165,972	(6,175)	218,071	0	(52,100)	165,972	(6,175)
Wattle Grove South Planning Study	231	WATC	0.7%	20,297		(20,297)	0	(113)	40,444		(20,147)	20,297	(262)	40,444	0	(20,147)	20,296	(262)
High Wycombe Roads - testing and design	232	WATC	0.7%	10,148		(10,148)	0	(56)	20,222		(10,074)	10,148	(131)	20,222	0	(10,074)	10,149	(131)
Forrestfield North Structure Planning	233	WATC	0.7%	48,712		(48,712)	0	(271)	97,065		(48,353)	48,712	(629)	97,065	0	(48,353)	48,712	(629)
MKSEA Kalamunda Wedge - Development Contribution Plan	234	WATC	0.7%	8,119		(8,119)	0	(45)	16,177		(8,059)	8,119	(105)	16,177	0	(8,059)	8,118	(105)
MKSEA - Preliminary investigations and consultation	235	WATC	0.7%	14,208		(14,208)	0	(79)	28,311		(14,103)	14,208	(183)	28,311	0	(14,103)	14,208	(183)
Forrestfield North Structure Planning	245	WATC	3.6%	165,500		(18,196)	147,304	(5,800)	183,058		(17,558)	165,500	(6,439)	183,058	0	(17,558)	165,500	(6,439)
Foothills Netball Association	216	WATC	6.4%	34,722		(6,880)	27,842	(2,104)	41,178		(6,456)	34,722	(2,522)	41,178	0	(6,456)	34,723	(2,522)
Kalamunda Swimming Pool	227	WATC	5.6%	939,623		(103,860)	835,763	(51,459)	1,037,874		(98,251)	939,623	(57,069)	1,037,875	0	(98,250)	939,625	(57,069)
Future Aquatic facility study (Needs analysis)	236	WATC	0.7%	20,297		(20,297)	0	(113)	40,444		(20,147)	20,297	(262)	40,444	0	(20,147)	20,296	(262)
Operations Centre	221	WATC	6.8%	939,735		(131,754)	807,981	(61,427)	1,063,002		(123,267)	939,735	(69,914)	1,063,002	0	(123,267)	939,735	(69,914)
Fleet - Major Plant Replacement Program	237	WATC	1.0%	1,224,414		(301,448)	922,966	(11,722)	1,522,811		(298,397)	1,224,414	(14,774)	1,522,810	0	(298,397)	1,224,414	(14,774)
Fleet - Light Plant Replacement Program	238	WATC	0.7%	0		0	0	0	52,286		(52,286)	0	(271)	52,286	0	(52,286)	0	(271)
Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.2%	307,384		(49,661)	257,724	(3,658)	356,435		(49,050)	307,384	(4,268)	356,435	0	(49,050)	307,384	(4,268)
Fleet - Minor Plant Replacement Program	240	WATC	0.7%	119,606		(59,593)	60,013	(736)	178,783		(59,177)	119,606	(1,152)	178,827	0	(59,177)	119,650	(1,152)
Fleet - Major Plant Replacement Program	241	WATC	1.2%	457,355		(89,344)	368,011	(5,104)	545,660		(88,305)	457,355	(6,143)	545,796	0	(88,305)	457,491	(6,143)
Fleet - Light Plant Replacement Program	242	WATC	0.5%	34,780		(34,780)	0	(141)	69,373		(34,593)	34,780	(329)	69,475	0	(34,593)	34,882	(329)
Kalamunda Town Centre Upgrade Stage 1	243	WATC	1.4%	714,902		(97,790)	617,112	(9,934)	811,300		(96,398)	714,902	(11,326)	811,541	0	(96,398)	715,143	(11,326)
Female Change Rooms	244	WATC	1.4%	643,412		(88,011)	555,401	(8,941)	730,170		(86,758)	643,412	(10,193)	730,386	0	(86,758)	643,628	(10,193)
Scott Reserve Redevelopment	NEW	WATC	6.5%	0	2,000,000		2,000,000		0	0	0	0	0	0	2,000,000	0	2,000,000	0
Major Plant Replacement*	NEW	WATC/APRA	7.0%	0	869,000	(35,412)	833,588	(3,541)	0	0	0	0	0	0	2,000,000	0	2,000,000	0
Light Vehicles Asset Replacement *	NEW	WATC/APRA	7.0%	0	1,585,000	(64,588)	1,520,412	(6,459)	0	0	0	0	0	0	0	0	0	0
				6,453,276	4,454,000	(1,321,337)	9,585,940	(208,287)	7,697,829	0	(1,244,552)	6,453,276	(227,621)	7,698,568	2,000,000	(1,244,552)	8,454,016	(227,622)
Self Supporting Loans																		
Forrestfield United Soccer Club	214	WATC	5.6%	41,973	0	(9,646)	32,327	(2,162)	51,105	0	(9,132)	41,973	(2,667)	51,105	0	(9,132)	41,973	(2,667)
Maidavale Tennis Club	217	WATC	6.0%	0	0	0	0	0	7,242	0	(7,242)	0	(361)	7,242	0	(4,758)	2,485	(361)
				41,973	0	(9,646)	32,327	(2,162)	58,348	0	(16,374)	41,973	(3,029)	58,347	0	(13,850)	44,457	(3,028)
				6,495,250	4,454,000	(1,330,983)	9,618,266	(210,449)	7,756,176	0	(1,260,927)	6,495,250	(230,650)	7,756,915	2,000,000	(1,258,442)	8,498,473	(230,650)

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

The self supporting loan(s) repayment will be fully reimbursed.

* The City will be using a revolving credit facility to finance plant and equipment replacement. Loan could be sourced from any approved APRA bank or WATC.

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Scott Reserve Redevelopment *	WATC	6.5%	Fixed Term	5 Years	2,000,000	0	2,000,000	0
Major Plant Replacement	WATC/APRA	7.0%	Fixed Term	5 Years	869,000	35,412	869,000	0
Light Vehicles Asset Replacement	WATC/APRA	7.0%	Fixed Term	5 Years	1,585,000	64,588	1,585,000	0
					4,454,000	100,000	4,454,000	0

* No interest charge is forecasted as loan will be drawdown in June 2025.

(c) Unspent borrowings

The City had unspent borrowing funds as at 30th June 2024 of \$2,000,000 related to Scott Reserve Redevelopment which is being carried over to be completed in 2024-2025. Listed new borrowings are expected to be drawn down by 30 June 2025

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	3,000,000	3,000,000	3,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(1,000)	(1,000)	(1,000)
Total amount of credit unused	3,074,000	3,074,000	3,074,000
Loan facilities			
Loan facilities in use at balance date	9,618,266	6,495,250	8,498,473

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
			\$	\$	\$
Overdraft facility at Corporate Overdraft Reference Rate Minus 3.77%	Working Capital	2011	3,000,000	0	3,000,000
			3,000,000	0	3,000,000

MATERIAL 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 30 JUNE 2025**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2024/25 Budget	Budget Lease	Estimate	2023/24 Estimate	2023/24 Estimate	Estimate Lease	Budget	2023/24 Budget	2023/24 Budget	Budget Lease	
					Principal 1 July 2024	New Leases	Principal outstanding 30 June 2025	Principal 1 July 2023	New Leases	Principal repayments	Principal outstanding 30 June 2024	Principal 1 July 2023	New Leases	Principal repayments	Principal outstanding 30 June 2024	
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Photocopiers and printers					114,183		(29,732)	84,451	11,281	128,302	(25,400)	114,183	11,281	160,000	(48,000)	123,281
Computers					0	335,655	(110,924)	224,731	0	0	0	0	0	240,000	(120,000)	120,000
Cardio & Spin bike equipment					67,047		(22,828)	44,219	89,000	0	(21,953)	67,047	89,000	217,000	(54,250)	251,750
Forrestfield Library building					459,166		(45,988)	413,178	485,897	0	(26,731)	459,166	0	350,000	(70,000)	280,000
					640,396	335,655	(209,473)	766,578	586,178	128,302	(74,084)	640,396	100,281	967,000	(292,250)	775,031

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Estimate				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Waste Avoidance and Resource Recovery Reserve	1,411,376	666,309	(1,200,000)	877,685	1,588,716	635,660	(813,000)	1,411,376	1,118,828	569,906	(918,040)	770,694
(b) Forrestfield Industrial Scheme Stage 1 Reserve	1,505,497	1,060,053	(369,000)	2,196,550	1,260,534	637,774	(392,811)	1,505,497	986,552	1,008,419	(60,000)	1,934,971
(c) Forrestfield Industrial Area Reserve	134,570	4,798	0	139,368	128,742	5,828	0	134,570	127,131	1,085	0	128,216
(d) Public Open Space Funds Reserve - High Wycombe	253,239	8,923	0	262,162	240,229	13,010	0	253,239	266,894	2,277	0	269,171
(e) Public Open Space Funds Reserve - Maida vale	2,284	80	0	2,364	2,167	117	0	2,284	66,754	569	0	67,323
(f) Public Open Space Funds Reserve - Kalamunda	138,642	7,846	0	146,488	131,519	7,123	0	138,642	129,053	1,101	0	130,154
(g) Public Open Space Funds Reserve - Forrestfield	257,071	10,694	0	267,765	243,864	13,207	0	257,071	239,290	2,042	0	241,332
	3,702,679	1,758,703	(1,569,000)	3,892,382	3,595,772	1,312,718	(1,205,811)	3,702,679	2,934,502	1,585,399	(978,040)	3,541,861
Restricted by council												
(h) Waste Management Reserve	7,564,846	268,422	(5,006,000)	2,827,268	5,346,986	2,472,215	(254,355)	7,564,846	5,400,033	46,082	(2,255,135)	3,190,980
(i) Long Service Leave Reserve	2,599,092	92,667	(300,000)	2,391,759	2,486,533	112,559	0	2,599,092	2,461,574	521,007	0	2,982,581
(j) Land and Property Enhancement and Maintenance Reserve	3,614,177	127,594	(3,120,000)	621,771	1,373,607	2,312,570	(72,000)	3,614,177	1,266,927	10,812	(192,000)	1,085,739
(k) EDP IT Equipment Reserve	4,546,689	1,160,121	(2,493,619)	3,213,191	1,718,880	2,827,809	0	4,546,689	1,701,808	1,114,522	(680,000)	2,136,330
(l) Local Government Elections Reserve	222,373	8,074	0	230,447	105,412	323,445	(206,484)	222,373	103,448	100,883	(100,000)	104,331
(m) Insurance Contingency Reserve *	0	0	0	0	191,155	8,654	(199,809)	0	188,749	1,611	0	190,360
(n) Revaluation Reserve *	0	0	0	0	107,513	4,867	(112,380)	0	106,327	907	0	107,234
(o) Nominated Employee Leave Provisions Reserve	2,313,237	82,476	(400,000)	1,995,713	2,213,057	100,180	0	2,313,237	2,187,014	218,664	0	2,405,678
(p) Asset Enhancement Reserve	5,125,604	5,984,868	(3,263,067)	7,847,405	2,386,882	2,887,484	(148,762)	5,125,604	1,798,772	215,350	(63,985)	1,950,137
(q) Unexpended Capital Works and Specific Purpose Grants Reserve	5,218,992	0	(3,952,842)	1,266,150	3,661,771	3,395,722	(1,838,501)	5,218,992	3,619,025	30,884	(3,619,025)	30,884
(r) Environmental Reserve	10,094	360	0	10,454	9,657	437	0	10,094	9,194	79	0	9,273
(s) Public Art Reserve	438,313	17,864	(100,000)	356,177	216,614	221,699	0	438,313	194,121	1,657	0	195,778
(t) Land Development Reserve	0	3,690,000	(441,000)	3,249,000	0	0	0	0	0	0	0	0
(u) Voted Works	0	100,000	0	100,000	0	0	0	0	0	0	0	0
(v) Rhonda Hardy Memorial Reserve	0	6,000	(6,000)	0	0	0	0	0	0	0	0	0
(w) High Wycombe South Future DCP	0	300,000	(300,000)	0	0	0	0	0	0	0	0	0
	31,653,417	11,838,444	(19,382,528)	24,109,335	19,818,068	14,667,641	(2,832,292)	31,653,417	19,036,992	2,262,459	(6,910,145)	14,389,305
	35,356,096	13,597,148	(20,951,528)	28,001,717	23,413,840	15,980,358	(4,038,103)	35,356,096	21,971,494	3,847,858	(7,888,185)	17,931,166

* Discontinued reserve as at 30 June 2024

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

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

* Discontinued reserve as at 30 June 2024

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Estimate	2023/24 Budget
	\$	\$	\$
Investments	2,117,500	2,293,461	550,529
Late payment of fees and charges *	66,000	63,823	25,000
Other interest revenue	389,000	478,446	305,000
	<u>2,572,500</u>	<u>2,835,730</u>	<u>880,529</u>

* The City has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	100,000	93,000	80,000
Other services	50,000	20,650	50,000
	<u>150,000</u>	<u>113,650</u>	<u>130,000</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	210,449	230,650	230,650
Interest on lease liabilities (refer Note 8)	34,240	31,955	0
	<u>244,688</u>	<u>262,605</u>	<u>230,650</u>

(d) Write offs

General rate	0	0	1,000
Fees and charges	2,000	504	6,000
	<u>2,000</u>	<u>504</u>	<u>7,000</u>

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Estimate	2023/24 Budget
	\$	\$	\$
Elected member 1			
Mayor's allowance	68,552	65,840	65,915
Meeting attendance fees	33,706	32,373	32,410
Annual allowance for ICT expenses	3,500	3,496	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	105,858	101,809	101,925
Elected member 2			
Deputy Mayor's allowance	17,138	10,987	16,480
Meeting attendance fees	25,137	24,170	24,170
Annual allowance for ICT expenses	3,500	3,500	3,500
Annual allowance for travel and accommodation expenses	100	97	100
	45,875	38,754	44,250
Elected member 3			
Deputy Mayor's allowance		5,475	
Meeting attendance fees	25,137	24,142	24,170
Annual allowance for ICT expenses	3,500	3,496	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	28,737	33,213	27,770
Elected member 4			
Meeting attendance fees	25,137	16,769	24,170
Annual allowance for ICT expenses	3,500	2,400	3,500
Annual allowance for travel and accommodation expenses	100	69	100
	28,737	19,238	27,770
Elected member 5			
Meeting attendance fees	25,137	24,170	24,170
Annual allowance for ICT expenses	3,500	2,300	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	28,737	26,570	27,770
Elected member 6			
Meeting attendance fees	25,137	24,142	24,170
Annual allowance for ICT expenses	3,500	2,106	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	28,737	26,348	27,770
Elected member 7			
Meeting attendance fees	25,137	24,142	24,170
Annual allowance for ICT expenses	3,500	3,496	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	28,737	27,738	27,770
Elected member 8			
Meeting attendance fees	25,137	24,170	24,170
Annual allowance for ICT expenses	3,500	2,300	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	28,737	26,570	27,770
Elected member 9			
Meeting attendance fees	25,137	24,142	24,170
Annual allowance for ICT expenses	3,500	3,496	3,500
Annual allowance for travel and accommodation expenses	100	100	100
	28,737	27,738	27,770
Elected member 10			
Meeting attendance fees	0	7,367	6,043
Annual allowance for ICT expenses	0	1,067	875
Annual allowance for travel and accommodation expenses	0	30	35
	0	8,464	6,953
Elected member 11			
Meeting attendance fees	0	7,367	0
Annual allowance for ICT expenses	0	1,067	0
Annual allowance for travel and accommodation expenses	0	30	0
	0	8,464	0
Total Elected Member Remuneration	352,892	344,906	347,518
Mayor's allowance	68,552	65,840	65,915
Deputy Mayor's allowance	17,138	16,461	16,480
Meeting attendance fees	234,802	232,955	231,813
Annual allowance for ICT expenses	31,500	28,724	32,375
Annual allowance for travel and accommodation expenses	900	926	935
	352,892	344,906	347,518

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

12. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The City of Kalamunda had a share in the Net Assets of the Eastern Metropolitan Regional Council (EMRC) as a member council. The EMRC provides services in waste management, resource recovery, environmental management and regional development. The City of Kalamunda's estimated share of equity is 17.29% as at 30 June 2023 in the Eastern Metropolitan Regional Council. The percentage is dependent on population changes and could vary.

The City of Kalamunda issued its Notice of Withdrawal from the EMRC on 22 November 2022. The effective date of the withdrawal is after the 30 June 2023. The City of Kalamunda's equity entitlement is subject to a different valuation methodology and process prescribed in the Establishment Agreement for withdrawing participants. At present, a separate process is in progress and the value is not finalised. Payment of the City's equity share is expected to be received in July 2025. Hence, no budget is shown.

MATERIAL ACCOUNTING POLICIES

Investments in associates

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

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

Investments in associates (continued)

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

**CITY OF KALAMUNDA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025**

13. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Wattle Grove - Cell 9	5,781,525	1,231,261	(300,408)	6,712,378
NBN Tower Pickering Brook	54,998	24,200		79,198
Cash in Lieu of Public Open Space	727,661	179,106		906,767
	<u>6,564,185</u>	<u>1,434,567</u>	<u>(300,408)</u>	<u>7,698,344</u>

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

14. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

14. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

**CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

15. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Provision and maintenance of senior citizen and disability services, youth services and other voluntary services.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, footpaths, bridges, lighting and cleaning of streets.

Economic services

To help promote the City and its economic wellbeing.

Tourism and area promotion, rural services and building control.

Other property and services

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

**CITY OF KALAMUNDA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025**

16. FEES AND CHARGES

	2024/25 Budget	2023/24 Estimate	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	236,180	289,992	218,000
Law, order, public safety	230,950	254,387	238,598
Health	1,091,513	375,181	403,211
Education and welfare		17,604	43,000
Community amenities	15,628,690	15,733,773	15,077,441
Recreation and culture	1,350,861	1,231,518	1,102,798
Economic services	301,500	364,434	234,800
Other property and services	76,500	82,596	106,000
	18,916,194	18,349,485	17,423,848

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



Capital Budget

For the year end 30 June 2025

Job/Account #	CAPITAL WORKS - Project Title	2024/2025 CAPEX TOTAL [INCL OH]
	ROADS NEW CAPITAL EXPENDITURE	
3510	Railway Road and Elizabeth Street, Kalamunda - Intersection Upgrade	
3511	Kalamunda Road High Wycombe: Stage 1 of Kalamunda Road Master Plan	
3512	Canning Road, Carmel - Lighting and safety improvements - Welshpool Road East to Glenisla Road	
3535	Strelitzia Avenue, Forrestfield - Road Safety Improvements	
3543	Orange Valley Road, Kalamunda - Safety Improvements Lyndhurst to Barbical	
3548	Falls Road, Lesmurdie - Embayed Parking	
3549	Canning Road Walliston and Canning Mills: Safety Improvements from Pomeroy Rd to Canning Mills Road	
8661	Hale Road Bus Stop Number 28748 before Fife Street	
8662	Maida Vale Road Bus Stop Number 26799 before Hawtin Road	
8663	Berkshire Road Bus Stop Number 28656 after Apricot Street	
8664	Willara Road New Cul-de-sac	
8665	Hale Road New Bus Shelter at Stop 26122 before Hanover Street	
8666	Stirk Park Car Park Extension and Traffic Calming	
8667	Maida Vale Road New Bus Shelter at Stop 26797 before Pinker Crescent	
	TOTAL EXPENDITURE ON ROADS-NEW	2,592,938
	ROADS RENEWAL CAPITAL EXPENDITURE	
3413	Patterson Road Bickley - Road Resurfacing (Stage 3)	
3457	Road Minor Renewals Program	
3458	Hummerston Road New Kerb and Resurfacing 900m	
3523	Canning Road, LM, Road resurfacing	
3551	Anderson Road and Holmes Road , Forrestfield - Resurfacing of Roundabout and Approaches	
3583	Newlands Grove Asphalt Resurfacing	
3584	Heidelberg Road Resurfacing	
3585	Weston Road Resurfacing Marchetti to Pickering Brook Road	
3586	Welshpool & Lewis Intersection upgrade - Interim Work	
3587	Butcher Road Pedestrian Crossing Improvement	
3589	Hale Road Forrestfield: New Bus Shelter at Stop 13863 at Forrestfield Shopping Centre	
8637	Operations Centre, WA, Internal parking and movement area resurfacing	
8638	Pomeroy Road / Lawnbrook Road West Resurfacing	
8639	Mundaring Weir Road Resurfacing Fern to northern boundary, distance 5.71 to 14.91km	
8641	Newburn Road Resurfacing Macao Road to Sorensen Road	
8642	Kelvin Road Resurfacing Crystal Brook to south boundary	
8643	Kalamunda Road Resurfacing Gray to Terrigal	
8644	Hicks Street Road Resurfacing Dawson to Nbr 31	
8645	Hawtin Road Resurfacing Norwood to Berkshire	
8647	Reid Road Asphalt Resurfacing from Albert to Pomeroy	
8649	Foxton Boulevard Asphalt Resurfacing	
8651	Benson Way Asphalt resurfacing	
8652	Welshpool RE Road Resurfacing distance 5.02 to 5.36 and 7.28 to 7.93	
8653	Schmitt Road Resurfacing	
8654	Strelitzia Avenue, Forrestfield - Road Resurfacing (Salix way to Hale Road)	
8655	Rockdale Place Road Resurfacing	
8656	Reynolds Road Resurfacing	
8657	Mundaring Weir Road Resurfacing Railway to 0.35km east	
8658	Edney Road Resurfacing Tull to Tia	
8659	Upwood Circle Asphalt Resurfacing	
8660	Jeanhulley Rd and Swan Rd Asphalt Resurfacing	
	TOTAL EXPENDITURE ON ROADS- RENEWAL	4,700,102

Job/Account #	CAPITAL WORKS - Project Title	2024/2025 CAPEX TOTAL [INCL OH]
	FOOTPATHS NEW CAPITAL EXPENDITURE	
2297	Canning Road, Kalamunda - Signalised Pedestrian Crossing by Haynes Street	
2311	Ford Road, Lesmurdie - New Path George to Basildon	
2313	Anthony Street Lesmurdie: New footpath from Heslop Rd to Anthony St Reserve	
8648	Jorgensen Park New Gravel Path	
	TOTAL FOOTPATHS NEW CAPITAL EXPENDITURE	486,824
	FOOTPATHS RENEWALS CAPITAL EXPENDITURE	
2314	Pavetta Crescent Path Renewal	
2315	Heslop Road, Lesmurdie - Renew Path from No.23 to Curtis St	
2316	Ryan Way, Lesmurdie - Renew Path	
8650	Welshpool Road East - Renew Paths	
	TOTAL EXPENDITURE ON FOOTPATHS RENEWAL	140,037
	DRAINAGE NEW CAPITAL EXPENDITURE	
8050	Stirk Park - New Drainage	
8217	Toornart Creek Gooseberry Hill - Drainage Upgrade	
8633	Bandalong Way drainage upgrade - Maintenance	
8634	Coronilla Way Drainage Improvement Works	
8636	251 Pickering Brook Road Drainage Works at Car Park and Basket Ball Court	
8640	Railway Road Sinkhole drainage upgrade	
	TOTAL EXPENDITURE ON DRAINAGE NEW	201,465
	DRAINAGE RENEWALS CAPITAL EXPENDITURE	
8243	34 Marri Crescent Lesmurdie: Replace Drainage System	
	TOTAL EXPENDITURE ON DRAINAGE RENEWALS	274,892
	PARKS NEW CAPITAL EXPENDITURE	
4465	Stirk Park Kalamunda: New Playground and Skate Park	
8502	Street Tree Planting Program	
8568	Ray Owen Reserve Lesmurdie: Oval Expansion and Renewal	
8624	Hartfield Park Forrestdfield: Upgrade Field Lighting Hockey and Teeball Grounds	
8626	Fertiliser and Wetting agent injectors for passive reserve	
8627	Kostera War Memorial Fence- New	
	TOTAL PARKS NEW CAPITAL EXPENDITURE	6,278,111
	PARKS RENEWAL CAPITAL EXPENDITURE	
8630	Morrison Oval - Centre Oval Cricket Pitch Synthetic Turf Renewal & Repairs	
8631	Kostera RSL Gardens Retaining Wall - Renewal	
8646	Rangeview Park Playground renewal	
	TOTAL PARKS RENEWAL CAPITAL EXPENDITURE	63,162
	OTHER INFRASTRUCTURE NEW	
4149	Kostera Oval New Carpark Behind Performing Arts Centre	
C9S7	Cell 9 Wattle Grove Infrastructure Cost Sharing Arrangement – Design and Delivery	
FF10	Forrestdfield / High Wycombe Industrial DCP – Design and Delivery	
HW01	High Wycombe South Residential Precinct DCP – Design and Delivery	
	TOTAL OTHER INFRASTRUCTURE NEW CAPITAL EXPENDITURE	898,980
	BUILDING NEW CAPITAL EXPENDITURE	
9526	Redevelopment of Norm Sadler Pavilion, Maida Vale Reserve	
9528	Additional Female Change Rooms - Ray Owen Reserve	
9531	Solar Panel Rebate Scheme for Community Leased Buildngs	
9549	Scott Reserve High Wycombe: Sport Pavilion Redevelopment	
9587	Hartfield Park Forrestdfield - New AFL & Little Athletics Pavilion	

Job/Account #	CAPITAL WORKS - Project Title	2024/2025 CAPEX TOTAL [INCL OH]
9589	Hartfield Park Forrestfield - New Men's Shed	
9590	Hartfield Park Forrestfield - Colocation of Tennis and Bowls Club	
9591	Hartfield Park Forrestfield - Redevelopment of Ruby League Pavilion	
9592	Hartfield Park Forrestfield: Expansion of FUFC Facilities	
9600	High Wycombe TOD Precinct: Design and Construct of Community Node	
	TOTAL EXPENDITURE ON BUILDINGS-NEW	23,120,134
	BUILDINGS RENEWAL CAPITAL EXPENDITURE	
4997	Kalamunda Performing Arts Centre Kalamunda: Lighting Replacement	
9546	Ray Owen Recreation Centre Lesmurdie Renew Grandstand Seating Court 1 and 4	
9597	Kalamunda Water Park Kalamunda: Pool Starting Blocks Replacements	
	TOTAL EXPENDITURE ON BUILDING RENEWALS	730,807
	FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	
C098	ICT Strategy - Council Chambers Audio and Visual Replacement	
C108	IT Hardware - Network Switch Replacement	
C110	IT Hardware - UPS Replacement	
C114	Purchase and replacement of Office Furniture and Equipment Items	
	TOTAL FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	580,000
	PLANT AND EQUIPMENT CAPITAL EXPENDITURE	
375908	Sound Wall Extension Top Deck WTS	
375908	New wood pallet recycling bin 30m3	
375908	Limestone Wall on Green Waste Deck	
375908	Go FOGO Third Bin Kerbside Collection Program	
420908	City of Kalamunda Bilock Security	
420908	Australian Fire Danger Rating (AFDR) Electronic Signs	
430918	Operation Centre Diesel Fuel tank upgrade and installation with decommission all fuel tanks	
440917	Major Plant Replacement Program	
440918	Minor Plant Replacement Program	
440919	Light Vehicle Replacement Program	
	TOTAL PLANT AND EQUIPMENT CAPITAL EXPENDITURE	6,418,390
	TOTAL CAPITAL WORKS PROGRAM	46,485,842



Fees and Charges

For the year end 30 June 2025



CITY OF KALAMUNDA INDEX OF SCHEDULE OF FEES AND CHARGES FOR 2024-2025

Regulatory

Administration Fees	38
Land Services	39
Fines Enforcement [Regulation 9]	39
Licences	40
Pound Fees	41
Fire and Emergency Management	42
Engineering	43
Waste Management	44
Town Planning	48
Tree Replacement	51
Public Art Contribution	51
Building	52
Health	54

Community Facilities

Miscellaneous Charges	57
Hire Facility	
Anderson Road Community Centre	57
Agricultural Hall	57
Cyril Road Hall	58
Falls Farm	58
Forrestfield Hall	58
Forrestfield Library Meeting Room	58
Games Trailer	58
Gooseberry Hill Hall	58
Gooseberry Hill Multi-Use Facility	58
Hartfield Park Recreation Centre	58
Headingly Road Cottage	61
Recreational Facility	
High Wycombe Community And Recreation Centre	61
Jack Healey Centre	62
Kalamunda Community Centre	62
Kalamunda History Village	63
Kalamunda Performing Arts Centre	63
Kalamunda Town Square Hall	65
Lesmurdie Hall	65
Liberty Swing	65
Libraries	65
Maida Vale Netball Centre	66
Ray Owen Sports Centre	66
Reserve Hire	67
Stirk Park	67
Woodlupine Family & Community Centre	67
Zig Zag Cultural Centre	68
Leases And Licenses	69
Rules Applying to the Schedule of Charges for Community Facilities	70

Regulatory

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per hour	290.00
Directors	Per hour	230.00
Manager	Per hour	170.00
Level 7-9 officers	Per hour	115.00
Level 5-6 officers	Per hour	90.00
Rates and General Payments		
Dishonoured Payment Administration Fees	each	10.00
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)	per instalment notice	24.00
Interest on outstanding balances related on trust debts and sundry debts	overdue period	0.06
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)	per letter	20.00
Rates Instalment (four instalments)	per instalment notice	27.00
Rates Instalment (two instalments)	per instalment notice	9.00
Interest on rates instalments	period	0.06
Penalty interest on outstanding rates	overdue period	0.11
ESL Penalty interest	overdue period	As per DFES
Property Rates Settlement Statement	each	50.00
Re-print copy of Rates Notice	per event	11.00
Administration fee for incorrect or overpayment made by ratepayer	per arrangement	25.00
Special Payment Arrangements (SPAs)	per arrangement	20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)	each	20.00
Smarter way to pay early termination fee	each	20.00
Credit Card Surcharge (applies to all fees)	% of \$ value paid	0.46 % of amount paid
Rates Historical Search	Per year	35.00
Administration fee for Debt Clearance Letter	Per letter	30.00
Notice of Discontinuance plus \$33.00 per additional debtor		55.00
Admin Fee charge under section 6.60 for issue of Notice		50.00
Company Search Fee		55.00
Recovery Administration Fee-AMPAC LG Advantage Service		103.00
Recovery Administration Fee-AMPAC LG Advantage Service (If finalised within 14 days from date of issue of demand)		35.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Freedom of Information <i>Application</i> <i>Charge for time to deal with application</i> <i>Charge after initial hour</i>	per application 1st Hr Per hour	30.00 - 30.00
Offsite Storage Scan Retrieval		25.00
Offsite Plan Retrieval fee Building Plan request search fee (Off site storage)		40.00
LAND SERVICES		
Application Fee for Closure of Pedestrian Access Way (PAW)	per application	755.00* plus all other costs
Application Fee for Closure of Right of Way (ROW)	per application	755.00* plus all other costs
Application Fee for Permanent Road Closure	per application	755.00* plus all other costs
Application Fee for Dedication of Land as Road	per application	755.00* plus all other costs
* 315.00 fee plus 440.00 newspaper advertisement		
FINES ENFORCEMENT [Regulation 9]		
Part A - Enforcement Fees for part 3 of the Act		
Fee for issuing a final demand (To be imposed when the final demand is issued)	each	26.90
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice)	each	22.90
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)	each	86.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)	each	53.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant		53.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		252.00
Part C - Enforcement Fees for part 7 of the Act		
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour.	per hour	111.00
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		75.00
Fee for lodging a memorial under S89.		43.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Fee for lodging a withdrawal of memorial under S90.		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees.		Varied
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees.		Varied
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding		266.00
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees.		Varied
Fee for attending a sale of personal property or land.		120.00
Fee for preparing and executing a transfer of land sold.		266.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		38.00
Local Authority Number Plates	Set	Price set by the Dept of
Vehicles		
Impounding	per vehicle	Actual cost + 12.5%
Storage Charges (Daily)	Daily	12.00
Vehicle Disposal/ Surrender Fee	per vehicle	Actual cost + 12.5%
Heavy Vehicle Removal	per vehicle	Actual cost + 12.5%
Ranger Attendance		
Per Ranger or authorised personnel attending 7am -7pm (hr or part of)	per hour	78.00
Per Ranger or authorised personnel attending 7pm -7am (hr or part of)	per hour	205.00
Building Security Call Out 7am-7pm (hr or part of)	per hour	78.00
MOU -Shared Services - hourly rate	per hour	78.00
MOU -Shared Services - mileage	per km	0.81
LICENSES		
Extractive Industries		
Application for a licence		768.00
Annual licence fee		535.00
Transfer of a licence		535.00
Renewal of a licence		535.00
Dog Registration		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Multi Dog Application	Initial	177.00
Sterilisation of dog by authorised vet	Each	Cost +12.5%
Microchipping of dog by authorised vet	Each	Cost +12.5%
<i>*Pensioner 50% discount (sterilised and non-sterilised, 1 year, 3 year and Lifetime registrations)</i>		
Replacement Dog Tags	Each	2.00
Dangerous Dogs		
Dangerous Dog Declaration fee	Annual	120.00
Dangerous Dog Sign	Each	42.00
Dangerous Dog Collar - Large	Each	91.00
Dangerous Dog collar - Medium	Each	71.00
Dangerous Dog Collar - Small	Each	57.00
Cat Registration		
Cat Registration 1 Year - Application made between 31st May and 31st October	Per cat	10.00
Cat Registration 1 Year - Application made between 1st November and 30th March	Per cat	20.00
Cat Registration 3 Year	Per cat	42.50
Cat Registration Lifetime	Per cat	100.00
(50% of the above registration and renewal fees for Pensioners)		
Application to be cat breeder	Per cat	100.00
Sterilisation of cat by authorised vet	Per cat	Cost + 12.5%
Microchipping of cat by authorised vet	Per cat	Cost + 12.5%
Cat Registration Tag Replacement	Per cat	2.00
Kennels		
Licence	Annual	205.00
Application fee	Initial	140.00
Transfer of Kennel Licence		140.00
Cattery		
Licence Cattery	Annual	110.00
Application fee - Cattery	One off	120.00
Multi cat application fee to keep between 2 - 6 cats	One off	185.00
Transfer of Cattery Licence	Per transfer	145.00
POUND FEES		
Impounding fee registered dog	Each	67.00
Impounding fee unregistered dog	Each	145.00
Impounding fee registered cat	Each	67.00
Impounding fee unregistered cat	Each	145.00
Impounding Puppy less than 12 weeks	Each	73.00
Impounding Kitten less than 6 months	Each	73.00
Maintenance	Daily	22.00
Surrender at pound	Initial	190.00 +Vet Cost

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Surrender at pick up	Each	230.00 + Vet Cost
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities.	Each	105.00 + Vet Cost
Impounding Livestock - Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs.	As per LG Act	
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	58.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	108.00
Wethers, ewes, lambs, goats		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	26.00
<i>Impound Fees After Hours (7pm-7am)</i>	Head	75.00
Float hire		Cost + 12.5%
Poundage Fees - Daily/ Per Head		
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs		
<i>Poundage Fees Each 24 Hrs or part there of.</i>	Daily/Head	49.00
Wethers, ewes, lambs, goats		
<i>Poundage Fees Each 24 Hrs or part there of.</i>	Daily/Head	49.00
Sustenance Fees		
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head.	Daily	25.00
Rams, wethers, ewes, lambs, pigs or goats per head.	Daily	18.00
FIRE AND EMERGENCY MANAGEMENT		
Application fee for the variation to Fire Hazard Reduction notice	per application	150.00
Emergency Services Charges		
Front end loader plus operator	per hour	\$200.00 per hour minimum 3 hours
Light tanker or equivalent	per hour	95.00
1.4 Tanker or equivalent (Fire Appliances)	per hour	140.00
2.4 Tanker or equivalent (Fire Appliances)	per hour	290.00
3.4 Tanker or equivalent (Fire Appliances)	per hour	350.00
Bulk water tanker	per hour	\$200.00 per hour minimum 3 hours
Bobcat or equivalent	per hour	\$140.00 per hour minimum 3 hours
Administration charge for contractor fire mitigation works		Cost +12.5%

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
ENGINEERING		
Hire & set up of Lighting Tower within City Boundaries for community events	per night	240.24
Crossovers contribution by City		
Contribution to a standard crossing in accordance with the Local Government (Uniform Local Provisions) Regulations Clause 15, and the City's Specification for Crossover Construction.	Per Standard Crossing	498.00
Asset Protection		
Asset protection fee for all residential, industrial and commercial applications in excess of \$20,000, all applications for subdivision, demolition or clearing and all fibreglass or concrete swimming pool applications.		
<i>Asset Protection fee for initial inspection</i>	Per Application	138.00
<i>Asset Protection fee for subsequent inspection</i>	Per Inspection	125.00
Development Supervision - Engineering and Landscaping		
Development supervision fee for the checking of designs, supervision, and clearances for engineering and landscaping of developments. This includes development activities involving earthworks, roads, access ways, parking areas, drainage infrastructure, and landscaping. The fee is one of the following:		
The minimum charge	Per Development or Stage of Works	138.00
Where the applicant has not engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	3% of the cost of works as estimated by the local government.
Where the applicant has engaged a consulting engineer or specialist to design and supervise the works:	Per Development or Stage of Works	1.5% of the cost of works as estimated by the consultant
Development bond fee for bond amounts less than \$5000.00	Per Application	138.00
Development bond fee for bond amounts \$5000.00 and greater	Per Application	360.00
Development bond inspection fee for additional inspections	Per Inspection	125.00
Traffic Management Plans		
Assessment and processing of Traffic Management Plans that do not require closure, or for the first submission for works that require a road closure	Per Request	300.00
Assessment and processing fee for resubmission of Traffic Management Plans that require a road closure	Per Request	500.00
Assessment of Crossover application fees	Per Request	300.00
Road Reinstatement Rates & Private Works		
Included in cost: Plan, labour.		Cost + 30%

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
WASTE MANAGEMENT		
<p>Household Waste Services Reference (Act, Regulations) Waste Avoidance & Resource Recovery Act 2007 & Regulations 2008 Local Government Act 1995 S6.16</p> <p>An annual charge per mobile garbage bin (MGB) pursuant to Section 67 of the Waste Avoidance & Resource Recovery Act 2007 (WARR) is levied for a waste service provided by the City against all owners of property (including strata titles) within the municipality where a habitable dwelling/building is erected.</p>		
<p>Standard Residential Full Service (Compulsory) (Code 01)</p> <p>includes ; supply of 1 x 240ltr lime green lidded mobile FOGO bin (MFB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); supply of 1 x 140ltr red lidded mobile garbage bin (MGB); the weekly collection of MFB; the fortnightly collection of MRB; the fortnightly collection of MGB; (Alternate week to MRB) on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Property	659.15
<p>Standard Residential Full Service Pensioner* (Compulsory) (Code 03)</p> <p>includes ; supply of 1 x 240ltr lime green lidded mobile FOGO bin (MFB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); supply of 1 x 140ltr red lidded mobile garbage bin (MGB); the weekly collection of MFB; the fortnightly collection of MRB; the fortnightly collection of MGB; (Alternate week to MRB) on request skip bin service (3 m3) offering a combination of 3 skips per financial year 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Property	388.95

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
<p>Residential Multi Unit (excludes MGB, MRB & MFB) (Code 10) . <i>This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste, recycling and FOGO services as well as do not provide skip bin services.</i> includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Dwelling	293.70
<p>Residential Multi Unit Pensioner* (excludes MGB, MRB & MFB) (Code 12) <i>This fee applies to multi-unit residential properties where the City does not provide weekly or fortnightly general waste, recycling and FOGO services as well as do not provide skip bin services.</i> includes ; 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Dwelling	249.40
<p>No Access to Skip Bins Reduced Charge (Code 69) <i>Only where the City is unable to provide a skip bin service due to factors such as location, terrain and safety, and the City determines no near by alternative is available</i> includes ; supply of 1 x 240ltr lime green lidded mobile FOGO bin (MFB); supply of 1 x 240ltr Yellow lidded mobile recycling bin (MRB); supply of 1 x 140ltr red lidded mobile garbage bin (MGB); the weekly collection of MFB; the fortnightly collection of MRB; the fortnightly collection of MGB; (Alternate week to MRB) 1 Entry Pass allowing unlimited entries to dispose of recyclable materials and greenwaste and four (4) free entries to dispose of general waste at Walliston Transfer Station. Access to a Mattress/Whitegoods collection service for an additional fee.</p>	Property	594.15
<p>Commercial & Industrial (general and recycling Service only - No FOGO Service) (Code 50) <i>This fee applies to non-residential properties where the City has determined the circumstances allow for a MGB and/or MRB to be provided on a weekly and/or fortnightly basis.</i> includes ; supply of 1 x 240ltr green lidded mobile garbage bin (MGB); supply of 1 x 240ltr yellow lidded mobile recycling bin (MRB); the weekly and/or fortnightly collection of MGB;</p>	Property	1,108.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
the fortnightly collection of MRB;		
Additional 140 Ltr Red Lidded General Waste Bin/s Fortnightly Service to existing standard Residential Full Service (Code 04)	Bin	245.00
<i>This fee applies to properties where the City has determined the circumstances allow for an additional MGB to be provided on a weekly basis but does not include an Entry Pass or skip bins etc.</i>		
Additional 140 Ltr Red Lidded General Waste Bin Fortnightly Service Exceptional Circumstances Reduced Charge	Bin	145.00
Community members whose general waste is impacted by medical condition/s can apply for an exceptional circumstances reduced fee.		
Additional 240Ltr yellow Lidded Recycling Bin Service to existing Standard Residential Full Service (Code 06)	Bin	185.00
<i>This fee applies to properties where the City has determined the circumstances allow for an additional MRB to be provided on a fortnightly basis at a reduced rate but does not include an Entry Pass or skip bins.</i>		
Additional General or Recycling Bin Commercial / Industrial (Code 51)	Bin	1,108.00
<i>This fee applies to non-residential properties where the City has determined the circumstances allow for an additional MGB and/or MRB to be provided on a weekly and/or fortnightly basis.</i>		
Additional Extra Skip Bin (General Waste)	Bin	225.00
<i>This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.</i>		
Additional Extra Skip Bin (Green Waste)	Bin	150.00
<i>This fee applies when the allocation has been exhausted and the resident chooses to pay for the use of an additional general waste skip bin.</i>		
Additional 240Ltr Lime Green Lidded FOGO (MFB) Waste Bin/s Weekly Service to existing Standard Residential Full Service (Code New)	Bin	230.00
<i>This fee applies to properties where the City has determined the circumstances allow for an additional MFB to be provided on a weekly basis but does not include additional Entry Pass or skip bins etc.</i>		
Re-print copy of Walliston Transfer Station Entry Pass	per event	11.00
<i>This applies when a resident requests a reprint of their Entry Pass to the Walliston Transfer Station.</i>		

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
<p>* Pensioner Discount applies to the Primary Owner Occupied Residential property only (excluding restricted sites) and must be valid Pensioner from 1 July of each financial year. No discount is applicable for additional services, commercial or industrial properties.</p>		
<p>Removal of Excess or Non-Conforming Waste from Skip Bin</p> <p><i>This fee applies when the Contractor has made contact with the resident to arrange for excess or non-conforming waste to be taken out of skip bin to enable collection. If, after making a request to the resident, the corrective action has not been undertaken, the City is notified and a written notice is sent asking resident to resolve the issue, should the issue not be resolved within 72 hours this fee is payable for the City to remove & dispose of the excess or non-conforming material. The skip bin needs to be emptied to enable it to be returned into service for other residents to book.</i></p> <p>Noting: That Properties to which this charge is Applied are then not able to access the Skip Bin Services until such time 1) this Fee is Paid in full and 2) for the balance of the financial year.</p>	Skip Bin	Cost plus 10%
<p>Verge Collection Services</p> <p>Collection of Whitegoods and/or Mattresses (resident)</p> <p>Collection of Whitegoods and/or Mattresses (Pensioner and/or Concession Card Holders)</p>	<p>First item</p> <p>Second Item</p> <p>First item</p> <p>Second Item</p>	<p>41.00</p> <p>35.00</p> <p>25.00</p> <p>20.00</p>
<p>Walliston Transfer Station - (Non-commercial resident only)</p> <p>Car & Motor Cycle Tyre (max 4/entry)</p> <p>Four Wheel Drive (max 4/entry)</p> <p>Truck/Tractor Tyres (max 2/entry)</p> <p>Additional Resident Entry</p> <p><i>This fee applies to when a resident has exhausted their four (4) free general waste entries or a tenant has not been given use of their landlord's Entry Pass and wishes to gain access. (Will require proof of residency and photo identity)</i></p>	<p>Per tyre</p> <p>Per tyre</p> <p>Per tyre</p> <p>Per Entry</p>	<p>9.50</p> <p>17.00</p> <p>40.00</p> <p>65.00</p>
<p>Walliston Transfer Station - (Commercial Resident only)</p> <p>Clean Green waste (free from contamination, weeds, grass, soil)</p> <p>Mattress disposal fee (max 2/entry)</p> <p>Car & Motor Cycle Tyre (max 4/entry)</p> <p>Four Wheel Drive (max 4/entry)</p> <p>Truck/Tractor Tyres (max 2/entry)</p>	<p>Per tonne</p> <p>Each</p> <p>Per tyre</p> <p>Per tyre</p> <p>Per tyre</p>	<p>53.00</p> <p>41.00</p> <p>12.50</p> <p>25.00</p> <p>45.00</p>
<p>The City charges commercial fees for any of the following situations:</p> <p>Commercial/Trade Waste</p> <ul style="list-style-type: none"> - Your vehicle or trailer is commercially signed or badged (unless you have a valid Vehicle Permit) - Your waste is from a work site - You are transporting waste for a fee or reward 		

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Charges that apply are		
Cars/ Station Wagons	Per Vehicle	65.00
Small Vans/Utes	Per Vehicle	75.00
Trailer (6X4)	Per Trailer	76.00
Trailer (7X5) with high sides	Per Trailer	95.00
Small trucks up to 3.5 tonnes GVM	Per Vehicle	225.00
Establishment Fee - New Residential or Commercial Service		
Includes the initial supply and delivery of 1 x 140Ltr Red Lidded General Waste Bin, 1 x 240Ltr Lime Green Lidded FOGO Bin, 1 x 240Ltr Yellow Lidded Recycling Bin, Kitchen Caddy & Roll of Liners Bins/Caddy remain the property of the City of Kalamunda	Property	150.00
Pick Up Kitchen Caddy	Item	At Cost
Pick Up Roll of Compostable Liners	Item	At Cost
Recovery Fee - Demolition		
Waste Refuse - Recovery Fee if property Demolished and owner has not contacted the City to remove bins and bins are missing On demolition applications states to complete the request for removal of bins to recoup the City's assets	Property	150.00
Stolen Bin		
Replacement Bin requested as Bin Stolen and a Police Incident Report produced if requested.	Per Bin	No Charge
TOWN PLANNING		
Standard Officer Hourly Rates		
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	37.00
Administration Officer	Hourly	30.20
Administration		
Pre Lodgement Assessment Fee	Hourly	Standard Officer hourly rates
Reply to a request for a property file search		68.20
Issue of written planning advice that no development approval is required	Per Request	295.00
Issue of written planning advice	Per Request	73.00
Issue of complex written planning advice	Hourly	Standard Officer hourly rates
Change of Street Number Request	per request	105.00
Structure Plans and Local Development Plans		
Basic Structure Plan	Per application	3,000.00
Standard Plan	Per application	5,000.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Complex Plan Modification/Amendment	Per application	10,000.00
Director Manager/Senior Planner Planning Officer (and other staff) Administration Officer	Per application Hourly Hourly Hourly Hourly	Standard Officer hourly rates 88.00 66.00 37.00 30.20
Local Planning Scheme Amendments		
Basic Scheme Amendment Plan	Per amendment	3,000.00
Standard Scheme Amendment Plan	Per amendment	5,000.00
Complex Scheme Amendment Plan	Per amendment	10,000.00
Director Manager/Senior Planner Planning Officer (and other staff) Administration Officer	Hourly Hourly Hourly Hourly	88.00 88.00 37.00 30.20
Development Application		
Determination of development application (other than for an extractive industry) where the estimated costs of the development is:		
Not more than \$50,000	Per Application	147.00
More than \$50,000 but not more than \$500,000	Per Application	0.32% of the estimated cost of development
More than \$500,000 but not more than \$2.5 million	Per Application	\$1,700 + 0.257% for every \$1 in excess of \$500,000
More than \$2.5 million but not more than \$5 million	Per Application	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
More than \$5million but not more than \$21.5 million	Per Application	\$12,633 + 0.123% for every \$1 in excess of \$5 Million
More than \$21.5 million	Per Application	34,196.00
Determination of an application to amend or cancel development approval	Per Application	295.00
Determine a development application (other than an extractive industry) where the development has commenced or been carried out	Per application	The requisite fee plus by way of penalty, twice that fee
Determination of development application for an extractive industry Specialist Technical Advice	Per Application Hourly	739.00 Professional hourly rate
Bushfire planning assessment fee for development applications less than \$50,000	Hourly	Standard officer hourly rate
Telecommunications Facility Low Impact Exemption Verification	Per Application	295.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Development Assessment Panels		
To be paid in addition to the City's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving. Where the estimated cost of the development is:		
not less than \$2 million and less than \$7 million		6,003.00
not less than \$7 million and less than \$10 million		9,268.00
not less than \$10 million and less than \$12.5 million		10,084.00
not less than \$12.5 million and less than \$15 million		10,371.00
not less than \$15 million and less than \$17.5 million		10,659.00
not less than \$17.5 million and less than \$20 million		10,948.00
\$20 million or more		11,236.00
Minor amendment application		257.00
Zoning Certificate (Orders and Requisitions)		
Orders & Requisitions	Per Certificate	95.00
Reply to a sale of business settlement questionnaire	Per Request	73.00
Application for approval of home business		
Fee	Per Application	222.00
Renewal fee	Per Application	73.00
Fee for applications of the new Enterprise Incentive Scheme	Per Application	20.00
Penalty if home business has commenced	Per Occurrence	666.00
If the home business to be renewed has expired	Per Occurrence	219.00
Application for change of use		
For change or continuation of use where development is not occurring.	Per Application	295.00
Penalty if the change of use has already been carried out	Per Occurrence	885.00
Advertising		
Sign	Per Application	100.00
Newspaper advert	Per Application	100 + cost
Letters	Per Application	\$77+\$2/letter
Built Strata Application (Form 15A)		
Between 1 and 5 strata lots	Base	656.00
Between 6 and 100 strata lots	Base + per lot	981.00
In excess of 100 strata lots	Base + per lot	43.50
Application for Subdivision Clearance		
Not more than 5 lots	Per Lot	73.00
6 - 195 lots	Per Lot	\$73 per lot for the first 5 lots and then \$35 per lot
More than 195 lots	Per Application	7,393.00
Inspection fee	Per Inspection	105.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Subdivision clearance - pre lodgement assessment	Hourly	Standard Officer hourly rates
Land Matters and Roads and Rights of Way		
Initial Request and thereafter charged at applicable officer hourly rate	Per Request	220.50
Initial request for Caveat withdrawals, Easements and Notices on Titles and thereafter at the applicable officer hourly rate (plus all costs)	Per Request	61.00
Application for Commercial Vehicle Parking		
Fee	Per Application	166.00
Renewal fee	Per Application	111.00
Planning Infringement Notices	Per Notice	500.00
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Per Request	77.00
Sale of Scheme and Maps		
Copies of Tax Maps	Map	6.00
Zoning Scheme Text	Full set	100.00
Zoning Scheme Maps	Full set	200.00
TREE REPLACEMENT		
Tree inspections	Per visit	105.00
Tree Removal Offset fee		
The City approves the removal of a “tree worthy of retention” on private land and requires an offset payment for replacement tree planting and maintenance; or,	Per Replacement tree	600.00
Unauthorised removal of a “tree worthy of retention” occurs on private land and the City requires an offset payment for replacement tree planting and maintenance.		
Street Tree Removal fee		
The City approves the removal of a “tree worthy of retention” on public land and requires an offset payment for the loss of amenity and environmental value, and for replacement tree planting and maintenance; or	Per Replacement tree	1,500.00
Unauthorised removal of a “tree worthy of retention” occurs on public land and the City requires an offset payment for replacement tree planting and maintenance.		
PUBLIC ART CONTRIBUTION		
Public Art Contribution - In accordance with Local Planning Policy 26 - Public Art contribution		At least 1% of the total estimated cost of development (including the budgeted costs for contingencies) and up to a maximum contribution of \$250,000 (ex GST)

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
BUILDING		
Fees prescribed under the City's Signs, Hoardings & Billing Posting Local Law apply to size and type of construction.		
Application fee for temporary signs within the Road Reserve	Per sign	11.00
Any sign that does not comply with the City's Signage	Per sign	147.00
Private Works - Signage (e.g. White on Blue or White on Brown direction signs) plus cost of labour	Sign	\$147.00 Application fee + cost of sign+cost of labour + 30% administration fee
Real Estate Enquiry Fee		
List of Building Approval	Per Request	21.00
Signs on Public Lands Law		
Displaying a sign without a Permit	Offence	100.00
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	100.00
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	100.00
Failure to maintain a sign in a safe and structurally sound condition	Offence	100.00
Failure to keep a sign clean and maintained in good order	Offence	100.00
Unauthorised bill posting	Offence	100.00
Unauthorised fly posting	Offence	100.00
Failure to comply with terms and conditions of Permit	Offence	100.00
Failure to comply with requirements of a notice given by the Local Government	Offence	100.00
Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires		
Certificate of Design Compliance where the City has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - minimum of \$336 or 0.19% of the value of the works whichever is higher	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum \$336
Class 1b - Class 9: \$336 and where the value of works exceeds \$373,333 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$336 or 0.09% of the value of work where the value exceeds \$373,333
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum \$336 plus \$81.60/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$81.60/hr in excess of 2 hrs
Review of fire engineers alternative solutions. Minimum \$336 plus \$81.60/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$81.60/hr in excess of 2 hrs
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Unauthorised Class 1a & 10 Buildings	per application	550.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Unauthorised Class 1b-9 Buildings	Minimum+ hourly	Minimum \$550 + \$81.60/hr in excess of 2 hrs
Authorised Class 1b-9 buildings	Minimum+ hourly	Minimum \$336 + \$81.60/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspections, pool inspections, etc.	Hourly	83.25
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU City's or others.	Hourly	83.25
Vehicle running costs	Per kilometre	Varied
Strata Title Certificate -Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)]	Minimum	110.00
Built Strata Inspection and Certificate of Building Compliance		
Residential Class 1 dwellings (1-10 units)	Per Unit	168.00
Residential (Classes 1-3)- third & subsequent inspections	Per Inspection	168.00
Residential Class 2 & 3	Per Unit	336.00
Commercial Buildings Class' 5-9	Per Unit	336.00
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	168.00
BA19 Building Application Amendment Plans	Per Application	110.00
Plan Prints		
Intramaps Printouts	Per Print	20.00
Building Plan - Prints (1st Page) Computerised	Per Plan	14.70
Residential Building Plan (includes entire suite of plans) - Prints or emailed	Per Plan	62.00
Building Plan - Prints (subsequent pages)	Per Plan	20.00
Commercial Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email.	Per Plan	190.00
Microfilm Printing	Per print	110.00
Copies of Building/House plans (hard copy) per page (A4 or A3)	per page	20.00
Building Plan - Emailed Prints per plan sheet	per plan	20.00
A1/A0 Plans	Per Plan	27.00
Building Licence List	Monthly	231.00
Building Licence List	Weekly or a one-off	463.00
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Initial	Per new pool or pool not previously inspected	250.00
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	50.00
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise.	Per Inspection	61.50

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
HEALTH		
Piggery		
Piggery Inspection/Investigation	Per Investigation	250.00
Poultry Farms (Caged System Only)		
Poultry Farms Inspection/Investigation	Per Investigation	250.00
Manure Works		
Manure Works Inspection /Investigation	Per Investigation	250.00
Keeping of Bees		
Permit	One Off	125.00
Trading in Thoroughfares & Public Places (Do not apply to charitable organisations licensed in Western Australia)		
Application Fee	One off	160.00
Charge - annual	Annual	1,092.00
Charge - single event	Per event	92.00
Markets - monthly	Annual	1,892.00
Markets - weekly	Annual	7,852.00
Markets - per day	Annual	183.00
Administration fee for new stall holder - Markets	Annual	90.00
Events - Expedited Service Fee (urgent response required, additional to Event Food Stall(s) application fee	Per event	55.00
	Per event	55.00 + 9.00 per stall
Outdoor dining		
Application Fee	One off	160.00
Transfer fee	As required	100.00
Annual fee	Annual / persqm	50.00
Food Act		
Food Business Registration Fee		178.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	86.00
Low Risk Food Business - Large Premises	Annual	164.00
Medium Risk Food Business	Annual	251.00
Medium Risk Food Business - Large Premises	Annual	484.00
High Risk Food Business	Annual	379.00
High Risk Food Business - Large Premises	Annual	743.00
Temporary Food Business -one event - not related to City of Kalamunda	Per event	86.00
Trading License - inspection		
Surveillance & Registration Fees - Community Group	Annual	
Re-inspection fee	Per Inspection	97.00
Food Business Re-Assessment	Per Application	88.00
Request to assess compliance with food safety supervisor course for purposes of accreditation	inspection	97.00
Food Safety Plan Verification	Per Application	350.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Noise Management		
Noise Management Plan Approval	Per Application	166.00
Noise Management Plan Approval - Motor Sport venues	Per Application	500.00
Noise Management Plan Approval - Shooting venues	Per Application	500.00
Noise Management Plan Approval - Waste Collection and other works	Per Application	500.00
Regulation 18 noise approval	per application	1,000.00
Regulation 18 noise approval (late fee) submitted less than 60 days	per application	250.00
Caravan Parks		
Application fees for the grant or renewal of licence		200.00
OR		
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.		
Temporary Caravan Park Licence		100.00
Transfer Caravan Park Licence		100.00
Additional fee for renewal after expiry		20.00
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of \$871	Per application	Varied
Environment Health Officer	Hourly	98.00
PUBLIC BUILDINGS		
Public building high risk	annual	379.00
Public building medium risk	annual	251.00
Public building low risk	annual	83.00
LG owned buildings		-
Temporary Public Buildings (Events)		
TEMPORARY PUBLIC BUILDINGS (Events)		
<500 persons	per event	150.00
>500 persons to 1,000 persons	per event	300.00
>1,000 persons to 3,000 persons	per event	450.00
>3,000 persons	per event	600.00
Not for profit		-
Health (Skin Penetration Premises)		
SKIN PENETRATION PREMISES		
Application/registration fee	one off	100.00
Skin penetration annual assessment fee	annual	83.00
Administration		
Copy of septic tank plans	Per page	24.50
Reply to a request for a property file search	Per search	86.00
Reply to a sale of business settlement questionnaire	Per reply	89.00
Section 39 (Liquor Licensing) request	Per request	156.00

Description	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Administration fee for cleaning work related to hoarding/unfit house issues	Per visit	12.5% + Cost
Reprint Approval	Per request	24.00
Minor Amendment to approval	Per request	65.00
Late fee after the deadline (annual invoicing food, lodging house, trading in public places, water sampling, swimming pools)	Per month	24.00
Section 55 (Gaming) request	Per request	156.00
Water sampling		
Private request for drinking water sampling	Per visit	84.00
Regulatory requirement for drinking water sampling	Per visit	84.00
Commercial Swimming Pools		
Pool Open All Year	Annually	407.00
Pool Open Seasonally	Annually	181.00
Each Additional Pool	Annually	204.00
Each Additional Pool (Seasonal)	Annually	91.00
Asbestos sampling		
Asbestos Sampling	Per visit	84.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	Per analysis	84.00
Septic Tanks		
Application Fee	Per Application	118.00
Inspection Fee	Per Inspection	118.00
Re-inspection Fee	Per Inspection	118.00
Lodging House		
Application Fee	Initial	80.00
Registration	Annual	170.00
Lodging House Annual Assessment Fee	Annual	125.00
Smoothie Bike		
Bond amount	Refundable	215.00
Smoothie Bike hire fee	Per day	44.00

Community Facilities

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	220.00
Bond (depending on type of booking) Maximum	Refundable	1,100.00
Retainer Fee		55.00
Security lock up fee	Actual cost	Cost recovery based on amounts charged to the City
Security call out fee	Actual cost	Cost recovery based on amounts charged to the City
Key bond (max 3 sets, \$50 each thereafter)	Refundable	55.00
General Cleaning Fee	Event	Minimum \$30.00. Any amount above based on cost recovery based on amount charged to the City
Program/Activity Ticket Fee Level 1	Each	5.00
Program/Activity Ticket Fee Level 2	Each	10.00
ANDERSON ROAD COMMUNITY CENTRE		
Room 1		
Commercial/Private Use	Hour	13.00
Community Group	Hour	12.00
Room 2		
Commercial/Private Use	Hour	12.00
Community Group	Hour	11.00
Verandah		
Commercial/Private Use	Hour	13.00
Community Group	Hour	12.00
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes lesser hall)		
Function Consuming Alcohol	Hour	105.00
Function Without Alcohol	Hour	54.50
Set Up/Rehearsal/Class (Commercial)	Hour	44.00
Set Up/Rehearsal/Class (Community)	Hour	37.50
Lesser Hall		
Function Without Alcohol - Commercial	Hour	42.00
Function Without Alcohol - Community	Hour	35.00
Set Up/Rehearsal/Class (Commercial)	Hour	25.00
Set Up/Rehearsal/Class (Community)	Hour	17.75
Gallery Exhibition Function	Day	40.00
Gallery Exhibition Set up/ Pack up	Hour	20.00
Tea & coffee - all cups & saucers, tea, coffee, sugar, milk, spoons, and urn hire	Per person	
Bonds		
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Key Bond	Refundable	60.00

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
CYRIL ROAD HALL		
Main Hall		
Commercial/Private Use	Hour	30.00
Community Group	Hour	22.00
Meeting Room		
Commercial/Private Use	Hour	17.00
Community Group	Hour	12.00
FALLS FARM		
Whole Building		
Commercial/Private Use	Hour	26.00
Community Group	Hour	17.00
FORRESTFIELD HALL		
Main Hall		
Commercial/Private Use	Hour	27.00
Community Group	Hour	19.00
FORRESTFIELD LIBRARY MEETING ROOM		
Community	Hour	19.00
Commercial	Hour	36.40
Community with Media	Hour	24.50
Commercial with Media	Hour	46.80
GAMES TRAILER		
Bond (Refundable)	Event	200.00
Hire - Half Day (up to 4 hours)	Half Day	52.50
Hire - Whole Day (4 hours plus)	Whole Day	79.00
Hire - Weekly (7 days)	Weekly	393.00
GOOSEBERRY HILL HALL		
Main Hall		
Commercial/Private Use	Hour	30.00
Community Group	Hour	22.00
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Commercial/Private Use	Hour	20.00
Community Group	Hour	17.00
HARTFIELD PARK RECREATION CENTRE		
<p><i>Sports courts Off Peak: Monday to Friday - 6.00am - 4.00pm</i></p> <p><i>Squash Courts Off Peak: Monday to Friday - 6.00am - 4.00pm and weekends.</i></p> <p><i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i></p> <p><i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i></p> <p>"The City of Kalamunda will run promotions across its services at various times throughout the year. Fees advertised are for the period of the promotion only and are outside of the schedule of fees and charges."</p>		
Main Hall		
Commercial/Private	Hour	246.00
Out of hours function surcharge	Hour	140.00
Peak - per court	Hour	62.00
Peak - both courts	Hour	112.00
Off Peak - per court	Hour	55.50
Off Peak - both courts	Hour	101.00

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Mezzanine Area		
Commercial/Private	Hour	21.80
Community Group	Hour	16.40
Fitness & Lifestyle Room		
Commercial/Private	Hour	65.50
Community Group	Hour	49.00
Multi-Purpose Room		
Commercial/Private	Hour	39.20
Community Group	Hour	29.30
Crèche Room		
Community Group	Hour	30.00
Badminton		
Off Peak (per court) 1 X COURT	Hour	22.70
Off Peak (per court) 2 X COURT	Hour	20.40
Off Peak (per court) 3 X COURT	Hour	18.40
Off Peak (per court) 4 X COURT	Hour	16.50
Peak (per court) 1 X COURT	Hour	28.40
Peak (per court) 2 X COURT	Hour	25.50
Peak (per court) 3 X COURT	Hour	22.90
Peak (per court) 4 X COURT	Hour	20.80
Social Badminton (includes equipment)	Hour	11.00
Volleyball		
Off Peak (per court)	Hour	27.00
Peak (per court)	Hour	33.80
Social Volleyball	Hour	11.00
Squash/Racquet Ball		
Off Peak (per court)	Hour	21.00
Peak (per court)	Hour	30.50
Social Squash (includes equipment)	Person	15.00
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	6.50
Child per hour (includes ball hire)	Hour	5.00
Basketball - Inclusion Rate	Hour	4.20
Sports Special (available 8am-4pm Monday to Friday includes equipment but not gym/group fitness)		
Adult for two hour session	Session	11.00
Child for two hour session	Session	9.00
Equipment		
Squash Racquet Hire	Racquet	4.00
Badminton Racquet Hire	Racquet	4.00
Broken Racquet Charge	Racquet	Cost recovery based on amount charged to the City
Forrestfield Tennis Club		
Administration of court hire on behalf of Club	Based on Gross Value	20% of Gross Value
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
Miscellaneous		
Set Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Pack Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Security call out fee		Cost recovery based on amount charged to the City
General Cleaning Fee		Cost recovery based on amount charged to the City
Health & Fitness		
Gym		
Twelve Months	12 month block	710.00
*Twelve Month Concession (20% discount)		568.00
Direct Debit	Monthly	62.50
*Direct Debit Concession (20% discount)		50.00
Casual Visit	Session	18.00
10 visit multipass	Block	163.00
*Casual - Concession (20% discount)	Session	14.50
*10 visit multipass - Concession (20% discount)	Block	131.00
3 Month Gym Membership (Rehabilitation)		255.00
Corporate Membership - 20% discount Terms and Conditions: Minimum of 5 new memberships Gym, Group Fitness or Combination purchased on same day from a recognised group of business employees. No other discounts including concessions available.		
Casual gym - inclusion rate		8.40
Group Fitness		
Twelve Months	12 month block	710.00
*Twelve Month Concession (20% discount)		568.00
Direct Debit	Monthly	62.50
*Direct Debit Concession (20% discount)		50.00
Casual Visit	Session	18.00
10 visit multipass	Block	162.00
*Casual - Concession (20% discount)	Session	14.50
*10 visit multipass - Concession (20% discount)	Block	130.00
Gym & Group Fitness (combination)		
Twelve Months	12 month block	920.00
*Twelve Month Concession (20% discount)		736.00
Direct Debit	Monthly	80.00
*Direct Debit Concession (20% discount)		64.00
\$30 for 30 days – Gym and Fitness Platinum membership	30 days	30.00
Over 50's Fitness Classes		
Fitness Classes (Over 50's)	Person	9.50
10 visit multipass	Block	85.50
Table Tennis - Over 50's	Session	6.80
Pickle Ball - Over 50's	Session	6.80
Personal Training		
Personal Training - 60 minute sessions	Per Hour Per Person	72.50
Personal Training x 6 sessions (1 free) (60min)	6 sessions per person	362.00
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	102.00

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Personal Training - 30 minute sessions	Per Half Hour Per Person	48.50
Personal Training x 6 sessions (1 free) (30min)	6 session per person	242.00
Administration		
Appraisal	Session	45.00
Replacement Membership Cards	Card	5.50
Miscellaneous Administration Fee	Request	25.00
Body Scan	Per Scan	40.00
1 Day pass – Gym / Group Fitness		Free
Programmes		
Holiday Program - 3 hour session	Person	33.00
Junior Programmes	Person	10.00
Junior Programmes - 10 visits minus 1 visit	Term (10 Sessions)	90.00
Adult Lifestyle Programmes	Person	18.00
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	162.00
2 for 1 offers – promotions for casual Group Fitness, Gym, Social Sports and Junior Programs		
Sports		
Adult Sports (Team)	Team	70.70
Adult Sports (Day Competition Inc. crèche)	Team	77.00
Team Competition Nomination 1st fixture	Team	46.00
Team Competition Forfeit Fee < 24 hours notice (Two game fee)	Team	141.00
Team Competition Forfeit Fee > 24 hours notice (One game fee)	Team	70.70
Team Competition Withdrawal Fee	Team	140.00
Birthdays Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthdays Party Host	Per party	62.50
Option 1 (min 10)	Per child	17.60
Option 2 (min 10)	Per child	23.50
Option 3 (min 10)	Per child	29.50
Crèche		
Crèche (up to 1.5 hours)	Child	5.70
Crèche (10 x 1.5 hourly visits - 1 free)	Block	51.30
Crèche - Member (up to 1.5 hours)	Child	4.60
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	41.40
HEADINGLY ROAD COTTAGE		
Main Room		
Commercial/Private Use	Hour	13.00
Community Group	Hour	11.00
HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE		
<i>Court Off Peak - Monday to Friday - 6.00am - 4:00pm</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Hall		
Commercial/Private Use	Hour	56.70
Community Group	Hour	42.70
Activity Rooms		

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Commercial/Private Use	Hour	21.80
Community Group	Hour	16.40
Large Activity Rooms		
Commercial/Private Use	Hour	32.00
Community Group	Hour	19.00
Stage		
Commercial/Private Use	Hour	20.00
Community Group	Hour	15.00
Kitchen		
Commercial/Private Use	Hour	35.00
Community Group	Hour	26.00
Badminton Courts		
Off Peak (per court per hour)	Hour	13.50
Peak (per court per hour)	Hour	21.30
Miscellaneous		
Set Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Pack Up Fee	Hour	Maximum 1 hour set up at no charge, then Function Rm Hire charge applies
Health & Fitness		
Group Fitness		
Casual Group Fitness	Person	18.00
10 visit multipass	Block	162.00
*10 visit multipass Concession (20% discount)	Block	108.00
Over 50's Fitness Classes		
Over 50's Fitness Classes - Casual	Person	9.50
10 visit multipass	Block	85.50
Programmes		
Junior Programmes	Person	10.00
Junior Programmes - 10 visit multipass	Block	90.00
Adult Lifestyle Programmes	Person	18.00
Kids Cooking Club	Person	33.00
JACK HEALEY CENTRE		
Main Hall		
Commercial/Private Use	Hour	38.00
Community Group	Hour	28.00
Meeting Room 1		
Commercial/Private Use	Hour	16.00
Community Group	Hour	14.00
Dining Room		
Commercial/Private Use	Hour	16.00
Community Group	Hour	14.00
Office 1		
Commercial/Private Use	Hour	17.00
Community Group	Hour	12.00
KALAMUNDA COMMUNITY CENTRE		
Djendal Room		
Commercial/Private Use	Hour	30.00

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Community Group	Hour	18.00
Mirda-Wooyan Room		
Commercial/Private Use	Hour	30.00
Community Group	Hour	18.00
Moorn Room		
Commercial/Private Use	Hour	49.00
Community Group	Hour	30.00
Mirda-Djardak Room		
Commercial/Private Use	Hour	43.00
Community Group	Hour	24.00
Wooyan Room		
Commercial/Private Use	Hour	30.00
Community Group	Hour	18.00
Djedari Room		
Commercial/Private Use	Hour	30.00
Community Group	Hour	18.00
Modjam/Dordong Room		
Commercial/Private Use	Hour	56.00
Community Group	Hour	34.00
Mirda Hall		
Commercial/Private Use	Hour	60.00
Community Group	Hour	36.00
Yoont Hall		
Commercial/Private Use	Hour	61.00
Community Group	Hour	36.00
Mirda Hall and Yoont Hall combined		
Commercial/Private Use	Hour	122.00
Community Group	Hour	73.00
Kalamunda Community Centre Kitchen		
Commercial/Private Use	Hour	30.00
Community Group	Hour	18.00
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	Each	11.00
Senior	Each	7.00
Children (Over 5 years old)	Each	5.00
Group Bookings		
After Hours School Care Group	Each	6.00
Seniors Tour - Standard Guided Tour	Each	7.00
Education Program		
School Students Guided	Each	11.00
School Students Guided <i>effective January 2024</i>	Each	11.00
School Students Self Guided <i>effective January 2024</i>	Each	7.00
Additional Carers/ Parents	Each	4.00
School Holiday Program		
Children (School Holiday Group - per child)	Each	10.00
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar) Local School and Local Senior Groups will receive a 50% discount on Facility Hire.		
Performance (With Audience) - Commercial	Hour	135.00

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Performance (With Audience)- Community	Hour	100.00
Rehearsals/Workshops/Set Up - Commercial	Hour	55.00
Rehearsals/Workshops/Set Up - Community Group	Hour	40.00
Key Bond	Refundable	60.00
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Technican - Monday - Thursday (Min 3 hour Charge)	Hour	59.00
Technican - Friday - Saturday (Min 3 hour Charge)	Hour	69.00
Technican - Sunday (Min 3 hour Charge)	Hour	75.00
Technican -Public Holiday Rate	Hour	80.00
Front of House Staff - Monday - Thursday (Min 3 hour Charge)	Hour	49.00
Front of House Staff - Friday - Saturday (Min 3 hour Charge)		59.00
Front of House Staff - Sunday (Min 3 hour Charge)		65.00
Front of House Coordinator - Public Holiday Rate	Hour	70.00
- Technician (1/2 hr meeting charge)	Hour	30.00
- for Department of Education		
Overnight Storage (midnight to 9.00am)	Per Booking	70.00
Dance Shool Package - Rehersal (4 Hours)		600.00
Dance Shool Package - Rehersal (Additional per hour)		70.00
Dance Shool Package - Perfomance (9 Hours)		1,700.00
Dance Shool Package - Perfomance (Additonal per hour)		150.00
*Staffing additional for all packages		
Teaching Area		
Performance/Function (No Alcohol)	Hour	50.00
Rehearsals/Workshop - Commercial	Hour	35.00
Rehearsals/Workshop - Community	Hour	25.00
Grand Piano		
Commercial	Hour	180.00
Community Group	Hour	73.00
Refundable Bond	Refundable	250.00
Equipment Hire		
Portable PA system	Day	140.00
Consecutive day hires = add \$65.00 per day		70.00
Data Projector	Day	165.00
Consecutive day hires = add \$65.00 per day		
Radio Wireless Microphones	Day	50.00
Follow Spot Lighting	Day	55.00
Test & Tag Service - Per Tag (Equipment not done by hirer)	Per Tag	7.00
Hazer +5L of fluid	Per Day	70.00
Additional Hazer Fluid	Per 1 Litre used	30.00
Tea & Coffee -all cups & saucers, tea, coffee, sugar, milk, spoons, and urn hire	Per Person	2.50
Table Cloth	Per Cloth	10.00
Ticket Prices		
Ticket Prices as advertised - determined as per internal ticket price guide	Each	0.00-100
*Concessions may apply		
Adult Membership	Annual	35.00
Concession Membership	Annual	30.00
Student Membership	Annual	25.00
Internal Ticketing Charges	Per Ticket	5% per ticket
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.75
Marketing (poster, flyer printing and distribution)		Actual Cost

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Additional Advertising charged at cost to the artists		Actual Cost
KALAMUNDA TOWN SQUARE HALL		
Main Hall		
Commercial/Private Use	Hour	21.00
Community Group	Hour	17.00
LESMURDIE HALL		
Main Hall		
Commercial/Private Use	Hour	34.00
Community Group	Hour	27.00
LIBERTY SWING		
Liberty Swing		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
LIBRARIES		
Kalamunda Library		
Forrestfield Library		
High Wycombe Library		
Lesmurdie Library		
Items for Sale		
USB Devices	Each	8.00
Library bags (Calico)	Each	5.00
Earbuds/phones for use on public PC.s	Each	4.00
Resources		
Lost Books		Replacement
Damaged Books		Replacement
Replacement library cards	Each	4.50
Printing and related services		
Printing - Black & white	Per page	0.20
Printing - Colour	Per page	1.00
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	0.50
Photocopier Use - A3 Colour	Per page	2.00
Laminating - A4	Each	3.00
Laminating - A3 - Kalamunda and Forrestfield only	Each	5.00
Scan and email	Per email	0.20
PC and Internet Usage (Maximum booking of 2 hrs for members) - Kalamunda, High Wycombe, Lesmurdie and Forrestfield	Per Hour	FREE
PC and Internet Usage (Members after 2 hrs) - Kalamunda, High Wycombe, Lesmurdie and Forrestfield	Per Hour	2.50
PC and Internet Usage (Non-members) - Kalamunda, High Wycombe, Lesmurdie and Forrestfield	Per Hour	2.50
Ticket Price A - Childrens Events	Each	2.00
Ticket Price B - Childrens Events	Each	5.00
Ticket Price C - Childrens Events	Each	10.00
Ticket Price D - Childrens Events	Each	12.00

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Ticket Price E - Childrens Events	Each	15.00
Ticket Price A - Adult Events	Each	5.00
Ticket Price B - Adult Events	Each	10.00
Ticket Price C - Adult Events	Each	15.00
Ticket Price D - Adult Events	Each	20.00
Ticket Price E - Adult Events	Each	25.00
Ticket Price F - Adult Events	Each	30.00
Ticket Price G - Adult Events	Each	35.00
Ticket Price H - Adult Events	Each	40.00
Ticket Price I - Adult Events	Each	45.00
Ticket Price J - Adult Events	Each	50.00
Electric Vehicle Charging		
Kalamunda Library Electric Vehicle Charging - Peak Period	kWh	0.30
Kalamunda Library Electric Vehicle Charging - Off Peak Period	kWh	0.17
MAIDA VALE NETBALL CENTRE		
<i>Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Room		
Commercial/Private Use	Hour	39.00
Community Group	Hour	29.00
Outdoor Netball Court (per court)	Hour	8.80
RAY OWEN SPORTS CENTRE		
Meeting Room		
Commercial Rate	Hour	10.40
Community Rate	Hour	8.20
<i>Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Sports Court		
Commercial (per court)	Hour	46.00
Community Group (per court)	Hour	37.00
Social Room		
Commercial/Private Use	Hour	30.80
Community Group	Hour	22.80
Outdoor Netball Court (per court)	Hour	12.00
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City
Programmes		
Adult Lifestyle Programmes	Person	18.00
Adult Lifestyle Programmes - Term (Based on 10 sessions with 1 free)	Term (10 Sessions)	162.00
Seniors Fitness Programmes (Over 50's)	Person	9.50
10 visit multipass	Block	85.50

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Miscellaneous		
Miscellaneous Administration Fee	Request	25.00
Community Workshop -Minor workshop Fee	per event	5.75
Community Workshop -Major workshop Fee	per event	11.00
RESERVE HIRE		
Sporting Reserves		
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (WA Showman's Association)	Refundable	5,000.00
Special Event Bond (refundable)- Kalamunda Show Kostera Oval (Kalamunda Agricultural Society)	Refundable	1,000.00
Event Bond (refundable) - Hire of Reserves for events other than sporting purposes (designated space as determined by City)	Refundable	1,000.00
Sporting Reserves - Seasonal Hire Charge - Seniors(18+)		
1 traditional session per player per week	Season	49.50
2 traditional sessions per player per week	Season	74.25
3+ traditional sessions per player per week	Season	99.00
1 session per player per week - short season/inclusive competition	Season	29.50
2 sessions per player per week -short season/inclusive competition	Season	49.50
Junior Players (17 years and under) Seasonal Hire per player- No Charge		
Casual Use of Reserves for Sport		
1 Hour	Per Booking	29.50
Half Day (up to 4 hours)	Per Booking	100.00
Whole Day (4 hours plus)	Per Booking	166.50
Pre Season Training		
Pre Season Training - 1 hour (Seniors only)	Per Booking	14.00
Casual Use of Reserves - Non Sporting		
1 Hour	Per Booking	35.00
Half Day (up to 4 hours)	Per Booking	116.50
Whole Day (4 hours plus)	Per Booking	195.00
(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm		
Parks Shelter Hire	Hour	11.50
For Personal Trainer fee	Annual	56.00
Dog Trainers Commercial Fee for Reserve Hire	Annual	56.00
Reserve Lighting		
Sports Lighting Charge	Kw/hr x days per week x number of weeks x cents	
Sports Lighting Timer Change Fee	per unit Per Change	156.00
STIRK PARK		
Power at Soundshell		
Electricity Charge	Event	50.00
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Rooms 2, 3 & 4		
Commercial/Private Use	Hour	29.00
Community Group	Hour	18.00
Activity Room 1		

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Commercial/Private Use	Hour	16.00
Community Group	Hour	12.00
Main Hall		
Commercial/Private Use	Hour	68.00
Community Group	Hour	62.00
ZIG ZAG CULTURAL CENTRE		
Art Gallery	Per Day	52.00
Art Gallery - Bond		500.00
Front of House	Per Hour	60.00
Photography of Artwork for Exhibition	Per Event	Actual Cost
Additional Advertising charged at cost to the artists	Per Event	Actual Cost
Exhibition Launch Catering Package	Per Event	175.00
Exhibition Launch Drinks Package	Per Event	350.00
Courtyard & Stage Fee - Commercial	Hour	32.00
Courtyard & Stage Fee - Community	Hour	12.00
Seminar Room A and B (combined) - Community	Hour	38.00
Seminar Room A and B (combined) - Community	Day (minimum 8 hrs)	285.00
Seminar Room A and B (combined) with Media - Community	Hour	49.00
Seminar Room A and B (combined) with Media - Community	Day (minimum 8 hrs)	367.00
Seminar Room A or B (separate) - Community	Hour	19.00
Seminar Room A or B (separate) - Community	Day (minimum 8 hrs)	142.50
Seminar Room A or B (separate) with Media - Community	Hour	24.50
Seminar Room A or B (separate) with Media - Community	Day (minimum 8 hrs)	183.50
Seminar Room A and B (combined) - Commercial	Hour	73.00
Seminar Room A and B (combined) - Commercial	Day (minimum 8 hrs)	546.50
Seminar Room A and B (combined) with Media - Commercial	Hour	93.75
Seminar Room A and B (combined) with Media - Commercial	Day (minimum 8 hrs)	702.00
Seminar Room A or B (separate) - Commercial	Hour	36.50
Seminar Room A or B (separate) - Commercial	Day (minimum 8 hrs)	273.50
Seminar Room A or B (separate) with Media - Commercial	Hour	47.00
Seminar Room A or B (separate) with Media - Commercial	Day (minimum 8 hrs)	352.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	Each	Commission of up to 5% on online accommodation bookings
Staff Set up	Day	50.00
Staff Pack up	Day	50.00
Self Set up/Pack up	Day	15 minutes free set up and 15 minutes free pack up time, then charged at the hourly room rate.

	Basis of Charge	Fees and Charges for 2024-25 (Inc. GST where applicable) \$
Sale of art Gallery Sales on consignment	Each	30% of gross value (split commission of up to 50% for sales over \$10000)
Sale of art - Visitor centre stock on consignment	Each	30% of gross value
Ticket Prices		
Ticket Prices as advertised - determined as per internal ticket price guide	Each	\$0 - \$100
Internal Ticketing Charges	Per Ticket	0.05
Internal Ticketing Charges - Complimentary Ticket Issue	Per Ticket	1.50
Art Award entry fee	Each	\$0 - \$40
LEASES AND LICENSES		
Telecommunications Facilities	Each	1,500.00
Telecommunications Towers	Each	Actual Cost



Rules Applying to the Schedule of Charges for Community Facilities 2024/2025

Price inclusive of GST where applicable

SCHEDULE OF FEES AND CHARGES

CATEGORIES

Functions

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

Commercial Rate/Private use Rate

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

Community Group Rate

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

Community Group Annual Events

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

Note:

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

Local Schools within the City of Kalamunda

- Carmel Adventist College
- Carmel Adventist Primary School
- Dawson Park Primary School
- Darling Range Sports College
- Edney Primary School
- Falls Road Primary School
- Forrestfield Primary 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 City facilities will be charged the standard hire rate set by City. Groups or individuals seeking a variation to these rates should apply in writing to City for a donation to offset this fee or an exemption.
2. The following organisations are exempt from hire fees:

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

Seniors Canasta Club	Jack Healey Centre	Weekly Meeting
Seniors Coffee Lounge	Woodlupine Community Centre	Tuesday to Friday
Seniors Tai Chi	Woodlupine Community Centre	Weekly Meetings
Uthando Project Inc	Anderson Road Community Centre	Weekly Meetings
Zig Zag Community Arts	Headingly Road Cottage	Weekly Meetings

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

3. Each acknowledged Elector or Resident Group, operating on a regular basis, shall be permitted the free use of a City facility for the purpose of conducting ordinary meetings of which due notice has been given. Free use does not include usage of the City's Administration Building.
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 occasionally allow usage of a facility by other community groups, individuals or the City itself. In the event of this happening, hirers will be given adequate notice and if practical, another facility made available”. Permanent Users of City facilities are defined as those who have a regular booking at a City Facility, be it on a daily, weekly, fortnightly, monthly or bi-monthly basis. These users will have priority over their regular timeslot and are not to be relocated or have a session cancelled for the purpose of a function or another casual user. The exceptions to this rule are in the case of the following:

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

Procedure for Bookings of Community Group Annual Events

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

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

These bookings are generally held once a year at the same time and where possible every effort must be made to accommodate their booking, bearing in mind that the Kalamunda Agricultural

Society, Returned Services League and Kalamunda Senior High School have priority over bookings at the Kalamunda Performing Arts Centre and Kalamunda Agricultural Hall.

Retainer Fee

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

Cancellation Fees

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

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

Payments

All casual booking payments are required at the time of the booking unless specified differently in the terms and conditions of the Facilities Booking Form.

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

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