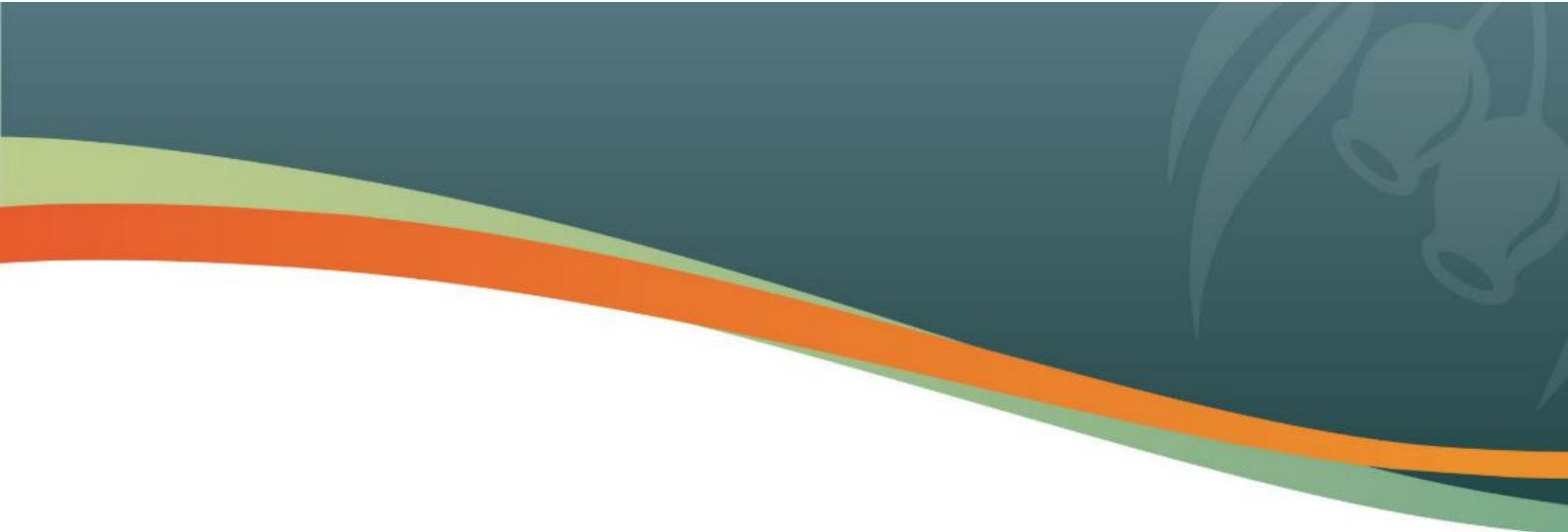




Statutory Budget

For the year end 30 June 2027



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

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

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

CITY OF KALAMUNDA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2026/27 Budget	2025/26 Estimate	2025/26 Budget
Rates		\$ 56,544,305	\$ 53,155,540	\$ 51,586,679
Grants, subsidies and contributions		4,228,734	4,670,727	3,355,903
Fees and charges		21,141,795	20,484,799	20,200,968
Interest revenue		4,610,235	3,720,026	3,672,368
Goods and services tax received		0	401,772	10,000
Other revenue		373,020	280,280	280,280
		86,898,089	82,713,144	79,106,198

Payments

Employee costs		(39,390,343)	(36,176,677)	(35,838,249)
Materials and contracts		(36,469,595)	(30,813,615)	(33,598,620)
Utility charges		(2,242,957)	(2,307,714)	(2,297,714)
Finance costs		(255,177)	(229,666)	(253,720)
Insurance paid		(808,962)	(799,602)	(799,602)
Other expenditure		(779,256)	(808,015)	(409,200)
		(79,946,290)	(71,135,289)	(73,197,105)

Net cash provided by operating activities

4 6,951,799 11,577,855 5,909,093

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at amortised cost - self supporting loans		(900,000)	0	0
Payments for inventory - land held for resale	5(c)	0	0	(1,530,000)
Payments for purchase of property, plant & equipment	5(a)	(18,934,170)	(17,858,243)	(33,000,916)
Payments for construction of infrastructure	5(b)	(24,317,099)	(18,936,056)	(21,587,722)
Proceeds from capital grants, subsidies and contributions		26,021,714	16,011,486	26,403,186
Proceeds from disposal of inventory - land held for resale	5(c)	0	0	1,750,000
Proceeds from disposal of property, plant and equipment	5(a)	0	1,856,712	0
Proceeds on financial assets at amortised cost - self supporting loans		910,765	9,916	10,191
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(3,749,255)	(25,118,546)
Proceeds on disposal of financial assets at fair values through other comprehensive income		0	0	(4,000)
Proceeds on other loans and receivables - EMRC Divestment		0	30,718,215	30,718,215
Net cash provided by (used in) investing activities		(17,218,790)	8,052,775	(22,359,592)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	8(a)	(1,340,723)	(1,254,249)	(1,354,249)
Proceeds from new borrowings	8(a)	2,539,000	1,840,320	4,965,763
Payments for principal portion of lease liabilities	7	(229,389)	(226,505)	(226,505)
Net cash provided by financing activities		968,887	359,566	3,385,009

Net increase (decrease) in cash held

(9,298,104) 19,990,196 (13,065,490)

Cash at beginning of year 61,485,358 41,495,162 35,195,481

Cash and cash equivalents at the end of the year 4 **52,187,254 61,485,358 22,129,991**

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

CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES

Revenue from operating activities

		2026/27 Budget	2025/26 Estimate	2025/26 Budget
General rates	2(a)(i)	\$ 47,988,755	\$ 47,117,914	\$ 46,593,936
Rates excluding general rates	2(a)	8,655,550	5,187,325	5,192,743
Grants, subsidies and contributions		4,228,734	4,670,727	3,315,903
Fees and charges	15	21,141,795	20,484,799	20,200,968
Interest revenue	10(a)	4,610,235	3,720,026	3,672,368
Other revenue		373,020	280,280	280,280
Profit on asset disposals	5	0	1,724,247	1,690,000
		86,998,089	83,185,318	80,946,198

Expenditure from operating activities

Employee costs		(39,468,343)	(36,654,463)	(36,308,249)
Materials and contracts		(36,464,595)	(32,722,742)	(34,194,813)
Utility charges		(2,242,957)	(2,307,714)	(2,297,714)
Depreciation	6	(19,384,390)	(19,182,747)	(17,554,807)
Finance costs	10(c)	(255,177)	(228,720)	(253,720)
Insurance		(808,962)	(799,602)	(799,602)
Other expenditure		(779,256)	(808,015)	(389,200)
Loss on asset disposals	5	(150,000)	(38,083)	0
		(99,553,680)	(92,742,086)	(91,798,105)

Non cash amounts excluded from operating activities

	3(c)	19,712,390	17,681,027	16,049,251
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Amount attributable to operating activities

7,156,799 8,124,259 5,197,344

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions		26,021,714	16,005,171	26,403,186
Proceeds from disposal of property, plant and equipment	5(a)	0	1,856,712	0
Proceeds from disposal of inventory - land held for resale	5(c)	0	0	1,750,000
Proceeds from financial assets at amortised cost - self supporting loans		910,765	10,189	10,190
Proceeds on other loans and receivables - EMRC Divestment		0	30,718,215	30,718,215
		26,932,479	48,590,287	58,881,592

Outflows from investing activities

Acquisition of inventory - land held for resale	5(c)	0	(735,000)	(1,530,000)
Acquisition of property, plant and equipment	5(a)	(18,934,170)	(17,858,243)	(33,000,916)
Acquisition of infrastructure	5(b)	(24,317,099)	(18,936,056)	(21,587,722)
Payments for financial assets at amortised cost - self supporting loans		(900,000)	0	0
Payments for financial assets at amortised cost - term deposits		0	0	0
		(44,151,269)	(37,529,299)	(56,118,638)

Amount attributable to investing activities

(17,218,790) 11,060,988 2,762,954

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	8(a)	2,539,000	1,840,320	4,965,763
Transfers from reserve accounts	9(a)	11,398,055	18,750,920	22,376,886
		13,937,055	20,591,240	27,342,649

Outflows from financing activities

Repayment of borrowings	8(a)	(1,340,723)	(1,254,249)	(1,354,249)
Payments for principal portion of lease liabilities	7	(229,389)	(226,505)	(226,505)
Transfers to reserve accounts	9(a)	(6,105,414)	(41,777,574)	(41,313,681)
		(7,675,527)	(43,258,328)	(42,894,435)

Amount attributable to financing activities

6,261,528 (22,667,088) (15,551,786)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus remaining at the start of the financial year

	3	3,792,139	7,273,980	7,638,273
Amount attributable to operating activities		7,156,799	8,124,259	5,197,344
Amount attributable to investing activities		(17,218,790)	11,060,988	2,762,954
Amount attributable to financing activities		6,261,528	(22,667,088)	(15,551,786)

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

3 (8,324) 3,792,139 46,785

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

CITY OF KALAMUNDA
FOR THE YEAR ENDED 30 JUNE 2027
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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2025/26 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*

These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
 - Expected credit losses on financial assets
 - Assets held for sale
 - Impairment losses of non-financial assets
 - Measurement of employee benefits
 - Measurement of provisions

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

*Rateable Value at time of adopting budget.

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

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

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

Option 2 (Two Instalments)

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

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

Option 3 (Four Instalments)

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

Second Instalment to be paid on or before 21 October 2026, or 2 months after the due date of the first instalment, whichever is later.

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

Fourth Instalment to be paid on or before 24 February 2027, or 2 months after the due date of the third instalment, whichever is later.

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

(c) Objectives and Reasons for Differential Rating

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

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

Differential general rate

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

GRV Differential Rates:

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

UV Differential Rates:

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

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

(d) Differential Minimum Payment

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

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

(f) Waivers or concessions

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Estimate 30 June 2026 Carried forward	2025/26 Estimate 30 June 2026 Carried forward
	\$	\$	\$
4	52,187,254	61,485,358	22,129,991
	17,010,189	15,010,189	41,510,764
	8,745,828	8,545,828	4,242,373
	176,010	171,010	1,680,000
	531,158	531,158	350,000
	78,650,439	85,743,543	69,913,128
	(8,038,842)	(6,038,842)	(10,970,205)
	(11,888,726)	(11,888,726)	(5,250,000)
7	(106,163)	(229,389)	(231,541)
8	(1,215,705)	(1,340,723)	(1,877,474)
	(5,178,352)	(5,178,352)	(4,770,000)
	(6,315)	(6,315)	0
	(26,434,103)	(24,682,347)	(23,099,220)
	52,216,336	61,061,196	46,813,908
3(b)	(52,224,660)	(57,269,057)	(46,767,123)
	(8,324)	3,792,139	46,785

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Reserve accounts
Less: Current assets not expected to be received at end of year
- Inventory - land held for resale
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Forrestfield Industrial Area Scheme Stage 1 (ii)
Add: Current liabilities covered by funds held in reserve account
- Current portion of unspent capital grant/contributions
- Current portion of other provisions

Total adjustments to net current assets

9	(53,546,528)	(58,839,169)	(54,251,080)
	0	0	(1,530,000)
	1,215,705	1,340,723	1,877,474
	106,163	229,389	231,541
	0	0	1,204,809
	0	0	930,133
	0	0	4,770,000
	(52,224,660)	(57,269,057)	(46,767,123)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(c) Amounts excluded from operating activities

Less: Profit on asset disposals
Less: Non-cash grants and contributions for assets
Add: Loss on asset disposals
Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Current portion of contract liabilities
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee benefit provisions

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Estimate 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
5	0	(1,724,247)	(1,690,000)
	0	0	(200,000)
5	150,000	38,083	0
6	19,384,390	19,182,747	17,554,807
	0	0	184,444
	100,000	100,000	100,000
	78,000	84,444	100,000
	19,712,390	17,681,027	16,049,251

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

SUPERANNUATION

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

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

(b) Reconciliation of net cash provided by operating activities

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

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

By Program

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

2026/27 Budget	2025/26 Estimate	2025/26 Budget
\$	\$	\$
5,676,100	5,603,393	3,542,981
57,000	71,777	32,342
993,400	1,008,249	922,568
4,793,000	4,727,144	4,948,826
1,202,900	1,187,489	1,245,020
3,507,300	3,462,334	3,606,315
1,416,500	1,395,494	1,468,584
1,514,300	1,494,231	1,561,525
52,734	60,143	51,676
171,156	172,493	174,972
19,384,390	19,182,747	17,554,807
3,600	2,600	6,729
229,400	228,657	183,164
0	0	7,424
103,200	101,828	65,900
16,300	15,104	8,900
7,153,980	7,084,927	5,087,001
11,022,800	10,872,398	11,370,491
855,110	877,233	825,198
19,384,390	19,182,747	17,554,807

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Infrastructure

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

AMORTISATION

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

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

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

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

Building

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. BORROWINGS

(a) Borrowing repayments

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

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

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

(c) Unspent borrowings

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

(d) Credit Facilities

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

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	3,885,967	3,039,368	3,034,368
Late payment of fees and charges *	450,081	423,138	385,000
Other interest revenue	274,187	257,520	253,000
	4,610,235	3,720,026	3,672,368

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

The net result includes as expenses

(b) Auditors remuneration

Audit services	110,000	109,000	110,000
Other services	50,000	70,848	50,000
	160,000	179,848	160,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 8(a))	225,000	190,187	219,823
Interest on lease liabilities (refer Note 7)	30,177	38,533	33,897
	255,177	228,720	253,720

(d) Write offs

General rate	1,000	0	1,000
Fees and charges	2,500	2,000	2,500
	3,500	2,000	3,500

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. TRUST FUNDS

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the City and its economic wellbeing.

Tourism and area promotion, rural services and building control.

Other property and services

To monitor and control council's overheads operating accounts.

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

15. FEES AND CHARGES

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

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

