



Budget

For the year end 30 June 2021

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Statutory Budget

For the year end 30 June 2021

CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Estimate	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	37,731,300	37,742,344	37,581,411
Operating grants, subsidies and contributions	10(a)	1,878,648	3,887,087	2,377,526
Fees and charges	9	14,561,645	15,419,105	15,832,725
Interest earnings	12(a)	369,046	829,639	1,096,639
Other revenue	12(b)	45,500	51,375	55,625
		54,586,139	57,929,551	56,943,926
Expenses				
Employee costs		(24,025,535)	(25,547,737)	(25,595,958)
Materials and contracts		(17,669,105)	(22,578,071)	(21,993,985)
Utility charges		(1,935,903)	(1,947,719)	(1,939,051)
Depreciation on non-current assets	5	(10,986,626)	(11,174,298)	(12,549,653)
Interest expenses	12(d)	(274,842)	(272,482)	(272,482)
Insurance expenses		(608,212)	(596,454)	(602,949)
Other expenditure		(195,072)	(1,769,661)	(456,654)
		(55,695,295)	(63,886,422)	(63,410,732)
Subtotal		(1,109,156)	(5,956,871)	(6,466,806)
Non-operating grants, subsidies and contributions	10(b)	12,905,333	6,080,791	7,842,451
Profit on asset disposals	4(b)	0	5,029	0
Loss on asset disposals	4(b)	0	(1,409,686)	0
Capital (Developer) contributions		5,012,279	67,721	729,393
Share of net profit of associates accounted for using equity method	14	998,408	1,679,116	1,679,116
		18,916,020	6,422,971	10,250,960
Net result		17,806,864	466,100	3,784,155
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		17,806,864	466,100	3,784,155

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

CITY OF KALAMUNDA

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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 of Kalamunda controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

CITY OF KALAMUNDA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		20,000	33,836	21,837
General purpose funding		39,341,145	40,258,088	40,355,500
Law, order, public safety		501,433	520,382	425,700
Health		846,849	879,495	880,105
Education and welfare		30,750	62,530	62,530
Community amenities		12,410,030	12,555,157	12,711,869
Recreation and culture		1,023,381	1,364,206	1,802,717
Transport		30,000	34,000	30,000
Economic services		203,025	273,046	238,089
Other property and services		179,526	1,948,810	415,579
		54,586,139	57,929,551	56,943,926
Expenses excluding finance costs	4(a),5,12(c),(e),(f)			
Governance		(3,156,199)	(3,800,222)	(3,703,747)
General purpose funding		(684,556)	(798,196)	(796,643)
Law, order, public safety		(1,983,733)	(2,230,913)	(2,174,665)
Health		(1,622,855)	(1,725,458)	(1,579,971)
Education and welfare		(297,420)	(503,163)	(501,922)
Community amenities		(15,172,937)	(16,470,532)	(16,660,312)
Recreation and culture		(17,333,531)	(21,213,535)	(21,302,408)
Transport		(13,143,035)	(13,090,066)	(14,105,377)
Economic services		(1,309,950)	(1,476,475)	(1,436,508)
Other property and services		(716,237)	(2,305,383)	(876,695)
		(55,420,453)	(63,613,940)	(63,138,250)
Finance costs	6(a),12(d)			
Other property and services		(274,842)	(272,482)	(272,482)
		(274,842)	(272,482)	(272,482)
Subtotal		(1,109,156)	(5,956,871)	(6,466,806)
Non-operating grants, subsidies and contributions	10(b)	12,905,333	6,080,791	7,842,451
Profit on disposal of assets	4(b)	0	5,029	0
(Loss) on disposal of assets	4(b)	0	(1,409,686)	0
Capital (Developer) contributions		5,012,279	67,721	729,393
Share of net profit of associates accounted for using equity method	14	998,408	1,679,116	1,679,116
		18,916,020	6,422,971	10,250,960
Net result		17,806,864	466,100	3,784,155
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		17,806,864	466,100	3,784,155

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

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
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Estimate	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		37,731,300	37,769,750	37,706,303
Operating grants, subsidies and contributions		1,478,648	3,204,434	2,377,526
Fees and charges		14,561,645	15,419,105	15,551,917
Interest earnings		369,046	829,639	1,096,639
Goods and services tax		2,037,675	3,582,968	280,808
Other revenue		45,500	51,375	55,625
		56,223,814	60,857,271	57,068,818
Payments				
Employee costs		(24,025,535)	(25,187,114)	(25,595,958)
Materials and contracts		(19,428,388)	(25,638,008)	(19,001,492)
Utility charges		(1,935,903)	(1,947,719)	(1,939,051)
Interest expenses		(274,842)	(366,787)	(272,482)
Insurance expenses		(608,212)	(596,454)	(602,949)
Goods and services tax		(278,392)	(329,524)	(2,862,409)
Other expenditure		(195,072)	(1,769,661)	(456,654)
		(46,746,344)	(55,835,267)	(50,730,995)
Net cash provided by (used in) operating activities	3	9,477,470	5,022,004	6,337,823
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(14,982,285)	(5,691,520)	(13,139,511)
Payments for construction of infrastructure	4(a)	(23,322,840)	(15,123,958)	(16,881,671)
Non-operating grants, subsidies and contributions		12,905,333	6,080,791	7,842,451
Proceeds from sale of plant and equipment	4(b)	0	80,570	0
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	11,736	55,335	34,492
Proceeds on disposal of financial assets at fair values through other comprehensive income		0	140,137	0
Net cash provided by (used in) investing activities		(25,388,056)	(14,458,645)	(22,144,239)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(945,194)	(672,155)	(672,155)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(65,300)	0
Proceeds from new borrowings	6(b)	3,053,100	3,707,000	4,307,000
Capital (Developer) contributions		5,012,279	67,721	729,394
Net cash provided by (used in) financing activities		7,120,185	3,037,266	4,364,239
Net increase (decrease) in cash held		(8,790,401)	(6,399,375)	(10,372,908)
Cash at beginning of year		16,417,338	22,816,713	23,124,754
Cash and cash equivalents at the end of the year	3	7,626,937	16,417,338	12,751,846

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

CITY OF KALAMUNDA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Estimate	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
		3,470,822	4,029,131	2,968,871
		3,470,822	4,029,131	2,968,871
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10(a)	2,877,056	5,566,203	4,056,642
Fees and charges	9	14,561,645	15,419,105	15,832,725
Interest earnings	12(a)	369,046	829,639	1,096,639
Other revenue	12(b)	45,500	51,375	55,625
Exgratia Rates Revenue	1(a)	156,683	165,787	127,372
Profit on asset disposals	4(b)	0	5,029	0
		18,009,930	22,037,138	21,169,003
Expenditure from operating activities				
Employee costs		(24,025,535)	(25,547,737)	(25,595,958)
Materials and contracts		(17,669,105)	(22,578,071)	(21,993,985)
Utility charges		(1,935,903)	(1,947,719)	(1,939,051)
Depreciation on non-current assets	5	(10,986,626)	(11,174,298)	(12,549,653)
Interest expenses	12(d)	(274,842)	(272,482)	(272,482)
Insurance expenses		(608,212)	(596,454)	(602,949)
Other expenditure		(195,072)	(1,769,661)	(456,654)
Loss on asset disposals	4(b)	0	(1,409,686)	0
		(55,695,295)	(65,296,108)	(63,410,732)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	9,928,841	13,011,212	12,581,910
Amount attributable to operating activities		(24,285,703)	(26,218,627)	(26,690,948)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	12,905,333	6,080,791	7,842,451
Purchase property, plant and equipment	4(a)	(14,982,285)	(5,691,520)	(13,139,511)
Purchase and construction of infrastructure	4(a)	(23,322,840)	(15,123,958)	(16,881,671)
Proceeds from disposal of assets	4(b)	0	80,570	0
Proceeds from self supporting loans	6(a)	11,736	34,492	34,492
Amount attributable to investing activities		(25,388,056)	(14,619,625)	(22,144,239)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(945,194)	(672,155)	(672,155)
Proceeds from new borrowings	6(b)	3,053,100	3,707,000	4,307,000
Capital (Developer) contributions		5,012,279	67,721	729,393
Transfers to cash backed reserves (restricted assets)	8(a)	(5,553,000)	(5,537,833)	(1,447,481)
Transfers from cash backed reserves (restricted assets)	8(a)	10,638,625	9,167,784	10,077,663
Amount attributable to financing activities		12,205,810	6,732,518	12,994,420
Budgeted deficiency before general rates		(37,467,949)	(34,105,735)	(35,840,767)
Estimated amount to be raised from general rates	1(a)	37,574,617	37,576,557	37,454,039
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	106,668	3,470,822	1,613,272

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Estimate total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
General GRV	0.069352	21,676	376,250,122	26,093,698	0	0	26,093,698	26,252,096	26,130,904
Industrial/Commercial GRV	0.073350	607	119,258,715	8,747,627	0	0	8,747,627	8,712,189	8,703,582
Vacant GRV	0.086309	598	8,181,100	706,103	0	0	706,103	789,139	796,421
Unimproved valuations									
General UV	0.003459	282	177,940,049	615,495	0	0	615,495	613,201	608,447
Industrial/Commercial UV	0.004093	55	34,365,006	140,656	0	0	140,656	137,562	142,316
Sub-Totals		23,218	715,994,993	36,303,579	0	0	36,303,579	36,504,187	36,381,670
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
General GRV	882	1,141		1,006,362			1,006,362	907,390	852,894
Industrial/Commercial GRV	1,102	59		65,018			65,018	55,100	55,100
Vacant GRV	767	256		196,352			196,352	106,574	161,069
Unimproved valuations									
General UV	882	0		0			0	0	0
Industrial/Commercial UV	1,102	3		3,306			3,306	3,306	3,306
Sub-Totals		1,459	0	1,271,038	0	0	1,271,038	1,072,370	1,072,369
		24,677	715,994,993	37,574,617	0	0	37,574,617	37,576,557	37,454,039
Total amount raised from general rates							37,574,617	37,576,557	37,454,039
Ex-gratia rates							156,683	165,787	127,372
Total rates							37,731,300	37,742,344	37,581,411

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum 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 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate **	Unpaid rates interest rates **
		\$	%	%
Option one				
Payment in Full	17 August 2020	0	0.0%	8.0%
Option two				
Two Instalments	17 August 2020	0	5.5%	8.0%
	22 December 2020	0	5.5%	8.0%
Option three				
Four Instalments	17 August 2020	0	5.5%	8.0%
	19 October 2020	0	5.5%	8.0%
	22 December 2020	0	5.5%	8.0%
	23 February 2021	0	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Estimate revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	0	149,000	135,000
Instalment plan interest earned	51,000	204,291	205,000
Unpaid rates and service charge interest earned	67,750	271,837	350,000
	118,750	625,128	690,000

**In cases of demonstrated COVID-19 financial hardship, this charge is set at \$0 or 0% as indicated in the City's Fees and Charges Schedule.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

The overall objective of the Rates and Charges in the 2020/2021 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 2020/2021 Financial Year after taking into account all non-rate sources of income. Council at a Special Council Meeting on the 7th of April 2020 set the parameters to initiate the Budget 2020/21 process. One of the parameters was to have a zero increase in overall Rate revenue. This approach taken to create Budget 2020/21 is consistent with instructions received from the State Government Department, the Premier and the Minister for Local Government. To achieve a zero increase in Rate revenue, the rate in the dollar was amended accordingly.

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

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

Differential general rate

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

GRV Differential Rates:

The valuations provided to the City for GRV properties are reviewed on a Triennial basis by Landgate, with 2020 being effective from 01 July 2020. GRV values are reflective of the estimated rental yield per year of the property. Further information about the exact method of calculation and any objections to valuations will need to be directed to the Valuer Generals Office at Landgate.

UV Differential Rates:

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

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Description	Characteristics	Objects	Reasons
GRV General	The GRV General rate applies to all GRV valued properties in the City with a predominant land use that does not fall within the categories of Commercial, Industrial or Vacant Land.	The 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.
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 associated with increased maintenance of infrastructure and higher levels of service provided to or associated with properties in this category.	The reason for this rate is to meet a significant proportion of the additional 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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV General & UV General - \$882	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 - \$767	The Minimum applied to this category is in recognition that every property within the City receives some minimum level of benefit from services provided. These categories affect all properties identified as Vacant Land.	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 - \$1,102	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 2021**

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The City did not raise specified area rates for the year ended 30 June 2021.

(f) Service Charges

The City did not raise service charges for the year ended 30 June 2021.

(g) Rates discounts or incentives

The City does not offer any rates discounts or incentives for the year ended 30 June 2021.

(h) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30 June 2021.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Note	2020/21 Budget 30 June 2021	2019/20 Estimate 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
Less: Profit on asset disposals	4(b) 0	(5,029)	0
Less: Change in Equity - Associate EMRC	(998,408)	(1,679,116)	(1,679,116)
Less: Movement in contract liabilities associated with restricted cash	(400,000)	400,000	0
Less: Movement in pensioner deferred rates (non-current)	(20,000)	(16,706)	(16,706)
Less: Movement in employee liabilities associated with restricted cash	360,623	(71,330)	(71,330)
Add: Loss on disposal of assets	4(b) 0	1,409,686	0
Add: Change in accounting policies	0	1,799,409	1,799,409
Add: Depreciation on assets	5 10,986,626	11,174,298	12,549,653
Non cash amounts excluded from operating activities	9,928,841	13,011,212	12,581,910

(ii) 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 Rate Setting Statement.

Adjustments to net current assets

Note	2020/21 Budget 30 June 2021	2019/20 Estimate 30 June 2020	2019/20 Budget 30 June 2020
Less: Cash - restricted reserves	3 (5,143,844)	(10,229,469)	(8,793,545)
Less: Financial assets - restricted	3 (3,363,744)	(3,363,744)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	871,921	945,195	637,072
- Current portion of contract liability held in reserve	0	400,000	0
- Employee benefit provisions	2,753,975	2,967,725	3,125,695
Total adjustments to net current assets	(4,881,692)	(9,280,292)	(5,030,778)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

Note	2020/21 Budget 30 June 2021	2019/20 Estimate 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	3 2,483,093	3,599,974	3,958,301
Cash and cash equivalents - restricted			
Cash backed reserves	3 5,143,844	10,229,469	8,793,545
Unspent borrowings	6(c) 0	2,187,895	0
Unspent grants, subsidies and contributions	10 0	400,000	0
Financial assets - unrestricted	16,667	11,736	0
Financial assets - restricted	3 3,363,744	3,363,744	0
Receivables	3,775,389	4,175,389	3,115,667
Inventories	116,822	116,822	121,114
	14,899,559	24,085,029	15,988,627
Less: current liabilities			
Trade and other payables	(6,285,843)	(7,020,995)	(5,581,810)
Contract liabilities	0	(400,000)	0
Long term borrowings	(871,921)	(945,195)	(637,072)
Provisions	(2,753,435)	(2,967,725)	(3,125,695)
	(9,911,199)	(11,333,915)	(9,344,577)
Net current assets	4,988,360	12,751,114	6,644,050
Less: Total adjustments to net current assets	(4,881,692)	(9,280,292)	(5,030,778)
Closing funding surplus / (deficit)	106,668	3,470,822	1,613,272

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the City'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 of Kalamunda becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

Provisions are recognised when the City has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	7,626,937	16,417,338	12,751,846
	7,626,937	16,417,338	12,751,846
- Unrestricted cash and cash equivalents	2,483,093	3,599,974	3,958,301
- Restricted cash and cash equivalents	5,143,844	12,817,364	8,793,545
	7,626,937	16,417,338	12,751,846
- Restricted financial assets at amortised cost - term deposits	3,363,744	3,363,744	0

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:

Long Service Leave Reserve	983,306	980,288	978,594
Land and Property Enhancement and Maintenance Reserve	37,873	1,433,460	1,452,158
Waste Management Reserve	1,413,209	2,405,803	1,687,537
EDP IT Equipment Reserve	180,372	877,670	876,030
Local Government Elections Reserve	101,112	100,802	87,572
Forrestfield Industrial Area Reserve	124,291	123,910	123,699
Insurance Contingency Reserve	184,424	283,551	283,061
Revaluation Reserve	74,097	173,563	173,114
Nominated Employee Leave Provisions Reserve	1,808,555	1,987,437	1,934,089
Forrestfield Industrial Scheme Stage 1 Reserve	777,708	271,871	121,319
Asset Enhancement Reserve	29,784	1,011,670	343,308
Unexpended Capital Works and Specific Purpose Grants Reserve	10,506	3,412,875	33,926
Waste Avoidance and Resource Recovery Reserve	734,641	428,323	547,269
Environmental Reserve	41,227	101,664	101,543
Public Art Reserve	0	0	50,000
Strategic Sport and Recreation Reserve	327	326	326
Crisis Relief Fund	1,003,078	0	0
Service Reinstatement Reserve	1,003,078	0	0
Unspent borrowings	6(c) 0	2,187,895	0
Unspent grants, subsidies and contributions	10 0	400,000	0
	8,507,588	16,181,108	8,793,545

Reconciliation of net cash provided by operating activities to net result

Net result		17,806,864	466,100	3,784,156
Depreciation	5	10,986,626	11,174,298	12,549,653
(Profit)/loss on sale of asset	4(b)	0	1,404,657	0
(Increase)/decrease in receivables		400,000	(1,056,945)	124,892
(Increase)/decrease in inventories		0	0	6,521
Increase/(decrease) in payables		(760,623)	(1,266,557)	(1,463,636)
Increase/(decrease) in contract liabilities		(400,000)	400,000	
Increase/(decrease) in employee provisions		360,623	(71,330)	0
Non-operating grants, subsidies and contributions		(12,905,333)	(6,080,791)	(7,842,451)
Capital (Developer) Contributions		(5,012,279)	(67,721)	(729,393)
		0	1,799,409	1,587,197
Change in accounting policies transferred to retained surplus				
Non-cash Contributions EMRC		(998,408)	(1,679,116)	(1,679,116)
Net cash from operating activities		9,477,470	5,022,004	6,337,823

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program			2020/21 Budget total	2019/20 Estimate total	2019/20 Budget total
	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>						
Buildings - specialised	10,786,242	0	0	10,786,242	4,244,791	8,252,812
Furniture and equipment	0	0	702,943	702,943	512,229	1,001,490
Plant and equipment	0	0	3,493,100	3,493,100	934,500	3,885,209
	10,786,242	0	4,196,043	14,982,285	5,691,520	13,139,511
<i>Infrastructure</i>						
Infrastructure - roads	0	7,825,422	2,344,436	10,169,858	11,136,704	13,527,992
Infrastructure - footpaths	0	973,596	0	973,596	1,163,531	475,764
Infrastructure - Drainage	0	1,297,388	0	1,297,388	521,053	673,225
Infrastructure - Parks and Ovals	6,842,771	0	0	6,842,771	1,584,310	1,431,116
Infrastructure - Other		2,039,227	2,000,000	4,039,227	718,360	773,573
	6,842,771	12,135,633	4,344,436	23,322,840	15,123,958	16,881,671
Total acquisitions	17,629,013	12,135,633	8,540,479	38,305,125	20,815,478	30,021,182

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT 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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Law, order, public safety	0	0	0	0	27,089	24,185	2,188	(5,092)	0	0	0	0
Community amenities	0	0	0	0	14,001	7,178	0	(6,823)	0	0	0	0
Recreation and culture	0	0	0	0	904,965	8,765	1,298	(897,498)	0	0	0	0
Transport	0	0	0	0	455,749	(0)	0	(455,749)	0	0	0	0
Other property and services	0	0	0	0	83,421	40,440	1,543	(44,524)	0	0	0	0
	0	0	0	0	1,485,227	80,570	5,029	(1,409,686)	0	0	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Buildings - specialised	0	0	0	0	816,404	0	0	(816,404)	0	0	0	0
Plant and equipment	0	0	0	0	131,979	80,570	5,029	(56,438)	0	0	0	0
<u>Infrastructure</u>												
Infrastructure - roads	0	0	0	0	179,558	0	0	(179,558)	0	0	0	0
Infrastructure - footpaths	0	0	0	0	33,434	0	0	(33,434)	0	0	0	0
Infrastructure - Drainage	0	0	0	0	35,947	0	0	(35,947)	0	0	0	0
Infrastructure - Parks and Ovals	0	0	0	0	81,094	0	0	(81,094)	0	0	0	0
Infrastructure - Other	0	0	0	0	206,811	0	0	(206,811)	0	0	0	0
	0	0	0	0	1,485,227	80,570	5,029	(1,409,686)	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

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 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - Drainage
Infrastructure - Parks and Ovals
Infrastructure - Other

2020/21 Budget	2019/20 Estimate	2019/20 Budget
\$	\$	\$
5,175	0	0
81,503	26,469	26,469
1,788	0	0
30,839	33,371	33,731
35,066	85,881	85,881
2,801,879	3,326,026	3,626,026
7,624,408	7,394,327	8,469,322
	308,224	308,224
405,968		
10,986,626	11,174,298	12,549,653
1,640,906	2,299,152	2,299,152
285,113	479,275	479,275
580,467	454,926	454,296
4,302,572	4,074,708	4,274,708
936,368	917,803	917,803
1,548,354	1,542,009	1,542,009
860,867	574,726	1,750,711
831,979	831,699	831,699
10,986,626	11,174,298	12,549,653

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

Buildings - specialised	30 to 50 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 20 years
Infrastructure - roads	20 to 120 years
Infrastructure - footpaths	15 to 50 years
Infrastructure - Drainage	60 to 100 years
Infrastructure - Parks and Ovals	10 to 50 years

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 life 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.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Estimate	2019/20	Budget	2019/20	2019/20	Budget	2019/20		
	Number	Institution		Principal	Budget	Budget	Principal	Budget		Principal	Estimate	Estimate	Principal	Estimate	Principal	Budget	Budget	Budget	Principal	Budget
				1 July 2020	New Loans	Repayments	outstanding 30 June 2021	Interest Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Interest Repayments	1 July 2019	New Loans	Repayments	outstanding 30 June 2020	Interest Repayments		
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																				
Land acquisition - Kalamunda Road	224	WATC	5.58%	96,193		(96,193)	0	2,684	280,815			(184,623)	96,193	13,129	280,815			(184,623)	96,192	13,129
Depot Waste Trucks	228	WATC	5.63%	809,300		(51,704)	757,596	44,846	858,211			(48,911)	809,300	47,638	858,211			(48,911)	809,300	47,638
Waste Compactor	229	WATC	2.46%	85,646		(42,299)	43,347	1,848	126,923			(41,277)	85,646	2,870	126,923			(41,277)	85,646	2,870
Forrestfield North Development Project - Loan 1	230	WATC	3.01%	365,349		(47,633)	317,716	10,641	411,580			(46,231)	365,349	12,043	411,580			(46,231)	365,349	12,043
Wattle Grove South Planning Study	231	WATC	0.74%	100,000		(19,615)	80,385	923	0	100,000	0	100,000	0	0	100,000	0	100,000	0	100,000	0
High Wycombe Road - testing and design	232	WATC	0.74%	50,000		(9,807)	40,193	461	0	50,000	0	50,000	0	0	50,000	0	50,000	0	50,000	0
Forrestfield North Structure Planning	233	WATC	0.74%	240,000		(47,076)	192,924	2,214	0	240,000	0	240,000	0	0	240,000	0	240,000	0	240,000	0
MKSEA Kalamunda Wedge - Development Contribution Plan	234	WATC	0.74%	40,000		(7,846)	32,154	369	0	40,000	0	40,000	0	0	40,000	0	40,000	0	40,000	0
MKSEA - Preliminary investigations and consultation	235	WATC	0.74%	70,000		(13,730)	56,270	695	0	70,000	0	70,000	0	0	70,000	0	70,000	0	70,000	0
Recreation and culture																				
Wet'n'Wild	222	WATC	6.22%	0		0	0	0	64,860	0	(64,860)	0	3,041	64,860	0	(64,860)	0	(64,860)	0	3,041
Kalamunda Swimming Pool	227	WATC	5.63%	1,301,920		(83,176)	1,218,744	72,144	1,380,603	0	(78,683)	1,301,920	76,636	1,380,601	0	(78,683)	1,301,918	76,636	1,301,918	76,636
Future Aquatic facility study	236	WATC	0.74%	100,000		(19,615)	80,385	923	0	100,000	0	100,000	0	0	100,000	0	100,000	0	100,000	0
Foothills Netball Association	216	WATC	6.37%	58,252		(5,333)	52,919	3,627	63,256	0	(5,004)	58,252	3,951	63,256	0	(5,004)	58,252	3,951	63,256	3,951
Kalamunda Club	219	WATC	6.30%	0		0	0	0	16,518	0	(16,518)	0	520	16,518	0	(16,518)	0	(16,518)	0	520
Forrestfield Junior Football Club	220	WATC	6.22%	0		0	0	0	2,463	0	(2,465)	0	116	2,465	0	(2,465)	0	(2,465)	0	116
Transport																				
Operations Centre	221	WATC	6.77%	1,387,177		(100,949)	1,286,228	92,232	1,481,624	0	(94,447)	1,387,177	98,734	1,481,625	0	(94,447)	1,387,178	98,734	1,387,178	98,734
Newburn Road Extention	226	WATC	5.67%	82,527		(82,527)	0	3,526	160,567	0	(78,040)	82,527	8,013	160,566	0	(78,040)	82,526	8,013	160,566	8,013
Fleet - Major Plant Replacement Program	237	WATC	1.02%	2,400,000	719,200	(208,215)	2,910,985	23,440	0	2,400,000	0	2,400,000	0	0	3,000,000	0	3,000,000	0	3,000,000	0
Fleet - Light Plant Replacement Program	238	WATC	0.69%	207,000	138,000	(51,078)	293,922	1,690	0	207,000	0	207,000	0	0	207,000	0	207,000	0	207,000	0
Fleet - Minor Plant Replacement Program				0	295,900	0	295,900	0	0	0	0	0	0	0	0	0	0	0	0	0
Kalamunda Town Centre Upgrade Stage 1	239	WATC	1.24%	500,000	1,000,000	(24,559)	1,475,441	3,907	0	500,000	0	500,000	0	0	500,000	0	500,000	0	500,000	0
Female Change Rooms		WATC	1.24%	0	900,000	(22,103)	877,897	3,516	0	0	0	0	0	0	0	0	0	0	0	0
				7,893,364	3,053,100	(933,458)	10,013,004	269,686	4,847,420	3,707,000	(661,059)	7,893,364	266,692	4,847,420	4,307,000	(661,059)	8,493,361	266,691	8,493,361	266,691
Self Supporting Loans																				
Recreation and culture																				
Forrestfield United Soccer Club	214	WATC	5.46%	75,678	0	(7,746)	67,932	4,028	83,011	0	(7,333)	75,678	4,434	83,012	0	(7,333)	75,679	4,434	83,012	4,434
Maidavale Tennis Club	217	WATC	5.95%	19,951	0	(3,990)	15,961	1,129	23,714	0	(3,763)	19,951	1,356	23,713	0	(3,763)	19,950	1,356	23,713	1,356
				95,629	0	(11,736)	83,893	5,157	106,725	0	(11,096)	95,629	5,790	106,725	0	(11,096)	95,629	5,790	106,725	5,790
				7,988,993	3,053,100	(945,194)	10,096,897	274,843	4,954,145	3,707,000	(672,155)	7,988,993	272,482	4,954,145	4,307,000	(672,155)	8,588,990	272,481	8,588,990	272,481

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
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6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Fleet - Minor Plant Replacement Program	WATC	Fixed Term Loan	5	0.74%	295,900	0	295,900	0
Fleet - Major Plant Replacement Program	WATC	Fixed Term Loan	8	1.02%	719,200	0	719,200	0
Fleet - Light Plant Replacement Program	WATC	Fixed Term Loan	4	0.69%	138,000	0	138,000	0
Kalamunda Town Centre Upgrade Stage 1	WATC	Fixed Term Loan	10	1.24%	1,000,000	0	1,000,000	0
Female Change Rooms	WATC	Fixed Term Loan	10	1.24%	900,000	0	900,000	0
					3,053,100	0	3,053,100	0

(c) Unspent borrowings

Loan Details and Purpose	Year loan taken	Amount b/fwd.	Amount used	New loans	Amount as	
			2020/21 Budget	unspent at 30 June 2021	at 30 June 2021	
		\$	\$	\$	\$	
Fleet - Major Plant Replacement Program	Loan 237	2020	1,740,000	1,740,000	0	0
Kalamunda Town Centre Upgrade Stage 1	Loan 239	2020	404,442	404,442	0	0
MKSEA - Preliminary investigations and consultation	Loan 235	2020	43,453	43,453	0	0
			2,187,895	2,187,895	0	0

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	3,000,000	3,000,000	1,500,000
Bank overdraft at balance date	0	0	0
Credit card limit	75,000	75,000	75,000
Credit card balance at balance date	(4,000)	(4,000)	(4,000)
Total amount of credit unused	3,071,000	3,071,000	1,571,000
Loan facilities			
Loan facilities in use at balance date	10,096,897	7,988,993	8,588,990

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
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

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

7. LEASE LIABILITIES

LEASES

AASB 16 requires lessees to account for all leases under a single on-balance sheet model in a similar way to finance leases under AASB 117 Leases. The standard includes two recognition exemptions for leases - leases of 'low-value' assets (e.g. personal computers) and short term, leases (i.e. with a lease term of 12 months or less). At the commencement date of a lease, a lessee will recognise a liability to make lease payments (i.e. the lease liability) and an asset representing the right to use the underlying asset during the lease term (i.e. the right-of-use asset).

Lessees will separately recognise the interest expense on the lease liability and the depreciation expense on the right-of use asset. Lessees will be required to remeasure the lease liability upon the occurrence of certain events (e.g. change in lease term, a change in future lease payments resulting from a change in an index or rate used to determine those payments). The lessee will generally recognise the amounts of the remeasurement of the lease liability as an adjustment to the right-of-use asset.

Lessor accounting is substantially unchanged from today's accounting under AASB 117. Lessors will continue to classify all leases using the same classification principle as in AASB 117 and distinguish between two types of leases: operating and finance leases.

The City has made an assessment of existing leases with no material impact identified

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Estimate Transfer to	2019/20 Estimate Transfer (from)	2019/20 Estimate Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
(a) Long Service Leave Reserve	\$ 980,288	\$ 3,018	\$ 0	\$ 983,306	\$ 975,756	\$ 4,532	\$ 0	\$ 980,288	\$ 972,788	\$ 5,806	\$ 0	\$ 978,594
(b) Land and Property Enhancement and Maintenance Reserve	1,433,460	4,413	(1,400,000)	37,873	1,637,323	7,605	(211,469)	1,433,460	1,657,266	9,892	(215,000)	1,452,158
(c) Waste Management Reserve	2,405,803	7,406	(1,000,000)	1,413,209	1,882,061	723,742	(200,000)	2,405,803	1,876,337	11,200	(200,000)	1,687,537
(d) EDP IT Equipment Reserve	877,670	2,702	(700,000)	180,372	945,040	604,390	(671,760)	877,670	942,166	605,624	(671,760)	876,030
(e) Local Government Elections Reserve	100,802	310	0	101,112	130,197	100,605	(130,000)	100,802	129,800	100,772	(143,000)	87,572
(f) HACC Reserve	0	0	0	0	19,113	89	(19,202)	0	20,004	122	(20,126)	0
(g) Forrestfield Industrial Area Reserve	123,910	381	0	124,291	123,337	573	0	123,910	122,965	734	0	123,699
(h) Insurance Contingency Reserve	283,551	873	(100,000)	184,424	282,240	1,311	0	283,551	281,381	1,680	0	283,061
(i) Revaluation Reserve	173,563	534	(100,000)	74,097	257,368	1,195	(85,000)	173,563	256,582	1,532	(85,000)	173,114
(j) Nominated Employee Leave Provisions Reserve	1,987,437	6,118	(185,000)	1,808,555	1,928,479	58,958	0	1,987,437	1,922,613	11,476	0	1,934,089
(k) Forrestfield Industrial Scheme Stage 1 Reserve	271,871	690,837	(185,000)	777,708	1,382,440	575,305	(1,685,875)	271,871	1,631,779	9,740	(1,520,200)	121,319
(l) Asset Enhancement Reserve	1,011,670	2,303,114	(3,285,000)	29,784	1,259,273	459,799	(707,402)	1,011,670	1,253,843	164,965	(1,075,500)	343,308
(m) Unexpended Capital Works and Specific Purpose Grants Reserve	3,412,875	10,506	(3,412,875)	10,506	5,726,181	2,560,596	(4,873,903)	3,412,875	5,683,903	33,926	(5,683,903)	33,926
(n) Waste Avoidance and Resource Recovery Reserve	428,323	516,318	(210,000)	734,641	605,510	202,813	(380,000)	428,323	603,666	203,603	(260,000)	547,269
(o) Environmental Reserve	101,664	313	(60,750)	41,227	68,844	150,320	(117,500)	101,664	68,633	150,410	(117,500)	101,543
(p) Public Art Reserve	0	0	0	0	0	0	0	0	0	50,000	0	50,000
(q) Strategic Sport and Recreation Reserve	326	1	0	327	0	86,000	(85,674)	326	0	86,000	(85,674)	326
(r) Crisis Relief Fund	0	1,003,078	0	1,003,078	0	0	0	0	0	0	0	0
(s) Service Reinstatement Reserve	0	1,003,078	0	1,003,078	0	0	0	0	0	0	0	0
	13,593,213	5,553,000	(10,638,625)	8,507,588	17,223,163	5,537,833	(9,167,784)	13,593,213	17,423,726	1,447,481	(10,077,663)	8,793,545

CITY OF KALAMUNDA
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FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Long Service Leave Reserve	Ongoing	To provide cash-backing for all long service leave entitlements.
(b) Land and Property Enhancement and Maintenance Reserve	Ongoing	To fund land and property purchases, upgrade and maintenance of existing properties.
(c) Waste Management Reserve	Ongoing	To fund financing operations for the development of the City's sanitation service.
(d) EDP IT Equipment Reserve	Ongoing	To fund the upgrade / replacement of the City's computer hardware and software requirements.
(e) Local Government Elections Reserve	Ongoing	To fund the cost of future elections.
(f) HACC Reserve	Discontinued	This Reserve funded HACC Service Programmes and Asset replacements.
(g) Forrestfield Industrial Area Reserve	Ongoing	To fund infrastructure requirements for the Forrestfield area.
(h) Insurance Contingency Reserve	Ongoing	To fund insurance premium variations and potential call backs.
(i) Revaluation Reserve	Ongoing	To fund triennial rating revaluations.
(j) Nominated Employee Leave Provisions Reserve	Ongoing	To fund future nominated staff leave entitlements.
(k) Forrestfield Industrial Scheme Stage 1 Reserve	Ongoing	The reserve is established to meet the City's reporting obligation under clause 6.5.16 of the City of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.
(l) Asset Enhancement Reserve	Ongoing	To fund future replacement of City's Infrastructure and plant and equipment needs.
(m) 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.
(n) 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.
(o) Environmental Reserve	Ongoing	To fund environment strategies and projects.
(p) Public Art Reserve	Ongoing	To fund future Public Art projects.
(q) Strategic Sport and Recreation Reserve	Ongoing	To fund future Strategic Sport and Recreation capital projects.
(r) Crisis Relief Fund	Ongoing	To pay for demonstrable COVID-19 financial hardship experienced by targeting community members/groups.
(s) Service Reinstatement Reserve	Ongoing	To pay to bring programs or services back into the budget as and if required or as restrictions are lifted and to support recovery.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES (CONTINUED)

(c) Cash Backed Reserves - Change in Use

The City has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2020/21 Budget amount change of purpose
				\$
Land and Property Enhancement and Maintenance Reserve	The original purpose was to fund land and property purchases, upgrade and maintenance of existing properties. As part of the recovery from the COVID-19 pandemic, the reserve is to be used to transfer funds to the Asset Enhancement Reserve	To aid recovery through the COVID-19 pandemic	Transfer to Asset Enhancement Reserve to fund Stimulus Projects	1,400,000
EDP IT Equipment Reserve	The original purpose was to fund the upgrade / replacement of the City's computer hardware and software requirements. As part of the recovery from the COVID-19 pandemic, the reserve is to be used to transfer funds to the Asset Enhancement Reserve	To aid recovery through the COVID-19 pandemic	Transfer to Asset Enhancement Reserve to fund Stimulus Projects	700,000
Insurance Contingency Reserve	The original purpose was to fund insurance premium variations and potential call backs. As part of the recovery from the COVID-19 pandemic, the reserve is to be used to transfer funds to the Asset Enhancement Reserve	To aid recovery through the COVID-19 pandemic	Transfer to Asset Enhancement Reserve to fund Stimulus Projects	100,000
Revaluation Reserve	The original purpose was to fund triannual rating revaluations. As part of the recovery from the COVID-19 pandemic, the reserve is to be used to transfer funds to the Asset Enhancement Reserve	To aid recovery through the COVID-19 pandemic	Transfer to Asset Enhancement Reserve to fund Stimulus Projects	100,000
				2,300,000

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
	\$	\$	\$
Governance	0	0	20,000
General purpose funding	74,817	304,697	304,697
Law, order, public safety	278,304	278,530	177,538
Health	845,349	874,395	675,005
Education and welfare	27,500	55,000	55,000
Community amenities	12,399,030	12,522,500	12,676,715
Recreation and culture	633,020	941,068	1,315,816
Economic services	193,025	262,670	327,710
Other property and services	110,600	180,244	280,244
	14,561,645	15,419,105	15,832,725

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Estimate	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance				0	0	20,000	33,836	1,836
General purpose funding				0	0	1,172,408	1,387,833	1,379,178
Law, order, public safety				0	0	190,129	208,852	210,912
Education and welfare				0	0	3,250	7,530	7,530
Community amenities				0	0	11,000	32,383	34,883
Recreation and culture				0	0	390,361	423,138	486,902
Transport				0	0	30,000	34,000	30,000
Other property and services				0	0	61,500	1,759,516	226,285
	0	0	0	0	0	1,878,648	3,887,087	2,377,526
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety				0	0	0	30,000	0
Recreation and culture	400,000	0	(400,000)	0	0	8,138,000	1,340,000	4,736,000
Transport				0	0	4,767,333	4,710,791	3,106,451
	400,000	0	(400,000)	0	0	12,905,333	6,080,791	7,842,451
Total	400,000	0	(400,000)	0	0	14,783,981	9,967,878	10,219,977

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Estimate Balance 30 June 2020
Unspent grants, subsidies and contributions	0	400,000
	0	400,000

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
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	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility

CITY OF KALAMUNDA
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FOR THE YEAR ENDED 30 JUNE 2021

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
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	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

CITY OF KALAMUNDA
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FOR THE YEAR ENDED 30 JUNE 2021

12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	48,000	80,000	104,000
- Other funds	151,426	222,641	400,000
Late payment of fees and charges *	50,870	50,870	37,639
Other interest revenue (refer note 1b)	118,750	476,128	555,000
	369,046	829,639	1,096,639
(b) Other revenue			
Reimbursements and recoveries	45,500	51,375	55,625
	45,500	51,375	55,625
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	80,000	150,000	150,000
Other services	2,000	2,000	2,000
	82,000	152,000	152,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	(274,843)	(272,482)	(272,481)
	(274,843)	(272,482)	(272,481)
(e) Elected members remuneration			
Meeting fees	286,671	286,671	286,679
Mayor's allowance	63,354	63,354	63,354
Deputy Mayor's allowance	15,682	15,682	15,682
Travelling expenses	600	600	600
Telecommunications allowance	27,600	42,000	50,400
	393,907	408,307	416,715
(f) Write offs			
General rate	2,300	2,334	2,334
Fees and charges	13,500	10,579	10,579
	15,800	12,913	12,913

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

13. MAJOR LAND TRANSACTIONS

It is not anticipated that the City will be party to any Major Land Transactions during 2020/2021

14. INTERESTS IN JOINT ARRANGEMENTS

The City of Kalamunda's estimated share of equity is 16.06% in the Eastern Metropolitan Regional Council.

	2020/21 Budget	2019/20 Estimate	2019/20 Budget
Non-current assets	\$	\$	\$
16.06% estimated share of the total Equity in the Eastern Metropolitan Regional Council.	998,408	1,679,116	1,679,116
	998,408	1,679,116	1,679,116

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The City of Kalamunda's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

CITY OF KALAMUNDA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

15. TRUST FUNDS

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

Detail	Estimated Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Wattle Grove - Cell 9	8,675,614	0	(4,333,279)	4,342,335
Cash in Lieu of Public Open Space	2,476,342	0	0	2,476,342
NBN Tower Pickering Brook	27,838	13,170	0	41,008
	<u>11,179,794</u>	<u>13,170</u>	<u>(4,333,279)</u>	<u>6,859,685</u>

16. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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



Capital Budget

For the year end 30 June 2021

ROADS NEW CAPITAL EXPENDITURE	
Maida Vale / Priory Roundabout - Predeflection traffic treatment	133,065
Canning Road / Masonmill Road - Intersection widening & right turn pocket	144,112
Maida Vale Road / Roe Highway Off Ramp, MV, Install New Roundabout	668,478
Canning Road / Lesmurdie Road Intersection - Traffic Calming measures	42,137
King Road, KM, install traffic calming	88,710
Railway Road / Elizabeth Street, KM, Install speed cushions	16,633
Maida Vale Road / Plover Road, MV, Install traffic islands and pedestrian refuge facility	60,988
Plover Road Traffic Calming	182,965
Canning Road, KM, Install safety barrier fencing adjacent to Kalamunda Senior High School	22,178
Kalamunda Road adjust traffic islands for access to Puma by Boonooloo roundabout	48,791
TOTAL EXPENDITURE ON ROADS-NEW	1,408,058

ROADS RENEWAL CAPITAL EXPENDITURE	
Welshpool Road East/Canning Road - intersection rehabilitation	9,004
Welshpool Road East, LM, East of Albert Road - Road resurfacing for 340m	1,158
Welshpool Road East, LM, (Adjacent to Pomeroy Road) - Road resurfacing 170m	1,158
Welshpool Road East, LM, (Adjacent to Crystal Brook Road), East Bound Lanes, Stabilise 300mm Foamed Bitumen and Asphalt DGA 30mm	13,426
Welshpool Road East - Pavement Rehabilitation, east bound carriageway	27,190
Welshpool Road East - Pavement Rehabilitation, east and west carriageways	1,158
Welshpool Road East - Gravel Shouldering	36,593
Waterfall Road, FF, Road resurfacing	38,810
Walters Way, FF - road resurface specific failure	33,266
Stirling Crescent, HW - Road resurfacing for 210m	4,716
Standing Road, LM - Road resurfacing specific areas due root intrusion	44,355
Ryde Lane, HW, Pavement stabilisation	83,166
Rowell Gardens, HW, Pavement stabilisation	133,065
Road Minor Renewals Program	110,888
Raymond Road / Laurence Road, WA, Road resurfacing	77,621
Lourdes Street, LM - Road resurfacing	88,710
Lesmurdie Road, LM, Before Welshpool Road - Road resurfacing for 190m	2,803
Leschenaultia Way, MV - Road resurfacing	221,776
Landor Road, GH -Road resurfacing	27,722
Hawkevale Road, HW - Repairs to failed sections of road	7,208
Harrison Road, FF - Road resurfacing specific failure	33,266
Hale Road, FF, At Strelitzia Road Intersection - road resurfacing	16,741
Hale Road / Woolworths Drive Intersection Upgrade	898,191
Gravel road shoulder formation and surface resheeting	83,166
Fontano Road, LM - Road resurfacing	72,077
Elmore Way, HW, Pavement stabilisation	83,166
Denver Rise, HW, Pavement stabilisation	66,533
Canning Road - Gravel Shouldering - specific sections	53,226
Canning Mills Road / Canning Road - Reconstruction and widening pavement	382,563
Bugendore Street, MV, Road resurfacing	49,900
Boona Court, MV, Road resurfacing	22,178
Albert Rd LM - Surface Renewal	194,054
Abernethy Road, HW, Road Rehabilitation, 105m north of Hudswell Place to 100m northwards	40,363
Abernethy Road, HW, Road Rehabilitation, 40m north of Grogan Rd to 100m north of Hudswell Place	319,357
Abernethy Road, FF, Road Rehabilitation, North of Tonkin Hwy to 280m north	214,235
Abernethy Road, FF, Road Rehabilitation, North of Tonkin Hwy to 230m north	279,881
Kenneth Road / Oldham Pass Roundabout, HW, Road resurfacing	99,799
Glyde Road, LM, Road resurfacing	105,343
TOTAL EXPENDITURE ON ROADS- RENEWAL	3,977,832

SPECIAL PROJECTS	
Berkshire, Milner and Sultana Road West Design - Forrestfield Industrial Area Scheme Stage 1	22,157
Hale Road Widening	2,322,279
Woodlupine Brook - environmental upgrade	2,000,000
TOTAL EXPENDITURE ON SPECIAL PROJECTS	4,344,436
FOOTPATHS NEW CAPITAL EXPENDITURE	
Priory Road Pedestrian Crossing Improvements	110,888
The Boulevard Reserve, GH, The Boulevard to Sherbourne Road connecting to existing Pedestrian Bridge across creek line adjacent to Playground, 95m x 1.8m Concrete	22,178
TOTAL FOOTPATHS NEW CAPITAL EXPENDITURE	133,065
FOOTPATHS RENEWALS CAPITAL EXPENDITURE	
Footpath Renewal - Minor Renewals	88,710
Willoughby Road, LM, Adjacent to Lesmurdie Primary School ON-Road Carpark, Upgrade existing 1.5m Asphalt to 1.8m Concrete, 90m x 1.8 Concrete	22,178
Irwin Place, MV, Replace two sections of existing 1.2m concrete footpath with 113m x 1.8m concrete (1 x 30m section in front of House No.1 and 1 x 83m section from House No.5 to end of cul de sac)	38,811
Rockdale Place, LM, From House No.10 to end of cul de sac, replace existing concrete footpath, 65m x 1.2m concrete	13,307
Mario Court, LM, Pruiti Crescent to Cul-De-Sac end, remove existing 1.2m concrete footpath and replace with 58m x 1.8m concrete	16,633
Morrison Rd, FF, Hartfield Rd to Recreation Centre 1. Renew existing 1.2m footpath between Hartfield Road and Rugby Union Driveway 2. Renew existing 1.2m path with 1.8m path between Rugby Union Driveway and Recreation Centre	60,988
Snipe Court, HW, House no. 5 to 86 Newburn Rd, replace/upgrade current 1.2m footpath with 60m x 1.8m concrete, includes kerb and drainage repairs	16,633
Kostera Oval, KM, Remove existing old asphalt path and replace with concrete path	7,762
Dawson Avenue Reserve, FF, Renew approx 190m of 1.2m wide concrete path	33,266
Woodlupine Brook Reserve, FF, Renew approx 200m x 1.8m concrete path	49,900
Sorensen Road, HW, Dundas Road to Number 10, Remove 1.2m path and replace with 110m x 1.8m concrete	27,722
Welshpool Road East, LM, Opposite 275 Hartfield Road, Remove 1.2m path and replace with 31m x 1.8m concrete	11,089
TOTAL EXPENDITURE ON FOOTPATHS RENEWAL	386,999
CYCLING NEW CAPITAL EXPENDITURE	
Palmer Crescent and Butcher Road, HW, Safe Active Streets	388,107
Berkshire and Dundas Road, FF, Shared Path Berkshire Road to New Train Station	25,504
Dawson Park Primary School to Forrestfield Shopping Centre Cycle Route	39,920
TOTAL EXPENDITURE ON CYCLING INFRASTRUCTURE NEW	453,531
CARPARKS NEW CAPITAL EXPENDITURE	
Kostera Oval, KM, Stage 3 Carpark, Construct new sealed and drained carpark at the rear of the AG Hall, including surface drainage management.	5,544
Walliston Primary School, WA, Install 1 x parallel disabled carparking bay within existing bays in Dianella Road	16,633
Railway Road and Lenori Road Parking Bays	38,811
TOTAL EXPENDITURE ON CAR PARKS NEW	60,988

CARPARKS RENEWALS CAPITAL EXPENDITURE	
ACROD Parking Bay upgrades to current standard	22,178
State Emergency Service (SES), WA, Resurface front entrance driveway parking area	7,762
Maida Vale Reserve - Ridge Hill Road entrance road / carpark - resurfacing	11,089
TOTAL EXPENDITURE ON CAR PARKS RENEWALS	41,028
BUS SHELTERS NEW CAPITAL EXPENDITURE	
Hale Road, FF, Bus Stop No. 13870, before Sheffield Road, Install New Shelter	23,286
TOTAL EXPENDITURE ON BUS SHELTERS NEW	23,286
BUS SHELTERS RENEWAL CAPITAL EXPENDITURE	
Bus Shelter Renewals as required based on the PTA Disability Access Works Program	15,524
Refurbishment of existing Tin Shelters - Re-sheet with new tin panels and replace / paint timber seating slats if required	23,286
Lewis Road Bus Stop No. 13901, after Jubilee Road, Install New Shelter	15,524
TOTAL EXPENDITURE ON BUS SHELTERS RENEWAL	54,335
FENCES, BRIDGES & LIGHTING NEW CAPITAL EXPENDITURE	
Maida Vale Road / Newburn Road - Intersection Lighting Upgrade to V Category Standard under AS 1158	16,633
Morrison Oval, FF, Sports Lighting upgrade (SSRC)	13,307
Hartfield Park Sports Lighting Upgrade to Rugby League and Soccer Fields (SSRC)	371,474
TOTAL EXPENDITURE ON FENCES, BRIDGES AND LIGHTING NEW	401,414
FENCES, BRIDGES & LIGHTING RENEWAL CAPITAL EXPENDITURE	
Woodlupine Community Centre - Upgrade car park lighting and building surrounds lighting.	166,332
Persimmon Place, KM, Renew existing street lighting poles and lamps. Renewal to meet Australian Standards, Upgrading to Western Power Standard, LED lighting to be considered.	110,888
Woodlupine Brook Reserve, FF, Pedestrian Bridge, Full Replacement with retaining wall and concrete path	72,077
TOTAL EXPENDITURE ON FENCES, BRIDGES AND LIGHTING RENEWAL	349,297
DRAINAGE NEW CAPITAL EXPENDITURE	
Marri Crescent (No.7 - 15), LM, Upgrade piped drainage system	88,710
Ridge Hill Road, GH, Zig Zag Scenic Drive to John Farrant Drive, Install new kerbing and drainage	116,432
Orange Valley Road - No. 150, new drainage system	88,710
Karri Court, No5 , new drainage system	110,888
TOTAL EXPENDITURE ON DRAINAGE NEW	404,741
DRAINAGE RENEWALS CAPITAL EXPENDITURE	
Drainage Emergency Major Works	33,266
Stirk Park: Drainage System	554,439
Renewal of old or damaged Side Entry Pit covers and kerbs in preparation for major renewal projects	83,166
TOTAL EXPENDITURE ON DRAINAGE RENEWALS	670,871

BUILDING NEW CAPITAL EXPENDITURE	
Safe Roof Access Program - Installation of Anchor Points	28,572
Kalamunda Library, KM, 40KW Solar Panels	51,429
Operations Centre, WA, - Emergency Warning & Evacuation System	57,144
Lawnbrook Road N-Com Telecommunication Tower, WA, Install access ladder and cable way	28,572
Operations Centre Transportable Office Replacement	116,642
Hartfield Park Recreation Centre, FF, Convert Storeroom 4 into dual use room - Staff Room/Older Age Creche Room	28,572
Reid Oval Pavilion, FF, Design and Construct Two New Unisex Changerooms	22,858
Kalamunda Little Athletics Club - new storeroom at Kostera Oval	126,859
TOTAL EXPENDITURE ON BUILDINGS NEW	460,647

BUILDINGS RENEWAL CAPITAL EXPENDITURE	
Program of works - Asbestos Program (staged)	57,144
Program of works - Emergency Building Capital Repairs (future years)	34,286
Program of works - Disability Access - Implement Recommendations from 17/18 Audit (future years)	34,286
Hartfield Park Recreation Centre- Replace glass panels on squash courts. Panels 20-30 yrs. old. Kalamunda Glass recommend replacement on all courts	34,286
Kalamunda Waterpark Refurbishments	254,004
Ray Owen Recreation Centre, LM, Lighting upgrade to LED on courts 1 - 4	80,001
Scott Reserve Pavilion, HW, Replace ceiling tiles, replace BBQ Patio roof sheeting, replace roof sheeting	122,288
Woodlupine Community Centre, FF, Roof restoration	62,858
Sanderson Road Centre, 7 Sanderson Road, (Kalamunda Youth Swing Band), LM, - carpet replacement and kitchen repairs	27,429
Ray Owen Recreation Centre, LM, Toilet refurbishments	97,144
Edinburgh Road Centre (Foothills Information and Referral Service) 35 Edinburgh Road, FF, floor finish renewal	19,429
Edinburgh Road Centre (Foothills Information and Referral Service) 35 Edinburgh Road, FF, Fire Exit and Disability Access upgrade	11,429
Administration Offices - Replace Burglar Alarm and Access Control System	22,858
Admin Office KM, Telecommunication Tower: Maintenance Works	85,716
Palm Terrace, FF, Replacement of existing water main in Palm Terrace	13,715
High Wycombe Recreation Centre, HW, Renewal floor finishes select area	8,572
KPAC and Agricultural Hall - Renewal all gutters and downpipes, including installing gutter guards	97,144
Kalamunda Bowling Club, KM, Renew gutters and downpipes	45,715
Walliston Pony Club, WA, Kitchen fitout renewal and concrete storage room floor	45,715
Ray Owen Recreation Centre, LM, Skylight Replacement	28,572
TOTAL EXPENDITURE ON BUILDING RENEWALS	1,182,590

PARKS NEW CAPITAL EXPENDITURE	
Street Tree Planting Program	166,332
Pax Hill Reserve, LM, Install new drinking fountain and fencing to protect existing remnant vegetation	17,742
Meloway Drive, MV, Park upgrade	116,432
Woodlupine Brook Living Stream Upgrade - Forrestfield Shopping Centre to Dawson Ave	809,481
Pickering Brook Reserve, PB, New playground beside sports club building. (SSRC)	171,876
Alan Anderson Reserve - Further Amenity	27,722
Fleming Reserve - Reserve and Bushland Enhancement	413,612
Lincoln Reserve, Park Upgrade	332,663
Signage Program	221,776
Elmore Reserve Dog Park	565,528
TOTAL PARKS NEW CAPITAL EXPENDITURE	2,843,164

PARKS RENEWAL CAPITAL EXPENDITURE	
Magnolia Way Reserve, FF, Reticulation renewal including the mainline to the Forrestfield Library	88,710
Fleming Reserve, HW, Reticulation Renewal	133,065
Hartfield Park Cricket Practice Nets, FF, Renew synthetic turf	23,286
Maida Vale Reserve, MV, Renew synthetic turf on cricket pitch	5,544
Ledger Road Reserve, GH, Renewal of irrigation mainline between dam and tank on reserve grassed area	60,988
Ray Owen Reserve, LM, Irrigation Renewal, Remove old concrete tank and replace with new metal tank	144,154
Forrestfield Library Surrounds, FF, Reticulation renewal	11,089
Rangeview Reserve, HW, Renew existing drink fountain, including one with a dog water bowl	6,653
Woodlupine Living Stream , FF, Weed Control, Woody Weeds, mulching and planting	83,166
TOTAL PARKS RENEWAL CAPITAL EXPENDITURE	556,657
FLEET PLANT AND EQUIPMENT CAPITAL EXPENDITURE	
Fleet - Minor Plant Replacement Program	295,900
Fleet - Major Plant Replacement Program	3,059,200
Fleet - Light Vehicle Replacement Program	138,000
TOTAL FLEET PLANT AND EQUIPMENT CAPITAL EXPENDITURE	3,493,100
FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	
Purchase and replacement of Office Furniture and Equipment Items	15,000
Information Technology Software major upgrades and replacements	687,943
TOTAL FURNITURE AND EQUIPMENT CAPITAL EXPENDITURE	702,943
MAJOR PROJECTS	
Ray Owen Master Plan - Carpark Implementation	953,635
Kalamunda Community Centre Building	5,714,378
Kalamunda Town Centre Upgrade Stage 1	2,439,532
Maida Vale Reserve Master Plan: Power upgrade and sports field lighting	149,699
Maida Vale Reserve Master Plan Implementation	49,903
Stirk Park - Implement Master Plan	2,289,714
Additional Female Change Rooms	2,285,751
LED Street Light - Stage 1	1,108,878
Walliston Transfer Station - Hardstand & Tip Shop	1,142,876
Drains and culverts - inspection and remediation	221,776
TOTAL MAJOR PROJECTS CAPITAL EXPENDITURE	16,356,141
TOTAL CAPITAL WORKS PROGRAM 2020/2021	38,305,125



Fees and Charges

For the year end 30 June 2021

Regulatory

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
ADMINISTRATION FEES		
General - Special Projects		
Chief Executive Officer	Per hour	265.00
Directors	Per hour	210.00
Manager	Per hour	155.00
Level 7-9 officers	Per hour	105.00
Level 5- 6 officers	Per hour	80.00
Rates and General Payments		
Dishonoured Payment Administration Fees	each	12.50
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)	per instalment notice	21.00
Interest on outstanding balances related on trust debts and sundry debts	overdue period	5.5%
Interest on outstanding balances related on trust debts and sundry debts -	overdue period	0.0%
COVID19 Financial Hardship		
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)	per letter	30.00
Rates Instalment (four instalments)	per instalment notice	0.00
Rates Instalment (two instalments)	per instalment notice	0.00
Interest on rates instalments	period	5.5%
Interest on rates instalments - COVID19 Financial Hardship	period	0.0%
Penalty interest on outstanding rates	overdue period	8.0%
Penalty interest on outstanding rates - COVID19 Financial Hardship	overdue period	0.0%
ESL Penalty interest	overdue period	As Per FESA
Property Rates Settlement Statement	each	40.00
Consent Orders to Clear Credit file		300.00
Re-print copy of Rates Notice	per event	18.00
Administration fee for incorrect payment 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	30.00
Property Owner Details Search - up to a maximum of 4 properties for dividing fences etc.	Per search	31.00
Sale of Street Listing		
<i>All Wards</i>	per application	205.00
<i>One Ward</i>	per application	65.00
Freedom of Information		
<i>Application</i>	per application	30.00
<i>Charge for time to deal with application</i>	1st Hr	-
<i>Charge after initial hour</i>	Per hour	30.00
Copy of recording of Council or Public Meeting	each	15.00
Offsite Plan Retrieval fee		
Building Plan request search fee (Off site storage)		38.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
LAND & PROPERTY SERVICES		
Application Fee for Closure of Pedestrian Access Way (PAW)	per application	360.00
Application Fee for Closure of Right of Way (ROW)	per application	360.00
Application Fee for Permanent Road Closure	per application	360.00
Application Fee for Dedication of Land as Road	per application	360.00
COMMUNITY DEVELOPMENT		
Liberty Swing - Stirk Park		
Key Purchase	Key	13.00
Refundable Key Bond	Key	13.00
Podiatry Service		
Kalamunda, High Wycombe and Forrestfield	Per visit	30.00
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
Overdue Fees	Day	Nil
Replacement library cards	Each	4.50
Printing and related services		
Word Processor Use - Maximum booking of 2 hours		-
Printing - Black & white	Per page	0.20
Printing - Colour	Per page	1.00
Internet Use - Maximum booking of 2 hours		-
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	0.40
Photocopier Use - A3 Colour	Per page	2.00
Laminating - A4	Each	2.40
Laminating - A3 - Kalamunda and Forrestfield only	Each	4.80
Scan and email	Per email	0.20
Fax Charges		
<i>Metropolitan area - First page</i>	Per page	3.70
<i>Metropolitan area - Subsequent pages</i>	Per page	1.20
<i>Rest of Australia- First page</i>	Per page	4.90
<i>Rest of Australia- Subsequent pages</i>	Per page	2.50
<i>Rest of World- First page</i>	Per page	10.00
<i>Rest of World- Subsequent pages</i>	Per page	4.90

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
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	19.90
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)	each	13.95
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)	each	52.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)	each	28.50
Part B - Enforcement Fees for part 4 of the Act		
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		28.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		134.00
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	59.50
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees.		Varied
Fee for inspecting personal property under seizure.		40.00
Fee for lodging a memorial under S89.		43.00
Fee for lodging a withdrawal of memorial under S90.		28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees.		Varied
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees.		Varied
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding		209.00
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees.		varied
Fee for attending a sale of personal property or land.		63.50
Fee for preparing and executing a transfer of land sold.		141.00
Fee for attending a court in connection with interpleader proceedings, for each half hour.		20.00
Local Authority Number Plates	Set	Price set by Dept. of transport + 50%
Vehicles		
Impounding	per vehicle	180.00
Storage Charges (Daily)	Daily	10.00
Vehicle Disposal/ Surrender Fee	per vehicle	180.00
Ranger Attendance		
Per Ranger attending 7am -7pm (hr or part of)	per hour	72.00
Per Ranger attending 7pm -7am (hr or part of)	per hour	191.00
Building Security Call Out 7am-7pm (hr or part of)	per hour	72.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
MOU -Shared Services - hourly rate	per hour	72.00
MOU -Shared Services - mileage	per km	0.81
LICENSES		
Dog Registration		
Non-Sterilised - Male and Female	1 Year	50.00
Non-Sterilised - Male and Female	3 Years	120.00
Non-Sterilised - Male and Female	Lifetime	250.00
Sterilised - Male and Female	1 Year	20.00
Sterilised - Male and Female	3 Years	42.50
Sterilised - Male and Female	Lifetime	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00
Multi Dog Application	Initial	155.00
Sterilisation of dog by authorised vet	Each	cost +12.5%
Microchipping of dog by authorised vet	Each	cost +12.5%
<i>*Pensioner 50% discount on all categories (sterilised and non-sterilised, 1 and 3 year registrations, and multi dog application)</i>		
Replacement Dog Tags	Each	1.50
Dangerous Dogs		
Dangerous Dog Declaration fee	Annual	103.00
Dangerous Dog Sign	Each	51.50
Dangerous Dog Collar - Large	Each	56.00
Dangerous Dog collar - Medium	Each	51.50
Kennels		
Licence	Annual	200.00
Application fee	Initial	125.00
POUND FEES		
Impounding fee registered dog	per animal	58.00
Impounding fee unregistered dog	per animal	127.00
Maintenance	Daily	18.00
Surrender at pound	Initial	128.00
Surrender at pick up	Each	160.00
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities.	Each	69.00
Impounding fee registered cat	Each	58.00
Impounding fee unregistered cat	Each	128.00
Animal Trap Hire	Weekly	57.00
Animal Trap Bond	Per Hire	103.00
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	50.00
<i>Impound Fees After Hours (7am-7pm)</i>	Head	93.00
Wethers, ewes, lambs, goats		
<i>Impound Fees Working Hours (7am-7pm)</i>	Head	22.50
<i>Impound Fees After Hours (7pm-7am)</i>	Head	65.00
Float hire		
		cost + 12.5%

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
<p>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</p> <p><i>Poundage Fees Working Hours First 24 Hrs or part there of.</i> <i>Poundage Fees After Hours First 24 Hrs or part there of.</i></p> <p>Wethers, ewes, lambs, goats <i>Poundage Fees Working Hours First 24 Hrs or part there of.</i> <i>Poundage Fees after Hours 24 hrs or part there of.</i></p> <p>Sustenance Fees Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head. Rams, wethers, ewes, lambs, pigs or goats per head.</p>	<p>Head Head Head Head Daily Daily</p>	<p>41.50 16.00 10.50 7.00 21.50 15.00</p>
FIRE AND EMERGENCY MANAGEMENT		
<p>Application fee for the variation to Fire Hazard Reduction notice</p> <p>Emergency Services Charges Front end loader plus operator</p> <p>Light tanker or equivalent 1.4 Tanker or equivalent (Fire Appliances) 2.4 Tanker or equivalent (Fire Appliances) 3.4 Tanker or equivalent (Fire Appliances) Bulk water tanker</p> <p>Bobcat or equivalent</p> <p>Administration charge for contractor fire mitigation works</p>	<p>per application per hour per hour per hour per hour per hour per hour</p>	<p>150.00 \$180.00 per hour, minimum 3 hours 85.00 125.00 260.00 315.00 \$180.00 per hour, minimum 3 hours \$125.00 per hour, minimum 3 hours 12.5% of contractor</p>
ENGINEERING		
<p>Crossovers 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.</p> <p>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.</p> <p><i>Asset Protection fee for initial inspection</i> <i>Asset Protection fee for subsequent inspection</i></p>	<p>Per Standard Crossing Per Application Per Application</p>	<p>451.00 120.90 107.60</p>

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
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	120.90
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
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	-
Assessment and processing fee for resubmission of Traffic Management Plans that require a road closure	Per Request	120.90
Road Reinstatement Rates & Private Works		
Included in cost: Plan, labour.		Cost + 30%
WASTE MANAGEMENT		
Bin		
Community Event Bin Hire - 240L General	Bin	188.00
Community Event Bin Hire - 240L Recycling	Bin	104.50
Community Event Bin - additional Fee for disposal of contaminated Recycling Bin	Bin	108.50
Waste Services		
Residential Full Service	Property	550.00
Residential Full Service Pensioner*	Property	320.00
Residential Others (excludes MGB)	Dwelling	255.00
Residential Multi Unit (excludes MGB)	Dwelling	255.00
Residential Multi Unit Pensioner (excludes MGB)	Dwelling	220.00
No Access to Skip Bins Reduced Charge	Property	500.00
Commercial & Industrial (general and recycling only)	Property	995.00
Additional General Bin Residential (all properties)*	Bin	680.00
Additional General Bin Residential (all properties)Pensioners	Bin	680.00
Additional Recycling Bin Residential (all properties)*	Bin	165.00
Additional General or Recycling Bin Commercial / Industrial (all properties)*	Bin	1,210.00
Additional extra Skip Bin (General Waste)	Bin	108.00
Community & Sporting Clubs (120L general only)	Per litre	1.43
Community & Sporting Clubs (240L recycling only)	Per litre	0.29
Additional Extra Skip Bin (Green Waste)	Bin	67.00
* 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.		

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Walliston Transfer Station - (Non commercial resident only)		
Collection of Whitegoods or Mattresses (resident)	Per two items	33.00
Collection of Whitegoods or Mattresses (pensioner)	Per two items	16.50
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	11.50
Four Wheel Drive (max 5/entry)	Per tyre	20.70
Truck Tyres (max 2/entry)	Per tyre	31.30
Compost Bin (Inc. Delivery)	Each	54.00
Worm Farm (Inc. Delivery)	Each	149.50
Additional Resident Entry Pass	Per Entry	50.00
Walliston Transfer Station - (Commercial Resident only)		
Clean Green waste	Per tonne	44.00
Mattress disposal fee (max 5/entry)	Each	21.00
Car & Motor Cycle Tyre (max 5/entry)	Per tyre	12.85
Four Wheel Drive (max 5/entry)	Per tyre	25.00
Truck Tyres (max 2/entry)	Per tyre	37.20
The City charges commercial fees for any of the following situations:		
Commercial/Trade Waste		
- Your vehicle or trailer is commercially signed or badged (unless you have a valid permit)		
- Your waste is from a work site		
- You are transporting waste for a fee or reward		
Charges that apply are		
Cars/ Station Wagons	Per Vehicle	35.00
Small Vans/Utes	Per Vehicle	59.00
Trailer (6X4)	Per Trailer	60.00
Trailer (7X5) with High Sides	Per Trailer	76.00
Small trucks up to 3.5 tonnes GVM	Per Vehicle	178.50
TOWN PLANNING		
Administration		
Reply to a request for a property file search		68.20
Issue of written planning advice	Per Request	73.00
Structure Plans and Local Development Plans		
Basic Structure Plan	Per application	1,500.00
Standard Plan	Per application	2,500.00
Complex Plan	Per application	5,000.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20
Local Planning Scheme Amendments		
Basic Scheme Amendment Plan	Per amendment	1,500.00
Standard Scheme Amendment Plan	Per amendment	2,500.00
Complex Scheme Amendment Plan	Per amendment	5,000.00
Director	Hourly	88.00
Manager/Senior Planner	Hourly	66.00
Planning Officer (and other staff)	Hourly	36.86
Administration Officer	Hourly	30.20

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Development Application		
Determination of development application (other than for an extractive industry) where the estimated costs of the development is:		
Determination of an application to amend or cancel development approval		295.00
Not more than \$50,000	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 + .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
Determine a development application (other than an extractive industry) where the development has commenced or been carried out	Per application	The requisite fee plus by way of penalty, twice that fee
Determination of development application for an extractive industry	Per Application	739.00
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		5,603.00
not less than \$7 million and less than \$10 million		8,650.00
not less than \$10 million and less than \$12.5 million		9,411.00
not less than \$12.5 million and less than \$15 million		9,680.00
not less than \$15 million and less than \$17.5 million		9,948.00
not less than \$17.5 million and less than \$20 million		10,218.00
\$20 million or more		10,486.00
Minor amendment application		241.00
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 occupation/ 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 occupation has commenced	Per Occurrence	666.00
If the home occupation 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

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Application for Certificate of Approval for a Strata Plan (Form 24)		
Between 1 and 5 strata lots	Base + per lot	\$656 base rate +\$65 per lot
Between 6 and 100 strata lots	Base + per lot	\$981 base rate +\$43.50 per lot
In excess of 100 strata lots	Per Application	5,113.50
Provision of a survey strata 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
Provision of a subdivision clearance		
Inspection fee for works not undertaken	Per Inspection	100.00
Not more than 5 lots	Per Lot	73.00
6 - 195 lots	Per Lot	\$73 per lot for the first 5 lots and then \$45 per lot
More than 195 lots	Per Application	7,393.00
Land Matters and Roads and Rights of Way		
Initial Request and thereafter charged at applicable officer hourly rate	Per Request	210.00
Initial request for Caveat withdrawals, Easements and Notices on Titles and thereafter at the applicable officer hourly rate (plus all costs)	Per Request	57.50
Application for Commercial Vehicle Parking		
Fee	Per Application	157.50
Renewal fee	Per Application	105.00
Planning Infringement Notices	Per Notice	500.00
Section 40 (Liquor Licensing) Requests		
Section 40 (Liquor Licensing) Requests	Per Request	73.00
Sale of Scheme and Maps		
Copies of Tax Maps	Map	5.50
Zoning Scheme Text	Full set	25.00
Zoning Scheme Maps	Full set	25.00
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 (eg 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	20.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Signs on Public Lands Law		
Displaying a sign without a Permit	Offence	100.00
Non-compliance with terms or conditions set out in licence	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 \$330 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: Less than \$150,000 in value of works - \$330 and where the value of works exceeds \$367,000 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$336 or 0.09% of the value of work where the value exceeds \$367,000
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum \$330 plus \$168/hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$168/hr in excess of 2 hrs
Review of fire engineers alternative solutions. Minimum \$330 plus \$168 /hr in excess of 2 hrs.	Minimum	minimum \$336 plus \$168/hr in excess of 2 hrs
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	220.00
Unauthorised Class 1a & 10 Buildings	per application	550.00
Unauthorised Class 1b-9 Buildings	Minimum+ hourly	Minimum \$550 + \$168/hr in excess of 2 hrs
Authorised Class 1b-9 buildings	Minimum+ hourly	Minimum \$336 + \$168/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspections, pool inspections, etc.	Hourly	81.60
Travel time costs per hour associated with Certificate of Construction Compliance etc, for the MOU City's or others.	Hourly	\$81.60 per hour of travel
Vehicle running costs	Per kilometre	varies
Strata Title Certificate -Class 1 Built Strata		
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)] at \$10.80/unit but not less than \$107.70.	Minimum	107.70
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

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Plan Prints		
Intramaps Printouts	Per Print	14.00
Building Plan - Prints (1st Page) Computerised	Per Plan	14.00
Residential Building Plan (includes entire suite of plans) - Prints or emailed	Per Plan	56.00
Building Plan - Prints (subsequent pages)	Per Plan	14.00
Commercial Building Plan (includes entire suite of plans but only site, floor & elevation) - Prints or email.	Per Plan	172.00
Microfilm Printing	Per print	92.00
Copies of Building/House plans (hard copy) per page (A4 or A3)	per page	14.00
Building Plan - Emailed Prints per plan sheet	per plan	14.00
A1/A0 Plans	Per Plan	25.00
Building Licence List	Monthly	204.00
Building Licence List	Weekly or a one-off	408.00
Swimming Pool Inspections		
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners.	Annual	44.80
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise.	Per Inspection	58.60
Regulation 28 Swimming Pool Barrier inspection.	Per Inspection	141.00
HEALTH		
Cattery		
Licence NCE Cattery	Annual	70.00
Application fee - Cattery	One off	137.00
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 May	Per cat	20.00
Cat Registration 3 Year (50 % of the above registration and renewal fees for Pensioners)	Per cat	42.50
Application to be cat breeder	Per cat	100.00
Application for grant or renewal of registration of cat for life	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%
Piggeries		
Licence NCE Piggery	Annual	303.00
Poultry Farms (Caged System Only)		
Licence	Annual	303.00
Manure Works		
Licence	Annual	216.00
Keeping of Bees		
Permit	One Off	110.00
Trading in Thoroughfares & Public Places		
Application Fee	One off	141.00
Charge - annual	Annual	930.00
Charge - single event	Per event	80.50
Charge - 2nd and subsequent single event	Per event	24.00
Alfresco dining application fee	Annual	132.50
Alfresco dining permit annual fee	Annual	\$111 + \$22.50 per chair

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Markets - monthly	Annual	1,686.00
Markets - weekly	Annual	7,012.00
Markets - per day	Annual	163.00
Administration fee for new stall holder - Markets	Annual	79.00
Administration fee - Temporary event - Stall	Per event	79.00
Administration fee -Temporary event stall - Community group	Per event	-
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	35.00
Food Act		
Food Business Registration Fee		73.00
Food Business Surveillance Fee		
Low Risk Food Business	Annual	75.00
Low Risk Food Business - Large Premises	Annual	147.00
Medium Risk Food Business	Annual	219.00
Medium Risk Food Business - Large Premises	Annual	433.00
High Risk Food Business	Annual	331.00
High Risk Food Business - Large Premises	Annual	660.00
Temporary Food Business -one event - not related to City of Kalamunda	Per event	75.00
Trading License - inspection		
Surveillance & Registration Fees - Community Group	Annual	-
Re-inspection fee	Per Inspection	89.00
Food Business Re-Assessment	Per Application	79.00
Food Safety Plan Verification	Per Application	320.00
Noise Management		
Noise Management Plan Approval	Per Application	120.00
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
Health (Public Building) Regulations 1992		
Fee equal to cost of considering the application up to a maximum of \$ 871	Per application	871.00
Environment Health Officer	Hourly	89.00
Administration		
Copy of septic tank plans	Per page	15.50
Reply to a request for a property file search	Per search	78.50
Reply to a sale of business settlement questionnaire	Per reply	78.50
Section 39 (Liquor Licencing) request	Per request	78.50
Administration fee for cleaning work related to hoarding/unfit house issues	Per visit	12.5% of cost
Water sampling		
Private request for drinking water sampling	Per visit	73.00
Regulatory requirement for drinking water sampling	Per visit	73.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Commercial Swimming Pools		
Pool Open All Year	Annually	360.00
Pool Open Seasonally	Annually	160.00
Each Additional Pool	Annually	180.00
Asbestos sampling		
Asbestos Sampling	Per visit	75.00
Asbestos Analysis Fee (Fee for submission and analysis of sample to ARL Labs)	Per analysis	74.50
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	35.00
Registration	Annual	58.00
Consulting		
MOU - Shared Services - hourly rate	Hourly	80.00
MOU - Shared Services - mileage	km	0.83
Smoothie Bike		
Bond amount	Refundable	200.00
Smoothie Bike hire fee	Per day	40.00

Community Facilities

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
MISCELLANEOUS CHARGES		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00
Retainer Fee		50.00
Liquor permit	Permit	27.50
Security lock up fee	Actual cost	Cost recovery based on amounts charged to the City
Security call out fee	Actual cost	Cost recovery based on amounts charged to the City
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
General Cleaning Fee	Event	Minimum \$30.00. Any amount above based on cost recovery based on amount charged to the City
ANDERSON ROAD COMMUNITY CENTRE		
Room 1		
Commercial	Hour	11.00
Community Group	Hour	10.00
Room 2		
Commercial	Hour	10.00
Community Group	Hour	8.50
Verandah		
Commercial	Hour	10.50
Community Group	Hour	9.50
AGRICULTURAL HALL		
Agricultural Hall (Main Hall includes lesser hall)		
Function Selling Alcohol	Hour	75.00
Function Consuming Alcohol	Hour	57.00
Function Without Alcohol	Hour	46.00
Set Up/Rehearsal/Class (Commercial)	Hour	38.00
Set Up/Rehearsal/Class (Community)	Hour	27.00
Lesser Hall		
Function Without Alcohol - Commercial	Hour	30.00
Function Without Alcohol - Community	Hour	20.00
Set Up/Rehearsal/Class (Commercial)	Hour	21.00
Set Up/Rehearsal/Class (Community)	Hour	15.00
Bonds		
Bond with alcohol		700.00
Bond without alcohol		400.00
Key Bond		55.00
Liquor Permit		26.00
CARMEL HALL		
Main Hall		
Function Without Alcohol	Hour	14.00
Commercial	Hour	10.50
Community Group	Hour	9.50

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
CYRIL ROAD HALL		
Main Hall		
Function Selling Alcohol	Hour	67.00
Function Consuming Alcohol	Hour	40.00
Function Without Alcohol	Hour	36.00
Commercial	Hour	25.00
Community Group	Hour	18.50
Meeting Room		
Commercial	Hour	13.50
Community Group	Hour	10.00
FALLS FARM		
Whole Building		
Function Selling Alcohol	Hour	60.00
Function Consuming Alcohol	Hour	38.00
Function Without Alcohol	Hour	35.00
Commercial	Hour	21.50
Community Group	Hour	14.00
FORRESTFIELD HALL		
Main Hall		
Function Selling Alcohol	Hour	55.50
Function Consuming Alcohol	Hour	35.00
Function Without Alcohol	Hour	32.00
Commercial	Hour	22.50
Community Group	Hour	15.50
FORRESTFIELD LIBRARY EXHIBITION ROOM		
Commercial	Hour	18.00
Exhibition with Sales (per day for first 3 days then \$55.50 for each subsequent day)	Day	146.00
Exhibitions without Sales (per day for first 3 days then \$24 for each subsequent day)	Day	67.00
Community Group	Hour	15.50
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		
Function Selling Alcohol	Hour	77.00
Function Consuming Alcohol	Hour	39.00
Function Without Alcohol	Hour	36.00
Commercial	Hour	25.00
Community Group	Hour	18.00
Meeting Room		
Commercial	Hour	14.00
Community Group	Hour	10.50
GOOSEBERRY HILL MULTI-USE FACILITY		
Main Hall		
Function Without Alcohol	Hour	32.00
Commercial	Hour	16.50
Community Group	Hour	13.50

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
HARTFIELD PARK RECREATION CENTRE		
<i>Off Peak: Monday to Friday - 6.00am - 4.00pm weekdays only.</i>		
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>		
<i>**Valid for current 6 & 12 month members only - 50% discount (programs promotion only)</i>		
<i>***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
"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."		
Main Hall		
Function Selling Alcohol	Hour	302.50
Function Consuming Alcohol	Hour	208.00
Function Without Alcohol	Hour	142.50
Out of hours function surcharge	Hour	123.50
Peak - per court	Hour	53.00
Peak - both courts	Hour	101.00
Off Peak - per court	Hour	47.00
Off Peak - both courts	Hour	89.50
Mezzanine Area		
Commercial	Hour	15.00
Community Group	Hour	13.50
Fitness & Lifestyle Room		
Commercial	Hour	54.50
Community Group	Hour	43.00
Multi-Purpose Room		
Commercial	Hour	28.50
Community Group	Hour	26.50
Crèche Room		
Commercial	Hour	42.00
Community Group	Hour	26.00
Badminton		
Off Peak (per court) 1 X COURT	Hour	20.50
Off Peak (per court) 2 X COURT	Hour	18.45
Off Peak (per court) 3 X COURT	Hour	16.60
Off Peak (per court) 4 X COURT	Hour	14.95
Peak (per court) 1 X COURT	Hour	24.00
Peak (per court) 2 X COURT	Hour	21.60
Peak (per court) 3 X COURT	Hour	19.45
Peak (per court) 4 X COURT	Hour	17.50
Social Badminton (includes equipment)	Hour	8.80
Volleyball		
Off Peak (per court)	Hour	23.50
Peak (per court)	Hour	30.00
Squash/Racquet Ball		
Off Peak (per court)	Hour	18.50
Peak (per court)	Hour	28.50
Social Squash (includes equipment)	Person	13.50
Casual Basketball / Netball / Soccer		
Adult per hour (includes ball hire)	Hour	5.50
Child per hour (includes ball hire)	Hour	4.50

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Sports Special (available 8am-4pm includes equipment but not gym/group fitness)		
Adult for two hour session	Session	9.00
Child for two hour session	Session	8.00
Equipment		
Squash Racquet Hire	Racquet	5.00
Badminton Racquet Hire	Racquet	5.00
Broken Racquet Charge	Racquet	30.00
Forrestfield Tennis Club		
Administration of court hire on behalf of Club		
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value		
Miscellaneous		
Set Up Fee (maximum 3 hours)	Hour	11.00
Pack Up Fee (maximum 3 hours)	Hour	11.00
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	27.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amount charged to the City
Health & Fitness		
Gym (off peak)		
One Month	Monthly	72.50
*One Month Concession (20% discount)		58.00
Three Months	3 months block	174.00
*Three Month Concession (20% discount)		139.00
Six Months	6 month block	305.00
*Six Month Concession (20% discount)		244.00
Twelve Months	12 month block	523.50
*Twelve Month Concession (20% discount)		418.50
Direct Debit	Monthly	47.00
*Direct Debit Concession (20% discount)		37.50
Casual Visit	Session	14.50
10 visit multipass	Block	130.50
20 visit multipass	Block	261.00
*Casual - Concession (20% discount)	Session	11.50
10 visit multipass	Block	103.50
20 visit multipass	Block	207.00
Gym (peak)		
One Month	Monthly	81.50
*One Month Concession (20% discount)		70.50
Three Months	3 months block	211.50
*Three Month Concession (20% discount)		169.50
Six Months	6 month block	370.50
*Six Month Concession (20% discount)		296.50
Twelve Months	12 month block	635.50
*Twelve Month Concession (20% discount)		508.50
Direct Debit	Monthly	52.50
*Direct Debit Concession (20% discount)		42.00
Casual Visit	Session	16.50
10 visit multipass	Block	148.50

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
20 visit multipass	Block	296.50
*Casual - Concession (20% discount)	Session	13.00
10 visit multipass	Block	118.50
20 visit multipass	Block	237.50
Group Fitness		
One Month	Monthly	88.50
*One Month Concession (20% discount)		71.00
Three Months	3 months block	211.50
*Three Month Concession (20% discount)		169.50
Six Months	6 month block	371.00
*Six Month Concession (20% discount)		296.50
Twelve Months	12 month block	635.50
*Twelve Month Concession (20% discount)		508.50
Direct Debit	Monthly	56.00
*Direct Debit Concession (20% discount)		45.00
Casual Visit	Session	15.50
10 visit multipass	Block	139.50
20 visit multipass	Block	279.00
*Casual - Concession (20% discount)	Session	12.50
10 visit multipass	Block	112.50
20 visit multipass	Block	225.00
Gym Peak & Group Fitness (combination)		
One Month	Monthly	115.00
*One Month Concession (20% discount)		92.00
Three Months	3 months block	275.50
*Three Month Concession (20% discount)		220.50
Six Months	6 month block	482.00
*Six Month Concession (20% discount)		385.50
Twelve Months	12 month block	826.00
*Twelve Month Concession (20% discount)		661.00
Direct Debit	Monthly	72.00
*Direct Debit Concession (20% discount)		57.50
Over 50's Fitness Classes		
Fitness Classes (Over 50's)	Person	8.00
10 visit multipass	Block	72.00
20 visit multipass	Block	144.00
Table Tennis - Over 50's	Session	5.50
Personal Training		
Personal Training - 60 minute sessions	Per Hour Per Person	63.50
Personal Training x 6 sessions (1 free) (60min)	6 sessions per person	317.00
Personal Training x 12 sessions (2.5 free) (60min)	12 sessions per person	602.50
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	89.00
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)	6 sessions x 2 persons	445.50
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)	12 sessions x 2 persons	846.50
Personal Training 1 Trainer x 6 sessions -3-4 people (60min)	Per Hour x 3-6 Persons	127.50
Personal Training 1 Trainer x 12 sessions -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	636.50
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1,209.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	44.00
Personal Training x 6 sessions (1 free) (30min)	6 session per person	220.00
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	417.50
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	62.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	310.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	589.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	89.50
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	448.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	851.00
Administration		
7 days pass - gym and/or group fitness trial		Free
Appraisal	Session	40.00
Replacement Membership Cards	Card	5.50
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Time stop Fee	Time stop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
Programmes		
Holiday Program - 3 hour session	Person	28.00
Junior Programmes	Person	8.50
Junior Programmes - 10 visits minus 1 visit	Term (10 Sessions)	74.50
Adult Lifestyle Programmes	Person	15.50
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	139.50
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**		
Sports		
Adult Sports (Team)	Team	61.50
Adult Sports (Day Competition Inc. crèche)	Team	61.50
Team Competition Nomination 1st fixture	Team	41.50
Team Competition Forfeit Fee < 24 hours notice	Team	103.00
Team Competition Forfeit Fee > 24 hours notice	Team	72.00
Team Competition Withdrawal Fee	Team	150.00
Birthday Parties (prices include 2 hours court hire, equipment, food & drink)		
Birthday Party Host	Per party	56.50
Option 1 (min 10)	Per child	16.00
Option 2 (min 10)	Per child	21.00
Option 3 (min 10)	Per child	26.50
Crèche		
Crèche (per 1.5 hours)	Child	5.50
Crèche (10 x 1.5 hourly visits - 1 free)	Block	49.50
Crèche (20 x 1.5 hourly visits - 2 free)	Block	99.00
Crèche (30 min visit)	Child	3.50
Crèche (10 x 30 min visits - 1 free)	Child	27.00
Crèche (20 x 30 min visits - 2 free)	Child	54.00
Crèche - Member (per 1.5 hours)	Child	4.00
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	36.00
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	72.00
Crèche - Member (30 minutes)	Child	2.50
Crèche - Member (10 x 30 minutes - 1 free)	Child	22.50
Crèche - Member (20 x 30 minutes - 2 free)	Child	45.00
HEADINGLY ROAD COTTAGE		
Main Room		
Commercial	Hour	10.50
Community Group	Hour	9.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
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		
Function Selling Alcohol	Hour	114.50
Function Consuming Alcohol	Hour	68.50
Function Without Alcohol	Hour	62.50
Commercial	Hour	46.50
Community Group	Hour	36.00
Activity Rooms		
Commercial	Hour	18.00
Stage		
Commercial	Hour	17.00
Kitchen		
Commercial	Hour	28.00
Community	Hour	22.80
Badminton Courts		
Off Peak (per court per hour)	Hour	12.00
Peak (per court per hour)	Hour	19.00
Miscellaneous		
Set Up Fee (maximum 3 hours)	Hour	11.00
Pack Up Fee (maximum 3 hours)	Hour	11.00
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	27.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City
Health & Fitness		
Gym		
1 month	Monthly	52.00
*One Month Concession (20% discount)		41.50
3 month	3 months block	125.00
*Three Month Concession (20% discount)		100.00
6 month	6 month block	218.00
*Six Month Concession (20% discount)		175.00
12 month	12 month block	374.50
*Twelve Month Concession (20% discount)		299.50
Direct Debit	Monthly	34.00
*Direct Debit Concession (20% discount)		27.50
Group Fitness		
Casual Group Fitness		13.50
5 Multipass	Block	67.50
10 visit multipass	Block	121.50
20 visit multipass	Block	243.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
10 visit multipass	Block	98.00
20 visit multipass	Block	196.00
Over 50's Fitness Classes		
Over 50's Fitness Classes - Casual	Person	8.00
5 visit multipass	Block	40.00
10 visit multipass	Block	72.00
20 visit multipass	Block	144.00
Personal Training		
Personal Training - 60 minute sessions	Per Hour Per Person	63.50
Personal Training x 6 sessions (1 free) (60min)	6 session per person	317.00
Personal Training x 12 sessions (2.5 free) (60min)	12 sessions per person	602.50
Personal Training 1 Trainer - 2 people (60min)	Per Hour x 2 Persons	89.00
Personal Training 1 Trainer - 2 people (1 free) (60min)	6 sessions x 2 persons	445.50
Personal Training 1 Trainer - 2 people (2.5 free) (60min)	12 sessions x 2 persons	846.50
Personal Training 1 Trainer -3-4 people (60min)	Per Hour x 3-6 Persons	127.50
Personal Training 1 Trainer -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	636.50
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1,209.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	44.00
Personal Training x 6 sessions (1 free) (30min)	6 session per person	220.00
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	417.50
Personal Training 1 Trainer - 2 people (30min)	Per Hour x 2 Persons	62.00
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	310.00
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	589.00
Personal Training 1 Trainer -3-4 people (30min)	Per Hour x 3-6 Persons	89.50
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	448.00
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	851.00
Administration		
1 day pass - and/or group fitness trial		-
Appraisal	Session	40.00
Replacement Gym Access Pass	Card	15.00
Membership Transfer Fee	Request	50.00
Miscellaneous Administration Fee	Request	25.00
Membership Time Stop Fee	Time stop	12.50
Membership Cancellation Fee (7-12 months remaining)	Upon Request	110.00
Membership Cancellation Fee (1-6months remaining)	Upon Request	66.00
Programmes		
Junior Programmes	Person	8.50
Junior Programmes - 10 visit multipass	Block	76.50
Adult Lifestyle Programmes	Person	15.50
Foothill Cooking Class	Person	220.00
Kids Cooking Club	Person	28.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members**		
JACK HEALEY CENTRE		
Main Hall		
Function Selling Alcohol	Hour	70.00
Function Consuming Alcohol	Hour	45.00
Function Without Alcohol	Hour	39.50
Commercial	Hour	31.50
Community Group	Hour	23.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Meeting Room 1		
Commercial	Hour	13.00
Community Group	Hour	11.50
Meeting Room 2		
Commercial	Hour	13.00
Community Group	Hour	11.50
JORGENSEN PAVILION		
Main Hall		
Function Without Alcohol	Hour	23.50
Commercial	Hour	14.00
Community Group	Hour	11.00
Cottage		
Commercial	Hour	10.50
Community Group	Hour	10.00
KALAMUNDA PERFORMING ARTS CENTRE		
Theatre (includes foyer & bar)		
Performance Selling Alcohol - Commercial	Hour	218.00
Performance Selling Alcohol - Community Group	Hour	137.00
Performance Consuming Alcohol - Commercial	Hour	151.00
Performance Consuming Alcohol - Community Group	Hour	95.50
Performance Without Alcohol - Commercial	Hour	123.00
Performance Without Alcohol - Community Group	Hour	75.50
Rehearsals/Workshops/Set Up - Commercial	Hour	41.00
Rehearsals/Workshops/Set Up - Community Group	Hour	28.00
Key Bond	Refundable	55.00
Bond with alcohol	Refundable	700.00
Bond without alcohol	Refundable	400.00
Liquor Permit		26.00
Technician (Min 3 hour Charge)	Hour	43.00
Front of House Coordinator	Hour	39.00
- Technician (1/2 hr meeting charge)	Hour	22.00
- for Department of Education		Actual cost
Overnight Storage (midnight to 9.00am)	Per Booking	65.00
Teaching Area		
Performance/Function (No Alcohol)	Hour	35.00
Rehearsals/Workshop - Commercial	Hour	30.00
Rehearsals/Workshop - Community	Hour	20.00
Grand Piano		
Commercial	Hour	165.00
Community Group	Hour	65.00
Refundable Bond	Refundable	210.00
Equipment Hire		
Portable PA system	Day	132.00
Consecutive day hires = add \$63.8 per day		
Data Projector	Day	150.00
Consecutive day hires = add \$63.8 per day		
Radio Wireless Microphones	Day	45.00
Follow Spot Lighting	Day	53.00
UV Light	Tube	64.00
Ticket Prices		
Morning Music	Each	15.00
Morning Music	Group of 10 or more	12.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
KALAMUNDA TOWN SQUARE HALL		
Main Hall		
Function Without Alcohol	Hour	27.50
Commercial	Hour	17.00
Community Group	Hour	14.00
LESMURDIE HALL		
Main Hall		
Function Selling Alcohol	Hour	71.00
Function Consuming Alcohol	Hour	52.50
Function Without Alcohol	Hour	41.00
Commercial	Hour	28.00
Community Group	Hour	22.50
MAIDA VALE NETBALL CENTRE		
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Main Room		
Function Selling Alcohol	Hour	77.50
Function Consuming Alcohol	Hour	77.50
Function Without Alcohol	Hour	77.50
Commercial	Hour	30.00
Community Group	Hour	25.00
Miscellaneous		
Bond (depending on type of booking) Minimum	Refundable	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00
Liquor permit	Permit	25.00
Security call out fee		Cost recovery based on amounts charged to the City
General Cleaning Fee		Cost recovery based on amounts charged to the City
Outdoor Netball Court (per court)	Hour	7.50
RAY OWEN SPORTS CENTRE		
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>		
Games Hall		
Commercial (per court)	Hour	40.50
Community Group (per court)	Hour	31.50
Social Room		
Function Selling Alcohol	Hour	57.00
Function Consuming Alcohol	Hour	40.50
Function Without Alcohol	Hour	30.00
Commercial	Hour	13.00
Community Group	Hour	11.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Outdoor Netball Court (per court)	Hour	10.50
Additional Cleaning Charge	Event	Cost recovery based on amount charged to the City
Programmes		
Adult Lifestyle Programmes	Person	15.50
Adult Lifestyle Programmes - Term (Based on 10 sessions with 1 free)	Term (10 Sessions)	139.50
Seniors Fitness Programmes (Over 50's)	Person	8.00
5 visit multipass	Block	40.00
10 visit multipass	Block	72.00
Miscellaneous		
Miscellaneous Administration Fee	Request	25.00
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.	Refundable	1,000.00
Sporting Reserves - Seasonal Hire Charge - Seniors(18+)		
3+ sessions per player per week	Season	90.00
1 traditional session per player per week	Season	34.00
2 traditional sessions per player per week	Season	62.00
1 traditional session per player per week - short season	Season	20.00
2 traditional sessions per player per week - short season	Season	50.00
Juniors (17 years and under) Seasonal Hire no charge - numbers calculated and offset against donations		
Casual Use of Reserves for Sport		
1 Hour	Per Booking	25.00
Half Day (up to 4 hours)	Per Booking	82.00
Whole Day (4 hours plus)	Per Booking	144.00
Pre Season Training		
Pre Season Training - 1 hour	Per Booking	10.50
Casual Use of Reserves - Non Sporting		
1 Hour	Per Booking	36.00
Half Day (up to 4 hours)	Per Booking	103.00
Whole Day (4 hours plus)	Per Booking	175.00
(Local School Concession - No charge during school periods) 50% discount for bookings after 3.30pm		
Casual use - Recreational Reserves (Birthday parties & similar)	Per Booking	30.00
Parks Shelter Hire	Hour	10.00
For Personal Trainer fee	Hour	35.00
Reserve Lighting		
Sports Lighting Charge	Kw/hr x days per week x number of weeks x cents	Kw/hr x days per week x number of weeks x cents
Sports Lighting Timer Change Fee	per unit Per Change	per unit 139.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
STIRK PARK		
Power at Soundshell Electricity Charge	Event	41.00
TOWN SQUARE		
Power at Rotunda Electricity Charge	Event	41.00
KALAMUNDA HISTORY VILLAGE		
Entry Fee		
Adult	Each	8.00
Senior	Each	6.00
Children (Over 5 years old)	Each	4.00
Group Bookings		
Pioneer Discovery Tour	Each	5.00
Seniors Tour - Standard Guided Tour	Each	6.00
Education Program		
School Students Guided	Each	9.00
Additional Carers/ Parents	Each	3.00
School Holiday Program		
Children (School Holiday Group - per child)	Each	10.00
WOODLUPINE FAMILY & COMMUNITY CENTRE		
Rooms 2, 3 & 4		
Function Without Alcohol	Hour	30.00
Commercial	Hour	24.00
Community Group	Hour	15.00
Gallery & Crèche Room		
Function Without Alcohol	Hour	15.50
Commercial	Hour	13.50
Community Group	Hour	9.50
Main Hall		
Function Selling Alcohol	Hour	88.00
Function Selling Alcohol with Media	Hour	113.00
Function Consuming Alcohol	Hour	77.00
Function Consuming Alcohol with Media	Hour	102.00
Function Without Alcohol	Hour	71.00
Function Without Alcohol with Media	Hour	96.00
Commercial	Hour	55.00
Commercial with Media	Hour	96.00
Community Group	Hour	50.00
ZIG ZAG CULTURAL CENTRE		
Art Gallery	6 weeks	1,500.00
Art Gallery	4 weeks	1,000.00
Art Gallery	2 weeks	500.00
Art Gallery	Up to 1 week	250.00
Art Gallery - Bond		500.00
Visitor Centre Window Display	Weekly	62.00
Visitor Centre Window Display	Monthly	236.00
Visitor Centre Floor Display	Weekly	62.00
Visitor Centre Floor Display	Monthly	236.00
Perth Hills Visitor Centre - Annual Membership	12 months	100.00
Courtyard & Stage Fee - Commercial	Hour	22.00
Courtyard & Stage Fee - Community	Hour	11.00

Description	Basis of Charge	Fees and Charges for 2020-21 (Inc. GST where applicable) \$
Seminar Room A and B (combined) - Community	Hour	33.00
Seminar Room A and B (combined) - Community	Day	227.00
Seminar Room A and B (combined) with Media - Community	Hour	43.50
Seminar Room A and B (combined) with Media - Community	Day	303.00
Seminar Room A or B (separate) - Community	Hour	16.50
Seminar Room A or B (separate) - Community	Day	113.00
Seminar Room A or B (separate) with Media - Community	Hour	23.00
Seminar Room A or B (separate) with Media - Community	Day	151.00
Seminar Room A and B (combined) - Commercial	Hour	65.50
Seminar Room A and B (combined) - Commercial	Day	452.00
Seminar Room A and B (combined) with Media - Commercial	Hour	86.50
Seminar Room A and B (combined) with Media - Commercial	Day	600.00
Seminar Room A or B (separate) - Commercial	Hour	33.50
Seminar Room A or B (separate) - Commercial	Day	227.00
Seminar Room A or B (separate) with Media - Commercial	Hour	43.50
Seminar Room A or B (separate) with Media - Commercial	Day	304.00
Seminar Room (20% Discount for 3+ full day bookings at one time)		
Commission on Online Accommodation Bookings	Each	Commission up to 5% on online Accommodation bookings
Liquor Permit	Hour	26.00
Staff Set up/Pack up	Day	43.50
Self Set up/Pack up - 50% of hourly rate charged	Day	21.75
Kalamunda Chamber of Commerce Membership Contribution	Per member	50.00
Sale of art & visitor centre stock on consignment	Each	30% of gross value (split commission up to 50% for sales over \$10000)

Rules Applying to the Schedule of Charges for Community Facilities 2020/2021

SCHEDULE OF FEES AND CHARGES

CATEGORIES

Functions

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

Commercial Rate

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

Community Group Rate

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

Community Group Annual Events

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

Note:

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

Local Schools within the City of Kalamunda

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

FREE USAGE AND EXEMPTION FROM HIRE FEES

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

4. The Returned Services League (RSL) will have priority of usage of the Kalamunda Hall and memorial area for Anzac Day activities.

USE OF CITY FACILITIES – Priority of Use & Procedures

Conditions of Hire, City Facilities states:

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

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

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

Procedure for Bookings of Community Group Annual Events

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

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

These bookings are generally held once a year at the same time and where possible every effort must be made to accommodate their booking, bearing in mind that the Kalamunda Agricultural Society, 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 being utilised, it is considered that the facility is still being used and no one else can use it. The user will be charged from the start of their booking until the end

of their booking. If equipment is set up over night, the user will be charged until 10.00pm and again from 8.30am the following morning.

Cancellation Fees

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

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

Payments

All payments are required 4 weeks prior to the commencement of the booking. The full bond/payment is required to confirm the booking.

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