



Annual *Budget* 2024/25

CITY OF KWINANA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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CITY'S VISION

A unique and liveable City, celebrated for and connected by its diverse community, natural beauty and economic opportunities.

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	52,862,845	49,801,472	48,733,255
Grants, subsidies and contributions		3,247,733	3,451,526	3,577,697
Fees and charges	15	14,781,629	14,410,231	13,482,258
Interest revenue	10(a)	3,336,708	4,778,355	3,166,112
Other revenue		1,209,234	1,550,911	506,909
		<u>75,438,149</u>	<u>73,992,495</u>	<u>69,466,231</u>
Expenses				
Employee costs		(32,335,160)	(29,832,796)	(29,903,156)
Materials and contracts		(30,073,881)	(27,311,697)	(26,444,818)
Utility charges		(2,787,943)	(2,710,609)	(2,689,795)
Depreciation	6	(22,431,400)	(23,690,988)	(18,086,055)
Finance costs	10(c)	(806,656)	(3,258,797)	(597,785)
Insurance		(826,314)	(720,332)	(741,288)
Other expenditure		(79,200)	(12,753,236)	(113,600)
		<u>(89,340,554)</u>	<u>(100,278,455)</u>	<u>(78,576,497)</u>
		<u>(13,902,405)</u>	<u>(26,285,960)</u>	<u>(9,110,266)</u>
Capital grants, subsidies and contributions		11,347,884	4,555,309	3,890,976
Profit on asset disposals	5	196,291	38,052	43,537
Loss on asset disposals	5	(25,771)	(55,041)	(108,836)
		<u>11,518,404</u>	<u>4,538,320</u>	<u>3,825,677</u>
Net result for the period		(2,384,001)	(21,747,640)	(5,284,589)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,384,001)	(21,747,640)	(5,284,589)

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

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

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
		\$	\$	\$
Rates		53,097,890	49,760,387	48,343,389
Grants, subsidies and contributions		3,457,267	1,835,309	5,194,563
Fees and charges		14,781,629	14,410,231	13,507,258
Interest revenue		3,336,708	4,778,355	3,166,112
Goods and services tax received		123,450	521,227	0
Other revenue		1,209,234	1,550,911	506,909
		76,006,178	72,856,420	70,718,231

Payments

Employee costs		(31,835,160)	(29,832,796)	(28,903,156)
Materials and contracts		(30,427,385)	(27,194,768)	(28,304,818)
Utility charges		(2,787,943)	(2,710,609)	(2,479,795)
Finance costs		(806,656)	(3,258,797)	(597,785)
Insurance paid		(826,314)	(720,332)	(741,288)
Other expenditure		(79,200)	(12,753,236)	(113,600)
		(66,762,658)	(76,470,538)	(61,140,442)

Net cash provided by (used in) operating activities 4 9,243,520 (3,614,118) 9,577,789

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(15,403,602)	(3,184,897)	(3,927,955)
Payments for construction of infrastructure	5(b)	(11,323,707)	(8,698,419)	(8,511,964)
Payments for intangible assets	5(c)	(895,810)	(876,083)	(789,680)
Capital grants, subsidies and contributions		11,208,164	4,225,357	4,390,976
Proceeds from sale of property, plant and equipment	5(a)	687,750	879,817	529,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	19,700	19,062	22,757
Net cash (used in) investing activities		(15,707,505)	(7,635,163)	(8,286,366)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(2,658,422)	(2,240,025)	(2,240,025)
Payments for principal portion of lease liabilities	8	(103,811)	(142,704)	(112,840)
Proceeds on disposal of financial assets at amortised cost - term deposits		(325,125)	13,246,258	1,231,735
Proceeds from new borrowings	7(a)	6,800,000	0	0
Net cash provided by (used in) financing activities		3,712,642	10,863,529	(1,121,130)

Net increase (decrease) in cash held

Cash at beginning of year		6,066,088	6,451,840	995,962
Cash and cash equivalents at the end of the year	4	3,314,745	6,066,088	1,166,255

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

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

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 49,051,641	\$ 46,084,431	\$ 44,795,733
Rates excluding general rates	2(a)	3,811,204	3,717,041	3,937,522
Grants, subsidies and contributions		3,247,733	3,451,526	3,577,697
Fees and charges	15	14,781,629	14,410,231	13,482,258
Interest revenue	10(a)	3,336,708	4,778,355	3,166,112
Other revenue		1,209,234	1,550,911	506,909
Profit on asset disposals	5	196,291	38,052	43,537
		75,634,440	74,030,547	69,509,768

Expenditure from operating activities

Employee costs		(32,335,160)	(29,832,796)	(29,903,156)
Materials and contracts		(30,073,881)	(27,311,697)	(26,444,818)
Utility charges		(2,787,943)	(2,710,609)	(2,689,795)
Depreciation	6	(22,431,400)	(23,690,988)	(18,086,055)
Finance costs	10(c)	(806,656)	(3,258,797)	(597,785)
Insurance		(826,314)	(720,332)	(741,288)
Other expenditure		(79,200)	(12,753,236)	(113,600)
Loss on asset disposals	5	(25,771)	(55,041)	(108,836)
		(89,366,325)	(100,333,496)	(78,685,333)

Non cash amounts excluded from operating activities

	3(c)	22,260,880	23,450,876	18,151,354
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Amount attributable to operating activities

8,528,995 (2,852,073) 8,975,789

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		11,347,884	4,555,309	3,890,976
Proceeds from disposal of assets	5	687,750	879,817	529,500
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	19,700	19,062	22,757
		12,055,334	5,454,188	4,443,233

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(15,403,602)	(3,184,897)	(3,927,955)
Payments for construction of infrastructure	5(b)	(11,323,707)	(8,698,419)	(8,511,964)
Payments for intangible assets	5(c)	(895,810)	(876,083)	(789,680)
		(27,623,119)	(12,759,399)	(13,229,599)

Non-cash amounts excluded from investing activities

	3(d)	(1,899,633)	(218,453)	205,620
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Amount attributable to investing activities

(17,467,418) (7,523,664) (8,580,746)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	6,800,000	0	0
Transfers from reserve accounts	9(a)	10,995,573	22,262,928	7,405,784
		17,795,573	22,262,928	7,405,784

Outflows from financing activities

Repayment of borrowings	7(a)	(2,658,422)	(2,240,025)	(2,240,025)
Payments for principal portion of lease liabilities	8	(103,811)	(142,704)	(112,840)
Transfers to reserve accounts	9(a)	(8,661,177)	(11,253,479)	(6,581,129)
		(11,423,410)	(13,636,208)	(8,933,994)

Amount attributable to financing activities

6,372,163 8,626,720 (1,528,210)

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	2,566,260	4,315,277	1,133,167
Amount attributable to investing activities		8,528,995	(2,852,073)	8,975,789
Amount attributable to financing activities		(17,467,418)	(7,523,664)	(8,580,746)
		6,372,163	8,626,720	(1,528,210)

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

3 0 2,566,260 0

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

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

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2

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

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

2. RATES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Improved Residential	Gross rental valuation	0.08846	16,088	308,273,044	27,269,833	750,000	28,019,833	26,002,406	25,878,877
Improved Commercial and Industrial	Gross rental valuation	0.10667	530	137,496,767	14,666,780	0	14,666,780	14,058,770	12,626,259
Vacant	Gross rental valuation	0.19415	545	11,366,030	2,206,715	0	2,206,715	2,032,480	2,214,464
General Industrial	Unimproved valuation	0.02029	3	124,000,000	2,515,960	0	2,515,960	2,414,280	2,414,280
Mining and Industrial	Unimproved valuation	0.00940	29	54,017,000	507,760	0	507,760	454,908	474,687
Rural	Unimproved valuation	0.00528	126	214,885,000	1,134,593	0	1,134,593	1,121,587	1,187,166
Total general rates			17,321	850,037,841	48,301,641	750,000	49,051,641	46,084,431	44,795,733
(ii) Minimum payment									
		Minimum							
		\$							
Improved Residential	Gross rental valuation	1,222	2,050	25,565,932	2,505,100	0	2,505,100	2,406,515	2,409,342
Improved Commercial and Industrial	Gross rental valuation	1,592	64	614,289	101,888	0	101,888	95,625	97,792
Vacant	Gross rental valuation	1,222	813	3,967,815	993,486	0	993,486	942,692	1,219,920
General Industrial	Unimproved valuation	1,592	0	0	0	0	0	0	0
Mining and Industrial	Unimproved valuation	1,592	14	120,288	22,288	0	22,288	20,728	21,392
Rural	Unimproved valuation	1,222	11	1,051,700	13,442	0	13,442	12,321	14,076
Total minimum payments			2,952	31,320,024	3,636,204	0	3,636,204	3,477,881	3,762,522
Total general rates and minimum payments			20,273	881,357,865	51,937,845	750,000	52,687,845	49,562,312	48,558,255
(iii) Ex-gratia rates									
Dampier to Bunbury Natural Gas Pipeline Corridor					175,000	0	175,000	239,160	175,000
					52,112,845	750,000	52,862,845	49,801,472	48,733,255
Total rates					52,112,845	750,000	52,862,845	49,801,472	48,733,255

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

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

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

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

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

2. RATES (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				
Single full payment	6/09/2024	0	0.0%	7.0%
Option two				
First instalment	6/09/2024	7.00	3.0%	7.0%
Second instalment	5/02/2025		3.0%	7.0%
Option three				
First instalment	6/09/2024	21.00	3.0%	7.0%
Second instalment	8/11/2024		3.0%	7.0%
Third instalment	5/02/2025		3.0%	7.0%
Fourth instalment	7/04/2025		3.0%	7.0%
Option four				
Direct Debit option is available on a fortnightly deduction cycle	19 fortnightly instalments commencing 06/09/2024	0.00	3.0%	7.0%
Option five				
Direct Debit option is available on a weekly deduction cycle	39 weekly instalments commencing 06/09/2024	0.00	3.0%	7.0%

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

2. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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 and minimum payment

Description	Characteristics	Objects	Reasons
Gross Rental Value (GRV)			
Improved Residential	This differential rate category imposes a differential general rate on land valued on a gross rental value basis for rateable properties used for residential purposes where the zoning allows for residential use.	The object of this rate is to apply a base differential general rate to land zoned and used for residential purposes 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.
Improved Commercial and Industrial	This differential rate category imposes a differential general rate on land valued on a gross rental value basis, which is not used for residential purposes and is not vacant land.	The object of this rate category is to apply a higher differential rate so as to raise additional revenue to offset the increased costs associated with service provision to these properties.	<p>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, including costs of:</p> <p>(a) provision and maintenance of transport and streetscape infrastructure including renewal/refurbishment infrastructure, car parking and traffic treatments; and</p> <p>(b) the management, administration and delivery of marketing activities aimed at enhancing the economic and social viability, and the general amenity of the Kwinana commercial and industrial areas.</p>
Vacant	This differential rate category imposes a differential general rate on land valued on a gross rental value basis, which is vacant land.	The object of 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.	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.

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

2. RATES (CONTINUED)

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

Unimproved Value (UV)			
General Industrial	This differential rate category imposes a differential general rate on land zoned for the purpose of General Industry under Local Planning Scheme No 2.	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 costs relating to monitoring of land use and environmental impacts.
Mining and Industrial	<p>This differential rate category imposes a differential general rate on land valued on an unimproved value (UV) basis, which is:</p> <p>(a) zoned for the purpose of Rural B under Local Planning Scheme No 2; or</p> <p>(b) held or used for industrial, extractive industry or quarrying purposes under a Master Plan adopted pursuant to Part 3 of the Hope Valley-Wattleup Redevelopment Act 2000; or</p> <p>(c) zoned for the purpose of Rural A under Local Planning Scheme No 2 and held or used for industrial, extractive industry or quarrying purposes.</p>	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 properties in this category.	The reason for this rate is the need to offset the higher level of costs associated in servicing these properties, including the costs of transport infrastructure maintenance and renewal/refurbishment, and costs relating to monitoring of land use and environmental impacts.

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

2. RATES (CONTINUED)

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

Rural	<p>This differential rate category imposes a differential general rate on land valued on an unimproved value (UV) basis which is predominantly used or held for rural pursuits, rural industry or intensive agriculture, and:</p> <p>(a) is not zoned for the purpose of General Industry under Local Planning Scheme No 2; or</p> <p>(b) is not zoned for the purpose of Rural B under Local Planning Scheme No 2; or</p> <p>(c) is not held or used for industrial, extractive industry or quarrying purposes under a Master Plan adopted pursuant to Part 3 of the Hope Valley-Wattleup Redevelopment Act 2000.</p>	<p>The object of this rate category is to impose a differential rate commensurate with the rural use of land, which additionally is to act as the City's benchmark differential UV rate and is considered to be the base rate by which all other UV rated properties are assessed.</p>	<p>The reason for this rate is to ensure that all ratepayers on rural land make a reasonable contribution towards the ongoing maintenance and provision of works, services and facilities throughout the City.</p>
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(d) Service Charges

The City did not raise service charges for the year ended 30th June 2025.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Other assets

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
- Unspent capital grants, subsidies and contributions liability - DCA
- Banksia Park DMF receivable
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of contract liability held in reserve
- Current portion of unspent capital grants held in reserve
- Banksia park unit contribution
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	3,314,745	6,066,088	1,166,255
	56,810,293	56,482,954	65,052,795
	4,228,896	4,887,396	2,223,129
	1,327,785	1,827,785	322,910
	65,681,719	69,264,223	68,765,089
	(25,740,675)	(26,094,179)	(20,744,553)
	(16,072,134)	(16,111,943)	(39,575)
	(370,000)	(509,720)	(1,250,000)
8	(5,312)	(103,811)	(112,840)
7	(2,658,422)	(2,658,422)	(2,240,025)
	(4,833,678)	(4,333,678)	(5,189,046)
	(500,734)	(500,734)	0
	(50,180,955)	(50,312,487)	(29,576,039)
	15,500,764	18,951,736	39,189,050
3(b)	(15,500,764)	(16,385,476)	(39,189,050)
	0	2,566,260	0
9	(55,917,115)	(58,251,511)	(65,093,996)
	0	0	(19,062)
	357,872	0	0
	(145,521)	(150,000)	(252,000)
	2,658,422	2,658,422	2,240,025
	5,312	103,811	112,840
	192,727	250,000	131,041
	170,000	2,098,423	1,219,912
	34,008,641	33,793,754	17,183,145
	3,168,898	3,111,625	5,289,045
	(15,500,764)	(16,385,476)	(39,189,050)

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

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Less: Movement in liabilities associated with restricted cash
Add: Loss on asset disposals
Add: Depreciation
Movement in current contract liabilities associated with restricted cash
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(196,291)	(38,052)	(43,537)
	0	(257,101)	0
5	25,771	55,041	108,836
6	22,431,400	23,690,988	18,086,055
	(57,273)	0	0
	57,273	0	0
	22,260,880	23,450,876	18,151,354

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in non-current unspent capital grants liability
Movement in current unspent capital grants associated with restricted cash

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	28,790	179,528	500,000
	(1,928,423)	(397,981)	(294,380)
	(1,899,633)	(218,453)	205,620

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

Superannuation

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 3,314,745	\$ 6,066,088	\$ 1,166,255
Total cash and cash equivalents		3,314,745	6,066,088	1,166,255
Held as				
- Unrestricted cash and cash equivalents		3,314,745	6,066,088	1,166,255
	3(a)	3,314,745	6,066,088	1,166,255
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Restricted financial assets at amortised cost - term deposits		55,917,115	58,251,511	65,093,996
		55,917,115	58,251,511	65,093,996
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	55,917,115	58,251,511	65,093,996
		55,917,115	58,251,511	65,093,996
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,384,001)	(21,747,640)	(5,284,589)
Depreciation	6	22,431,400	23,690,988	18,086,055
(Profit)/loss on sale of asset	5	(170,520)	16,989	65,299
(Increase)/decrease in receivables		658,500	(1,026,196)	1,252,000
(Increase)/decrease in other assets		0	0	50,000
Increase/(decrease) in payables		(353,504)	116,929	(700,000)
Increase/(decrease) in contract liabilities		(90,471)	(109,879)	0
Increase/(decrease) in unspent capital grants		(139,720)	(351,095)	500,000
Increase/(decrease) in other provision		0	21,143	0
Increase/(decrease) in employee provisions		500,000	0	0
Capital grants, subsidies and contributions		(11,208,164)	(4,225,357)	(4,390,976)
Net cash from operating activities		9,243,520	(3,614,118)	9,577,789

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	13,495,827	0	0	0	0	2,045,328	0	0	0	0	2,485,973	0	0	0	0
Furniture and equipment	146,400	0	0	0	0	107,326	0	0	0	0	45,900	0	0	0	0
Plant and equipment	1,761,375	517,230	687,750	196,291	(25,771)	1,032,243	896,806	879,817	38,052	(55,041)	1,396,082	594,799	529,500	43,537	(108,836)
Total	15,403,602	517,230	687,750	196,291	(25,771)	3,184,897	896,806	879,817	38,052	(55,041)	3,927,955	594,799	529,500	43,537	(108,836)
(b) Infrastructure															
Infrastructure - roads	4,896,768	0	0	0	0	5,005,212	0	0	0	0	4,797,769	0	0	0	0
Infrastructure - footpaths	173,000	0	0	0	0	934,224	0	0	0	0	791,500	0	0	0	0
Infrastructure - drainage	116,000	0	0	0	0	79,104	0	0	0	0	67,055	0	0	0	0
Infrastructure - carparks	65,000	0	0	0	0	775,159	0	0	0	0	505,671	0	0	0	0
Infrastructure - parks and ovals	5,685,673	0	0	0	0	1,675,156	0	0	0	0	2,128,794	0	0	0	0
Infrastructure - Bus Shelters	37,000	0	0	0	0	12,300	0	0	0	0	0	0	0	0	0
Infrastructure - Street Lights	75,995	0	0	0	0	6,798	0	0	0	0	31,175	0	0	0	0
Infrastructure - Other	274,271	0	0	0	0	210,466	0	0	0	0	190,000	0	0	0	0
Total	11,323,707	0	0	0	0	8,698,419	0	0	0	0	8,511,964	0	0	0	0
(c) Intangible Assets															
Intangible assets - Computer Software dev	895,810	0	0	0	0	876,083	0	0	0	0	789,680	0	0	0	0
	895,810	0	0	0	0	876,083	0	0	0	0	789,680	0	0	0	0
Total	27,623,119	517,230	687,750	196,291	(25,771)	12,759,399	896,806	879,817	38,052	(55,041)	13,229,599	594,799	529,500	43,537	(108,836)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - carparks
Infrastructure - parks and ovals
Infrastructure - Bus Shelters
Infrastructure - Street Lights
Infrastructure - Other
Right of use - plant and equipment
Intangible assets - computer software development

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
7,251,527	7,893,673	3,388,786
261,453	264,010	148,145
972,581	978,574	1,272,471
8,579,374	8,583,180	7,685,980
869,264	578,910	619,744
1,335,490	1,336,103	1,300,355
345,700	345,853	319,501
2,250,321	2,287,042	2,221,429
31,785	901,445	847,329
175,230	175,308	177,589
35,692	23,762	98,024
6,714	6,719	6,702
316,269	316,409	0
22,431,400	23,690,988	18,086,055
41,947	42,160	34,870
301,559	304,583	309,523
11,172	11,482	12,580
1,582,897	2,166,050	535,811
0	0	37,776
41,541	41,796	5,390,500
8,158,515	8,241,102	11,016,800
11,305,058	11,888,999	0
0	0	748,195
988,711	994,816	0
22,431,400	23,690,988	18,086,055

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised	2 to 100 years
Furniture and equipment	2 to 15 years
Plant and equipment	3 to 20 years
Infrastructure - roads (excluding sub grade)	12 to 80 years
Infrastructure - footpaths	40 - 80 years
Infrastructure - drainage	80 - 100 years
Infrastructure - carparks	5 to 30 years
Infrastructure - parks and ovals	10 to 50 years
Infrastructure - Bus Shelters	20 to 25 Years
Infrastructure - Street Lights	15 to 30 years
Infrastructure - Other	30 to 40 years
Right of use - plant and equipment	Based on the remaining lease
Intangible assets - computer software development	5 - 30 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 live and amortisation method are reviewed at the end of each financial year.

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Office Renovations	99	WATC	6.3%	129,871	0	(129,871)	0	(7,401)	251,990	0	(122,119)	129,871	(15,914)	251,989	0	(122,119)	129,870	(15,914)
Youth Specific Space Stage 2	100	WATC	4.7%	693,730	0	(161,615)	532,115	(35,521)	848,053	0	(154,323)	693,730	(43,763)	848,055	0	(154,323)	693,732	(43,763)
Orelia Oval Pavilion Stage 2	97	WATC	6.3%	287,367	0	(287,367)	0	(16,376)	557,581	0	(270,214)	287,367	(35,214)	557,582	0	(270,214)	287,368	(35,214)
Library & Resource Centre	102	WATC	4.5%	4,125,509	0	(752,731)	3,372,778	(207,679)	4,845,195	0	(719,686)	4,125,509	(245,182)	4,845,196	0	(719,686)	4,125,510	(245,182)
Recquatic Refurbishment	104	WATC	4.1%	2,168,522	0	(326,184)	1,842,338	(99,144)	2,481,886	0	(313,364)	2,168,522	(114,225)	2,481,887	0	(313,364)	2,168,523	(114,225)
Bertram Community Centre	105	WATC	3.3%	796,450	0	(128,085)	668,365	(29,717)	920,455	0	(124,005)	796,450	(34,566)	920,457	0	(124,005)	796,452	(34,566)
Calista Destination Park	106	WATC	3.1%	892,266	0	(115,867)	776,399	(33,144)	1,004,579	0	(112,313)	892,266	(37,513)	1,004,580	0	(112,313)	892,267	(37,513)
Industrial Area Streetscape	98	WATC	6.3%	175,325	0	(175,325)	0	(9,991)	340,186	0	(164,861)	175,325	(21,484)	340,188	0	(164,861)	175,327	(21,484)
City Centre Redevelopment	101B	WATC	1.2%	1,905,722	0	(243,282)	1,662,440	(37,027)	2,145,800	0	(240,078)	1,905,722	(41,954)	2,145,800	0	(240,078)	1,905,722	(41,954)
Administration building Upgrade / Renewal	TBA	WATC	4.8%	0	6,800,000	(318,395)	6,481,605	(322,967)	0	0	0	0	0	0	0	0	0	0
				11,174,762	6,800,000	(2,638,722)	15,336,040	(798,967)	13,395,725	0	(2,220,963)	11,174,762	(589,815)	13,395,734	0	(2,220,963)	11,174,771	(589,815)
Self Supporting Loans																		
Kwinana Golf Club Refurbishment	103B	WATC	3.3%	177,351	0	(19,700)	157,651	(6,925)	196,413	0	(19,062)	177,351	(7,701)	196,413	0	(19,062)	177,351	(7,701)
				177,351	0	(19,700)	157,651	(6,925)	196,413	0	(19,062)	177,351	(7,701)	196,413	0	(19,062)	177,351	(7,701)
				11,352,113	6,800,000	(2,658,422)	15,493,691	(805,892)	13,592,138	0	(2,240,025)	11,352,113	(597,516)	13,592,147	0	(2,240,025)	11,352,122	(597,516)

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

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Administration Building I WATC		Debenture	15	4.8%	6,800,000	2,820,438	6,800,000	0
					6,800,000	2,820,438	6,800,000	0

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	100,000	100,000	100,000
Credit card balance at balance date	(20,000)	(19,720)	(20,000)
Total amount of credit unused	80,000	80,280	80,000
Loan facilities			
Loan facilities in use at balance date	15,493,691	11,352,113	11,352,122

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments
					1 July 2024													
Youth Services vehicle	1HFE114	Toyota Finance	2.20%	60	\$ 10,835	\$	\$ (6,837)	\$ 3,998	\$ (94)	\$ 17,584	\$	\$ (6,749)	\$ 10,835	\$ (181)	\$ 17,037	\$ (6,745)	\$ 10,292	\$ (62)
Gym equipment	E6N0163618-1	Maia Financial	2.79%	48	85,713		(85,713)	0	(436)	199,055		(113,342)	85,713	(1,594)	198,984	(85,423)	113,561	(66)
Adco - Floor Scrubber -	C12528	Adco	3.90%	36	9,019		(7,705)	1,314	(215)	16,429		(7,410)	9,019	(509)	20,353	(5,418)	14,935	(87)
Photocopiers / equipment	E6N0162743	Maia	1.80%	60	3,556		(3,556)	0	(19)	15,062		(11,506)	3,556	(177)	12,205	(11,558)	647	(22)
Photocopiers / equipment	5389066248AUS3	HP Financial	4.17%	36	0		0	0	0	3,697		(3,697)	0	(52)	3,696	(3,696)	0	(32)
					109,123	0	(103,811)	5,312	(764)	251,827	0	(142,704)	109,123	(2,513)	252,275	(112,840)	139,435	(269)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25		Budget		2023/24		Actual		2023/24		Budget	
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Cash-in-lieu of public open space reserve	349,202	15,433	(103,500)	261,135	332,381	16,821	0	349,202	329,945	11,260	(103,500)	237,705
Developer contributions fund reserve												
(b) DCA 1 - Hard Infrastructure - Bertram	2,075,810	178,573	(37,574)	2,216,809	1,957,275	149,001	(30,466)	2,075,810	2,104,048	120,295	(21,725)	2,202,618
(c) DCA 2 - Hard Infrastructure - Wellard	1,918,291	175,116	(37,574)	2,055,833	1,792,021	150,136	(23,866)	1,918,291	1,750,232	131,685	(15,125)	1,866,792
(d) DCA 3 - Hard Infrastructure - Casuarina	122,394	103,640	(37,574)	188,460	93,041	63,905	(34,552)	122,394	85,860	60,533	(15,125)	131,268
(e) DCA 4 - Hard Infrastructure - Anketell	2,523,201	217,953	(37,574)	2,703,580	2,762,854	195,470	(435,123)	2,523,201	2,124,076	143,721	(15,125)	2,252,672
(f) DCA 5 - Hard Infrastructure - Wandi	2,360,076	194,929	(213,683)	2,341,322	2,220,210	163,732	(23,866)	2,360,076	2,215,223	136,867	(15,125)	2,336,965
(g) DCA 6 - Hard Infrastructure - Mandogalup	6,229,098	378,287	(37,574)	6,569,811	5,868,792	384,172	(23,866)	6,229,098	5,554,826	220,723	(15,125)	5,760,424
(h) DCA 7 - Hard Infrastructure - Wellard West	147,304	104,202	(37,574)	213,932	105,060	66,110	(23,866)	147,304	108,061	63,749	(15,125)	156,685
(i) DCA 8 - Soft Infrastructure - Mandogalup	1,647,862	164,848	(23,289)	1,789,421	4,161,798	239,315	(2,753,251)	1,647,862	3,886,999	181,531	(15,125)	4,053,405
	6,820,169	374,084	(23,289)	7,170,964	11,489,948	666,725	(5,336,504)	6,820,169	11,241,548	637,685	(24,875)	11,854,358
(j) DCA 9 - Soft Infrastructure - Wandii/Anketell												
DCA 10 - Soft Infrastructure -	182,620	105,976	(23,289)	265,307	176,830	69,058	(63,268)	182,620	173,578	68,013	(15,125)	226,466
(k) Casuarina/Anketell												
(l) DCA 11 - Soft Infrastructure - Wellard East	2,418,948	237,662	(23,289)	2,633,321	6,060,058	307,203	(3,948,313)	2,418,948	5,968,997	301,769	(15,125)	6,255,641
	8,986,738	500,018	(2,567,289)	6,919,467	11,312,966	579,817	(2,906,045)	8,986,738	11,370,728	491,015	(225,137)	11,636,606
(m) DCA 12 - Soft Infrastructure - Wellard West												
(n) DCA 13 - Soft Infrastructure - Bertram	300,982	110,830	(23,289)	388,523	251,563	73,285	(23,866)	300,982	247,980	70,973	(15,125)	303,828
(o) DCA 14 - Soft Infrastructure - Wellard/Leda	590,488	122,478	(23,289)	689,677	998,967	104,595	(513,074)	590,488	916,107	97,557	(15,125)	998,539
(p) DCA 15 - Soft Infrastructure - City Site	209,495	107,094	(23,296)	293,293	333,576	75,578	(199,659)	209,495	322,864	73,877	(15,125)	381,616
	36,882,678	3,091,123	(3,272,946)	36,700,855	49,917,340	3,304,923	(16,339,585)	36,882,678	48,401,072	2,811,253	(556,737)	50,655,588

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement (continued)

	2024/25		Budget		2023/24		Actual		2023/24		Budget	
	Opening	Transfer	Transfer		Opening	Transfer	Transfer		Opening	Transfer	Transfer	
	Balance	to	(from)		Balance	to	(from)		Balance	to	(from)	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(q) Aged Persons Units Reserve	891,821	84,961	0	976,782	821,480	70,341	0	891,821	775,069	222,447	(190,000)	807,516
(r) Asset Management Reserve	4,958,685	2,342,303	(2,684,857)	4,616,131	2,966,022	3,367,223	(1,374,560)	4,958,685	2,198,759	1,258,025	(1,370,052)	2,086,732
(s) Banksia Park Reserve	357,995	16,173	(16,296)	357,872	331,297	26,698	0	357,995	209,946	81,409	(90,000)	201,355
(t) City Infrastructure Reserve	161,119	0	(148,336)	12,783	981,731	31,606	(852,218)	161,119	966,351	33,118	(957,120)	42,349
Community Services & Emergency Relief	361,481	15,978	0	377,459	344,018	17,463	0	361,481	336,774	11,620	0	348,394
(u) Reserve												
Contiguous Local Authorities Group	278,902	45,542	(46,400)	278,044	266,109	50,969	(38,176)	278,902	268,196	38,496	(77,500)	229,192
(v) Reserve												
(w) Employee Leave Reserve	3,011,655	137,343	0	3,148,998	2,955,674	55,981	0	3,011,655	2,656,458	103,496	0	2,759,954
(x) Employee Vacancy Reserve	563,268	40,396	0	603,664	876,684	39,828	(353,244)	563,268	872,827	17,690	(353,244)	537,273
(y) Family Day Care Reserve	0	0	0	0	0	0	0	0	9,889	0	0	9,889
(z) Golf Course Cottage Reserve	32,339	1,430	0	33,769	30,779	1,560	0	32,339	30,552	1,040	0	31,592
(f) Golf Club Maintenance Reserve	32,737	5,946	(4,500)	34,183	31,197	6,622	(5,082)	32,737	27,826	602	0	28,428
(l) Information Technology Reserve	556,813	136,159	(400,000)	292,972	409,660	836,833	(689,680)	556,813	408,430	538,802	(689,680)	257,552
Plant and Equipment Replacement	1,107,689	1,572,767	(1,590,700)	1,089,756	992,590	1,180,768	(1,065,669)	1,107,689	896,780	680,690	(1,396,082)	181,388
(j) Reserve												
(~) Public Art Reserve	166,983	14,324	(8,000)	173,307	366,712	14,224	(213,953)	166,983	306,947	10,516	(250,000)	67,463
() Refuse Reserve	5,846,121	865,771	(2,480,120)	4,231,772	5,241,136	604,985	0	5,846,121	5,230,772	176,228	(48,558)	5,358,442
(€) Renewable Energy Efficiency Reserve	62,448	34,321	(20,500)	76,269	87,480	3,968	(29,000)	62,448	86,870	1,474	(16,000)	72,344
(i) Restricted Grants & Contributions Reserve	598,421	0	(322,918)	275,503	1,386,295	249,488	(1,037,362)	598,421	951,405	0	(896,525)	54,880
(.) Settlement Agreement Reserve	315,446	8,075	0	323,521	307,428	8,018	0	315,446	141,383	5,938	0	147,321
(f) Strategic Property Reserve	960,613	21,589	0	982,202	474,039	486,574	0	960,613	455,369	17,296	(270,000)	202,665
(u) Workers Compensation Reserve	617,231	26,340	0	643,571	473,289	244,341	(100,399)	617,231	686,976	19,324	(224,286)	482,014
(...) Strategic Initiative Reserve	321,083	21,993	0	343,076	0	485,083	(164,000)	321,083	0	359,165	(20,000)	339,165
(t) Election Expense Reserve	84,268	89,388	0	173,656	0	84,268	0	84,268	0	82,500	0	82,500
(‡) Valuation Expense Reserve	81,715	89,255	0	170,970	0	81,715	0	81,715	0	110,000	0	110,000
	21,368,833	5,570,054	(7,722,627)	19,216,260	19,343,620	7,948,556	(5,923,343)	21,368,833	17,517,579	3,769,876	(6,849,047)	14,438,408
	58,251,511	8,661,177	(10,995,573)	55,917,115	69,260,960	11,253,479	(22,262,928)	58,251,511	65,918,651	6,581,129	(7,405,784)	65,093,996

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

9. RESERVE ACCOUNTS (CONTINUED)

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Cash-in-lieu of public open space reserve	Ongoing	to be used to restrict funds that have been paid in lieu of open space as specified in the Western Australia Planning and Development Act 2005.
(b) DCA 1 - Hard Infrastructure - Bertram	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 1 - Hard Infrastructure Bertram.
(c) DCA 2 - Hard Infrastructure - Wellard	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 2 - Hard Infrastructure Wellard.
(d) DCA 3 - Hard Infrastructure - Casuarina	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 3 - Hard Infrastructure Casuarina.
(e) DCA 4 - Hard Infrastructure - Anketell	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 4 - Hard Infrastructure Anketell.
(f) DCA 5 - Hard Infrastructure - Wandl	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 5 - Hard Infrastructure Wandl.
(g) DCA 6 - Hard Infrastructure - Mandogalup	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 6 - Hard Infrastructure Mandogalup.
(h) DCA 7 - Hard Infrastructure - Wellard West	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 7 - Hard Infrastructure Mandogalup West.
(i) DCA 8 - Soft Infrastructure - Mandogalup	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 8 - Soft Infrastructure Mandogalup.
(j) DCA 9 - Soft Infrastructure - Wandl/Anketell	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 9 - Soft Infrastructure Wandl/Anketell.
(k) DCA 10 - Soft Infrastructure - Casuarina/Anketell	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 10 - Soft Infrastructure Casuarina/Anketell.
(l) DCA 11 - Soft Infrastructure - Wellard East	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 11 - Soft Infrastructure Wellard East.
(m) DCA 12 - Soft Infrastructure - Wellard West	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 12 - Soft Infrastructure Wellard West.
(n) DCA 13 - Soft Infrastructure - Bertram	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 13 - Soft Infrastructure Bertram.
(o) DCA 14 - Soft Infrastructure - Wellard/Leda	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 14 - Soft Infrastructure Wellard/Leda.
(p) DCA 15 - Soft Infrastructure - City Site	Ongoing	to be used to restrict funds received from Developers for contributions towards future infrastructure costs and administrative costs for DCA 15 - Soft Infrastructure City Site.
(q) Aged Persons Units Reserve	Ongoing	to be used to provide funds for the capital acquisition and maintenance of the Aged Persons Units, Callistemon Court.
(r) Asset Management Reserve	Ongoing	to be used to provide funds for renewal projects for the City's building and infrastructure assets, thereby extending the useful economic life of such assets.
(s) Banksia Park Reserve	Ongoing	to be used to provide funds for the capital acquisitions and maintenance of the Banksia Park Retirement Village.
(t) City Infrastructure Reserve	Ongoing	to be used to fund the City's contributions to community infrastructure projects.
(u) Community Services & Emergency Relief Reserve	Ongoing	to be used to provide funding to alleviate the effect of any disaster within the City of Kwinana boundaries and to provide funds to develop community services.
(v) Contiguous Local Authorities Group Reserve	Ongoing	to be used to restrict funds received for the prevention, control and education of mosquito management.
(w) Employee Leave Reserve	Ongoing	to be used to ensure that adequate funds are available to finance employee leave entitlements.
(x) Employee Vacancy Reserve	Ongoing	to be used to ensure that adequate funds are available to finance employee costs.
(y) Family Day Care Reserve	Closed	to be used to provide for the capital acquisitions and maintenance of this facility.
(z) Golf Course Cottage Reserve	Ongoing	to be used to provide funds for the maintenance of this building.
(f) Golf Club Maintenance Reserve	Ongoing	to be used to provide funds for the maintenance of this building.
(l) Information Technology Reserve	Ongoing	to be used for the implementation and maintenance of the City's software requirements.
(j) Plant and Equipment Replacement Reserve	Ongoing	to be used to replace existing fleet, plant and other City assets.
(~) Public Art Reserve	Ongoing	to be used to receive monies paid as cash in lieu for public art and the provision of public art expenditure under the Local Planning Policy 5.
() Refuse Reserve	Ongoing	to be used to provide funds for the costs and subsidy of Waste Management in the City.
(€) Renewable Energy Efficiency Reserve	Ongoing	to be used to provide funds for renewable energy and water efficiency initiatives.

9. RESERVE ACCOUNTS (CONTINUED)

(b) Reserve Accounts - Purposes (continued)

Reserve name	Anticipated date of use	Purpose of the reserve
(j) Restricted Grants & Contributions Reserve	Ongoing	to be used to restrict funds, being city funds, grants and contributions, required to complete projects from prior financial years.
(.) Settlement Agreement Reserve	Ongoing	to be used to provide funds to account for future negotiated settlement agreement payments.
(f) Strategic Property Reserve	Ongoing	to be used to provide funds for future investment opportunities.
(„) Workers Compensation Reserve	Ongoing	to be used to fund workers compensation costs incurred by the City where the maximum contribution amount for a previous year has been reached and there is a claim which remains open and requires the City to pay costs relating to the open claims in the current and future years.
(...) Strategic Initiative Reserve	Ongoing	to be used to provide fund for corporate business plan and strategic initiatives in the City.
(†) Election Expense Reserve	Ongoing	to be used to provide funds for cost of election in the City.
(‡) Valuation Expense Reserve	Ongoing	to be used to provide funds for cost of rate valuation in the City.

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

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	2,658,353	4,210,208	2,749,090
Self supporting loan*	6,925	7,701	1,821
Other interest revenue	671,430	560,446	415,201
	3,336,708	4,778,355	3,166,112

* The interest of 3.32% with 15 years term to the Kwinana bowling club.

The net result includes as expenses

(b) Auditors remuneration

Audit services	100,000	166,000	115,000
Other services	15,000	45,225	15,000
	115,000	211,225	130,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	805,892	597,516	597,516
Interest on lease liabilities (refer Note 8)	764	2,513	269
Other finance costs	0	2,658,768	0
	806,656	3,258,797	597,785

(d) Write offs

General rate	0	714	1,200
Fees and charges	12,700	10,489	10,000
	12,700	11,203	11,200

(e) Low Value lease expenses

Office equipment	0	0	43,253
Gymnasium equipment	16,000	17,941	106,841
	16,000	17,941	150,094

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

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Mayor Peter Feasey			
Mayor's allowance	97,115	64,764	0
Deputy Mayor's allowance	0	7,153	23,345
Meeting attendance fees	51,412	43,884	32,960
Other expenses	1,667	1,661	1,125
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	722	377	750
	154,416	121,339	61,680
Deputy Mayor Barry Winmar			
Deputy Mayor's allowance	24,279	16,192	0
Meeting attendance fees	34,278	32,960	32,960
Other expenses	1,667	1,660	1,125
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	722	377	750
	64,446	54,689	38,335
Elected Member Sherilyn Wood			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	1,667	1,660	1,125
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	722	377	750
	40,167	38,497	38,335
Elected Member Matthew Rowse			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	1,667	1,660	1,125
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	722	377	750
	40,167	38,497	38,335
Elected Member Susan Kearney			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	1,667	1,660	1,125
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	722	377	750
	40,167	38,497	38,335
Elected Member Ivy Penny			
Meeting attendance fees	34,278	22,859	0
Other expenses	1,667	1,660	0
Annual allowance for ICT expenses	3,500	2,427	0
Travel and accommodation expenses	722	377	0
	40,167	27,323	0
Elected Member David Acker			
Meeting attendance fees	34,278	22,859	0
Other expenses	1,667	1,660	0
Annual allowance for ICT expenses	3,500	2,427	0
Travel and accommodation expenses	722	377	0
	40,167	27,323	0
Elected Member Erin Sergeant			
Meeting attendance fees	34,278	22,859	0
Other expenses	1,667	1,660	0
Annual allowance for ICT expenses	3,500	2,427	0
Travel and accommodation expenses	722	377	0
	40,167	27,323	0
Elected Member Michael James Brown			
Meeting attendance fees	34,278	32,960	32,960
Other expenses	1,667	1,660	1,125
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	722	377	750
	40,167	38,497	38,335

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

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Former Mayor Carol Adams			
Mayor's allowance	0	28,616	93,380
Meeting attendance fees	0	15,149	49,435
Other expenses	0	0	1,125
Annual allowance for ICT expenses	0	1,073	3,500
Travel and accommodation expenses	0	0	750
	0	44,838	148,190
Former Elected Member Dennis Wood			
Meeting attendance fees	0	10,101	32,960
Other expenses	0	0	1,125
Annual allowance for ICT expenses	0	1,073	3,500
Travel and accommodation expenses	0	0	750
	0	11,174	38,335
Total Elected Member Remuneration	500,030	467,997	439,880
Mayor's allowance	97,115	93,380	93,380
Deputy Mayor's allowance	24,279	23,345	23,345
Meeting attendance fees	325,636	302,511	280,155
Other expenses	15,000	14,941	9,000
Annual allowance for ICT expenses	31,500	30,427	28,000
Travel and accommodation expenses	6,500	3,393	6,000
	500,030	467,997	439,880

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

12. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
APU Security Bonds	23,814	1,500	(1,000)	24,314
Contiguous Local Authorities Group (CLAG)	7,680	1,000	0	8,680
Uncollected Vehicles	25,338	3,000	(1,000)	27,338
	56,832	5,500	(2,000)	60,332

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

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, 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 REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	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	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	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	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	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	After inspection complete based on a 4 year cycle
Waste management entry fees	Kerbside collection service	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Output method based on regular weekly and fortnightly period as proportionate to collection service
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	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	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Library fees, reinstatements, and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Recquatic stock, Library stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

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

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Members of Council & Governance (includes Audit & other costs associated with reporting to council). Administration, Financial and Information Technology Services are included.

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 of various local laws, fire prevention and animal control.

Health

To provide an operational framework for environmental and community health.

Health services including inspection of premises, mosquito management , food quality, public health protection and promotion.

Education and welfare

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

Provision, management and support of services for families, children and the aged and disabled within the community; including pre-school playgroups, assistance to schools, and senior citizens support groups.

Community amenities

To provide services required by the community.

City planning and development, rubbish collection services, storm water drainage, the provision of public conveniences, bus shelters, roadside furniture and litter control.

Recreation and culture

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

Provision of facilities and support for organisations concerned with leisure time activities and sport, support for the performing and creative arts and the preservation of the national estate. This includes maintenance of halls, aquatic centre, recreation and community centres, parks, gardens, sports grounds and the operation of Libraries.

Transport

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

Construction, maintenance and cleaning of streets, roads, bridges, drainage works, footpaths, parking facilities, traffic signs and the City depot, including plant purchase and maintenance.

Economic services

To help promote the City and its economic wellbeing.

Tourism and area promotion, rural services and pest control and the implementation of building controls.

Other property and services

To monitor and control the City's overhead operating accounts.

Private works, public works overheads, City plant operations, materials, salaries and wages. With the exception of private works, the above activities listed are mainly summaries of costs that are allocated to all works and services undertaken by the City.

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

15. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	5,350	1,906	0
General purpose funding	60,000	193,081	173,596
Law, order, public safety	179,420	176,475	184,420
Health	136,796	145,279	135,400
Education and welfare	852,174	940,295	826,799
Community amenities	674,260	640,194	674,040
Recreation and culture	4,023,142	4,129,228	3,400,574
Other property and services	8,850,487	8,183,773	8,087,429
	14,781,629	14,410,231	13,482,258



Administration

Cnr Gilmore Ave and Sulphur Rd,
Kwinana WA 6167

PO Box 21, Kwinana WA 6966

Telephone 08 9439 0200

customer@kwinana.wa.gov.au

kwinana.wa.gov.au



CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2024/25

Project Name	Responsible Team	Type of Expenditure	2024/2025 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - DCA Reserve	Restricted Contributions & Grants Reserve	Borrowings	Proceeds from Disposal
Buildings														
C/FWD Animal Shelter - design	Asset Management	New	60,000									60,000		
2 Budden Way Remove/replace asbestos entrance lining and gables	Facilities Maintenance	Renewal	10,000						10,000					
Koorliny CCAC Replace electrical mounting boards x 8 in large theatre	Facilities Maintenance	Renewal	35,000						35,000					
Kwinana Senior Citizens Centre Games room Internal & external paint asbestos	Facilities Maintenance	Renewal	14,500						14,500					
156 Medina Avenue (degraded asbestos) Remove & dispose Large Shed, remove & replace west boundary fencing	Facilities Maintenance	Renewal	20,000						20,000					
Rhodes Park Toilets and Kiosk Plumbing void / Store electrical mounting board	Facilities Maintenance	Renewal	3,500						3,500					
Casuarina Hall Blinds Replacement	Facilities Maintenance	Renewal	6,500						6,500					
2 Stidworthy Court (DoH) Roof plumbing - Gutters / Downpipes / Eaves Sheets	Facilities Maintenance	Renewal	30,000						30,000					
Business Incubator - Roof plumbing - Gutters/Downpipes	Facilities Maintenance	Renewal	17,000						17,000					
Koorliny CAC – various required remedial works	Facilities Maintenance	Renewal	85,500						85,500					
Recquatic Centre - Roof replacement gym & Wirrapanda	Facilities Maintenance	Renewal	250,000						250,000					
Sloan Cottage - Conservation Works as per strategy	Facilities Maintenance	Renewal	7,000						7,000					
Smirk Cottage, Museum, Soldiers Cottage - Conservation Works as per strategy	Facilities Maintenance	Renewal	7,000						7,000					
Wheatfield Cottage - Conservation Works as per strategy	Facilities Maintenance	Renewal	7,000						7,000					
Koorliny CAC – replacement of window treatments	Facilities Maintenance	Renewal	15,000						15,000					
Recquatic Centre - annual internal painting program	Facilities Maintenance	Renewal	10,000						10,000					
Darius Wells Library and Resource Centre - annual internal painting program	Facilities Maintenance	Renewal	10,000						10,000					
Zone Youth Centre - annual internal painting program	Facilities Maintenance	Renewal	10,000						10,000					
John Wellard Community Centre - annual internal painting program	Facilities Maintenance	Renewal	8,000						8,000					
William Bertram Community Centre - annual internal painting program	Facilities Maintenance	Renewal	8,000						8,000					
Ops Mechanic/Carpenter workshop Office & crib room- internal painting	Facilities Maintenance	Renewal	6,500						6,500					
Ops Mechanic/Carpenter workshop - External repaint/rust treatment	Facilities Maintenance	Renewal	20,000						20,000					
Fiona Harris Pavilion - External repaint	Facilities Maintenance	Renewal	30,000						30,000					
2 Budden Way - External repaint	Facilities Maintenance	Renewal	12,000						12,000					
Wellard Pavilion - External repaint	Facilities Maintenance	Renewal	15,000						15,000					
Casuarina/Wellard Hall - External repaint	Facilities Maintenance	Renewal	5,500						5,500					
Recquatic Centre - A/C 17 Gym Office (backlog), A/C13 Gym Package (Actron Air), EC 6 kitchen (Evap), Air Curtain 1 & 2	Facilities Maintenance	Renewal	64,500						64,500					
Recquatic Centre - AC 18, 19, 20, 21 Upstairs Tenancy (replacing concurrent with roof replacement)	Facilities Maintenance	Renewal	60,000						60,000					
Recquatic Centre - CH-02 Ground Floor/Hydrotherapy Screw Chiller	Facilities Maintenance	Renewal	139,753						139,753					
18 Maydwell, Victory for life - Main Area left and Coolroom AC units Replacement	Facilities Maintenance	Renewal	13,000						13,000					
Leda Hall - Hall Area A/C 1 replace	Facilities Maintenance	Renewal	10,000						10,000					
Mandogalup Fire Station - A/C 1, 2, 3, 4, 5 FAIR (24/25) - Hi wall splits	Facilities Maintenance	Renewal	25,000						25,000					
Bright Futures - A/C 1, 2 Creche RAC, A/C 4, 5 Lunch room & office Hi wall splits	Facilities Maintenance	Renewal	14,800						14,800					
Zone Youth Centre - Ventilation Fans RF1, S1, S2, S3, S4, EF 1A & 1B, EF 2, EF 3, EF 4A & 4B, EF 5A & FB, EF6A & 6B EF 7 As per HVAC report	Facilities Maintenance	Renewal	42,700						42,700					
Margaret Feilman - A/C replacements as per HVAC report	Facilities Maintenance	Renewal	181,000						181,000					
Senior Citizens - EAC-4 Kitchen Evap	Facilities Maintenance	Renewal	5,000						5,000					
Wandi Hall / The Pavilion - Services Plumbing Plant - Aquarius or Rainwater as per report	Facilities Maintenance	Renewal	10,000						10,000					
Recquatic - Replacement of Domestic Gas Hot Water Systems with Electric Heat Pump Hot (or similar) water systems	Facilities Maintenance	Renewal	65,000						65,000					

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2024/25

Project Name	Responsible Team	Type of Expenditure	2024/2025 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - DCA Reserve	Restricted Contributions & Grants Reserve	Borrowings	Proceeds from Disposal
Recquatic Centre - BMS Renewal (BMS to include energy consuming equip)	Facilities Maintenance	Renewal	80,000						80,000					
Zone Youth Centre - Solar inverter renewal 10 years	Facilities Maintenance	Renewal	21,000						21,000					
Leda Hall - Fitout renewal	Facilities Maintenance	Renewal	15,000						15,000					
Recquatic Centre - café and spa/sauna bulkhead replacement due to corrosion	Facilities Maintenance	Renewal	40,000						40,000					
Operations Centre Cribroom - Benchtop replacement/repair	Facilities Maintenance	Renewal	8,500						8,500					
Business Incubator - Security systems renewals	Facilities Maintenance	Renewal	35,000						35,000					
Multiple locations - Various Security hardware renewals	Facilities Maintenance	Renewal	20,000						20,000					
Recquatic Centre - Stadium annual floor maintenance program	Facilities Maintenance	Renewal	13,000						13,000					
Zone Youth Centre - Flooring roller rink reseal/line mark	Facilities Maintenance	Renewal	40,000						40,000					
Zone Youth Centre - Fishbowl & office carpet replacement	Facilities Maintenance	Renewal	4,500						4,500					
Business Incubator - Board Room carpet replacement	Facilities Maintenance	Renewal	6,500						6,500					
Civic Administration Centre - Upgrade or Renewal	Asset Management	Upgrade	6,800,000										6,800,000	
DCA 12 - Local Sporting Ground with Community Centre / Clubroom - Wellard West	Asset Management	New	2,544,000								2,544,000			
Public Art for new facility - Local Sporting Ground with Community Centre / Clubroom - Wellard West	Community Facilities Planning	New	48,000	48,000										
Thomas Oval Changeroom Extension/Upgrade	Asset Management	Upgrade/New	2,283,350		2,283,350									
Public Art for new facility-Thomas Oval Changeroom Extension/Upgrade	Community Facilities Planning	New	20,000	20,000										
Disability Access and Inclusion - Minor Improvements	Community Facilities Planning / Asset Mgmnt	Upgrade	5,000	5,000										
Darius Wells East Elevation	Facilities Maintenance	New	35,000	31,810						3,190				
2024/25 Building Contingency	Facilities Maintenance	Renewal	100,000						100,000					
C/F 2023/24 Building Contingency	Facilities Maintenance	Renewal	12,224						12,224					
C/F 2023/24 Darius Dome - Coolroom/freezer CR-010 & FR-01 - FAIR CONDITION		Renewal	16,000							16,000				
C/F 2023/24 Darius Dome - kitchen Evap Cooler EVC-R-01 - FAIR (24/25)		Renewal	15,000							15,000				
Buildings Total			13,495,827	104,810	2,283,350	0	0	0	1,669,477	34,190	2,544,000	60,000	6,800,000	0
Bus Shelters														
Bus Shelters Renewal	City Operations	Renewal	30,000						30,000					
Bus Shelter - New/ Upgrade	Engineering Services	Upgrade/New	7,000	7,000										
Bus Shelters Total			37,000	7,000	0	0	0	0	30,000	0	0	0	0	0
Car Parks														
Car Park Renewal - Thomas oval - netball club carpark	Engineering Services	Renewal	65,000							65,000				
Car Parks Total			65,000	0	0	0	0	0	0	65,000	0	0	0	0
Drainage														
Drainage New - The Horseshoe, Wandi drainage improvement	Engineering Services	New	60,000	60,000										
Drainage New- Port Road, Kwinana Beach drainage improvement	Engineering Services	New	30,000	30,000										
Drainage Renewals- Anketell and Abercrombie Drainage Pit Renewal	City Operations	Renewal	26,000	26,000										
Drainage Total			116,000	116,000	0	0	0	0	0	0	0	0	0	0
Footpaths														
Footpaths - Lyon Road, Honeywood	Engineering Services	Upgrade/New	20,000	20,000										
Footpath-Repair and/Replace Damaged Footpath	Engineering Services	Renewal	153,000	153,000										
Footpaths Total			173,000	173,000	0	0	0	0	0	0	0	0	0	0

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2024/25

Project Name	Responsible Team	Type of Expenditure	2024/2025 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - DCA Reserve	Restricted Contributions & Grants Reserve	Borrowings	Proceeds from Disposal
Parks & Reserves														
POS/Parks & Reserve Renewal - Centennial Park - Shade Sail	Facilities Maintenance	Renewal	10,000						10,000					
POS/Parks & Reserve Renewal - Centennial Park - Playground	Facilities Maintenance	Renewal	67,764						67,764					
POS/Parks & Reserve Renewal - Djilba Park - Playgrounds	Facilities Maintenance	Renewal	80,000						80,000					
POS/Parks & Reserve Renewal - Moombaki Park - Playground	Facilities Maintenance	Renewal	60,000						60,000					
POS/Parks & Reserve Renewal - Skottowe Park - Playground	Facilities Maintenance	Renewal	80,525						80,525					
POS/Parks & Reserve Renewal - Rushbrook Park - Playground	Facilities Maintenance	Renewal	100,162						100,162					
POS/Parks & Reserve Renewal - Whyatt Green (Gabor Park) - Playground	Facilities Maintenance	Renewal	10,000						10,000					
POS/Parks & Reserve Renewal - Kwinana Adventure Park - Playground	Facilities Maintenance	Renewal	40,000						40,000					
POS/Parks & Reserve Renewal - Various - amenities	Facilities Maintenance	Renewal	30,000						30,000					
POS/Parks & Reserve Renewal - Gilmore #1 - Electric Cubicle Renewal including Headworks	City Operations	Renewal	34,600						34,600					
POS/Parks & Reserve Renewal - Bertram School - Electric Cubicles Renewal	City Operations	Renewal	22,600						22,600					
POS/Parks & Reserve Renewal - Warner Road - Electric Cubicles Renewal	City Operations	Renewal	22,600						22,600					
POS/Parks & Reserve Renewal - Medina Oval Main & Outer - Hydrometers	City Operations	Renewal	7,000						7,000					
POS/Parks & Reserve Renewal - McWhirther Prom - Iron Filter	City Operations	Renewal	80,000						80,000					
POS/Parks & Reserve Renewal - Leda POS - In-field Pipe Areas	City Operations	Renewal	245,192						245,192					
POS/Parks & Reserve Renewal - Morrit Way - Fencing - Rail and Post	City Operations	Renewal	31,000						31,000					
POS/Parks & Reserve Renewal - Welbourne Heights - Gate, Chain Gate & Post/Rail Fencing	City Operations	Renewal	17,900						17,900					
POS/Parks & Reserve Renewal - Whyatt Green - Fencing - Rail and Post	City Operations	Renewal	13,700						13,700					
POS/Parks & Reserve Renewal - Rogan Park - Fencing & Bollards	City Operations	Renewal	22,337						22,337					
POS/Parks & Reserve Renewal - Various - Garden Bed Kerbing	City Operations	Renewal	10,000						10,000					
C/F 2023/24 Parks and Reserves - Abingdon Park - Recirculation System	City Operations	Renewal	75,000	75,000										
Park Upgrade Strategy - Berry Park	Engineering Services	Upgrade/New	15,000	15,000										
Park Upgrade Strategy - Djilba Reserve	Engineering Services	Upgrade/New	34,500	34,500										
Park Upgrade Strategy - Whyatt Green	Engineering Services	Upgrade/New	100,000	100,000										
Streetscape Strategy - Sulphur road	Engineering Services	Upgrade/New	90,000	90,000										
Urban Tree Planning	Engineering Services	New	180,000	180,000										
DCA 5 - Galati Triangle, Honeywood oval	Engineering Services	Upgrade/New	176,109								176,109			
C/F 2023/24 Parks Upgrade Apex Park	Engineering Services	Upgrade/New	136,227					103,500				32,727		
C/F 2023/24 POS Assets - Sandringham Park - Playgrounds - LRCI 4	Engineering Services	Upgrade/New	200,000	60,280	139,720									
C/F 2023/24 Sandringham Park Upgrade	Engineering Services	Upgrade/New	39,600	39,600										
C/F 2022/23 Kwinana Loop Trail Upgrade	Engineering Services	Upgrade/New	3,653,857	153,857	3,500,000									
Parks & Reserves Total			5,685,673	748,237	3,639,720	0	0	103,500	985,380	0	176,109	32,727	0	0
Roads														
Blackspot Program														
Blackspot - Marri Park Drive (stage 1)	Engineering Services	Upgrade/New	473,320	155,107	318,213									
Blackspot - Wellard Road and Henley Blvd Roundabout (stage 1)	Engineering Services	Upgrade/New	485,333	0	485,333									
MRRG Road Renewals/Rehabilitation														
MRRG - Mandurah Road, Kwinana Beach	Engineering Services	Renewal	655,000	257,306	397,694									
MRRG - Cockburn Road, Naval Base	Engineering Services	Renewal	537,485	206,905	330,580									
MRRG - Gilmore Ave (B), Leda	Engineering Services	Renewal	285,285	125,213	160,072									

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2024/25

Project Name	Responsible Team	Type of Expenditure	2024/2025 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - DCA Reserve	Restricted Contributions & Grants Reserve	Borrowings	Proceeds from Disposal
Muni Funded Road Renewals/Rehabilitation														
Muni Funded - Gilmore Ave (A), Leda	Engineering Services	Renewal	129,010	129,010										
Muni Funded - Braddock Road, Wellard	Engineering Services	Renewal	90,000	90,000										
Muni Funded - Alexander Parkway, Wellard	Engineering Services	Renewal	72,500	72,500										
Muni Funded - Woolcoot Rd, Wellard	Engineering Services	Renewal	45,000	45,000										
Muni Funded - Brooks Pl, Wandi	Engineering Services	Renewal	57,000	57,000										
Muni Funded - Lill Pl, Anketell	Engineering Services	Renewal	50,000	50,000										
Muni Funded - Barker Road, Wellard	Engineering Services	Renewal	108,000	108,000										
Muni Funded - Chapman Road, Calista	Engineering Services	Renewal	337,500	337,500										
Muni Funded - Brookes Way, Calista	Engineering Services	Renewal	140,000	140,000										
Muni Funded - Wells Pl, Calista	Engineering Services	Renewal	61,000	61,000										
Muni Funded - Magenup Dr, Wandi	Engineering Services	Renewal	161,000	161,000										
Muni Funded - Jarrah Cl, Wandi	Engineering Services	Renewal	39,000	39,000										
Muni Funded - Miles Pl, Wandi	Engineering Services	Renewal	45,000	45,000										
Roads To Recovery - Road Reseal														
R2R - Battersby Road	Engineering Services	Renewal	468,225	168,225	300,000									
R2R - Harlow Road	Engineering Services	Renewal	487,110	289,110	198,000									
Traffic Safety Projects														
Traffic calming projects	Engineering Services	Upgrade/New	70,000	70,000										
Traffic safety - Paroo Way, Wandi	Engineering Services	Upgrade/New	10,000	10,000										
Traffic safety - Bellingham Parade, Wellard	Engineering Services	Upgrade/New	10,000	10,000										
Traffic safety - Honeywood Ave, Wandi	Engineering Services	Upgrade/New	10,000	10,000										
Road Others														
Resurfacing of Telephone Lane - Baldivis	Engineering Services	Renewal	70,000	70,000										
Roads Total			4,896,768	2,706,876	2,189,892	0	0	0	0	0	0	0	0	0
Street Lighting														
Street Lighting Renewal per Asset Management Plan	City Operations	Renewal	33,500	33,500										
Street Lighting New	Engineering Services	Upgrade/New	35,652	35,652										
C/F 2023/24 Street Lighting New	Engineering Services	Upgrade/New	6,843	6,843										
Street Lighting Total			75,995	75,995	0	0	0	0	0	0	0	0	0	0
Plant, Furniture & Equipment														
Furniture & Equipment														
Furniture and Fittings Renewal	Asset Management	New	20,000	20,000										
Furniture & Fittings - Local Sporting Ground with Community Centre / Clubroom - Wellard West	community Facilities Planning	New	48,400	48,400										
Furniture & Fittings - Thomas Oval Changeroom Extension/Upgrade	Community Facilities Planning	New	16,000	16,000										
Community Facilities Furniture and Fittings Renewal	Community Facilities Planning	Renewal	25,000	25,000										
Library -Replacement couches and chairs to replace existing furniture	Library Services	Renewal	12,000	12,000										
Replacement public computer chairs	Library Services	Renewal	4,000	4,000										
Laptop lockers-laptop docking station with capacity to charge,wipe and secure laptops for public use.	Library Services	Upgrade/New	11,000	11,000										
Library services outreach equipment	Library Services	New	10,000	10,000										
Furniture & Equipment Total			146,400	146,400	0	0	0	0	0	0	0	0	0	0

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2024/25

Project Name	Responsible Team	Type of Expenditure	2024/2025 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - DCA Reserve	Restricted Contributions & Grants Reserve	Borrowings	Proceeds from Disposal
Plant & Equipment														
2024/25 Plant Replacement Program - Light Fleet (Detail refer to Appendix 2)	City Operations	Renewal	874,700				874,700							-452,000
C/F 2023/24 Plant Replacement Program - Light Fleet (Detail refer to Appendix 2)	City Operations	Renewal	60,000				60,000							-78,500
2024/25 Plant Replacement Program - Plant (Detail refer to Appendix 2)	City Operations	Renewal	146,000				146,000							-50,000
C/F 2023/24 Plant Replacement Program - Plant (Detail refer to Appendix 2)	City Operations	Renewal	410,000				410,000							-107,000
100-110KVA trailer mounted generator	Facilities Maintenance	New	40,000	40,000										
Recquatic - Pool Plant Renewals	Facilities Maintenance	Renewal	100,000				100,000							
Revolving Energy Fund - Project 1 Recquatic Solar PV	Facilities Maintenance	New	114,000	114,000										
Recquatic Pool Deck Tile Treatment	Facilities Maintenance	Renewal	16,675	16,675										
Plant & Equipment Total			1,761,375	170,675	0	0	1,590,700	0	0	0	0	0	0	-687,500
Computing Equipment														
Corporate Business Systems	IT Services	Upgrade	795,810	395,810		400,000								
C/F 2023/24 IT-Server Replacement	IT Services	Renewal	100,000	100,000										
Computing Equipment Total			895,810	495,810	0	400,000	0	0	0	0	0	0	0	0
Others														
EV Charger														
EV charger - Kwinana Town Centre	Engineering Services	New	25,519		11,095					14,424				
EV charger - Medina Local Centre	Engineering Services	New	31,726		11,579					20,147				
EV charger - John Wellard Community Centre	Engineering Services	New	25,787		11,212					14,575				
EV charger - City of Kwinana Works Depot	Engineering Services	New	31,617	20,027	11,590									
C/F 2023/24 Bird Watering Stations		New	14,000	14,000										
CCTV Renewals	IT Services	Renewal	60,000	60,000										
C/F 2023/24 Enhance CCTV network/Purchase a Mobile CCTV Unit		New	35,622	35,622										
C/F 2023/24 Revitalising the Strand in Wellard		New	50,000	50,000										
Others Total			274,271	179,649	45,476	0	0	0	0	49,146	0	0	0	0
Total capital expenditure			27,623,119	4,924,452	8,158,438	400,000	1,590,700	103,500	2,684,857	148,336	2,720,109	92,727	6,800,000	-687,500

CITY OF KWINANA
APPENDIX 2 FLEET REPLACEMENT BUDGET
ANNUAL BUDGET 2024/25

Asset Ref.	Asset description	2024/25 Budget Net Book Value	2024/25 Budget Sale Proceeds	2024/25 Budget Profit	2024/25 Budget (Loss)	Replacement Costs	Reserve Transfer
		\$	\$	\$	\$	\$	\$
Motor Vehicles							
2000336	C/F Holden Colorado 4x4 Retic Ute KWN2050	20,250	20,250	0	0	60,000	(39,750)
2000359	C/F Holden SC4X4 Retic KWN2112	22,857	28,500	5,643	0	0	28,500
2000360	2019 Holden Colorado LS Space Cap KWN2133	25,425	28,000	2,575	0	40,000	(12,000)
2000363	2019 Holden Colorado Space Cab 4x4 KWN2131	24,300	28,000	3,700	0	33,500	(5,500)
2000366	2020 Isuzu Dmax SX Crew Cab KWN1934	7,910	26,000	18,090	0	60,000	(34,000)
2000367	2020 Isuzu Dmax SX Single Cab KWN1933	0	24,000	24,000	0	43,000	(19,000)
2000369	2020 Subaru XV 2.0 AWD 1HAR956	22,688	20,000	0	(2,688)	36,000	(16,000)
2000372	2020 Isuzu Dmax SX Space Cab KWN2150	19,029	24,000	4,971	0	44,000	(20,000)
2000479	2019 Holden Colorado 4x4 Cr/cap P/up Ls Auto Td Re KWN2108	20,000	30,000	10,000	0	0	30,000
2000480	2019 Holden Colorado LS Crew Cap KWN2109	20,000	23,000	3,000	0	43,500	(20,500)
2000482	2019 Holden Colorado LS Crew Cap KWN2111	17,500	26,000	8,500	0	44,000	(18,000)
2000487	2019 Holden Colorado LS Space Cap KWN2134	25,425	28,000	2,575	0	40,000	(12,000)
2000488	2019 Holden Colorado LS Space Cap KWN2129	19,125	24,000	4,875	0	44,000	(20,000)
2000489	2019 Holden Colorado LS Space Cap KWN2128	20,250	24,000	3,750	0	44,000	(20,000)
2000490	2019 Holden Colorado LS Space Cap KWN2132	25,425	28,000	2,575	0	40,000	(12,000)
2000498	2020 Isuzu Dmax SX Crew Cab KWN2147	19,029	26,000	6,971	0	43,500	(17,500)
2000500	2020 Isuzu Dmax SX Crew Cab KWN2148	19,029	26,000	6,971	0	43,500	(17,500)
2000503	2020 Isuzu Dmax SX Crew Cab KWN2149	19,029	26,000	6,971	0	48,000	(22,000)
2000504	2020 Isuzu Dmax SX Crew Cab KWN700	19,029	26,000	6,971	0	60,000	(34,000)
2000510	2021 Mazda CX5 AWD SUV 1HIF278	1,010	22,000	20,990	0	44,000	(22,000)
2000512	2021 Volkswagon Tiguan 2WD SUV 1HIF339	1,446	23,000	21,554	0	44,000	(21,000)
NEW	New vehicle for Property Maintenance Officer position	0	0	0	0	40,000	(40,000)
NEW	New vehicle for Engineering Technical Officer (project management) position	0	0	0	0	39,700	(39,700)
Plant & Equipment							
2000344	C/F Hino 300 Series Concrete Crew	0	0	0	0	125,000	(125,000)
2000365	C/F Razorback 4 wheel drive mower	5,083	2,000	0	(3,083)	30,000	(28,000)
2000453	C/F Isuzu Tip Truck 6x4	80,000	60,000	0	(20,000)	190,000	(130,000)
2000455	C/F Toyota HiAce	38,391	45,000	6,609	0	65,000	(20,000)
2000463	2017 Hino 300	25,000	50,000	25,000	0	130,000	(80,000)
	Mowing Deck	0	0	0	0	8,000	(8,000)
	Mowing Deck	0	0	0	0	8,000	(8,000)
		517,230	687,750	196,291	(25,771)	1,490,700	(802,950)

CITY OF KWINANA
APPENDIX 3 GRANTS, SUBSIDIES AND CONTRIBUTIONS
ANNUAL BUDGET 2024/25

Provider	2024/25 Budget
	\$
General purpose funding	
Local Government General Purpose Grant	966,668
Local Government General Purpose Grant - Roads	550,000
Law, order, public safety	
Department Fire and Emergency Services - ESL	202,890
DFES Mitigation Activity Fund Grant	69,536
DFES - All WA's Reducing Emergencies Grant	15,000
Health	
Mosquito Management Contributions (CLAG)	32,660
Department of Health - Larvicide	2,000
Education and welfare	
Banksia Park Operating Cost Contribution	374,120
Aboriginal Resource Program Grant - National Indigenous Australians Agency	31,430
NGALA My Time Program	11,704
Youth Social Justice Program	195,932
Youth Leadership and Development LYRIK (Alcoa Grant)	10,000
Youth Leadership and Development LYRIK (Coogee Chemical Sponsorship)	20,000
ArcLight Initiative - Federal Grant via Curtin University	0
Community amenities	
PTA Bus Shelter Subsidy	11,000
RAC WA-Calista Oval Bike Program	0
Depart of Transport - Active Travel Officer	37,500
Kwinana Trails Network Master Plan- DLGSC	25,000
Kwinana Club Network Scheme - DLGSC	10,000
Dept Communities - Thank a Volunteer Grant	2,500
Recreation and culture	
Shared Use Agreements - Department of Education - Facilities & Sportsgrounds	118,668
Koorliny Arts Centre Management - Misc Grants	60,000
Koorliny Arts Centre Management - Sponsorships	35,000
Koorliny Arts Centre Management - Contributions and donations	0
Library - Other donations	200
Event Sponsorship	40,000
Event Sponsorship - Lolly Run	10,000
Community Development Fund - Kwinana Community Chest	20,000
Main Roads WA - Maximising indigenous Participation as per City's Reconciliation Action Plan	0
Recquatic - Royal Lifesavings Sponsorship	10,000
Dept Communities - Thank a Volunteer Day	0
Transport	
Main Roads Annual Direct Grant	241,487
Main Roads Street Light Subsidy	6,200
Main Roads Verge Maintenance Contribution	138,238
TOTALS	3,247,733

CITY OF KWINANA
APPENDIX 4 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTUIONS
ANNUAL BUDGET 2024/25

Provider	2024/25 Budget
	\$
Recreation and culture	
Local Roads and Community Infrastructure Program (Phase 4)	
POS Assets - Sandringham Park - Playgrounds	139,720
Department of Infrastructure, Transport, Regional Development, Communications and the Arts	
Thomas Oval Changeroom Extension/Upgrade	2,283,350
State Government Funding	
Kwinana Loop Trail Upgrade	3,500,000
Transport	
Main Roads MRRG Funding	
MRRG - Mandurah Road, Kwinana Beach	397,694
MRRG - Cockburn Road, Naval Base	330,580
MRRG - Gilmore Ave (B), Leda	160,072
Roads to Recovery	
R2R - Battersby Road	300,000
R2R - Harlow Road	218,000
Blackspot	
Blackspot - Marri Park Drive (Stage 1)	318,213
Blackspot - Wellard Rd & Henley Blvd Roundabout (Stage 1)	485,333
WA Government Grants for workplace electric vehicle charging infrastructure	
EV charger - Kwinana City Centre	11,095
EV charger - Pace Road, Medina	11,579
EV charger - John Wellard Community Centre	11,212
EV charger - City of Kwinana Works Depot	11,590
Community amenities	
DCA 1 - Hard Infrastructure - Bertram	37,574
DCA 2 - Hard Infrastructure - Wellard	37,574
DCA 3 - Hard Infrastructure - Casuarina	37,574
DCA 4 - Hard Infrastructure - Anketell	37,574
DCA 5 - Hard Infrastructure - Wandi	213,683
DCA 6 - Hard Infrastructure - Mandogalup	37,574
DCA 7 - Hard Infrastructure - Mandogalup (west)	37,574
DCA 8 - Soft Infrastructure - Mandogalup	23,289
DCA 9 - Soft Infrastructure - Wandi / Anketell	23,289
DCA 10 - Soft Infrastructure - Casuarina/Anketell	23,289
DCA 11 - Soft Infrastructure - Wellard East	23,289
DCA 12 - Soft Infrastructure - Wellard West	2,567,289
DCA 13 - Soft Infrastructure - Bertram	23,289
DCA 14 - Soft Infrastructure - Wellard / Leda	23,289
DCA 15 - Soft Infrastructure - Townsite	23,296
TOTALS	11,347,884