



Budget

2025/26

CITY OF KWINANA

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5

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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	56,311,710	52,870,557	52,862,845
Grants, subsidies and contributions		2,844,786	2,745,007	3,247,733
Fees and charges	15	16,656,686	16,681,831	14,781,629
Interest revenue	10(a)	3,674,646	5,000,010	3,336,708
Other revenue		1,097,591	1,779,234	1,209,234
		80,585,419	79,076,639	75,438,149
Expenses				
Employee costs		(35,849,162)	(33,305,996)	(32,335,160)
Materials and contracts		(30,457,230)	(31,409,423)	(30,073,881)
Utility charges		(3,181,959)	(2,924,880)	(2,787,943)
Depreciation	6	(26,423,557)	(24,269,372)	(22,431,400)
Finance costs	10(c)	(727,990)	(485,942)	(806,656)
Insurance		(885,984)	(827,608)	(826,314)
Other expenditure		(104,606)	(83,059)	(79,200)
		(97,630,488)	(93,306,280)	(89,340,554)
		(17,045,069)	(14,229,641)	(13,902,405)
Capital grants, subsidies and contributions		16,106,366	5,305,406	11,347,884
Profit on asset disposals	5	121,602	332,451	196,291
Loss on asset disposals	5	(32,974)	(321,016)	(25,771)
		16,194,994	5,316,841	11,518,404
Net result for the period		(850,075)	(8,912,800)	(2,384,001)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(850,075)	(8,912,800)	(2,384,001)

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 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		56,311,710	52,926,788	53,097,890
Grants, subsidies and contributions		2,844,786	2,732,305	3,457,267
Fees and charges		16,053,130	16,314,058	14,781,629
Interest revenue		3,674,646	5,000,010	3,336,708
Goods and services tax received		1,022,300	502,769	123,450
Other revenue		1,097,591	1,779,234	1,209,234
		81,004,163	79,255,164	76,006,178
Payments				
Employee costs		(35,849,162)	(38,280,101)	(31,835,160)
Materials and contracts		(25,933,607)	(34,263,223)	(30,427,385)
Utility charges		(3,181,959)	(2,924,880)	(2,787,943)
Finance costs		(727,990)	(1,756,206)	(806,656)
Insurance paid		(885,984)	(827,608)	(826,314)
Other expenditure		(104,606)	(83,059)	(79,200)
		(66,683,308)	(78,135,077)	(66,762,658)
Net cash provided by operating activities	4	14,320,855	1,120,087	9,243,520
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(21,780,934)	(4,881,422)	(15,403,602)
Payments for construction of infrastructure	5(b)	(13,996,923)	(7,526,336)	(11,323,707)
Payments for intangible assets	5(c)	0	0	(895,810)
Capital grants, subsidies and contributions		16,106,366	1,112,361	11,208,164
Proceeds from sale of property, plant and equipment	5(a)	575,000	1,641,594	687,750
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	20,359	19,700	19,700
Net cash (used in) investing activities		(19,076,132)	(9,634,103)	(15,707,505)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(2,015,718)	(2,340,027)	(2,658,422)
Payments for principal portion of lease liabilities	8	(28,983)	(117,676)	(103,811)
Proceeds from new borrowings	7(a)	6,800,000	0	6,800,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0		(325,125)
Net cash provided by (used in) financing activities		4,755,299	(2,457,703)	3,712,642
Net increase (decrease) in cash held		22	(10,971,719)	(2,751,343)
Cash at beginning of year		4,523,603	15,495,322	6,066,088
Cash and cash equivalents at the end of the year	4	4,523,625	4,523,603	3,314,745

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget \$	2024/25 Actual \$	2024/25 Budget \$
General rates	2(a)(i)	52,093,411	49,059,353	49,051,641
Rates excluding general rates	2(a)	4,218,299	3,811,204	3,811,204
Grants, subsidies and contributions		2,844,786	2,745,007	3,247,733
Fees and charges	15	16,656,686	16,681,831	14,781,629
Interest revenue	10(a)	3,674,646	5,000,010	3,336,708
Other revenue		1,097,591	1,779,234	1,209,234
Profit on asset disposals	5	121,602	332,451	196,291
		80,707,021	79,409,090	75,634,440

Expenditure from operating activities

Employee costs		(35,849,162)	(33,305,996)	(32,335,160)
Materials and contracts		(30,457,230)	(31,409,423)	(30,073,881)
Utility charges		(3,181,959)	(2,924,880)	(2,787,943)
Depreciation	6	(26,423,557)	(24,269,372)	(22,431,400)
Finance costs	10(c)	(727,990)	(485,942)	(806,656)
Insurance		(885,984)	(827,608)	(826,314)
Other expenditure		(104,606)	(83,059)	(79,200)
Loss on asset disposals	5	(32,974)	(321,016)	(25,771)
		(97,663,462)	(93,627,296)	(89,366,325)

Non cash amounts excluded from operating activities

	3(c)	26,334,929	24,257,937	22,260,880
--	------	------------	------------	------------

Amount attributable to operating activities

9,378,488 10,039,731 8,528,995

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		16,106,366	5,305,406	11,347,884
Proceeds from disposal of property, plant and equipment	5(a)	575,000	1,641,594	687,750
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	20,359	19,700	19,700
		16,701,725	6,966,700	12,055,334

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(21,780,934)	(4,881,422)	(15,403,602)
Payments for construction of infrastructure	5(b)	(13,996,923)	(7,526,336)	(11,323,707)
Payments for intangible assets	5(c)	0	0	(895,810)
		(35,777,857)	(12,407,758)	(27,623,119)

Non-cash amounts excluded from investing activities

	3(d)	(5,768,803)	1,204,676	(1,899,633)
--	------	-------------	-----------	-------------

Amount attributable to investing activities

(24,844,935) (4,236,382) (17,467,418)

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	6,800,000	0	6,800,000
Proceeds from new leases - non cash	8	0	74,696	0
Transfers from reserve accounts	9(a)	17,471,779	9,516,730	10,995,573
		24,271,779	9,591,426	17,795,573

Outflows from financing activities

Repayment of borrowings	7(a)	(2,015,718)	(2,340,027)	(2,658,422)
Payments for principal portion of lease liabilities	8	(28,983)	(117,676)	(103,811)
Transfers to reserve accounts	9(a)	(9,414,908)	(14,880,510)	(8,661,177)
		(11,459,609)	(17,338,213)	(11,423,410)

Non-cash amounts excluded from financing activities

	3(e)	0	(74,696)	0
--	------	---	----------	---

Amount attributable to financing activities

12,812,170 (7,821,483) 6,372,163

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	2,654,277	4,672,411	2,566,260
Amount attributable to operating activities		9,378,488	10,039,731	8,528,995
Amount attributable to investing activities		(24,844,935)	(4,236,382)	(17,467,418)
Amount attributable to financing activities		12,812,170	(7,821,483)	6,372,163
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,654,277	0

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

CITY OF KWINANA
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	15
Note 5	Property, Plant and Equipment	16
Note 6	Depreciation	17
Note 7	Borrowings	18
Note 8	Lease Liabilities	20
Note 9	Reserve Accounts	21
Note 10	Other Information	24
Note 11	Council Members Remuneration	25
Note 12	Trust Funds	26
Note 13	Revenue and Expenditure	27
Note 14	Program Information	29
Note 15	Fees and Charges	30

1 BASIS OF PREPARATION

The annual budget of the City of Kwinana which is a Class 1 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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 2025-26 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 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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

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

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Improved Residential	Gross rental valuation	0.0924410000	16,700	321239764	29,695,725	500,000	30,195,725	27,874,121	28,019,833
Improved Commercial and Industrial	Gross rental valuation	0.1114700000	538	138787486	15,470,641	50,000	15,520,641	14,918,634	14,666,780
Vacant	Gross rental valuation	0.2028870000	523	10180170	2,065,424	99,909	2,165,333	2,109,507	2,206,715
General Industrial	Unimproved valuation	0.0192750000	3	136,400,000	2,629,110	0	2,629,110	2,515,960	2,515,960
Mining and Industrial	Unimproved valuation	0.0093430000	30	56885000	531,477	0	531,477	507,760	507,760
Rural	Unimproved valuation	0.0044640000	211	235467000	1,051,125	0	1,051,125	1,133,371	1,134,593
Total general rates			18,005	898,959,420	51,443,502	649,909	52,093,411	49,059,353	49,051,641
		Minimum							
		\$							
(ii) Minimum payment									
Improved Residential	Gross rental valuation	1,277.00	2,045	25,508,094	2,611,462	0	2,611,462	2,505,100	2,505,100
Improved Commercial and Industrial	Gross rental valuation	1,664.00	63	599,497	104,832	0	104,832	101,888	101,888
Vacant	Gross rental valuation	1,277.00	926	4,486,240	1,182,502	0	1,182,502	993,486	993,486
General Industrial	Unimproved valuation	1,664.00	0	0	0	0	0	0	0
Mining and Industrial	Unimproved valuation	1,664.00	14	120,288	23,296	0	23,296	22,288	22,288
Rural	Unimproved valuation	1,277.00	91	1,050,700	116,207	0	116,207	13,442	13,442
Total minimum payments			3,139	31,764,819	4,038,299	0	4,038,299	3,636,204	3,636,204
Total general rates and minimum payments			21,144	930,724,239	55,481,801	649,909	56,131,710	52,695,557	52,687,845
(iii) Ex-gratia rates									
Dampier to Bunbury Natural Gas Pipeline Corridor					180,000	0	180,000	175,000	175,000
Total rates					55,661,801	649,909	56,311,710	52,870,557	52,862,845

The City did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	5/09/2025	0	0.0%	7.0%
Option two				
First instalment	5/09/2025	7.00	3.0%	7.0%
Second instalment	16/01/2026		3.0%	7.0%
Option three				
First instalment	5/09/2025		3.0%	7.0%
Second instalment	14/11/2025	21.00	3.0%	7.0%
Third instalment	16/01/2026		3.0%	7.0%
Fourth instalment	27/03/2026		3.0%	7.0%
Option Four				
Direct Debit option is available on a fortnightly deduction cycle	19 fortnightly instalments commencing 05/09/2025	25.00		7.0%
Option Five				
Direct Debit option is available on a weekly deduction cycle	38 weekly instalments commencing 05/09/2025	25.00		

(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.

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(i) Differential general rate

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.
Unimproved Value			
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.

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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>	<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.</p>	<p>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.</p>
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>

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
General Industrial	0.0212030000	0.0192750000	Annual UV valuations were updated later than usual due to the transition to a new rating system. Consequently, the Rate in Dollar was adjusted to ensure that the revenue generated remained consistent with the revenue prior to the valuation.
Mining and Industrial	0.0098230000	0.0093430000	
Rural	0.0055180000	0.0044640000	

(e) Service Charges

The City did not raise service charges for the year ended 30th June 2026.

(f) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2026.

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Lease liabilities
Short 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
- 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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	4,523,625	4,523,603	3,314,745
	66,884,115	73,644,485	56,810,293
	3,256,319	3,562,893	4,228,896
	2,406,559	2,687,532	1,327,785
	0	0	
	77,070,618	84,418,513	65,681,719
	(26,800,039)	(27,362,586)	(25,740,675)
	(14,132,562)	(15,523,562)	(16,072,134)
	(123,520)	(180,000)	(370,000)
8	36,539	(117,676)	(5,312)
7	(2,015,718)	(2,340,027)	(2,658,422)
	(3,265,322)	(4,572,945)	(4,833,678)
	(232,632)	(352,012)	(500,734)
	(46,533,254)	(50,448,808)	(50,180,955)
	30,537,364	33,969,705	15,500,764
3(b)	(30,537,364)	(31,315,428)	(15,500,764)
	0	2,654,277	0
9	(65,384,116)	(73,440,987)	(55,917,115)
	333,212	653,230	357,872
	(129,835)	(122,322)	(145,521)
	2,015,718	2,340,027	2,658,422
	(36,539)	117,676	5,312
	23,023	123,651	192,727
	53,623	504,300	170,000
	30,484,224	35,802,350	34,008,641
	2,103,326	2,706,647	3,168,898
	(30,537,364)	(31,315,428)	(15,500,764)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(121,602)	(332,451)	(196,291)
5	32,974	321,016	25,771
6	26,423,557	24,269,372	22,431,400
	26,334,929	24,257,937	22,260,880

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(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
 Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
	0	53,263	28,790
	(450,677)	2,477,734	(1,098,421)
	(5,318,126)	(1,326,321)	(830,002)
	(5,768,803)	1,204,676	(1,899,633)

(e) Non-cash amounts excluded from financing activities

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

Adjustments to financing activities

Less: Lease liability recognised

Non cash amounts excluded from financing activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
8	0	(74,696)	0
	0	(74,696)	0

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

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.

CONTRACT ASSETS

Contract assets primarily relate to the City's right to consideration for work completed but not billed at the end of the period.

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 4,523,625	\$ 4,523,603	\$ 3,314,745
Total cash and cash equivalents		4,523,625	4,523,603	3,314,745
Held as				
- Unrestricted cash and cash equivalents		4,523,625	4,523,603	3,314,745
	3(a)	4,523,625	4,523,603	3,314,745
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		65,384,116	73,440,987	55,917,115
		65,384,116	73,440,987	55,917,115
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	65,384,116	73,440,987	55,917,115
		65,384,116	73,440,987	55,917,115
Reconciliation of net cash provided by operating activities to net result				
Net result		(850,075)	(8,912,800)	(2,384,001)
Depreciation	6	26,423,557	24,269,372	22,431,400
(Profit)/loss on sale of asset	5	(88,628)	(11,435)	(170,520)
(Increase)/decrease in receivables		653,321	785,332	658,500
(Increase)/decrease in contract assets		0	342,650	0
Increase/(decrease) in payables		456,324	792,356	(353,504)
Increase/(decrease) in contract liabilities		(25,023)	(89,321)	(90,471)
Increase/(decrease) in unspent capital grants		56,324	154,632	(139,720)
Increase/(decrease) in other provision		(63,262)	(577,258)	0
Increase/(decrease) in employee provisions		456,323	(45,632)	500,000
Capital grants, subsidies and contributions		(12,698,006)	(15,587,809)	(11,208,164)
Net cash from operating activities		14,320,855	1,120,087	9,243,520

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 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 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	19,584,705	0	0	0	0	2,948,915	(1,261,016)	940,000	0	(321,016)	13,495,827	0	0	0	0
Furniture and equipment	653,604	0	0	0	0	91,752	0	0	0	0	146,400	0	0	0	0
Plant and equipment	1,542,625	(486,372)	575,000	121,602	(32,974)	1,840,755	(369,143)	701,594	332,451	0	1,761,375	517,230	687,750	196,291	(25,771)
Total	21,780,934	(486,372)	575,000	121,602	(32,974)	4,881,422	(1,630,159)	1,641,594	332,451	(321,016)	15,403,602	517,230	687,750	196,291	(25,771)
(b) Infrastructure															
Infrastructure - roads	6,767,171	0	0	0	0	4,668,418	0	0	0	0	4,896,768	0	0	0	0
Infrastructure - footpaths	242,841	0	0	0	0	176,488	0	0	0	0	173,000	0	0	0	0
Infrastructure - drainage	231,500	0	0	0	0	180,875	0	0	0	0	116,000	0	0	0	0
Infrastructure - carparks	150,000	0	0	0	0	278,934	0	0	0	0	65,000	0	0	0	0
Infrastructure - parks and ovals	6,407,306	0	0	0	0	1,758,933	0	0	0	0	5,685,673	0	0	0	0
Infrastructure - Bus Shelters	42,353	0	0	0	0	37,000	0	0	0	0	37,000	0	0	0	0
Infrastructure - Street Lights	93,221	0	0	0	0	89,995	0	0	0	0	75,995	0	0	0	0
Infrastructure - Other	62,531	0	0	0	0	335,693	0	0	0	0	274,271	0	0	0	0
Total	13,996,923	0	0	0	0	7,526,336	0	0	0	0	11,323,707	0	0	0	0
(c) Intangible Assets															
Intangible assets - Computer Software development	0	0	0	0	0	0	0	0	0	0	895,810	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	895,810	0	0	0	0
Total	35,777,857	(486,372)	575,000	121,602	(32,974)	12,407,758	(1,630,159)	1,641,594	332,451	(321,016)	27,623,119	517,230	687,750	196,291	(25,771)

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 2026

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 - intangible assets - computer software development

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
8,107,328	7,446,378	7,251,527
251,567	231,054	261,453
1,013,218	930,620	972,581
9,680,385	8,891,190	8,579,374
1,037,246	952,684	869,264
1,542,352	1,416,610	1,335,490
386,929	355,384	345,700
4,057,065	3,726,313	2,250,321
36,155	33,207	31,785
192,590	176,891	175,230
111,346	102,267	35,692
7,376	6,774	6,714
0	0	316,269
26,423,557	24,269,372	22,431,400
22,210	20,399	41,947
294,339	270,345	301,559
9,205	8,452	11,172
1,751,921	1,609,093	1,582,897
12,654	11,624	41,541
10,365,268	9,520,236	8,158,515
12,839,502	11,792,759	11,305,058
1,128,458	1,036,464	988,711
26,423,557	24,269,372	22,431,400

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 - 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 2026

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 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Administration Office Renovations	99	WATC	6.3%	0	0	0	0	0	129,871	0	(129,871)	0	(7,401)	129,871	0	(129,871)	0	(7,401)
Youth Specific Space Stage 2	100	WATC	4.7%	532,117	0	(169,250)	362,867	(26,905)	693,731	0	(161,614)	532,117	(35,521)	693,730	0	(161,615)	532,115	(35,521)
Orelia Oval Pavilion Stage 2	97	WATC	6.3%	0	0	0	0	0	287,367	0	(287,367)	0	(16,376)	287,367	0	(287,367)	0	(16,376)
Library & Resource Centre	102	WATC	4.5%	3,372,777	0	(787,293)	2,585,484	(168,560)	4,125,508	0	(752,731)	3,372,777	(207,679)	4,125,509	0	(752,731)	3,372,778	(207,679)
Recquatic Refurbishment	104	WATC	4.1%	1,842,339	0	(339,528)	1,502,811	(83,498)	2,168,523	0	(326,184)	1,842,339	(99,144)	2,168,522	0	(326,184)	1,842,338	(99,144)
Bertram Community Centre	105	WATC	3.3%	668,366	0	(132,298)	536,068	(24,728)	796,451	0	(128,085)	668,366	(29,717)	796,450	0	(128,085)	668,365	(29,717)
Calista Destination Park	106	WATC	3.1%	776,400	0	(119,534)	656,866	(28,660)	892,267	0	(115,867)	776,400	(33,144)	892,266	0	(115,867)	776,399	(33,144)
Industrial Area Streetscape	98	WATC	6.3%	0	0	0	0	0	175,326	0	(175,326)	0	(9,991)	175,325	0	(175,325)	0	(9,991)
City Centre Redevelopment	101B	WATC	1.2%	1,662,440	0	(246,529)	1,415,911	(32,068)	1,905,722	0	(243,282)	1,662,440	(37,027)	1,905,722	0	(243,282)	1,662,440	(37,027)
Administration building Upgrade / Renewal	TBA	WATC	5.2%	0	6,800,000	(200,927)	6,599,073	(354,891)	0	0	0	0	0	0	6,800,000	(318,395)	6,481,605	(322,967)
				8,854,439	6,800,000	(1,995,359)	13,659,080	(719,310)	11,174,766	0	(2,320,327)	8,854,439	(476,000)	11,174,762	6,800,000	(2,638,722)	15,336,040	(798,967)
Self Supporting Loans																		
Kwinana Golf Club Refurbishment	103B	WATC	3.3%	157,652	0	(20,359)	137,293	(6,126)	177,351	0	(19,700)	157,651	(6,925)	177,351	0	(19,700)	157,651	(6,925)
				157,652	0	(20,359)	137,293	(6,126)	177,351	0	(19,700)	157,651	(6,925)	177,351	0	(19,700)	157,651	(6,925)
				9,012,091	6,800,000	(2,015,718)	13,796,373	(725,436)	11,352,117	0	(2,340,027)	9,012,090	(482,925)	11,352,113	6,800,000	(2,658,422)	15,493,691	(805,892)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Administration building Upgrade / Renewal	WATC		20	5.2%	\$ 6,800,000	\$ 4,743,255	\$ 0	\$ 6,800,000
					6,800,000	4,743,255	0	6,800,000

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Credit card limit	100,000	100,000	100,000
Credit card balance at balance date	(20,000)	(18,608)	(20,000)
Total amount of credit unused	80,000	81,392	80,000
Loan facilities			
Loan facilities in use at balance date	13,796,373	9,012,090	15,493,691

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Youth Services vehicle	1HFE114	Toyota Finance	2.20%	60	3,452	0	(3,452)	0	(13)	10,288	0	(6,836)	3,452	(189)	10,835	0	(6,837)	3,998	(94)
Gym equipment	E6N0163618-1	Maia Financial	2.79%	48	0	0	0	0	0	85,713	0	(85,713)	0	(763)	85,713	0	(85,713)	0	(436)
Adco - Floor Scrubber - Recquatic	C12528	Adco	3.90%	36	1,363	0	(1,313)	50	(6)	9,019	0	(7,656)	1,363	(355)	9,019	0	(7,705)	1,314	(215)
Photocopiers / equipment	E6N0162743	Maia	1.80%	60	0	0	0	0	0	3,556	0	(3,556)	0	(19)	3,556	0	(3,556)	0	(19)
ICT 20 x Kyocera Devices	0002103060-1-01	3E Advantage Pt	5.1%	36	60,707	0	(24,218)	36,489	(2,535)	0	74,696	(13,915)	60,781	(1,691)	0	0	0	0	0
					65,522	0	(28,983)	36,539	(2,554)	108,576	74,696	(117,676)	65,596	(3,017)	109,123	0	(103,811)	5,312	(764)

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 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Cash-in-lieu of public open space reserve	367,735	10,725	(103,500)	274,960	349,810	17,925	0	367,735	349,202	15,433	(103,500)	261,135
Developer contributions fund reserve												
(b) DCA 1 - Hard Infrastructure - Bertram	3,098,546	206,354	(14,398)	3,290,502	2,961,004	256,405	(118,863)	3,098,546	2,075,810	178,573	(37,574)	2,216,809
(c) DCA 2 - Hard Infrastructure - Wellard	1,998,646	168,602	(14,398)	2,152,850	1,833,827	182,567	(17,748)	1,998,646	1,918,291	175,116	(37,574)	2,055,833
(d) DCA 3 - Hard Infrastructure - Casuarina	167,531	105,750	(14,398)	258,883	72,129	118,084	(22,682)	167,531	122,394	103,640	(37,574)	188,460
(e) DCA 4 - Hard Infrastructure - Anketell	2,373,610	181,474	(14,398)	2,540,686	2,533,386	259,678	(419,454)	2,373,610	2,523,201	217,953	(37,574)	2,703,580
(f) DCA 5 - Hard Infrastructure - Wandi	2,879,446	198,836	(220,507)	2,857,775	3,172,749	236,635	(529,938)	2,879,446	2,360,076	194,929	(213,683)	2,341,322
(g) DCA 6 - Hard Infrastructure - Mandogalup	10,107,518	446,936	(14,398)	10,540,056	9,602,188	524,212	(18,882)	10,107,518	6,229,098	378,287	(37,574)	6,569,811
(h) DCA 7 - Hard Infrastructure - Wellard West	243,781	108,368	(14,398)	337,751	153,397	108,481	(18,097)	243,781	147,304	104,202	(37,574)	213,932
(i) DCA 8 - Soft Infrastructure - Mandogalup	2,666,714	191,534	(14,398)	2,843,850	2,466,266	212,673	(12,225)	2,666,714	1,647,862	164,848	(23,289)	1,789,421
(j) DCA 9 - Soft Infrastructure - Wandil/Anketell	9,891,281	439,514	(14,398)	10,316,397	9,369,349	536,277	(14,345)	9,891,281	6,820,169	374,084	(23,289)	7,170,964
DCA 10 - Soft Infrastructure -	293,736	110,082	(14,398)	389,420	195,316		(12,083)	293,736			(23,289)	265,307
(k) Casuarina/Anketell						110,503			182,620	105,976		
(l) DCA 11 - Soft Infrastructure - Wellard East	2,697,113	192,578	(14,398)	2,875,293	2,505,259	203,937	(12,083)	2,697,113	2,418,948	237,662	(23,289)	2,633,321
(m) DCA 12 - Soft Infrastructure - Wellard West	8,799,509	402,038	(5,177,632)	4,023,915	9,392,122	532,369	(1,124,982)	8,799,509	8,986,738	500,018	(2,567,289)	6,919,467
(n) DCA 13 - Soft Infrastructure - Bertram	342,272	111,748	(14,398)	439,622	242,637	111,718	(12,083)	342,272	300,982	110,830	(23,289)	388,523
(o) DCA 14 - Soft Infrastructure - Wellard/Leda	709,967	124,370	(818,079)	16,258	592,400	129,650	(12,083)	709,967	590,488	122,478	(23,289)	689,677
(p) DCA 15 - Soft Infrastructure - City Site	344,227	111,816	(276,721)	179,322	244,483	111,827	(12,083)	344,227	209,495	107,094	(23,296)	293,293
	46,981,632	3,110,725	(6,754,817)	43,337,540	45,686,322	3,652,941	(2,357,631)	46,981,632	36,882,678	3,091,123	(3,272,946)	36,700,855

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement (continued)

	2025/26				2024/25				2024/25			
	Opening	Transfer	Budget	Closing	Opening	Transfer	Actual	Closing	Opening	Transfer	Budget	Closing
	Balance	to	Transfer	Balance	Balance	to	Transfer	Balance	Balance	to	Transfer	Balance
	\$	\$	(from)	\$	\$	\$	(from)	\$	\$	\$	(from)	\$
Restricted by council												
(q) Aged Persons Units Reserve	654,839	177,597	0	832,436	777,064	40,639	(162,864)	654,839	891,821	84,961	0	976,782
(r) Asset Management Reserve	7,796,734	1,722,509	(6,505,015)	3,014,228	4,885,036	4,712,512	(1,800,814)	7,796,734	4,958,685	2,342,303	(2,684,857)	4,616,131
(s) Banksia Park Reserve	678,716	19,796	0	698,512	467,348	211,368	0	678,716	357,995	16,173	(16,296)	357,872
(t) City Infrastructure Reserve	36,646	0	(36,646)	0	283,835	0	(247,189)	36,646	161,119	0	(148,336)	12,783
Community Services & Emergency Relief	380,633	11,102	0	391,735	362,102		0	380,633			0	377,459
(u) Reserve	291,100	44,491	(58,900)	276,691	275,124	18,531	(53,275)	291,100	361,481	15,978	(46,400)	278,044
(v) Contiguous Local Authorities Group Reserve						69,251			278,902	45,542		
(w) Employee Leave Reserve	2,921,441	85,206	(300,000)	2,706,647	3,111,952	159,489	(350,000)	2,921,441	3,011,655	137,343	0	3,148,998
(x) Employee Vacancy Reserve	599,085	17,472	0	616,557	564,835	34,250	0	599,085	563,268	40,396	0	603,664
(y) Golf Course Cottage Reserve	34,053	1,157	0	35,210	32,395	1,658	0	34,053	32,339	1,430	0	33,769
(z) Golf Club Maintenance Reserve	39,651	5,493	(4,500)	40,644	37,793	6,358	(4,500)	39,651	32,737	5,946	(4,500)	34,183
({) Information Technology Reserve	1,233,048	153,046	(730,000)	656,094	556,813	1,076,235	(400,000)	1,233,048	556,813	136,159	(400,000)	292,972
(l) Plant and Equipment Replacement Reserve	1,768,899	626,592	(1,373,500)	1,021,991	1,121,290	1,692,556	(1,044,947)	1,768,899	1,107,689	1,572,767	(1,590,700)	1,089,756
(j) Public Art Reserve	270,396	7,886	0	278,282	447,739	19,132	(196,475)	270,396	166,983	14,324	(8,000)	173,307
(~) Refuse Reserve	4,458,693	580,673	(215,000)	4,824,366	5,904,312	855,865	(2,301,484)	4,458,693	5,846,121	865,771	(2,480,120)	4,231,772
() Renewable Energy Efficiency Reserve	181,018	5,279	(150,125)	36,172	63,508	142,621	(25,111)	181,018	62,448	34,321	(20,500)	76,269
(€) Restricted Grants & Contributions Reserve	1,461,216	0	(956,916)	504,300	965,068	940,234	(444,086)	1,461,216	598,421	0	(322,918)	275,503
(i) Settlement Agreement Reserve	328,838	9,592	0	338,430	315,899	12,939	0	328,838	315,446	8,075	0	323,521
(.) Strategic Property Reserve	1,926,219	56,181	0	1,982,400	962,793	963,426	0	1,926,219	960,613	21,589	0	982,202
(f) Workers Compensation Reserve	547,340	15,964	0	563,304	605,501	27,793	(85,954)	547,340	617,231	26,340	0	643,571
(,) Strategic Initiative Reserve	500,094	14,585	(37,000)	477,679	475,878	66,616	(42,400)	500,094	321,083	21,993	0	343,076
(...) Election Expense Reserve	176,738	90,154	(174,360)	92,532	88,643	88,095	0	176,738	84,268	89,388	0	173,656
(†) Valuation Expense Reserve	173,958	90,075	(175,000)	89,033	85,957	88,001	0	173,958	81,715	89,255	0	170,970
(‡) Bio Diversity Reserve	0	12,689	0	12,689	0	0	0	0	0	0	0	0
(*) Kwinana Recquatic Reserve	0	2,556,644	0	2,556,644	0	0	0	0	0	0	0	0
	26,459,355	6,304,183	(10,716,962)	22,046,576	22,390,885	11,227,569	(7,159,099)	26,459,355	21,368,833	5,570,054	(7,722,627)	19,216,260
	73,440,987	9,414,908	(17,471,779)	65,384,116	68,077,207	14,880,510	(9,516,730)	73,440,987	58,251,511	8,661,177	(10,995,573)	55,917,115

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) 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.
Restricted by council		
(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) Golf Course Cottage Reserve	Ongoing	to be used to provide funds for the maintenance of this building.
(z) Golf Club Maintenance Reserve	Ongoing	to be used to provide funds for the maintenance of this building.
(f) Information Technology Reserve	Ongoing	to be used for the implementation and maintainance of the City's software requirements.
(l) Plant and Equipment Replacement Reserve	Ongoing	to be used to replace existing fleet, plant and other City assets.
(j) 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 iniatives.
(€) 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.
(.) Strategic Property Reserve	Ongoing	to be used to provide funds for future investment opportunities.
(f) 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
(.) 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.
(‡) Bio Diversity Reserve	Ongoing	to be used for the the implementation of the Biodiversity Strategy
(*) Kwinana Recquatic Reserve	Ongoing	to be used to fund the refurbishment of the Kwinana Recquatic Centre.

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	3,030,000	4,202,564	2,658,353
Self supporting loan*	6,126	6,925	6,925
Other interest revenue	638,520	790,521	671,430
	3,674,646	5,000,010	3,336,708

* 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	130,000	130,272	100,000
Other services	11,000	43,364	15,000
	141,000	173,636	115,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	725,436	482,925	805,892
Interest on lease liabilities (refer Note 8)	2,554	3,017	764
	727,990	485,942	806,656

(d) Write offs

General rate	1,200	3,378	0
Fees and charges	10,250	11,429	12,700
	11,450	14,807	12,700

(e) Low Value lease expenses

Gymnasium equipment	16,000	15,927	16,000
	16,000	15,927	16,000

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Mayor Peter Feasey			
Mayor's allowance	100,514	97,115	97,115
Meeting attendance fees	53,215	51,412	51,412
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,272	2,272	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	16,474	7,285	0
	174,698	158,261	154,416
Deputy Mayor Barry Winmar			
Deputy Mayor's allowance	25,128	24,279	24,279
Meeting attendance fees	35,480	34,758	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,514	2,514	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	10,797	2,974	0
	76,142	64,702	64,446
Elected Member Sherilyn Wood			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,276	2,276	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,391	38,541	40,167
Elected Member Matthew Rowse			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,514	2,514	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,629	38,779	40,167
Elected Member Susan Kearney			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,514	2,514	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,629	38,779	40,167
Elected Member Ivy Penny			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,444	2,444	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,559	38,709	40,167
Elected Member David Acker			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,444	2,444	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,559	38,709	40,167
Elected Member Erin Sergeant			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,444	2,444	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,559	38,709	40,167
Elected Member Michael James Brown			
Meeting attendance fees	35,480	34,278	34,278
Other expenses	1,667	177	1,667
Annual allowance for ICT expenses	2,514	2,514	3,500
Travel and accommodation expenses	556	0	722
Superannuation contribution payments	4,412	1,810	0
	44,629	38,779	40,167
Total Council Member Remuneration	562,792	493,971	500,030
Mayor's allowance	100,514	97,115	97,115
Deputy Mayor's allowance	25,128	24,279	24,279
Meeting attendance fees	337,055	326,116	325,636
Other expenses	15,001	1,595	15,000
Annual allowance for ICT expenses	21,936	21,936	31,500
Travel and accommodation expenses	5,003	0	6,500
Superannuation contribution payments	58,155	22,930	0
	562,792	493,971	500,030

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
APU Security Bonds	20,814	1,500	(1,000)	21,314
Contiguous Local Authorities Group (CLAG)	8,288	1,000	0	9,288
Uncollected Vehicles	26,261	3,000	(1,000)	28,261
	55,363	5,500	(2,000)	58,863

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 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.

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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

CITY OF KWINANA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	84,619	91,486	5,350
General purpose funding	160,000	180,038	60,000
Law, order, public safety	194,420	165,933	179,420
Health	142,899	137,191	136,796
Education and welfare	895,341	1,231,707	852,174
Community amenities	720,850	985,785	674,260
Recreation and culture	4,796,356	4,872,835	4,023,142
Economic services	507,886	506,694	0
Other property and services	9,154,315	8,510,162	8,850,487
	16,656,686	16,681,831	14,781,629



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 2025/26

Project Name	2025/26 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Strategic Initiative Reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - Renewable Energy Reserve	Funding - RG&C Reserve	Funding - DCA Reserve	Borrowings	Proceeds from Disposal
Buildings														
Building Contingency	103,300							103,300						
Building Renewals														
Accessible/Safety Compliance	55,000							55,000						
Business Incubator cabinet renewal	13,000							13,000						
Business Incubator Window Treatments	12,500							12,500						
Business Incubator Security system renewals	39,000							39,000						
Business Incubator AC Replacement	60,000							60,000						
Business Incubator Light Renewals	27,000							27,000						
Business Incubator Submeter Renewal	17,000							17,000						
Casuarina Hall Potable tank sensor	15,000							15,000						
Casuarina Hall painting	10,000							10,000						
Casuarina Hall Roof Renovation	15,000							15,000						
Casuarina Hall - reinstatement of retaining	15,500							15,500						
Darius Wells Library and Resource Centre painting	10,000							10,000						
Darius Wells LRC AC Replacement	370,000							370,000						
Darius Wells Light Renewals	65,000							65,000						
Darius Wells Submeter Renewal	30,000							30,000						
Darius Wells HWS renewals	12,500							12,500						
Fiona Harris Pavilion gutters/downpipes	17,000							17,000						
Fiona Harris Pavilion Light Renewals	18,500							18,500						
John Wellard Community Centre painting	8,000							8,000						
John Wellard carpet replacement	25,000							25,000						
Leda Hall Roof Renovation	13,750							13,750						
Magenup Equestrian Centre Eastern Shed-Replace front gable fibreglass sheets & eastern gutter & downpipe	5,000							5,000						
Magenup Equestrian Centre Stables-Replace skylight sheets	5,000							5,000						
Magenup Equestrian Centre Clubroom gutter/downpipes	5,000							5,000						
Mandogalup Fire Station (Ops Centre only) Roof Renovation	10,500							10,500						
Mandogalup Fire Station (Ops Centre only) Internal wall painting	15,000							15,000						
Mandogalup Fire Station (Ops Centre only) external painting	10,000							10,000						
Mandogalup Fire Station (Ops Centre only) Floor refurb	8,500							8,500						
Mandogalup Fire Station (Appliance area) Epoxy floor	15,000							15,000						
Margaret Feilman external painting	20,000							20,000						
Margaret Feilman Civic Centre (ground floor) kitchen remediation	35,000							35,000						
Maydwell Way (18) Asbestos Removal/Treatment - Paint external to seal	8,000							8,000						
Medina Hall Floor refurb	30,000							30,000						
Operations Centre Light Renewals Mech/Carp Workshops	6,000							6,000						
Recquatic Centre Stadium floor maintenance	13,000							13,000						
Rhodes Park Kiosk Shelter Roof Replacement	12,500							12,500						
Rotary Club Asbestos Removal/Treatment - Entrance boundary fence Electrical mounting board remove/ sound damper membrane under sink	5,500							5,500						
2025/26 Sloan Cottage Conservation works	20,000							20,000						
2025/26 Sloan Heritage House Conservation works	20,000							20,000						
Smirk Cottage Asbestos Removal/Treatment	2,650							2,650						
Smirk Museum Asbestos Removal/Treatment	5,500							5,500						
2025/26 Smirk Cottage Conservation works	20,000							20,000						
Thomas Kelly Pavilion AC Replacement	40,000							40,000						
Thomas Oval Netball Clubrooms gutters	5,000							5,000						
Town Centre Retaining Wall repairs - Koorliny Amphi Theatre	60,500							60,500						
Wandi Resource Centre Roof/gutter repairs	9,000							9,000						
Wellard Pavilion kitchen regrout floor	8,500							8,500						

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2025/26

Project Name	2025/26 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Strategic Initiative Reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - Renewable Energy Reserve	Funding - RG&C Reserve	Funding - DCA Reserve	Borrowings	Proceeds from Disposal
Wheatfield Cottage Conservation works	40,000							40,000						
William Bertram Community Centre internal painting	23,000							23,000						
William Bertram Community Centre Bin Store Floor refurb	6,500							6,500						
Zone Youth Centre internal painting	10,000							10,000						
Zone Submeter Renewal	35,000							35,000						
Zone Light Renewals	60,000							60,000						
Zone Lift Plant Renewals	10,000							10,000						
Zone security system renewals	39,000							39,000						
Disability Access and Inclusion - Minor Improvements	5,165	5,165												
DCA14 - Local Sporting Ground with Changeroom(Wellard Village Primary School) feasibility study	87,805											87,805		
Recreation and Aquatic Facility - Recquatic redevelopment design fees	1,033,000		1,033,000											
Shade sail - William Bertram Community Centre	25,000					25,000								
24/25 C/F - Animal Shelter - design	53,300										53,300			
24/25 C/F - 2 Stidworthy Court (DoH) Roof plumbing - Gutters / Downpipes	30,000							30,000						
24/25 C/F - Business Incubator - Roof plumbing - Gutters/Downpipes	17,000							17,000						
24/25 C/F - Fiona Harris Pavilion - External repaint	30,000							30,000						
24/25 C/F - Mandogalup Fire Station - A/C 1, 2, 3, 4, 5 FAIR (24/25) - H	25,000							25,000						
24/25 C/F - Bright Futures - A/C 1, 2 Creche RAC, A/C 4, 5 Lunch room &	14,800							14,800						
24/25 C/F - Zone Youth Centre - Ventilation Fans RF1, S1, S2, S3, S4, EF	42,700							42,700						
24/25 C/F - Civic Administration Centre - Upgrade or Replacement	8,718,239							1,918,239					6,800,000	
24/25 C/F - DCA 12 - Local Sporting Ground with Community Centre / Clubroom	5,163,234											5,163,234		
24/25 C/F - Public Art for new facility - Wellard West Clubroom	44,750	44,750												
24/25 C/F - Thomas Oval Changeroom Extension/Upgrade	2,636,961		1,658,756									978,205		
24/25 C/F - Public Art - Thomas Oval Changeroom Extension/Upgrade	32,051	32,051												
24/25 C/F - 156 Medina Ave External remedial repairs	20,000							20,000						
24/25 C/F - Margaret Feilman - Structural Brickwork Remediation	35,000							35,000						
Buildings Total	19,584,705	81,966	2,691,756	0	0	25,000	0	3,703,439	0		53,300	6,229,244	6,800,000	0
Plant, Furniture & Equipment														
Furniture & Equipment														
CCTV - New/Upgrade	51,650	51,650												
CCTV - Renewal	51,650	51,650												
Community Facilities Furniture and Fittings Renewal	25,825	25,825												
Darius Wells Library - Couches, furniture	12,396	12,396												
Furniture and Fittings Renewal	20,660	20,660												
Local history space	25,825	25,825												
Refresh of library Hardware platform - replacement and consolidation of library technology	70,000	20,000		50,000										
Structural AV network for Koorliny	30,000			30,000										
Koorliny Arts Centre Theatre Lighting Upgrade	85,000	85,000												
24/25 C/F - Furniture & Fittings - Wellard West Clubroom	218,837	218,837												
24/25 C/F - Furniture & Fittings - Thomas Oval Changeroom Extension/Upgrade	49,745	49,745												
24/25 C/F - Library -Replacement couches and chairs	12,016	12,016												
Plant & Equipment														
2025/26 Plant Replacement Program - Plant & Equipment	255,000				255,000									(130,000)
High Pressure Cleaner	11,000				11,000									
Revolving Energy Fund (Project 3)-KoorlinySolar PV (40kw) and battery (20kwh)	72,310									72,310				
Revolving Energy Fund (Project 4)-Business Incubator Solar PV (+15kw) and battery (20kwh)	56,815									56,815				
24/25 C/F - Plant Replacement Program	331,000				331,000									(60,000)
24/25 C/F - 24/25 Plant Replacement Program	130,000				130,000									(50,000)

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2025/26

Project Name	2025/26 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Strategic Initiative Reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - Renewable Energy Reserve	Funding - RG&C Reserve	Funding - DCA Reserve	Borrowings	Proceeds from Disposal
24/25 C/F - 100-110KVA trailer mounted generator	40,000	40,000												
Motor Vehicles														
2025/26 Plant Replacement Program - Light Fleet	610,500				610,500									(315,000)
24/25 C/F - 24/25 Plant Replacement Program - Light Fleet	36,000				36,000									(20,000)
Plant , Furniture and Equipment Total	2,196,229	613,604	0	80,000	1,373,500	0	0	0	0	129,125	0	0	0	(575,000)
Parks & Reserves														
City Centre Precinct														
Kwinana City Centre Precinct: Shaping Vibrant and Connected Public Spaces design fees	516,500	258,250	258,250											
Parks Upgrade Strategy														
Moombaki Park, Bertram - Improvement to accessibility and play elements	33,200	33,200												
Gale POS, Calista - Installation of accessible paths to playground and park furniture	19,300	19,300												
English Park, Leda - Revegetation	19,200	19,200												
Isaac Court POS, Calista - Revegetation	19,200	19,200												
Kellam Park, Medina - Revegetation	19,200	19,200												
Byran Mainwaring Reserve, Medina - Installation of accessible bench	10,200	10,200												
Reilly Reserve, Orelia - Installation of accessible bench	10,200	10,200												
Harry McGuigan Park, Medina - Installation of shade sails	31,000	31,000												
Seabrook Way POS, Medina - Installation of path network and seating	22,000	22,000												
Public Open Space/Parks & Reserves Renewals														
POS/Parks & Reserve Renewal - Epidote park playground equipment including rubber softfall	103,050	103,050												
POS/Parks & Reserve Renewal - Litchfield Gecko park playground equip including rubber softfall	93,000	93,000												
POS/Parks & Reserve Renewal - Kwinana Adventure park playground equipment	40,000	3,354							36,646					
POS/Parks & Reserve Renewal - Renewal due to termite damage - Various POS playground equipment	100,000	100,000												
POS/Parks & Reserve Renewal - Shade Sail Renewals in various location	10,000	10,000												
POS/Parks & Reserve Renewal - Park Furniture Renewals in various location	30,000	30,000												
POS/Parks & Reserve Renewal - Playing Fields and Sports Equipment Renewals	10,000	10,000												
POS/Parks & Reserve Renewal - Thomas Oval in field irrigation	700,000	700,000												
POS/Parks & Reserve Renewal - Wildflower reserve staged fencing renewals	35,000	35,000												
POS/Parks & Reserve Renewal - Abingdon Park pool fencing	20,000	20,000												
POS/Parks & Reserve Renewal - McLaughlin reserve damaged/missing fencing renewal	20,000	20,000												
POS/Parks & Reserve Renewal - Belgravia Reserve fire damaged fencing renewal	20,000	20,000												
Streetscape Strategy	154,950	154,950												
Urban Tree Planting	199,369	199,369												
Thomas Oval - Installation of a new fertigation system	40,000	40,000												
Thomas Kelly - Installation of a new retaining wall	30,000	30,000												
24/25 C/F - Parks Upgrade Apex Park	140,892	4,665					103,500				32,727			
24/25 C/F - Kwinana Loop Trail Upgrade	3,499,847	51,411	3,448,436											
24/25 C/F - Honeywood Oval - Pump Track Wandi Youth	110,000	110,000												
24/25 C/F - POS/Parks & Reserve Renewal - Rushbrook Park - Playground	140,089							140,089						
24/25 C/F - DCA 5 - Galati Triangle	206,109											206,109		
24/25 C/F - Partridge Pop-Up	5,000	5,000												
Parks & Reserves Total	6,407,306	2,181,549	3,706,686	0	0	0	103,500	140,089	36,646	0	32,727	206,109	0	0

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2025/26

Project Name	2025/26 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Strategic Initiative Reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - Renewable Energy Reserve	Funding - RG&C Reserve	Funding - DCA Reserve	Borrowings	Proceeds from Disposal
Roads														
Blackspot Program														
Blackspot-Runnymede Gate Traffic calming (Stage 1)- installation of traffic calming devices along Runnymede gate	109,500	36,500	73,000											
MRRG Road Renewals/Rehabilitation														
MRRG-Wellard Rd (A), Kwinana Beach pavement stabilisation	456,930	154,505	302,425											
MRRG-Medina Ave, Medina pavement stabilisation	948,000	602,483	345,517											
MRRG-Mandurah Rd, Kwinana Beach pavement stabilisation	373,675	156,045	217,630											
MRRG-Wellard Rd (B), Wellard pavement stabilisation	222,711	78,428	144,283											
MRRG-Henley Blvd, Wellard pavement stabilisation	157,500	73,130	84,370											
MRRG-Gilmore Ave (A), Medina resurfacing	338,500	132,873	205,627											
Muni Funded Road Renewals/Rehabilitation														
Muni-Cobin Rise, Parmelia - island renewal	30,000	30,000												
Muni-Beadman Ct, Medina - road resurfacing, including kerb replacement	64,725	64,725												
Muni-Goldsmith Dr, Wellard - road resurfacing	105,000	105,000												
Muni-Walgreen Pl, Calista - road resurfacing	57,500	57,500												
Muni-Postans Road, Hope Valley - road resurfacing, including shoulder reinstatement	240,000	240,000												
Muni-Lydon road & Casuarina road resurfacing	138,000	138,000												
Muni-Woodland Pl, Casuarina - road resurfacing	63,000	63,000												
Muni-Casella Pl, Wandi - road resurfacing	35,000	35,000												
Muni-Sherwin Pl, Wandi - road resurfacing	35,000	35,000												
Muni-Sawyer Road, Calista - road resurfacing, replacing kerb and relocating the footpath to opposite side	304,445	304,445												
Road To Recovery - Road Reseal														
R2R-Pace Road, Medina	425,000	225,000	200,000											
R2R-Maydwell Way, Calista	471,000	171,000	300,000											
R2R-Woodley Way, Parmelia	345,000	195,000	150,000											
R2R-Newstead Cr, Parmelia	305,000	155,000	150,000											
Traffic Safety Projects														
Traffic safety - Christmas Ave and Little More Road	35,000	35,000												
Traffic safety - Wellard Village School - Children's crossing - Brentford Pde	10,000	10,000												
Traffic safety - Wellard Village School - Children's crossing - Lambeth Circle	10,000	10,000												
Traffic safety - Bertram Primary School - Parking management plan	10,000	10,000												
Traffic safety - Leda Blvd and Blacksmith Drive - Intersection safety	42,432	42,432												
24/25 C/F - Blackspot - Wellard Road and Henley Blvd Roundabout (stage 1 & 2)	1,434,253	560,498	873,755											
24/25 C/F - Kwinana Tennis Club Lighting Project	12,000					12,000								
Roads Total	6,779,171	3,720,564	3,046,607	0	0	12,000	0	0	0	0	0	0	0	0
Bus Shelters														
Bus Shelter - New/ Upgrade	7,231	7,231												
Bus Shelters Renewal	35,122							35,122						
Bus Shelters Total	42,353	7,231	0	0	0	0	0	35,122	0	0	0	0	0	0
Car Parks														
Car Park Renewal - Civic Admin centre	150,000	150,000												
Car Parks Total	150,000	150,000	0	0	0	0	0	0	0	0	0	0	0	0

CITY OF KWINANA
APPENDIX 1 CAPITAL EXPENDITURE
ANNUAL BUDGET 2025/26

Project Name	2025/26 Budget	Funding - Muni	Funding - Grant	Funding-IT Reserve	Funding- Plant and Equipment reserve	Strategic Initiative Reserve	Public Open Space Reserve	Funding- Asset Management Reserve	Funding - Infrastructure Reserve	Funding - Renewable Energy Reserve	Funding - RG&C Reserve	Funding - DCA Reserve	Borrowings	Proceeds from Disposal
Drainage														
Drainage New														
Drainage - Feilman Road, Leda	40,000	40,000												
Drainage - Henry Street, Hope Valley	50,000	50,000												
Drainage - Nicolas Drive East, Wellard	30,000	30,000												
Drainage - Woolcott, Wellard	30,000	30,000												
Drainage - Munday Way, Medina	50,000	50,000												
Drainage Renewals per Asset Management Plan														
Drainage Renewals - 56 Dalrymple Dr	4,000							4,000						
Drainage Renewals - Challenger Ave	6,000							6,000						
Drainage Renewals - Beach St	4,500							4,500						
Drainage Renewals - Beard St & Morley St	6,000							6,000						
Drainage Renewals - Gilmore and Sulphur	4,000							4,000						
Drainage Renewals - Fennager Way	3,500							3,500						
Drainage Renewals - Edmund Way	3,500							3,500						
Drainage Total	231,500	200,000	0	0	0	0	0	31,500	0	0	0	0	0	0
Footpaths														
Footpath - Bertram Road, Bertram	60,000	60,000												
Footpath-Repair and/Replace Damaged Footpath	182,841	182,841												
Footpaths Total	242,841	242,841	0	0	0	0	0	0	0	0	0	0	0	0
Street Lighting														
Lyon Road Street Light Upgrade	55,000	55,000												
Street Lighting Renewal per Asset Management Plan	38,221							38,221						
Street Lighting Total	93,221	55,000	0	0	0	0	0	38,221	0	0	0	0	0	0
Others														
EV Charger														
Administration staff carpark - EV Chargers	25,000	15,000	10,000											
Recquatic - Pool Inflatable Purchase	7,700	7,700												
Recquatic - Motorised Basketball Backboards	17,831	17,831												
Others Total	50,531	40,531	10,000	0	0	0	0	0	0	0	0	0	0	0
Total Capital Expenditure 2025/26	35,777,857	7,293,286	9,455,049	80,000	1,373,500	37,000	103,500	3,948,371	36,646	129,125	86,027	6,435,353	6,800,000	(575,000)

CITY OF KWINANA

APPENDIX 2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

ANNUAL BUDGET 2025/26

Provider	2025/26 Budget
	\$
General purpose funding	
Local Government General Purpose Grant	200,000
Local Government General Purpose Grant - Roads	100,000
Law, order, public safety	
Department Fire and Emergency Services - ESL	97,565
Department Fire and Emergency Services - ESL	97,565
DFES Mitigation Activity Fund Grant	70,000
Health	
Mosquito Management Contributions (CLAG)	36,000
Department of Health - Larvicide	2,500
Education and welfare	
Banksia Park Operating Cost Contribution	404,358
Aboriginal Resource Program Grant - National Indigenous Australians Agency	32,624
Moorditj Kulung - Dept of Communities (DLG) - Safety & Wellbeing	20,000
NGALA My Time Program	13,376
Youth Social Justice Program	243,901
Youth Leadership and Development LYRIK (Alcoa Grant)	10,000
Youth Leadership and Development LYRIK (Coogee Chemical Sponsorship)	45,000
The ArcLight Initiative - Dept of Communities	280,000
The ArcLight Initiative - WA Police Force	250,000
Youth Forum - Eclipse Soils	30,000
Youth for Change - Eclipse Soils	15,000
Kwinana Early Years - Dept Communities - Community informed action planning	57,500
Community amenities	
PTA Bus Shelter Subsidy	11,000
Depart of Transport - Active Travel Officer	18,750
Kwinana Club Network Scheme - DLGSC	10,000
Recreation and culture	
Shared Use Agreements - Department of Education - Facilities & Sportsgrounds	29,111
Facilities - Wellard Oval Pavilion	18,000
Oval - Bertram Oval	14,000
Oval - Gilmore Hockey Oval	17,000
Oval - Gilmore Oval	41,892
Koorliny Arts Centre Management - Misc Grants	30,000
Koorliny Arts Centre Management - Sponsorships	15,000
Events & Engagement - Children's Festival	55,000
Events & Engagement - OMG	85,000
Event Sponsorship - Lolly Run	10,000
Community Development Fund - Kwinana Community Chest	20,000
Recquatic - Royal Lifesavings Sponsorship	10,000
Transport	
Main Roads Annual Direct Grant	303,033
Main Roads Street Light Subsidy	13,769
Main Roads Verge Maintenance Contribution	137,842
TOTALS	2,844,786

CITY OF KWINANA

APPENDIX 3 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

ANNUAL BUDGET 2025/26

Provider	2025/26 Budget
	\$
Department of Infrastructure, Transport, Regional Development, Communications and the Arts	
Thomas Oval Changeroom Extension/Upgrade	1,658,756
State Government Funding	
Kwinana Loop Trail Upgrade	3,448,436
Recreation and Aquatic Facility - Recquatic	1,033,000
Transport	
Local Roads and Community Infrastructure Program (Phase 4)	
MRRG - Wellard Rd (A), Kwinana Beach	302,425
MRRG - Medina Ave, Medina	345,517
MRRG - Mandurah Rd, Kwinana Beach	217,630
MRRG - Wellard Rd (B), Wellard	144,283
MRRG - Henley Blvd, Wellard	84,370
MRRG - Gilmore Ave (A), Medina	205,627
Roads to Recovery	
R2R - Road Reseal Pace Road, Medina	200,000
R2R - Road Reseal Maydwell Way, Calista	300,000
R2R - Road Reseal Woodley Way, Parmelia	150,000
R2R - Road Reseal Newstead Cr, Parmelia	150,000
Blackspot	
Blackspot - Wellard Rd & Henley Blvd Roundabout (Stage 1)	145,755
Blackspot - Henley Blvd & Wellard Rd Roundabout (Stage 2)	728,000
Blackspot - Runnymede Gate Traffic calming (Stage 1)	73,000
WA Government Grants for workplace electric vehicle charging infrastructure	
EV charger - Administration Building - Staff Carpark	10,000
Community amenities	
Kwinana City Centre Precinct	258,250
DCA 1 - Hard Infrastructure - Bertram	14,398
DCA 2 - Hard Infrastructure - Wellard	14,398
DCA 3 - Hard Infrastructure - Casuarina	14,398
DCA 4 - Hard Infrastructure - Anketell	14,398
DCA 5 - Hard Infrastructure - Wandi	220,507
DCA 6 - Hard Infrastructure - Mandogalup	14,398
DCA 7 - Hard Infrastructure - Mandogalup (west)	14,398
DCA 8 - Soft Infrastructure - Mandogalup	14,398
DCA 9 - Soft Infrastructure - Wandi / Anketell	14,398
DCA 10 - Soft Infrastructure - Casuarina/Anketell	14,398
DCA 11 - Soft Infrastructure - Wellard East	14,398
DCA 12 - Soft Infrastructure - Wellard West	5,177,632
DCA 13 - Soft Infrastructure - Bertram	14,398
DCA 14 - Soft Infrastructure - Wellard / Leda	818,079
DCA 15 - Soft Infrastructure - Townsite	276,721
TOTALS	16,106,366