

10 Year Long Term Financial *Plan*

2024/2025 to 2033/2034 June 2024

Contents

Long Term Financial Plan	4
Background	4
Purpose of the LTFP	4
Plan Framework	5
Rates Strategy.....	6
The Community's Capacity to Pay	6
Asset Management Sustainability	6
Capital Expenditure Overview	7
Key Capital Projects	8
Waste Management Services	9
Source of Funding	10
Operating Expenditure	10
Cashflows	11
Reserve Fund Analysis	11
Loan Borrowings.....	12
Key Financial Indicators.....	12
Financial Statements and Supporting Schedules.....	13
Appendix 1 - Statement of Financial Activity	14
Appendix 2 – Key Financial Indicators	15
Appendix 3 – New Operating Expenses.....	16
Appendix 4 - New Workforce Plan Expenses.....	17
Appendix 5 - Capital Expenditure	18
Appendix 6 - Summary Capital Expenditure Funding.....	24
Appendix 7 – Loan Borrowings	25
Appendix 8 - Reserves	30

Long Term Financial Plan

Background

The City of Kwinana's Long Term Financial Plan (LTFP), also referred to as 'The Plan' is an important financial tool for the City. Alongside the Strategic Community Plan, Corporate Business Plan, Asset Management Plans, Community Infrastructure Plan (CIP), specific plans and strategies and Workforce Plan, the LTFP helps the city achieve its goals and realize its vision of being "A Unique and livable city, celebrated for and connected by its diverse community, natural beauty, and economic opportunities."

In June 2021, Council adopted a 20-year LTFP covering 2021 to 2041. Later, in December 2021, they adopted an updated 4-year LTFP for 2023 to 2026, which formed the basis for the 2022-2023 Statutory Budget.

However, significant changes in the economic landscape rendered the assumptions of both the 4-year LTFP and the 20-year LTFP outdated. As a result, a revised Long-Term Financial Plan (LTFP) has to be developed for a 10-year period, namely from 2025 to 2034.

To ensure the LTFP stays relevant amid economic uncertainties and shifting population dynamics, regular reviews of the plan will be conducted. This will help the city meet evolving community needs and expectations, maintain essential services and programs, uphold capital renewal initiatives, and launch new capital projects, thereby ensuring Kwinana's overall financial sustainability.

Purpose of the LTFP

The Long Term Financial Plan (LTFP) helps ensure the City of Kwinana's long-term financial sustainability while meeting the needs and expectations of our communities and delivering the Council's objectives as specified in the Strategic Community Plan. Aligning the financial information in the LTFP with the community priorities outlined in the Strategic Community Plan is paramount. This plan, while ensuring the overall financial sustainability of the City, also directly achieves outcomes and strategic objectives in the Strategic Community Plan, namely:

- Strategic Outcome 3 – Infrastructure and services that are affordable and contribute to health and wellbeing
- Strategic Outcome 5 – Visionary leadership dedicated to acting for its community.

A major review of the Strategic Community Plan (SCP) has commenced, and this extensive community exercise is anticipated to be completed by 2024/2025 financial year. The outcome of this review will significantly impact the Long Term Financial Plan (LTFP) and will necessitate revisiting the LTFP to align with the updated community expectations.

Plan Framework

The LTFP's assumptions and modelling provides the City with reliable, robust information to assess our capacity to maintain overall financial sustainability into the Long-Term and, most importantly, to ensure that we have in place the necessary funding arrangements to support proposed capital replacement programs and new capital projects. The Plan is expected to influence the City's Annual Budget each year, but it is recognised that the Plan is a dynamic and evolving document that responds to changing strategic priorities, service level expectations and economic conditions. In regularly reviewing the plan, where such changes occur and the impact is significant, the financial modelling will be adjusted to reflect these changes. This iterative approach reflects responsible business practice.

The LTFP has been modelled on the 2024/25 Budget, being the first year of a 10-year rolling plan. It is assumed that it will be updated annually.

The LTFP has been prepared under the following guidelines:

- Supports the Strategic Community Plan (SCP), Community Infrastructure Plan (CIP), Asset management Plans and the Corporate Business Plan (CBP)
- Maintains a balanced budget throughout (i.e. zero surplus)
- Focused on improving the asset sustainability ratio to a minimum of 80%
- Continues to maintain the level of service currently provided to the community

In preparing the LTFP the following assumptions and variables have been applied:

- Unless otherwise indicated through new proposals, service delivery levels are maintained at current levels (refer Appendix 3)
- All income and expenditures throughout the LTFP have been escalated based on relevant index rates
- Rates are planned to increase by 4.2% for the first year to reflect the Local Government Cost Index (LGCI) plus the cost of new renewal projects. Subsequent rate increases are set at 4% in 2025/26, 3.88% in 2026/27, 4.38% in 2027/28, and 3.88% for the remaining years of the LTFP.
- Employee costs are based on LGCI for employee costs, projected to be 3.5% in 2025/26, 3.30% in 2026/27, 3.3% in 2027/28, and 2.80% for the remaining years of the LTFP. These increases are still dependent on the outcome of enterprise bargaining negotiations, which are scheduled to commence later this year.
- Superannuation Guarantee is set at 12.5% for 2024/25 and will increase to 13% for the remaining years in the LTFP. This includes the City of Kwinana's Collective agreement to provide an additional co-contribution of 1%.
- Staff numbers have increased conservatively reflecting the growing population and expanding services provided by the City (refer Appendix 4).
- Fees and charges have been increased by the LGCI.
- Interest earnings have increased by the 5 year borrowing rates of WATC less one percent.
- Perth Consumer Price Index (CPI) and Local Government Cost Index (LGCI) have been estimated conservatively and used for the remainder of the costs.
- Loan Borrowings from WATC are based on WATC's 15-year and 25-year borrowing rates.

Rates Strategy

Council's rating strategy takes into consideration the key values contained within *Rating Policy Differential Rates (s.6.33) March 2016* released by the then Department of Local Government and Communities being:

- Objectivity
- Fairness and Equity
- Consistency
- Transparency and Administrative Efficiency.

Over time, the costs associated with providing City services will increase. To ensure the same level of service every year, the City will progress towards improved financial sustainability by developing its Long Term Financial Plan, guided by the City's Rate Strategy which includes rate increases based on the movement of the WA Local Government Cost Index (LGCI).

Much like the Consumer Price Index (CPI), which indicates how much the cost of general household items has increased, the LGCI indicates how much the cost of items that a local government would typically purchase have increased. Increases to levels of service and additional projects can be factored in addition to the LGCI.

To achieve an 80% Asset Sustainability Ratio, the City plans to incrementally increase expenditure on asset renewal and replacement each year. This approach will necessitate rate increases beyond the Local Government Cost Index (LGCI). Efforts will be made to implement modest rate adjustments and reorganize the budget accordingly, although this may require reprioritizing other City services.

The Community's Capacity to Pay

The City understands that imposing rate increases on a community that can't afford them is unsustainable. Although the City has indicated minimal rate increases as part of this plan, there are a range of flexible options to ensure that members of the community can find an arrangement to suit their circumstances in the payment of their rates. These are:

- Hardship Policy
- Rates Deferrals – Pensioners
- Variety of payment options
- Reduced penalty and instalment interest
- Direct debit arrangements with no administration fee

Asset Management Sustainability

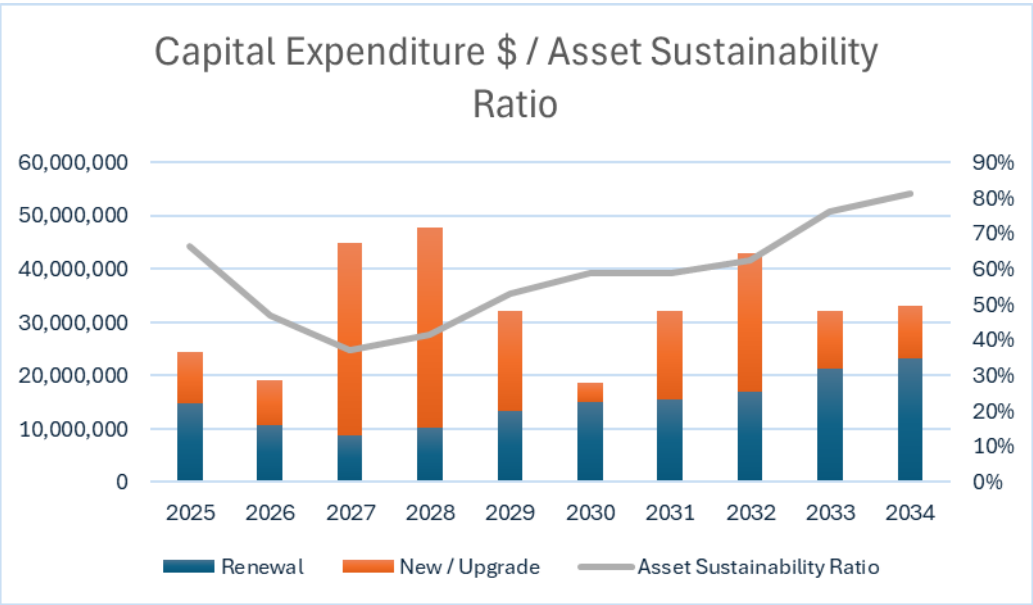
City of Kwinana has identified it must strike a balance between maintaining our current asset portfolio and the scale of ageing assets whilst meeting the needs of a growing and diverse community and a changing environment. This needs to happen within our means and be financially sustainable in the long term.

To ensure the City is on track with providing financially sustainable services, it measures its performance against several key financial ratios including the Asset Sustainability Ratio (refer appendix 2). The Asset Sustainability Ratio measures the amount a local government spends on maintaining its assets against how much those assets are depreciating.

Notably, the asset management strategy identifies two major capital projects requiring investment namely, the City’s Administration building and Recquatic Centre. Both these facilities are ageing and have increased demands of community expectations. The City has looked at various options for a new administration center and the most economical and practical option was to renew the current building. This was presented and accepted by Council in May 2024. Further the City is in the process of developing a feasibility study for the Recquatic Centre to better understand the asset management plan, risk and financial investment required over the next 4-10 years.

Capital Expenditure Overview

The City’s Asset Management Plans detail information about our assets and define the services to be provided. There are a few new projects planned over the next 10 years, as well as significant investment in the renewal of our existing assets. As per the City’s aim to be financially sustainable, there is a steady increase in the amount to be spent on renewal projects as the plan progresses. With this approach, the City will achieve the goal of an 80% asset sustainability ratio by 2034 which is indicated in the below table.



Some of the new projects to be undertaken over future years will be funded by the Developer Contribution scheme. Funds are collected upon each new subdivision and put aside in Reserve (DCA Reserve). Once the community need for each project is determined, the new infrastructure items can be constructed, using the funds collected.

Key Capital Projects

The detailed listing of key capital expenditures over the 10-year period of the Long-Term Financial Plan (LTFP) is provided in Appendix 5. Some of the major outcomes and projects included in the LTFP are:

- **Wellard West Community Facility**
The Wellard West Community Facility will address community infrastructure needs at the Wellard West Sportsground (McWhirter Oval), with construction starting in late 2024. Designed for value and sustainability, the facility will feature energy-efficient elements like solar power and accommodate both sporting and community uses. The project emphasizes functionality, accessibility, and inclusivity, incorporating smart technology for easy access. The estimated cost is \$4,806,000, funded by Developer Contributions Scheme (DCA12) funds, with \$2,544,000 included in the 2024/2025 budget and the remaining balance in the 2025/2026 budget.
- **Administration Building Renewal/Upgrade**
The civic and administration building, aged 30 to 50 years, requires \$5 million over the next decade for essential renewals, including \$1.5 million for an overdue HVAC replacement and a failing fire alarm system. Consultants proposed a \$9,020,000 refurbishment to modernize the layout and improve energy efficiency, funded through a combination of the Asset Management Reserve and a \$6,800,000 loan. The project aligns with community feedback, retains embodied carbon, and will be completed by 2025/2026.
- **Kwinana Loop Trail**
The Kwinana Loop Trail is a 21-kilometre circuit around the City of Kwinana, with a \$10 million improvement project planned in three stages. Stage 1, costing \$3,653,857 and funded mainly by the State Government, includes resurfacing, realignments, and signage upgrades, and is set for construction in 2024/25. Stages 2 and 3, estimated at \$7,786,000, will further enhance the trail and develop cultural tourism features.
- **Thomas Oval Changeroom Extension**
In 2021, Madeline King MP pledged \$2.4 million to fund the construction of the Thomas Oval Changerooms, moving the project ahead from its original 2028 schedule. The design focuses on functionality, incorporating feedback from users and sustainable features such as energy efficiency and low-carbon materials. The construction, costing \$2,283,350, will be fully funded by the Commonwealth of Australia.
- **Recquatic upgrade and Renew**
The Kwinana Recquatic is scheduled for an upgrade in 2027/28 as identified in the Community Infrastructure Plan (2011 – 2036) revised 2022. The City has commenced a feasibility and business case of the Recquatic precinct (encompassing the Zone) to ascertain the future community need and requirements of the facility. The Feasibility and Business case will include community engagement to determine need.
- **Corporate Business System implementation**
The final phase of the Corporate Business System upgrade is scheduled for 2024/2025 at a total cost of \$795,810. This stage will make the City fully operational on the OneCouncil System, eventually phasing out the legacy system, Authority – Civica.
- **Implementation of the Community Infrastructure Plan**

- Renewal of Buildings, Roads, Bus Shelters, Car Parks, Drainage, Parks and reserves, street lighting, footpaths
- New bushland reserves
- New parks, Drainage, Bus Shelter, footpaths, street lighting
- Plant item replacements (both minor and major plant items)

Waste Management Services

The project of 3 bin GO (Garden Organics) rollout project will commence at the latter of 2024/2025 financial year and will monitor the progression for the City towards alignment with the waste strategy 2030 and a 14% increase in material recovery; albeit at the expense of 10% higher emissions and \$0.8M higher annual costs (10-year average including roll-out cost). Changing to a 3-bin GO Waste to Energy (WtE) system would maintain a low to moderate risk profile.

The 3-Bin GO Rollout Project will cost \$2,480,120, primarily covering the expense of the new bins, project management and communications costs. This cost will be paid from the refuse reserve, with plans to recoup 75% of the funds by charging residents \$33 per year over the next three years. The refuse reserve is unable to be used to fully fund the project as it is required for contaminated sites liabilities and future strategic waste management projects.

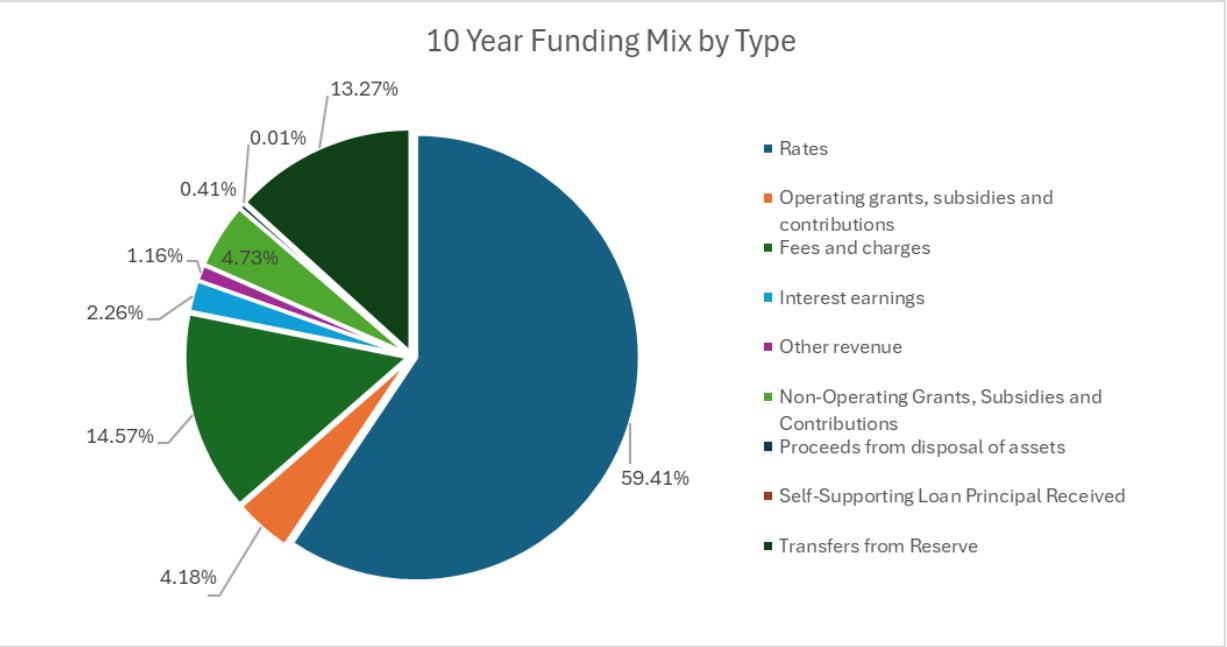
The City plans to reassess the feasibility of implementing a FOGO (Food Organics and Garden Organics) service by 2029/30, anticipating that the processing industry and market for FOGO-derived products may have advanced sufficiently to enhance its viability by that time.

Starting in 2024, the City has begun sending its waste to the Avertas Energy Waste to Energy (WtE) facility, thereby bringing substantial environmental benefits and avoiding increasing Waste Levy charges.

Additionally, the City will continue to implement tailored waste education programs aimed at residents to avoid waste generation, maximise recycling and reduce contamination levels to further improve environmental outcomes, reduce costs, and improve operational efficiencies.

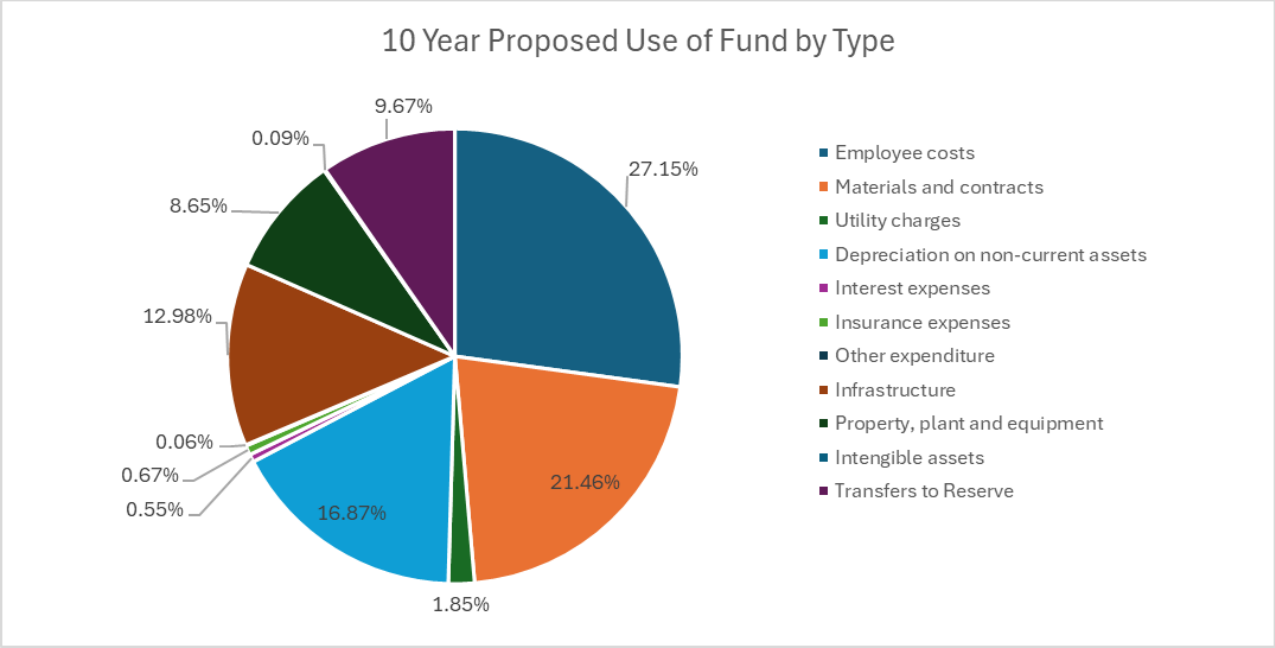
Source of Funding

The below chart indicates the respective contributions of the various funding sources over the ten-year period covered by the plan. The major elements of the funding model are rates (59.41%), fees and charges (14.57%), reserves (13.27%), operating & non-operating grants (8.91%), proceed on disposal of assets (0.41%), interest revenue (2.26%) and other revenue (1.16%).



Operating Expenditure

The proposed expenditure program reveals that approximately 27.15% of cash expenditure relates to employee costs and another 21.46% to materials and contracts, 1.85% to utilities,0.67% to insurances, 0.55% towards loan servicing and interest, 0.06% for other expenditure with 21.72% applied to capital expenditure, 16.87% for depreciation, with the remaining 9.67% going to Reserves.



Over the life of the plan, funds will be applied towards meeting the costs of operational service delivery as well as expenditure on the capital expenditure including infrastructure renewals, debt servicing and replenishing Reserves.

Cashflows

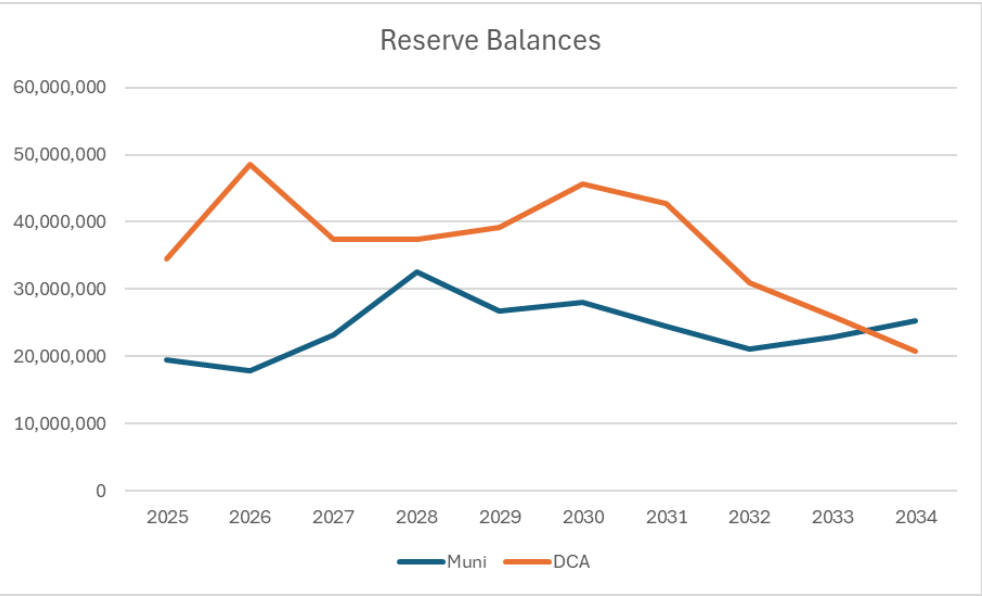
The LTFP sets out to achieve a “balanced budget”. This occurs when the municipal closing surplus/(deficit) is nil. This means that the municipal funds available at the end of each financial year is zero, with the exception of cash held in reserve funds which are set aside for a particular purpose.

Reserve Fund Analysis

Local governments rely heavily on own source income, with rates being a major component. To fund ongoing operations and major projects, they require strategies to avoid significant variations in fund demand and impact on ratepayers. Reserves are established to set aside funds from current and past years for future projects and services. These financial reserves are an effective mechanism to manage financial stability sustainably, helping to prevent large or irregular rate increases when projects are delivered by spreading or smoothing the financial implications. This approach eases the financial impact on the community when a project needs to be delivered in a single year by using monies collected over time.

The City has reserves for both Municipal Reserves and Developer Contribution Reserves (DCA Reserves) (refer Appendix 8). DCA reserves hold monies collected from new developments and these contribute to the infrastructure required to support the community as it grows.

Below table shows a snapshot of both the Municipal and Developer contribution reserves over the 10-year LTFP period.

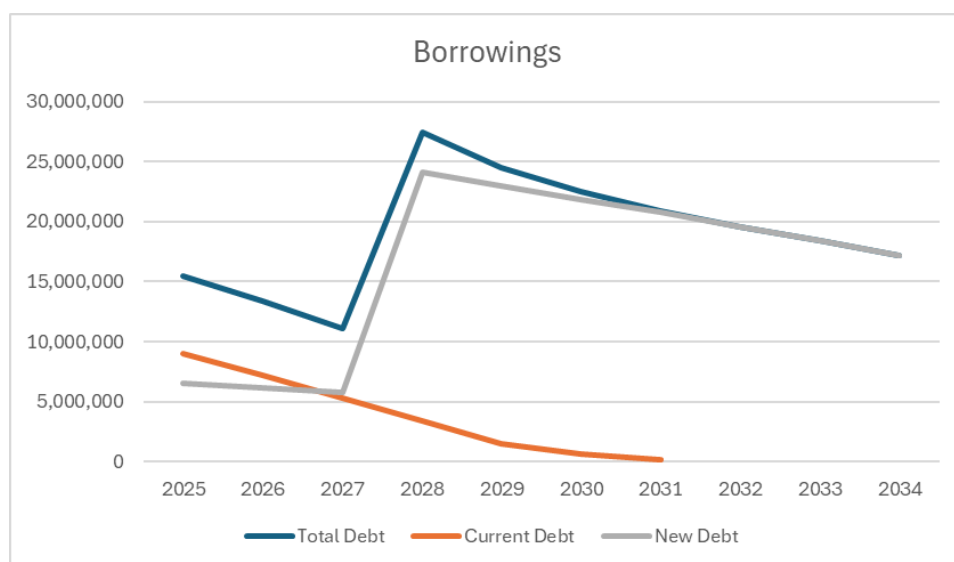


Loan Borrowings

Loan borrowings are a financing facility available to local governments to sustainably meet the long-term needs of its community, particularly in respect to major capital works projects. The Local Government Act empowers the City to borrow within a financial strategy as part of a balanced funding package and are included in the City's Long Term Financial Plan where appropriate.

The City invests in capital expenditure that benefits inter-generations. Loan borrowings can be the most equitable finance option to fund capital expenditure. The 10-year review of the LTFP includes an increase in borrowings to mainly renew the City's ageing facilities but will see the full repayment of the existing loans by 2031 (refer Appendix 7). There are two new loans incorporated within the plan (refer below table):

- Loan of \$6,800,000 with a 15 years term for the Administration Building in 2024/2025
- Loan of \$19,354,585 with 25 years terms for the Recquatic facility in 2027/2028.



Key Financial Indicators

There are a number of statutory financial indicators that a local government was required to calculate and disclose in both their financial planning and financial reporting documents. This mandatory requirement was removed from the Local Government Financial Management Regulations in June 2022.

Kwinana will continue to monitor these indicators until new ratios are developed by the Department of Local Government, Sport, and Cultural Industries, as they serve as a useful gauge of the City's operational sustainability. However, it must be appreciated that there is no single indicator that demonstrates a local government's financial sustainability - nor does it necessarily mean that it is fatal if a particular local government falls below the 'preferred' benchmark for that particular indicator in a single year.

It is important to understand not only the trend in a particular indicator but also the circumstances leading to the calculation of that particular indicator value to ensure that it is interpreted 'in context'. Appendix 2 has a summary of the key indicators for the LTFP.

Financial Statements and Supporting Schedules

The ten-year LTFP is presented as a suite of summarised financial statements:

Appendix 1 - Statement of Financial Activity

Appendix 2 – Key Financial Indicators

Appendix 3 – New Operating Expenses

Appendix 4 - New Workforce Plan Expenses

Appendix 5 - Capital Expenditure

Appendix 6 - Summary Capital Expenditure Funding

Appendix 7 – Loan Borrowings

Appendix 8 - Reserves

City of Kwinana
Appendix 1
Statement of Financial Activity
Note figures are 000's

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening funding surplus / (deficit)	1,500	0	0	0	0	0	0	0	0	0
Revenue from operating activities										
Rates	52,863	55,760	61,269	64,628	68,187	71,967	75,983	80,252	84,790	88,584
Operating grants, subsidies and contributions	3,188	4,752	4,845	4,940	5,038	5,139	5,243	5,350	5,460	5,574
Fees and charges	14,782	16,358	17,262	17,050	16,667	17,135	17,617	18,112	18,622	19,146
Interest earnings	3,337	3,239	2,601	2,843	2,717	2,532	2,525	2,517	2,337	2,102
Other revenue	1,216	1,249	1,283	1,318	1,354	1,391	1,429	1,468	1,508	1,550
	75,385	81,359	87,260	90,780	93,963	98,164	102,796	107,699	112,718	116,957
Expenditure from operating activities										
Employee costs	(31,792)	(33,680)	(35,145)	(36,706)	(38,223)	(39,847)	(41,589)	(43,462)	(45,481)	(47,662)
Materials and contracts	(26,437)	(28,144)	(28,144)	(29,925)	(30,576)	(31,623)	(32,310)	(33,416)	(34,144)	(35,312)
Utility charges	(2,788)	(2,832)	(2,959)	(3,033)	(3,109)	(3,187)	(3,266)	(3,348)	(3,432)	51
Depreciation on non-current assets	(22,431)	(23,059)	(23,705)	(24,369)	(25,051)	(25,753)	(26,474)	(27,215)	(27,977)	(28,760)
Interest expenses	(807)	(790)	(774)	(927)	(903)	(878)	(852)	(825)	(797)	(768)
Insurance expenses	(826)	(920)	(947)	(976)	(1,005)	(1,035)	(1,066)	(1,098)	(1,131)	(1,165)
Other expenditure	(79)	(81)	(84)	(86)	(88)	(91)	(93)	(96)	(99)	(102)
	(85,161)	(89,507)	(91,758)	(96,022)	(98,955)	(102,413)	(105,652)	(109,461)	(113,062)	(113,718)
Non-cash amounts excluded from operating activities	22,431	23,059	23,705	24,369	25,051	25,753	26,474	27,215	27,977	28,760
Amount attributable to operating activities	12,656	14,911	19,207	19,126	20,059	21,503	23,618	25,453	27,633	31,999
New Operating Proposals										
New Employment Expenses	(458)	(736)	(858)	(1,187)	(1,744)	(1,855)	(2,282)	(2,346)	(2,411)	(2,576)
New Service/Changes to Services Proposals	(3,218)	(1,502)	(1,333)	(1,246)	(1,437)	(1,048)	(1,000)	(1,292)	(816)	(1,190)
New Operating Proposals	(3,676)	(2,239)	(2,191)	(2,433)	(3,181)	(2,903)	(3,282)	(3,638)	(3,227)	(3,766)
Amount available for capital and other commitments	8,980	12,672	17,015	16,694	16,878	18,600	20,337	21,815	24,406	28,234
Investing activities										
Non-Operating Grants, Subsidies and Contributions	6,019	4,096	7,754	13,190	9,370	2,470	2,545	4,964	2,703	2,785
Reimbursement of Developer Contributions										
Proceeds from disposal of assets	521	328	410	619	705	662	392	329	514	426
Self-Supporting Loan Principal Received	20	20	21	22	22	23	24	25		
New / Upgrade Asset Expenditure	(9,479)	(8,379)	(36,082)	(37,780)	(18,860)	(3,451)	(16,565)	(26,011)	(10,900)	(9,787)
Renewal Asset Expenditure	(14,932)	(10,800)	(8,861)	(10,143)	(13,313)	(15,155)	(15,550)	(17,007)	(21,335)	(23,349)
	(17,851)	(14,734)	(36,758)	(34,092)	(22,075)	(15,451)	(29,155)	(37,701)	(29,018)	(29,925)
Non-cash amounts excluded from investing activities		16,750	16,060	10,560	4,060	6,560	4,060	2,060	2,560	61
Amount attributable to investing activities	(17,851)	2,016	(20,698)	(23,532)	(18,015)	(8,891)	(25,095)	(35,641)	(26,458)	(29,864)
Financing Activities										
Proceeds from new debentures	6,800	0	0	19,355	0	0	0	0	0	0
Repayment of debentures	(2,658)	(2,149)	(2,235)	(3,020)	(2,926)	(2,041)	(1,564)	(1,322)	(1,192)	(1,221)
Payments for principal portion of lease liabilities	(129)	(104)	(5)	0	0	0	0	0	0	0
Transfer from reserves	10,032	11,837	32,863	16,251	14,279	7,314	14,342	22,302	14,796	13,331
Transfer to reserves	(6,673)	(24,273)	(26,940)	(25,748)	(10,216)	(14,981)	(8,020)	(7,154)	(11,552)	(10,480)
Amount attributable to financing activities	7,371	(14,688)	3,683	6,838	1,137	(9,708)	4,758	13,826	2,052	1,630
Closing funding surplus / (deficit)	0	0	0	0	0	0	0	0	0	0

Appendix 2

Key Ratios and Indicators

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Operating Surplus Ratio - measure of a local government's ability to cover its operational costs and have revenues available for capital funding or other purposes. <i>Target: > 2% with aim to achieve > 15%</i>	●	●	●	●	●	●	●	●	●	●
	-19%	-13%	-7%	-8%	-8%	-7%	-5%	-4%	-2%	1%
Asset Sustainability Ratio - indicates whether a local government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out. <i>Target: 80% - 110%</i>	●	●	●	●	●	●	●	●	●	●
	67%	47%	37%	42%	53%	59%	59%	62%	76%	81%
Debt Service Coverage Ratio - measurement of a local government's ability to repay its debt including lease payments. The higher the ratio is, the easier it is for a local government to obtain a loan. <i>Target: > 3.00 with aim to achieve > 5.00</i>	●	●	●	●	●	●	●	●	●	●
	2.82	4.58	5.91	4.46	4.64	6.67	8.77	10.55	12.67	14.58
Rates Percentage Increase <i>Target: < 5%</i>	●	●	●	●	●	●	●	●	●	●
	4.20%	4.00%	3.88%	4.38%	3.88%	3.88%	3.88%	3.88%	3.88%	3.88%
Balanced Cash Budget <i>Target: Balanced Budget = 0</i>	●	●	●	●	●	●	●	●	●	●
	0	0	0	0	0	0	0	0	0	0

● Below the target
● Achieve the target
● Above the target

City of Kwinana
Appendix 3
New Operating Expenses

Note: Figures are 000's and costs are escalated

Project	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
City Development and Sustainability		2,799	594	727	612	964	646	782	689	708	856
Environment and Health Services	Annual revegetation program	3	3	3	3	3	3	4	4	4	4
Environment and Health Services	Delivery of bin-stock, additional project staff, communications and education	2,480									
Environment and Health Services	Implementation of Sustainability Education Program	8	8	8	9	9	9	9	10	10	10
Environment and Health Services	Net cost increase to overall service (including EfW)	72	443	455	468	481	495	509	523	538	553
Environment and Health Services	Subscription based software utilises AI to process, analyse and report complex mixed format data from all utilities to accurately and quickly capture emissions, utilisation and accounts payable	25	26	26	27	28	29	30	30	31	32
Environment and Health Services	Trapping of foxes, cats, rabbits, bees to protect native fauna and flora	16	16	17	17	18	18	19	19	20	21
Environment and Health Services	Cyclical increased chemical treatment of waterbodies to reduce mosquito borne virus transmission2			11				12			
Planning and Development	City Lead assessments to inform Compliance and planning Frameworks	10	10	11	11	11	11				
Planning and Development	Ongoing Roll out of pilot program following 2024 program evaluation		31	32	33	34	34	35	36	37	38
Planning and Development	Prioritise a policy review each year	15	15	16					18	19	19
Planning and Development	Undertake PSPs as per the Local Planning Strategy Action List	0		106		112		118			
Planning and Development	Prepare a Heritage List and review Local Heritage Inventory	30									
Planning and Development	Yearly subscription for a demographic profiling provider (e.g. .id or REMPLAN).	40	41	42	43	45	46	47	49	50	51
Planning and Development	Local planning strategy - Department requirement for review in 5 years					112					128
Planning and Development	DCP 1-7 review Statutory Requirement - Deputation of Council.	100									
Planning and Development	DCP 8-15 Statutory Requirement - Deputation of Council.					112					
City Infrastructure		268	488	652	476	332	173	236	257	327	220
Asset Management	Asset Management Consultant Fees	120	113	116	92	134	126	151	85	150	141
City Operations	New Estate Maintenance - Parks	97	285	391	319	159	32	66	146	150	61
City Operations	New Estate Maintenance - Infrastructure	11	28	39	32	16	3	7	15	15	6
City Operations	New Estate Maintenance - Playground	40	62	106	33	22	11	12	12	12	13
City Life		58	77				86				96
Community Engagement Admin	Strategy / policy / implementation plan / CAP / DAIP review every four years following SCP review		77				86				96
Community Engagement Admin	Arts and Culture Strategy	50									
Community Facilities Planning	One additional Christmas Light structure in addition to the three year contract. Following Counillor feedback in 2023.	8									
Office of the CEO		93	343		205	190	188	30	405		242
Governance and Legal	Local government election expenses		169		178		188		199		210
Governance and Legal	Strategic community plan review	68									
Human Resources	EBA Negotiations	25			27			30			32
Rates	GRV Valuation year		175			190			206		
City infrastructure/City Life				(45)	(47)	(48)	(46)	(47)	(59)	(219)	(225)
Facilities Maintenance/Facilities Planning	New Facility - Net Cost/(Net income)			(45)	(47)	(48)	(46)	(47)	(59)	(219)	(225)
Grand Total		3,218	1,502	1,333	1,246	1,437	1,048	1,000	1,292	816	1,190

City of Kwinana
Appendix 4
New Workforce Plan Expenses
Note: Figures are 000's

Position	Service Area	Award Level	FTE	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
City Life				308	356	368	380	488	406	514	529	543	559
CDO - Community Safety (increase in FTE)	Community Development	Band 7	0.35	34	35	37	38	39	40	41	42	43	45
Early Years Officer	Community Services and Partnerships	Band 6	1	89	92	95	98	101	104	107	110	113	116
Events Officer	Community Development	Band 6	0.16	14	15	15	16	16	17	17	18	18	19
Facility Planning Officer	Community Facilities Planning	Band 7	1							97	100	102	105
Healthy Lifestyle Officer	Community Development	Band 6	1	89	92	95	98	101	104	107	110	113	116
Place Leader	Engagement and Place	Band 7	1					97	100	102	105	108	111
Trails Officer (contract and funded for 5 yrs)	Community Facilities Planning	Band 7	0.84	82	85	88	91	93					
Volunteer Coordinator	Community Facilities Planning	Band 5	0.45		37	39	40	41	42	43	45	46	47
Development and Sustainability					264	272	379	379	472	485	499	513	624
Compliance Officer	Essential Services	Band 7	1				97	100	103	106	109	112	115
Emergency Mgmt. Support Officer	Essential Services	Band 5	1		83	86	89	91	94	96	99	102	105
Environmental Health Officer	Environmental and Health Services	Band 7	1					97	100	102	105	108	208
Planning / Environmental Management Role	Planning and Development	Band 7	1		98	101	104						
Ranger	Essential Services	Band 5	1		83	86	89	91	176	181	186	191	197
Infrastructure				76	79	81	287	371	381	669	688	707	727
Engineering Technical Officer - Design	Engineering Services	Band 8	1				105	108	111	115	118	121	124
Engineering Technical Officer - Projects	Engineering Services	Band 7	1							97	100	102	105
Engineering Technical Officer - Traffic	Engineering Services	Band 8	1							105	108	111	114
Parks Supervisor	City Operations	Band 7	1				97	100	103	106	109	112	115
Property Services Officer	City Operations	Band 4	1					76	78	80	82	85	87
Property Services Officer - Playground	City Operations	Band 4	1	76	79	81	84	87	89	167	172	177	182
Office of the CEO				73	37	136	141	506	596	613	630	647	665
Communications Officer	Marketing and Communications	Band 6	0.42		37	39	40	41	42	43	45	46	47
Customer Relations Officer	Customer Service	Band 4	1						76	78	80	82	85
Finance Officer – Revenue Collection	Rates	Band 5	0.37					31	31	32	33	34	35
Industrial Relations Role	HR Services	Band 9	0.6	73									
Legal and Governance Officer	Governance and Legal	Band 8	1					105	108	111	114	117	120
New Director	New Directorate	Neg.	1					226	232	239	246	253	260
Property Management Officer	Governance and Legal	Band 7	1			97	101	103	106	109	112	116	119
Grand Total				458	736	858	1,187	1,744	1,855	2,282	2,346	2,411	2,576

City of Kwinana
Appendix 5
Capital Expenditure
Note: Figures are 000's and costs are escalated

Project	Description	Type of Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Buildings			13,480	7,046	1,966	15,509	11,991	3,483	16,481	19,427	11,018	11,007
Animal Shelter	Staged - Yr 1 Design, Y3 Construct	New	60	411	106							
Arts and Cultural Facility - Koorliny Community Arts Centre	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	Upgrade								53	108	1,215
Building Contingency	Contingency to cover unexpected breakdowns/repairs	Renewal	100	103	106	109	112	115	118	121	125	128
Building Renewals	As per forward works Program	Renewal	1,561	1,885	1,538	1,623	2,500	2,547	2,602	2,426	3,131	4,334
DCA 12 Local Sporting Ground with Community Centre / Clubroom Wellard West	Sporting clubrooms and Community Pavilion	New	2,544	2,262								
DCA10 Local Sporting Ground with Large Community Facility (Casuarina Highschool)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New						69	271	2,794	2,872	
DCA14 - Local Sporting Ground with Changeroom(Wellard Village Primary School)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New		51	106	440	447					
Disability Access and Inclusion - Minor Improvements	Minor DAI initiatives identified by the DAIP Committee	Upgrade	5	5	5	5	6	6	6	6	6	6
District Dry Recreation Centre (serves District A&B) - to be located within District A	Public Art for new facility	New							12	127		
District Dry Recreation Centre (serves District A&B) - to be located within District A	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New					73	287	6,558	6,742		
District Multi purpose community facility (serves District A&B) – to be located within District A	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New									81	321
District Sports Ground Precinct Redevelopment – Medina Oval	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New					73	287	6,424	6,604		
Recquatic Centre - Staff and Manager Office alterations	removal of built in furniture increase in power/data allocations, painting, ergonomic desks to allow for better staff functionality/numbers and improved customer perception as totally visible to the public	Upgrade	25									
Recquatic Centre - Team leaders office alterations	remove small/unfunctional offices and make open workspace, section off part for meeting room	Upgrade		82								
Recreation and Aquatic Facility - Recquatic	Public Art for new facility	New				132	88					
Recreation and Aquatic Facility - Recquatic	Staged - Yr 1 Design, Y2&3 Construct	Upgrade			106	13,199	8,655					
District Hard Courts (serves District A&B) - to be located within District A	Public Art for new facility	New									6	92

City of Kwinana
Appendix 5
Capital Expenditure

Note: Figures are 000's and costs are escalated

Project	Description	Type of Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
District Hard Courts (serves District A&B) - to be located within District A	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct DCA funded	New							77	303	4,590	4,718
DCA8 Local Sporting Ground with Changeroom	Mandogalup Shared Use with Planned Primary School	New					39	172	413	246		
DCA9 Local Sporting Ground with Changeroom (Treeby Road)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New									44	192
Darius Wells East Elevation	Solar shading to second storey reduce het load, energy consumption and occupant comfort	New	35									
Recquatic Pool Deck Tile Treatment	Application of a specialised treatment to the pool deck tiles to enhance their non-slip properties and ensure compliance with safety standards. Cost as quoted, with 15% contingency added.	Renewal	17									
Civic Administration Centre - Upgrade/Renewal	Upgrade - Y1 Detailed Design and Construct, Y2 Construct	Renewal	6,800	2,220								
Muni-Local Sporting Ground with Community Centre / Clubroom Wellard West	Public Art for new facility	New	25	26								
Muni-Local Sporting Ground with Large Community Facility (Casuarina)	Public Art for new facility	New								5	55	
Thomas Oval Changeroom Extension/Upgrade	Construction of New Changerooms and Upgrade of Kiosk Facility	New	2,283	0								
Thomas Oval Changeroom Extension/Upgrade	Public Art for new facility	New	24									
Bus Shelters			37	42	50	56	64	72	80	84	89	92
Bus Shelter - New/ Upgrade	One New Bus Shelter per Year	New	7	7	7	8	9	9	9	10	11	12
Bus Shelters Renewal	Replace existing old and non compliant bus shelters and platforms	Renewal	30	35	42	49	55	63	71	74	77	81
Car Parks			65	78	89	101	115	130	136	142	150	156
Car Park Renewal	Resurface existing carpark and replace associated damaged kerbs and stormwater runoff drainage system.	Renewal	65	78	89	101	115	130	136	142	150	156

City of Kwinana
Appendix 5
Capital Expenditure
Note: Figures are 000's and costs are escalated

Project	Description	Type of Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Drainage			116	1,474	2,951	337	723	380	402	416	448	469
Drainage New	(blank)	Upgrade/New	90	235	280	294	308	324	339	345	373	391
Drainage New - DCA3	DCA 3 - Peel Sub O Drian - Casuarina	Upgrade/New			927							
Drainage New - DCA3	DCA 3 - Peel Sub P1 Drain - Casuarina	Upgrade/New			1,041							
Drainage New - DCA3	DCA 3 - Peel Sub P1A Drain - Casuarina	Upgrade/New			408							
Drainage Renewals per Asset Management Plan	Peplaceasswets that reach end of usable life	Renewal	26	31	36	42	49	56	64	72	75	78
DCA3 - Drainage New	DCA 3 - Peel Sub P1 Drain - Anketell South & Casuarina	Upgrade/New		1,208								
Drainage New - DCA2	Peel Sub N Drain - Wellard - 170m	Upgrade/New					365					
Drainage New - DCA2	Peel Sub N1 Drain - Wellard - 313m	Upgrade/New			259							
Furniture & Equipment			206	309	166	360	564	156	223	524	345	336
CCTV Renewals	Allocation to replace cameras and equipment to ensure ongoing service provision	Renewal	60	31	32	33	34	34	35	36	37	38
District Dry Recreation Centre (serves District A&B) - to be located within District A	Furnitures & Fittings for new facility	New							59	328		
Recreation and Aquatic Facility - Recquatic	Furnitures & Fittings for new facility	New				217	402					
District Hard Courts (serves District A&B) - to be located within District A	Furnitures & Fittings for new facility	New									81	192
Replacement public computer chairs	Adjustable chairs for customers using computers in the library	Renewal	4									
Furniture and Fittings Renewal	Allocation for new furniture and fittings required throughout the year	New	20	21	21	22	22	23	24	24	25	26
Community Facilities Furniture and Fittings Renewal	One full replacement project per year at facilities. Darius has been forecast for 2027/28 and increased budget due to higher number of spaces. Note that this is for hireable spaces and not Library, Recquatic, Zone, Koorliny.	Renewal	25	26	26	27	28	29	30	30	31	32
Darius Wells Library - Couches, furniture	Replacement couches and chairs to replace existing furniture	Renewal	12	12							15	15
Library services outreach equipment	Selection of equipment for officers undertaking outreach: marquee, tables, chairs, podium, trestle tables, shelves. Also corflute signs, table cloth, and merchandise.	New	10									
Local history space	Creation of a dedicated local history study and research space on the library floor	New		26								
CCTV - New	Installation of new CCTV as per City's CCTV strategy	New	0	51	53	54	56	57	59	30	31	32
Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary School)	Furnitures & Fittings for new facility	New							6	19		

City of Kwinana
Appendix 5
Capital Expenditure

Note: Figures are 000's and costs are escalated

Project	Description	Type of Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Muni-Local Sporting Ground with Community Centre / Clubroom Wellard West	Furnitures & Fittings for new facility	New	48	103								
Muni-Local Sporting Ground with Large Community Facility (Casuarina Highschool)	Furnitures & Fittings for new facility	New								42	125	
Muni-Local Sporting Ground with Changeroom(Wellard Village Primary School)	Furnitures & Fittings for new facility	New				7	22					
Thomas Oval Changeroom Extension/Upgrade	Furnitures & Fittings for new facility	New	16	21								
Darius Wells Library - 2 x All in one self check PCs	Replacement for self check PCs	Renewal			10				11			
Darius Wells Library - coin and bill acceptor	Replacement unit for ageing machine	Renewal		7								
Darius Wells Library - S2 self loan station	Replacement for self loan machine near entrance	Renewal						13				
Darius Wells Library - X11 self-check machine	Replacement self checkout station for junior area	Renewal		12						15		
Darius Wells Library -laptop lockers	laptop docking station with capacity to charge,wipe and secure laptops for public use.	Upgrade/New	11									
Darius Wells Library - Returns chute/dump bin	Replacement smart returns chute and bin for after hours returns	Renewal			24							
Parks & Reserves			3,081	3,747	2,921	7,964	2,733	3,660	4,152	5,245	7,030	7,619
Public Open Space/Parks & Reserves Renewals	As per forward works programs	Renewal	985	1,178	1,119	889	2,160	3,067	3,529	4,596	6,354	6,914
Parks Upgrade Strategy	(blank)	Upgrade/New	150	160	168	176	178	181	191	200	210	219
Kwinana Loop Trail Stage 1	As per Master Plan, funding from state government grant	New	1,500	2,056								
Kwinana Loop Trail Stage 2 and 3	As per Master Plan Grant funding would be required - election advocacy opportunity. Projects have been timed to commence 12months after approx dates of Federal elections.	New			1,268	6,518						
Urban Tree Planning	(blank)	Upgrade/New	180	198	207	217	228	239	251	263	276	290
Streetscape Strategy	(blank)	Upgrade/New	90	154	159	163	168	172	181	186	191	196
DCA 5 - Galati Triangle, Honeywood oval	Upgrade the Galati Triangle section of Honeywood Oval with the construction of a new garden bed, concrete path, kerb, and turf.	Upgrade/New	176									

City of Kwinana
Appendix 5
Capital Expenditure
*Note: Figures are 000's and
costs are escalated*

Project	Description	Type of Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Plant & Equipment			1,396	1,001	1,201	2,121	1,876	2,100	1,416	1,108	1,910	1,857
Council chambers IT refresh	based on 7 year cycle	Renewal									62	
End user devices	laptop reserve to manage replacement of initial 330 devices with a 4-5 year lifespan. Escalation based on workforce planning numbers	Renewal	121	126	131	136	141	146	152	158	164	170
Network Refresh	replacement of cities networking gear (switches, routers, wireless), escalation based on CIP growth	Renewal				185					249	
Plant Replacement Program - Light Fleet	Sum of proposed Upfront total Expenditure Required	Renewal	875	640	848	640	742	1,059	757	793	1,026	468
Plant Replacement Program - Plant & Equipment	Heavy Plant and Equipment - upfront expenditure required	Renewal	146	144	190	1,052	994	677	330	158	370	1,091
Printer Fleet Refresh	replacement of printer hardware (not maintenance contract) no ramping as we expect to reduce usage	Renewal	0					184				
Recquatic - Pool Plant Renewals	Allocation to replace pool plant as required	Renewal	100			109			118			128
Server Hardware	Initial system deployment with 3 yearly cycle, 10 year aim to remove platform entirely	Renewal			32			34			37	
Revolving Energy Fund - Project 1	Requatic Solar PV Cost: \$114k Savings pa: \$25k ROI: 4.6 years	New	114									
Revolving Energy Fund - Project 2	Zone Solar PV + battery Cost: \$88k Savings pa: \$16k ROI: 5.5 years	New		90								
100-110KVA trailer mounted generator	Trailer to be used at admin and depot building and events as required.	New	40									
Meeting room refresh	replacement of meetingroom hardware 7-10 year lifespan	Renewal							59			
Roads			4,877	4,928	34,798	20,595	13,144	7,597	7,994	14,762	9,854	10,265
Blackspot Program	(blank)	Upgrade/New	959	771	793	815	838	861	885	910	935	962
DCA 1 - Wellard Road Upgrade	Culvert and road crossing over the Peel Main Drain Linking Lots 661 and 670 (Item M)	Upgrade/New					825					
DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Bertram Road to Cavendish Road (Item J)	Upgrade/New			14,698							
DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Cavendish Road to Millard Road (Item j) - remaining costs	Upgrade/New				8,619						
DCA 1 -Betram Road Upgrade	Betram Road Upgrade: Challenger Road to Wellard Road (Item k)	Upgrade/New					5,322					
DCA 2 - Millar Road	Road Upgrade/New	Upgrade/New			806							
DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (a) - Lot 28	Upgrade/New			421							
DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (b) - Lot 59	Upgrade/New			414							
DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (c) - Lot 440	Upgrade/New			220							

City of Kwinana
Appendix 5
Capital Expenditure
Note: Figures are 000's and costs are escalated

Project	Description	Type of Expenditure	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
DCA 2,3 - Mortimer Road	Road Upgrade/New	Upgrade/New				6,199						
DCA 4,5 - Anketell Rad	Road Upgrade/New	Upgrade/New			10,353							
DCA 5 - Honeywood Avenue	Honeywood Avenue: Internal Collector Road Upgrade/New	Upgrade/New			2,595							
DCA 6 - Hammond Road Extension	Road Extension/New	Upgrade/New								3,010		
DCA 6 - Internal Collector Road	(blank)	Upgrade/New								3,097		
MRRG Road Renewals/Rehabilitation	Road Renewal per Asset Management Plan	Renewal	1,478	1,388	1,427	1,467	1,508	1,550	1,593	1,638	1,684	1,731
Muni Funded Road Renewals/Rehabilitation	Road Renewal per Asset Management Plan	Renewal	1,253	2,151	2,433	2,838	3,972	4,484	4,792	5,360	6,464	6,777
Road To Recovery - Road Reseal	Surface Reseal	Renewal	1,018	512	526	541	556	572	588	604	621	639
Traffic Safety Projects	(blank)	Upgrade/New	100	107	112	117	123	130	136	142	150	156
Resurfacing of telephone lane - Baldivis	Resurfacing the section of telephone lane that crosses from the City of Rockingham into the City of Kwinana. City requires to contribute \$70K to the City of Rockingham to complete the works	Renewal	70									
Street Lighting			69	81	83	93	103	113	124	135	148	162
Street Lighting New	(blank)	Upgrade/New	36	43	44	47	49	52	54	57	60	63
Street Lighting Renewal per Asset Management Plan	One Complete replacement and 2 Pole Replacement based on 22/23 Condition inspection report and Streetlight replacement	Renewal	34	38	39	47	54	61	70	78	89	99
Intangible Assets			796						118	279	125	
Website Redevelopment	New Content Management System – Including development and design of the City's website infrastructure (incl Corporate and Recquatic)	Renewal							118	279	125	
Corporate Business System	OneCouncil project phase 2	Upgrade	796									
Footpaths			173	471	719	785	860	916	989	897	1,119	1,173
Footpath-Other Footpaths/Cyclepath	Upgrade existing footpaths and/or construct missing links and new path as per the Strategy Community Plan (Bike and Walk Plan).	Upgrade/New	20					582	610	470	671	704
Footpath-Parmelia Avenue Shared Path Construction	Parmelia Avenue Shared Path Construction: Sulphur Rd to Tunncliffe St	Upgrade/New		289	505							
Footpath-Parmelia Avenue Shared Path Construction	Parmelia Avenue Shared Path Construction: Tunncliffe St to Wellard Rd	Upgrade/New				529	566					
Footpath-Repair and/Replace Damaged Footpath	Replace assets that have reached end of usable life	Renewal	153	182	213	256	294	334	379	427	448	469
Other Structures			115									
EV Charging station	EV charging station at multiple locations	New	115									
Grand Total			24,411	19,178	44,943	47,923	32,172	18,606	32,116	43,018	32,235	33,136

City of Kwinana

Appendix 6

Summary Capital Expenditure Funding

Note: Figures are 000's and costs are escalated

Year	Municipal Funds	Federal / State Grant	Plant & Equipment Reserve	Asset Management Reserve	Information Technology Reserve	Infrastructure Reserve	Proceeds from Sale	DCA Reserve	Loan	Total Funding
2025	4,561	6,019	600	2,676	400	114	521	2,720	6,800	24,411
2026	4,061	4,096	456	6,713		3	328	3,521		19,178
2027	4,825	7,754	629	3,305			410	28,021		251
2028	6,149	13,190	1,182	2,670			619	10,913	13,199	47,923
2029	3,014	9,370	1,030	9,294			705	2,603	6,155	32,172
2030	9,745	2,470	1,074	4,128			662	528		18,606
2031	15,872	2,545	814	5,173			392	7,319		32,116
2032	17,061	4,964	622	6,277			329	13,766		43,018
2033	15,351	2,703	883	5,197			514	7,587		32,235
2034	18,066	2,785	1,261	5,366			426	5,231		33,136
Grand Total	98,705	55,895	8,552	50,800	400	117	4,904	82,209	26,155	327,738

City of Kwinana
Appendix 7
Information on Borrowings

Particulars	2025					2026				
	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Loan 99 - Administration Office Renovations	129,871	0	129,871	0	7,401	0	0	0	0	0
Education & Welfare										
Loan 100 - Youth Specific Space	693,731	0	161,614	532,116	35,519	532,116	0	169,250	362,866	26,905
Recreation and Culture										
Loan 97 - Orelia Oval Pavilion Extension	287,367	0	287,367	0	16,376	0	0	0	0	0
Loan 102 - Library & Resource Centre	4,125,508	0	752,731	3,372,778	207,680	3,372,778	0	787,292	2,585,485	168,560
Loan 104 - Recquatic Refurbishment	2,168,523	0	326,184	1,842,339	99,144	1,842,339	0	339,528	1,502,812	83,498
Loan 105 - Bertram Community Centre	796,451	0	128,085	668,366	29,717	668,366	0	132,298	536,068	24,728
Loan 106 - Destination Park - Calista	892,267	0	115,867	776,399	33,144	776,399	0	119,534	656,865	28,660
Transport										
Loan 98 - Streetscape Beautification	175,326	0	175,326	0	9,991	0	0	0	0	0
Loan 101B - City Centre Redevelopment	1,905,722	0	243,282	1,662,440	37,027	1,662,440	0	246,529	1,415,911	32,068
New Loans										
Administration Building Renewal / Upgrade	0	6,800,000	318,395	6,481,605	322,967	6,481,605	0	333,878	6,147,727	307,484
Recquatic Building Renewal / Upgrade	0	0	0	0	0	0	0	0	0	0
Self Supporting Loans										
Recreation and Culture										
Loan 103B - Golf Club Refurbishment	177,351	0	19,700	157,652	6,925	157,652	0	20,359	137,293	6,126
	11,352,116	6,800,000	2,658,420	15,493,695	805,892	15,493,695	0	2,148,668	13,345,027	678,029

City of Kwinana
Appendix 7
Information on Borrowings

Particulars	2027					2028				
	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Loan 99 - Administration Office Renovations	0	0	0	0	0	0	0	0	0	0
Education & Welfare										
Loan 100 - Youth Specific Space	362,866	0	177,246	185,620	17,880	185,620	0	185,620	0	8,419
Recreation and Culture										
Loan 97 - Orelia Oval Pavilion Extension	0	0	0	0	0	0	0	0	0	0
Loan 102 - Library & Resource Centre	2,585,485	0	823,441	1,762,044	127,632	1,762,044	0	861,250	900,794	84,868
Loan 104 - Recquatic Refurbishment	1,502,812	0	353,418	1,149,394	67,213	1,149,394	0	367,876	781,518	50,267
Loan 105 - Bertram Community Centre	536,068	0	136,651	399,417	19,573	399,417	0	141,146	258,271	14,252
Loan 106 - Destination Park - Calista	656,865	0	123,317	533,548	24,033	533,548	0	127,220	406,329	19,271
Transport										
Loan 98 - Streetscape Beautification	0	0	0	0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	1,415,911	0	249,819	1,166,093	27,035	1,166,093	0	253,153	912,940	21,956
New Loans										
Administration Building Renewal / Upgrade	6,147,727	0	350,114	5,797,613	291,249	5,797,613	0	367,139	5,430,473	274,223
Recquatic Building Renewal / Upgrade	0	0	0	0	0	0	19,354,585	694,790	18,659,795	170,074
Self Supporting Loans										
Recreation and Culture										
Loan 103B - Golf Club Refurbishment	137,293	0	21,041	116,252	5,300	116,252	0	21,745	94,507	4,449
	13,345,027	0	2,235,046	11,109,981	579,914	11,109,981	19,354,585	3,019,939	27,444,626	647,778

City of Kwinana
Appendix 7
Information on Borrowings

Particulars	2029					2030				
	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Loan 99 - Administration Office Renovations	0	0	0	0	0	0	0	0	0	0
						0				
Education & Welfare						0				
Loan 100 - Youth Specific Space	0	0	0	0	0	0	0	0	0	0
						0				
Recreation and Culture						0				
Loan 97 - Orelia Oval Pavilion Extension	0	0	0	0	0	0	0	0	0	0
Loan 102 - Library & Resource Centre	900,794	0	900,794	0	39,950	0	0	0	0	0
Loan 104 - Recquatic Refurbishment	781,518	0	382,926	398,592	32,589	398,592	0	398,592	0	14,215
Loan 105 - Bertram Community Centre	258,271	0	145,790	112,481	8,742	112,481	0	112,481	0	2,826
Loan 106 - Destination Park - Calista	406,329	0	131,246	275,083	14,341	275,083	0	135,399	139,684	9,256
						0				
Transport						0				
Loan 98 - Streetscape Beautification	0	0	0	0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	912,940	0	256,532	656,408	16,773	656,408	0	259,955	396,453	11,541
						0				
New Loans						0				
Administration Building Renewal / Upgrade	5,430,473	0	384,993	5,045,480	256,370	5,045,480	0	403,714	4,641,766	237,648
Recquatic Building Renewal / Upgrade	18,659,795	0	700,964	17,958,831	163,900	17,958,831	0	707,193	17,251,637	157,671
						0				
Self Supporting Loans						0				
Recreation and Culture						0				
Loan 103B - Golf Club Refurbishment	94,507	0	22,473	72,034	3,565	72,034	0	23,225	48,809	2,654
	27,444,626	0	2,925,717	24,518,909	536,230	24,518,909	0	2,040,560	22,478,349	435,811

City of Kwinana
Appendix 7
Information on Borrowings

Particulars	2031					2032				
	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Loan 99 - Administration Office Renovations	0	0	0	0	0	0	0	0	0	0
Education & Welfare										
Loan 100 - Youth Specific Space	0	0	0	0	0	0	0	0	0	0
Recreation and Culture										
Loan 97 - Orelia Oval Pavilion Extension	0	0	0	0	0	0	0	0	0	0
Loan 102 - Library & Resource Centre	0	0	0	0	0	0	0	0	0	0
Loan 104 - Recquatic Refurbishment	0	0	0	0	0	0	0	0	0	0
Loan 105 - Bertram Community Centre	0	0	0	0	0	0	0	0	0	0
Loan 106 - Destination Park - Calista	139,684	0	139,684	0	4,015	0	0	0	0	0
Transport										
Loan 98 - Streetscape Beautification	0	0	0	0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	396,453	0	263,425	133,028	6,245	133,028	0	133,028	0	885
New Loans										
Administration Building Renewal / Upgrade	4,641,766	0	423,346	4,218,420	218,016	4,218,420	0	443,933	3,774,487	197,430
Recquatic Building Renewal / Upgrade	17,251,637	0	713,478	16,538,160	151,386	16,538,160	0	719,818	15,818,342	145,046
Self Supporting Loans										
Recreation and Culture										
Loan 103B - Golf Club Refurbishment	48,809	0	24,003	24,806	1,713	24,806	0	24,806	0	739
	22,478,349	0	1,563,935	20,914,414	381,376	20,914,414	0	1,321,584	19,592,830	344,100

City of Kwinana
Appendix 7
Information on Borrowings

Particulars	2033					2034				
	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance										
Loan 99 - Administration Office Renovations	0	0	0	0	0	0	0	0	0	0
									0	
Education & Welfare									0	
Loan 100 - Youth Specific Space	0	0	0	0	0	0	0	0	0	0
									0	
Recreation and Culture									0	
Loan 97 - Orelia Oval Pavilion Extension	0	0	0	0	0	0	0	0	0	0
Loan 102 - Library & Resource Centre	0	0	0	0	0	0	0	0	0	0
Loan 104 - Recquatic Refurbishment	0	0	0	0	0	0	0	0	0	0
Loan 105 - Bertram Community Centre	0	0	0	0	0	0	0	0	0	0
Loan 106 - Destination Park - Calista	0	0	0	0	0		0			
									0	
Transport									0	
Loan 98 - Streetscape Beautification	0	0		0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	0	0	0	0	0	0	0	0	0	0
									0	
New Loans									0	
Administration Building Renewal / Upgrade	3,774,487	0	465,520	3,308,967	175,842	3,308,967	0	488,158	2,820,809	153,205
Recquatic Building Renewal / Upgrade	15,818,342	0	726,214	15,092,128	138,650	15,092,128	0	732,668	14,359,460	132,196
Self Supporting Loans										
Recreation and Culture										
Loan 103B - Golf Club Refurbishment	0	0	0	0	0	0	0	0	0	0
	19,592,830	0	1,191,735	18,401,095	314,492	18,401,095	0	1,220,826	17,180,269	285,401

City of Kwinana
Appendix 8
Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
MUNICIPAL RESERVES										
Aged Persons Units Reserve										
Opening Balance	892	977	1,007	1,032	1,055	1,078	1,100	1,121	1,141	1,160
Interest	33	30	25	24	23	22	21	20	19	17
Transfer to Reserve	52	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	977	1,007	1,032	1,055	1,078	1,100	1,121	1,141	1,160	1,177
Asset Management Reserve										
Opening Balance	4,959	4,625	1,502	4,693	14,097	7,851	8,656	4,709	1,367	1,913
Interest	137	143	37	108	307	160	164	83	22	29
Transfer to Reserve	2,205	3,448	6,459	11,966	2,741	4,773	1,062	2,851	5,721	7,348
Transfer From Reserve	(2,676)	(6,713)	(3,305)	(2,670)	(9,294)	(4,128)	(5,173)	(6,277)	(5,197)	(5,366)
Balance 30 June	4,625	1,502	4,693	14,097	7,851	8,656	4,709	1,367	1,913	3,924
Banksia Park Reserve										
Opening Balance	358	374	386	395	404	413	422	430	437	444
Interest	12	12	9	9	9	8	8	8	7	7
Transfer to Reserve	4	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	374	386	395	404	413	422	430	437	444	451
City Infrastructure Reserve										
Opening Balance	117	3	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(114)	(3)	0	0	0	0	0	0	0	0
Balance 30 June	3	0	0	0	0	0	0	0	0	0
Community Services & Emergency Relief Reserve										
Opening Balance	361	377	389	399	408	417	425	433	441	448
Interest	16	12	10	9	9	9	8	8	7	7
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	377	389	399	408	417	425	433	441	448	455

Appendix 8

Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Contiguous Local Authorities Group Reserve										
Opening Balance	279	278	273	265	256	246	235	224	211	197
Interest	13	9	7	6	6	5	4	4	3	3
Transfer to Reserve	33	34	35	35	36	37	39	40	41	42
Transfer From Reserve	(46)	(48)	(49)	(50)	(52)	(53)	(55)	(56)	(58)	(59)
Balance 30 June	278	273	265	256	246	235	224	211	197	182
Employee Leave Reserve										
Opening Balance	3,012	3,149	3,246	3,326	3,403	3,477	3,548	3,615	3,679	3,739
Interest	137	97	80	77	74	71	67	64	60	56
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	3,149	3,246	3,326	3,403	3,477	3,548	3,615	3,679	3,739	3,795
Employee Vacancy Reserve										
Opening Balance	563	604	622	638	652	667	680	693	705	717
Interest	40	19	15	15	14	14	13	12	11	11
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	604	622	638	652	667	680	693	705	717	727
Family Day Care Reserve										
Opening Balance	0	0	0	0	0	0	0	0	0	0
Interest										
Transfer to Reserve	0									0
Transfer From Reserve	0									0
Balance 30 June	0	0	0	0	0	0	0	0	0	0
Golf Course Cottage Reserve										
Opening Balance	32	34	35	36	36	37	38	39	39	40
Interest	1	1	1	1	1	1	1	1	1	1
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	34	35	36	36	37	38	39	39	40	41
Golf Club Maintenance Reserve										
Opening Balance	33	34	35	36	37	38	39	39	40	41
Interest	1	1	1	1	1	1	1	1	1	1
Transfer to Reserve	5	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(5)	0	0	0	0	0	0	0	0	0
Balance 30 June	34	35	36	37	38	39	39	40	41	41

Appendix 8

Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Information Technology Reserve										
Opening Balance	557	173	178	183	187	191	195	199	202	405
Interest	16	5	4	4	4	4	4	4	3	6
Transfer to Reserve	0	0	0	0	0	0	0	0	200	0
Transfer From Reserve	(400)	0	0	0	0	0	0	0	0	0
Balance 30 June	173	178	183	187	191	195	199	202	405	411
Plant and Equipment Replacement Reserve										
Opening Balance	638	620	1,236	1,958	1,640	1,439	1,643	1,573	1,308	1,760
Interest	45	19	30	45	36	29	31	28	21	26
Transfer to Reserve	1,057	1,381	1,731	1,438	1,499	1,910	1,105	658	1,828	1,953
Transfer From Reserve	(1,121)	(784)	(1,038)	(1,801)	(1,735)	(1,736)	(1,206)	(951)	(1,397)	(1,687)
Balance 30 June	620	1,236	1,958	1,640	1,439	1,643	1,573	1,308	1,760	2,052
Public Art Reserve										
Opening Balance	167	181	187	191	196	200	204	208	212	215
Interest	14	6	5	4	4	4	4	4	3	3
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	181	187	191	196	200	204	208	212	215	218
Public Open Space										
Opening Balance	349	365	376	385	394	403	411	419	426	433
Interest	15	11	9	9	9	8	8	7	7	6
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	365	376	385	394	403	411	419	426	433	439
Refuse Reserve										
Opening Balance	5,846	4,334	5,227	6,124	6,348	6,563	6,767	6,957	7,132	7,288
Interest	133	134	128	141	138	134	129	123	116	109
Transfer to Reserve	835	810	820	136	132	126	119	111	101	88
Transfer From Reserve	(2,480)	(50)	(52)	(53)	(55)	(56)	(58)	(59)	(61)	(63)
Balance 30 June	4,334	5,227	6,124	6,348	6,563	6,767	6,957	7,132	7,288	7,422
Renewable Energy Efficiency Reserve										
Opening Balance	62	76	83	107	131	156	182	209	237	265
Interest	9	2	2	2	3	3	3	4	4	4
Transfer to Reserve	25	26	43	44	45	46	48	49	50	51
Transfer From Reserve	(21)	(21)	(22)	(22)	(23)	(24)	(24)	(25)	(26)	(26)
Balance 30 June	76	83	107	131	156	182	209	237	265	294

Appendix 8

Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Restricted Grants & Contributions Reserve										
Opening Balance	598	598	598	598	598	598	598	598	598	598
Interest										
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	598	598	598	598	598	598	598	598	598	598
Settlement Agreement Reserve										
Opening Balance	315	324	334	342	350	357	364	371	378	384
Interest	8	10	8	8	8	7	7	7	6	6
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	324	334	342	350	357	364	371	378	384	390
Strategic Property Reserve										
Opening Balance	961	982	1,013	1,037	1,061	1,084	1,107	1,128	1,148	1,166
Interest	22	30	25	24	23	22	21	20	19	17
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	982	1,013	1,037	1,061	1,084	1,107	1,128	1,148	1,166	1,184
Workers Compensation Reserve										
Opening Balance	617	644	663	680	695	711	725	739	752	764
Interest	26	20	16	16	15	14	14	13	12	11
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	644	663	680	695	711	725	739	752	764	776
Strategic Initiative Reserve										
Opening Balance	321	343	354	362	371	379	387	394	401	407
Interest	22	11	9	8	8	8	7	7	7	6
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	343	354	362	371	379	387	394	401	407	413
Election Expense Reserve										
Opening Balance	84	174	97	189	107	205	119	222	132	240
Interest	4	5	2	4	2	4	2	4	2	4
Transfer to Reserve	85	87	90	92	95	98	100	103	106	109
Transfer From Reserve	0	(170)	0	(178)	0	(187)	0	(197)	0	(207)
Balance 30 June	174	97	189	107	205	119	222	132	240	146

Appendix 8

Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
Valuation Expense Reserve										
Opening Balance	82	171	99	191	115	213	133	236	153	261
Interest	4	5	2	4	3	4	3	4	2	4
Transfer to Reserve	85	87	90	92	95	98	100	103	106	109
Transfer From Reserve	0	(164)	0	(173)	0	(182)	0	(191)	0	(200)
Balance 30 June	171	99	191	115	213	133	236	153	261	174
SUB-TOTAL MUNICIPAL RESERVES										
Opening Balance	21,204	19,439	17,940	23,166	32,543	26,724	27,980	24,557	21,140	22,888
Interest	712	582	425	521	696	533	520	424	335	332
Transfer to Reserve	4,386	5,873	9,267	13,804	4,643	7,088	2,573	3,914	8,152	9,700
Transfer From Reserve	(6,863)	(7,954)	(4,466)	(4,948)	(11,159)	(6,365)	(6,516)	(7,755)	(6,739)	(7,609)
Balance 30 June	19,439	17,940	23,166	32,543	26,724	27,980	24,557	21,140	22,888	25,311
DEVELOPER CONTRIBUTION RESERVES										
DCA 1 - Hard Infrastructure - Bertram										
Opening Balance	2,076	2,117	10,158	3,269	1,872	1,706	1,713	1,717	1,717	1,713
Interest	79	65	249	76	41	35	33	30	28	26
Transfer to Reserve	0	8,000	6,000	5,000	1,500	0	0	0	0	0
Transfer From Reserve	(38)	(24)	(13,138)	(6,473)	(1,707)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	2,117	10,158	3,269	1,872	1,706	1,713	1,717	1,717	1,713	1,706
DCA 2 - Hard Infrastructure - Wellard										
Opening Balance	1,918	1,956	3,492	2,633	654	276	254	230	204	176
Interest	75	60	86	61	14	6	5	4	3	3
Transfer to Reserve		1,500	1,200	0	0	0	0	0	0	0
Transfer From Reserve	(38)	(24)	(2,145)	(2,039)	(392)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	1,956	3,492	2,633	654	276	254	230	204	176	146
DCA 3 - Hard Infrastructure - Casuarina										
Opening Balance	122	88	109	211	177	154	129	102	74	44
Interest	4	3	3	5	4	3	2	2	1	1
Transfer to Reserve	0	1,250	2,500	2,000	0	0	0	0	0	0
Transfer From Reserve	(38)	(1,232)	(2,401)	(2,039)	(27)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	88	109	211	177	154	129	102	74	44	12

Appendix 8

Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
DCA 4 - Hard Infrastructure - Anketell										
Opening Balance	2,523	2,604	4,160	1,353	1,358	1,360	1,360	1,357	1,351	1,341
Interest	118	80	102	31	30	28	26	24	22	20
Transfer to Reserve	0	1,500	1,500	0	0	0	0	0	0	0
Transfer From Reserve	(38)	(24)	(4,409)	(26)	(27)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	2,604	4,160	1,353	1,358	1,360	1,360	1,357	1,351	1,341	1,329
DCA 5 - Hard Infrastructure - Wandi										
Opening Balance	2,360	2,241	4,786	1,456	1,463	1,468	1,470	1,469	1,465	1,457
Interest	95	69	117	34	32	30	28	26	24	22
Transfer to Reserve	0	2,500	2,500	0	0	0	0	0	0	0
Transfer From Reserve	(214)	(24)	(5,948)	(26)	(27)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	2,241	4,786	1,456	1,463	1,468	1,470	1,469	1,465	1,457	1,446
DCA 6 - Hard Infrastructure - Mandogalup										
Opening Balance	6,229	6,470	6,646	6,783	6,914	7,038	7,153	7,260	3,677	3,706
Interest	278	200	163	157	151	144	136	129	60	55
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(38)	(24)	(25)	(26)	(27)	(28)	(29)	(3,711)	(31)	(33)
Balance 30 June	6,470	6,646	6,783	6,914	7,038	7,153	7,260	3,677	3,706	3,728
DCA 7 - Hard Infrastructure - Wellard West										
Opening Balance	147	114	93	100	107	112	116	119	121	122
Interest	4	4	2	2	2	2	2	2	2	2
Transfer to Reserve	0	0	30	30	30	30	30	30	30	30
Transfer From Reserve	(38)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	114	93	100	107	112	116	119	121	122	121
DCA 8 - Soft Infrastructure - Mandogalup										
Opening Balance	1,648	1,689	1,717	1,734	1,748	1,707	1,541	1,128	872	855
Interest	65	52	42	40	38	35	29	20	14	13
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(80)	(200)	(442)	(276)	(31)	(33)
Balance 30 June	1,689	1,717	1,734	1,748	1,707	1,541	1,128	872	855	835
DCA 9 - Soft Infrastructure - Wand/Anketell										
Opening Balance	6,820	7,071	8,265	9,443	10,635	11,753	13,678	9,280	2,344	2,226
Interest	274	218	202	218	232	240	260	164	38	33
Transfer to Reserve	0	1,000	1,000	1,000	1,000	2,000	2,000	0	0	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(114)	(315)	(6,658)	(7,100)	(156)	(546)
Balance 30 June	7,071	8,265	9,443	10,635	11,753	13,678	9,280	2,344	2,226	1,714

Appendix 8

Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
DCA 10 - Soft Infrastructure - Casuarina/Anketell										
Opening Balance	183	165	1,146	2,149	4,173	5,223	9,232	11,031	10,099	5,270
Interest	6	5	28	50	91	107	175	195	165	79
Transfer to Reserve	0	1,000	1,000	2,000	1,000	4,000	2,000	2,000	2,500	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(41)	(97)	(377)	(3,127)	(7,493)	(4,751)
Balance 30 June	165	1,146	2,149	4,173	5,223	9,232	11,031	10,099	5,270	597
DCA 11 - Soft Infrastructure - Wellard East										
Opening Balance	2,419	2,533	2,587	2,626	2,660	2,677	2,704	2,726	2,744	2,758
Interest	138	78	63	61	58	55	51	48	45	41
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(41)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	2,533	2,587	2,626	2,660	2,677	2,704	2,726	2,744	2,758	2,766
DCA 12 - Soft Infrastructure - Wellard West										
Opening Balance	8,987	6,819	4,744	4,836	4,921	4,988	5,061	5,128	5,189	5,242
Interest	400	211	116	112	107	102	96	91	85	78
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(2,567)	(2,286)	(25)	(26)	(41)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	6,819	4,744	4,836	4,921	4,988	5,061	5,128	5,189	5,242	5,288
DCA 13 - Soft Infrastructure - Bertram										
Opening Balance	301	289	273	255	235	199	175	149	122	92
Interest	11	9	7	6	5	4	3	3	2	1
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(41)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	289	273	255	235	199	175	149	122	92	61
DCA 14 - Soft Infrastructure - Wellard/Leda										
Opening Balance	209	209	140	312	353	373	853	840	825	807
Interest	22	6	3	7	8	8	16	15	13	12
Transfer to Reserve	0	0	300	500	500	500	0	0	0	0
Transfer From Reserve	(23)	(76)	(131)	(466)	(488)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	209	140	312	353	373	853	840	825	807	786
DCA 15 - Soft Infrastructure - City Site										
Opening Balance	207	191	172	181	190	183	188	193	196	198
Interest	7	6	4	4	4	4	4	3	3	3
Transfer to Reserve	0	0	30	30	30	30	30	30	30	30
Transfer From Reserve	(23)	(24)	(25)	(26)	(41)	(28)	(29)	(30)	(31)	(33)
Balance 30 June	191	172	181	190	183	188	193	196	198	198

Appendix 8
Information on Reserves

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
SUB-TOTAL DEVELOPER CONTRIBUTION RESERVES										
Opening Balance	36,150	34,556	48,490	37,341	37,460	39,217	45,629	42,730	30,999	26,007
Interest	1,576	1,068	1,188	863	817	800	867	756	505	387
Transfer to Reserve	0	16,750	16,060	10,560	4,060	6,560	4,060	2,060	2,560	60
Transfer From Reserve	(3,169)	(3,884)	(28,397)	(11,304)	(3,120)	(948)	(7,826)	(14,547)	(8,058)	(5,722)
Total Reserves 30 June	34,556	48,490	37,341	37,460	39,217	45,629	42,730	30,999	26,007	20,733
TOTAL RESERVES										
Opening Balance	57,354	53,995	66,430	60,507	70,004	65,941	73,609	67,286	52,139	48,895
Interest	2,288	1,650	1,613	1,384	1,513	1,333	1,387	1,180	840	720
Transfer to Reserve	4,386	22,623	25,327	24,364	8,703	13,648	6,633	5,974	10,712	9,760
Transfer From Reserve	(10,032)	(11,837)	(32,863)	(16,251)	(14,279)	(7,314)	(14,342)	(22,302)	(14,796)	(13,331)
Total Reserves 30 June	53,995	66,430	60,507	70,004	65,941	73,609	67,286	52,139	48,895	46,044



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

