

A background image of a community event at night. A woman in a white sequined dress and a blue feathered headpiece is in the foreground, looking towards a group of people. In the background, there are string lights, trees, and other people, including a young girl in a "Peninsula Surf" t-shirt. A large, glowing hula hoop is visible in the center.

# Long Term Financial *Plan* 2026-2035

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# Long Term Financial Plan

## Background

The City of Kwinana's Long Term Financial Plan (LTFP) serves as an essential financial tool. Alongside the Strategic Community Plan, Corporate Business Plan, Asset Management Plans, Community Infrastructure Plan, other specific plans and strategies, and Workforce Plan, it aids in achieving the city's vision: "A unique and livable city, celebrated for its diverse community, natural beauty, and economic opportunities."

In June 2024, the Council adopted a 10-year LTFP covering 2025-2034. However, changes in the economic landscape and project adjustments due to successful funding rendered the assumptions of the 10-year LTFP outdated. Consequently, a revised Long-Term Financial Plan must be developed for the period from 2026 to 2035.

To ensure the LTFP remains relevant amidst economic uncertainties and shifting population dynamics, annual reviews of the plan will be conducted. This process will help the city address changing community needs and expectations, maintain essential services and programs, uphold capital renewal initiatives, and implement new capital projects, thereby ensuring Kwinana's overall financial sustainability.

A comprehensive review of the SCP was conducted during the 2024/2025 financial year and is expected to be adopted at the 25 June 2025 Ordinary Council Meeting. The result of this major review significantly influences the Long Term Financial Plan (LTFP), aligning it more closely with the expectations of our community.

## Strategic Community Plan Major Review

To support the major review of the Strategic Community Plan 2025 – 2035 (SCP), the City undertook extensive community engagement which included the following initiatives;

1. 'Heading Towards One Hundred' campaign (May–July 2024)  
This campaign invited broad community input through postcards, an online portal, and a roadshow, focusing on three key questions:
  - a. Big/small idea for Kwinana
  - b. What their ideal Kwinana looks like in 30 years
  - c. Where the City's focus should be over the next 30 years

From the 347 responses, a new future vision for Kwinana was uncovered.

2. Engagement continued through the MARKYT Community Scorecard and Wellbeing Scorecard, where residents rated local services and shared their needs. Over 1,198 community members participated, with 94% rating Kwinana positively as a place to live. Many City service areas were rated above the industry average, particularly roads, youth services, community facilities, footpaths, trails, cycleways, traffic management, and housing access.

The community's top six priorities for the future were:

- Community safety and crime prevention
- Streetscapes, trees, and verges
- Verge-side bulk rubbish collections
- General waste and recycling services
- Conservation and environmental management
- Playgrounds, parks, and reserves

The draft Strategic Community Plan was developed using insights from this engagement, alongside key resourcing documents:

- Long Term Financial Plan: Forecast budgets and a roadmap to achieve an 80% Asset Sustainability Ratio
- Infrastructure Strategy: Capital investment priorities, asset renewal gaps, and major projects
- Workforce Plan: Workforce resourcing and development to meet growth

3. Key information from these plans was summarised into a clear and engaging consultation document, informed by earlier engagement and highlighting priorities and options for the City. This formed the basis for the final phase of engagement (17 April – 18 May 2025), promoted through City communication tools, namely, Love My Kwinana portal, social media, and a community roadshow.

The community response was overwhelmingly positive, with strong support for the strategies and projects outlined.

In parallel, Elected Members and the Executive Team participated in a series of workshops, helping shape a new strategic direction that reflects and responds to the community's priorities.

## Outcome of SCP Major Review

The comprehensive community consultations concerning the SCP have culminated in four significant outcomes that will subsequently direct the City's Integrated Planning Framework, including the LTFP.

### **Environmental Stewardship**

A naturally beautiful environment that is actively protected and enhanced through a commitment to environmental sustainability. We prioritize the care for our land and resources, cultivating green streetscapes and a city of trees to address climate change challenges while fostering a community that values and actively participates in the stewardship of our natural heritage.

### **Quality of Life**

A dynamic and thriving city that offers a unique blend of vibrancy, safety, and social diversity. We prioritise lifestyle prosperity through a resilient economy, fostering a community that is ready to embrace exciting opportunities and ensuring a healthy social environment where everyone can flourish.



## Built Environment

Sustainable infrastructure and services that enhance health and well-being, designed to foster connectivity throughout the community. By integrating green spaces, efficient transport options, and accessible facilities, we create an environment that encourages active lifestyles and social interaction, ultimately contributing to the overall quality of life in Kwinana.

## Leadership

Visionary leadership that acts with accountability and integrity, fostering trust and confidence within the community. Through transparent decision-making and a commitment to ethical governance, we ensure that the needs of our residents are met with foresight, responsibility, and a genuine dedication to the long-term wellbeing of Kwinana.

## Linking the LTFP to the SCP

The Long Term Financial Plan (LTFP) ensures the City of Kwinana's financial sustainability over the long term, while addressing the needs and expectations of our communities and fulfilling the Council's objectives as outlined in the Strategic Community Plan. It is crucial to align the financial information in the LTFP with the community priorities detailed in the Strategic Community Plan. This plan not only guarantees the overall financial sustainability of the City but also directly supports the six community priorities identified in the SCP:

SCP Outcome	Key LTFP Investment Areas
<b>Environmental Stewardship Ngalla djoorapiny ngank boodjar (Looking after mother's beautiful country)</b>	Urban Forest Strategy, Waterwise Projects, Bushfire Resilience, Coastal Management
<b>Built Environment Ngalak Moort Mia Mia (Family gathering places)</b>	Recquatic Centre upgrade, Regional Open Space, Neighbourhood Hubs, City Centre Redevelopment, Roads and Footpaths
<b>Quality of Life Ngalang moorditj wirrin (Our strong spirit)</b>	Library Upgrades, Arts and Events Spaces, Youth Facilities, Community Health Initiatives
<b>Leadership Boordiya Katidjin (Leader of knowledge)</b>	Smart City Initiatives, Strategic Asset Planning, Integrated Systems, Advocacy and Partnerships

## LTFP Framework

The LTFP's assumptions and modelling provides the City with reliable, robust information to assess our capacity to maintain overall financial sustainability 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 2025/26 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 updated 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 expenditure throughout the LTFP have been escalated based on relevant index rates.
- Rates are planned to increase by 4.5% for the first year to reflect the Local Government Cost Index (LGCI) plus the cost of new renewal projects, namely the Recquatic center (0.9%) and setting aside 0.3% for further asset renewals. Subsequent rate increases are set at 3.5% in 2026/27, 3.8% in 2027/28, 3.8% in 2028/29 and 3.7% for 2029/30 to 2031/32 and 3.5% for 2031/32 to 2034/35.

Employee costs are determined by ongoing negotiations of the City's Industrial Agreement, which began late last year and remain unresolved. The current proposal includes a 3% salary increase, 3 additional days of annual leave (equivalent to 1.1%), and the reinstatement of leave loading (equating to 1.4%). This agreement is intended to cover a three-year period but may be subject to change. Any updates to the Industrial Agreement negotiations will be reflected in next year's LTFP.

- Staff numbers have increased conservatively reflecting the growing population and expanding services provided by the City (refer Appendix 4).
- The Superannuation Guarantee is set at a fixed percentage of 13% for the Long-Term Financial Plan (LTFP) and includes the City of Kwinana's Industrial Agreement to provide an additional co-contribution of 1%.
- 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 20-year and 25-year borrowing rates.

## Rates Strategy

The Revenue and Financing Policy serves as the guiding document for the City's rating strategy. This policy is currently being developed and is expected to be adopted in the new financial year. The policy will examine the City's various funding sources for capital and operating expenses and ensure that principles of equity, benefit, and financial sustainability are upheld. It will be aligned with the current Long-Term Financial Plan (LTFP) assumptions for rates.

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 maintain consistent service levels annually, the City will work towards enhanced 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).

Similar to the Consumer Price Index (CPI), which measures the cost increase of general household items, the LGCI indicates the cost rise of items typically purchased by local governments. Both service level enhancements and additional projects can be accounted for beyond the LGCI.

The City plans to progressively increase expenditure on asset renewal and replacement each year to achieve an 80% Asset Sustainability Ratio. This will result in rate increases higher than the Local Government Cost Index (LGCI). Efforts will focus on implementing efficiencies and reorganizing the budget to achieve modest increments, potentially requiring the reprioritization of 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

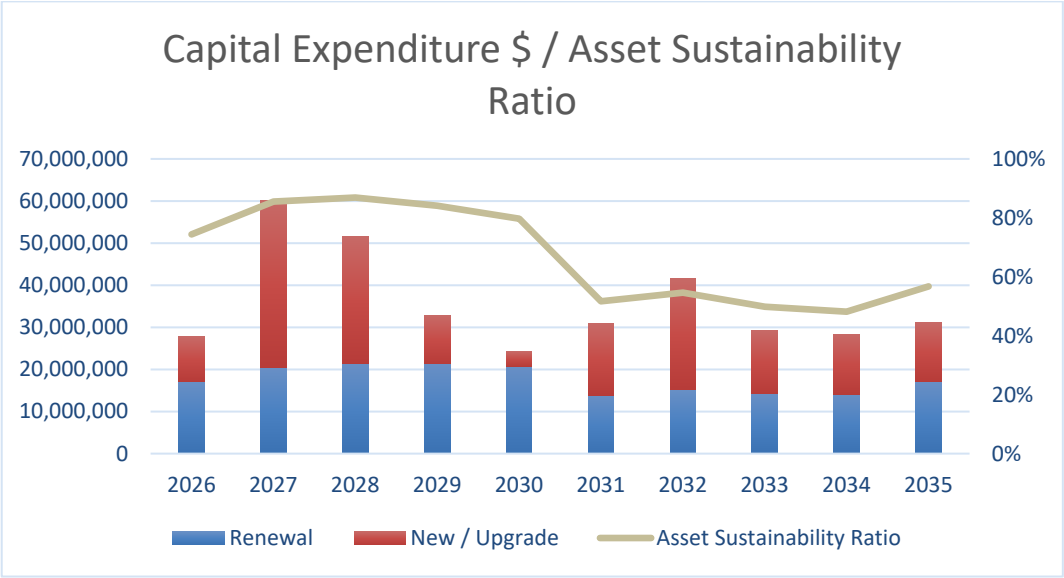
City of Kwinana has identified it must strike a balance between maintaining our current asset portfolio and the scale of ageing assets whilst meeting the needs of a growing and diverse community and a changing environment. This needs to happen within our means and be financially sustainable in the long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

The asset management strategy identifies two major capital projects requiring investment: the City's Administration building and Recquatic Centre. Both facilities are aging and face increased demands from community expectations. After reviewing various options for a new administration center, it was determined that the most economical and practical option was to renew the current building. This plan was presented and accepted by Council in May 2024. The proposed redevelopment of the Recquatic Centre includes expanding the aquatic areas and upgrading the current facility to enhance its capacity.

Capital Expenditure Overview

The City's Asset Management Plans provide detailed information regarding our assets and outline the services to be offered. Several new projects are planned for the next decade, alongside substantial investments in renewing existing assets. According to the Long Term Financial Plan (LTFP), there is a significant increase in expenditure on renewal projects within the first four years, primarily due to the refurbishment of the City's Administration building and the Recquatic center. It is noteworthy that the City has not met its asset sustainability ratio target for the financial years 2031-2035, missing the 80% goal. This underscores the forthcoming challenges the City will face in enhancing expenditure on renewals while concurrently balancing investment in new infrastructure to support its growing population.



The increased number of new projects funded by developers for subdivisions has been set aside in the DCA Reserve. Once the community need for each project is determined, the funds can be used for infrastructure construction. While these new projects are beneficial for the City, they do not help achieve the 80% asset sustainability goal and add to the City's maintenance and renewal challenges.



## 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). Construction has commenced with completion scheduled for March 2026. The architects have designed the facility to ensure the best value for money outcome while meeting community needs. Sustainability is a priority, with the building incorporating energy-efficient features such as solar power. Functionality and user flow have been carefully considered to maximize community access, with separate areas designated for sporting and community use. The estimated construction cost is \$6,418,728 and is funded from the Developer Contributions Reserve (DCA12).
- **Administration Building Renewal/Upgrade**  
Construction is scheduled to commence on the civic and administration building, late 2025 to early 2026. The aging facility was scheduled for substantial renewals of components with major expenses including over \$1.5 million for an overdue HVAC system replacement, which will also necessitate replacing the ceiling and adding insulation. The fire alarm system is also at the end of its life, causing frequent false alarms due to corrosion. Overall, approximately \$5 million will be needed over the next 10 years to address these issues, with most of the funding required in the next few years.

The refurbishment aligns with community feedback from the City Centre Precinct Structure Plan consultation which highlighted support to retain the Administration Building at the current site provide a 'like-new' building within the City's funding capacity and retains the building's significant embodied carbon.

The estimated cost of the refurbishment will be \$9,020,000 which will be funded from the Asset Management Reserve with the remaining \$6,800,000 funded through a loan. This project is estimated to span over 2 years with \$6,800,000 included in the current budget.

- **Kwinana Loop Trail**  
The Kwinana Loop Trail is a 21-kilometre circuit around the perimeter of the City of Kwinana. The City engaged consultants to develop a Master Plan which has identified the opportunity to improve the existing trail for mountain biking and hiking and opens the prospect to develop cultural tourism, interpretive signage and guided tours of significant Aboriginal sites and heritage assets along the trail. The total project budget is estimated to be around \$10 million, to be delivered in three stages.

Stage 1, scheduled for construction commencement in 2025/26 includes resurfacing, realignments and upgrade of directional signage and gates. The City has also appointed a Trails Officer for a period of 5 years to support the implementation of the Master Plan and oversee activations and promotion of the trail.

The estimated cost of Stage 1 construction is \$3,653,857 with \$3,500,000 funded from the Western Australia Government Outdoor Adventure Tourism package and the balance of the funds was as per the LTTP allocation.

In 2025 re-elected Member for Brand Madeleine King committed \$2.5 million for the Kwinana Loop Trail's Stage 2 upgrade, planning for this phase has also commenced.

- **Thomas Oval Changeroom Extension**

In 2021, Madeline King MP pledged \$2.4m to fund construction of the Thomas Oval Changerooms, bringing the project forward from 2028 as listed in the Community Infrastructure Plan 2021 - 2031. Confirmation of the grant was received by the City in December 2023.

The design was considered with a particular focus on functionality for the end user and feedback sought from existing sports clubs, and regular and casual hirers at Thomas Hall. With a commitment to sustainability, the building incorporates energy efficiency with low carbon construction materials, natural ventilation and lighting. The four changerroom spaces include treatment pods with direct access to outside the building.

The estimated cost of the construction is \$3,333,350 which will be funded from the Commonwealth of Australia, Department of Infrastructure, Transport, Regional Development, Communications and the Arts and Developer Contributions (DCA12).

- **Recquatic upgrade and Renew**

The proposed redevelopment of the Recquatic Centre involves enhancing the capacity of the existing site by expanding the aquatic areas. This includes an additional 25 x 12m warm water program pool that can cater for a range of activities such as learn-to-swim and group exercise activities. In addition, the redevelopment will include replacing, upgrading, and modernising a range of facility components to enhance functionality and useability, thereby driving a range of health, well-being and social outcomes.

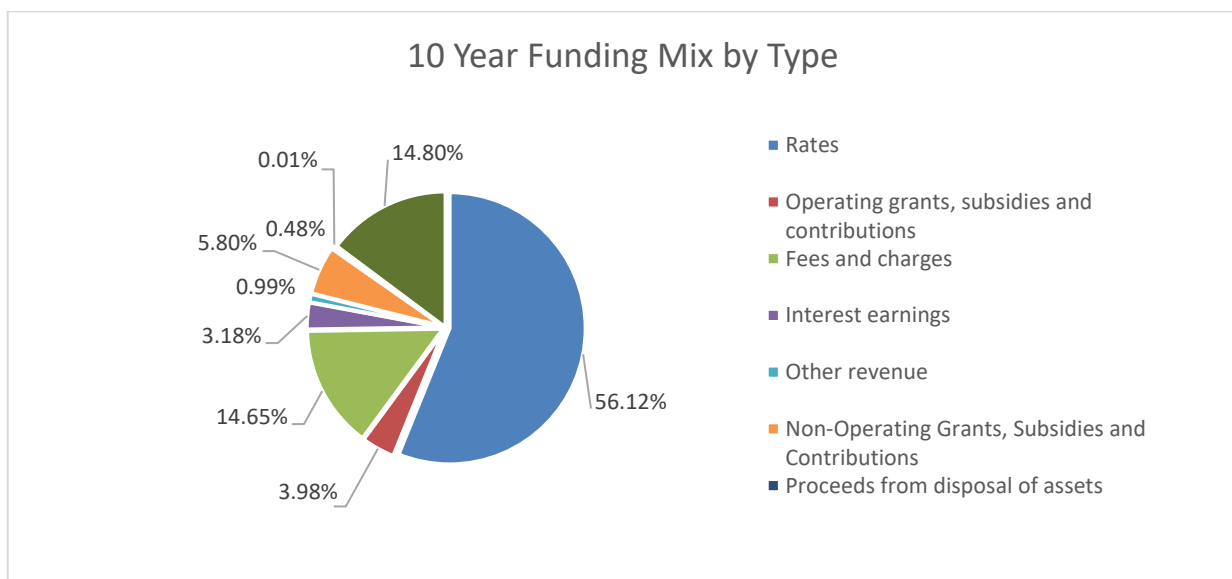
In order to deliver this much need community infrastructure project, an investment of \$37m is required.

- **Kwinana City Centre Precinct: Shaping Vibrant and Connected Public Spaces**  
The Kwinana City Centre precinct plan seeks to create a vibrant, accessible, and sustainable urban space for the growing community. This project will improve key connections between the civic precinct and city centre with new surface treatments, public art, and wayfinding. Public spaces will be enhanced with landscaping, seating, and strategic lighting. Water-sensitive design will boost sustainability and improve functionality of public spaces like The Grove. The project includes design elements that respond to the undulating terrain to enhance accessibility for Kwinana's diverse community. The project prioritises connectivity, amenity, and social cohesion to activate public spaces the community can be proud of.

- 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)

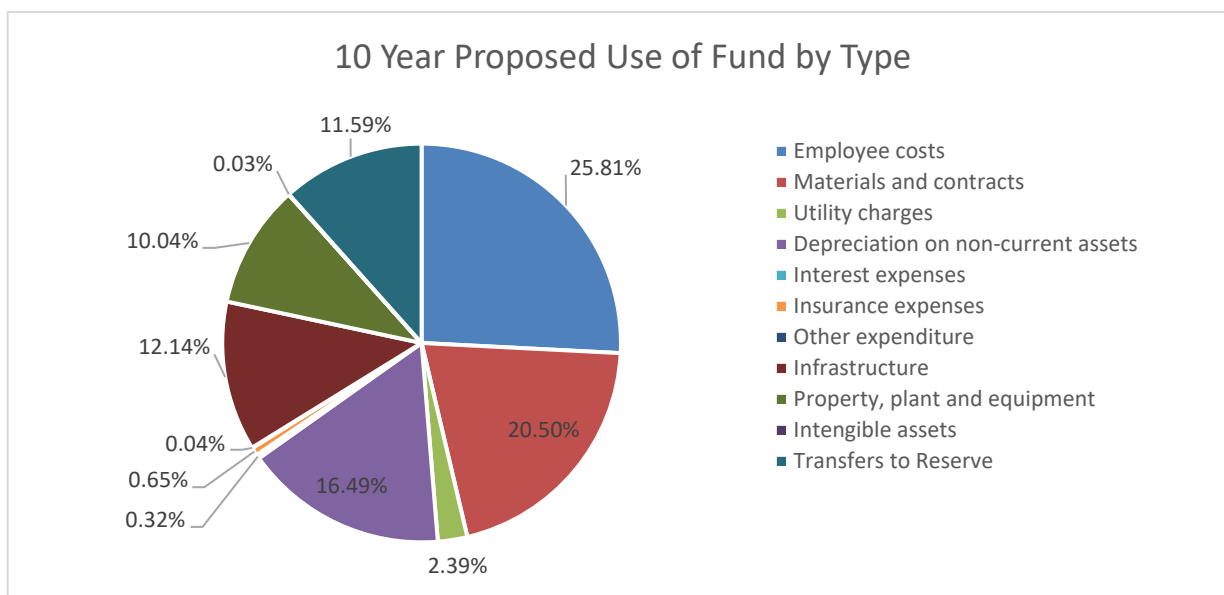
### Source of Funding

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 (56.12%), fees and charges (14.65%), reserves (14.80%), operating & non-operating grants (9.79%), proceed on disposal of assets (0.48%), interest revenue (3.18%) and other revenue (0.99%).



### Operating Expenditure

The proposed expenditure program reveals that approximately 25.81% of cash expenditure relates to employee costs and another 20.50% to materials and contracts, 2.39% to utilities, 0.65% to insurances, 0.32% towards loan servicing and interest, 0.04% for other expenditure with 22.21% applied to capital expenditure, 16.49% for depreciation, with the remaining 11.59% 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.

### Closing Position of LTFP

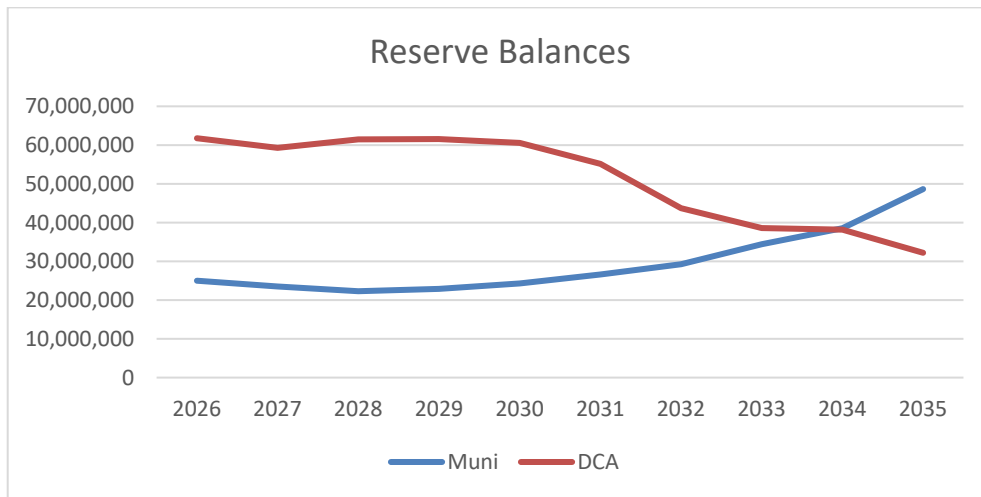
The Long-Term Financial Plan (LTFP) aims to achieve a balanced budget, which occurs when the municipal closing surplus or deficit is zero. This indicates that municipal funds at the end of each financial year equal zero, excluding cash held in reserve funds designated for specific purposes.

### Reserve Fund Analysis

Local governments significantly depend on their own source income, with rates being a key component. To finance ongoing operations and major projects, they require strategies to mitigate substantial fluctuations in fund demand and impact on ratepayers. Financial reserves are established to allocate funds from current and previous years for future projects and services. These reserves serve as an efficient mechanism for managing financial stability sustainably. They help prevent large or irregular rate increases by spreading or smoothing the financial implications of project delivery. This approach alleviates the financial burden on the community when a project needs to be delivered within a single year by utilizing funds accumulated 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.

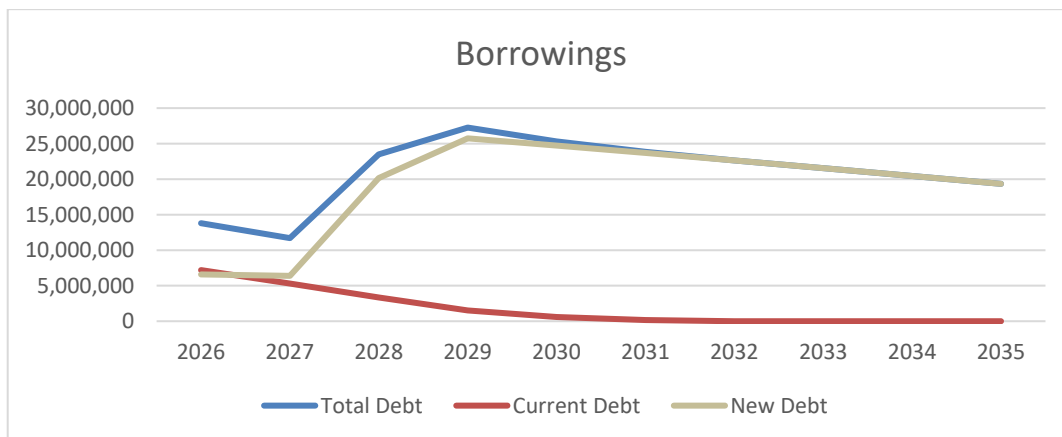


## Loan Borrowings

Loan borrowings provide local governments with financing for long-term community needs, especially major capital projects. The Local Government Act allows the City to borrow funds as part of a balanced financial strategy, included in the Long Term Financial Plan.

The City invests in capital expenditure that benefits multiple generations. Loans can be an equitable way to finance these expenses. The 10-year review of the LTFP shows reduced debt by 2031 and increased new borrowings mainly to renew ageing facilities (see Appendix 7). The plan includes three new loans (see table below):

- Loan of \$6,800,000 with a 20 years term for the Administration Building in 2025/2026
- Loan of \$14,500,000 with 25 years terms for the Recquatic facility in 2027/2028
- Loan of \$6,600,000 with 25 years terms for the Recquatic facility in 2028/2029.



## Key Financial Indicators

Local governments were previously required to calculate and disclose several statutory financial indicators in their financial planning and reporting documents. This requirement was removed from the Local Government Financial Management Regulations in June 2022.



The City will continue to monitor these indicators until new ratios are developed by the Department of Local Government, Sport, and Cultural Industries, as they provide insights into the City's operational sustainability. It is important to note that no single indicator can fully demonstrate a local government's financial sustainability, nor does it necessarily imply negative consequences if a particular local government does not meet the preferred benchmark for an indicator in a given year.

Understanding the trend of an indicator and the context in which it was calculated is essential for accurate interpretation. Appendix 2 contains a summary of the key indicators for the Long-Term Financial Plan (LTFP).

## What has not been included in the LTFP

### **Regional Open Space**

During the recent State Election, Kwinana MLA Roger Cook committed approximately 47 hectares of land in Postans, along with \$500,000 for the planning of a Regional Open Space. The Kwinana Regional Open Space project presents a unique opportunity to address the sport and recreation needs of the South Metro Corridor for the next fifty-plus years. Design work for the Regional Open Space is scheduled to commence in the next financial year. As this project progresses and the funding structure is established, it will be incorporated into future iterations of the Long-Term Financial Plan (LTFP).

### **City's Urban Forest Strategy**

The City's Urban Forest Strategy aims to increase tree canopy to 22.6 percent. Following the State elections, Member of Brand Madeleine King has allocated \$1.8 million towards the City's Urban Forest Strategy. Planning has begun on how this funding will be used to achieve the City's Urban Forest Strategy goals, with updates to be provided in next year's LTFP.

### **Community Infrastructure Plan(CIP) to be reviewed**

The review is anticipated to commence in the 2025/26 period, contingent upon budget and capacity considerations, which are currently being evaluated. Significant modifications in the review process will pertain to the Regional Open Space and its effects on the infrastructure presently planned within the CIP. Additionally, other items requiring attention include future sporting ovals without planned infrastructure (buildings) and a reassessment of the school site.

### **Medina Oval**

Although the Medina Oval redevelopment is currently part of the Capital Improvement Plan (CIP), it has not been included in the Long-Term Financial Plan (LTFP) due to recent developments at Ponstan Regional Open Space. This project will be considered as part of the Community Infrastructure review.

### **Underground Power**

Western Power and the State Government are proposing an option to underground the overhead power network in Kwinana. This initiative was part of the Strategic Community Plan and received strong support (75%) to proceed. Timelines are being worked out, with Orelia proposed as the first site. This project will be included in future Long-Term Financial Plans as costing models and project timeframes are finalised.

## 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

Appendix 9 – Assumptions

City of Kwinana

Appendix 1

Statement of Financial Activity

Note figures are 000's

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening funding surplus / (deficit)	0	0	0	0	0	0	0	0	0	0
<b>Revenue from operating activities</b>										
Rates	56,310	59,101	62,217	65,413	68,553	71,730	75,074	78,452	81,990	85,707
Operating grants, subsidies and contributions	4,360	4,491	4,626	4,765	4,908	5,056	5,207	5,364	5,525	5,691
Fees and charges	16,569	17,066	16,898	17,404	17,926	18,463	19,016	19,585	20,172	20,776
Interest earnings	3,459	3,571	3,685	3,802	3,922	4,045	4,171	4,300	4,432	4,566
Other revenue	1,082	1,115	1,148	1,182	1,218	1,254	1,292	1,331	1,371	1,412
	<b>81,781</b>	<b>85,344</b>	<b>88,575</b>	<b>92,567</b>	<b>96,527</b>	<b>100,548</b>	<b>104,760</b>	<b>109,032</b>	<b>113,489</b>	<b>118,152</b>
<b>Expenditure from operating activities</b>										
Employee costs	(34,997)	(36,039)	(37,109)	(38,215)	(39,350)	(40,521)	(41,726)	(42,969)	(44,246)	(45,432)
Materials and contracts	(27,413)	(28,236)	(29,083)	(29,955)	(30,854)	(31,780)	(32,733)	(33,715)	(34,726)	(35,768)
Utility charges	(3,240)	(3,475)	(3,579)	(3,696)	(3,806)	(3,921)	(4,038)	(4,159)	(4,284)	(4,288)
Depreciation on non-current assets	(23,172)	(23,867)	(24,583)	(25,320)	(26,080)	(26,862)	(27,668)	(28,498)	(29,353)	(30,234)
Interest expenses	(718)	(626)	(653)	(606)	(512)	(463)	(433)	(410)	(389)	(366)
Insurance expenses	(876)	(911)	(947)	(985)	(1,025)	(1,066)	(1,108)	(1,153)	(1,199)	(1,247)
Other expenditure	(50)	(51)	(53)	(54)	(56)	(58)	(59)	(61)	(63)	(65)
	<b>(90,466)</b>	<b>(93,205)</b>	<b>(96,008)</b>	<b>(98,831)</b>	<b>(101,683)</b>	<b>(104,670)</b>	<b>(107,766)</b>	<b>(110,966)</b>	<b>(114,261)</b>	<b>(117,399)</b>
Non-cash amounts excluded from operating activities	23,172	23,867	24,583	25,320	26,080	26,862	27,668	28,498	29,353	30,234
<b>Amount attributable to operating activities</b>	<b>14,486</b>	<b>16,006</b>	<b>17,150</b>	<b>19,056</b>	<b>20,924</b>	<b>22,740</b>	<b>24,662</b>	<b>26,564</b>	<b>28,581</b>	<b>30,986</b>
<b>New Operating Proposals</b>										
New Employment Expenses	(334)	(470)	(959)	(1,454)	(1,738)	(2,406)	(2,478)	(2,553)	(2,779)	(3,115)
New Service/Changes to Services Proposals	(1,828)	(1,627)	(1,704)	(1,846)	(1,792)	(1,698)	(2,157)	(1,697)	(2,423)	(2,251)
<b>New Operating Proposals</b>	<b>(2,162)</b>	<b>(2,097)</b>	<b>(2,663)</b>	<b>(3,299)</b>	<b>(3,530)</b>	<b>(4,104)</b>	<b>(4,636)</b>	<b>(4,250)</b>	<b>(5,203)</b>	<b>(5,366)</b>
<b>Amount available for capital and other commitments</b>	<b>12,324</b>	<b>13,908</b>	<b>14,487</b>	<b>15,757</b>	<b>17,394</b>	<b>18,636</b>	<b>20,027</b>	<b>22,314</b>	<b>23,379</b>	<b>25,620</b>
<b>Investing activities</b>										
Non-Operating Grants, Subsidies and Contributions	3,908	26,533	14,372	6,702	3,222	2,986	5,432	3,120	3,191	3,264
Reimbursement of Developer Contributions										
Proceeds from disposal of assets	385	482	862	753	624	566	556	442	626	671
Self-Supporting Loan Principal Received	20	21	22	22	23	24	25			
New / Upgrade Asset Expenditure	(10,525)	(39,653)	(30,155)	(11,497)	(3,553)	(16,917)	(26,505)	(15,037)	(14,224)	(13,966)
Renewal Asset Expenditure	(17,238)	(20,418)	(21,360)	(21,297)	(20,797)	(13,879)	(15,121)	(14,212)	(14,138)	(17,156)
	<b>(23,449)</b>	<b>(33,035)</b>	<b>(36,260)</b>	<b>(25,317)</b>	<b>(20,481)</b>	<b>(27,220)</b>	<b>(35,613)</b>	<b>(25,686)</b>	<b>(24,545)</b>	<b>(27,186)</b>
Non-cash amounts excluded from investing activities	20,327	16,629	11,150	6,665	5,700	7,236	8,273	5,311	6,850	1,441
<b>Amount attributable to investing activities</b>	<b>(3,122)</b>	<b>(16,405)</b>	<b>(25,111)</b>	<b>(18,652)</b>	<b>(14,781)</b>	<b>(19,985)</b>	<b>(27,340)</b>	<b>(20,375)</b>	<b>(17,694)</b>	<b>(25,746)</b>
<b>Financing Activities</b>										
Proceeds from new debentures	6,800	0	0	0	0	0	0	0	0	0
	(549)	(201)	(211)	(222)	(234)	(259)	(273)	(287)	(302)	(318)
Repayment of Admin building loan (principal + interest)										
Proceeds from new debentures for Recquatic			14,500	6,600						
Repayment of Recquatic loan (principal + interest)			(522)	(765)	(771)	(778)	(784)	(791)	(798)	(805)
Repayment of debentures	(2,016)	(2,096)	(2,180)	(2,074)	(1,176)	(686)	(430)	(832)	(852)	0
Proceeds from new leases										
Payments for principal portion of lease liabilities	(104)	(5)	0	0	0	0	0	0	0	0
Transfer from reserves	14,765	29,464	16,608	15,616	14,322	20,781	29,619	18,701	15,688	16,085
Transfer to reserves	(28,098)	(24,666)	(17,570)	(16,261)	(14,754)	(17,709)	(20,818)	(18,731)	(19,421)	(20,203)
<b>Amount attributable to financing activities</b>	<b>(9,201)</b>	<b>2,496</b>	<b>10,624</b>	<b>2,894</b>	<b>(2,614)</b>	<b>1,348</b>	<b>7,314</b>	<b>(1,940)</b>	<b>(5,684)</b>	<b>(5,240)</b>
<b>Closing funding surplus / (deficit)</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	<b>(0)</b>

City of Kwinana  
Appendix 2  
Key Ratios and Indicators

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	<div> <div></div> Below the target           <div></div> Achieve the target           <div></div> Above the target         </div>									
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: &gt; 2% with aim to achieve &gt; 15%</i>	<div></div> -13%	<div></div> -11%	<div></div> -11%	<div></div> -10%	<div></div> -9%	<div></div> -8%	<div></div> -7%	<div></div> -5%	<div></div> -5%	<div></div> -3%
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>	<div></div> 74%	<div></div> 86%	<div></div> 87%	<div></div> 84%	<div></div> 80%	<div></div> 52%	<div></div> 55%	<div></div> 50%	<div></div> 48%	<div></div> 57%
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: &gt; 3.00 with aim to achieve &gt; 5.00</i>	<div></div> 3.97	<div></div> 4.97	<div></div> 4.97	<div></div> 5.64	<div></div> 9.32	<div></div> 13.56	<div></div> 18.01	<div></div> 14.86	<div></div> 15.41	<div></div> 11.23
Rates Percentage Increase <i>Target: &lt; 5%</i>	<div></div> 4.50%	<div></div> 3.50%	<div></div> 3.80%	<div></div> 3.80%	<div></div> 3.70%	<div></div> 3.70%	<div></div> 3.70%	<div></div> 3.50%	<div></div> 3.50%	<div></div> 3.50%
Balanced Cash Budget <i>Target: Balanced Budget = 0</i>	<div></div> 0	<div></div> (0)	<div></div> (0)	<div></div> 0	<div></div> 0	<div></div> 0	<div></div> (0)	<div></div> 0	<div></div> 0	<div></div> (0)

City of Kwinana  
Appendix 3  
New Operating Expenses  
*Note: Figures are 000's and  
costs are escalated*

Project	Description	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>City Development and Sustainability</b>		<b>796</b>	<b>1,028</b>	<b>1,004</b>	<b>1,457</b>	<b>1,251</b>	<b>1,474</b>	<b>1,506</b>	<b>1,659</b>	<b>1,925</b>	<b>1,929</b>
Environment and Health Services	Net cost increase to overall service (including EfW)	445	459	472	487	501	516	532	548	564	581
Environment and Health Services	Cyclical increased chemical treatment of waterbodies to reduce mosquito borne virus transmission2		11			12			13		
Environment and Health Services	Decarbonisation Plan	103									
Planning and Development	City Lead assessments to inform Compliance and planning Frameworks	10	11	11	11	12					
Planning and Development	Ongoing Roll out of pilot program following 2024 program evaluation	31	32	33	34	35	36	37	38	39	40
Planning and Development	Prioritise a policy review each year	15	16					19	19	20	
Planning and Development	Undertake PSPs as per the Local Planning Strategy Action List		106		113		120				
Planning and Development	Local planning strategy - Department requirement for review in 5 years				113					131	
Planning and Development	DCP 8-15 Statutory Requirement - Deputation of Council.				113						
Planning and Development	Coastal Adaptation Plan-To prepare a Coastal Adaptation Plan in accordance with State Planning Policy 2.6, to identify coastal hazard mitigation measures and to provide justification for grant funding for infrastructure projects.	67									
Essential Services	Community Safety	124	128	132	135	140	144	148	152	157	162
Environmental Planning	Urban forest strategy implementaion	0	266	356	452	552	659	771	889	1,014	1,146
<b>City Infrastructure</b>		<b>609</b>	<b>645</b>	<b>540</b>	<b>245</b>	<b>309</b>	<b>241</b>	<b>292</b>	<b>254</b>	<b>375</b>	<b>326</b>
Asset Management	Asset Management Consultant Fees	232	106	153	45	262	156	117	74	294	135
City Operations	New Estate Maintenance - Parks	286	393	322	161	33	67	148	152	62	162
City Operations	New Estate Maintenance - Infrastructure	29	39	32	16	3	7	15	15	6	16
City Operations	New Estate Maintenance - Playground	62	106	33	23	12	12	12	13	13	13
<b>City Life</b>		<b>77</b>				<b>87</b>				<b>98</b>	
Community Engagement Admin	Strategy / policy / implementation plan / CAP / DAIP review every four years following SCP review	77				87				98	
<b>Office of the CEO</b>		<b>345</b>		<b>207</b>	<b>192</b>	<b>191</b>	<b>30</b>	<b>412</b>		<b>247</b>	<b>229</b>
Governance and Legal	Local government election expenses	169		180		191		202		215	
Human Resources	EBA Negotiations			27			30			33	
Rates	GRV Valuation year	176			192			210			229
<b>City Infrastructure/City Life</b>			<b>(46)</b>	<b>(47)</b>	<b>(49)</b>	<b>(47)</b>	<b>(48)</b>	<b>(53)</b>	<b>(216)</b>	<b>(222)</b>	<b>(233)</b>
Facilities Maintenance/Facilities Planning	New Facility - Net Cost/(Net income)		(46)	(47)	(49)	(47)	(48)	(53)	(216)	(222)	(233)
<b>Grand Total</b>		<b>1,828</b>	<b>1,627</b>	<b>1,704</b>	<b>1,846</b>	<b>1,792</b>	<b>1,698</b>	<b>2,157</b>	<b>1,697</b>	<b>2,423</b>	<b>2,251</b>



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

Position	Service Area	Award Level	FTE	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>City Life</b>				<b>45</b>	<b>47</b>	<b>48</b>	<b>191</b>	<b>197</b>	<b>362</b>	<b>373</b>	<b>384</b>	<b>396</b>	<b>408</b>
Facility Planning Officer	Community Facilities Planning	Band 7	1						159	164	169	174	179
Place Leader	Engagement and Place	Band 7	1				142	146	150	155	159	164	169
Volunteer Coordinator	Community Facilities Planning	Band 5	0.45	45	47	48	50	51	53	54	56	58	59
<b>Development and Sustainability</b>				<b>243</b>	<b>251</b>	<b>455</b>	<b>484</b>	<b>622</b>	<b>641</b>	<b>660</b>	<b>680</b>	<b>851</b>	<b>1,002</b>
Compliance Officer	Essential Services	Band 7	1			134	138	142	146	150	155	159	164
Environmental Health Officer	Environmental and Health Services	Band 7	1				142	146	150	155	159	315	324
Planning / Environmental Management Role	Planning and Development	Band 7	1	119	122	126							0
Ranger	Essential Services	Band 5	1	101	104	107	110	237	244	252	259	267	401
Environment Officer	Environmental and Health Services	Band 7	0.2	24	24	25	26	27	28	28	29	30	31
Waste Projects Officer	Environmental and Health Services	Band 7	0.5			63	69	71	73	75	77	80	82
<b>Infrastructure</b>						<b>278</b>	<b>397</b>	<b>409</b>	<b>878</b>	<b>904</b>	<b>931</b>	<b>959</b>	<b>988</b>
Engineering Technical Officer - Design	Engineering Services	Band 8	1			145	149	153	158	163	168	173	178
Engineering Technical Officer - Projects	Engineering Services	Band 7	1						159	164	169	174	179
Engineering Technical Officer - Traffic	Engineering Services	Band 8	1						173	178	183	189	194
Parks Supervisor	City Operations	Band 7	1			134	138	142	146	150	155	159	164
Property Services Officer	City Operations	Band 4	1				111	114	117	121	124	128	132
Property Services Officer - Playground	City Operations	Band 4	1						124	128	132	136	140
<b>Office of the CEO</b>				<b>45</b>	<b>173</b>	<b>178</b>	<b>381</b>	<b>510</b>	<b>525</b>	<b>541</b>	<b>557</b>	<b>574</b>	<b>717</b>
Communications Officer	Marketing and Communications	Band 6	0.42	45	47	48	50	51	53	54	56	58	59
Customer Relations Officer	Customer Service	Band 4	1					117	121	124	128	132	136
Finance Officer - Rates	Rates	Band 5	1										126
Finance Officer – Revenue Collection	Rates	Band 5	0.37				45	46	47	49	50	52	53
Legal and Governance Officer	Governance and Legal	Band 8	1				153	158	163	168	173	178	183
Property Management Officer	Governance and Legal	Band 7	1		126	130	134	138	142	146	150	155	159
<b>Grand Total</b>				<b>334</b>	<b>470</b>	<b>959</b>	<b>1,454</b>	<b>1,738</b>	<b>2,406</b>	<b>2,478</b>	<b>2,553</b>	<b>2,779</b>	<b>3,115</b>

City of Kwinana  
Appendix 5  
Capital Expenditure

*Note: Figures are 000's and costs are escalated*

Project	Project Name	Description	Type of Expenditure	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Buildings</b>				<b>16,677</b>	<b>16,929</b>	<b>18,840</b>	<b>11,117</b>	<b>3,270</b>	<b>15,994</b>	<b>18,681</b>	<b>13,558</b>	<b>12,757</b>	<b>12,846</b>
BLD1	Animal Shelter	Construction	New								127	1,309	
BLD10	Local Sporting Ground with Changeroom (Treeby Road) (Muni Funded)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New								108	262	2,390
	Local Sporting Ground with Changeroom (Treeby Road) (Muni Funded)	Public Art for new facility	New										7
BLD11	Disability Access and Inclusion - Minor Improvements	Minor DAI initiatives identified by the DAIP Committee	Upgrade	5	5	5	6	6	6	6	6	7	7
BLD13	District Hard Courts & Clubrooms (serves District A&B) - to be located within District A (DCA)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct DCA funded	New						102	370	7,315	7,534	
	District Hard Courts & Clubrooms (serves District A&B) - to be located within District A (Muni Funded)	Public Art for new facility	New								13	99	
BLD14	District Multi purpose community facility (serves District A&B) – to be located within District A (DCA)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New								114	458	8,196
	District Multi purpose community facility (serves District A&B) – to be located within District A (Muni Funded)	Public Art for new facility	New										13
BLD15	District Sports Ground Precinct Redevelopment – Medina Oval (Muni Funded)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New				0	0	0	0			
	District Sports Ground Precinct Redevelopment – Medina Oval (Muni Funded)	Public Art for new facility	New						0	0			
BLD16	Recquatic Centre - Team leaders office alterations	Remove small/unfunctional offices and make open workspace, section off part	Upgrade	0									
BLD2	Arts and Cultural Facility - Koorliny Community Arts Centre	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	Upgrade							49	102	1,152	
BLD3	Building Contingency	Contingency to cover unexpected breakdowns/repairs	Renewal	103	106	110	113	116	120	123	127	131	135
BLD4	Building Renewals	As per forward works Program	Renewal	1,467	1,549	1,089	1,681	2,235	1,802	1,603	1,665	1,806	2,098
BLD5	Civic Administration Centre - Upgrade/Renewal	Upgrade - Construction	Renewal	8,718	106								
BLD6	Local Sporting Ground with Community Centre / Clubroom Wellard West (DCA 12)	Sporting clubrooms and Community Pavilion construction	New	4,029									
	Local Sporting Ground with Community Centre / Clubroom Wellard West (Muni Funded)	Public Art for new facility	New	16									
BLD7	Local Sporting Ground with Large Community Facility (Casuarina Highschool) (DCA10)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New					99	353	3,818	3,933		
	Local Sporting Ground with Large Community Facility (Casuarina Highschool) (Muni Funded)	Public Art for new facility	New							12	48		
BLD8	Local Sporting Ground with Changeroom(Wellard Village Primary School) (DCA14 )	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New	88	213	1,943	667						
	Local Sporting Ground with Changeroom(Wellard Village Primary School) (Muni Funded )	Public Art for new facility	New			5	16						
BLD9	Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary School) (DCA8 )	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New				96	233	2,123	729			
	Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary School) (Muni Funded )	Public Art for new facility	New						6	17			
BLD12A	District Dry Recreation Centre (serves District A&B) - to be located within District A (DCA)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New				102	581	11,458	11,802			
BLD12B	District Dry Recreation Centre (serves District A&B) - to be located within District A (Muni Funded)	Public Art for new facility	New						24	150			
BLD17A	Recreation and Aquatic Facility - Recquatic	Staged - Yr 1 Design, Y2,3&4 Construct Design - Jul 25 to Jun 26Procurement -	Renewal		9,576								
	Recreation and Aquatic Facility - Recquatic	Upgrade		1,033	5,320								
	Recreation and Aquatic Facility - Recquatic	Staged - Yr 1 Design, Y2,3&4 Construct Construction Jan 27 - Dec 28	Renewal			8,767							
	Recreation and Aquatic Facility - Recquatic	Upgrade				6,834	2,786						
	(blank)	Staged - Yr 1 Design, Y2,3&4 Construct Construction Jan 27 - Dec 28	Renewal				5,571						
BLD17B	Recreation and Aquatic Facility - Recquatic	Public Art for new facility	New		53	86	81						
BLD18A	Thomas Oval Changeroom Extension/Upgrade	Construction	New	1,205									
BLD18B	Thomas Oval Changeroom Extension/Upgrade	Public Art for new facility	New	12									
<b>Bus Shelters</b>				<b>42</b>	<b>50</b>	<b>57</b>	<b>64</b>	<b>73</b>	<b>81</b>	<b>85</b>	<b>90</b>	<b>94</b>	<b>100</b>
BSh1	Bus Shelter - New/ Upgrade	One New Bus Shelter per Year	New	7	7	8	9	9	10	10	11	12	12
BSh2	Bus Shelters Renewal	Replace existing old and non compliant bus shelters and platforms	Renewal	35	43	49	55	64	72	75	79	82	88

City of Kwinana

Appendix 5

Capital Expenditure

Note: Figures are 000's and costs are escalated

Project	Project Name	Description	Type of Expenditure	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Car Parks</b>				<b>150</b>	<b>89</b>	<b>102</b>	<b>116</b>	<b>131</b>	<b>138</b>	<b>144</b>	<b>152</b>	<b>160</b>	<b>167</b>
CP1	Car Park Renewal	Resurface existing carpark and replace associated damaged kerbs and	Renewal	150	89	102	116	131	138	144	152	160	167
<b>Drainage</b>				<b>1,481</b>	<b>2,971</b>	<b>340</b>	<b>730</b>	<b>385</b>	<b>408</b>	<b>423</b>	<b>456</b>	<b>479</b>	<b>503</b>
DRN1	Drainage New	(blank)	Upgrade/New	237	282	297	312	328	344	350	380	399	419
DRN2	Drainage New - DCA3	DCA 3 - Peel Sub P1 Drain - Anketell South & Casuarina	Upgrade/New	1,214									
DRN3	Drainage New - DCA2	Peel Sub N1 Drain - Wellard - 313m	Upgrade/New		261								
DRN4	Drainage New - DCA2	Peel Sub N Drain - Wellard - 170m	Upgrade/New				369						
DRN5	Drainage New - DCA3	DCA 3 - Peel Sub P1 Drain - Casuarina	Upgrade/New		1,048								
DRN6	Drainage New - DCA3	DCA 3 - Peel Sub O Drian - Casuarina	Upgrade/New		933								
DRN7	Drainage New - DCA3	DCA 3 - Peel Sub P1A Drain - Casuarina	Upgrade/New		411								
DRN8	Drainage Renewals per Asset Management Plan	Peplaceasswets that reach end of usable life	Renewal	31	36	43		57	65	73	76	80	84
	Drainage Renewals per Asset Management Plan	Replacesswets that reach end of usable life	Renewal				50						
<b>Furniture &amp; Equipment</b>				<b>412</b>	<b>242</b>	<b>564</b>	<b>340</b>	<b>152</b>	<b>250</b>	<b>824</b>	<b>451</b>	<b>464</b>	<b>281</b>
F&E1	CCTV - New/Upgrade	Installation of new CCTV as per City's CCTV strategy	New	52	53	55	28	29	30	31	32	33	67
F&E10	District Dry Recreation Centre (serves District A&B) - to be located within District A (Muni Funded)	Furnitures & Fittings for new facility	New						84	530			
F&E11	Furniture and Fittings Renewal	Allocation for new furniture and fittings required throughout the year	New	21	21	22	23	23	24	25	25	26	27
F&E12	Local history space	Creation of a dedicated local history study and research space on the library	New	26									
F&E13	Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary School)	Furnitures & Fittings for new facility	New						12	69			
F&E14	Local Sporting Ground with Changeroom (Treeby Road) (Muni Funded)	Furnitures & Fittings for new facility	New										13
F&E15	Local Sporting Ground with Changeroom(Wellard Village Primary School) (Muni Funded)	Furnitures & Fittings for new facility	New			11	63						
F&E16	Local Sporting Ground with Community Centre / Clubroom Wellard West (Muni Funded)	Furnitures & Fittings for new facility	New	170									
F&E17	Local Sporting Ground with Large Community Facility (Casuarina Highschool) (Muni Funded)	Furnitures & Fittings for new facility	New							62	157		
F&E18	Recreation and Aquatic Facility - Recquatic	Furnitures & Fittings for new facility	New		53	395	169						
F&E19	Replacement public computer chairs	Adjustable chairs for customers using computers in the library	Renewal										5
F&E2	CCTV - Reveal	Allocation to replace cameras and equipment to ensure ongoing service provisio	Renewal	52	53	55	28	58	60	62	64	65	67
F&E20	Thomas Oval Changeroom Extension/Upgrade	Furnitures & Fittings for new facility	New	34									
F&E21	District Hard Courts (serves District A&B) - to be located within District A (Muni Funded)	Furnitures & Fittings for new facility	New								127	291	
F&E22	District Multi purpose community facility (serves District A&B) - to be located within District A (Muni Funded)	Furnitures & Fittings for new facility	New										55
F&E23	District Sports Ground Precinct Redevelopment – Medina Oval (Muni Funded)	Furnitures & Fittings for new facility	New						0	0			
F&E3	Darius Wells Library - 2 x All in one self check PCs	Replacement for self check PCs	Renewal		10				11				12
F&E4	Darius Wells Library - coin and bill acceptor	Replacement unit for ageing machine	Renewal	7									
F&E5	Darius Wells Library - Couches, furniture	Replacement couches and chairs to replace existing furniture	Renewal	12							15	16	
F&E6	Darius Wells Library - Returns chute/dump bin	Replacement smart returns chute and bin for after hours returns	Renewal		24								
F&E7	Darius Wells Library - S2 self loan station	Replacement for self loan machine near entrance	Renewal					13					
F&E8	Darius Wells Library - X11 self-check machine	Replacement self checkout station for junior area	Renewal	12						15			
<b>Parks &amp; Reserves</b>				<b>2,216</b>	<b>8,903</b>	<b>8,416</b>	<b>1,634</b>	<b>2,834</b>	<b>3,375</b>	<b>4,223</b>	<b>4,111</b>	<b>4,177</b>	<b>3,702</b>
PARK1	Kwinana Loop Trail Stage 1	As per Master Plan, funding from state government grant	New	0									
PARK2	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			1,288							
	Kwinana Loop Trail Stage 2 and 3		Renewal			3,863							
	Kwinana Loop Trail Stage 2 and 3	As per Master PlanGrant funding would be required - election advocacy oportur	New		1,862								
	Kwinana Loop Trail Stage 2 and 3		Renewal		798								
PARK3	Parks Upgrade Strategy	(blank)	Upgrade/New	161	169	178	179	184	194	204	213	224	236
PARK4	Public Open Space/Parks & Reserves Renewals	As per forward works programs	Renewal	1,184	1,127	569	1,055	2,234	2,743	3,563	3,423	3,457	2,944
PARK5	Splashpad Adventure Park	\$1.5m from Lotterywest. Muni portion \$800K to be funded from asset manageme	Upgrade		2,660								
PARK6	Streetscape Strategy	(blank)	Upgrade/New	155	160	164	169	174	183	189	194	200	213
PARK7	Urban Tree Planting	(blank)	Upgrade/New	199	209	219	230	242	255	268	281	296	310
PARK9	Kwinana City Centre Precinct: Shaping Vibrant and Connected Public Spaces	\$2.1m federal government grants - Thriving suburbs program.	Upgrade/New	517	1,919	2,136							

## City of Kwinana

## Appendix 5

## Capital Expenditure

Note: Figures are 000's and costs are escalated

Project	Project Name	Description	Type of Expenditure	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>Plant &amp; Equipment</b>				<b>992</b>	<b>2,191</b>	<b>1,956</b>	<b>1,294</b>	<b>1,608</b>	<b>1,625</b>	<b>1,507</b>	<b>2,036</b>	<b>1,643</b>	<b>2,199</b>
P&E1	Council chambers IT refresh	based on 7 year cycle	Renewal								64		
P&E10	Revolving Energy Fund - Project 4	Business IncubatorSolar PV (+15kw) and battery (20kwh)Savings pa: \$12kROI: 3.5 years	New	57									
P&E11	Revolving Energy Fund - Project 5	DepotSolar PV (100kw) and battery (225kwh) Savings pa: \$41kROI: 9.0 years	New		408								
P&E12	Revolving Energy Fund - Project 6	Wellard Community CentreUpgrade inverter and new battery (25.6kwh)Savings pa: \$12kROI: 3.5 years	New			41							
P&E13	Server Hardware	Initial system deployment with 3 yearly cycle, 10 year aim to remove platform	Renewal		32			35			38		
P&E2	End user devices	laptop reserve to manage replacement of initial 330 devices with a 4-5 year	Renewal	126	132	137	142	148	154	160	167	173	180
P&E3	Meeting room refresh	replacement of meetingroom hardware 7-10 year lifespan	Renewal						60				
P&E4	Network Refresh	replacement of cities networking gear (switches, routers, wireless), escalation	Renewal			186					254		
P&E5	Plant Replacement Program - Light Fleet	Sum of proposed Upfront total Expenditure Required	Renewal	589	936	1,058	699	868	1,166	1,134	725	806	1,338
P&E6	Plant Replacement Program - Plant & Equipment	Heavy Plant and Equipment - upfront expenditure required	Renewal	148	684	535	453	371	125	213	788	533	465
P&E7	Printer Fleet Refresh	replacement of printer hardware (not maintenance contract) no ramping as we	Renewal					186					216
P&E8	Recquatic - Pool Plant Renewals	Allocation to replace pool plant as required	Renewal			0			120			131	
P&E9	Revolving Energy Fund - Project 3	KoorlinySolar PV (40kw) and battery (20kwh)Savings pa: \$25kROI: 2.8 years	New	72									
<b>Roads</b>				<b>5,238</b>	<b>27,889</b>	<b>20,354</b>	<b>16,525</b>	<b>14,854</b>	<b>7,676</b>	<b>14,406</b>	<b>6,975</b>	<b>7,226</b>	<b>9,885</b>
ROAD1	Blackspot Program	(blank)	Upgrade/New	775	798	822	847	872	898	925	953	981	1,011
ROAD10	DCA 2,3 - Mortimer Road	Road Upgrade/New	Renewal					1,876					
	DCA 2,3 - Mortimer Road		Upgrade/New			6,253							
ROAD11	DCA 4,5 - Anketell Rad	Road Upgrade/New	Renewal					3,127					
	DCA 4,5 - Anketell Rad		Upgrade/New		7,297								
ROAD12	DCA 5 - Honeywood Avenue	Honeywood Avenue: Internal Collector Road Upgrade/New	Upgrade/New		2,613								
ROAD13	DCA 6 - Hammond Road Extension	Road Extension/New	Upgrade/New							3,060			
ROAD14	DCA 6 - Internal Collector Road	(blank)	Upgrade/New							3,149			
ROAD15	MRRG Road Renewals/Rehabilitation	Road Renewal per Asset Management Plan	Renewal	1,395	1,436	1,479	1,524	1,570	1,617	1,665	1,715	1,767	1,820
ROAD16	Road To Recovery - Road Reseal	Surface Reseal	Renewal	800	950	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
ROAD17	Traffic Safety Projects	(blank)	Upgrade/New	107	113	118	124	131	138	144	152	160	167
ROAD18	Muni Funded Road Renewals/Rehabilitation	Road Renewal per Asset Management Plan	Renewal	2,161	2,449	1,986	2,378	3,669	4,024	4,463	3,155	3,319	5,887
ROAD2	DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Bertram Road to Cavendish Road (Item J)	Renewal				4,439						
	DCA 1 - Wellard Road Upgrade		Upgrade/New		10,359								
ROAD3	DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Cavendish Road to Millard Road (Item J) - remaining	Renewal					2,608					
	DCA 1 - Wellard Road Upgrade		Upgrade/New			8,695							
ROAD4	DCA 1 - Wellard Road Upgrade	Culvert and road crossing over the Peel Main Drain Linking Lots 661 and 670	Upgrade/New				834						
ROAD5	DCA 1 -Betram Road Upgrade	Betram Road Upgrade: Challenger Road to Wellard Road (Item k)	Renewal				1,614						
	DCA 1 -Betram Road Upgrade		Upgrade/New			3,765							
ROAD6	DCA 2 - Millar Road	Road Upgrade/New	Upgrade/New		812								
ROAD7	DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (a) - Lot 28	Upgrade/New		423								
ROAD8	DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (b) - Lot 59	Upgrade/New		417								
ROAD9	DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (c) - Lot 440	Upgrade/New		221								
<b>Street Lighting</b>				<b>82</b>	<b>84</b>	<b>94</b>	<b>104</b>	<b>114</b>	<b>126</b>	<b>137</b>	<b>151</b>	<b>165</b>	<b>181</b>
STL1	Street Lighting New	(blank)	Upgrade/New	43	45	47	50	52	55	58	61	64	67
STL2	Street Lighting Renewal per Asset Management Plan	One Complete replacement and 2 Pole Replacement based on 22/23 Condition	Renewal	38	39	47	54	62	71	79	90	101	113
<b>Intangible Assets</b>									<b>120</b>	<b>284</b>	<b>127</b>		
IA1	Website Redevelopment	New Content Management System – Including development and design of the City's website infrastructure (incl Corporate and Recquatic)	Renewal						120	284	127		
<b>Footpaths</b>				<b>473</b>	<b>724</b>	<b>792</b>	<b>869</b>	<b>928</b>	<b>1,004</b>	<b>912</b>	<b>1,140</b>	<b>1,197</b>	<b>1,258</b>
FP1	Footpath-Other Footpaths/Cyclepath	Upgrade existing footpaths and/or construct missing links and new path as per	Upgrade/New					589	619	477	684	718	755
FP2	Footpath-Parmelia Avenue Shared Path Construction	Parmelia Avenue Shared Path Construction: Sulphur Rd to Tunnickliffe St	Upgrade/New	290	509								
FP3	Footpath-Parmelia Avenue Shared Path Construction	Parmelia Avenue Shared Path Construction: Tunnickliffe St to Wellard Rd	Upgrade/New			534	572						
FP4	Footpath-Repair and/Replace Damaged Footpath	Replace assets that have reached end of usable life	Renewal	183	215	259	297	338	384	434	456	479	503
<b>Grand Total</b>				<b>27,763</b>	<b>60,071</b>	<b>51,516</b>	<b>32,794</b>	<b>24,350</b>	<b>30,797</b>	<b>41,626</b>	<b>29,248</b>	<b>28,362</b>	<b>31,122</b>

City of Kwinana

Appendix 6

Summary Capital Expenditure Funding

*Note: Figures are 000's and costs are escalated*

Year	Municipal Funds	Federal / State Grant	Kwinana Recquatic Reserve	Strategic Property Reserve	Strategic Initiative Reserve	Plant & Equipment Reserve	Asset Management Reserve	Infrastructure Reserve	Proceeds from Sale	DCA Reserve	Loan	Total Funding
2026	6,027	3,908				352	3,743	13	385	6,535	6,800	27,763
2027	5,341	26,533	1,100	400	200	1,138	4,124		482	20,752		60,071
2028	6,663	14,372	2,100			731	1,817		862	10,471	14,500	51,516
2029	4,655	6,702				398	5,635		753	8,051	6,600	32,794
2030	7,484	3,222				615	4,180		624	8,224		24,350
2031	7,627	2,986				845	4,736		566	14,036		30,797
2032	8,021	5,432				791	6,364		556	20,461		41,626
2033	7,959	3,120				1,071	5,294		442	11,362		29,248
2034	10,232	3,191				844	5,477		626	7,992		28,362
2035	12,593	3,264				1,132	5,264		671	8,196		31,122
<b>Grand Total</b>	<b>76,603</b>	<b>72,731</b>	<b>3,200</b>	<b>400</b>	<b>200</b>	<b>7,918</b>	<b>46,636</b>	<b>13</b>	<b>5,966</b>	<b>116,081</b>	<b>27,900</b>	<b>357,648</b>



City of Kwinana  
Appendix 7  
Information on Borrowings

		2026					2027					2028				
Particulars		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	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																
Loan 99 - Administration Office Renovations	99	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Education &amp; Welfare</b>																
Loan 100 - Youth Specific Space	100	532,116	0	169,250	362,866	26,905	362,866	0	177,246	185,620	17,880	185,620	0	185,620	0	8,419
<b>Recreation and Culture</b>																
Loan 97 - Orelia Oval Pavilion Extension	97	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan 102 - Library & Resource Centre	102	3,372,778	0	787,292	2,585,485	168,560	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	104	1,842,339	0	339,528	1,502,812	83,498	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	105	668,366	0	132,298	536,068	24,728	536,068	0	136,651	399,417	19,573	399,417	0	141,146	258,271	14,252
Loan 106 - Destination Park - Calista	106	776,399	0	119,534	656,865	28,660	656,865	0	123,317	533,548	24,033	533,548	0	127,220	406,329	19,271
<b>Transport</b>																
Loan 98 - Streetscape Beautification	98	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	101B	1,662,440	0	246,529	1,415,911	32,068	1,415,911	0	249,819	1,166,093	27,035	1,166,093	0	253,153	912,940	21,956
<b>New Loans</b>																
Administration Building Renewal / Upgrade		0	6,800,000	200,927	6,599,073	347,848	6,599,073	0	211,414	6,387,658	337,361	6,387,658	0	222,449	6,165,209	326,327
Recquatic Building Renewal / Upgrade		0	0	0	0	0	0	0	0	0	0	0	14,500,000	522,320	13,977,680	123,412
Recquatic Building Renewal / Upgrade		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Self Supporting Loans</b>																
<b>Recreation and Culture</b>																
Loan 103B - Golf Club Refurbishment	103B	157,652	0	20,359	137,293	6,126	137,293	0	21,041	116,252	5,300	116,252	0	21,745	94,507	4,449
		9,012,091	6,800,000	2,015,718	13,796,373	718,394	13,796,373	0	2,096,347	11,700,026	626,027	11,700,026	14,500,000	2,702,779	23,497,248	653,220

City of Kwinana  
Appendix 7  
Information on Borrowings

Particulars	2029					2030					2031				
	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	Principal Outstanding at Beginning of Year	New Loans	Principal Repayments	Principal Outstanding at End of Year	Interest Repayments
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>															
Loan 99 - Administration Office Renovations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Education &amp; Welfare</b>															
Loan 100 - Youth Specific Space	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>															
Loan 97 - Orelia Oval Pavilion Extension	0	0	0	0	0	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	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	0	0	0	0	0
Loan 105 - Bertram Community Centre	258,271	0	145,790	112,481	8,742	112,481	0	112,481	0	2,826	0	0	0	0	0
Loan 106 - Destination Park - Calista	406,329	0	131,246	275,083	14,341	275,083	0	135,399	139,684	9,256	139,684	0	139,684	0	4,015
<b>Transport</b>															
Loan 98 - Streetscape Beautification	0	0	0	0	0	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	396,453	0	263,425	133,028	6,245
<b>New Loans</b>															
Administration Building Renewal / Upgrade	6,165,209	0	234,059	5,931,150	314,716	5,931,150	0	246,276	5,684,874	302,500	5,684,874	0	259,130	5,425,744	289,646
Recquatic Building Renewal / Upgrade	13,977,680	0	526,815	13,450,865	118,916	13,450,865	0	531,349	12,919,516	114,382	12,919,516	0	535,923	12,383,593	109,809
Recquatic Building Renewal / Upgrade	0	6,600,000	237,746	6,362,254	56,174	6,362,254	0	239,792	6,122,463	54,127	6,122,463	0	241,856	5,880,607	52,064
<b>Self Supporting Loans</b>															
<b>Recreation and Culture</b>															
Loan 103B - Golf Club Refurbishment	94,507	0	22,473	72,034	3,565	72,034	0	23,225	48,809	2,654	48,809	0	24,003	24,806	1,713
	<b>23,497,248</b>	<b>6,600,000</b>	<b>2,838,380</b>	<b>27,258,867</b>	<b>605,766</b>	<b>27,258,867</b>	<b>0</b>	<b>1,947,070</b>	<b>25,311,798</b>	<b>511,501</b>	<b>25,311,798</b>	<b>0</b>	<b>1,464,020</b>	<b>23,847,778</b>	<b>463,492</b>

City of Kwinana  
Appendix 7  
Information on Borrowings

Particulars	2032					2033					2034					2035				
	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	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																				
Loan 99 - Administration Office Renovations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Education &amp; Welfare</b>																				
Loan 100 - Youth Specific Space	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Culture</b>																				
Loan 97 - Orelia Oval Pavilion Extension	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0
Loan 104 - Recquatic Refurbishment	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0
Loan 106 - Destination Park - Calista	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Transport</b>																				
Loan 98 - Streetscape Beautification	0	0	0	0	0	0	0		0	0	0	0	0	0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	133,028	0	133,028	0	885	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>New Loans</b>																				
Administration Building Renewal / Upgrade	5,425,744	0	272,655	5,153,089	276,121	5,153,089	0	286,886	4,866,203	261,890	4,866,203	0	301,860	4,564,343	246,916	4,564,343	0	317,615	4,246,728	246,916
Recquatic Building Renewal / Upgrade	12,383,593	0	540,535	11,843,058	105,196	11,843,058	0	545,187	11,297,870	100,544	11,297,870	0	549,880	10,747,991	95,852	10,747,991	0	554,612	10,193,378	95,852
Recquatic Building Renewal / Upgrade	5,880,607	0	243,937	5,636,670	49,982	5,636,670	0	246,037	5,390,633	47,882	5,390,633	0	248,154	5,142,479	45,765	5,142,479	0	250,290	4,892,189	43,629
<b>Self Supporting Loans</b>																				
<b>Recreation and Culture</b>																				
Loan 103B - Golf Club Refurbishment	24,806	0	24,806	0	739	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	23,847,778	0	1,214,961	22,632,817	432,923	22,632,817	0	1,078,110	21,554,707	410,316	21,554,707	0	1,099,894	20,454,813	388,533	20,454,813	0	1,122,517	19,332,296	386,397

City of Kwinana  
Appendix 8  
Information on Reserves

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>MUNICIPAL RESERVES</b>										
<b>Aged Persons Units Reserve</b>										
Opening Balance	655	679	701	723	746	770	794	818	844	870
Interest	24	22	22	23	24	24	25	25	26	26
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
<b>Balance 30 June</b>	<b>679</b>	<b>701</b>	<b>723</b>	<b>746</b>	<b>770</b>	<b>794</b>	<b>818</b>	<b>844</b>	<b>870</b>	<b>896</b>
<b>Asset Management Reserve</b>										
Opening Balance	7,797	2,736	998	360	204	563	1,547	2,866	6,105	8,234
Interest	286	88	32	11	6	18	48	89	187	250
Transfer to Reserve	953	2,298	1,147	5,468	4,533	5,702	7,636	8,444	7,418	13,968
Transfer From Reserve	(6,300)	(4,124)	(1,817)	(5,635)	(4,180)	(4,736)	(6,364)	(5,294)	(5,477)	(5,264)
<b>Balance 30 June</b>	<b>2,736</b>	<b>998</b>	<b>360</b>	<b>204</b>	<b>563</b>	<b>1,547</b>	<b>2,866</b>	<b>6,105</b>	<b>8,234</b>	<b>17,188</b>
<b>Information Technology Reserve</b>										
Opening Balance	1,233	1,278	1,319	1,362	1,505	1,653	1,804	1,960	2,121	2,286
Interest	45	41	42	43	48	52	56	61	65	69
Transfer to Reserve	0	0	0	100	100	100	100	100	100	100
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
<b>Balance 30 June</b>	<b>1,278</b>	<b>1,319</b>	<b>1,362</b>	<b>1,505</b>	<b>1,653</b>	<b>1,804</b>	<b>1,960</b>	<b>2,121</b>	<b>2,286</b>	<b>2,456</b>
<b>Plant and Equipment Replacement Reserve</b>										
Opening Balance	1,769	1,482	1,012	1,483	1,131	1,052	739	971	930	1,115
Interest	65	48	32	47	36	33	23	30	29	34
Transfer to Reserve	385	1,102	2,031	753	1,124	1,066	1,556	1,442	1,626	1,171
Transfer From Reserve	(737)	(1,620)	(1,592)	(1,151)	(1,239)	(1,411)	(1,347)	(1,513)	(1,470)	(1,803)
<b>Balance 30 June</b>	<b>1,482</b>	<b>1,012</b>	<b>1,483</b>	<b>1,131</b>	<b>1,052</b>	<b>739</b>	<b>971</b>	<b>930</b>	<b>1,115</b>	<b>516</b>
<b>Public Art Reserve</b>										
Opening Balance	270	280	289	299	308	318	328	338	348	359
Interest	10	9	9	9	10	10	10	10	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
<b>Balance 30 June</b>	<b>280</b>	<b>289</b>	<b>299</b>	<b>308</b>	<b>318</b>	<b>328</b>	<b>338</b>	<b>348</b>	<b>359</b>	<b>370</b>
<b>Public Open Space</b>										
Opening Balance	368	381	394	406	419	432	446	460	474	488
Interest	13	12	13	13	13	14	14	14	15	15
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
<b>Balance 30 June</b>	<b>381</b>	<b>394</b>	<b>406</b>	<b>419</b>	<b>432</b>	<b>446</b>	<b>460</b>	<b>474</b>	<b>488</b>	<b>503</b>
<b>Refuse Reserve</b>										
Opening Balance	4,459	5,577	6,738	7,286	7,858	8,456	9,081	9,733	10,413	11,124
Interest	164	180	216	232	248	265	282	301	320	338
Transfer to Reserve	1,005	1,034	385	396	407	418	430	442	455	466
Transfer From Reserve	(51)	(52)	(54)	(55)	(57)	(59)	(60)	(62)	(64)	(66)
<b>Balance 30 June</b>	<b>5,577</b>	<b>6,738</b>	<b>7,286</b>	<b>7,858</b>	<b>8,456</b>	<b>9,081</b>	<b>9,733</b>	<b>10,413</b>	<b>11,124</b>	<b>11,861</b>
<b>Renewable Energy Efficiency Reserve</b>										
Opening Balance	181	188	194	200	206	213	219	226	233	240
Interest	7	6	6	6	7	7	7	7	7	7
Transfer to Reserve	21	22	22	23	24	25	25	26	27	28
Transfer From Reserve	(21)	(22)	(22)	(23)	(24)	(25)	(25)	(26)	(27)	(28)
<b>Balance 30 June</b>	<b>188</b>	<b>194</b>	<b>200</b>	<b>206</b>	<b>213</b>	<b>219</b>	<b>226</b>	<b>233</b>	<b>240</b>	<b>248</b>
<b>Restricted Grants &amp; Contributions Reserve</b>										
Opening Balance	1,461	1,079	257	257	257	257	557	607	1,107	1,607
Interest	0	0	0	0	0	0	0	0	0	0
Transfer to Reserve	30	0	0	0	0	300	50	500	500	500
Transfer From Reserve	(413)	(822)	0	0	0	0	0	0	0	0
<b>Balance 30 June</b>	<b>1,079</b>	<b>257</b>	<b>257</b>	<b>257</b>	<b>257</b>	<b>557</b>	<b>607</b>	<b>1,107</b>	<b>1,607</b>	<b>2,107</b>
<b>Settlement Agreement Reserve</b>										
Opening Balance	329	341	352	363	375	387	399	411	424	437
Interest	12	11	11	12	12	12	12	13	13	13
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
<b>Balance 30 June</b>	<b>341</b>	<b>352</b>	<b>363</b>	<b>375</b>	<b>387</b>	<b>399</b>	<b>411</b>	<b>424</b>	<b>437</b>	<b>450</b>

## Appendix 8

### Information on Reserves

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>Strategic Property Reserve</b>										
Opening Balance	1,926	1,997	1,661	1,759	1,861	1,968	2,078	2,193	2,313	2,437
Interest	71	64	53	56	59	62	65	68	71	74
Transfer to Reserve	0	0	45	46	48	49	50	52	53	55
Transfer From Reserve	0	(400)	0	0	0	0	0	0	0	0
<b>Balance 30 June</b>	<b>1,997</b>	<b>1,661</b>	<b>1,759</b>	<b>1,861</b>	<b>1,968</b>	<b>2,078</b>	<b>2,193</b>	<b>2,313</b>	<b>2,437</b>	<b>2,567</b>
<b>Workers Compensation Reserve</b>										
Opening Balance	547	567	586	604	624	643	664	684	705	727
Interest	20	18	19	19	20	20	21	21	22	22
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
<b>Balance 30 June</b>	<b>567</b>	<b>586</b>	<b>604</b>	<b>624</b>	<b>643</b>	<b>664</b>	<b>684</b>	<b>705</b>	<b>727</b>	<b>749</b>
<b>Strategic Initiative Reserve</b>										
Opening Balance	500	518	335	346	357	368	380	391	404	416
Interest	18	17	11	11	11	12	12	12	12	13
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	(200)	0	0	0	0	0	0	0	0
<b>Balance 30 June</b>	<b>518</b>	<b>335</b>	<b>346</b>	<b>357</b>	<b>368</b>	<b>380</b>	<b>391</b>	<b>404</b>	<b>416</b>	<b>429</b>
<b>Election Expense Reserve</b>										
Opening Balance	177	96	185	99	192	100	199	102	207	103
Interest	6	3	6	3	6	3	6	3	6	3
Transfer to Reserve	83	85	88	90	93	96	99	102	105	108
Transfer From Reserve	(169)	0	(180)	0	(191)	0	(202)	0	(215)	0
<b>Balance 30 June</b>	<b>96</b>	<b>185</b>	<b>99</b>	<b>192</b>	<b>100</b>	<b>199</b>	<b>102</b>	<b>207</b>	<b>103</b>	<b>214</b>
<b>Valuation Expense Reserve</b>										
Opening Balance	174	87	175	269	176	274	378	279	390	506
Interest	6	3	6	9	6	9	12	9	12	15
Transfer to Reserve	83	85	88	90	93	96	99	102	105	108
Transfer From Reserve	(176)	0	0	(192)	0	0	(210)	0	0	(229)
<b>Balance 30 June</b>	<b>87</b>	<b>175</b>	<b>269</b>	<b>176</b>	<b>274</b>	<b>378</b>	<b>279</b>	<b>390</b>	<b>506</b>	<b>400</b>
<b>Biodiversity Reserve</b>										
Opening Balance	0	13	13	14	14	14	15	15	16	16
Interest	0	0	0	0	0	0	0	0	0	0
Transfer to Reserve	13	0	0	0	0	0	0	0	0	0
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
<b>Balance 30 June</b>	<b>13</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>15</b>	<b>16</b>	<b>16</b>	<b>17</b>
<b>Kwinana Recquatic Reserve</b>										
Opening Balance	0	2,557	2,189	159	164	169	175	180	186	191
Interest	0	82	70	5	5	5	5	6	6	6
Transfer to Reserve	2,557	650	0	0	0	0	0	0	0	0
Transfer From Reserve	0	(1,100)	(2,100)	0	0	0	0	0	0	(113)
<b>Balance 30 June</b>	<b>2,557</b>	<b>2,189</b>	<b>159</b>	<b>164</b>	<b>169</b>	<b>175</b>	<b>180</b>	<b>186</b>	<b>191</b>	<b>84</b>
<b>SUB-TOTAL MUNICIPAL RESERVES</b>										
Opening Balance	26,832	25,014	22,710	21,468	22,052	23,459	25,807	28,428	33,589	37,723
Interest	931	771	718	675	689	726	785	860	997	1,098
Transfer to Reserve	5,129	5,277	3,805	6,967	6,421	7,852	10,045	11,209	10,388	16,503
Transfer From Reserve	(7,879)	(8,352)	(5,765)	(7,057)	(5,703)	(6,230)	(8,209)	(6,908)	(7,252)	(7,504)
<b>Balance 30 June</b>	<b>25,014</b>	<b>22,710</b>	<b>21,468</b>	<b>22,053</b>	<b>23,459</b>	<b>25,807</b>	<b>28,428</b>	<b>33,589</b>	<b>37,723</b>	<b>47,820</b>
<b>DEVELOPER CONTRIBUTION RESERVES</b>										
<b>DCA 1 - Hard Infrastructure - Bertram</b>										
Opening Balance	3,099	15,189	11,997	8,963	2,447	190	169	146	122	96
Interest	114	489	384	285	77	6	5	5	4	3
Transfer to Reserve	12,000	5,106	3,109	113	0	0	0	0	0	0
Transfer From Reserve	(23)	(8,787)	(6,528)	(6,913)	(2,335)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>15,189</b>	<b>11,997</b>	<b>8,963</b>	<b>2,447</b>	<b>190</b>	<b>169</b>	<b>146</b>	<b>122</b>	<b>96</b>	<b>69</b>
<b>DCA 2 - Hard Infrastructure - Wellard</b>										
Opening Balance	1,999	4,049	3,627	2,184	1,862	960	966	972	977	981
Interest	73	130	116	69	59	30	30	30	30	30
Transfer to Reserve	2,000	1,606	3	3	3	4	4	4	4	0
Transfer From Reserve	(23)	(2,158)	(1,562)	(395)	(964)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>4,049</b>	<b>3,627</b>	<b>2,184</b>	<b>1,862</b>	<b>960</b>	<b>966</b>	<b>972</b>	<b>977</b>	<b>981</b>	<b>982</b>



## Appendix 8

### Information on Reserves

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>DCA 3 - Hard Infrastructure - Casuarina</b>										
Opening Balance	168	337	538	1,102	1,111	182	160	138	113	87
Interest	6	11	17	35	35	6	5	4	3	3
Transfer to Reserve	1,400	2,606	2,109	0	0	0	0	0	0	0
Transfer From Reserve	(1,237)	(2,416)	(1,562)	(26)	(964)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>337</b>	<b>538</b>	<b>1,102</b>	<b>1,111</b>	<b>182</b>	<b>160</b>	<b>138</b>	<b>113</b>	<b>87</b>	<b>60</b>
<b>DCA 4 - Hard Infrastructure - Anketell</b>										
Opening Balance	2,374	2,937	1,764	2,204	2,362	962	1,085	1,213	1,349	1,491
Interest	87	95	56	70	75	30	34	37	41	45
Transfer to Reserve	500	1,606	409	113	116	119	123	127	130	134
Transfer From Reserve	(23)	(2,874)	(25)	(26)	(1,590)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>2,937</b>	<b>1,764</b>	<b>2,204</b>	<b>2,362</b>	<b>962</b>	<b>1,085</b>	<b>1,213</b>	<b>1,349</b>	<b>1,491</b>	<b>1,641</b>
<b>DCA 5 - Hard Infrastructure - Wandii</b>										
Opening Balance	2,879	5,962	1,836	1,905	1,976	486	512	539	568	597
Interest	106	192	59	61	62	15	16	17	17	18
Transfer to Reserve	3,000	106	35	36	37	38	39	41	42	0
Transfer From Reserve	(23)	(4,424)	(25)	(26)	(1,590)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>5,962</b>	<b>1,836</b>	<b>1,905</b>	<b>1,976</b>	<b>486</b>	<b>512</b>	<b>539</b>	<b>568</b>	<b>597</b>	<b>586</b>
<b>DCA 6 - Hard Infrastructure - Mandogalup</b>										
Opening Balance	10,108	10,455	10,768	11,087	11,414	11,749	12,089	8,695	8,935	9,180
Interest	371	337	345	353	361	368	376	269	274	279
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(26)	(27)	(3,770)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>10,455</b>	<b>10,768</b>	<b>11,087</b>	<b>11,414</b>	<b>11,749</b>	<b>12,089</b>	<b>8,695</b>	<b>8,935</b>	<b>9,180</b>	<b>9,429</b>
<b>DCA 7 - Hard Infrastructure - Wellard West</b>										
Opening Balance	244	332	425	523	627	736	852	973	1,101	1,236
Interest	9	11	14	17	20	23	26	30	34	38
Transfer to Reserve	103	106	109	113	116	119	123	127	130	0
Transfer From Reserve	(23)	(24)	(25)	(26)	(26)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>332</b>	<b>425</b>	<b>523</b>	<b>627</b>	<b>736</b>	<b>852</b>	<b>973</b>	<b>1,101</b>	<b>1,236</b>	<b>1,244</b>
<b>DCA 8 - Soft Infrastructure - Mandogalup</b>										
Opening Balance	2,667	2,844	3,018	3,199	3,275	3,236	1,306	713	833	960
Interest	98	92	97	102	104	101	41	22	26	29
Transfer to Reserve	103	106	109	113	116	119	123	127	130	134
Transfer From Reserve	(23)	(24)	(25)	(138)	(259)	(2,150)	(757)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>2,844</b>	<b>3,018</b>	<b>3,199</b>	<b>3,275</b>	<b>3,236</b>	<b>1,306</b>	<b>713</b>	<b>833</b>	<b>960</b>	<b>1,094</b>
<b>DCA 9 - Soft Infrastructure - Wandii/Anketell</b>										
Opening Balance	9,891	10,334	12,749	15,241	17,695	19,262	11,392	2,510	4,571	7,854
Interest	363	333	408	485	559	603	354	78	140	239
Transfer to Reserve	103	2,106	2,109	2,113	1,616	3,119	3,123	2,127	3,630	500
Transfer From Reserve	(23)	(24)	(25)	(143)	(608)	(11,593)	(12,360)	(143)	(488)	(8,226)
<b>Balance 30 June</b>	<b>10,334</b>	<b>12,749</b>	<b>15,241</b>	<b>17,695</b>	<b>19,262</b>	<b>11,392</b>	<b>2,510</b>	<b>4,571</b>	<b>7,854</b>	<b>367</b>
<b>DCA 10 - Soft Infrastructure - Casuarina/Anketell</b>										
Opening Balance	294	384	2,478	4,642	7,861	11,100	14,085	14,430	5,726	468
Interest	11	12	79	148	248	347	438	446	176	14
Transfer to Reserve	103	2,106	2,109	3,113	3,116	3,119	4,123	2,127	2,130	134
Transfer From Reserve	(23)	(24)	(25)	(42)	(125)	(482)	(4,216)	(11,276)	(7,564)	(30)
<b>Balance 30 June</b>	<b>384</b>	<b>2,478</b>	<b>4,642</b>	<b>7,861</b>	<b>11,100</b>	<b>14,085</b>	<b>14,430</b>	<b>5,726</b>	<b>468</b>	<b>587</b>
<b>DCA 11 - Soft Infrastructure - Wellard East</b>										
Opening Balance	2,697	2,876	3,050	3,232	3,406	3,603	3,808	4,022	4,244	4,475
Interest	99	93	98	103	108	113	118	124	130	136
Transfer to Reserve	103	106	109	113	116	119	123	127	130	134
Transfer From Reserve	(23)	(24)	(25)	(42)	(26)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>2,876</b>	<b>3,050</b>	<b>3,232</b>	<b>3,406</b>	<b>3,603</b>	<b>3,808</b>	<b>4,022</b>	<b>4,244</b>	<b>4,475</b>	<b>4,716</b>
<b>DCA 12 - Soft Infrastructure - Wellard West</b>										
Opening Balance	8,800	5,173	5,422	5,680	5,931	6,208	6,495	6,792	7,100	7,419
Interest	323	167	174	181	187	194	202	210	218	226
Transfer to Reserve	103	106	109	113	116	119	123	127	130	134
Transfer From Reserve	(4,052)	(24)	(25)	(42)	(26)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>5,173</b>	<b>5,422</b>	<b>5,680</b>	<b>5,931</b>	<b>6,208</b>	<b>6,495</b>	<b>6,792</b>	<b>7,100</b>	<b>7,419</b>	<b>7,749</b>

## Appendix 8

### Information on Reserves

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
<b>DCA 13 - Soft Infrastructure - Bertram</b>										
Opening Balance	342	434	530	632	725	837	956	1,081	1,212	1,350
Interest	13	14	17	20	23	26	30	33	37	41
Transfer to Reserve	103	106	109	113	116	119	123	127	130	134
Transfer From Reserve	(23)	(24)	(25)	(40)	(26)	(27)	(28)	(29)	(30)	0
<b>Balance 30 June</b>	<b>434</b>	<b>530</b>	<b>632</b>	<b>725</b>	<b>837</b>	<b>956</b>	<b>1,081</b>	<b>1,212</b>	<b>1,350</b>	<b>1,526</b>
<b>DCA 14 - Soft Infrastructure - Wellard/Leda</b>										
Opening Balance	710	23	537	245	114	207	306	411	521	638
Interest	26	1	17	8	4	6	10	13	16	19
Transfer to Reserve	603	750	609	500	116	119	123	127	130	134
Transfer From Reserve	(1,316)	(237)	(918)	(639)	(26)	(27)	(28)	(29)	(30)	(30)
<b>Balance 30 June</b>	<b>23</b>	<b>537</b>	<b>245</b>	<b>114</b>	<b>207</b>	<b>306</b>	<b>411</b>	<b>521</b>	<b>638</b>	<b>762</b>
<b>DCA 15 - Soft Infrastructure - City Site</b>										
Opening Balance	344	436	533	634	727	840	958	1,083	1,215	1,353
Interest	13	14	17	20	23	26	30	33	37	41
Transfer to Reserve	103	106	109	113	116	119	123	127	130	0
Transfer From Reserve	(23)	(24)	(25)	(40)	(26)	(27)	(28)	(29)	(30)	0
<b>Balance 30 June</b>	<b>436</b>	<b>533</b>	<b>634</b>	<b>727</b>	<b>840</b>	<b>958</b>	<b>1,083</b>	<b>1,215</b>	<b>1,353</b>	<b>1,394</b>
<b>SUB-TOTAL DEVELOPER CONTRIBUTION RESERVES</b>										
Opening Balance	46,614	61,765	59,271	61,473	61,534	60,559	55,140	43,718	38,587	38,185
Interest	1,711	1,989	1,897	1,955	1,944	1,896	1,715	1,351	1,185	1,161
Transfer to Reserve	20,327	16,629	11,150	6,665	5,700	7,236	8,273	5,311	6,850	1,441
Transfer From Reserve	(6,886)	(21,113)	(10,843)	(8,559)	(8,619)	(14,550)	(21,410)	(11,793)	(8,436)	(8,581)
<b>Total Reserves 30 June</b>	<b>61,765</b>	<b>59,271</b>	<b>61,473</b>	<b>61,534</b>	<b>60,559</b>	<b>55,140</b>	<b>43,718</b>	<b>38,587</b>	<b>38,185</b>	<b>32,206</b>
<b>TOTAL RESERVES</b>										
Opening Balance	73,446	86,779	81,980	82,942	83,586	84,019	80,947	72,146	72,175	75,908
Interest	2,642	2,760	2,615	2,629	2,633	2,622	2,500	2,211	2,182	2,259
Transfer to Reserve	25,456	21,906	14,955	13,632	12,121	15,087	18,318	16,521	17,239	17,944
Transfer From Reserve	(14,765)	(29,464)	(16,608)	(15,616)	(14,322)	(20,781)	(29,619)	(18,701)	(15,688)	(16,085)
<b>Total Reserves 30 June</b>	<b>86,779</b>	<b>81,980</b>	<b>82,942</b>	<b>83,587</b>	<b>84,019</b>	<b>80,947</b>	<b>72,146</b>	<b>72,175</b>	<b>75,908</b>	<b>80,026</b>

## Appendix 9 Assumptions

[illegible]



**Administration**

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