City of Kwinana

Long Term Financial Plan 2027-2036

Contents

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 2025, the Council adopted a 10-year LTFP covering 2026-2035. 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the economic landscape and project adjustments due to successful funding rendered the assumptions of the 10-year LTFP outdated.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 2027 to 2036.

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 Strategic Community Plan 2025 – 2035 (SCP) was conducted during the 2025/2026 financial year and was adopted by Council at the Ordinary Council Meeting held on 24 June 2026. 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 SCP, the City undertook extensive community engagement which included the following initiatives:

1. 'Heading Towards One Hundred' campaign phase 1 (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 SCP 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 2026), 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 SCP. 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
Environmental Stewardship Ngalla djoorapiny ngank boodjar (Looking after mother's beautiful country)	Urban Forest Strategy, Waterwise Projects, Bushfire Resilience, Coastal Management
Built Environment Ngalak Moort Mia Mia (Family gathering places)	Recquatic Centre upgrade, Regional Open Space, Neighbourhood Hubs, City Centre Redevelopment, Roads and Footpaths
Quality of Life Ngalang moorditj wirrin (Our strong spirit)	Library Upgrades, Arts and Events Spaces, Youth Facilities, Community Health Initiatives
Leadership Boordiya Katidjin (Leader of knowledge)	Smart City Initiatives, Strategic Asset Planning, Integrated Systems, Advocacy and Partnerships

LTFP Framework

The LTFP's assumptions and modelling provide the City with reliable information to assess its long-term financial sustainability and confirm that appropriate funding arrangements are in place for proposed asset renewal programs and new capital projects. While the Plan informs the City's Annual Budget each year, it remains a dynamic document that responds to changes in strategic priorities, service expectations and economic conditions. As part of regular reviews, the financial modelling will be updated where significant changes occur, reflecting a responsible and adaptive approach to financial planning.

The LTFP has been modelled on the 2026/27 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 4.75% for the first year to reflect the Local Government Cost Index (LGCI) plus the cost of new renewal projects, namely the Recquatic center (1.46%). Subsequent rate increases are set at 4.17% in 2027/28, 3.1% in 2028/29, 3.1% in 2029/30, 3.5% for 2030/31 to 2032/33 and 3.3% for 2033/34 to 2035/36.
- Employee costs are determined by the new Industrial Agreement which was finalised in 2026. This agreement includes an increase of 3.0% over a 3-year period, covering the period 1 July 2025 to 30 June 2028. Included in this agreement are three additional days of annual leave (equivalent to 1.1%) and the reinstatement of leave loading (equating to 1.4%).
- 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 LTFP and includes the City of Kwinana's Industrial Agreement to provide an additional co-contribution of 1% (included in the above rate of 13%).
- 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 5-year, 15-year and 20-year borrowing rates.

Rates Strategy

The Revenue and Financing Policy serves as the guiding document for the City's rating strategy. 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 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 LTFP, guided by the City's Rate Strategy, ate increases to the Local Government Cost Index (LGCI) and any infrastructure projects aimed at improving the City's asset sustainability ratio.

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 require rate increases above the Local Government Cost Index (LGCI). To minimise the impact, the City will focus on efficiencies and budget reprioritisation to support modest increases, which may require some City services to be reviewed or adjusted.

The Community's Capacity to Pay

The City recognises that rate increases must remain affordable for the community. While the Plan proposes modest rate increases, the City provides a range of flexible payment options to help ratepayers choose an arrangement that suits their circumstances. These include:

- Hardship Policy
- Rates Deferrals – Pensioners
- Variety of payment options
- Reduced penalty and instalment interest
- Direct debit arrangements via new Payble platform, allowing ratepayers to pay their rates weekly, monthly or fortnightly on a date that suits them

Asset Management Sustainability

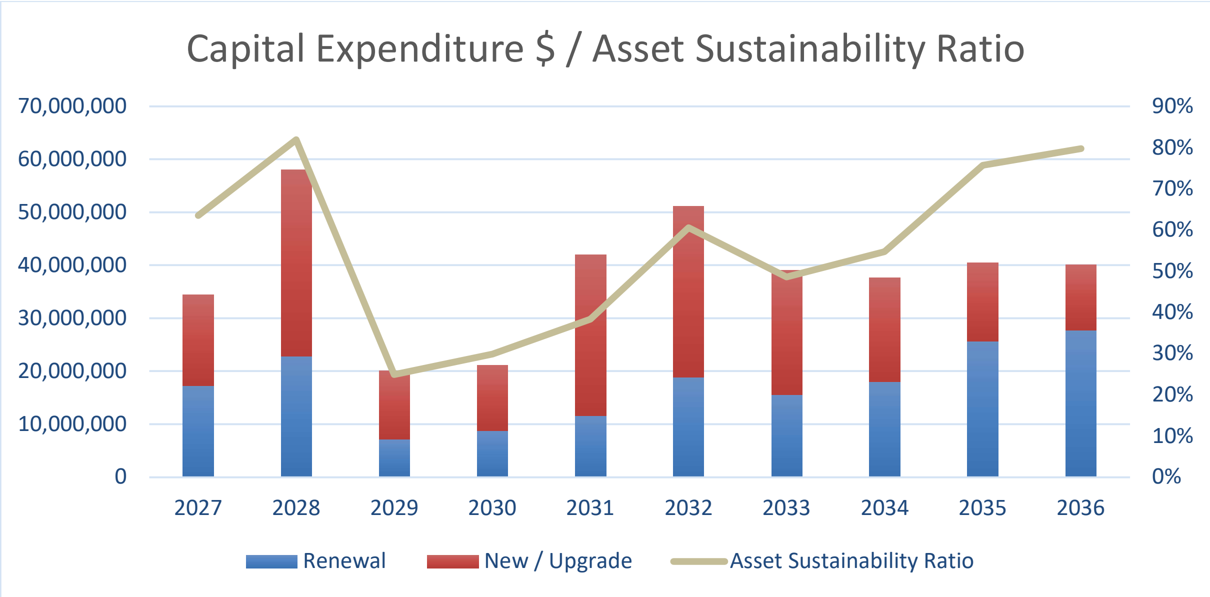
City of Kwinana has identified it must strike a balance between maintaining our current asset portfolio and the scale of ageing assets whilst meeting the needs of a growing and diverse community and a changing environment. This needs to happen within our means and be financially sustainable in the long 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. Works has commenced on the $9m refurbishment of the Administration Centre in November 2025 and is expected to be completed by October 2026. The proposed redevelopment of the Recquatic Centre and City Centre Precinct plan. 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:

- **Regional Open Space**
  Planning is underway for the Kwinana Regional Open Space, a long-term project proposed for 48 hectares of land in Postans, north of the Kwinana City Centre. The project will expand sport and recreation opportunities for the growing community over the next 50 years. It will include major community spaces for organised sport, recreation, play, social connection and access to nature. The first planning phase is supported by $500,000 from the WA Government, with additional funding identified for detailed design and the development of key facilities such as an 8–10 court indoor sports stadium.

- **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.

- **Kwinana Loop Trail ($3.49m Stage 1 and $2.57m Stage 2)**
  The 21-kilometre Kwinana Loop Trail is being upgraded in stages to improve one of Perth's premier recreational trail experiences, connecting the coastline, bushland, parks and city centre. Stage 1 includes resurfacing, realignments and improved signage. Stage 2 is in design and will focus on the delivery of trail hubs, future trail connections and planning for the Northern Trail Head Urban Bike Park. The project is supported by State Government funding for Stage 1 and a $2.5 million Federal Government commitment for Stage 2.

- **Kwinana City Centre Precinct Plan (Total project costs $4.1m)**
  The City has secured a $2.1 million Federal Government grant in 2025 to support a $4 million Kwinana City Centre Precinct Plan to create a more attractive and vibrant city heart. The project will help revitalise the City Centre by improving connections between civic and commercial areas, upgrading public spaces and enhancing accessibility, amenity and community connection. Planned improvements include surface upgrades, public art, wayfinding, lighting, landscaping and water-sensitive urban design, with key areas such as The Grove set to benefit.

- **Splashpad Adventure Park ($2m)**
  The City is progressing plans for a new splash pad at Kwinana Adventure Park to provide more free, family-friendly recreation options. The project will deliver a water play element at one of Kwinana's most popular public spaces, helping families stay active, cool and connected during warmer months. It will also build on previous upgrades to the park and support the City's ongoing investment in inclusive, accessible and high-quality community facilities.

- **Road Board House ($1m)**
  The former Road Board House site is being transformed into architecturally designed homes that showcase sustainable design, innovation and contemporary residential living. Following a period of public display, the homes will be sold with proceeds reinvested into future community projects. The development is intended to create an innovative model that recognises Medina design principles while delivering long-term community benefit.

- **Kwinana Recquatic Upgrade and Renewal ($38m project)**
  Following a successful $15 million Federal Government grant in 2025, the City is progressing plans for a $38 million redevelopment of the Kwinana Recquatic. The project will include a new 25m x 12m warm water program pool, alongside upgrades to key facility areas. Improvements will enhance accessibility, increase usability and support health, wellbeing and social outcomes for the Kwinana community. The redevelopment will transform the Recquatic into a contemporary community health, fitness and aquatic hub, delivering inclusive, modern spaces that encourage participation and community connection.

- **Administration Building Renovation (total project cost $9m)**
  Renewal works on the City's Administration Building commenced in November 2025 and are expected to be completed by October 2026. The project includes replacement of heating, ventilation and air conditioning systems, ceiling and insulation upgrades, and the installation of a new fire alarm system. The refurbishment will deliver a refreshed, fit-for-purpose facility that enhances staff experience and improves service delivery to the community. The project aligns with the City Centre Precinct Structure Plan and is funded through the Asset Management Reserve and a $6.8 million loan.

- Implementation of the Community Infrastructure Plan

- Renewal of buildings, roads, bus shelters, car parks, drainage, parks and reserves, street lighting and footpaths

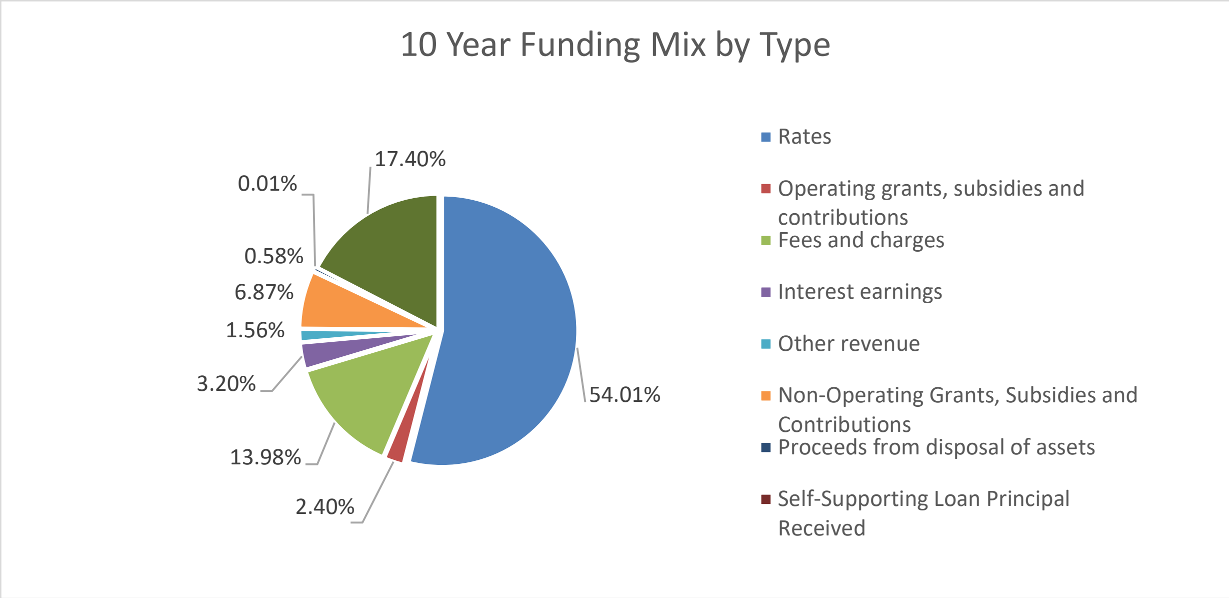
- New bushland reserves

- New parks, drainage, bus shelters, footpaths and street lighting

- Plant item replacements, including both minor and major plant items

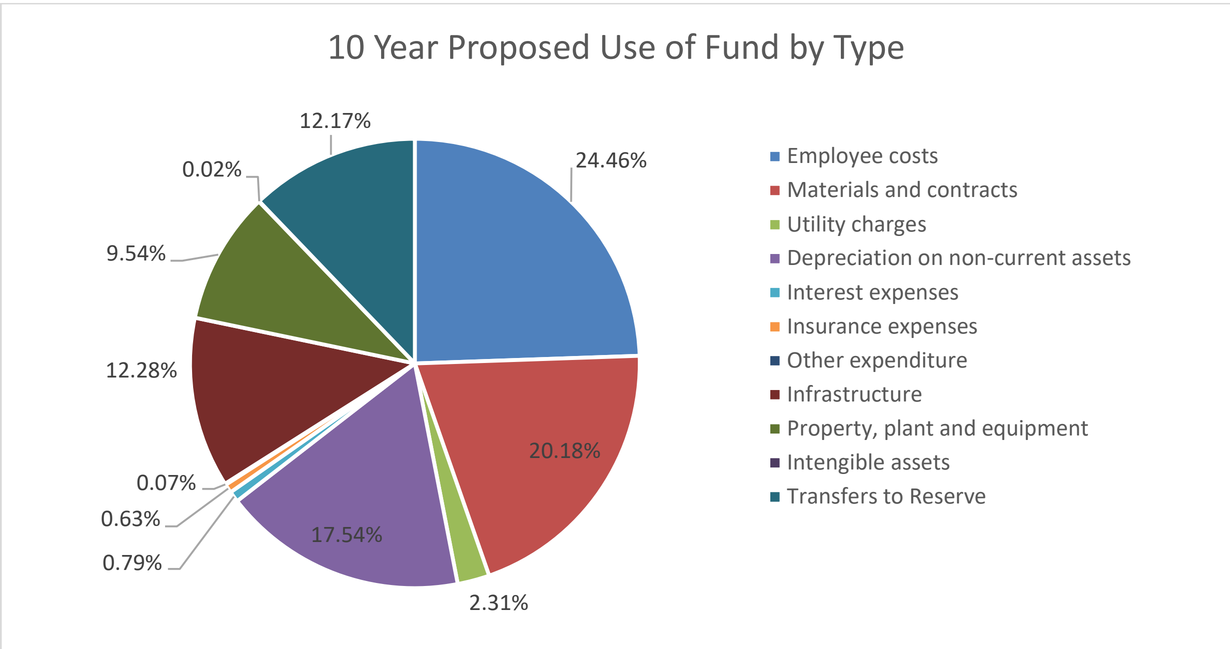
Source of Funding

The chart below 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 (54.01%), fees and charges (13.98%), reserves (17.4%), operating & non-operating grants (9.27%), proceed on disposal of assets (0.58%), interest revenue (3.20%) and other revenue (1.57%).



Operating Expenditure

The proposed expenditure program reveals that approximately 24.46% of cash expenditure relates to employee costs and another 20.18% to materials and contracts, 2.31% to utilities,0.63% to insurances, 0.79% towards loan servicing and interest, 0.07% for other expenditure, with 21.82% applied to capital expenditure, 17.54% for depreciation, with the remaining 12.17% 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

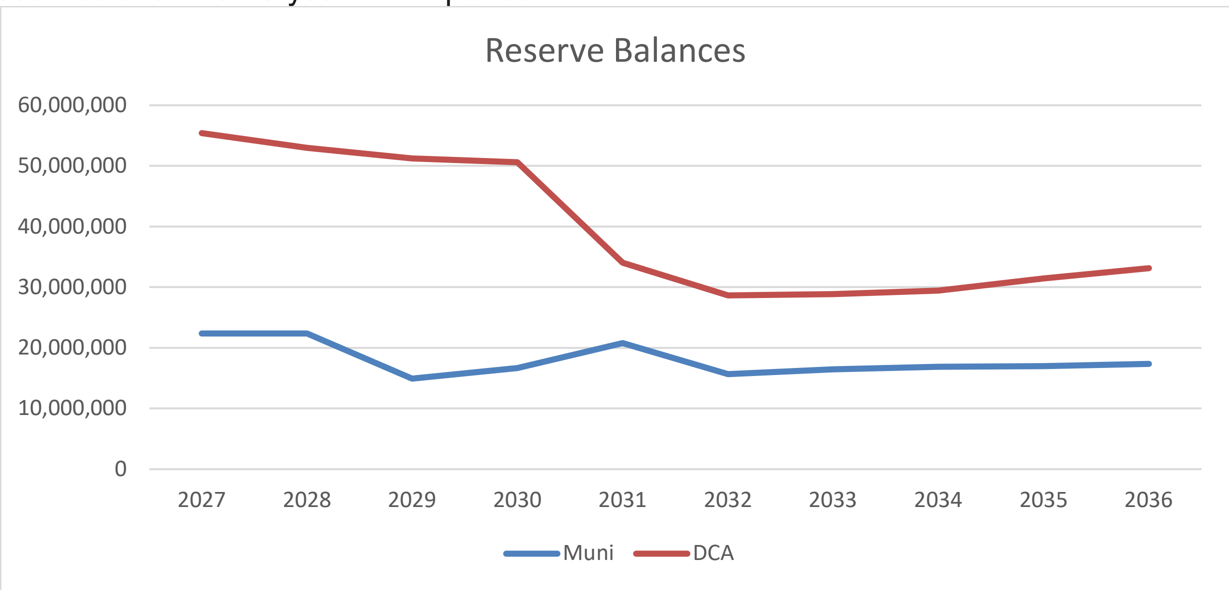
The Long-Term Financial Plan (LTFP) aims to achieve a balanced budget, which occurs when the municipal closing surplus or deficit is zero. This indicates that municipal funds at the end of each financial year equal zero, excluding cash held in reserve funds designated for specific purposes.

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.



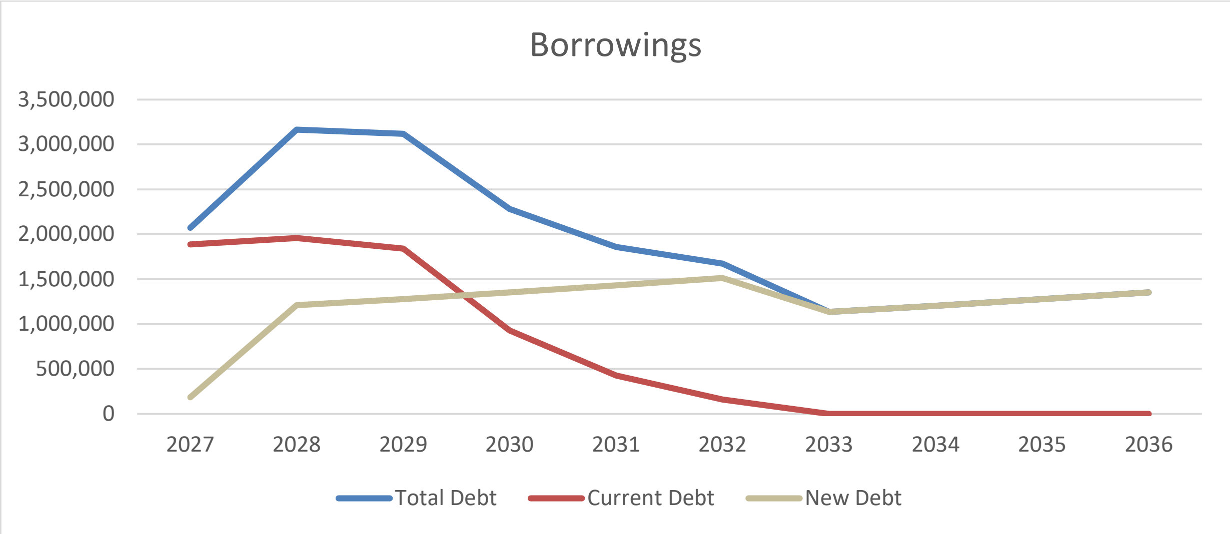
Loan Borrowings

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 existing debt by 2031 and increase of new borrowings mainly to renew ageing facilities (see Appendix 7). The plan includes four new loans (see table below):

- Loan of $5,000,000 for the Recquatic facility in 2026/2027
- Loan of $1,000,000 for the City Centre Precinct Plan in 2026/2027
- Loan of $16,100,000 for the Recquatic facility in 2027/2028
- Loan of $1,000,000 for the City Centre Precinct Plan in 2027/2028

After allowing for the proposed new borrowings and repayment of existing debt, total borrowings are projected to increase from $13,997,300 in 2026 to a closing debt balance of $17,960,698 in 2036.



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 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 each 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

Community Infrastructure Plan (CIP) Review

The review is expected to commence in 2026/27. Key matters to be considered include the Regional Open Space and its impact on infrastructure currently planned within the CIP, future sporting ovals without associated building infrastructure, and a reassessment of the school site.

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

Underground Power

Western Power and the State Government are exploring options to underground Kwinana's overhead power network. The initiative was identified through the Strategic Community Plan process and received strong community support, with 75% in favour of progressing. Project timelines are still being developed, with Orelia proposed as the first area for consideration. The project will be included in future Long-Term Financial Plans once costing models and delivery timeframes are confirmed.

Kwinana Golf Course

The proposal is for the City to bring the management of the Kwinana Golf Course back under City control so it can progress redevelopment planning, modernise the facility and transition the site into a broader **community golf and recreation precinct**. The current lease model limits the City's ability to invest in and manage the facility strategically, while the existing clubhouse, irrigation system and practice facilities require significant renewal. A City-managed model would allow the City to coordinate golf operations, hospitality, events, community access and future capital investment in an integrated way, while the Kwinana Golf Club continues as a sporting club focused on competitions, members and promoting golf.

Key benefits of City management

- **Greater community access** — the facility can operate as a broader community recreation asset, rather than being primarily managed around club use.
- **Improved participation opportunities** — the City can expand programs for juniors, women, families, casual players and new participants.
- **Better financial return for the City** — revenue from golf, driving range, mini golf, food and beverage, events, retail, cart hire and coaching can be retained and reinvested.
- **Long-term financial sustainability** — an integrated operating model provides greater capacity to generate operating surpluses and fund ongoing maintenance.
- **Modernisation of ageing infrastructure** — City management supports coordinated renewal of the clubhouse, irrigation, driving range, practice areas and associated facilities.
- **Reduced burden on the Golf Club** — the Club can focus on its core sporting role, including competitions, member engagement and club identity, without carrying responsibility for managing a complex facility.
- **Better customer experience** — an upgraded, professionally managed facility can offer contemporary golf, recreation, hospitality and event experiences.
- **Alignment with successful local government models** — comparable metropolitan golf facilities have shown that council-managed golf facilities can increase participation and deliver strong community and financial outcomes.
- **Revenue reinvestment into the asset** — future surpluses can be directed back into maintenance, upgrades, programs and improved community facilities.
- **Stronger social and recreation destination** — the site can become a local place for sport, social connection, functions, family activities and broader community use.

The City is planning to assume management of the Kwinana Golf Course from 1 November 2026. The facility has not been included in the LTFP, as it will operate as a separate trading undertaking. Work has commenced to assess the golf course's financial sustainability and operating model, with outcomes to be incorporated into the next iteration of the LTFP.

Retirement Village Review
The review of Banksia Park and Callistemon Court has been completed, with recommendations now being reviewed and implemented progressively over the coming years. The outcomes will support evidence-based decision-making, ensure ongoing alignment with legislative requirements, including the *Retirement Villages Act 1992* and associated regulations, and inform a sustainable approach to the future management of these important community assets. The financial implications of the recommendations will be incorporated into future updates of 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

Appendix 9 – Assumptions

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

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Opening funding surplus / (deficit)	3,000	0	0	0	0	0	0	0	0	0
Revenue from operating activities										
Rates	60,658	64,066	66,876	69,655	72,724	75,944	79,323	82,709	86,259	89,982
Existing Rates	59,831	63,187	66,052	68,949	72,093	75,269	78,602	81,941	85,439	89,106
Rates growth	827	879	824	706	630	675	721	769	821	876
Operating grants, subsidies and contributions	2,927	3,009	3,094	3,180	3,269	3,361	3,455	3,552	3,651	3,753
Fees and charges	16,862	17,031	17,819	18,638	19,160	19,697	20,248	20,815	21,398	21,997
Interest earnings	3,809	3,944	4,082	4,221	4,362	4,505	4,649	4,795	4,941	5,088
Other revenue	1,114	8,991	1,382	1,611	1,852	2,815	2,374	5,763	7,448	6,863
	85,370	**97,041**	**93,252**	**97,306**	**101,367**	**106,321**	**110,049**	**117,634**	**123,697**	**127,683**
Expenditure from operating activities										
Employee costs	(38,032)	(39,212)	(40,433)	(41,696)	(43,002)	(44,354)	(45,754)	(47,203)	(48,706)	(49,883)
Materials and contracts	(31,283)	(32,159)	(33,059)	(33,985)	(34,936)	(35,914)	(36,920)	(37,954)	(39,017)	(40,109)
Utility charges	(3,397)	(3,686)	(3,806)	(3,920)	(4,037)	(4,159)	(4,283)	(4,412)	(4,419)	(4,551)
Depreciation on non-current assets	(27,190)	(27,951)	(28,734)	(29,538)	(30,365)	(31,216)	(32,090)	(32,988)	(33,912)	(34,861)
Interest expenses	(680)	(1,929)	(1,772)	(1,622)	(1,515)	(1,421)	(1,338)	(1,270)	(1,198)	(1,121)
Insurance expenses	(930)	(967)	(1,006)	(1,046)	(1,088)	(1,132)	(1,177)	(1,224)	(1,273)	(1,324)
Other expenditure	(108)	(111)	(114)	(117)	(120)	(124)	(127)	(131)	(134)	(138)
	(101,620)	**(106,016)**	**(108,923)**	**(111,924)**	**(115,064)**	**(118,319)**	**(121,689)**	**(125,182)**	**(128,658)**	**(131,988)**
Non-cash amounts excluded from operating activities	27,190	27,951	28,734	29,538	30,365	31,216	32,090	32,988	33,912	34,861
Amount attributable to operating activities	**10,940**	**18,977**	**13,063**	**14,920**	**16,668**	**19,217**	**20,450**	**25,440**	**28,951**	**30,557**
New Operating Proposals										
New Employment Expenses	(520)	(1,049)	(1,576)	(1,872)	(2,570)	(2,634)	(2,700)	(2,926)	(3,242)	0
New Service/Changes to Services Proposals	(1,394)	(1,610)	(1,022)	(1,214)	(693)	(1,152)	(701)	(1,102)	(836)	(863)
New Operating Proposals	**(1,913)**	**(2,659)**	**(2,598)**	**(3,086)**	**(3,263)**	**(3,787)**	**(3,401)**	**(4,028)**	**(4,078)**	**(863)**
Amount available for capital and other commitments	**9,026**	**16,318**	**10,465**	**11,834**	**13,405**	**15,431**	**17,048**	**21,412**	**24,873**	**29,693**
Investing activities										
Non-Operating Grants, Subsidies and Contributions	16,836	20,479	7,655	7,988	10,468	8,498	8,828	3,464	4,546	3,298
Proceeds from disposal of assets	826	716	1,350	747	602	858	459	644	1,076	761
Self-Supporting Loan Principal Received	21	22	22	23	24	25	0	0	0	0
New / Upgrade Asset Expenditure	(16,640)	(35,147)	(12,960)	(12,342)	(30,322)	(32,278)	(23,504)	(19,590)	(14,818)	(12,304)
Renewal Asset Expenditure	(17,264)	(22,914)	(7,165)	(8,824)	(11,649)	(18,902)	(15,599)	(18,045)	(25,685)	(27,810)
	(16,222)	**(36,844)**	**(11,097)**	**(12,409)**	**(30,877)**	**(41,800)**	**(29,816)**	**(33,527)**	**(34,882)**	**(36,056)**
Non-cash amounts excluded from investing activities	1,441	3,581	2,622	3,965	3,109	17,076	14,879	14,343	9,970	9,800
Amount attributable to investing activities	**(14,781)**	**(33,263)**	**(8,474)**	**(8,444)**	**(27,768)**	**(24,723)**	**(14,937)**	**(19,184)**	**(24,912)**	**(26,255)**
Financing Activities										
Repayment of Admin building loan (principal)	(187)	(198)	(210)	(222)	(235)	(249)	(264)	(279)	(296)	(313)
Proceeds from new debentures for Recquatic	5,000	16,100	0	0	0	0	0	0	0	0
Repayment of Recquatic loan (principal)	0	(651)	(690)	(731)	(776)	(822)	(872)	(924)	(980)	(1,039)
Proceeds from new debentures for City Precinct	1,000	1,000	0	0	0	0	0	0	0	0
Repayment of City Precinct loan (principal)	0	(359)	(379)	(399)	(420)	(443)	0	0	0	0
Repayment of debentures	(1,885)	(1,958)	(1,840)	(930)	(427)	(158)	0	0	0	0
Payments for principal portion of lease liabilities	(5)	0	0	0	0	0	0	0	0	0
Transfer from reserves	12,062	14,199	18,995	13,153	36,104	39,729	28,227	28,185	32,183	27,922
Transfer to reserves	(13,231)	(11,187)	(17,868)	(14,261)	(19,883)	(28,765)	(29,203)	(29,210)	(30,868)	(30,008)
Amount attributable to financing activities	**2,754**	**16,946**	**(1,990)**	**(3,390)**	**14,363**	**9,293**	**(2,111)**	**(2,229)**	**40**	**(3,439)**
Closing funding surplus / (deficit)	**(0)**	**(0)**	**0**	**0**	**0**	**0**	**0**	**(0)**	**0**	**(0)**

City of Kwinana
Appendix 2
Key Ratios and Indicators

Below the target
Achieve the target
Above the target

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
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.										
Target: > 2% with aim to achieve > 15%	-21%	-12%	-20%	-18%	-17%	-15%	-14%	-10%	-7%	-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.										
Target: 80% - 110%	63%	82%	25%	30%	38%	61%	49%	55%	76%	80%
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.										
Target: > 3.00 with aim to achieve > 5.00	3.53	4.47	3.20	4.85	6.85	9.22	11.48	14.64	17.46	21.48
Rates Percentage Increase										
Target: < 5%	4.75%	4.17%	3.10%	3.10%	3.50%	3.50%	3.50%	3.30%	3.30%	3.30%
Balanced Cash Budget										
Target: Balanced Budget = 0	(0)	(0)	0	0	0	0	0	(0)	0	(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	2036
City Development and Sustainability		**150**	**334**	**487**	**290**	**310**	**193**	**199**	**291**	**275**	**220**	**227**
Environment and Health Services	Cyclical increased chemical treatment of waterbodies to reduce mosquito borne virus transmission2	0	10	0	0	11	0	0	12	0	0	0
Environment and Health Services	Seedling Subsidy Scheme	0	10	11	12	14	15	16	18	19	21	22
Environment and Health Services	FOGO Feasibility Assessment	0	0	90	0	0	0	0	0	0	0	0
Environment and Health Services	Transfer Station Feasibility Assessment	0	0	106	0	0	0	0	0	0	0	0
Planning and Development	Environmental Stewardship Program - continuation to more elligable properties	30	36	37	38	39	40	41	43	44	45	46
Planning and Development	Implementation actions for Local Planning Strategy - housing diversity and density supporting studies	0	51	53	54	56	0	0	0	0	0	0
Planning and Development	Regular review of Local Commercial and Acitivity Centres Strategy 2023 - 5 yearly review. To be undertaken by consultant.	0	0	0	54	0	0	0	0	62	0	0
Planning and Development	Undertake a rural land use study.	0	0	0	0	56	0	0	0	0	0	0
Planning and Development	Review of Community Infrastructure Plan (Development Contribution Plans 8-15)	0	103	0	0	0	0	0	0	0	0	0
Essential Services	Community Safety	120	123	127	130	134	138	142	146	150	154	158
Environmental Planning	Review of Local Biodiversity Strategy 2022. Undertake 5 yearly review - consultant estimate.	0	0	63	0	0	0	0	73	0	0	0
City Infrastructure		**609**	**937**	**936**	**597**	**659**	**507**	**582**	**673**	**718**	**675**	**670**
Asset Management	Asset Management Consultant Fees	232	109	162	49	292	179	138	89	368	173	144
City Operations	New Estate Maintenance - Parks	286	405	341	175	36	77	175	185	77	208	198
City Operations	New Estate Maintenance - Infrastructure	29	40	34	18	4	8	17	19	8	21	20
City Operations	New Estate Maintenance - Playground	62	109	35	25	13	14	15	15	16	17	17
City Operations	New Estate Maintnenance - Natural Areas	0	36	48	113	0	0	0	0	0	0	26
City Operations	Natural Area Management Plan Implementation	0	82	106	0	89	0	0	121	0	0	0
City Operations	Urban Forest Strategy - Specific Actions	0	77	79	82	84	86	89	91	94	96	99
City Operations	Thomas Oval - New Clubroom - Opex Costs	0	31	32	33	34	34	35	36	37	39	40
City Operations	Wellard West Community Pavilion - Opex Costs	0	46	48	49	50	52	53	55	56	58	59
City Operations	Recquataic Centre - Upgrade - Opex Costs	0	0	21	22	22	23	24	24	25	26	26
City Operations	Kwinana loop Trail Upgarde - Opex Costs	0	0	32	33	34	34	35	36	37	39	40
City Life		**75**	**122**	**(49)**	**(50)**	**32**	**(53)**	**(54)**	**(262)**	**(176)**	**(277)**	**(285)**
Community Engagement Admin	Strategy / policy / implementation plan / CAP / DAIP review every four years following SCP review	75	0	0	0	84	0	0	0	94	0	0
Community Facilities Planning	Community Infrastructure Plan - Major Review (top up funds - project to commence in 25/26). (*Need to confirm $$ contribution from DCP funds to offset this amount)	0	62	0	0	0	0	0	0	0	0	0
Retirement Village	Consultancy & Legal Services, Preparation for new legislation and regulations, SOP development, legal review and creation & implementation of new lease documents and disclosure forms	0	62	0	0	0	0	0	0	0	0	0
Retirement Village	Retirement Village Management Software System ($25K set up, $20K licensing).	0	46	0	0	0	0	0	0	0	0	0
Facilities Planning	New Facility - Net Cost/(Net income)	0	(47)	(49)	(50)	(51)	(53)	(54)	(262)	(270)	(277)	(285)
Office of the CEO		**335**	**0**	**235**	**185**	**213**	**46**	**426**	**0**	**285**	**218**	**252**
Governance and Legal	Local government election expenses	165	0	193	0	213	0	225	0	235	0	252
Human Resources	EBA Negotiations	0	0	42	0	0	46	0	0	50	0	0
Rates	GRV Valuation year	170	0	0	185	0	0	201	0	0	218	0
Grand Total		**1,169**	**1,394**	**1,610**	**1,022**	**1,214**	**693**	**1,152**	**701**	**1,102**	**836**	**863**

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
City Life				**50**	**51**	**53**	**207**	**212**	**385**	**395**	**405**	**415**	**426**
Facility Planning Officer	Community Facilities Planning	Band 7	1						168	173	177	181	186
Place Leader	Engagement and Place	Band 7	1				153	156	160	164	168	173	177
Volunteer Coordinator	Community Facilities Planning	Band 5	0.45	50	51	53	54	55	57	58	60	61	63
Development and Sustainability				**271**	**279**	**499**	**528**	**673**	**689**	**707**	**724**	**901**	**1,045**
Compliance Officer	Essential Services	Band 7	1			145	149	153	156	160	164	168	173
Environmental Health Officer	Environmental and Health Services	Band 7	1				153	156	160	164	168	331	340
Planning / Environmental Management Role	Planning and Development	Band 7	1	130	134	138							0
Ranger	Essential Services	Band 5	1	114	118	121	124	258	265	271	278	285	414
Environment Officer	Environmental and Health Services	Band 7	0.2	26	27	28	28	29	30	30	31	32	33
Waste Projects Officer	Environmental and Health Services	Band 7	0.5			68	74	76	78	80	82	84	86
Infrastructure						**302**	**429**	**440**	**933**	**957**	**980**	**1,005**	**1,030**
Engineering Technical Officer - Design	Engineering Services	Band 8	1			157	161	165	169	174	178	182	187
Engineering Technical Officer - Projects	Engineering Services	Band 7	1						168	173	177	181	186
Engineering Technical Officer - Traffic	Engineering Services	Band 8	1						182	187	192	196	201
Parks Supervisor	City Operations	Band 7	1			145	149	153	156	160	164	168	173
Property Services Officer	City Operations	Band 4	1				119	122	125	128	132	135	138
Property Services Officer - Playground	City Operations	Band 4	1						132	135	138	142	145
Office of the CEO				**50**	**190**	**194**	**412**	**548**	**562**	**576**	**590**	**605**	**741**
Communications Officer	Marketing and Communications	Band 6	0.42	50	51	53	54	55	57	58	60	61	63
Customer Relations Officer	Customer Service	Band 4	1					125	128	132	135	138	142
Finance Officer - Rates	Rates	Band 5	1										121
Finance Officer – Revenue Collection	Rates	Band 5	0.37				48	49	50	52	53	54	56
Legal and Governance Officer	Governance and Legal	Band 8	1				165	169	174	178	182	187	192
Property Management Officer	Governance and Legal	Band 7	1		138	142	145	149	153	156	160	164	168
Grand Total				**370**	**520**	**1,049**	**1,576**	**1,872**	**2,570**	**2,634**	**2,700**	**2,926**	**3,242**

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

Project	Project Name	Description	Type of Expenditure	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Buildings				**15,808**	**24,612**	**382**	**995**	**17,059**	**20,163**	**12,960**	**14,668**	**16,088**	**17,094**
BLD1	Animal Shelter	Construction	New							121	1,248		
BLD10.1	Local Sporting Ground with Changeroom (Treeby Road) (Muni Funded)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New							103	250	2,282	798
BLD10.2	Local Sporting Ground with Changeroom (Treeby Road) (Muni Funded)	Public Art for new facility	New									6	18
BLD11	Disability Access and Inclusion - Minor Improvements	Minor DAI initiatives identified by the DAIP Committee	Upgrade	5	5	5	6	6	6	6	6	6	7
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			98	559	10,995	11,303				
BLD12B	District Dry Recreation Centre (serves District A&B) - to be located within District A (Muni	Public Art for new facility	New					23	144				
BLD13.1	District Hard Courts & Clubrooms (serves District A&B) - to be located within District A (DCA)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New					98	354	6,992	7,188		
BLD13.2	District Hard Courts & Clubrooms (serves District A&B) - to be located within District A (Muni	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Constru	New							12	95		
BLD14.1	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							109	437	7,804	8,023
BLD14.2	District Multi purpose community facility (serves District A&B) – to be located within District A (Muni	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Constru	New									13	107
BLD17A.1	Recreation and Aquatic Facility - Recquatic	Staged - Yr 1 Design, Y2,3&4 Construct Design - Jul 25 to Jun 26	Upgrade	5,145	9,206	0							
BLD17A.2	Recreation and Aquatic Facility - Recquatic	Staged - Yr 1 Design, Y2,3&4 Construct Design - J	Renewal	9,261	13,684	0							
BLD17B	Recreation and Aquatic Facility - Recquatic	Public Art for new facility	New	0	136	78							
BLD19	Operations Centre - Stores Facility	Construction of new Store Facility cost as per QS on concept design.	New										
BLD2	Arts and Cultural Facility - Koorliny Community Arts Centre	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	Upgrade						47	97	1,099		
BLD21	Road Board building - 156 Medina Avenue	(blank)	Upgrade	0									
BLD3	Building Contingency	Contingency to cover unexpected breakdowns/repairs	Renewal	103	106	109	112	115	118	121	125	128	132
BLD4	Building Renewals	As per forward works Program	Renewal	1,294	1,475	0	0	3,440	3,807	1,592	4,220	5,848	8,009
BLD5	Civic Administration Centre - Upgrade/Renewal	Upgrade - Construction	Renewal	0									
BLD7.1	Local Sporting Ground with Large Community Facility (Casuarina Highschool) (DCA10)	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Construct	New				95	339	3,669	3,805			
BLD9.1	Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Constru	New			92	224	2,037	698				
BLD9.2	Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary	Staged - Yr 1 Feasibility, Yr2 Design, Y3&4 Constru	New					6	17				
Bus Shelters				48	55	62	70	78	82	86	90	95	99
BSH1	Bus Shelter - New/ Upgrade	One New Bus Shelter per Year	New	7	7	9	9	9	9	11	11	12	12
BSH2	Bus Shelters Renewal	Replace existing old and non compliant bus shelters and platforms	Renewal	41	48	53	61	69	72	75	79	83	87

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

Project	Project Name	Description	Type of Expenditure	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Car Parks				153	115	123	137	146	152	163	171	178	187
CP1	Car Park Renewal	Resurface existing carpark and replace associated damaged kerbs and stormwater runoff drainage	Renewal	144	106	112	126	132	138	146	152	159	168
CP2	Car Park Lighting Renewal	Replace assets that have reached end of usable life	Renewal	9	10	11	11	14	14	17	19	19	20
Drainage				310	330	707	372	392	403	436	458	480	503
DRN1	Drainage New	0	Upgrade/New	273	287	300	315	330	336	363	381	399	418
DRN3	Drainage New - DCA2	Peel Sub N1 Drain - Wellard - 313m	Upgrade/New	0									
DRN4	Drainage New - DCA3	Peel Sub N Drain - Wellard - 170m	Upgrade/New			357							
DRN5	Drainage New - DCA3	DCA 3 - Peel Sub P1 Drain - Casuarina	Upgrade/New	0									
DRN6	Drainage New - DCA3	DCA 3 - Peel Sub O Drian - Casuarina	Upgrade/New	0									
DRN7	Drainage New - DCA3	DCA 3 - Peel Sub P1A Drain - Casuarina	Upgrade/New	0									
DRN8	Drainage Renewals per Asset Management Plan	Peplaceasswets that reach end of usable life	Renewal	37	43	50	57	62	67	73	77	81	84
Furniture & Equipment				223	799	235	146	240	789	432	442	268	533
F&E1	CCTV - New/Upgrade	Installation of new CCTV as per City's CCTV strategy	New	51	53	27	28	29	30	30	31	64	
F&E10	District Dry Recreation Centre (serves District A&B) - to be located within District A (Muni	Furnitures & Fittings for new facility	New					80	508				
F&E11	Furniture and Fittings Renewal	Allocation for new furniture and fittings required throughout the year	New	10	11	11	22	23	24	24	25	26	26
F&E13	Local Sporting Ground with Changeroom (Mandogalup Shared Use with Planned Primary	Furnitures & Fittings for new facility	New					11	66				
F&E14	Local Sporting Ground with Changeroom (Treeby Road) (Muni Funded)	Furnitures & Fittings for new facility	New									13	78
F&E15	Local Sporting Ground with Changeroom(Wellard Village Primary School) (Muni Funded)	Furnitures & Fittings for new facility	New		11	61							
F&E17	Local Sporting Ground with Large Community Facility (Casuarina Highschool) (Muni Funded)	Furnitures & Fittings for new facility	New						59	150			
F&E18	Recreation and Aquatic Facility - Recquatic	Furnitures & Fittings for new facility	New	0	592								
F&E19	Replacement public computer chairs	Adjustable chairs for customers using computers in the library	Renewal									5	
F&E2	CCTV - Revewal	Allocation to replace cameras and equipment to ensure ongoing service provision	Renewal	103	106	109	56	57	59	61	62	64	
F&E21	District Hard Courts (serves District A&B) - to be located within District A (Muni Funded)	Furnitures & Fittings for new facility	New							121	278		
F&E22	District Multi purpose community facility (serves District A&B) – to be located within District A (Muni	Furnitures & Fittings for new facility	New									52	396
F&E24	Community Facilities Furniture and Fittings Renewal	One full replacement project per year at facilities. Darius has been forecast for 2027/28 and	Renewal	26	26	27	28	29	30	30	31	32	33
F&E3	Darius Wells Library - 2 x All in one self check PCs	Replacement for self check PCs	Renewal	9				10				12	

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

Project	Project Name	Description	Type of Expenditure	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
F&E5	Darius Wells Library - Couches, furniture	Replacement couches and chairs to replace existing furniture	Renewal							15	15		
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				12						
F&E8	Darius Wells Library - X11 self-check machine	Replacement self checkout station for junior area	Renewal						14				
Parks & Reserves				8,976	9,579	1,102	577	1,681	2,902	3,930	3,985	6,465	7,687
PARK10	Regional Open Space	Site Investigations and Planning ($500,000 state government grant). Entire planning and site	New	515	1,058	544							
PARK12	Rugby Goal Upgrades at Thomas Oval 6	ELT approval is sought to allocate capital funding for the purchase and installation of rugby goals at	New	0									
PARK13	Urban Forest	As per Federal funding agreement	New	568	609								
PARK2.1	Kwinana Loop Trail Stage 2 and 3	As per Master Plan Grant funding would be required - election	New	2,573	3,729								
PARK2.2	Kwinana Loop Trail Stage 2 and 3	As per Master Plan Grant funding would be required - election	New		1,243								
PARK3	Parks Upgrade Strategy	0	Upgrade/New	164	171	173	177	186	195	204	213	225	235
PARK4	Public Open Space/Parks & Reserves Renewals	As per forward works programs	Renewal	1,090	549	0	0	1,074	2,270	3,272	3,299	5,742	7,244
PARK5	Splashpad Adventure Park	$1m from Lotterywest. Muni portion $800K to be fu	Upgrade	2,058									
PARK6	Streetscape Strategy	0	Upgrade/New	154	159	163	168	176	181	186	191	203	208
PARK7	Urban Tree Planting	2026-27 & 2027-28 projects could be removed due to cost pressure	Upgrade/New	0	0	222	233	245	256	268	282	295	
PARK9	Kwinana City Centre Precinct: Shaping Vibrant and Connected Public Spaces	$2.1m federal government grants - Thriving suburbs program.	Upgrade/New	1,856	2,062								
Plant & Equipment				2,892	3,338	3,192	1,653	1,774	2,231	2,409	1,877	2,689	1,969
EV1	EV Charging station	Replace assets that have reached end of usable life	Renewal						83	43	44	45	46
P&E1	Council chambers IT refresh	based on 7 year cycle	Renewal	0						61			
P&E10	Revolving Energy Fund - Project 4	Business Incubator Solar PV (+15kw) and battery (20kwh)	New	72									
P&E11	Revolving Energy Fund - Project 5	Operations Depot Solar PV (100kw) and battery (400kwh)	New	708									
P&E12	Revolving Energy Fund - Project 6	Wellard Community Centre Upgrade inverter and new battery (25.6kwh)	New		43								
P&E13	Server Hardware	Initial system deployment with 3 yearly cycle, 10 year aim to remove platform entirely	Renewal	31			34			36			
P&E14	CEUF Grant Agreement Project Management and Approvals - Revolving Energy Fund Projects 3, 4	Energy/project management consultancy, Western Power approvals and building permits	New	31									
P&E15	Smart Access Upgrade at Darius Wells	ELT approval is sought as the supplier quote for the pin pad access upgrade at Darius Wells	New	36									
P&E16	Reallocation of Wellard Village PS changeroom funding (deleted from Asset Mgt Tab)	CIP to be reviewed. Investigating floodlighting project at McWhirter Oval. Important to still budget	New	0	1,495	643							

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

Project	Project Name	Description	Type of Expenditure	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
P&E2	End user devices	laptop reserve to manage replacement of initial 330 devices with a 4-5 year lifespan. Escalation	Renewal	127	132	137	142	148	154	159	165	172	178
P&E3	Meeting room refresh	replacement of meetingroom hardware 7-10 year lifespan	Renewal	103				57					
P&E4	Network Refresh	replacement of cities networking gear (switches, routers, wireless), escalation based on CIP growth	Renewal		180					243			
P&E5	Plant Replacement Program - Light Fleet	Sum of proposed Upfront total Expenditure Required	Renewal	1,024	663	1,369	1,108	615	1,487	1,321	663	1,497	1,435
P&E6	Plant Replacement Program - Plant & Equipment	Heavy Plant and Equipment - upfront expenditure required	Renewal	458	825	1,044	190	839	508	546	880	770	310
P&E7	Printer Fleet Refresh	replacement of printer hardware (not maintenance contract) no ramping as we expect to reduce	Renewal				179					205	
P&E8	Recquatic - Pool Plant Renewals	Allocation to replace pool plant as required	Renewal					115			125		
P&E9	Revolving Energy Fund - Project 3	Koorliny and Administration Building Solar PV (177kw) and battery (20kwh)	New	301									
Roads				4,610	18,271	13,384	16,214	19,518	23,454	17,453	14,644	12,871	10,428
ROAD1	Blackspot Program	0	Upgrade/New	772	793	816	838	862	886	911	936	963	989
ROAD10.1	DCA 2,3 - Mortimer Road	Road Upgrade/New	Upgrade/New		6,036	2,304							
ROAD10.2	DCA 2,3 - Mortimer Road	Road Upgrade/New	New				392						
ROAD11.1	DCA 4,5 - Anketell Road	Road Upgrade/New	Upgrade/New		4,231	3,869	3,432	3,792					
ROAD11.2	DCA 4,5 - Anketell Road	Road Upgrade/New	New				1,199						
ROAD12	DCA 5 - Honeywood Avenue	Honeywood Avenue: Internal Collector Road Upgrade/New	Upgrade/New	0	2,115								
ROAD13	DCA 6 - Hammond Road Extension	Road Extension/New	Upgrade/New						1,750	1,844			
ROAD14	DCA 6 - Internal Collector Road	0	Upgrade/New						2,662	1,214			
ROAD15	MRRG Road Renewals/Rehabilitation	Road Renewal per Asset Management Plan	Renewal	1,744	1,587	1,631	1,677	1,724	1,772	1,822	1,873	1,925	1,979
ROAD16	Road To Recovery - Road Reseal	Surface Reseal	Renewal	978	1,058	1,087	1,118	1,149	1,181	1,214	1,248	1,283	1,319
ROAD17	Traffic Safety Projects	0	Upgrade/New	109	114	120	126	132	138	146	152	159	168
ROAD18	Muni Funded Road Renewals/Rehabilitation	Road Renewal per Asset Management Plan	Renewal	311	1,917	1,087	3,528	1,563	6,637	4,230	4,414	7,027	5,973
ROAD19	Bertram South-West Precinct Traffic Calming Project	Urban Road Safety Project	Upgrade/New	562									
ROAD2.1	DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Bertram Road to Cavendish Road (Item J)	Upgrade/New				894	2,873	3,780	1,214			
ROAD2.2	DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Bertram Road to Cavendis	New								2,497		
ROAD20	Wellard Village Centre Precinct – Threshold Treatment	Urban Road Safety Project	Upgrade/New	136									
ROAD3.1	DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Cavendish Road to Millard Road (Item j) - remaining costs	Upgrade/New					4,597	4,647	4,858			

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

Project	Project Name	Description	Type of Expenditure	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
ROAD3.2	DCA 1 - Wellard Road Upgrade	Wellard Road Upgrade: Cavendish Road to Millard	New									1,514	
ROAD4	DCA 1 - Wellard Road Upgrade	Culvert and road crossing over the Peel Main Drain Linking Lots 661 and 670 (Item M)	Upgrade/New								3,523		
ROAD5.1	DCA 1 -Betram Road Upgrade	Betram Road Upgrade: Challenger Road to Wellard Road (Item k)	Upgrade/New		127	2,470	2,674	2,702					
ROAD5.2	DCA 1 -Betram Road Upgrade	Betram Road Upgrade: Challenger Road to Wellarc	New				335	124					
ROAD6	DCA 2 - Millar Road	Road Upgrade/New	Upgrade/New	0	293								
ROAD7	DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (a) - Lot 28	Upgrade/New	0									
ROAD8	DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (b) - Lot 59	Upgrade/New	0									
ROAD9	DCA 2 - Sunrise Boulevard	Sunrise Boulevard: Internal Collector Road (c) - Lot 440	Upgrade/New	0									
Street Lighting				81	91	100	110	121	131	145	157	172	186
STL1	Street Lighting New	0	Upgrade/New	43	45	48	50	53	56	58	61	64	67
STL2	Street Lighting Renewal per Asset Management Plan	One Complete replacement and 2 Pole Replacement based on 22/23 Condition inspection	Renewal	38	45	52	59	68	76	86	96	108	119
Footpaths				700	765	837	892	963	873	1,089	1,142	1,197	1,256
FP1	Footpath-Other Footpaths/Cyclepath	Upgrade existing footpaths and/or construct	Upgrade/New				567	594	457	653	685	719	753
FP2	Footpath-Parmelia Avenue Shared Path Construction	Parmelia Avenue Shared Path Construction: Sulphur Rd to Tunnicliffe St	Upgrade/New	492									
FP3	Footpath-Parmelia Avenue Shared Path Construction	Parmelia Avenue Shared Path Construction: Tunnicliffe St to Wellard Rd	Upgrade/New		515	551							
FP4	Footpath-Repair and/Replace Damaged Footpath	Replace assets that have reached end of usable life	Renewal	208	250	286	325	369	416	436	457	479	503
Intangible Assets2				103	106								172
IA1	Website Redevelopment	New Content Management System – Including development and design of the City's website	Renewal	103	106								172
Grand Total				**33,904**	**58,060**	**20,125**	**21,167**	**41,971**	**51,180**	**39,103**	**37,635**	**40,504**	**40,115**

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
2027	3,514	16,836	2,706	400	200	784	3,638		826	0	5,000	33,904
2028	14,212	20,479	300			773	2,177		716	8,942	10,462	58,060
2029	(9,122)	7,655	185			1,062	6,185		1,350	5,172	7,638	20,125
2030	3,285	7,988				552	3,701		747	4,894		21,167
2031	3,334	10,468				967	6,261		602	20,339		41,971
2032	3,728	8,498				1,137	12,904		858	24,055		51,180
2033	4,545	8,828				1,408	9,290		459	14,573		39,103
2034	8,722	3,464				1,024	10,136		644	13,645		37,635
2035	9,521	3,868				1,192	15,829		1,076	9,018		40,504
2036	11,613	3,298				984	15,436		761	8,023		40,115
Grand Total	**53,353**	**91,382**	**3,191**	**400**	**200**	**9,882**	**85,557**		**8,037**	**108,661**	**23,100**	**383,763**

City of Kwinana
Appendix 7
Information on Borrowings

	2027					2028					2029					2030					2031				
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**	**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	0	0	0	0	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	(0)	0	0	(0)	0	(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	0	0	0	0	0	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	900,794	0	900,794	(0)	39,950	(0)	0	0	(0)	0	(0)	0	0	(0)	0
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	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	536,068	0	136,651	399,417	19,573	399,417	0	141,146	258,271	14,252	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	656,865	0	123,317	533,548	24,033	533,548	0	127,220	406,329	19,271	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
Transport																									
Loan 98 - Streetscape Beautification	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loan 101B - City Centre Redevelopment	1,415,911	0	249,819	1,166,092	27,035	1,166,092	0	253,153	912,939	21,956	912,939	0	256,532	656,408	16,773	656,408	0	259,955	396,452	11,541	396,452	0	263,425	133,028	6,245
New Loans																									
Administration Building Renewal / Upgrade	6,800,000	0	187,152	6,612,848	391,786	6,612,848	0	198,166	6,414,683	380,772	6,414,683	0	209,828	6,204,855	369,110	6,204,855	0	222,176	5,982,679	356,761	5,982,679	0	235,251	5,747,428	343,686
Recquatic Building Renewal / Upgrade ($16.1m)	0	0	0	0	0	0	16,100,000	436,307	15,663,693	950,084	15,663,693	0	462,612	15,201,080	923,778	15,201,080	0	490,503	14,710,577	895,887	14,710,577	0	520,076	14,190,501	866,315
Recquatic Building Renewal / Upgrade ($5m)	0	5,000,000	0	5,000,000	0	5,000,000	0	214,339	4,785,661	293,903	4,785,661	0	227,262	4,558,399	280,981	4,558,399	0	240,963	4,317,435	267,279	4,317,435	0	255,491	4,061,944	252,751
City Centre Precinct Plan Loan	0	1,000,000	0	1,000,000	0	1,000,000	1,000,000	359,378	1,640,622	101,054	1,640,622	0	378,630	1,261,992	81,802	1,261,992	0	398,913	863,080	61,519	863,080	0	420,283	442,797	40,149
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	94,507	0	22,473	72,034	3,565	72,034	0	23,225	48,809	2,654	48,809	0	24,003	24,807	1,713
	13,997,300	**6,000,000**	**2,072,084**	**17,925,216**	**680,452**	**17,925,216**	**17,100,000**	**3,166,200**	**31,859,016**	**1,929,294**	**31,859,016**	**0**	**3,118,092**	**28,740,925**	**1,771,631**	**28,740,925**	**0**	**2,282,208**	**26,458,716**	**1,621,939**	**26,458,716**	**0**	**1,858,213**	**24,600,504**	**1,514,875**

City of Kwinana
Appendix 7
Information on Borrowings

	2032					2033					2034					2035					2036				
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**	**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	0	0	0	0	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	0	0	0	0	0	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	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	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	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	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		0
Transport																									
Loan 98 - Streetscape Beautification	0	0	0	0	0	0	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	(0)	0	0	(0)	0
New Loans																									
Administration Building Renewal / Upgrade	5,747,428	0	249,096	5,498,332	329,842	5,498,332	0	263,755	5,234,576	315,182	5,234,576	0	279,277	4,955,299	299,660	4,955,299	0	295,713	4,659,586	283,225	4,659,586	0	313,116	4,346,471	265,822
Recquatic Building Renewal / Upgrade ($16.1m)	14,190,501	0	551,432	13,639,070	834,959	13,639,070	0	584,678	13,054,392	801,713	13,054,392	0	619,928	12,434,464	766,463	12,434,464	0	657,304	11,777,161	729,087	11,777,161	0	696,933	11,080,228	689,458
Recquatic Building Renewal / Upgrade ($5m)	4,061,944	0	270,895	3,791,049	237,348	3,791,049	0	287,227	3,503,822	221,015	3,503,822	0	304,544	3,199,278	203,698	3,199,278	0	322,905	2,876,372	185,337	2,876,372	0	342,373	2,533,999	165,869
City Centre Precinct Plan Loan	442,797	0	442,797	0	17,635	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<u>Self Supporting Loans</u>																									
Recreation and Culture																									
Loan 103B - Golf Club Refurbishment	24,807	0	24,807	(0)	739	(0)	0	0	(0)	0	(0)	0	0	(0)	0	(0)	0	0	(0)	0	(0)	0	0	(0)	0
	24,600,504	**0**	**1,672,054**	**22,928,450**	**1,421,407**	**22,928,450**	**0**	**1,135,660**	**21,792,790**	**1,337,911**	**21,792,790**	**0**	**1,203,749**	**20,589,041**	**1,269,821**	**20,589,041**	**0**	**1,275,922**	**19,313,119**	**1,197,649**	**19,313,119**	**0**	**1,352,422**	**17,960,698**	**1,121,149**

City of Kwinana
Appendix 8
Information on Reserves

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s
MUNICIPAL RESERVES										
Aged Persons Units Reserve										
Opening Balance	728	755	782	809	837	865	893	922	950	979
Interest	27	27	27	28	28	28	29	29	29	29
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	**755**	**782**	**809**	**837**	**865**	**893**	**922**	**950**	**979**	**1,009**
Asset Management Reserve										
Opening Balance	3,942	7,272	6,711	7,849	9,408	9,054	3,456	3,447	3,423	64
Interest	144	259	234	268	314	296	111	108	105	2
Transfer to Reserve	6,918	2,235	9,694	5,302	11,248	6,518	9,299	10,128	15,884	15,396
Transfer From Reserve	(3,731)	(3,055)	(8,790)	(4,011)	(11,916)	(12,412)	(9,418)	(10,259)	(19,349)	(15,436)
Balance 30 June	**7,272**	**6,711**	**7,849**	**9,408**	**9,054**	**3,456**	**3,447**	**3,423**	**64**	**26**
Banksia Park Reserve										
Opening Balance	366	379	393	406	420	434	448	463	477	492
Interest	13	13	14	14	14	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
Balance 30 June	**379**	**393**	**406**	**420**	**434**	**448**	**463**	**477**	**492**	**506**
City Infrastructure Reserve										
Opening Balance	8	8	8	8	9	9	9	10	10	10
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	0	0	0	0	0	0	0	0	0	0
Balance 30 June	**8**	**8**	**8**	**9**	**9**	**9**	**10**	**10**	**10**	**10**
Community Services & Emergency Relief Reserve										
Opening Balance	397	401	415	430	433	448	462	465	480	494
Interest	14	14	14	15	14	15	15	15	15	15
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(10)	0	0	(11)	0	0	(12)	0	0	0
Balance 30 June	**401**	**415**	**430**	**433**	**448**	**462**	**465**	**480**	**494**	**509**
Contiguous Local Authorities Group Reserve										
Opening Balance	304	292	278	263	246	228	208	187	164	140
Interest	11	10	10	9	8	7	7	6	5	4
Transfer to Reserve	37	38	39	40	41	43	44	45	46	47
Transfer From Reserve	(61)	(62)	(64)	(66)	(68)	(70)	(72)	(74)	(76)	(78)
Balance 30 June	**292**	**278**	**263**	**246**	**228**	**208**	**187**	**164**	**140**	**114**
Employee Leave Reserve										
Opening Balance	2,886	2,991	3,098	3,206	3,315	3,426	3,538	3,651	3,766	3,881
Interest	105	106	108	109	111	112	113	114	115	116
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	**2,991**	**3,098**	**3,206**	**3,315**	**3,426**	**3,538**	**3,651**	**3,766**	**3,881**	**3,996**
Employee Vacancy Reserve										
Opening Balance	625	648	671	694	718	742	766	790	815	840
Interest	23	23	23	24	24	24	25	25	25	25
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	**648**	**671**	**694**	**718**	**742**	**766**	**790**	**815**	**840**	**865**
Golf Course Cottage Reserve										
Opening Balance	36	37	38	39	41	42	44	45	46	48
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	**37**	**38**	**39**	**41**	**42**	**44**	**45**	**46**	**48**	**49**
Golf Club Maintenance Reserve										
Opening Balance	47	48	50	52	53	55	57	59	61	63
Interest	2	2	2	2	2	2	2	2	2	2
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	**48**	**50**	**52**	**53**	**55**	**57**	**59**	**61**	**63**	**64**
Information Technology Reserve										
Opening Balance	519	411	425	440	455	471	486	501	517	533
Interest	19	15	15	15	15	15	16	16	16	16
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(127)	0	0	0	0	0	0	0	0	0
Balance 30 June	**411**	**425**	**440**	**455**	**471**	**486**	**501**	**517**	**533**	**549**
Plant and Equipment Replacement Reserve										
Opening Balance	1,174	983	910	217	120	184	11	251	332	5
Interest	43	35	32	7	4	6	0	8	10	0
Transfer to Reserve	1,376	1,381	1,687	1,195	1,628	1,816	2,106	1,742	1,929	1,743
Transfer From Reserve	(1,609)	(1,488)	(2,412)	(1,298)	(1,569)	(1,995)	(1,867)	(1,668)	(2,267)	(1,745)
Balance 30 June	**983**	**910**	**217**	**120**	**184**	**11**	**251**	**332**	**5**	**3**
Public Art Reserve										
Opening Balance	307	318	330	341	353	364	376	388	401	413
Interest	11	11	12	12	12	12	12	12	12	12
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	**318**	**330**	**341**	**353**	**364**	**376**	**388**	**401**	**413**	**425**

Appendix 8
Information on Reserves

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s
Public Open Space										
Opening Balance	273	283	293	303	314	324	335	346	356	367
Interest	10	10	10	10	10	11	11	11	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	**283**	**293**	**303**	**314**	**324**	**335**	**346**	**356**	**367**	**378**
Refuse Reserve										
Opening Balance	5,706	5,742	5,769	5,788	5,799	5,878	5,954	5,941	5,940	5,994
Interest	208	204	201	197	194	192	191	186	182	179
Transfer to Reserve	0	0	0	0	79	81	0	23	87	89
Transfer From Reserve	(172)	(177)	(182)	(187)	(193)	(198)	(204)	(209)	(215)	(221)
Balance 30 June	**5,742**	**5,769**	**5,788**	**5,799**	**5,878**	**5,954**	**5,941**	**5,940**	**5,994**	**6,041**
Renewable Energy Efficiency Reserve										
Opening Balance	134	117	99	79	59	36	13	3	21	0
Interest	5	4	3	3	2	1	0	0	1	0
Transfer to Reserve	0	0	0	0	0	0	0	20	6	28
Transfer From Reserve	(22)	(22)	(23)	(23)	(24)	(25)	(11)	(2)	(27)	(28)
Balance 30 June	**117**	**99**	**79**	**59**	**36**	**13**	**3**	**21**	**0**	**0**
Restricted Grants & Contributions Reserve										
Opening Balance	430	0	0	0	0	0	0	0	0	0
Interest	0	0	0	0	0	0	0	0	0	0
Transfer to Reserve	466	921	947	974	1,001	1,029	1,058	1,087	1,118	1,149
Transfer From Reserve	(896)	(921)	(947)	(974)	(1,001)	(1,029)	(1,058)	(1,087)	(1,118)	(1,149)
Balance 30 June	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Settlement Agreement Reserve										
Opening Balance	344	357	369	382	395	408	422	435	449	463
Interest	13	13	13	13	13	13	13	14	14	14
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	**357**	**369**	**382**	**395**	**408**	**422**	**435**	**449**	**463**	**476**
Strategic Property Reserve										
Opening Balance	1,916	511	574	640	709	782	858	937	1,020	1,107
Interest	70	18	20	22	24	26	27	29	31	33
Transfer to Reserve	0	45	46	48	49	50	52	53	55	57
Transfer From Reserve	(1,475)	0	0	0	0	0	0	0	0	0
Balance 30 June	**511**	**574**	**640**	**709**	**782**	**858**	**937**	**1,020**	**1,107**	**1,196**
Workers Compensation Reserve										
Opening Balance	496	514	532	551	570	589	608	627	647	667
Interest	18	18	19	19	19	19	19	20	20	20
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	**514**	**532**	**551**	**570**	**589**	**608**	**627**	**647**	**667**	**687**
Strategic Initiative Reserve										
Opening Balance	337	149	155	160	165	171	176	182	188	194
Interest	12	5	5	5	6	6	6	6	6	6
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(200)	0	0	0	0	0	0	0	0	0
Balance 30 June	**149**	**155**	**160**	**165**	**171**	**176**	**182**	**188**	**194**	**199**
Election Expense Reserve										
Opening Balance	87	177	81	176	64	164	45	150	26	136
Interest	3	6	3	6	2	5	1	5	1	4
Transfer to Reserve	87	90	92	95	98	100	103	106	109	112
Transfer From Reserve	0	(193)	0	(213)	0	(225)	0	(235)	0	(252)
Balance 30 June	**177**	**81**	**176**	**64**	**164**	**45**	**150**	**26**	**136**	**0**
Valuation Expense Reserve										
Opening Balance	91	181	278	195	297	404	317	431	550	458
Interest	3	6	10	7	10	13	10	13	17	14
Transfer to Reserve	87	90	92	95	98	100	103	106	109	112
Transfer From Reserve	0	0	(185)	0	0	(201)	0	0	(218)	0
Balance 30 June	**181**	**278**	**195**	**297**	**404**	**317**	**431**	**550**	**458**	**584**
Biodiversity Reserve										
Opening Balance	13	26	41	56	72	89	107	126	145	166
Interest	0	1	1	2	2	3	3	4	4	5
Transfer to Reserve	13	13	14	14	15	15	15	16	16	17
Transfer From Reserve	0	0	0	0	0	0	0	0	0	0
Balance 30 June	**26**	**41**	**56**	**72**	**89**	**107**	**126**	**145**	**166**	**188**
Kwinana Recquatic Reserve										
Opening Balance	3,057	462	179	0	0	0	0	0	0	0
Interest	112	16	6	0	0	0	0	0	0	0
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(2,706)	(300)	(185)	0	0	0	0	0	0	0
Balance 30 June	**462**	**179**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
SUB-TOTAL MUNICIPAL RESERVES										
Opening Balance	24,219	23,062	22,478	23,086	24,851	25,168	19,589	20,355	20,785	17,512
Interest	868	821	784	787	830	823	627	637	636	522
Transfer to Reserve	8,985	4,813	12,612	7,762	14,256	9,753	12,780	13,326	19,360	18,750
Transfer From Reserve	(11,010)	(6,219)	(12,789)	(6,784)	(14,769)	(16,154)	(12,641)	(13,534)	(23,269)	(18,908)
Balance 30 June	**23,062**	**22,478**	**23,086**	**24,851**	**25,168**	**19,589**	**20,355**	**20,785**	**17,512**	**17,876**

Appendix 8
Information on Reserves

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s
DEVELOPER CONTRIBUTION RESERVES										
DCA 1 - Hard Infrastructure - Bertram										
Opening Balance	5,954	6,204	6,461	5,726	5,911	2,583	425	1,138	681	653
Interest	217	221	225	195	197	84	14	36	21	19
Transfer to Reserve	103	106	109	112	115	618	2,589	5,594	128	132
Transfer From Reserve	(70)	(70)	(1,069)	(122)	(3,640)	(2,861)	(1,889)	(6,087)	(177)	(66)
Balance 30 June	**6,204**	**6,461**	**5,726**	**5,911**	**2,583**	**425**	**1,138**	**681**	**653**	**739**
DCA 2 - Hard Infrastructure - Wellard										
Opening Balance	2,276	2,392	2,477	2,564	2,651	2,786	2,927	3,075	3,229	3,390
Interest	83	85	86	87	89	91	94	96	99	101
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(106)	(109)	(112)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**2,392**	**2,477**	**2,564**	**2,651**	**2,786**	**2,927**	**3,075**	**3,229**	**3,390**	**3,556**
DCA 3 - Hard Infrastructure - Casuarina										
Opening Balance	153	191	83	86	89	138	193	253	319	390
Interest	6	7	3	3	3	5	6	8	10	12
Transfer to Reserve	103	2,206	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(2,321)	(109)	(112)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**191**	**83**	**86**	**89**	**138**	**193**	**253**	**319**	**390**	**468**
DCA 4 - Hard Infrastructure - Anketell										
Opening Balance	7,303	7,602	5,558	4,129	2,277	790	866	948	1,035	1,129
Interest	267	271	194	141	76	26	28	30	32	34
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(2,421)	(1,732)	(2,105)	(1,677)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**7,602**	**5,558**	**4,129**	**2,277**	**790**	**866**	**948**	**1,035**	**1,129**	**1,228**
DCA 5 - Hard Infrastructure - Wandi										
Opening Balance	2,981	3,123	1,419	345	364	314	374	440	512	589
Interest	109	111	50	12	12	10	12	14	16	18
Transfer to Reserve	103	106	609	2,112	1,615	118	121	125	128	132
Transfer From Reserve	(70)	(1,921)	(1,732)	(2,105)	(1,677)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**3,123**	**1,419**	**345**	**364**	**314**	**374**	**440**	**512**	**589**	**672**
DCA 6 - Hard Infrastructure - Mandogalup										
Opening Balance	10,747	11,069	11,394	11,722	12,053	12,387	9,494	7,886	8,065	8,246
Interest	392	394	398	400	403	405	304	247	247	246
Transfer to Reserve	0	0	0	0	0	0	0	0	0	0
Transfer From Reserve	(70)	(70)	(69)	(69)	(68)	(3,298)	(1,912)	(67)	(67)	(66)
Balance 30 June	**11,069**	**11,394**	**11,722**	**12,053**	**12,387**	**9,494**	**7,886**	**8,065**	**8,246**	**8,425**
DCA 7 - Hard Infrastructure - Wellard West										
Opening Balance	381	428	479	535	597	663	735	812	895	984
Interest	14	15	17	18	20	22	24	25	27	29
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(70)	(69)	(69)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**428**	**479**	**535**	**597**	**663**	**735**	**812**	**895**	**984**	**1,080**
DCA 8 - Soft Infrastructure - Mandogalup										
Opening Balance	3,451	3,609	3,774	3,853	3,803	1,939	1,355	1,452	1,555	1,664
Interest	126	128	132	131	127	63	43	45	48	50
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(70)	(162)	(292)	(2,106)	(766)	(68)	(67)	(67)	(66)
Balance 30 June	**3,609**	**3,774**	**3,853**	**3,803**	**1,939**	**1,355**	**1,452**	**1,555**	**1,664**	**1,780**
DCA 9 - Soft Infrastructure - Wandi/Anketell										
Opening Balance	10,934	11,366	11,806	12,160	12,058	1,432	636	601	241	682
Interest	399	405	412	415	403	47	20	19	7	20
Transfer to Reserve	103	106	109	112	115	11,036	121	125	8,305	8,089
Transfer From Reserve	(70)	(70)	(167)	(628)	(11,144)	(11,879)	(177)	(504)	(7,871)	(8,089)
Balance 30 June	**11,366**	**11,806**	**12,160**	**12,058**	**1,432**	**636**	**601**	**241**	**682**	**702**
DCA 10 - Soft Infrastructure - Casuarina/Anketell										
Opening Balance	340	385	435	490	454	111	145	118	121	187
Interest	12	14	15	17	15	4	5	4	4	6
Transfer to Reserve	103	106	109	112	115	4,122	10,833	7,255	128	132
Transfer From Reserve	(70)	(70)	(69)	(164)	(474)	(4,091)	(10,865)	(7,255)	(67)	(66)
Balance 30 June	**385**	**435**	**490**	**454**	**111**	**145**	**118**	**121**	**187**	**258**
DCA 11 - Soft Infrastructure - Wellard East										
Opening Balance	2,881	3,019	3,163	3,313	3,468	3,631	3,799	3,975	4,157	4,346
Interest	105	107	110	113	116	119	122	124	127	130
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(70)	(69)	(69)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**3,019**	**3,163**	**3,313**	**3,468**	**3,631**	**3,799**	**3,975**	**4,157**	**4,346**	**4,541**
DCA 12 - Soft Infrastructure - Wellard West										
Opening Balance	4,659	4,861	5,071	5,287	5,510	5,741	5,978	6,224	6,476	6,736
Interest	170	173	177	180	184	188	191	195	198	201
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(70)	(69)	(69)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**4,861**	**5,071**	**5,287**	**5,510**	**5,741**	**5,978**	**6,224**	**6,476**	**6,736**	**7,003**
DCA 13 - Soft Infrastructure - Bertram										
Opening Balance	327	372	421	475	534	598	668	743	824	911
Interest	12	13	15	16	18	20	21	23	25	27
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(70)	(69)	(69)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**372**	**421**	**475**	**534**	**598**	**668**	**743**	**824**	**911**	**1,004**

Appendix 8
Information on Reserves

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s	$000s
DCA 14 - Soft Infrastructure - Wellard/Leda										
Opening Balance	354	400	5	72	269	325	385	451	520	594
Interest	13	14	0	2	9	11	12	14	16	18
Transfer to Reserve	103	106	709	512	115	118	121	121	125	128
Transfer From Reserve	(70)	(514)	(642)	(317)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**400**	**5**	**72**	**269**	**325**	**385**	**451**	**520**	**594**	**674**
DCA 15 - Soft Infrastructure - City Site										
Opening Balance	325	370	419	473	532	596	666	741	822	909
Interest	12	13	15	16	18	19	21	23	25	27
Transfer to Reserve	103	106	109	112	115	118	121	125	128	132
Transfer From Reserve	(70)	(70)	(69)	(69)	(68)	(68)	(68)	(67)	(67)	(66)
Balance 30 June	**370**	**419**	**473**	**532**	**596**	**666**	**741**	**822**	**909**	**1,002**
SUB-TOTAL DEVELOPER CONTRIBUTION RESERVES										
Opening Balance	53,066	55,391	52,964	51,228	50,570	34,033	28,647	28,857	29,452	31,410
Interest	1,937	1,972	1,848	1,747	1,689	1,113	917	903	901	936
Transfer to Reserve	1,441	3,581	2,622	3,965	3,109	17,076	14,879	14,343	9,970	9,800
Transfer From Reserve	(1,052)	(7,980)	(6,207)	(6,370)	(21,335)	(23,576)	(15,586)	(14,651)	(8,914)	(9,014)
Total Reserves 30 June	**55,391**	**52,964**	**51,228**	**50,570**	**34,033**	**28,647**	**28,857**	**29,452**	**31,410**	**33,132**
TOTAL RESERVES										
Opening Balance	77,285	78,454	75,442	74,314	75,422	59,201	48,236	49,212	50,237	48,922
Interest	2,805	2,793	2,633	2,534	2,519	1,936	1,544	1,540	1,537	1,458
Transfer to Reserve	10,425	8,394	15,235	11,727	17,364	26,829	27,659	27,670	29,330	28,550
Transfer From Reserve	(12,062)	(14,199)	(18,995)	(13,153)	(36,104)	(39,729)	(28,227)	(28,185)	(32,183)	(27,922)
Total Reserves 30 June	**78,454**	**75,442**	**74,314**	**75,422**	**59,201**	**48,236**	**49,212**	**50,237**	**48,922**	**51,008**

Appendix 9
Assumptions

Inflation Year	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
City of Kwinana										
Rates	4.75%	4.17%	3.10%	3.10%	3.50%	3.50%	3.50%	3.30%	3.30%	3.30%
Grants & Contributions	2.90%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Fees and Charges	3.00%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Interest Earnings	3.65%	3.56%	3.49%	3.41%	3.34%	3.27%	3.20%	3.13%	3.06%	2.98%
Other Revenue	2.90%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Salaries & Wages	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Total Superannuation	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%	13.00%
Other Employee Costs	2.90%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Workers Compensation Premium	11.39%	11.39%	11.39%	11.39%	11.39%	11.39%	11.39%	11.39%	11.39%	11.39%
Population	59,058	60,881	62,729	64,526	66,245	67,829	69,292	70,708	72,029	73,315
Dwellings	21,740	22,450	23,166	23,874	24,567	25,233	25,865	26,487	27,085	27,676
Growth Rate	3.26%	3.27%	3.19%	3.06%	2.90%	2.71%	2.50%	2.40%	2.26%	2.18%
Average Residential Rates/Improved Dwelling	2,627	2,737	2,822	2,909	3,011	3,116	3,225	3,332	3,442	3,555
Materials & Contracts	2.90%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%	2.80%
Utilities - others	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Utilities- Street lights	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Interest Rates - Borrowings 5 Year Fixed	4.65%	4.56%	4.49%	4.41%	4.34%	4.27%	4.20%	4.13%	4.06%	3.98%
Interest Rates - Borrowings 10 Year Fixed	5.37%	5.31%	5.21%	5.11%	5.01%	4.90%	4.80%	4.70%	4.60%	4.50%
Interest Rates - Borrowings 15 Year Fixed	5.80%	5.74%	5.61%	5.49%	5.36%	5.23%	5.11%	4.98%	4.85%	4.73%
Insurance Expenses	5.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

City of Kwinana

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