

**CITY OF KALAMUNDA  
BUDGET REVIEW SEPTEMBER 2019  
SUMMARY OF CHANGES**



Description	\$ Increase/(decrease) to surplus
<b>Funding Surplus C/F as per Original Budget 2019-20</b>	<b>1,613,272</b>
<b>OPERATING</b>	
<b>Income</b>	
<b>Operating Grants, Subsidies and Contributions</b>	
Net Increase in Financial Assistance Grants allocation for 2019-20	8,655
Increase to revenue for reimbursement for Cell 9 Land acquisition	1,264,244
<b>Interest Earnings</b>	
Decrease in interest earnings due to interest rate reductions	(252,000)
<b>Expenditure</b>	
<b>Employee costs</b>	
Decrease due to temporary replacement of a full time role with a consultant while the recruitment process is undertaken	59,741
Increase Projects salaries - Group fitness instructors + Program Instructors	(7,520)
Increase in Uniform and Protective clothing	(4,000)
<b>Materials and Contracts</b>	
Increase Minor traffic treatments for those works not covered by Main Roads Western Australia (MRWA)	(30,000)
Increase Requests for footpath maintenance	(48,750)
Increase Department of Fire and Emergency Services (DFES) and City 50% cost share of Community Fire Manager	(20,000)
Increase Consultant for temporary cover while recruitment process in undertaken	(68,192)
Increase PWC Local Government Performance Excellence Program 2019/20	(12,730)
Increase Photocopying, Printing and Stationery alignment to expected costs	(15,000)
Increase Building Plan Scanning	(6,000)
Increase CCTV Strategy reallocated from IT Capex to Development Services Opex	(20,235)
Increase to Hartfield Park Masterplan studies after reduction of \$70K in Capex	(20,000)
Other consolidated changes	(73,613)
<b>Utility Charges</b>	
Consolidated changes	(4,168)
<b>Insurance Expenses</b>	
Consolidated changes	(2,006)
<b>Other Expenditure</b>	
Increase for Cell 9 Land acquisition funded from the Trust	(1,264,244)
Increase for Land for Bonser Road Truncations	(45,760)
<b>CAPITAL</b>	

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Description	\$ Increase/(decrease) to surplus
<b>Investing Activities</b>	
<b>Capital Contributions &amp; Grants</b>	
Government Grant - Blackspot; Holmes Road Forrestfield Crash barriers and localised shoulder widening, longer barriers required	148,000
Contributions; Reid Road Oneway treatment project cancelled resulting in saving of \$13,900. Forrestfield Tennis court \$40,000 contributions to be received	26,100
Local Government Grants Scheme (LGGGS) Funding for roller doors	30,000
<b>Purchase property, plant and equipment</b>	
Buildings - Kalamunda library roof replacement \$110,000 saving anticipated	133,559
Plant and equipment movement	2,712
Furniture and equipment movement	20,589
<b>Purchase and Construction of Infrastructure</b>	
Roads movement	354,972
Drainage movement	88,582
Parks and Ovals movement	(209,311)
Footpaths movement	29,226
Other movement	(43,431)
<b>Financing Activities</b>	
Movement in reserves due to changes in Capital projects	78,260
Rates alignment based on actuals	5,000
Difference between actual and estimated opening funding surplus for 2019-20 (Refer to Reconciliation of Audited Opening Balance Position as at 30th June 2019)	1,060,260
<b>Closing Funding Surplus as per Budget Review September 2019</b>	<b>2,776,208</b>

**CITY OF KALAMUNDA**  
**BUDGET REVIEW SEPTEMBER 2019**  
**Reconciliation of Audited Opening Balance Position as at 30th June 2019**



Description	\$ Increase/ (decrease) to surplus
Estimated Opening Funding Surplus for 2019-20 Original Budget	2,968,871
Adjustment to retained surplus from adoption of AASB 15 Revenue from Contracts with Customers	(106,106)
<b>Adjustments for significant differences between estimated and actual results for 2018-19</b>	
<b>Amount Attributable to Operating Activities</b>	<b>3,472,158</b>
<i>Higher Operating Grants, Subsidies and Contributions received</i>	395,699
<i>Lower Fees and Charges revenue mainly due to fines and enforcements</i>	(255,846)
<i>Lower Interest- lower rates than forecast and timing of cash receipts as ratespayers opt to pay by direct debit and instalments</i>	(185,611)
<i>Higher Employee costs- casual and contract staff used for temporary cover</i>	(239,509)
<i>Lower Materials and Contracts- Consultancy expenditure related to Forrestfield North and Wattle Grove Feasibility Study</i>	1,680,830
<i>Other Expenditure - Forrestfield Industrial Area Scheme Land Acquisition delay in project</i>	1,274,574
<i>Eastern Metropolitan Regional Council (EMRC) Year end adjustment</i>	631,940
<i>Other</i>	565,780
<b>Investing Activities</b>	<b>5,931,918</b>
<i>Non-operating grants, subsidies and contributions - Capital grants income for infrastructure projects from various external funding agencies</i>	(1,741,587)
<i>Lower than anticipated spend on Purchase property, plant and equipment</i>	5,056,520
<i>Lower than anticipated spend on Construction of infrastructure</i>	2,476,025
<i>Higher than anticipated Proceeds from Disposal of Assets</i>	140,960
<b>Financing Activities</b>	<b>(8,742,465)</b>
<i>Reserves movement due to changes in capital spend</i>	(4,433,892)
<i>Capital (Developer) Contributions movement</i>	(4,341,054)
<i>Other</i>	32,481
<b>Rates</b>	
<i>Higher than budgeted rates income</i>	<b>504,753</b>
Difference between actual and estimated opening funding surplus as part of the budget 2019/20 process	<b>1,060,260</b>
<b>Actual Opening Funding Surplus for 2019-20</b>	<b>4,029,131</b>