

**CITY OF KALAMUNDA**  
**MID TERM BUDGET REVIEW 2021-22**  
**SUMMARY OF CHANGES**



Description	\$ Increase/ (decrease) to surplus
<b>Funding Surplus Carried forward as per First Term Budget 2021-22</b>	<b>70,024</b>
<b>OPERATING</b>	
<b>INCOME</b>	
<b>Operating Grants, Subsidies and Contributions</b>	
Worker's Compensation insurance reimbursement	93,839
WA Local Government Association (WALGA) Canopy Project Grant	66,000
Other consolidated changes	(6,431)
<b>Fees and Charges</b>	
Waste container deposit scheme rebates and waste interim charges	90,000
Other Consolidated fees and charges including Building fees, Pool inspection, Rangers fines enforcements, Environmental Health	262,139
<b>Interest Earnings</b>	
	(13,000)
<b>Other Revenue</b>	
Fines imposed for non-compliant development activity	90,000
<b>EXPENDITURE</b>	
<b>Employee costs</b>	
Staff cost savings from Roads and Drainage Maintenance reallocated to contractor costs	235,000
Staff cost savings from Waste Services reallocated to contractor costs	94,000
Workers compensation cost increase. This is to be offset by the reimbursement of outstanding claims and currently results in a timing variance of reimbursement.	(240,000)
Other consolidated changes	(93,230)
<b>Materials and Contracts</b>	
Staff cost savings from Roads and Drainage Maintenance reallocated to contractor costs	(235,000)
Waste services increased uptake on verge collection, increased volumes to Red Hill, contract labour hire to fill vacancies offset by additional revenue from the container deposit scheme rebates and waste interim charges and staff cost savings	(264,000)
Legal Fees increase	(100,000)
Telecommunication changeover delay - savings to be realised in future	(100,000)
Other consolidated changes	(46,680)

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<b>Utility Charges</b>	3,000
<b>Insurance Expenses</b>	(38,499)
<b>Other Expenditure</b>	
\$820K Forrestfield Industrial Area Scheme Stage 1 Bonser Rd Land component funded by Reserve	(820,750)
Asset Exchange Valuation - trade in value of disposed assets	160,911

**CAPITAL**

**Investing Activities**

<b>Capital Contributions &amp; Grants</b>	219,314
Funding changes to align with amended timelines and revised estimated expenditure for Capital works for the current financial year	
<b>Purchase Land Held for Resale</b>	
Land purchase in Cambridge Reserve - Internal Overheads adjustment	57,073
<b>Purchase property, plant and equipment</b>	(468,356)
\$700K increase for Forrestfield Library fitout and a decrease of \$286K Information Communication Technology for projects delayed, resulting in funds being transferred to reserve for future delivery.	
<b>Purchase and Construction of Infrastructure</b>	(1,413,540)
Increase of \$511K for the purchase of the Road component of Bonser Road and \$422K for Hale Road Widening - CELL 9 Stage 1 and 2, both DCP funded. There was also an increase of \$200K for Ray Owen Stage 1 Car Park due to revised costs for trees and drainage management funded from savings in other areas. Maida Vale Road and Roe Highway off ramp roundabout increased by \$79K as a result of variations due to a delay in start, noting this is State funded.	
<b>Proceeds from Disposal of Assets</b>	125,042

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<b>Financing Activities</b>	
<b>Capital (Developer) - Contribution</b>	1,335,518
\$214K Additional Contributions Forrestfield Industrial Area Scheme Stage 1 transferred to Reserve, \$698K Non-Cash Offset with Bonser Land and Road acquisition, \$422K Reimbursement for additional expenditure CELL9 Hale Road Widening	
<b>Net movement in reserves due to changes in Capital projects expenditure and timing</b>	337,803
Rates alignment based on interim rates	678,117
<b>Closing Funding Surplus as per Budget Review</b>	<b>78,296</b>