

**CITY OF KALAMUNDA
STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2026**



	Original Annual Budget \$	Current Annual Budget \$	Proposed MYR Annual Budget \$	Variance Proposed vs Current Budget
OPERATING ACTIVITIES:				
Revenue from operating activities				
Rates Revenue	51,522,656	51,522,656	51,791,216	268,560
Operating Grants and Subsidies	2,519,664	2,519,664	2,998,107	478,443
Contributions, Reimbursements and Donations	796,239	805,239	883,381	78,142
Profit on Asset Disposal	1,690,000	1,690,000	1,724,247	34,247
Fees and Charges	20,200,968	20,210,968	20,334,799	123,831
Interest Earnings	3,672,368	3,672,368	3,720,026	47,658
Other Revenue	280,280	280,280	280,280	-
Ex Gratia Rates Revenue	264,023	264,023	264,023	-
Total	80,946,198	80,965,198	81,996,079	1,030,881
Expenditure from operating activities				
Employee Costs	(36,308,249)	(36,308,249)	(36,654,463)	(346,214)
Materials and Contracts	(34,194,813)	(34,642,998)	(36,759,812)	(2,116,814)
Utilities Charges	(2,297,714)	(2,297,714)	(2,307,714)	(10,000)
Depreciation (Non-Current Assets)	(17,554,807)	(17,554,807)	(17,554,807)	-
Interest Expenses	(253,720)	(253,720)	(228,720)	25,000
Insurance Expenses	(799,602)	(799,602)	(799,602)	-
Loss on Asset Disposal	-	-	(38,083)	(38,083)
Other Expenditure	(389,200)	(389,080)	(389,080)	-
Total	(91,798,105)	(92,246,171)	(94,732,281)	(2,486,111)
Operating activities excluded				
Depreciation (Non-Current Assets)	17,554,807	17,554,807	17,554,807	-
Change in Accounting policies	-	-	-	-
(Profit)/Loss on Asset Disposal	(1,690,000)	(1,690,000)	(1,686,164)	3,836
EMRC Contribution (Non-cash)	-	-	-	-
Deferred Loan (non-current) FUSC	-	-	-	-
Net Movement in Provisions / Grant Liabilities	84,444	84,444	84,444	-
Pensioners Deferred Rates Movement	100,000	100,000	100,000	-
Asset exchange valuation	-	-	-	-
Non cash amounts excluded from operating activities	16,049,251	16,049,251	16,053,087	3,836
Amount attributable to operating activities	5,197,344	4,768,278	3,316,885	(1,451,394)

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	Original Annual Budget \$	Current Annual Budget \$	Proposed MYR Annual Budget \$	Variance Proposed vs Current Budget
INVESTING ACTIVITIES				
Non-Operating Grants, Subsidies and Contributions	22,867,340	25,448,300	19,462,310	(5,985,990)
Capital (Developer) - Contributions	3,535,846	3,979,251	2,779,962	(1,199,289)
Proceeds from EMRC divestment	30,718,215	30,718,215	30,718,215	-
Land Held for Resale	1,750,000	1,750,000	1,856,712	106,712
Land Acquisition / Development Costs	(1,530,000)	(1,530,000)	(955,000)	575,000
Land and Building - new and replacement	(30,526,316)	(32,886,534)	(17,989,726)	14,896,808
Plant, Equipment & Furniture - new & replacement	(2,474,600)	(2,762,889)	(2,208,445)	554,443
Infrastructure Assets - Capital Works	(21,587,722)	(23,824,102)	(23,395,943)	428,159
Amounts attributable to investing activities	2,752,763	892,241	10,268,084	9,375,843
FINANCING ACTIVITIES				
Repayment of borrowings	(1,354,249)	(1,354,249)	(1,254,249)	100,000
Principal elements of finance lease payments	(226,505)	(226,505)	(226,505)	-
Self-Supporting Loan Principal	10,189	10,189	10,189	-
Proceeds from new borrowings	4,965,763	4,965,763	1,840,320	(3,125,443)
Transfers from cash backed reserves (restricted assets)	22,376,886	23,026,886	20,474,635	(2,552,251)
Transfers to cash backed reserves (restricted assets)	(41,313,681)	(41,513,681)	(41,629,781)	(116,100)
Amounts attributable to financing activities	(15,541,597)	(15,091,597)	(20,785,391)	(5,693,794)
MOVEMENT IN SURPLUS / (DEFICIT)				
Surplus / (deficit) at the start of the financial year	7,638,274	7,273,980	7,273,980	-
Amount attributable to operating activities	5,197,344	4,768,278	3,316,885	(1,451,393)
Amount attributable to investing activities	2,752,763	892,241	10,268,084	9,375,843
Amount attributable to financing activities	(15,541,597)	(15,091,597)	(20,785,391)	(5,693,794)
Surplus / (deficit) remaining after imposition of general rates	46,785	(2,157,098)	73,558	2,230,656