

City of Busselton

Statement of Financial Activity

For The Period Ending 31 July 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2014/2015 YTD Budget Variance
	\$	\$	\$	%
Revenue from Ordinary Activities				
Rates	6	319	35,957,473	-98.12%
Operating Grants, Subsidies and Contributions	155,744	33,749	4,102,963	361.48%
Fees & Charges	536,796	1,085,487	13,627,230	-50.55%
Other Revenue	58,765	35,483	605,222	65.61%
Interest Earnings	109,752	197,500	2,552,190	-44.43%
	861,063	1,352,538	56,845,078	-36.34%
Expenses from Ordinary Activities				
Employee Costs	(2,006,306)	(2,100,997)	(24,819,323)	-4.51%
Materials & Contracts	(393,615)	(1,595,008)	(15,308,252)	-75.32%
Utilities (Gas, Electricity, Water etc)	(176,414)	(186,240)	(2,234,664)	-5.28%
Depreciation on non current assets	(1,025,133)	(861,360)	(10,002,780)	19.01%
Insurance Expenses	(425,236)	(499,336)	(785,076)	-14.84%
Other Expenditure	(168,641)	(285,501)	(3,265,309)	-40.93%
Allocations	71,283	165,943	1,875,168	-57.04%
	(4,124,062)	(5,362,499)	(54,540,236)	-23.09%
Borrowings Cost Expense				
Interest Expenses	0	0	(1,435,644)	0.00%
	0	0	(1,435,644)	0.00%
Non-Operating Grants, Subsidies and Contributions	413,001	910,059	14,210,883	-54.62%
Profit on Asset Disposals	3,000	0	11,324	0.00%
Loss on Asset Disposals	(7,409)	(7,750)	(65,915)	-4.40%
	408,592	902,309	14,156,292	-54.72%
Net Result	(2,854,407)	(3,107,652)	15,025,490	-8.15%
Adjustments for Non-cash Revenue & Expenditure				
Depreciation	1,025,133	861,360	10,002,780	
Donated Assets	0	0	(1,220,000)	
(Profit)/Loss on Sale of Assets	4,409	7,750	54,591	
Allocations & Other Adjustments	156	0	0	
Deferred Pensioner Movements	464	0	0	
Recording of Employee Entitlements (Provisions)	0	0	(33,135)	
Deposit & Bonds Movements (cash backed)	(234,833)	0	0	
Capital Revenue & (Expenditure)				
Land & Buildings	(525,080)	(279,426)	(9,962,051)	87.91%
Plant & Equipment	(2,180)	(185,275)	(3,477,092)	-98.82%
Furniture & Equipment	(2,203)	(34,781)	(606,485)	-93.67%
Infrastructure	(179,525)	(907,231)	(25,512,849)	-80.21%
Proceeds from Sale of Assets	21,295	69,500	867,850	-69.36%
Proceeds from New Loans	0	0	24,830,000	0.00%
Self Supporting Loans - Repayment of Principal	0	0	69,456	0.00%
Total Loan Repayments - Principal	0	0	(1,444,827)	0.00%
Advances to Community Groups	0	0	(30,000)	0.00%
Transfer to Restricted Assets	(60,196)	(86,390)	(1,036,685)	-30.32%
Transfer from Restricted Assets	240,819	268,555	3,222,657	-10.33%
Transfer to Reserves	(521,798)	(518,415)	(26,442,270)	0.65%
Transfer from Reserves	0	0	14,299,355	0.00%
Opening Funds (Deficit)	1,393,215	1,393,215	1,393,215	
Net Current Position - Surplus / (Deficit)	(1,694,731)	(2,518,791)	0	

City of Busselton

Net Current Position

For The Period Ending 31 July 2014

	2014/15 Actual	2014/15 Original Budget	2013/14 Actual
	\$	\$	\$
<u>NET CURRENT ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash - Unrestricted	0	103,745	896,960
Cash - Restricted	45,181,250	54,808,563	44,851,621
Sundry Debtors	1,353,125	1,600,771	2,000,772
Rates Outstanding - General	1,408,690	1,387,798	1,487,797
Stock on Hand	16,543	40,000	25,702
	<u>47,959,608</u>	<u>57,940,877</u>	<u>49,262,852</u>
<u>LESS: CURRENT LIABILITIES</u>			
Bank Overdraft	3,831,518	0	0
Sundry Creditors	641,571	3,132,314	3,018,016
Deposits and Bonds	3,242,999	3,477,832	3,477,832
	<u>7,716,088</u>	<u>6,610,146</u>	<u>6,495,848</u>
Current Position (inclusive of Restricted Funds)	40,243,520	51,330,731	42,767,004
Add: Cash Backed Liabilities (Deposits & Bonds)	3,242,999	3,477,832	3,477,832
Less: Cash - Restricted Funds	(45,181,250)	(54,808,563)	(44,851,621)
	<u>(1,694,731)</u>	<u>0</u>	<u>1,393,215</u>

City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 31 July 2014

Description		2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
		\$	\$	\$	%
>> Property, Plant & Equipment					
<u>Land</u>					
10610	Property Services Administration	0	8,333	100,000	-100.00%
G0032	Rubbish Sites Development	0	75,000	900,000	-100.00%
Total Land		0	83,333	1,000,000	-100.00%
<u>Buildings</u>					
Major Projects					
<u>Major Project - Busselton Foreshore</u>					
B9570	Foreshore East-Youth Precinct Community Youth Building/SLSC	0	0	2,900,000	0.00%
B9583	Railway House	27	0	2,000,000	0.00%
B9584	Jetty Depot - Maintenance Compound	0	27,083	325,000	-100.00%
		27	27,083	5,225,000	-99.90%
Buildings (Other)					
B9010	Civic and Administration Centre	20,513	7,000	914,412	193.04%
B9300	Aged Housing Capital Improvements - Winderlup	0	0	20,000	0.00%
B9301	Aged Housing Capital Improvements - Harris Road	0	0	10,000	0.00%
B9402	Busselton Waste Transfer Station - Buildings	0	5,000	60,000	-100.00%
B9502	Dunsborough Hall Building Upgrade	0	0	200,000	0.00%
B9520	Yallingup Hall	0	0	47,945	0.00%
B9552	Youth Hall Refurbishment	0	0	71,500	0.00%
B9554	GLC Extensions	199,313	74,110	889,331	168.94%
B9558	Churchill Park - Change Room Refurbishment	0	0	60,000	0.00%
B9560	Busselton Beachfront Ablutions	0	295	22,544	-100.00%
B9585	Alan Street Ablutions	0	0	40,000	0.00%
B9586	Old Butter Factory Museum Renewal	0	0	100,000	0.00%
B9587	Roof Anchor Installations (Various Buildings)	0	0	65,000	0.00%
B9588	Old Court House Building Upgrade	0	0	61,000	0.00%
B9589	Busselton Marine Rescue Ablutions	0	0	10,665	0.00%
B9590	GLC - LED Lighting	0	0	133,100	0.00%
B9708	Busselton Airport Terminal - Stage 2	305,228	82,605	991,554	269.50%
B9900	Old Fire Station Building	0	0	40,000	0.00%
		525,053	169,010	3,737,051	210.66%
Total Buildings		525,080	196,093	8,962,051	167.77%
Total Land & Buildings		525,080	279,426	9,962,051	87.91%
<u>Plant & Equipment</u>					
10100	Finance & Corporate Services Support	0	50,000	50,000	-100.00%
10200	Financial Services	0	0	50,000	0.00%
10502	Community & Commercial Services Support	0	0	50,000	0.00%
10521	Human Resources & Payroll	0	75,000	75,000	-100.00%
10591	Geographe Leisure Centre	0	35,000	35,000	-100.00%
10600	Kookaburra Caravan Park	0	25,000	119,292	-100.00%
10610	Property Services Administration	0	0	35,000	0.00%
10630	Property and Business Development	0	0	40,000	0.00%
10800	Planning Directorate Support	0	0	50,000	0.00%
10810	Statutory Planning	0	0	105,000	0.00%
10920	Environmental Health Services Administration	0	0	35,000	0.00%
10922	Preventative Services - Mosquitoes	0	275	3,300	-100.00%

City of Busselton

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Description		2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
		\$	\$	\$	%
10940	Fire Prevention DFES	0	0	50,000	0.00%
10950	Animal Control	0	0	50,000	0.00%
11107	Engineering Services Design	0	0	37,000	0.00%
11160	Busselton Jetty	0	0	20,000	0.00%
11402	Plant Purchases (P10)	0	0	728,500	0.00%
11403	Plant Purchases (P11)	0	0	675,000	0.00%
11404	Plant Purchases (P12)	0	0	1,235,000	0.00%
11406	Plant Purchases (P14)	0	0	34,000	0.00%
B1029	Busselton Branch SES	2,180	0	0	0.00%
Total Plant & Equipment		2,180	185,275	3,477,092	-98.82%

Furniture & Office Equipment

10250	Information Technology	0	31,413	376,965	-100.00%
10360	Customer Services	0	0	1,500	0.00%
10380	Busselton Library	0	0	7,000	0.00%
10381	Dunsborough Library	0	0	15,000	0.00%
10590	Naturaliste Community Centre	0	0	10,000	0.00%
10591	Geographe Leisure Centre	0	3,368	40,420	-100.00%
10616	Winderlup Villas Aged Housing	0	0	10,000	0.00%
10617	Harris Road Aged Housing	0	0	5,000	0.00%
10625	Art Geo Administration	0	0	10,000	0.00%
10900	Cultural Planning	0	0	127,000	0.00%
10920	Environmental Health Services Administration	0	0	3,600	0.00%
G0030	Busselton Rubbish Site	2,203	0	0	0.00%
Total Furniture & Office Equipment		2,203	34,781	606,485	-93.67%

>> Infrastructure

Major Project - Busselton Foreshore

C3064	Foreshore East - Coastal Defences (Jetty to Brown St)	0	0	3,000,000	0.00%
C3094	Busselton Foreshore - Stage 3(Site investigation, design etc.)	11,484	1,565	18,782	633.80%
C3098	Active Playing Fields - Barnard Park (Eastern Section)	63,818	142,112	1,705,333	-55.09%
C3103	Foreshore East Youth Precinct (Skate Park & Adv. Playground)	0	0	2,100,000	0.00%
C3106	Foreshore East - Scout Hall Relocation	0	0	175,000	0.00%
C3107	Foreshore East - Foreshore Promenade (Jetty to Brown St)	0	0	2,000,000	0.00%
C3114	Foreshore East - Stanley Street Services	0	20,833	250,000	-100.00%
W0120	Foreshore East - Brown Street Extension	0	160,000	800,000	-100.00%
W0131	Foreshore East - Spine Road and Ancillary Council Works	0	0	1,000,000	0.00%
		75,302	324,510	11,049,115	-76.80%

Busselton Jetty

C3066	West Swim Jetty	0	0	20,000	0.00%
C3499	Busselton Jetty Infrastructure Works for Mobile Services	1,174	0	60,000	0.00%
C3500	Busselton Jetty Refurbishment	0	0	550,000	0.00%
		1,174	0	630,000	0.00%

Footpaths Construction

F0038	Park Way PAW - Geographe Bay Rd to Park Way	0	0	20,307	0.00%
F0042	Vasse Footpaths Network	0	11,477	137,726	-100.00%
F0052	Margaret Street Footpath	0	0	61,371	0.00%
F0053	Grant Street Footpath	0	0	103,322	0.00%
F0054	David Drive PAW	0	0	50,000	0.00%
		0	11,477	372,726	-100.00%

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Description		2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
		\$	\$	\$	%
<u>Drainage Construction - Street</u>					
D0009	Busselton LIA - Geocatch Drain Partnership	0	2,500	30,000	-100.00%
D0010	Dunsborough / Busselton Drainage Upgrades	1,322	0	130,000	0.00%
D0013	Dunsborough Lakes Drainage Works	0	0	38,025	0.00%
		<u>1,322</u>	<u>2,500</u>	<u>198,025</u>	<u>-47.13%</u>
<u>Car Parking Construction</u>					
C0027	Meelup Beach Parking Upgrade	809	10,834	130,000	-92.53%
C0031	Reserve 41445 Reseal (Coles)	0	0	209,970	0.00%
C0032	Child Care Centre Car Park	0	0	16,000	0.00%
C0033	Rotary Park Carpark	0	0	72,000	0.00%
C0034	Geographe Leisure Centre Carpark	0	0	30,000	0.00%
		<u>809</u>	<u>10,834</u>	<u>457,970</u>	<u>-92.53%</u>
<u>Bridges Construction</u>					
A0010	Queen Street Bridge 0240A	0	0	288,000	0.00%
A0014	Bussell Highway - 0241	0	0	276,000	0.00%
A0015	Metricup Road Bridge - 3354	0	0	177,000	0.00%
A0016	Kangaroo Creek Pedestrian Bridge	0	0	12,269	0.00%
A0017	Tuart Drive Bridge (0239A)	0	0	645,000	0.00%
A0018	Queen Street Bridge 0240A (Sub-Structure Repairs)	0	0	84,000	0.00%
		<u>0</u>	<u>0</u>	<u>1,482,269</u>	<u>0.00%</u>
<u>Cycleways Construction</u>					
F1008	Busselton Bypass - Strelly Street to Clydebank Avenue	0	0	89,448	0.00%
F1011	Navigation Way - Guerin St to Marine Tce	0	0	98,638	0.00%
F1015	New River East Trail	0	0	100,000	0.00%
		<u>0</u>	<u>0</u>	<u>288,086</u>	<u>0.00%</u>
<u>Townscape Construction</u>					
C1024	Dunsborough Road Access Improvements Stage 1	0	0	450,000	0.00%
C1025	Kent Street	361	59,459	297,150	-99.39%
		<u>361</u>	<u>59,459</u>	<u>747,150</u>	<u>-99.39%</u>
<u>Boat Ramps Construction</u>					
C1502	Old Dunsborough Boat Ramp Finger Jetty	0	18,333	220,000	-100.00%
C1503	Quindalup Sea Rescue Boat Ramp	0	6,936	83,236	-100.00%
C1504	Abbey Boat Ramp Upgrade	0	6,073	72,875	-100.00%
C1510	Bunker Bay Disabled Access Ramp	0	2,500	30,000	-100.00%
		<u>0</u>	<u>33,842</u>	<u>406,111</u>	<u>-100.00%</u>
<u>Beach Restoration</u>					
C2511	Abbey Groyne Refurbishment	0	15,833	190,000	-100.00%
C2512	Sand Re-Nourishment	0	8,750	105,000	-100.00%
C2513	Locke Estate - Design and Construction of Coastal Works	0	47,334	568,000	-100.00%
C2520	Coastal Protection Works	0	1,667	20,000	-100.00%
		<u>0</u>	<u>73,584</u>	<u>883,000</u>	<u>-100.00%</u>

City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 31 July 2014

Description		2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
		\$	\$	\$	%
<u>Parks, Gardens & Reserves</u>					
C3006	Playgrounds General - Replacement of playground equipment	0	3,855	46,262	-100.00%
C3007	Park Furniture Replacement - Replace aged & unsafe Equip	396	3,717	44,608	-89.33%
C3014	Meelup Park - Fire Access Trail	0	1,667	20,000	-100.00%
C3042	Water Conservation Initiatives	0	2,083	25,000	-100.00%
C3059	Seymour Park	0	2,501	30,000	-100.00%
C3096	Yallingup Park - Upgrades	32	19,813	237,742	-99.84%
C3097	Lions Park Busselton - Refurbishment	20,210	10,462	125,541	93.18%
C3109	Blackhurst Park	61,526	7,369	88,425	734.93%
C3110	Dunsborough Lions Park	919	15,537	186,440	-94.09%
C3117	Smith Beach Surrounds	0	5,385	64,633	-100.00%
C3121	Smiths Beach Shower (Main Car Park)	0	667	8,000	-100.00%
C3122	Rails to Trails	0	8,333	100,000	-100.00%
C3123	Geographe Leisure Centre - Landscaping	0	12,252	147,000	-100.00%
		<u>83,084</u>	<u>93,641</u>	<u>1,123,651</u>	<u>-11.27%</u>
<u>Airport Construction</u>					
C6011	A/P Dev - RADS Jet A1 Installation	0	58,333	700,000	-100.00%
C6013	A/P Dev - RADS New Apron	0	49,167	590,000	-100.00%
C6016	A/P Dev - Taxiway / Hanger Extension	0	18,124	217,492	-100.00%
		<u>0</u>	<u>125,624</u>	<u>1,507,492</u>	<u>-100.00%</u>
<u>Cemetery Capital Works</u>					
C1605	Busselton Cemetery Infrastructure Upgrades	0	2,329	27,960	-100.00%
C1609	Pioneer Cemetery - Implement Conservation Plan	0	1,667	20,000	-100.00%
		<u>0</u>	<u>3,996</u>	<u>47,960</u>	<u>-100.00%</u>
<u>Beach Front Infrastructure Works</u>					
C1752	Beach Access Improvements	0	6,040	72,480	-100.00%
C1753	Eagle Bay Viewing Platform	0	1,917	23,000	-100.00%
		<u>0</u>	<u>7,957</u>	<u>95,480</u>	<u>-100.00%</u>
<u>Aged Housing - Infrastructure Works</u>					
C3451	Aged Housing Infrastructure - Fencing (Upgrade)	0	0	35,000	0.00%
		<u>0</u>	<u>0</u>	<u>35,000</u>	<u>0.00%</u>
<u>Sanitation Infrastructure</u>					
C3478	Dunsborough Tip Upgrade Septage	0	4,583	55,000	-100.00%
C3479	New Cell Development	0	4,167	50,000	-100.00%
C3481	Transfer Station Development	0	125,000	1,500,000	-100.00%
C3483	Road Sealing	15,721	8,140	97,675	93.14%
C3485	Site Rehabilitation - Busselton	0	13,750	165,000	-100.00%
C3486	Site Rehabilitation - Ruabon	0	4,167	50,000	-100.00%
		<u>15,721</u>	<u>159,807</u>	<u>1,917,675</u>	<u>-90.16%</u>

City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 31 July 2014

Description		2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
		\$	\$	\$	%
<u>Main Roads</u>					
S0010	Abbeys Farm Road - Second Coat Seal	0	0	40,337	0.00%
S0011	Johnson Road	0	0	72,503	0.00%
S0013	Brash Road	0	0	10,910	0.00%
S0014	Oates Road	0	0	7,860	0.00%
S0015	Harman's Mill Road	0	0	92,440	0.00%
S0016	Beckett Road	0	0	30,952	0.00%
S0017	Goldsmith Road	0	0	26,898	0.00%
S0035	Strelly Street	0	0	150,000	0.00%
S0046	Commonage Road	0	0	193,278	0.00%
S0049	Layman Road	(575)	0	750,000	0.00%
S0057	Cape Naturaliste Road	0	0	307,200	0.00%
S0062	Queen Elizabeth Ave asphalt overlay various sections	0	0	105,000	0.00%
S0064	Peel Terrace	0	0	74,864	0.00%
		(575)	0	1,862,242	0.00%
<u>Roads to Recovery</u>					
T0012	Johnson Road	0	0	13,367	0.00%
T0032	Ambergate Road	0	0	91,482	0.00%
T0049	Bentley Road	0	0	36,000	0.00%
T0050	Berry Street	367	0	59,873	0.00%
T0051	Bloor Street	153	0	97,081	0.00%
T0052	Lagoona Place	0	0	76,104	0.00%
T0053	Robbie's Close	0	0	45,807	0.00%
T0054	Staley Road	184	0	90,830	0.00%
T0055	Stroud Street	306	0	91,265	0.00%
T0056	Whatman Street	0	0	73,880	0.00%
		1,010	0	675,689	0.00%
<u>Council Roads Initiative</u>					
W0001	Coley Road	0	0	25,000	0.00%
W0028	Bus Bays & Shelters	0	0	250,000	0.00%
W0071	Puzey Road	0	0	831,105	0.00%
W0075	Ludlow Hithergreen Road	0	0	6,000	0.00%
W0121	Geographe Bay Road	1,317	0	308,131	0.00%
W0123	Blythe Road	0	0	36,849	0.00%
W0124	Coolilup Road	0	0	41,000	0.00%
W0125	Douglas Road	0	0	25,351	0.00%
W0126	Gulberti Road	0	0	35,322	0.00%
W0127	Lyle Road	0	0	84,450	0.00%
W0128	Worgan Road	0	0	45,000	0.00%
W0130	Bussell Highway Pedestrian Refuge	0	0	20,000	0.00%
W0132	Causeway Road	0	0	25,000	0.00%
		1,317	0	1,733,208	0.00%
Total Infrastructure		179,525	907,231	25,512,849	-80.21%

City of Busselton

Reserves Movement Report

For The Period Ending 31 July 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
100 Airport Runway Reserve				
Accumulated Reserves at Start of Year	597,302.42	597,302.42	597,302.42	247,141.63
Interest transfer to Reserves	3,668.76	1,769.00	21,228.00	10,752.23
Transfer from Muni	13,250.00	13,250.00	159,000.00	339,408.56
Transfer to Muni	0.00	0.00	(504,745.00)	0.00
	<u>614,221.18</u>	<u>612,321.42</u>	<u>272,785.42</u>	<u>597,302.42</u>
101 Asset Depreciation Reserve				
Accumulated Reserves at Start of Year	4,026,326.36	4,026,326.36	4,026,326.36	4,318,491.95
Interest transfer to Reserves	12,601.15	11,926.00	143,112.00	157,742.64
Transfer to Muni	0.00	0.00	(1,473,704.00)	(449,908.23)
	<u>4,038,927.51</u>	<u>4,038,252.36</u>	<u>2,695,734.36</u>	<u>4,026,326.36</u>
102 Beach Protection Reserve				
Accumulated Reserves at Start of Year	1,324,758.47	1,324,758.47	1,324,758.47	1,888,001.40
Interest transfer to Reserves	(1,290.90)	3,924.00	47,088.00	82,120.83
Transfer from Muni	36,209.00	36,209.00	434,511.00	425,054.00
Transfer to Muni	0.00	0.00	(603,000.00)	(1,070,417.76)
	<u>1,359,676.57</u>	<u>1,364,891.47</u>	<u>1,203,357.47</u>	<u>1,324,758.47</u>
103 Biodiversity Strategy Reserve				
Accumulated Reserves at Start of Year	0.00	0.00	0.00	8,610.25
Interest transfer to Reserves	0.00	0.00	0.00	209.45
Transfer to Muni	0.00	0.00	0.00	(8,819.70)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
105 Busselton Town Centre Improvements (SAR)				
Accumulated Reserves at Start of Year	0.00	0.00	0.00	11,696.15
Interest transfer to Reserves	0.00	0.00	0.00	300.72
Transfer to Muni	0.00	0.00	0.00	(11,996.87)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
106 Building Reserve Fund				
Accumulated Reserves at Start of Year	1,500,202.79	1,500,202.79	1,500,202.79	1,341,008.08
Interest transfer to Reserves	3,078.13	4,443.00	53,316.00	61,070.51
Transfer from Muni	41,667.00	41,667.00	500,000.00	500,000.00
Transfer to Muni	0.00	0.00	(793,100.00)	(401,875.80)
	<u>1,544,947.92</u>	<u>1,546,312.79</u>	<u>1,260,418.79</u>	<u>1,500,202.79</u>
107 Corporate IT System Programme				
Accumulated Reserves at Start of Year	123,846.27	123,846.27	123,846.27	119,253.54
Interest transfer to Reserves	420.27	367.00	4,404.00	4,592.73
	<u>124,266.54</u>	<u>124,213.27</u>	<u>128,250.27</u>	<u>123,846.27</u>
108 E.D.P. Main Reserve				
Accumulated Reserves at Start of Year	0.00	0.00	0.00	9,711.00
Interest transfer to Reserves	0.00	0.00	0.00	338.83
Transfer to Muni	0.00	0.00	0.00	(10,049.83)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
110 Jetty Maintenance Reserve				
Accumulated Reserves at Start of Year	1,464,952.27	1,464,952.27	1,464,952.27	1,278,159.07
Interest transfer to Reserves	5,299.43	4,339.00	52,068.00	60,828.75
Transfer from Muni	0.00	0.00	1,140,140.00	1,148,000.00
Transfer to Muni	0.00	0.00	(1,280,082.00)	(1,022,035.55)
	<u>1,470,251.70</u>	<u>1,469,291.27</u>	<u>1,377,078.27</u>	<u>1,464,952.27</u>

City of Busselton

Reserves Movement Report

For The Period Ending 31 July 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
111 Legal Expenses Reserve				
Accumulated Reserves at Start of Year	249,161.68	249,161.68	249,161.68	191,228.66
Interest transfer to Reserves	868.96	738.00	8,856.00	7,933.02
Transfer from Muni	4,167.00	4,167.00	50,000.00	50,000.00
	<u>254,197.64</u>	<u>254,066.68</u>	<u>308,017.68</u>	<u>249,161.68</u>
112 L.S.L. Reserve				
Accumulated Reserves at Start of Year	1,987,579.00	1,987,579.00	1,987,579.00	1,783,825.00
Interest transfer to Reserves	5,731.77	5,887.00	70,644.00	76,768.55
Transfer from Muni	12,758.00	12,758.00	153,100.00	369,252.84
Transfer to Muni	0.00	0.00	(304,196.00)	(242,267.39)
	<u>2,006,068.77</u>	<u>2,006,224.00</u>	<u>1,907,127.00</u>	<u>1,987,579.00</u>
114 Parking Reserve				
Accumulated Reserves at Start of Year	1,641.14	1,641.14	1,641.14	1,794,443.68
Interest transfer to Reserves	(486.58)	5.00	60.00	13,807.87
Transfer from Muni	29,264.00	29,264.00	351,162.00	328,991.00
Transfer to Muni	0.00	0.00	(162,249.00)	(2,135,601.41)
	<u>30,418.56</u>	<u>30,910.14</u>	<u>190,614.14</u>	<u>1,641.14</u>
115 Plant Replacement Reserve				
Accumulated Reserves at Start of Year	3,597,284.40	3,597,284.40	3,597,284.40	3,982,028.74
Interest transfer to Reserves	8,655.53	10,655.00	127,860.00	155,482.56
Transfer from Muni	41,667.00	41,667.00	500,000.00	500,000.00
Transfer to Muni	0.00	0.00	(2,033,250.00)	(1,040,226.90)
	<u>3,647,606.93</u>	<u>3,649,606.40</u>	<u>2,191,894.40</u>	<u>3,597,284.40</u>
116 Professional Development Reserve				
Accumulated Reserves at Start of Year	111,895.55	111,895.55	111,895.55	131,748.68
Interest transfer to Reserves	(73.02)	331.00	3,972.00	6,142.99
Transfer from Muni	3,333.00	3,333.00	40,000.00	60,000.00
Transfer to Muni	0.00	0.00	(60,000.00)	(85,996.12)
	<u>115,155.53</u>	<u>115,559.55</u>	<u>95,867.55</u>	<u>111,895.55</u>
117 Road Asset Renewal Reserve				
Accumulated Reserves at Start of Year	2,435.24	2,435.24	2,435.24	67,764.45
Interest transfer to Reserves	21.88	7.00	84.00	4,822.79
Transfer from Muni	58,721.00	58,721.00	704,644.00	328,200.00
Transfer to Muni	0.00	0.00	(704,644.00)	(398,352.00)
	<u>61,178.12</u>	<u>61,163.24</u>	<u>2,519.24</u>	<u>2,435.24</u>
118 Salary / Wage Contingency Reserve				
Accumulated Reserves at Start of Year	0.00	0.00	0.00	58,667.91
Interest transfer to Reserves	0.00	0.00	0.00	1,508.45
Transfer to Muni	0.00	0.00	0.00	(60,176.36)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
119 Sick Leave Incentive Reserve				
Accumulated Reserves at Start of Year	137,020.46	137,020.46	137,020.46	134,223.98
Interest transfer to Reserves	452.31	406.00	4,872.00	5,019.56
Transfer from Muni	0.00	0.00	0.00	7,993.89
Transfer to Muni	0.00	0.00	0.00	(10,216.97)
	<u>137,472.77</u>	<u>137,426.46</u>	<u>141,892.46</u>	<u>137,020.46</u>

City of Busselton

Reserves Movement Report

For The Period Ending 31 July 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
120 Strategic Projects Reserve				
Accumulated Reserves at Start of Year	245,557.51	245,557.51	245,557.51	235,122.84
Interest transfer to Reserves	709.57	727.00	8,724.00	9,658.67
Transfer from Muni	1,667.00	1,667.00	20,000.00	25,000.00
Transfer to Muni	0.00	0.00	(100,000.00)	(24,224.00)
	<u>247,934.08</u>	<u>247,951.51</u>	<u>174,281.51</u>	<u>245,557.51</u>
121 Waste Facilities & Plant Reserve				
Accumulated Reserves at Start of Year	5,824,493.70	5,824,493.70	5,824,493.70	3,143,188.73
Interest transfer to Reserves	25,060.35	17,252.00	207,024.00	162,508.14
Transfer from Muni	153,333.00	153,333.00	1,840,000.00	2,870,025.00
Transfer to Muni	0.00	0.00	(3,479,641.00)	(351,228.17)
	<u>6,002,887.05</u>	<u>5,995,078.70</u>	<u>4,391,876.70</u>	<u>5,824,493.70</u>
122 Waterways Development Reserve				
Accumulated Reserves at Start of Year	567,296.45	567,296.45	567,296.45	506,854.71
Interest transfer to Reserves	1,886.68	1,680.00	20,160.00	20,735.53
Transfer from Muni	0.00	0.00	0.00	51,249.16
Transfer to Muni	0.00	0.00	(27,812.00)	(11,542.95)
	<u>569,183.13</u>	<u>568,976.45</u>	<u>559,644.45</u>	<u>567,296.45</u>
123 Waterways Management Reserve (SAR)				
Accumulated Reserves at Start of Year	3,295,493.00	3,295,493.00	3,295,493.00	3,021,601.77
Interest transfer to Reserves	11,261.51	9,761.00	117,132.00	120,144.76
Transfer from Muni	13,233.00	13,233.00	158,801.00	153,746.47
Transfer to Muni	0.00	0.00	(300,000.00)	0.00
	<u>3,319,987.51</u>	<u>3,318,487.00</u>	<u>3,271,426.00</u>	<u>3,295,493.00</u>
124 Workers Compensation Contingency Reserve				
Accumulated Reserves at Start of Year	256,149.59	256,149.59	256,149.59	247,417.06
Interest transfer to Reserves	869.23	759.00	9,108.00	8,732.53
	<u>257,018.82</u>	<u>256,908.59</u>	<u>265,257.59</u>	<u>256,149.59</u>
125 Youth Facilities Reserve				
Accumulated Reserves at Start of Year	0.00	0.00	0.00	34,409.01
Interest transfer to Reserves	0.00	0.00	0.00	884.67
Transfer to Muni	0.00	0.00	0.00	(35,293.68)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
126 Provenge Landscape Maintenance Reserve (SAR)				
Accumulated Reserves at Start of Year	533,687.51	533,687.51	533,687.51	417,255.21
Interest transfer to Reserves	1,888.49	1,581.00	18,972.00	18,365.34
Transfer from Muni	8,675.00	8,675.00	104,105.00	98,066.96
Transfer to Muni	0.00	0.00	(115,950.00)	0.00
	<u>544,251.00</u>	<u>543,943.51</u>	<u>540,814.51</u>	<u>533,687.51</u>
127 Infrastructure Development Reserve				
Accumulated Reserves at Start of Year	1,778,227.78	1,778,227.78	1,778,227.78	2,016,573.71
Interest transfer to Reserves	3,939.60	5,266.00	63,196.00	76,477.71
Transfer from Muni	0.00	0.00	481,166.00	60,176.36
Transfer to Muni	0.00	0.00	(1,693,782.00)	(375,000.00)
	<u>1,782,167.38</u>	<u>1,783,493.78</u>	<u>628,807.78</u>	<u>1,778,227.78</u>

City of Busselton

Reserves Movement Report

For The Period Ending 31 July 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
128 Vasse Newtown Landscape Maintenance Reserve (SAR)				
Accumulated Reserves at Start of Year	358,407.29	358,407.29	358,407.29	221,549.77
Interest transfer to Reserves	1,317.14	1,062.00	12,744.00	11,453.54
Transfer from Muni	11,133.00	11,133.00	133,590.00	125,403.98
Transfer to Muni	0.00	0.00	(123,200.00)	0.00
	<u>370,857.43</u>	<u>370,602.29</u>	<u>381,541.29</u>	<u>358,407.29</u>
129 Untied Grants Reserve				
Accumulated Reserves at Start of Year	0.00	0.00	0.00	1,108,231.00
Transfer to Muni	0.00	0.00	0.00	(1,108,231.00)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
130 Locke Estate Reserve				
Accumulated Reserves at Start of Year	114,516.21	114,516.21	114,516.21	56,000.00
Interest transfer to Reserves	701.76	339.00	4,068.00	2,516.21
Transfer from Muni	0.00	0.00	60,000.00	56,000.00
	<u>115,217.97</u>	<u>114,855.21</u>	<u>178,584.21</u>	<u>114,516.21</u>
131 Busselton Community Resource Centre				
Accumulated Reserves at Start of Year	36,750.07	36,750.07	36,750.07	12,663.53
Interest transfer to Reserves	123.95	109.00	1,308.00	1,103.71
Transfer from Muni	2,046.00	2,046.00	24,551.00	22,982.83
	<u>38,920.02</u>	<u>38,905.07</u>	<u>62,609.07</u>	<u>36,750.07</u>
132 CBD Enhancement Reserve				
Transfer from Muni	1,042.00	1,042.00	12,500.00	0.00
	<u>1,042.00</u>	<u>1,042.00</u>	<u>12,500.00</u>	<u>0.00</u>
133 Election, Valuation and Corporate Expenses Reserve				
Transfer from Muni	2,917.00	2,917.00	35,000.00	0.00
	<u>2,917.00</u>	<u>2,917.00</u>	<u>35,000.00</u>	<u>0.00</u>
134 Civic and Administration Centre Construction Reserve				
Interest transfer to Reserves	0.00	0.00	540,000.00	0.00
Transfer from Muni	0.00	0.00	18,000,000.00	0.00
Transfer to Muni	0.00	0.00	(540,000.00)	0.00
	<u>0.00</u>	<u>0.00</u>	<u>18,000,000.00</u>	<u>0.00</u>
Total	<u>28,656,773.13</u>	<u>28,653,400.16</u>	<u>40,277,900.16</u>	<u>28,134,985.16</u>
Summary				
9101 Accumulated Reserves at Start of Year	28,134,985.16	28,134,985.16	28,134,985.16	28,386,871.51
9104 Interest transfer to Reserves	86,715.97	83,333.00	1,540,000.00	1,082,023.29
9102 Transfer from Muni	435,082.00	435,082.00	24,902,270.00	7,519,551.05
9103 Transfer to Muni	0.00	0.00	(14,299,355.00)	(8,853,460.69)
Closing Balance	<u>28,656,783.13</u>	<u>28,653,400.16</u>	<u>40,277,900.16</u>	<u>28,134,985.16</u>

City of Busselton

Reserve Transfers to Municipal Fund

For the Period Ending 31 July 2014

Description	2014/2015 Actual YTD	2014/2015 Original Budget
	\$	\$
Airport Infrastructure Renewal and Replacement Reserve		
Airport Terminal Building Expansion (B9708)		395,999
Taxiway Hanger (C6016)		108,746
	0	504,745
Asset Depreciation Reserve		
Asbestos Management Plan (B1514)		125,000
Busselton Jetty Depot Maintenance Compound (B9584)		325,000
Civic & Administration Centre (B9010)		900,000
Civic & Administration Centre (B9010)		14,412
Kookaburra On-site cabins (10600)		109,292
	0	1,473,704
Beach Protection Reserve		
Sand Nourishment (C2512)		52,500
Locke Estate (C2513)		309,000
Abbey Groyne (C2511)		95,000
Beach Monitoring (11101, 3280)		26,250
Coastal Structure Improvements (11101, 3280)		26,750
Investigations - Broadwater Beach (11101,3280)		31,500
Storm Surge Response Plan (11101,3280)		42,000
Coastal Protection Management Issues (C2520)		20,000
	0	603,000
Buildings Reserve		
Busselton Youth Centre - Foyer Area (B9552)		71,500
Dunsborough Hall Renewal (B9502)		200,000
Churchill Park Toilets (B9558)		60,000
Old Butter Factory Museum Renewal (B9586)		100,000
GLC Extension (Ex B9567) -as per Council Resolution C1402/024		10,000
GLC Extension (Ex B9566) - as per Council Resolution C1402/024		25,000
GLC Extension - Airflow (B9554)		68,500
Railway House (B9583)		125,000
GLC - LED Lighting (B9590)		133,100
	0	793,100
Jetty Maintenance Reserve		
Jetty Maintenance - Facilities (11160)		530,223
Jetty Maintenance - Construction (11160)		4,734
Jetty Maintenance - Parks and Gardens (11160)		2,689
Interpretive Centre (11161)		28,313
Under Water Observatory (11162)		162,323
Jetty Train (11163)		1,800
Busselton Jetty - Marine Berthing Facility -preliminary design works		50,000
Busselton Jetty Refurbishment - Marine Berthing Facility (C3500)		500,000
	0	1,280,082
Long Service Leave Reserve		
As per salaries budgets (numerous staff)		304,196
	0	304,196

City of Busselton

Reserve Transfers to Municipal Fund

For the Period Ending 31 July 2014

Description	2014/2015 Actual YTD	2014/2015 Original Budget
	\$	\$
City Car Parking and Access Reserve		
Busselton land acquisition - loan repayments (Loan 203)		162,249
	0	162,249
Plant Replacement Reserve		
P149303 Volvo L90F Front End Loader		230,000
P161004 Isuzu NPR 300 Rear tipper		65,000
P164007 Isuzu FVR950 9 tonne truck		110,000
P184003 Toro Groundmaster 411D mower		85,000
P183022 Toro 3280 4WD mower		32,000
P181002 Chris Crew single rotary slasher		9,500
P193049 Ford Transit Dual Cab		34,000
P117300 Vanguard 16HP Turf Wicket Roller		39,950
P183019 Gianni Ferrari Turbo Mower		68,000
Various Auxiliary Minor Plant Items:		33,000
P102001 Caterpillar 120H Grader		215,000
P114001 Hamm 3411 Vibratory Roller		120,000
P162002 Isuzu FVR950 Side & Rear Tipper		110,000
P160005 Isuzu NPR400 Dual Cab Tray Top		55,000
P160007 Isuzu NPR400 Dual Cab Tray Top		55,000
P198009 Water Tank 9000lt		29,800
P149301 Caterpillar 950 Front End Loader		270,000
P170700 Arrow Directional Trailer		24,300
Various Auxiliary Minor Plant Items		25,000
P104200 Cigweld 300 Mig Welder		9,700
Porta Power Tool - Workshop		2,500
2Kva Generator		2,000
Hot Water system replacement (Kookaburra) - ex boiler		10,000
P166006 Waste Compactor		382,000
Reversing Sensors for Waste Trucks		16,500
	0	2,033,250
Professional Development Reserve		
As per Employee Services expenditure budget		60,000
	0	60,000
Road Initiative Reserve		
Asset Management Plan - Funded roads to be finalised		704,644
	0	704,644
Strategic Projects Reserve		
Busselton Betty - Mobile Vendor Infrastructure Works		60,000
Old Fire Station Toilet Block		40,000
	0	100,000
Waste Management Facility & Plant Reserve		
Rubbish site development consultancies (G0032)		350,000
Rubbish site development contractors (G0032)		50,000
Rubbish site development Land Purchase (G0032)		900,000
Busselton Rubbish Site Rehabilitation consultancies (C3485)		165,000

City of Busselton

Reserve Transfers to Municipal Fund

For the Period Ending 31 July 2014

Description	2014/2015	2014/2015
	Actual YTD	Original Budget
	\$	\$
Ruabon Rubbish Site Rehabilitation contractors (C3486)		50,000
Dunsborough New Cell development (C3479)		50,000
Dunsborough Upgrade Septage (C3478)		55,000
Busselton Transfer Station Development (C3481)		1,500,000
Net operating adjustment (reconciliation)		201,966
Waste Transfer Station (B9402)		60,000
Waste Site Road Resealing (C3483)		97,675
	0	3,479,641
Port Geographe Waterways Development Reserve		
Port Geographe Legal Expenses		20,000
Port Geographe Pedestrian Bridge Insurance (A6004)		7,812
	0	27,812
Port Geographe Waterways Management Reserve (SAR)		
Reimbursement of Department of Transport maintenance works		300,000
	0	300,000
Provence Landscape Maintenance Reserve (SAR)		
Almond Green Park (R0820)		53,000
Avingnon Park (R0821)		32,200
Lavender Park (R0822)		10,750
Streetscape Medians (R0823)		20,000
	0	115,950
Vasse Newtown Landscape Maintenance Reserve (SAR)		
Northern POS (R0841)		30,600
West Central - Elijah Circle (R0842)		30,900
East Central - Wakeham Circle (R0843)		30,900
Southern Wetland - Bush Area Lot 2007 (R0844)		5,100
Southern Wetland - Heritage Park Lot 2013 (R0845)		5,100
Streetscape Medians (R0846)		20,600
	0	123,200
Infrastructure Development Reserve		
Scout Hall Relocation (C3106)		175,000
Stanley Street Services (C3114)		250,000
Bsn Foreshore Stage 3 - site investigation, design (C3094)		18,782
Nautical Lady Demolition 120-10115-3280-0000		150,000
Miscellaneous Land Acquisitions		100,000
Railway House (B9583)		1,000,000
	0	1,693,782
Civic & Administration Centre Construction Reserve		
Transfer of estimated Interest Earnings		540,000
	0	540,000
Total	0	14,299,355