

City of Busselton

Statement of Financial Activity

For The Period Ending 30 September 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2014/2015 YTD Budget Variance
	\$	\$	\$	%
Revenue from Ordinary Activities				
Rates	35,723,106	35,811,457	35,957,473	-0.25%
Operating Grants, Subsidies and Contributions	922,317	746,379	4,102,963	23.57%
Fees & Charges	7,560,717	7,602,895	13,627,230	-0.55%
Other Revenue	102,679	136,499	605,222	-24.78%
Interest Earnings	424,471	756,472	2,552,190	-43.89%
	44,733,290	45,053,702	56,845,078	-0.71%
Expenses from Ordinary Activities				
Employee Costs	(6,486,248)	(6,608,920)	(24,819,323)	-1.86%
Materials & Contracts	(2,272,941)	(4,068,899)	(15,308,252)	-44.14%
Utilities (Gas, Electricity, Water etc)	(447,277)	(558,720)	(2,234,664)	-19.95%
Depreciation on non current assets	(3,033,804)	(2,554,400)	(10,002,780)	18.77%
Insurance Expenses	(427,205)	(499,458)	(785,076)	-14.47%
Other Expenditure	(858,718)	(771,234)	(3,265,309)	11.34%
Allocations	342,895	451,984	1,875,168	-24.14%
	(13,183,298)	(14,609,647)	(54,540,236)	-9.76%
Borrowings Cost Expense				
Interest Expenses	(217,493)	(330,209)	(1,435,644)	-34.13%
	(217,493)	(330,209)	(1,435,644)	-34.13%
Non-Operating Grants, Subsidies and Contributions	1,025,193	1,405,492	14,210,883	-27.06%
Profit on Asset Disposals	7,928	400	11,324	1882.00%
Loss on Asset Disposals	(31,132)	(11,850)	(65,915)	162.72%
	1,001,989	1,394,042	14,156,292	-28.12%
	32,334,488	31,507,888	15,025,490	2.62%
Net Result				
Adjustments for Non-cash Revenue & Expenditure				
Depreciation	3,033,804	2,554,400	10,002,780	
Donated Assets	0	0	(1,220,000)	
(Profit)/Loss on Sale of Assets	23,204	11,450	54,591	
Allocations & Other Adjustments	6,741	0	0	
Deferred Pensioner Movements	1,792	0	0	
Recording of Employee Entitlements (Provisions)	(8,290)	(8,290)	(33,135)	
Deposit & Bonds Movements (cash backed)	(1,248,446)	0	0	
Capital Revenue & (Expenditure)				
Land & Buildings	(1,420,550)	(932,410)	(9,962,051)	52.35%
Plant & Equipment	(167,144)	(335,825)	(3,477,092)	-50.23%
Furniture & Equipment	(52,868)	(122,818)	(606,485)	-56.95%
Infrastructure	(1,203,306)	(3,395,567)	(25,512,849)	-64.56%
Proceeds from Sale of Assets	41,440	107,900	867,850	-61.59%
Proceeds from New Loans	18,000,000	18,000,000	24,830,000	0.00%
Self Supporting Loans - Repayment of Principal	16,522	16,522	69,456	0.00%
Total Loan Repayments - Principal	(397,480)	(308,322)	(1,444,827)	28.92%
Advances to Community Groups	0	0	(30,000)	0.00%
Transfer to Restricted Assets	(653,991)	(259,171)	(1,036,685)	152.34%
Transfer from Restricted Assets	1,298,035	805,664	3,222,657	61.11%
Transfer to Reserves	(19,696,169)	(19,609,245)	(26,442,270)	0.44%
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)	31,300,997	29,425,391	0	

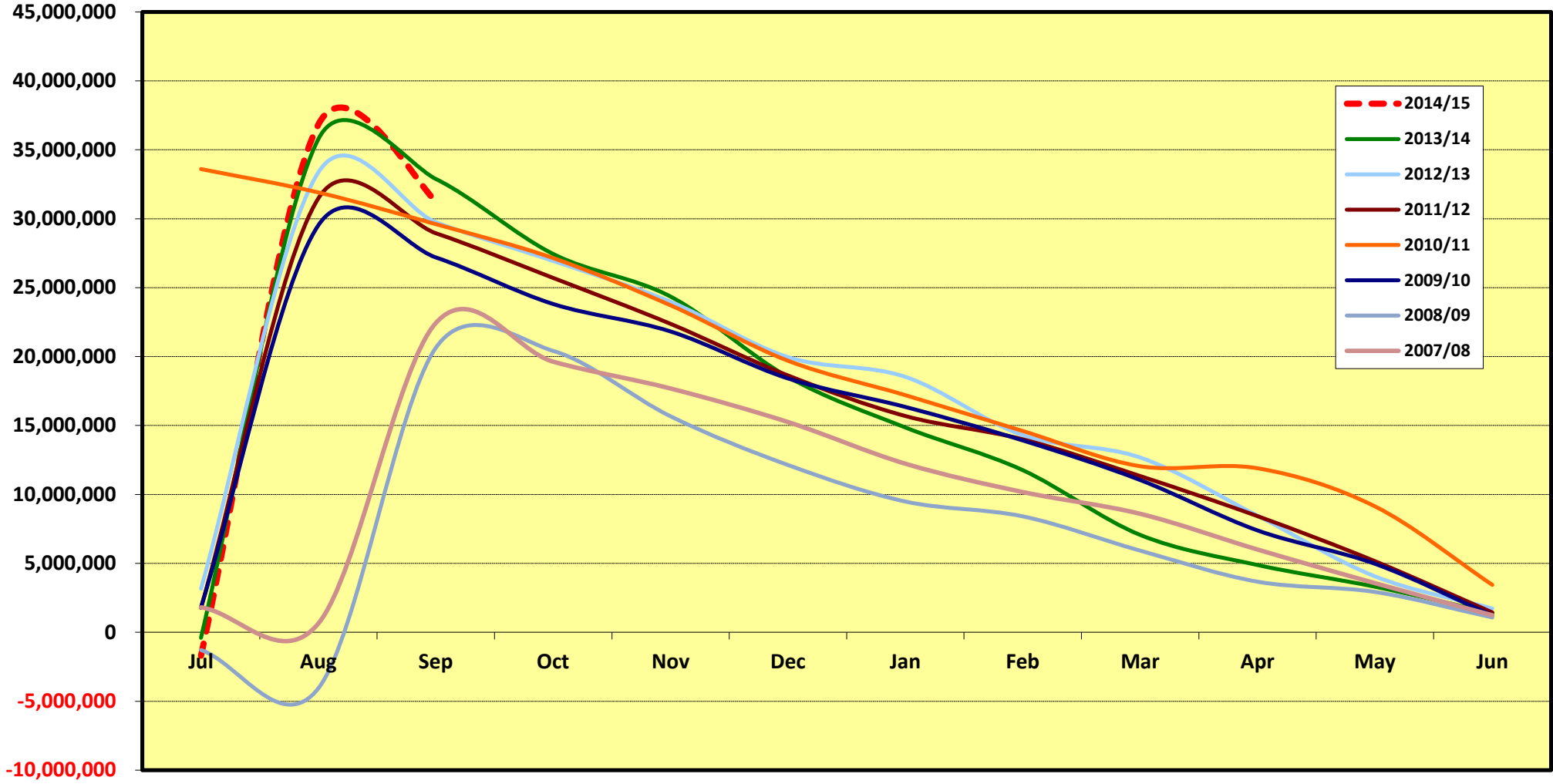
City Of Busselton

Net Current Position

For The Period Ending 30 September 2014

	2014/15 Actual	2014/15 Original Budget	2013/14 Actual
	\$	\$	\$
<u>NET CURRENT ASSETS</u>			
<u>CURRENT ASSETS</u>			
Cash - Unrestricted	11,406,696	103,745	896,960
Cash - Restricted	63,751,791	54,808,563	44,851,621
Sundry Debtors	731,747	1,600,771	2,000,772
Rates Outstanding - General	21,016,028	1,387,798	1,487,797
Stock on Hand	16,543	40,000	25,702
	<u>96,922,805</u>	<u>57,940,877</u>	<u>49,262,852</u>
<u>LESS: CURRENT LIABILITIES</u>			
Bank Overdraft	0	0	0
Sundry Creditors	1,870,017	3,132,314	3,018,016
Deposits & Bonds	2,229,386	3,477,832	3,477,832
	<u>4,099,403</u>	<u>6,610,146</u>	<u>6,495,848</u>
Current Position (inclusive of Restricted Funds)	92,823,402	51,330,731	42,767,004
Add: Cash Backed Liabilities (Deposits & Bonds)	2,229,386	3,477,832	3,477,832
Less: Cash - Restricted Funds	(63,751,791)	(54,808,563)	(44,851,621)
NET CURRENT ASSET POSITION	<u><u>31,300,997</u></u>	<u><u>0</u></u>	<u><u>1,393,215</u></u>

City of Busselton
Net Current Position
Year on Year Comparative



City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 30 September 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	24,999	100,000	-100.00%
G0032 Rubbish Sites Development	0	225,000	900,000	-100.00%
Total Land	0	249,999	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	4,742	81,249	325,000	-94.16%
	4,769	81,249	5,225,000	-94.13%
<u>Major Project - Administration Building</u>				
B9010 Civic and Administration Centre	97,843	14,412	914,412	578.90%
	97,843	14,412	914,412	578.90%
Buildings (Other)				
B9300 Aged Housing Capital Improvements - Winderlup	5,775	7,000	20,000	-17.50%
B9301 Aged Housing Capital Improvements - Harris Road	5,232	5,000	10,000	4.63%
B9402 Busselton Waste Transfer Station - Buildings	0	15,000	60,000	-100.00%
B9502 Dunsborough Hall Building Upgrade	433	0	200,000	0.00%
B9520 Yallingup Hall	0	0	47,945	0.00%
B9552 Youth Hall Refurbishment	57	0	71,500	0.00%
B9554 GLC Extensions	589,524	222,330	889,331	165.16%
B9558 Churchill Park - Change Room Refurbishment	2,685	0	60,000	0.00%
B9560 Busselton Beachfront Ablutions	0	885	22,544	-100.00%
B9585 Alan Street Ablutions	0	0	40,000	0.00%
B9586 Old Butter Factory Museum Renewal	366	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	88,720	133,100	-100.00%
B9708 Busselton Airport Terminal - Stage 2	673,866	247,815	991,554	171.92%
B9900 Old Fire Station Building	40,000	0	40,000	0.00%
	1,317,938	586,750	2,822,639	124.62%
Total Buildings	1,420,550	682,411	8,962,051	108.17%
Total Land & Buildings	1,420,550	932,410	9,962,051	52.35%
<u>Plant & Equipment</u>				
10100 Finance & Corporate Services Support	0	50,000	50,000	-100.00%
10200 Financial Services	0	50,000	50,000	-100.00%
10502 Community & Commercial Services Support	0	0	50,000	0.00%
10521 Human Resources & Payroll	64,528	75,000	75,000	-13.96%
10591 Geographe Leisure Centre	0	35,000	35,000	-100.00%
10600 Kookaburra Caravan Park	9,083	77,500	119,292	-88.28%
10610 Property Services Administration	0	0	35,000	0.00%
10630 Property and Business Development	0	0	40,000	0.00%

City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 30 September 2014

Description	2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
	\$	\$	\$	%
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	825	3,300	-100.00%
10940 Fire Prevention DFES	45,011	0	50,000	0.00%
10950 Animal Control	45,856	0	50,000	0.00%
11107 Engineering Services Design	0	0	37,000	0.00%
11160 Busselton Jetty	0	0	20,000	0.00%
11401 Transport - Workshop	-2,450	0	0	0.00%
11402 Plant Purchases (P10)	0	0	728,500	0.00%
11403 Plant Purchases (P11)	2,936	0	675,000	0.00%
11404 Plant Purchases (P12)	0	35,000	1,235,000	-100.00%
11406 Plant Purchases (P14)	0	12,500	34,000	-100.00%
B1029 Busselton Branch SES	2,180	0	0	0.00%
Total Plant & Equipment	167,144	335,825	3,477,092	-50.23%

Furniture & Office Equipment

10250 Information Technology	0	94,239	376,965	-100.00%
10360 Customer Services	0	375	1,500	-100.00%
10380 Busselton Library	3,000	2,000	7,000	50.00%
10381 Dunsborough Library	0	0	15,000	0.00%
10590 Naturaliste Community Centre	0	0	10,000	0.00%
10591 Geographe Leisure Centre	35,684	10,104	40,420	253.17%
10616 Winderlup Villas Aged Housing	0	0	10,000	0.00%
10617 Harris Road Aged Housing	856	2,500	5,000	-65.74%
10625 Art Geo Administration	10,000	10,000	10,000	0.00%
10900 Cultural Planning	0	0	127,000	0.00%
10920 Environmental Health Services Administration	0	3,600	3,600	-100.00%
B1013 Dunsborough Bushfire Brigade	80	0	0	0.00%
B1014 Eagle Bay Bushfire Brigade	161	0	0	0.00%
B1015 Hithergreen District Bushfire Brigade	80	0	0	0.00%
B1018 Kaloorup Bushfire Brigade	80	0	0	0.00%
B1019 Metricup Bushfire Brigade	80	0	0	0.00%
B1020 North Acton Park Bushfire Brigade	80	0	0	0.00%
B1021 South Acton Park Bushfire Brigade	80	0	0	0.00%
B1022 Sussex Bushfire Brigade	80	0	0	0.00%
B1023 Vasse Bushfire Brigade	80	0	0	0.00%
B1024 Wilyabrup Bushfire Brigade	80	0	0	0.00%
B1025 Yallingup Coastal Bushfire Brigade	80	0	0	0.00%
B1026 Yallingup Rural Bushfire Brigade	80	0	0	0.00%
B1028 Yoongarillup Bushfire Brigade	80	0	0	0.00%
G0030 Busselton Rubbish Site	2,203	0	0	0.00%
Total Furniture & Office Equipment	52,868	122,818	606,485	-56.95%

>> Infrastructure

Major Project - Busselton Foreshore

C3064 Foreshore East - Coastal Defences (Jetty to Brown St)	6,110	0	3,000,000	0.00%
C3094 Busselton Foreshore - Stage 3(Site investigation, design etc.)	13,084	4,695	18,782	178.68%
C3098 Active Playing Fields - Barnard Park (Eastern Section)	534,178	426,336	1,705,333	25.30%
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)	10,515	0	2,000,000	0.00%
C3114 Foreshore East - Stanley Street Services	0	62,499	250,000	-100.00%
W0120 Foreshore East - Brown Street Extension	68,737	480,000	800,000	-85.68%
W0131 Foreshore East - Spine Road and Ancillary Council Works	0	0	1,000,000	0.00%
	632,624	973,530	11,049,115	-35.02%

City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 30 September 2014

Description	2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
	\$	\$	\$	%
<u>Busselton Jetty</u>				
C3066 West Swim Jetty	0	0	20,000	0.00%
C3499 Busselton Jetty Infrastructure Works for Mobile Services	20,970	0	60,000	0.00%
C3500 Busselton Jetty Refurbishment	0	0	550,000	0.00%
	<u>20,970</u>	<u>0</u>	<u>630,000</u>	<u>0.00%</u>
<u>Footpaths Construction</u>				
F0038 Park Way PAW - Geographe Bay Rd to Park Way	0	5,078	20,307	-100.00%
F0042 Vasse Footpaths Network	0	34,431	137,726	-100.00%
F0052 Margaret Street Footpath	337	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%
	<u>337</u>	<u>39,509</u>	<u>372,726</u>	<u>-99.15%</u>
<u>Drainage Construction - Street</u>				
D0009 Busselton LIA - Geocatch Drain Partnership	0	7,500	30,000	-100.00%
D0010 Dunsborough / Busselton Drainage Upgrades	6,161	0	130,000	0.00%
D0013 Dunsborough Lakes Drainage Works	0	38,025	38,025	-100.00%
	<u>6,161</u>	<u>45,525</u>	<u>198,025</u>	<u>-86.47%</u>
<u>Car Parking Construction</u>				
C0027 Meelup Beach Parking Upgrade	809	32,502	130,000	-97.51%
C0031 Reserve 41445 Reseal (Coles)	0	52,493	209,970	-100.00%
C0032 Child Care Centre Car Park	0	0	16,000	0.00%
C0033 Rotary Park Carpark	386	0	72,000	0.00%
C0034 Geographe Leisure Centre Carpark	1,624	0	30,000	0.00%
	<u>2,819</u>	<u>84,995</u>	<u>457,970</u>	<u>-96.68%</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	11,409	12,269	12,269	-7.01%
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>11,409</u>	<u>12,269</u>	<u>1,482,269</u>	<u>-7.01%</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	521	112,500	450,000	-99.54%
C1025 Kent Street	624	178,377	297,150	-99.65%
	<u>1,144</u>	<u>290,877</u>	<u>747,150</u>	<u>-99.61%</u>

City of Busselton

Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 30 September 2014

Description	2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
	\$	\$	\$	%
<u>Boat Ramps Construction</u>				
C1502 Old Dunsborough Boat Ramp Finger Jetty	0	54,999	220,000	-100.00%
C1503 Quindalup Sea Rescue Boat Ramp	68,981	20,808	83,236	231.51%
C1504 Abbey Boat Ramp Upgrade	59,765	18,219	72,875	228.04%
C1510 Bunker Bay Disabled Access Ramp	909	7,500	30,000	-87.88%
	<u>129,655</u>	<u>101,526</u>	<u>406,111</u>	<u>27.71%</u>
<u>Beach Restoration</u>				
C2511 Abbey Groyne Refurbishment	0	47,499	190,000	-100.00%
C2512 Sand Re-Nourishment	0	26,250	105,000	-100.00%
C2513 Locke Estate - Design and Construction of Coastal Works	1,792	142,002	568,000	-98.74%
C2520 Coastal Protection Works	0	5,001	20,000	-100.00%
	<u>1,792</u>	<u>220,752</u>	<u>883,000</u>	<u>-99.19%</u>
<u>Parks, Gardens & Reserves</u>				
C3006 Playgrounds General - Replacement of playground equipment	44,584	11,565	46,262	285.51%
C3007 Park Furniture Replacement - Replace aged & unsafe Equip	3,105	11,151	44,608	-72.16%
C3014 Meelup Park - Fire Access Trail	0	5,001	20,000	-100.00%
C3042 Water Conservation Initiatives	0	6,249	25,000	-100.00%
C3059 Seymour Park	0	7,503	30,000	-100.00%
C3096 Yallingup Park - Upgrades	3,309	59,439	237,742	-94.43%
C3097 Lions Park Busselton - Refurbishment	112,751	31,386	125,541	259.24%
C3109 Blackhurst Park	123,292	22,107	88,425	457.71%
C3110 Dunsborough Lions Park	919	46,611	186,440	-98.03%
C3117 Smith Beach Surrounds	0	16,155	64,633	-100.00%
C3121 Smiths Beach Shower (Main Car Park)	0	2,001	8,000	-100.00%
C3122 Rails to Trails	0	24,999	100,000	-100.00%
C3123 Geographe Leisure Centre - Landscaping	0	36,756	147,000	-100.00%
	<u>287,960</u>	<u>280,923</u>	<u>1,123,651</u>	<u>2.50%</u>
<u>Airport Construction</u>				
C6011 A/P Dev - RADS Jet A1 Installation	0	174,999	700,000	-100.00%
C6013 A/P Dev - RADS New Apron	6,257	147,501	590,000	-95.76%
C6016 A/P Dev - Taxiway / Hanger Extension	0	54,372	217,492	-100.00%
	<u>6,257</u>	<u>376,872</u>	<u>1,507,492</u>	<u>-98.34%</u>
<u>Cemetery Capital Works</u>				
C1605 Busselton Cemetery Infrastructure Upgrades	0	6,987	27,960	-100.00%
C1609 Pioneer Cemetery - Implement Conservation Plan	0	5,001	20,000	-100.00%
	<u>0</u>	<u>11,988</u>	<u>47,960</u>	<u>-100.00%</u>
<u>Beach Front Infrastructure Works</u>				
C1752 Beach Access Improvements	0	18,120	72,480	-100.00%
C1753 Eagle Bay Viewing Platform	0	5,751	23,000	-100.00%
	<u>0</u>	<u>23,871</u>	<u>95,480</u>	<u>-100.00%</u>

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Capital Acquisition Report

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	\$	\$	\$	%
<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	13,749	55,000	-100.00%
C3479 New Cell Development	0	12,501	50,000	-100.00%
C3481 Transfer Station Development	0	375,000	1,500,000	-100.00%
C3483 Road Sealing	15,721	24,420	97,675	-35.62%
C3485 Site Rehabilitation - Busselton	0	41,250	165,000	-100.00%
C3486 Site Rehabilitation - Ruabon	0	12,501	50,000	-100.00%
	<u>15,721</u>	<u>479,421</u>	<u>1,917,675</u>	<u>-96.72%</u>
<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 Street	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	10,985	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	2,400	0	74,864	0.00%
	<u>13,385</u>	<u>0</u>	<u>1,862,242</u>	<u>0.00%</u>
<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	14,969	59,873	-97.55%
T0051 Bloor Street	153	24,271	97,081	-99.37%
T0052 Lagoon Place	0	0	76,104	0.00%
T0053 Robbie's Close	0	0	45,807	0.00%
T0054 Staley Road	184	22,708	90,830	-99.19%
T0055 Stroud Street	306	22,818	91,265	-98.66%
T0056 Whatman Street	0	0	73,880	0.00%
	<u>1,010</u>	<u>84,766</u>	<u>675,689</u>	<u>-98.81%</u>
<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	207,775	831,105	-100.00%
W0075 Ludlow Hithergreen Road	0	0	6,000	0.00%
W0121 Geographe Bay Road	1,443	77,035	308,131	-98.13%
W0123 Blythe Road	30,330	18,428	36,849	64.59%
W0124 Coolilup Road	590	20,502	41,000	-97.12%
W0125 Douglas Road	27,215	6,338	25,351	329.39%
W0126 Gulberti Road	0	6,300	35,322	-100.00%
W0127 Lyle Road	0	21,114	84,450	-100.00%

City of Busselton

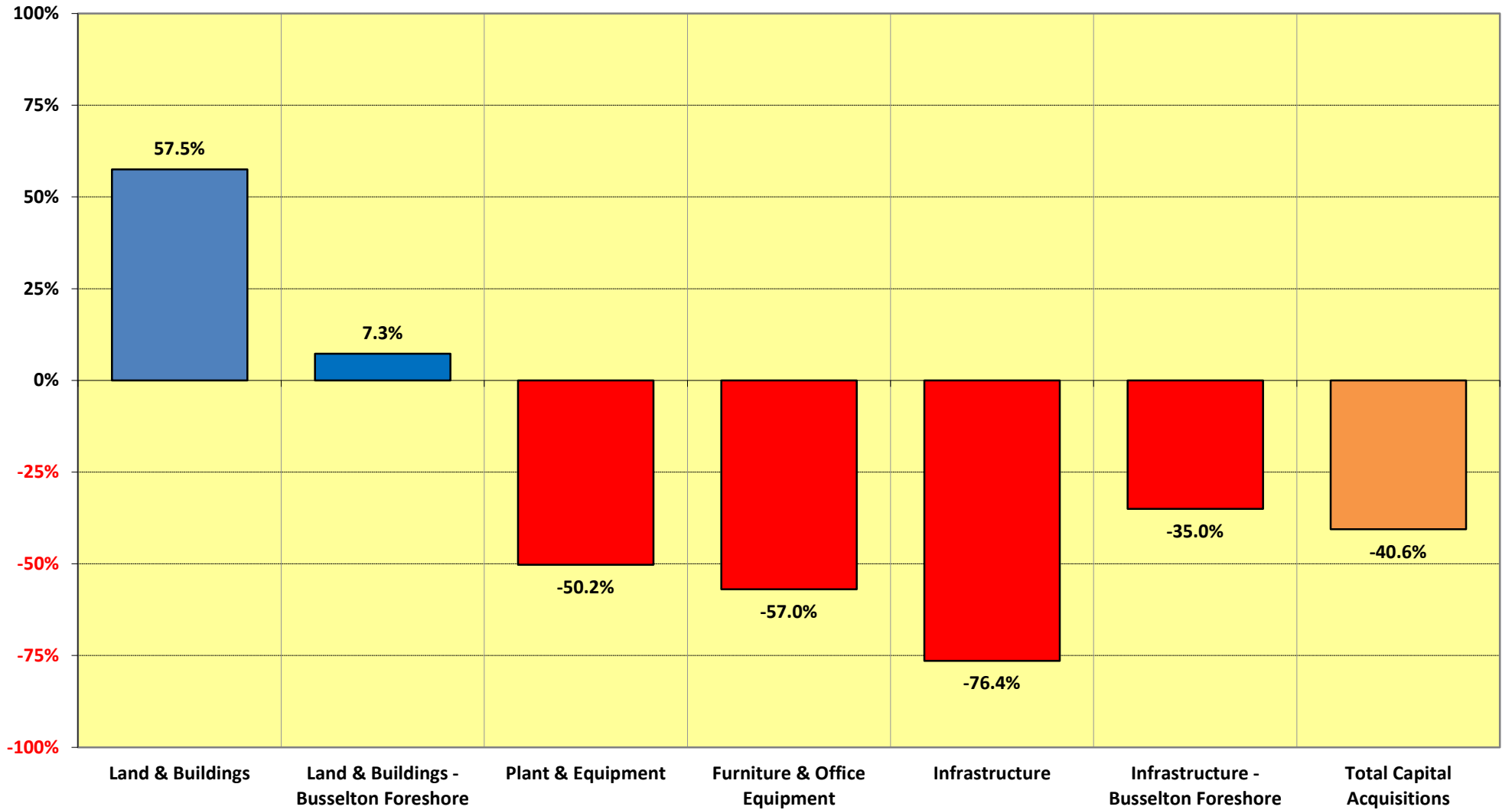
Capital Acquisition Report

Property, Plant & Equipment, Infrastructure

For the Period Ending 30 September 2014

Description	2014/15 Actual YTD	2014/15 Original Budget YTD	2014/15 Original Budget	2014/15 Budget YTD Variance
	\$	\$	\$	%
W0128 Worgan Road	12,483	11,251	45,000	10.95%
W0130 Bussell Highway Pedestrian Refuge	0	0	20,000	0.00%
W0132 Causeway Road	0	0	25,000	0.00%
	<hr/>	<hr/>	<hr/>	<hr/>
	72,061	368,743	1,733,208	-80.46%
	<hr/>	<hr/>	<hr/>	<hr/>
Total Infrastructure	1,203,306	3,395,567	25,512,849	-64.56%

Capital Acquisitions
YTD Variance (Budget v Actual)
2014/15 Financial Year



City of Busselton

Reserves Movement Report

For The Period Ending 30 September 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	8,113.51	5,307.00	21,228.00	10,752.23
Transfer from Muni	39,750.00	39,750.00	159,000.00	339,408.56
Transfer to Muni	0.00	0.00	(504,745.00)	0.00
	<u>645,165.93</u>	<u>642,359.42</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	40,331.85	35,778.00	143,112.00	157,742.64
Transfer to Muni	0.00	0.00	(1,473,704.00)	(449,908.23)
	<u>4,066,658.21</u>	<u>4,062,104.36</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	8,601.97	11,772.00	47,088.00	82,120.83
Transfer from Muni	108,627.00	108,627.00	434,511.00	425,054.00
Transfer to Muni	0.00	0.00	(603,000.00)	(1,070,417.76)
	<u>1,441,987.44</u>	<u>1,445,157.47</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	14,355.99	13,329.00	53,316.00	61,070.51
Transfer from Muni	125,001.00	125,001.00	500,000.00	500,000.00
Transfer to Muni	0.00	0.00	(793,100.00)	(401,875.80)
	<u>1,639,559.78</u>	<u>1,638,532.79</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	1,273.66	1,101.00	4,404.00	4,592.73
	<u>125,119.93</u>	<u>124,947.27</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	15,398.43	13,017.00	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>1,480,350.70</u>	<u>1,477,969.27</u>	<u>1,377,078.27</u>	<u>1,464,952.27</u>
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	2,682.84	2,214.00	8,856.00	7,933.02
Transfer from Muni	12,501.00	12,501.00	50,000.00	50,000.00
	<u>264,345.52</u>	<u>263,876.68</u>	<u>308,017.68</u>	<u>249,161.68</u>

City of Busselton

Reserves Movement Report

For The Period Ending 30 September 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
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	19,710.48	17,661.00	70,644.00	76,768.55
Transfer from Muni	38,274.00	38,274.00	153,100.00	369,252.84
Transfer to Muni	0.00	0.00	(304,196.00)	(242,267.39)
	<u>2,045,563.48</u>	<u>2,043,514.00</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	197.18	15.00	60.00	13,807.87
Transfer from Muni	87,792.00	87,792.00	351,162.00	328,991.00
Transfer to Muni	0.00	0.00	(162,249.00)	(2,135,601.41)
	<u>89,630.32</u>	<u>89,448.14</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	34,373.94	31,965.00	127,860.00	155,482.56
Transfer from Muni	125,001.00	125,001.00	500,000.00	500,000.00
Transfer to Muni	0.00	0.00	(2,033,250.00)	(1,040,226.90)
	<u>3,756,659.34</u>	<u>3,754,250.40</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	769.42	993.00	3,972.00	6,142.99
Transfer from Muni	9,999.00	9,999.00	40,000.00	60,000.00
Transfer to Muni	0.00	0.00	(60,000.00)	(85,996.12)
	<u>122,663.97</u>	<u>122,887.55</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	1,401.08	21.00	84.00	4,822.79
Transfer from Muni	176,163.00	176,163.00	704,644.00	328,200.00
Transfer to Muni	0.00	0.00	(704,644.00)	(398,352.00)
	<u>179,999.32</u>	<u>178,619.24</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	1,396.33	1,218.00	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>138,416.79</u>	<u>138,238.46</u>	<u>141,892.46</u>	<u>137,020.46</u>
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	2,438.72	2,181.00	8,724.00	9,658.67
Transfer from Muni	5,001.00	5,001.00	20,000.00	25,000.00
Transfer to Muni	0.00	0.00	(100,000.00)	(24,224.00)
	<u>252,997.23</u>	<u>252,739.51</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	68,822.19	51,756.00	207,024.00	162,508.14
Transfer from Muni	459,999.00	459,999.00	1,840,000.00	2,870,025.00
Transfer to Muni	0.00	0.00	(3,479,641.00)	(351,228.17)
	<u>6,353,314.89</u>	<u>6,336,248.70</u>	<u>4,391,876.70</u>	<u>5,824,493.70</u>

City of Busselton

Reserves Movement Report

For The Period Ending 30 September 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
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	5,795.30	5,040.00	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)
	573,091.75	572,336.45	559,644.45	567,296.45
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	34,278.11	29,283.00	117,132.00	120,144.76
Transfer from Muni	39,699.00	39,699.00	158,801.00	153,746.47
Transfer to Muni	0.00	0.00	(300,000.00)	0.00
	3,369,470.11	3,364,475.00	3,271,426.00	3,295,493.00
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	2,634.32	2,277.00	9,108.00	8,732.53
	258,783.91	258,426.59	265,257.59	256,149.59
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)
	0.00	0.00	0.00	0.00
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	5,768.27	4,743.00	18,972.00	18,365.34
Transfer from Muni	26,025.00	26,025.00	104,105.00	98,066.96
Transfer to Muni	0.00	0.00	(115,950.00)	0.00
	565,480.78	564,455.51	540,814.51	533,687.51
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	16,165.59	15,798.00	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)
	1,794,393.37	1,794,025.78	628,807.78	1,778,227.78
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	4,046.45	3,186.00	12,744.00	11,453.54
Transfer from Muni	33,399.00	33,399.00	133,590.00	125,403.98
Transfer to Muni	0.00	0.00	(123,200.00)	0.00
	395,852.74	394,992.29	381,541.29	358,407.29
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)
	0.00	0.00	0.00	0.00
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	1,494.97	1,017.00	4,068.00	2,516.21
Transfer from Muni	0.00	0.00	60,000.00	56,000.00
	116,011.18	115,533.21	178,584.21	114,516.21
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	424.64	327.00	1,308.00	1,103.71
Transfer from Muni	6,138.00	6,138.00	24,551.00	22,982.83
	43,312.71	43,215.07	62,609.07	36,750.07

City of Busselton

Reserves Movement Report

For The Period Ending 30 September 2014

	2014/2015 Actual	2014/2015 Original Budget YTD	2014/2015 Original Budget	2013/2014 Actual
	\$	\$	\$	\$
132 CBD Enhancement Reserve				
Interest transfer to Reserves	24.18	0.00	0.00	0.00
Transfer from Muni	3,126.00	3,126.00	12,500.00	0.00
	<u>3,150.18</u>	<u>3,126.00</u>	<u>12,500.00</u>	<u>0.00</u>
133 Election, Valuation and Corporate Expenses Reserve				
Interest transfer to Reserves	67.67	0.00	0.00	0.00
Transfer from Muni	8,751.00	8,751.00	35,000.00	0.00
	<u>8,818.67</u>	<u>8,751.00</u>	<u>35,000.00</u>	<u>0.00</u>
134 Civic and Administration Centre Construction Reserve				
Interest transfer to Reserves	100,356.16	54,000.00	540,000.00	0.00
Transfer from Muni	18,000,000.00	18,000,000.00	18,000,000.00	0.00
Transfer to Muni	0.00	0.00	(540,000.00)	0.00
	<u>18,100,356.16</u>	<u>18,054,000.00</u>	<u>18,000,000.00</u>	<u>0.00</u>
Total Cash Backed Reserves	<u>47,831,154.41</u>	<u>47,744,230.16</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	390,923.25	303,999.00	1,540,000.00	1,082,023.29
9102 Transfer from Muni	19,305,246.00	19,305,246.00	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>47,831,154.41</u>	<u>47,744,230.16</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 30 September 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 30 September 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 Jetty - 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
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

City of Busselton

Reserve Transfers to Municipal Fund

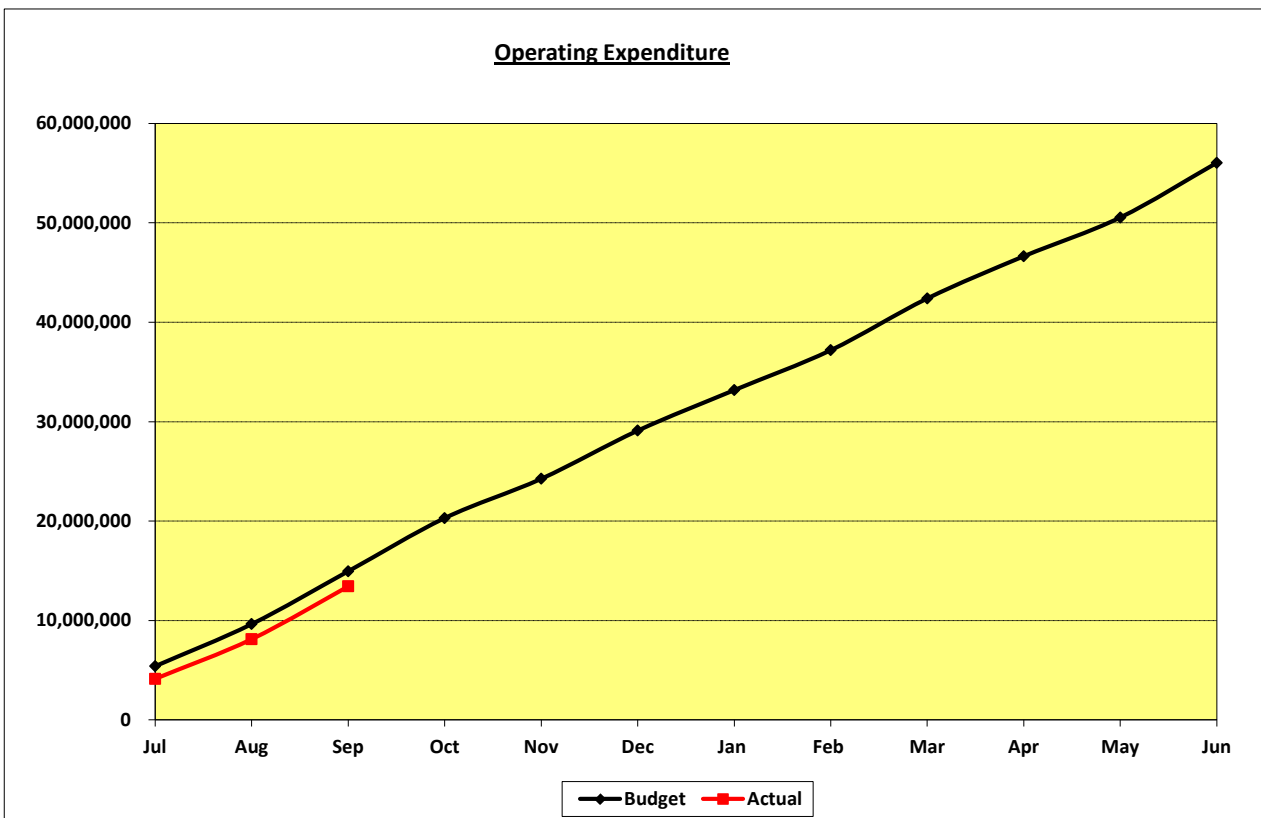
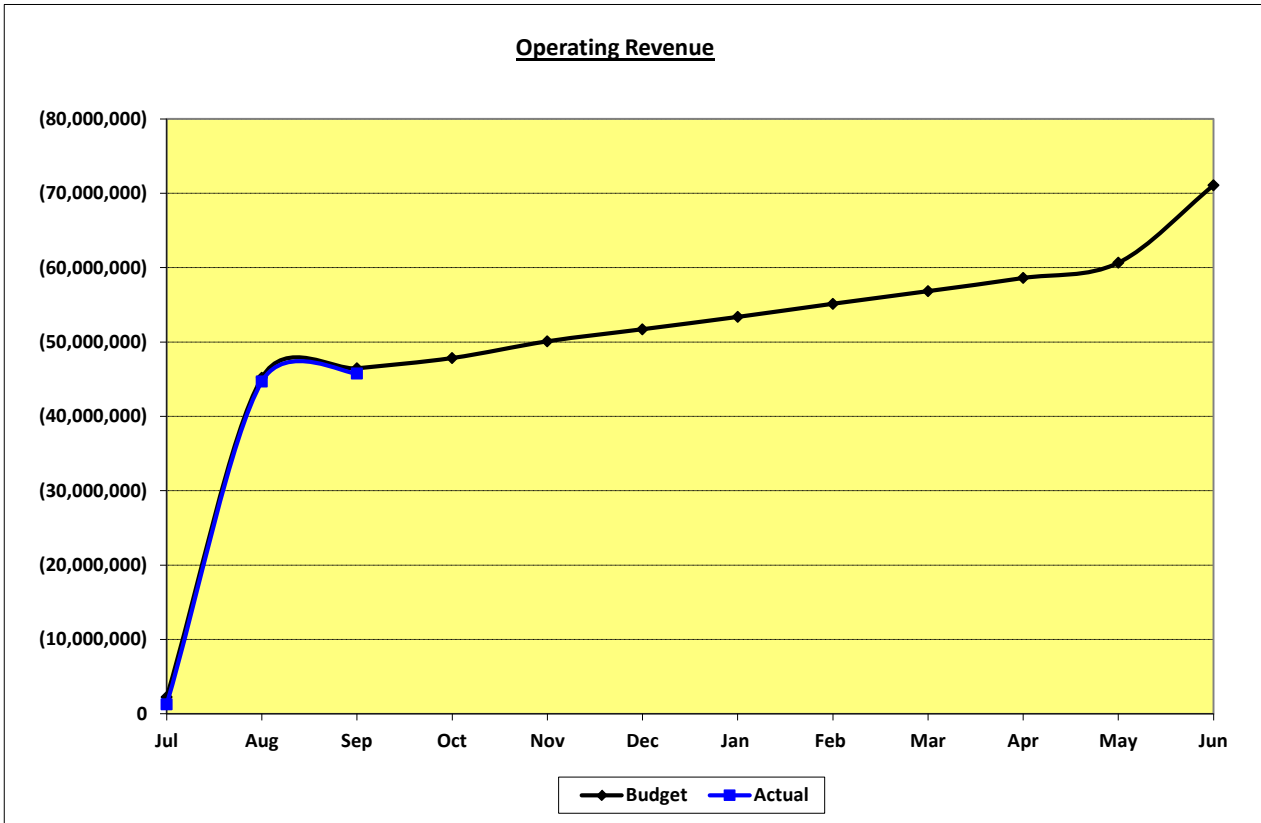
For the Period Ending 30 September 2014

Description	2014/2015	2014/2015
	Actual YTD	Original Budget
	\$	\$
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

Operating Revenue & Expenditure

YTD Actual v YTD Budget

2014/15 Financial Year



Capital Revenue & Expenditure

YTD Actual v YTD Budget

2014/15 Financial Year

