

# CITY OF ALBANY

## BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

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<b>Details</b>	
<b>- Budget Review General Works/Variations</b>	3 - 10
Variations of Income and expenditures which are materially different to the adopted Budget require councils endorsement. These variations are detailed in this section of the review.	
<b>- 2011/12 Carry Forward Adjustments</b>	11 - 14
Included in the 2012/2013 Budget are uncompleted 2011/2012 projects carried forward. Balances shown as forecast at the time of budget preparation and are subject to final adjustments. Adjustments have now been finalised and seeking Council's endorsement.	
<b>- Reclassification of Income/Expenditure by Program</b>	15 - 20
Regulation 14 of the Financial Management Regulations requires local governments in Western Australia to disclose operating revenue and expenses by program in the Income Statement. A review in classifying these expenditures has been completed and the following changes in classification in expenditure and revenue are listed for Council's information. (Note: no change in Purpose or amounts have been made in this section).	
<b>- Opening Funds Reconciliation</b>	21
This note demonstrates the calculation in the opening position 1 July 2012. Point of interest - the net current position is higher than expected due to restricted cash held from grants received in advance to fund various programs/project in the 2012/13 financial year.	

**City of Albany**  
**Statement of Budget Review**  
**By Nature and Type**

**For The Period Ending 31 August 2012**

	2012/2013				
	ORIGINAL ANNUAL BUDGET	REVISED ANNUAL BUDGET	YTD ACTUAL	VARIANCE (b) - (a)	VARIANCE
	(a) \$	(b) \$	\$	\$	%
<b>Operating Revenues (Excl Rates)</b>					
Rates	27,107,022	27,107,022	27,150,693	-	
Grants & Subsidies	2,732,950	2,725,277	23,023	(7,673)	-0.3
Interest Earnings	825,368	825,368	87,847	-	
Contributions, Donations & Reimbursements	373,610	434,000	75,835	60,390	16.2
Fees & Charges	14,432,869	14,360,669	6,269,082	(72,200)	-0.5
Other Revenue	115,000	65,000	2,000	(50,000)	-43.5
	45,586,819	45,517,336	33,608,480	(69,483)	
<b>Operating Expenditure</b>					
Employee Costs	(18,739,930)	(19,136,872)	(2,594,982)	(396,942)	2.1
Materials & Contracts	(14,259,030)	(14,518,557)	(1,277,398)	(259,527)	1.8
Utilities (gas, electricity, water, etc.)	(1,729,483)	(1,729,483)	(171,354)	-	
Insurance	(722,187)	(722,187)	-	-	
Interest Expenses	(909,431)	(909,431)	21,737	-	
Other Expenses	(1,721,311)	(1,852,691)	(106,123)	(131,380)	7.6
Depreciation	(11,812,900)	(11,812,900)	(1,968,024)	-	
Loss On Sale Of Assets	(269,049)	(269,049)	-	-	
Less Allocated to Infrastructure Assets	446,022	446,022	57,953	-	
	(49,717,299)	(50,505,148)	(6,038,191)	(787,849)	
<b>Contributions for the Development of Assets</b>					
Grants and Contributions	9,494,797	13,174,731	1,397,922	3,679,934	38.8
<b>Net Operating Result Excluding Rates</b>	5,364,317	8,186,919	28,968,211	2,822,602	
<b>Adjustment Non Cash Items</b>					
Write Back Non Cash Items	12,081,949	12,081,949	1,968,024	-	
<b>Funds Demanded From Operations</b>	17,446,266	20,268,868	30,936,235	2,822,602	
<b>Acquisition of Fixed Assets</b>					
Land & Buildings	(3,487,640)	(3,508,952)	(80,244)	(21,312)	0.6
Plant & Equipment	(4,522,518)	(4,522,518)	(29,933)	-	
Furniture & Equipment	(464,700)	(466,900)	(6,417)	(2,200)	0.5
Infrastructure Assets	(15,934,083)	(19,758,473)	(361,385)	(3,824,391)	24.0
	(24,408,941)	(28,256,843)	(477,979)	(3,847,903)	
<b>Capital Revenue</b>					
Proceeds from Sale of Assets	2,543,100	2,543,100	4,956	-	
<b>Financing/Borrowing</b>					
Debt Redemption	(1,586,608)	(1,586,608)	(16,200)	-	
<b>Demand for Resources</b>	(6,006,182)	(7,031,483)	30,447,012	(1,025,301)	
<b>Restricted Funding Movements</b>					
Opening Funds	2,589,920	2,973,800	2,973,800	383,880	14.8
Transfer to Restricted CashGrants	-	-	-	-	
Transfer From Restricted CashGrants	85,000	794,991	-	709,991	835.3
Transfer to Reserve Transactions	(2,765,935)	(2,765,935)	(9,665)	-	
Transfer from Reserves Transactions	6,097,197	6,089,833	-	(7,364)	-0.1
<b>Closing Funds Surplus/(Deficit)</b>	-	61,206	33,411,147	61,206	

**City of Albany**  
**Statement of Budget Review**  
**By Program**  
**For The Period Ending 31 August 2012**

2012/2013					
	ORIGINAL ANNUAL BUDGET	REVISED ANNUAL BUDGET	YTD ACTUAL	VARIANCE (b) - (a)	VARIANCE
	(a) \$	(b) \$	\$	\$	%
<b>Operating Revenues</b>					
General Purpose Funding	30,724,240	30,693,240	27,246,839	(31,000)	-0.1
Governance	-	-	-		
Law Order and Public Safety	234,100	340,490	64,829	106,390	45.4
Health	71,000	73,000	38,152	2,000	2.8
Education and Welfare	941,340	892,249	122,649	(49,091)	-5.2
Community Amenities	6,978,222	6,922,524	5,027,245	(55,698)	-0.8
Recreation and Culture	2,950,768	2,806,871	511,039	(143,897)	-4.9
Transport	2,208,438	2,248,438	277,129	40,000	1.8
Economic Services	727,000	868,813	83,078	141,813	19.5
Other Property and Services	751,711	671,711	237,514	(80,000)	-10.6
	45,586,819	45,517,336	33,608,474	(69,483)	
<b>Operating Expenditure</b>					
General Purpose Funding	(272,293)	(618,138)	(28,106)	(345,845)	127.0
Governance	(7,715,179)	(2,328,269)	(1,079,691)	5,386,910	-69.8
Law Order and Public Safety	(1,841,752)	(1,694,067)	(202,267)	147,685	-8.0
Health	(481,080)	(617,673)	(120,218)	(136,593)	28.4
Education and Welfare	(1,114,915)	(1,332,845)	(192,072)	(217,930)	19.5
Community Amenities	(7,386,922)	(8,500,567)	(694,297)	(1,113,645)	15.1
Recreation and Culture	(13,490,698)	(13,404,646)	(1,505,144)	86,052	-0.6
Transport	(14,542,972)	(18,857,929)	(2,100,448)	(4,314,957)	29.7
Economic Services	(1,219,336)	(2,384,712)	(157,418)	(1,165,376)	95.6
Other Property and Services	(1,652,152)	(766,302)	41,476	885,850	-53.6
	(49,717,299)	(50,505,148)	(6,038,185)	(787,849)	
<b>Non-Operating Grants, Subsidies And Contributions</b>					
General Purpose Funding	-	12,312	-	12,312	
Recreation and Culture	1,663,210	4,731,210	-	3,068,000	184.5
Transport	7,831,587	7,961,729	1,397,922	130,142	1.7
Other Property and Services	-	469,480	-	469,480	
	9,494,797	13,174,731	1,397,922	3,679,934	
<b>Adjustment Non Cash Items</b>					
Write Back Non Cash Items	12,081,949	12,081,949	1,968,024	-	
<b>Funds Demanded From Operations</b>	17,446,266	20,268,869	30,936,235	2,822,602	
<b>Acquisition of Fixed Assets</b>					
Land & Buildings	(3,487,640)	(3,508,952)	(80,244)	(21,312)	0.6
Plant & Equipment	(4,522,518)	(4,522,518)	(29,933)	-	
Furniture & Equipment	(464,700)	(466,900)	(6,417)	(2,200)	0.5
Infrastructure Assets	(15,934,083)	(19,758,474)	(361,385)	(3,824,391)	24.0
	(24,408,941)	(28,256,844)	(477,979)	(3,847,903)	
<b>Capital Revenue</b>					
Proceeds from Sale of Assets	2,543,100	2,543,100	4,956	-	
<b>Financing/Borrowing</b>					
Debt Redemption	(1,586,608)	(1,586,608)	(16,200)	-	
<b>Demand for Resources</b>	(6,006,183)	(7,031,483)	30,447,012	(1,025,301)	
<b>Restricted Funding Movements</b>					
Opening Funds	2,589,920	2,973,800	2,973,800	383,880	14.8
Transfer From Restricted CashGran	85,000	794,991	-	709,991	835.3
Transfer to Reserve Transactions	(2,765,935)	(2,765,935)	(9,665)	-	
Transfer from Reserves Transaction	6,097,197	6,089,833	-	(7,364)	-0.1
<b>Closing Funds Surplus/(Deficit)</b>	-	61,206	33,411,147	61,206	

# BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

This Review Maintains Council's Budget in a Surplus Position

<b>GENERAL WORKS/VARIATIONS. (Additional Funds Required)</b>		<b>\$</b> <b>(5,637,480)</b>
<b>FUNDED BY</b>		
- Adjustment to opening funds from forecast to actual 30 June 12	383,880	
- Carry Forward Adjustment From 2011/12 Financial Year	236,620	
- Reduction in Expenditure	1,302,877	
- Adjustment in Grant Funding	3,289,611	
- Adjustment in Revenue	385,698	
- Restricted Cash	<u>100,000</u>	<u>5,698,686</u>
<b>Balance</b>		<u><u>61,206</u></u>

## CITY OF ALBANY

### BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

SECTION						REQUESTED BY - GARRY ADAMS			
CORPORATE SERVICES						DIRECTORATE - CORPORATE SERVICES			
JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION	
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME		
1742	OHS Operations	115,000		112,800		(2,200)		Purchase Defibrillator for North Road	
	OHS Capital Purchases	-		2,200		2,200		Capitalise Defibrillator	
141670	Advertising for Procurement	-		20,000		20,000		Funding required for the advertising of tenders.	
5992	Senior Citizens - Wooden Floor	-		12,312		12,312		Grant funded program initiated 2011/12 to be completed	
112330	Lotteries Commission Grant		-		12,312		12,312	in the 2012/13 financial year. Funded by Lotteries.	
3159	Commerical In-confidence matter.	80,000		509,480		429,480		As per section 595 of the Local Government Act and	
4053	Commerical In-confidence matter.		391,000		311,000		(80,000)	section 13(3)(a) of the Financial Management Regulations	
New	Commerical In-confidence matter.		-		469,480		469,480		
1134	Recruitment Consultancy – CEO	-		40,000		40,000		Decision Special Council Meeting 29 Aug 2012. Item 6.2	
195070	Training Basic Allowance	50,000		100,000		50,000		Occupational Health and Safety requirements to ensure the City complies and to reduce workers compensation claims.	
10520.01	IT Salaries	256,461		444,461		188,000		Resources required to maintain information technology	
10420.01	IT Superannuation	28,408		40,200		11,792		services to council at a level required to function with low risk.	
104520	Professional Services/Leasing	50,000		100,208		50,208			
	<b>TOTAL :</b>	<b>579,869</b>	<b>391,000</b>	<b>1,381,661</b>	<b>792,792</b>	<b>801,792</b>	<b>401,792</b>		

**CITY OF ALBANY**  
**BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012**

SECTION						REQUESTED BY - CAMERON WOODS		
COMMUNITY SERVICES						DIRECTORATE - COMMUNITY SERVICES		
JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
18523.30	Disability Services Contribution		50,000		-		(50,000)	Count me in project, funding received in 2011/12, held in restricted cash for project funding in 2012/13
	Restricted Cash		-		50,000		50,000	
New	Cabling, Smoke Detectors & Security Upgrade (Albany Visitor Centre)	-		9,000		9,000		To install a duress alarm, smoke detectors and to upgrade the security system. Relocate staff from rear of building to front with associated cabling and fitting out.
164230	Library WA Regional Subsidy		25,000		13,418		(11,582)	State Gov't subsidy reduced % of reimbursement .
164030	Library Administration Fees		-		7,800		7,800	To account for Library admin late fees for 2012/13
102130	CD Income Seniors		-		909		909	Stay on your feet week project - grant
180070	Community Access and Inclusion	-		10,661		10,661		Beach wheelchair access 11/12 project ordered in April 12 Project funded from 11/12 .
	<b>TOTAL :</b>	<b>-</b>	<b>75,000</b>	<b>19,661</b>	<b>72,127</b>	<b>19,661</b>	<b>(2,873)</b>	

**CITY OF ALBANY**

**BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012**

**CONFIRMATION OF GRANT FUNDED MAJOR PROJECTS NOT IDENTIFIED**

<b>SECTION</b>		<b>REQUESTED BY - LINDA HILL</b> <b>DIRECTORATE - OFFICE OF THE CEO</b>
	<b>MAJOR PROJECTS</b>	

JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
166370	Anticipated Major Projects	500,000		292,323		(207,677)		Anticipated Major Projects Allocated due to successful grant funding
3804	Padre White Lookout	-		407,677		407,677		
16665.26	Grant Padre White Lookout		-		150,000		150,000	Projected grant funding 2012/13
	Restricted Cash		-		50,000		50,000	Funds Received in 2011/12 Restricted cash held
New	Mt Clarence restorative works	-		2,918,000		2,918,000		Being 50% of the state governments commitment in the Mt
New	Mt Clarence restorative works Grant		-		2,918,000		2,918,000	Clarence restorative works in preparation for the Anzac Centenary. As per confirmation letter received from the Premier's Dept Dated 23 August 2012
<b>TOTAL :</b>		<b>500,000</b>	<b>-</b>	<b>3,618,000</b>	<b>3,118,000</b>	<b>3,118,000</b>	<b>3,118,000</b>	

## CITY OF ALBANY

### BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

SECTION					REQUESTED BY - LINDA HILL DIRECTORATE - OFFICE OF THE CEO			
RANGERS/EVENTS/CEO'S OFFICE								
JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
10863.28	FESA ESL Fire Brigades		150,000		188,000		38,000	Adjustment in budgeted funding from FESA being additional revenue recognised in both fire brigades and the state emergency services.
10993.28	FESA ESL State Emergency Services		-		37,390		37,390	
112120	Ranger Salaries	307,382		372,382		65,000		Adjustment in ranger salaries, vacant position not budgeted for now filled.
112620	Ranger Superannuation	30,301		36,151		5,850		
140970	Community Events Salaries	-		70,000		70,000		Internal resources required to run Council's events and to fund externally funded grants to fund the program which have been unsuccessful.
141070	Community Events Superannuation	-		6,300		6,300		
183030	Festivals & Events State Grants		15,000		-		(15,000)	
182820	CEO Salaries	444,774		494,774		50,000		To fund additional resources required to assist in the CEO's Office (CEO to Brief) From 1 Nov 2012
<b>TOTAL :</b>		<b>782,457</b>	<b>165,000</b>	<b>979,607</b>	<b>225,390</b>	<b>197,150</b>	<b>60,390</b>	



## CITY OF ALBANY

### BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

SECTION						REQUESTED BY - STEPHEN GRIMMER		
WORKS AND SERVICES						DIRECTORATE - WORKS AND SERVICES		
JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
New	Fire Protection/Monitoring Systems	-		30,000		30,000		Annual service for fire protection, extinguishers etc- OHS committee raised this as a compliance issue.
New	Electrical Testing and Tagging	-		20,000		20,000		Annual service for fire protection appliances/Computers - OHS committee raised this as a compliance issue.
New	Security System Testing	-		10,000		10,000		Annual service for fire protection - OHS committee raised this as a potential security hazard.
New	BBQ Replacement	-		25,000		25,000		Cosy Corner site BBQs are unrepairable requires replacement.
	Bridge Maintenance	-		40,000		40,000		The City's obligation to ensure the general upkeep of bridges is actioned as per Main Roads routine maintenance schedule.
	Pfeiffer Rd (20.02 - 22.14 slk)	-		300,000		300,000		Commodity funding approved - after budget adoption
	Commodity Funding		-		200,000		200,000	one third(COA) two thirds funding (State Gov't)
3164	Stephen St Basin	40,000		200,000		160,000		Original consultant advice did not address all concerns. Basin works increased to address expanded drainage problems on abutting properties.
New	Asset Management Data Collection	-		200,000		200,000		Integrated Water Management and Asset Management data collection, pick - up. Legislative requirement - Assets.
<b>TOTAL :</b>		<b>40,000</b>	<b>-</b>	<b>825,000</b>	<b>200,000</b>	<b>785,000</b>	<b>200,000</b>	

# CITY OF ALBANY

## BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

<b>SECTION</b>		<b>REQUESTED BY - STEPHEN GRIMMER</b>
<b>WORKS AND SERVICES</b>		<b>DIRECTORATE - WORKS AND SERVICES</b>

ALIAS or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
141350	Regional Bicycle Network Grant		50,000		-		(50,000)	Application Unsuccessful
9705	Admiral St path	133,400		-		(133,400)		Project withdrawn funding unsuccessful
2978	Sanford Road Basin Catchment Flood Analysis	48,182		-		(48,182)		Identified Carry forward projects surplus to requirements
2979	Wright Street Catchment Flood Analysis	79,200		25,313		(53,887)		To fund Campbell Rd solution identified as priority
2982	Green Island/Range Ct/Hiam St Flood Mitigation	358,000		105,000		(253,000)		To fund Campbell Rd solution identified as priority
2985	Hare St Flood Mitigation	51,150		-		(51,150)		To fund Campbell Rd solution identified as priority
3162	Drainage Rectification - Beaufort Rd	450,000		250,000		(200,000)		To fund Campbell Rd solution identified as priority
<b>TOTAL :</b>		<b>1,119,932</b>	<b>50,000</b>	<b>380,313</b>	<b>-</b>	<b>(739,619)</b>	<b>(50,000)</b>	

## CITY OF ALBANY

### BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

<b>SECTION</b>		<b>REQUESTED BY - STEPHEN GRIMMER</b>
<b>WORKS AND SERVICES</b>		<b>DIRECTORATE - WORKS AND SERVICES</b>

GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
3163	Humphreys St Drainage Upgrade	114,281		10,000		(104,281)		To fund Campbell Rd solution identified as priority
7830	Peace Park	44,168		68		(44,100)		Identified Carry forward projects surplus to requirements
New	Campbell Rd	-		253,000		253,000		See Attachment "A"
New	Mt Adelaide Trail Signage	-		3,000		3,000		Being successful in obtaining sponsorship for the project
New	Mt Adelaide Trail Signage Grant		-		3,000		3,000	fully grant funded.
8163	Emu Point Coastal Works	-		250,000		250,000		Repair existing seawall to stop further degradation to Emu Point foreshore.
186250	Emu Point Coastal Works - Grant		-		45,000		45,000	Grant from the Dept of Transport
148940	ALAC Capital Improvements	795,000		700,000		(95,000)		Funding not required until 2013/14
168340	Unscheduled Works	300,000		190,000		(110,000)		Allocation of funds to the Emu Point sea wall.
	<b>TOTAL :</b>	<b>1,253,449</b>	<b>-</b>	<b>1,406,068</b>	<b>48,000</b>	<b>152,619</b>	<b>48,000</b>	

# BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

		\$
CARRY FORWARD WORKS ADJUSTMENTS MUNICIPAL FUNDS. SURPLUS/(DEFICIT)		
FUNDED BY		
- Increase in Expenditure	(346,149)	
- Reduction in Grant Funding	(19,858)	
- Increase in Restricted Cash Funding	609,991	
- Adjustment to opening funds	(236,620)	
- Decrease Reserve Funding	<u>(7,364)</u>	-
		<u>-</u>
		<u>-</u>

## CITY OF ALBANY

### BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

SECTION CARRY FORWARD ADJUSTMENTS						REQUESTED BY - GARRY ADAMS DIRECTORATE - CORPORATE SERVICES		
JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
1589	Regional Cities Alliance	16,169		-		(16,169)		Carry Forward Amendment based on 2011/12 Actuals
3801	Transport Model	78,710		75,710		(3,000)		Carry Forward Amendment based on 2011/12 Actuals
2998	Centennial Pk W/lands (Living Stream)	130,426		24,658		(105,768)		Carry Forward Amendment based on 2011/12 Actuals
7830	Anzac Peace Park	63,344		44,168		(19,176)		Carry Forward Amendment based on 2011/12 Actuals
T9006	Town Hall Building Maint. Program	19,911		16,637		(3,274)		Carry Forward Amendment based on 2011/12 Actuals
7807	Finding My Place	1,426		663		(763)		Carry Forward Amendment based on 2011/12 Actuals
7809	Youth Services	4,500		159		(4,341)		Carry Forward Amendment based on 2011/12 Actuals
8362	Lower Denmark Rd	607,761		714,260		106,499		Carry Forward Amendment based on 2011/12 Actuals
2804	Palmdale Rd	315,000		155,937		(159,063)		Carry Forward Amendment based on 2011/12 Actuals
8364	Pfeiffer Road	450,000		356,721		(93,279)		Carry Forward Amendment based on 2011/12 Actuals
	<b>TOTAL :</b>	<b>1,687,247</b>	<b>-</b>	<b>1,388,913</b>	<b>-</b>	<b>(298,334)</b>	<b>-</b>	

## CITY OF ALBANY

### BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

SECTION CARRY FORWARD ADJUSTMENTS						REQUESTED BY - GARRY ADAMS DIRECTORATE - CORPORATE SERVICES		
JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
8392	Scrub Bird Rd	111,000		115,250		4,250		Carry Forward Amendment based on 2011/12 Actuals
2844	Down Road	199,607		179,749		(19,858)		Carry Forward Amendment based on 2011/12 Actuals
14125	Down Road		199,607		179,749		(19,858)	Carry Forward Amendment based on 2011/12 Actuals
8355	South Stirlings Closure	47,700		40,336		(7,364)		Carry Forward Amendment based on 2011/12 Actuals
	Transfer from Waste Reserve		47,700		40,336		(7,364)	Carry Forward Amendment based on 2011/12 Actuals
3201	Lake Vancouver Bird Hide	9,721		-		(9,721)		Carry Forward Amendment based on 2011/12 Actuals
6481	Lake Seppings Revegetation	12,120		11,651		(469)		Carry Forward Amendment based on 2011/12 Actuals
104520	IT Computer Maintenance	14,376		42,030		27,654		Carry Forward Amendment based on 2011/12 Actuals
T9028	Middleton Beach Cafe Improvements	-		40,000		40,000		Carry Forward Amendment based on 2011/12 Actuals
	<b>TOTAL :</b>	<b>394,524</b>	<b>247,307</b>	<b>429,016</b>	<b>220,085</b>	<b>34,492</b>	<b>(27,222)</b>	

# CITY OF ALBANY

## BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

**SECTION FINANCE**

**REQUESTED BY - DUNCAN OLDE  
DIRECTORATE - CORPORATE SERVICES**

JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
187170.*	Sport 4 All Kidsport Program	85,000		171,808		86,808		Grant funded program initiated 2011/12 to be completed in the 2012/13 financial year. Funded by restricted cash.
	Restricted Cash		85,000		171,808		86,808	
9718	Flinders Rd Path	-		140,583		140,583		Grant funded program initiated 2011/12 to be completed in the 2012/13 financial year. Funded by restricted cash.
	Restricted Cash		-		140,583		140,583	
9714	Albany H/way Lancaster to Deloraine Pk.	-		38,600		38,600		Grant funded program initiated 2011/12 to be completed in the 2012/13 financial year. Funded by restricted cash.
	Restricted Cash		-		38,600		38,600	
2395	Hunton Road Bridge	-		114,000		114,000		Grant funded program initiated 2011/12 to be completed in the 2012/13 financial year. Funded by restricted cash.
	Restricted Cash		-		114,000		114,000	
2394	Nanarup Road Bridge	-		230,000		230,000		Grant funded program initiated 2011/12 to be completed in the 2012/13 financial year. Funded by restricted cash.
	Restricted Cash		-		230,000		230,000	
<b>TOTAL :</b>		<b>85,000</b>	<b>85,000</b>	<b>694,991</b>	<b>694,991</b>	<b>609,991</b>	<b>609,991</b>	

## BUDGET REVIEW FOR THE PERIOD ENDING 31 AUGUST 2012

MOVEMENT IN PROGRAM CLASSIFICATION COST NEUTRAL	\$ -
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**CITY OF ALBANY**  
**CHANGE IN REPORTING PROGRAM**

**SECTION**  
**FINANCE**

**REQUESTED BY - DUNCAN OLDE**  
**DIRECTORATE - CORPORATE SERVICES**

JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
14807.09	Airport-Security Screening	735,000		735,000		-		From Law Order and Public Safety To Transport - Aerodromes
11907.07	Cemetery Contribution	53,097		53,097		-		From Health To Community Amenities
	Community Events Assistance							
10317.*	- Albany Show Preparations	25,000		25,000		-		From Health To Other Culture
10737.*	Aboriginal Accord	8,000		8,000		-		From Education and Welfare To Other Culture
11952.07	Insp-Nuisance/Mosquito Control	10,000		10,000		-		From Community Amenities To Health
12392.*	Lotteries House (Exp)	53,698		53,698		-		From Community Amenities To Recreation and Culture
12093.*	Lotteries House (Inc)		52,698		52,698	-		From Community Amenities To Recreation and Culture
15347.05	Disabilities Audit Maintenance	10,000		10,000		-		From Community Amenities To Education and Welfare
3156.*	Rural Road Verge Maintenance (New COA 2237)	711,094		711,094		-		From Recreation & Culture to Transport
2692*	Verge Maint./Street Trees/Mowing	746,193		746,193		-		From Recreation & Culture To Transport
2017.*	Fire Access Tracks (New COA 3007)	128,370		128,370		-		From Recreation Culture & To Law Order and Public Safety
	<b>TOTAL :</b>	<b>2,480,452</b>	<b>52,698</b>	<b>2,480,452</b>	<b>52,698</b>	<b>-</b>	<b>-</b>	

**CITY OF ALBANY**  
**CHANGE IN PROGRAM REPORTING**

**SECTION**  
**FINANCE**

**REQUESTED BY - DUNCAN OLDE**  
**DIRECTORATE - CORPORATE SERVICES**

JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
5557.*	Camping Ground Maint.	64,900		64,900		-		From Recreation & Culture to Economic Development
8272.*	Community Development	3,500		3,500		-		From Recreation and Culture to Education and Welfare
Various	Forts (Tourism)	372,724		372,724		-		From Recreation & Culture to Economic Development
Various	Forts Revenue		203,813		203,813		-	From Recreation & Culture to Economic Development
12486.*	Tourist Information Bays (New COA XXXX)	3,000		3,000		-		From Transport to Economic Development
12486.*	Bus Shelter Maintenance (New COA 3572)	3,000		3,000		-		From Transport to Community Amenities
17822.*	Festive Lighting	25,500		25,500		-		From Economic Development to Recreation and Culture
Various	Emu Point Boat Pens (6182, 6897, 0297 & 2612)	65,850		65,850		-		Other Property And Services to Recreation and Culture
12073.22	Septic Tank Application Fees		6,000		6,000		-	From Community Amenities To Health
11673.22	Septic Tank Inspections		4,000		4,000		-	From Health to Community Amenities
12093.22	Lotteries House (Inc)		52,698		52,698		-	From Community Amenities To Recreation and Culture
12913.22	Lotteries House Photocopying (Inc)		1,000		1,000		-	From Community Amenities To Recreation and Culture
<b>TOTAL :</b>		<b>538,474</b>	<b>267,511</b>	<b>538,474</b>	<b>267,511</b>	<b>-</b>	<b>-</b>	

**CITY OF ALBANY**  
**CHANGE IN PROGRAM REPORTING**

**SECTION**  
**FINANCE**

**REQUESTED BY - DUNCAN OLDE**  
**DIRECTORATE - CORPORATE SERVICES**

JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
14243.22	Supervision of Subdivisions		40,000		40,000		-	From Economic Development to Transport
18303.*	Special Projects Events		22,000		22,000		-	From Economic Development to Recreation and Culture
108230.22	FESA Administration Fee		31,000		31,000		-	Administration General to Law, Order, Public Safety
114470.01	Health FBT	4,000		4,000		-		From Governance to Health
113970.01	Planning FBT	16,000		16,000		-		From Governance to Community Amenities
114770.01	Engineering FBT	8,000		8,000		-		From Governance to Transport
114070.01	VAC FBT	4,000		4,000		-		From Governance to Recreation and Culture
114270.01	Recreation Services FBT	4,000		4,000		-		From Governance to Recreation and Culture
184370.01	Recreation Services Salaries	188,966		188,966		-		From Governance to Recreation and Culture
184470.01	Recreation Services Superannuation	16,781		16,781		-		From Governance to Recreation and Culture
184570.01	Recreation Services Provisions	3,729		3,729		-		From Governance to Recreation and Culture
184870.01	Recreation Services W/C Insurance	4,115		4,115		-		From Governance to Recreation and Culture
163370	Traffic Management	78,710		78,710				From Governance to Transport
	<b>TOTAL :</b>	<b>328,301</b>	<b>93,000</b>	<b>328,301</b>	<b>93,000</b>	<b>-</b>	<b>-</b>	

## CITY OF ALBANY

### CHANGE IN PROGRAM REPORTING

**SECTION**  
**FINANCE**

**REQUESTED BY - DUNCAN OLDE**  
**DIRECTORATE - CORPORATE SERVICES**

JOB or GENERAL LEDGER	ACCOUNT DESCRIPTION	BUDGET 2012/13		FORECAST 2012/13		BUDGET REVIEW CONSIDERATION		EXPLANATION
		EXPEND	INCOME	EXPEND	INCOME	EXPEND	INCOME	
114970.01	Cultural and Community FBT	4,000		4,000		-		From Governance to Recreation and Culture
114870.01	Library FBT	4,000		4,000		-		From Governance to Recreation and Culture
187270.01	Tourism Services Salaries	118,270		118,270		-		From Governance to Economic Development
187370.01	Tourism Services Superannuation	10,503		10,503		-		From Governance to Economic Development
187470.01	Tourism Services Provisions	2,334		2,334		-		From Governance to Economic Development
187570.01	Tourism Services W/C Insurance	2,575		2,575		-		From Governance to Economic Development
	Allocation of Administration							
154820.45	Tourism - Admin Allocation	-		186,506		186,506		The allocation of Administration costs from Governance assigned to other programs.
154920.45	Heritage - Admin Allocation	-		72,435		72,435		
155620.45	DCC - Admin Allocation	-		75,440		75,440		These allocations are cost neutral to show a more accurate cost of operating a function/program.
155720.45	T/Hall - Admin Allocation	-		427,666		427,666		
155820.45	Governance - Admin Allocation	-		2,169,061		2,169,061		
156020.45	Allocation of Administration	-		(8,463,983)		(8,463,983)		
156120.45	Fire - Admin Allocation	-		58,929		58,929		
156220.45	Animal - Admin Allocation	-		151,148		151,148		
156320.45	Ranger - Admin Allocation	-		178,018		178,018		
156420.45	Library - Admin Allocation	-		161,911		161,911		
156620.45	Other Health - Admin Allocation	-		200,690		200,690		
	<b>TOTAL :</b>	<b>141,682</b>	<b>-</b>	<b>(4,640,497)</b>	<b>-</b>	<b>(4,782,179)</b>	<b>-</b>	



## RECONCILIATION OF OPENING FUNDS AS AT 1 JULY 2012

	ORIGINAL BUDGET	CURRENT BUDGET	VARIANCE (b) - (a)	VARIANCE %	NOTE
	\$	\$	\$	%	
<b>Net Current Asset Position</b>	<u>11,693,185</u>	<u>15,628,740</u>	<u>3,935,555</u>	33.7	
<b>Adjustments</b>					
<b>Add back</b>					
Loan Borrowings	1,586,606	786,606	<u>- 800,000</u>	-50.4	(a)
<b>Less</b>					
Cash Backed Reserves	8,695,586	9,006,995	311,409	3.6	
Restricted Other - Unspent Grants	85,000	2,753,523	2,668,523	3139.4	
Restricted Other - Unspent Loans	-				
Self Supporting Loans (Principal)	-				
Land held for Resale	1,909,285	1,681,028	- 228,257	-12.0	
<b>Opening Funds Surplus/(Deficit)</b>	<u>2,589,920</u>	<u>2,973,800</u>	<u>383,880</u>	14.8	

(a) (Add back loan repayments as they represent a current liability for payments to be made over the next twelve months already reflected as expenditure)