

Reserve Fund Plan

2023/24



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Introduction

The purpose of this document is to provide a consolidated summary of annual transfers to and from Council's cash backed reserve funds.

Council maintains a number of cash reserves for a variety of purposes

- a) to set aside fund for use in future financial periods.
- b) to provide funds for future asset acquisitions / replacement.
- c) to reduce the reliance on borrowing by accumulating funds for specific projects.
- d) statutory requirements to hold monies in reserve.

Where relevant, reserves are supported by comprehensive plans that detail future funding requirements and the necessary annual allocations to reserves.

All cash backed reserve accounts are supported by money held in financial institutions.

Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

CONSOLIDATED SUMMARY - TRANSFER FROM RESERVES

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36	2036/37	2037/38	2038/39	2039/40	2039/40	2040/41	2041/42
Transfer from Reserves to Municipal Fund																				
Information Technology Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Centre Equipment Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Reserve	(360,397)	(301,607)	(513,554)	(343,280)	(697,529)	(425,680)	(62,724)	(522,163)	(857,738)	(265,290)	(502,304)	(564,174)	(488,287)	(357,652)	(1,034,881)	(1,071,783)	(119,821)	(595,681)	(489,009)	(295,651)
Building Reserve	(852,148)	(281,584)	(274,949)	(335,818)	(561,993)	(254,811)	(168,417)	(364,450)	(314,457)	(249,901)	(297,243)	(401,523)	(356,017)	(414,719)	(269,245)	(311,859)	(173,830)	(619,544)	(579,893)	(434,803)
Pathways Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Plant & Equipment (Works) Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drainage & Storm Water Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & Reserves Reserve	(158,526)	(217,750)	(89,247)	(66,011)	(313,468)	(987,541)	(210,247)	(1,009,246)	(165,967)	(1,154,077)	(474,931)	(302,832)	(742,784)	(1,256,602)	(414,918)	(365,312)	(83,469)	(768,860)	(810,734)	(248,702)
Roadworks Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Entitlements Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27 Pay Periods	0	0	0	0	0	0	0	0	0	(144,000)	0	0	0	0	0	0	0	0	0	0
Revaluation Reserve	0	(72,000)	0	(20,125)	(97,980)	0	0	(86,400)	(23,144)	(112,677)	0	0	0	(130,295)	(129,579)	0	0	0	(30,608)	(273,431)
Strategic Planning Studies Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Council Elections Reserve	(32,000)	0	(33,920)	0	(35,955)	0	(38,113)	0	(40,399)	0	(42,823)	0	(45,393)	0	(48,116)	0	(51,003)	0	(54,063)	0
Waste Management Reserve	(30,000)	(882,327)	(20,000)	(331,766)	0	(30,000)	(156,677)	0	(30,000)	(1,394,075)	0	0	0	0	0	0	0	0	0	0
Arbuthnott Scholarship Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Development Reserve	(81,382)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Preston Village Exit Deferred Management Fee Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Preston Village Reserve Fund Contribution Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 1-4 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 5-8 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 9-12 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Langley Villas 1-6 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Langley Villas 7-9 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 5-8 Long Term Maintenance Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 9-12 Long Term Maintenance Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Langley Villas 1-6 Long Term Maintenance Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Langley Villas 7-9 Long Term Maintenance Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POS - Donnybrook	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POS - Balingup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POS - Kirup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COVID-19 Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Carried Forward Projects Reserve	(55,451)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFER FROM RESERVE	(1,569,904)	(1,755,268)	(931,670)	(1,097,000)	(1,706,925)	(1,698,031)	(636,177)	(1,982,258)	(1,431,705)	(3,320,021)	(1,317,300)	(1,268,528)	(1,632,481)	(2,159,268)	(1,896,739)	(1,748,954)	(428,123)	(1,984,085)	(1,964,307)	(1,252,587)

Shire of Donnybrook Balingup

Reserve Fund Plan
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CONSOLIDATED SUMMARY - TRANSFER TO RESERVES

Budget 2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38	16 2038/39	17 2039/40	18 2039/40	19 2040/41	20 2041/42	
Transfer to Reserves from Municipal Fund																					
Information Technology Reserve	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	11,046	11,157	11,268	11,381	11,495	11,610	11,726	11,843	11,961	12,081
Recreation Centre Equipment Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle Reserve	310,000	350,000	375,000	400,000	425,000	450,000	475,000	500,000	525,000	550,000	575,000	575,000	575,000	575,000	575,000	600,000	600,000	600,000	600,000	600,000	600,000
Building Reserve	410,000	550,000	365,000	365,000	365,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Pathways Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Small Plant & Equipment (Works) Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Drainage & Storm Water Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parks & Reserves Reserve	0	200,000	250,000	300,000	350,000	400,000	450,000	500,000	550,000	550,000	600,000	650,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000
Roadworks Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Employee Entitlements Reserve	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
27 Pay Periods	0	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Revaluation Reserve	40,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000	52,000	53,000	54,000	55,000	55,000	55,000	55,000	55,000
Strategic Planning Studies Reserve	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Council Elections Reserve	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000
Waste Management Reserve	0	100,000	150,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	154,713	0	0	0	0	0	0	0	0	0	0
Arbuthnot Scholarship Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Land Development Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Preston Village Exit Deferred Management Fee Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Preston Village Reserve Fund Contribution Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 1-4 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 5-8 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 9-12 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Langley Villas 1-6 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Langley Villas 7-9 Surplus Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Minninup Cottages 5-8 Long Term Maintenance Reserve	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Minninup Cottages 9-12 Long Term Maintenance Reserve	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Langley Villas 1-6 Long Term Maintenance Reserve	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Langley Villas 7-9 Long Term Maintenance Reserve	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
POS - Donnybrook	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POS - Balingup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
POS - Kirup	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COVID-19 Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Carried Forward Projects Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFER TO RESERVE	779,400	1,330,400	1,271,500	1,372,601	1,448,703	1,509,806	1,585,910	1,662,015	1,738,121	1,764,229	1,820,050	1,707,046	1,758,157	1,759,268	1,760,381	1,791,495	1,792,610	1,792,726	1,792,843	1,797,961	1,798,081
Net Annual Increase (Decrease) Transfer to Reserves	551,000	(58,900)	101,101	76,102	61,103	76,104	76,105	76,106	26,107	55,821	(113,004)	51,110	1,112	1,113	31,114	1,115	116	117	5,118	120	
NET TRANSFER TO / (FROM) RESERVE	(239,504)	(483,768)	440,931	351,703	(197,119)	(112,121)	1,025,839	(244,137)	332,523	(1,499,971)	389,746	489,629	126,787	(398,887)	(105,244)	43,656	1,364,602	(191,242)	(166,345)	545,494	

CONSOLIDATED SUMMARY - RESERVE FUND BALANCE

Opening Balance (Forecast)	3,684,395	3,444,891	2,961,123	3,402,053	3,753,756	3,556,637	3,444,515	4,470,354	4,226,217	4,558,740	3,058,769	3,448,515	3,938,144	4,064,931	3,666,044	3,560,800	3,604,455	4,969,058	4,777,816	4,611,470
Transfer to Reserves	1,330,400	1,271,500	1,372,601	1,448,703	1,509,806	1,585,910	1,662,015	1,738,121	1,764,229	1,820,050	1,707,046	1,758,157	1,759,268	1,760,381	1,791,495	1,792,610	1,792,726	1,792,843	1,797,961	1,798,081
Transfer from Reserves	(1,569,904)	(1,755,268)	(931,670)	(1,097,000)	(1,706,925)	(1,698,031)	(636,177)	(1,982,258)	(1,431,705)	(3,320,021)	(1,317,300)	(1,268,528)	(1,632,481)	(2,159,268)	(1,896,739)	(1,748,954)	(428,123)	(1,984,085)	(1,964,307)	(1,252,587)
Closing Balance (Forecast)	3,444,891	2,961,123	3,402,053	3,753,756	3,556,637	3,444,515	4,470,354	4,226,217	4,558,740	3,058,769	3,448,515	3,938,144	4,064,931	3,666,044	3,560,800	3,604,455	4,969,058	4,777,816	4,611,470	5,156,964

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INFORMATION TECHNOLOGY RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	128,734	45,734	55,734	65,834	76,035	86,338	96,744	107,254	117,869	128,591	139,419	150,356	161,402	172,559	183,827	195,208
Transfers to Reserve	10,000	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	11,046	11,157	11,268	11,381	11,495
Transfers from Reserve	(93,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	45,734	55,734	65,834	76,035	86,338	96,744	107,254	117,869	128,591	139,419	150,356	161,402	172,559	183,827	195,208	206,703

FUND PURPOSE

To accumulate funds for the acquisition and replacement of Information Technology equipment and software

SOURCE PLAN

None Future IT Asset Plan to be developed.

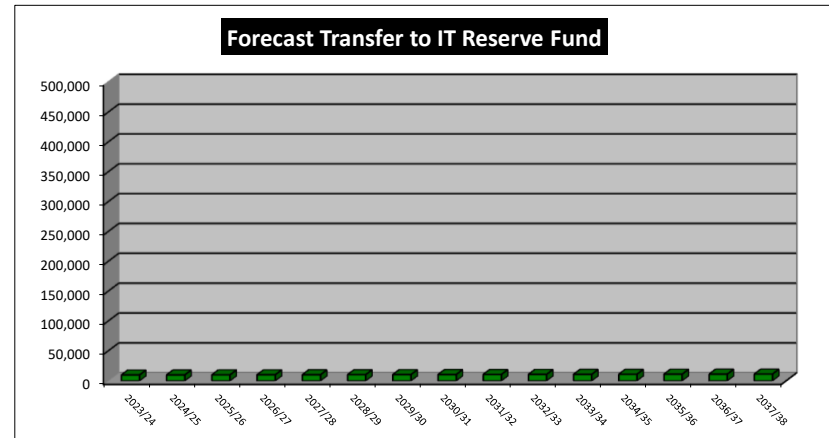
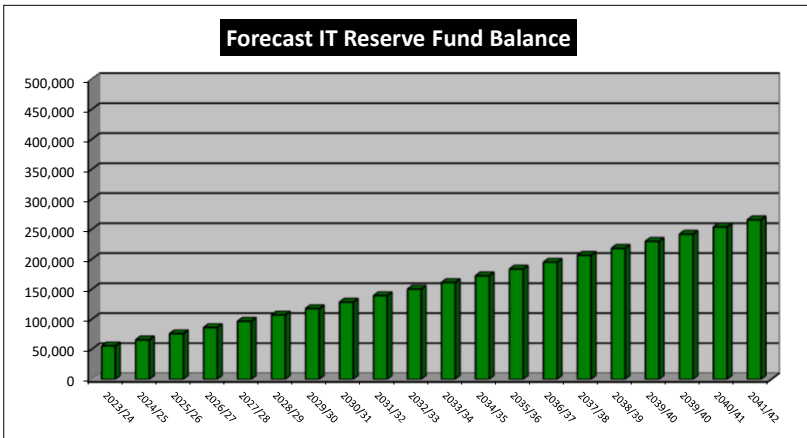
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.

COMMENTS



Shire of Donnybrook Balingup

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RECREATION CENTRE EQUIPMENT RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

To accumulate funds for the acquisition and replacement of fitness equipment at the Recreation Centre

SOURCE PLAN

None Future Recreation Centre Asset Plan to be developed

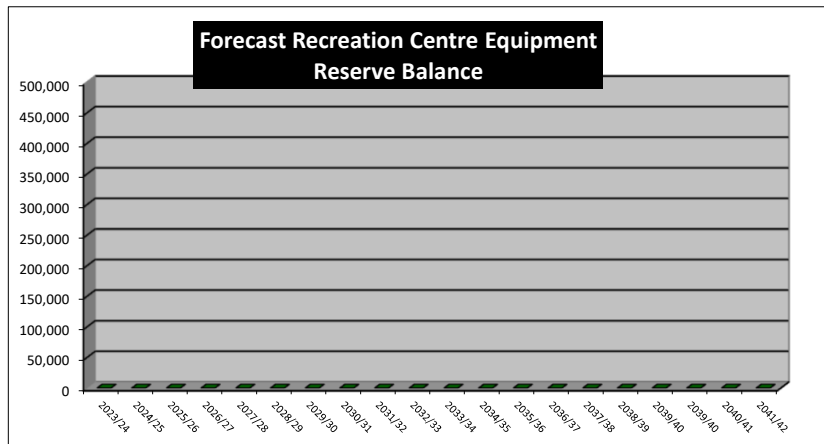
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.

COMMENTS



Shire of Donnybrook Balingup

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VEHICLE RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	602,902	260,045	249,648	323,041	209,486	291,206	43,677	92,997	530,274	533,111	225,373	535,082	607,779	618,605	705,318	922,666
Transfers to Reserve	310,000	350,000	375,000	400,000	425,000	450,000	475,000	500,000	525,000	550,000	575,000	575,000	575,000	575,000	575,000	600,000
Transfers from Reserve	(652,857)	(360,397)	(301,607)	(513,554)	(343,280)	(697,529)	(425,680)	(62,724)	(522,163)	(857,738)	(265,290)	(502,304)	(564,174)	(488,287)	(357,652)	(1,034,881)
Closing Balance	260,045	249,648	323,041	209,486	291,206	43,677	92,997	530,274	533,111	225,373	535,082	607,779	618,605	705,318	922,666	487,784

FUND PURPOSE

To accumulate funds for the acquisition and replacement of Council's vehicle fleet

SOURCE PLAN

Asset Management Plan - Vehicles

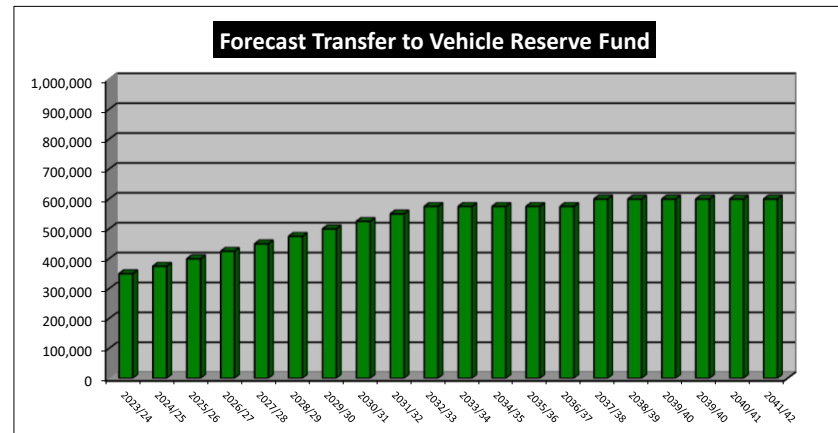
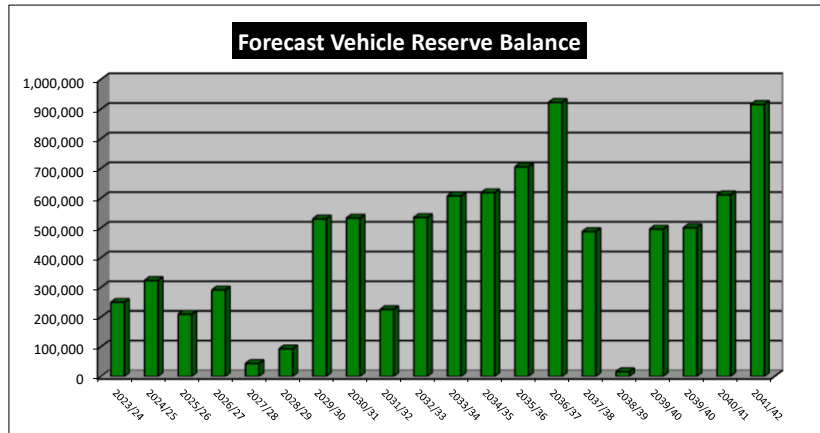
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual net expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS



Shire of Donnybrook Balingup

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2023/24

BUILDING RESERVE FUND SUMMARY

	2022/23	1 2023/24 Incl Backlog	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	474,567	314,965	12,817	96,233	186,284	215,466	3,473	98,662	280,246	265,796	301,339	401,438	454,195	402,673	396,656	331,937
Transfers to Reserve	410,000	550,000	365,000	365,000	365,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000	350,000
Transfers from Reserve	(569,602)	(852,148)	(281,584)	(274,949)	(335,818)	(561,993)	(254,811)	(168,417)	(364,450)	(314,457)	(249,901)	(297,243)	(401,523)	(356,017)	(414,719)	(269,245)
Closing Balance	314,965	12,817	96,233	186,284	215,466	3,473	98,662	280,246	265,796	301,339	401,438	454,195	402,673	396,656	331,937	412,692

FUND PURPOSE

To accumulate funds for the construction, renewal and major maintenance of Council buildings

SOURCE PLAN

Asset Management Plan - Buildings

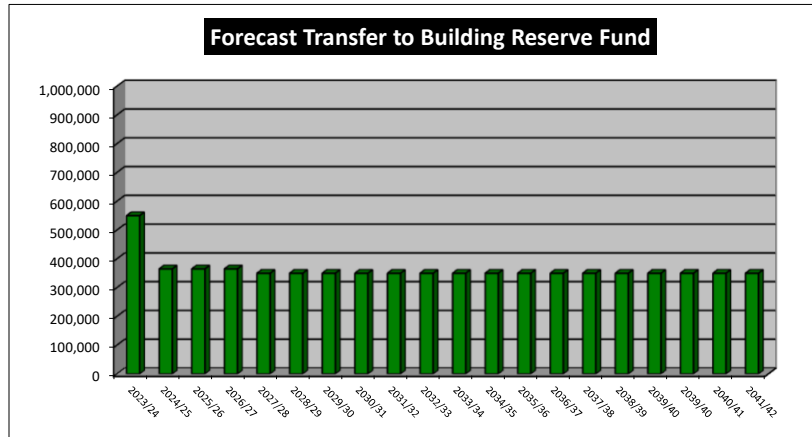
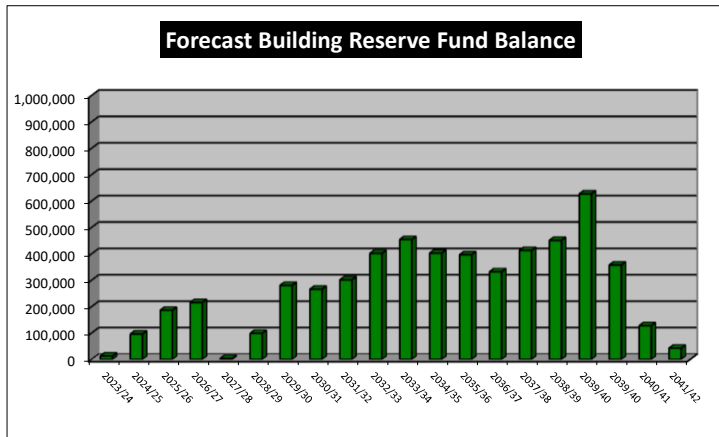
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget
(Annual Budget informed by the Source Plan)

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PATHWAY RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

To accumulate funds for the construction, renewal and major maintenance of pathways

SOURCE PLAN

None Future Pathway Asset Plan to be developed

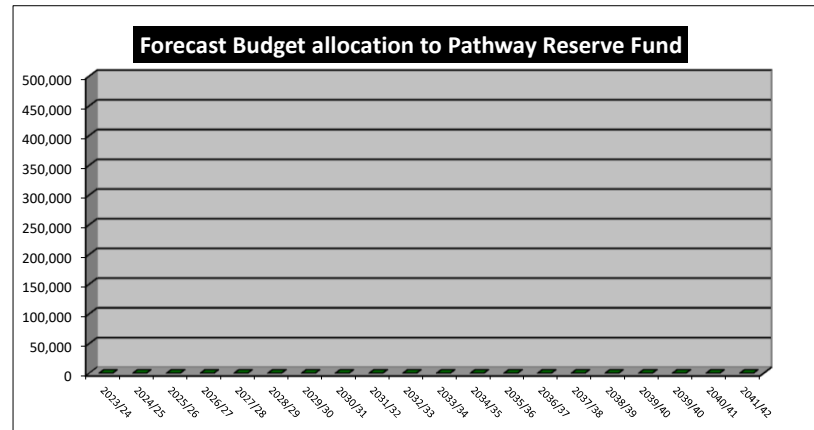
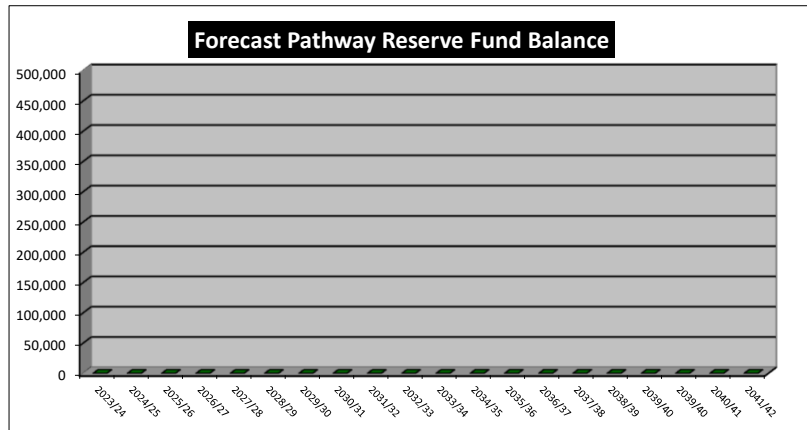
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

SMALL PLANT & EQUIPMENT (WORKS) RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

Established to accumulate funds for the acquisition and replacement of Council's small works plant & equipment

SOURCE PLAN

None Future Small Plant & Equipment (Works) Asset Plan to be developed

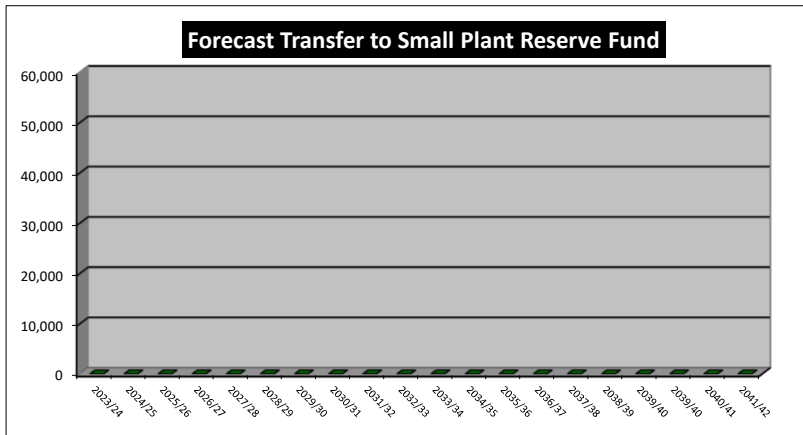
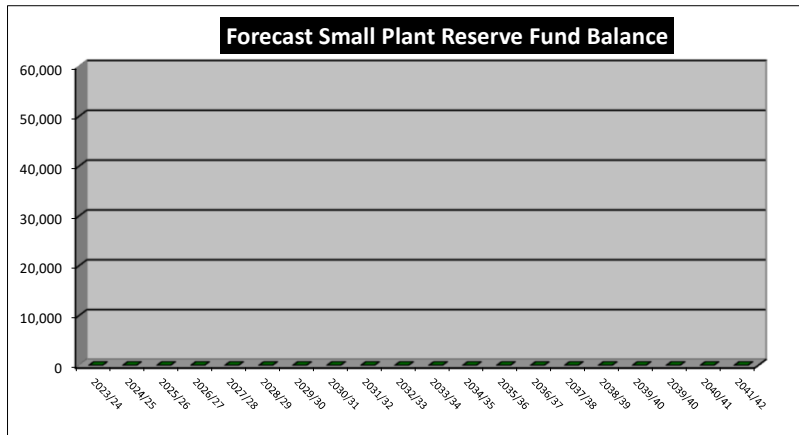
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget

COMMENTS



Shire of Donnybrook Balingup

**Reserve Fund Plan
2023/24**

DRAINAGE & STORMWATER RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

Established to accumulate funds for the construction, renewal and major maintenance of drainage infrastructure

SOURCE PLAN

None Future Drainage & Stormwater Asset Plan to be developed

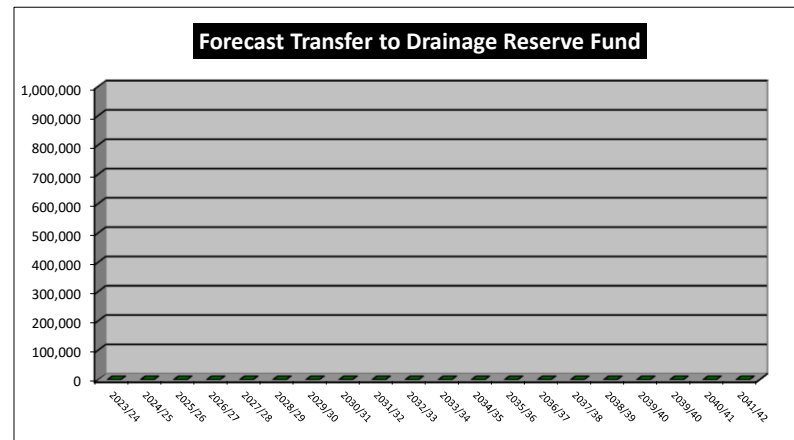
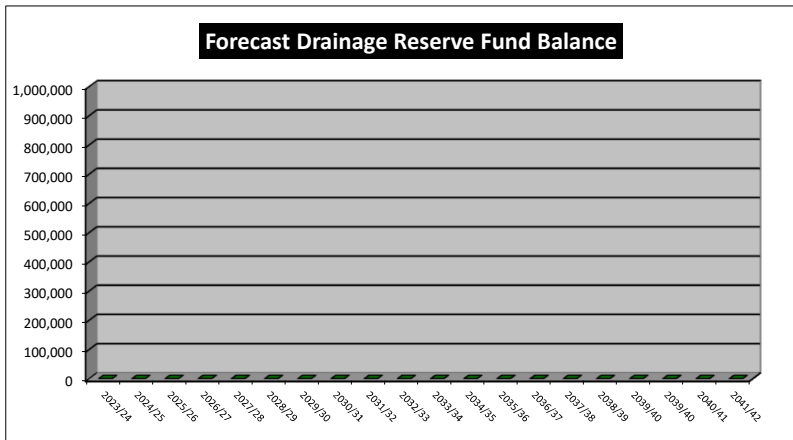
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PARKS & RESERVES RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	365,551	256,062	297,536	329,786	540,539	824,528	911,060	373,519	663,272	204,026	588,059	33,982	209,051	606,219	563,435	6,833
Transfers to Reserve	0	200,000	250,000	300,000	350,000	400,000	450,000	500,000	550,000	550,000	600,000	650,000	700,000	700,000	700,000	700,000
Transfers from Reserve	(109,489)	(158,526)	(217,750)	(89,247)	(66,011)	(313,468)	(987,541)	(210,247)	(1,009,246)	(165,967)	(1,154,077)	(474,931)	(302,832)	(742,784)	(1,256,602)	(414,918)
Closing Balance	256,062	297,536	329,786	540,539	824,528	911,060	373,519	663,272	204,026	588,059	33,982	209,051	606,219	563,435	6,833	291,915

FUND PURPOSE

Established to accumulate funds for the construction, renewal and major maintenance of parks & reserves infrastructure

SOURCE PLAN

Asset Management Plan - Parks & Reserves

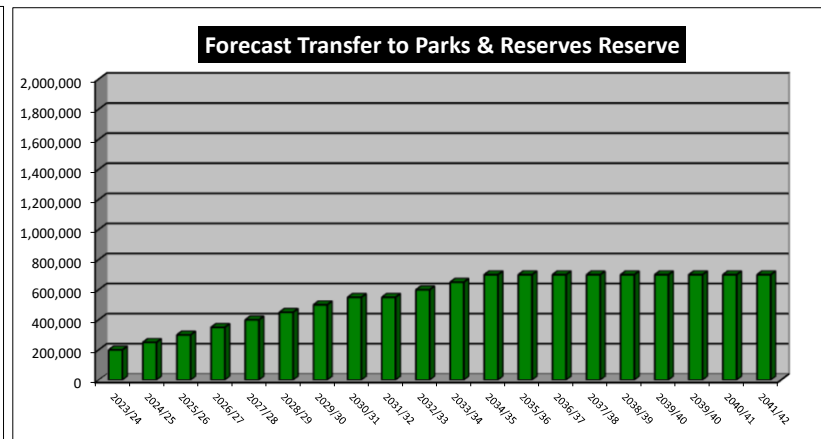
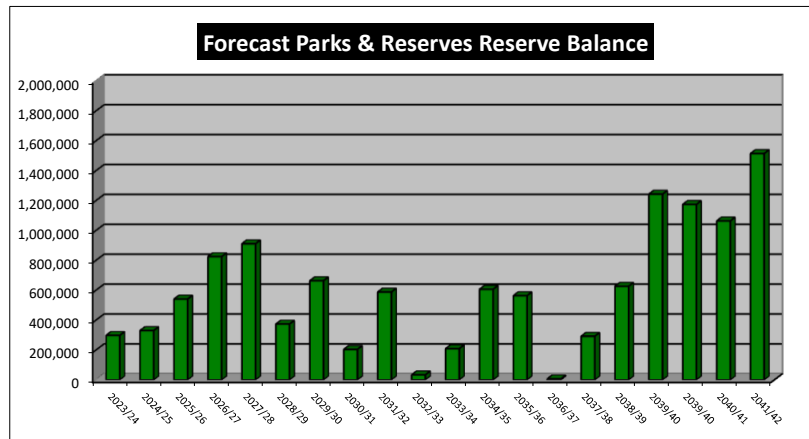
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

ROADWORKS RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	560,684	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(271,054)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630	289,630

FUND PURPOSE

Established to accumulate funds for the construction, renewal and major maintenance of road infrastructure

SOURCE PLAN

None Future Road Asset Plan to be developed

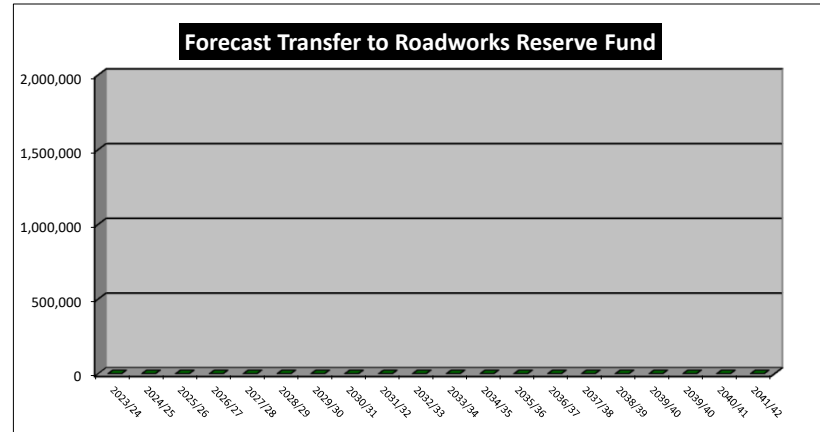
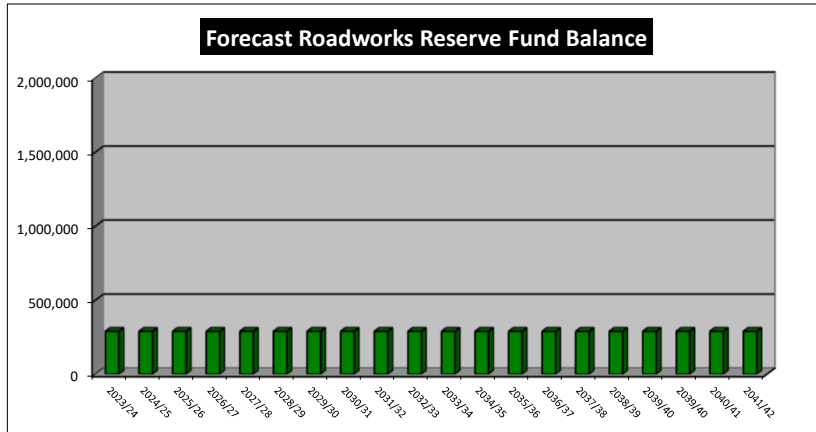
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

EMPLOYEE ENTITLEMENTS RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	17,500	17,500	42,500	67,500	92,500	117,500	142,500	167,500	192,500	217,500	242,500	267,500	292,500	317,500	342,500	367,500
Transfers to Reserve	0	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	17,500	42,500	67,500	92,500	117,500	142,500	167,500	192,500	217,500	242,500	267,500	292,500	317,500	342,500	367,500	392,500

FUND PURPOSE

Established to provide for the payment of annual leave, long service leave, personal leave, and grandfathered gratuity scheme entitlements

SOURCE PLAN

Reserve Fund Plan

TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

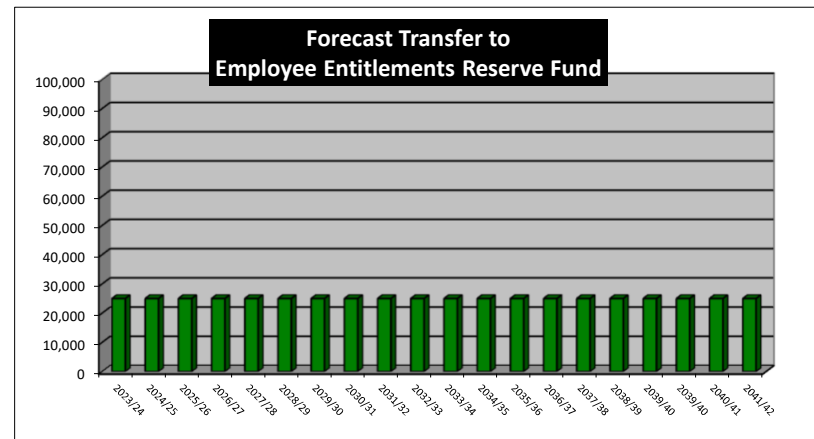
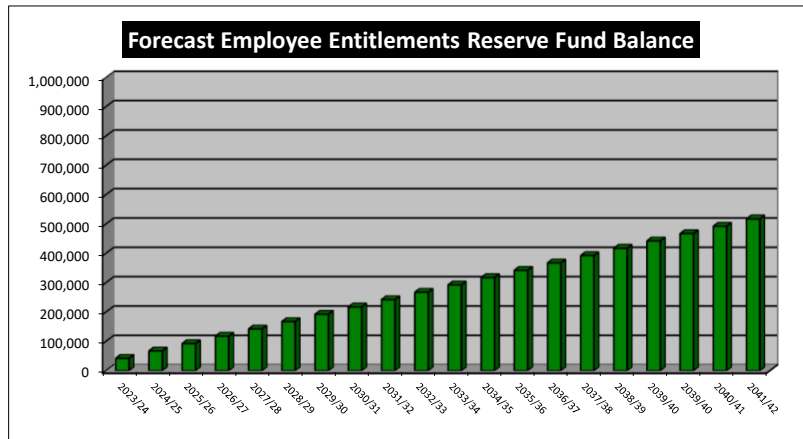
TRANSFERS FROM RESERVE

1. Actual expenditure - Contribution towards long service leave of former employees per Reg 9 Local Government (Long Service Leave) Regulations
2. Actual expenditure - Long Service Leave benefit to an employee, net of contributions received per Reg 9 Local Government (Long Service Leave) Regulations
3. Actual expenditure - Benefits payable under grandfathered gratuity scheme per Council Policy 1.10
4. Actual expenditure - Annual leave and personal leave benefits to an employee that exceed budget provisions

COMMENTS

Past employees are entitled to transport their accrued Long Service Leave within Local Government. As such Council remains liable for Long Service Leave for the period of employment with Council

Long Service Leave (Current Liability) as at 30 June 2022 = \$438,729



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

27 PAY PERIOD RESERVE

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	16,000	32,000	48,000	64,000	80,000	96,000	112,000	128,000	144,000	16,000	32,000	48,000	64,000	80,000
Transfers to Reserve	0	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	(144,000)	0	0	0	0	0
Closing Balance	0	16,000	32,000	48,000	64,000	80,000	96,000	112,000	128,000	144,000	16,000	32,000	48,000	64,000	80,000	96,000

FUND PURPOSE

Established to provide funds for the additional cash outlay in each eleventh year when 27 pay fortnights occur instead of the normal 26

SOURCE PLAN

Reserve Fund Plan

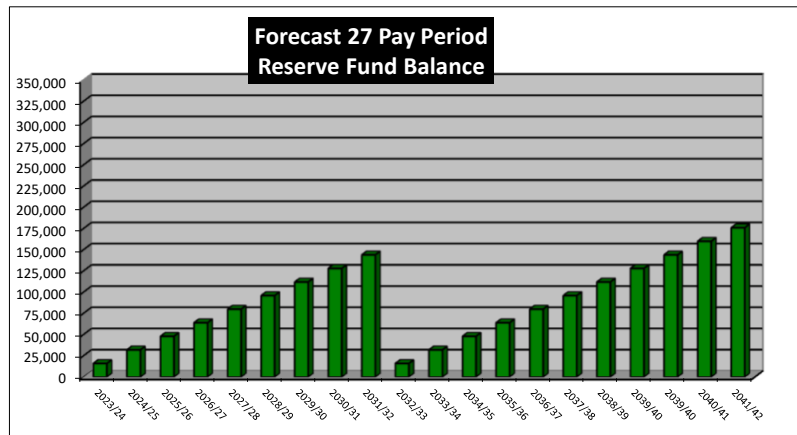
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation

TRANSFERS FROM RESERVE

COMMENTS

27 pay period year occurs every 11 years. The next 27 pay period year occurs in 2032/33



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

REVALUATION RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	33,300	0	40,000	9,000	51,000	73,875	19,895	64,895	110,895	71,495	96,351	32,674	82,674	133,674	185,674	108,379
Transfer to Reserve	40,000	40,000	41,000	42,000	43,000	44,000	45,000	46,000	47,000	48,000	49,000	50,000	51,000	52,000	53,000	54,000
<i>Transfer from Reserve</i>																
Asset Reval - Land & Buildings	(17,500)	0	0	0	(20,125)	0	0	0	0	(23,144)	0	0	0	0	(26,615)	0
Asset Reval - Bridges	(4,800)	0	0	0	0	(5,520)	0	0	0	0	(6,348)	0	0	0	0	(7,300)
Asset Reval - Parks Infrastructure	(5,400)	0	0	0	0	(6,210)	0	0	0	0	(7,142)	0	0	0	0	(8,213)
Asset Reval - Roads & Drainage	(45,600)	0	0	0	0	(86,250)	0	0	0	0	(99,188)	0	0	0	0	(114,066)
GRV General Revaluation	0	0	(72,000)	0	0	0	0	0	(86,400)	0	0	0	0	0	(103,680)	0
Transfers from Reserves	(73,300)	0	(72,000)	0	(20,125)	(97,980)	0	0	(86,400)	(23,144)	(112,677)	0	0	0	(130,295)	(129,579)
Closing Balance	0	40,000	9,000	51,000	73,875	19,895	64,895	110,895	71,495	96,351	32,674	82,674	133,674	185,674	108,379	32,800

FUND PURPOSE

Established to accumulate funds for;

- a) Asset Revaluations
- b) Rates Gross Rental Valuation - General Revaluation

SOURCE PLAN

Reserve Fund Plan

TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

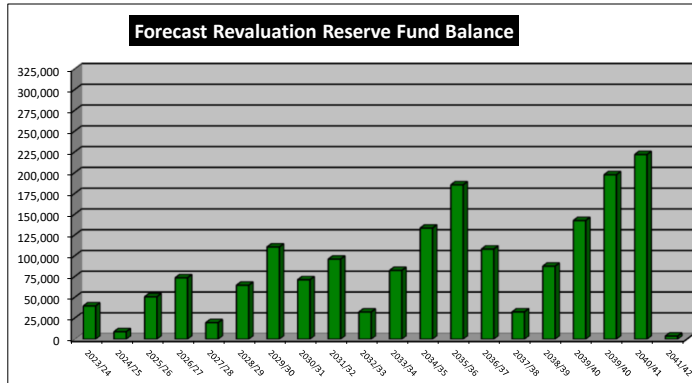
TRANSFERS FROM RESERVE

- 1. Actual expenditure - Gross Rental Value (GRV) rating general revaluation
- 2. Actual expenditure - Revaluation of non financial assets required under the Local Government (Financial Management) Regulations 1996

COMMENTS

GRV Revaluations - 6 yearly

Next GRV Revaluation = 2024/25



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

STRATEGIC PLANNING STUDIES RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	39,301	14,301	24,301	34,301	44,301	54,301	64,301	74,301	84,301	94,301	104,301	114,301	124,301	134,301	144,301	154,301
Transfers to Reserve	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Transfers from Reserve	(25,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	14,301	24,301	34,301	44,301	54,301	64,301	74,301	84,301	94,301	104,301	114,301	124,301	134,301	144,301	154,301	164,301

FUND PURPOSE

Established to accumulate funds for engaging strategic studies / reports

SOURCE PLAN

Reserve Fund Plan

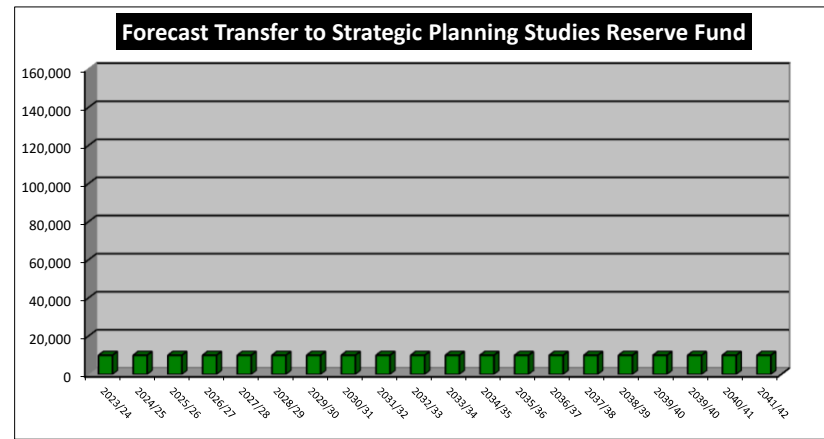
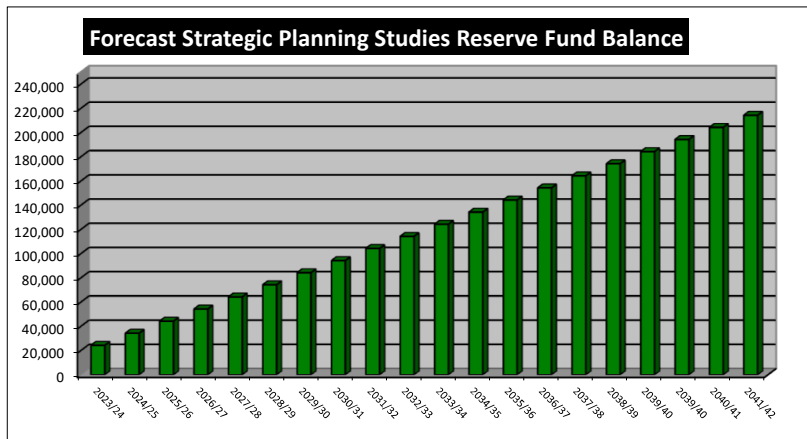
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Net actual expenditure on strategic planning studies per adopted Annual Budget

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

COUNCIL ELECTION RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	13,650	13,650	1,650	21,650	7,730	27,730	11,775	31,775	13,662	33,662	13,263	33,263	10,440	30,440	5,047	25,047
Transfers to Reserve	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	25,000
Transfers from Reserve	0	(32,000)	0	(33,920)	0	(35,955)	0	(38,113)	0	(40,399)	0	(42,823)	0	(45,393)	0	(48,116)
Closing Balance	13,650	1,650	21,650	7,730	27,730	11,775	31,775	13,662	33,662	13,263	33,263	10,440	30,440	5,047	25,047	1,931

FUND PURPOSE

Established to accumulate funds for Council postal elections

SOURCE PLAN

Reserve Fund Plan

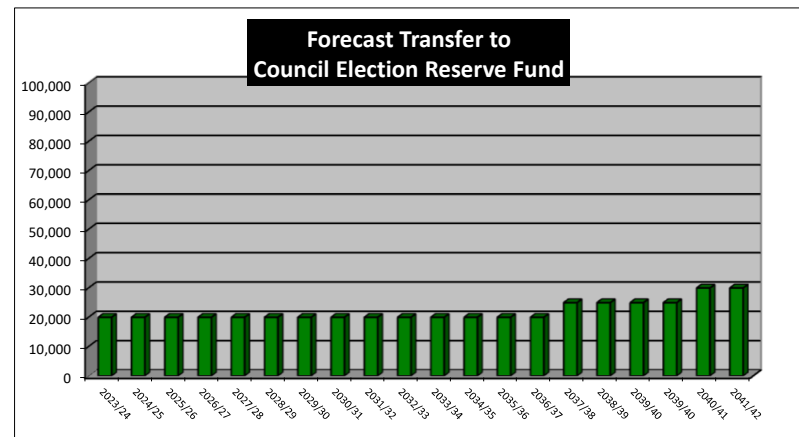
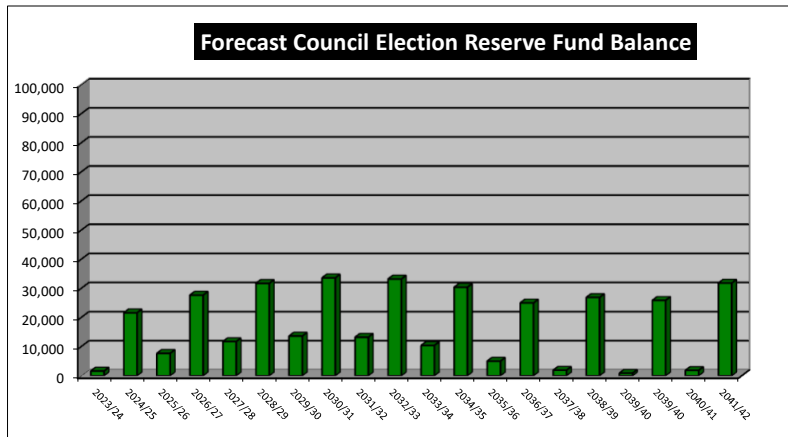
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual expenditure incurred on Council elections

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

WASTE MANAGEMENT RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	1,300,132	1,245,132	1,315,132	582,805	737,805	581,039	756,039	901,039	919,362	1,094,362	1,239,362	(0)	(0)	(0)	(0)	(0)
Transfers to Reserve	0	100,000	150,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	154,713	0	0	0	0	0
Cell Capping / Closure	0	0	(730,960)	0	(311,766)	0	0	(126,677)	0	0	(1,115,451)	0	0	0	0	0
Transfer Station Development	0	0	(121,367)	0	0	0	0	0	0	0	(248,625)	0	0	0	0	0
Consultancy Provision	(55,000)	(30,000)	(30,000)	(20,000)	(20,000)	0	(30,000)	(30,000)	0	(30,000)	(30,000)	0	0	0	0	0
Transfers from Reserve	(55,000)	(30,000)	(882,327)	(20,000)	(331,766)	0	(30,000)	(156,677)	0	(30,000)	(1,394,075)	0	0	0	0	0
Closing Balance	1,245,132	1,315,132	582,805	737,805	581,039	756,039	901,039	919,362	1,094,362	1,239,362	(0)	(0)	(0)	(0)	(0)	(0)

FUND PURPOSE

To receive funds collected from Council's Waste Management Levy for the purpose of providing waste management facilities

SOURCE PLAN

Asset Management Plan - Parks & Reserves: Cell Capping / Closure

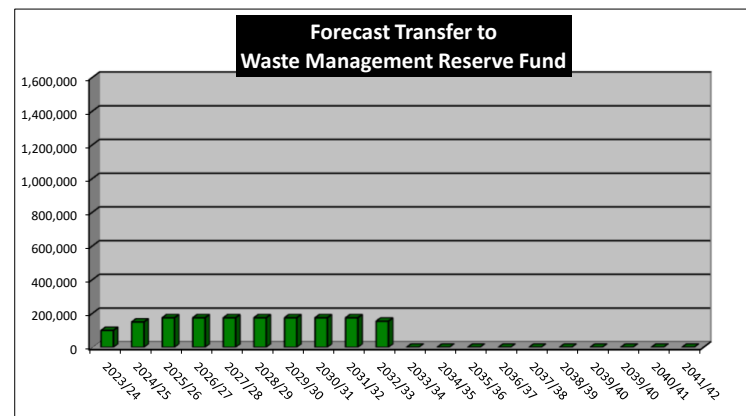
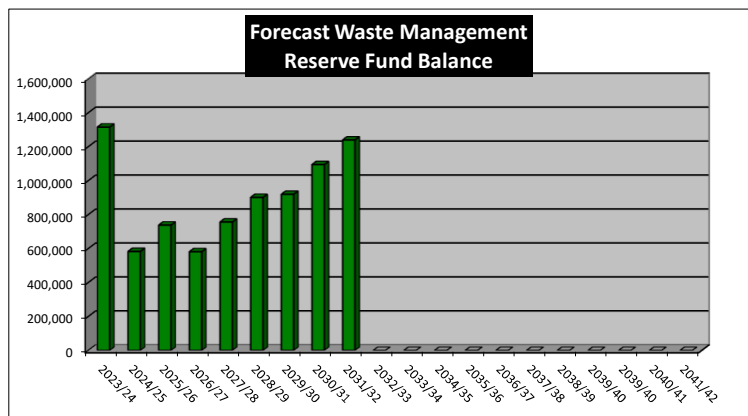
Asset Management Plan - Buildings: Transfer Station Development

TRANSFERS TO RESERVE

Per adopted Annual Budget allocation

TRANSFERS FROM RESERVE

Total Actual Expenditure - Expenditure relating to decommissioning the waste cell at the Donnybrook Waste Management Facility



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

ARBUTHNOTT SCHOLARSHIP RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985	2,985

FUND PURPOSE

To fund the payment of the Arbuthnott Scholarship

SOURCE PLAN

Reserve Fund Plan

TRANSFERS TO RESERVE

Actual investment interest revenue from funds held in the Arbuthnott Scholarship Reserve account

TRANSFERS FROM RESERVE

Actual Expenditure - Approved scholarships in accordance with the application process

COMMENTS

Frank Arbuthnott was a masterful pianist and violinist with a natural flair for teaching. He instilled in students a sound appreciation for music and encouraged them to develop their personal talents and skills. During the 11 years Frank lived in Donnybrook he did much to enrich the cultural life of the district. He died unexpectedly on 23 August 1957, just short of his 46th birthday. The local community established the Scholarship as a way to recognise his contribution to their cultural development while at the same time assisting future artistically talented young people from the district.

Application Process

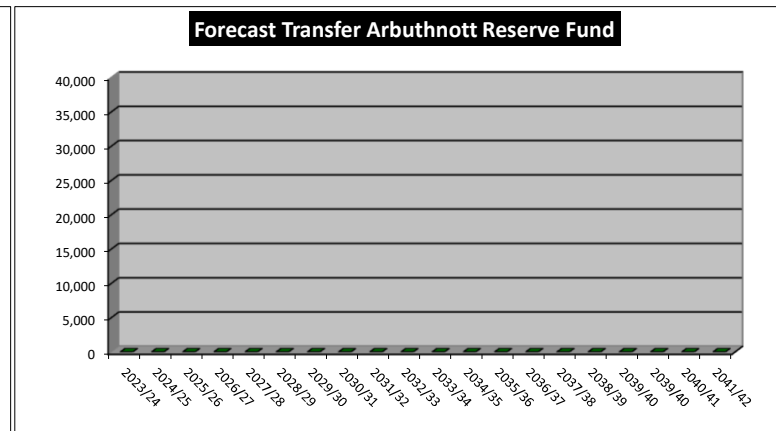
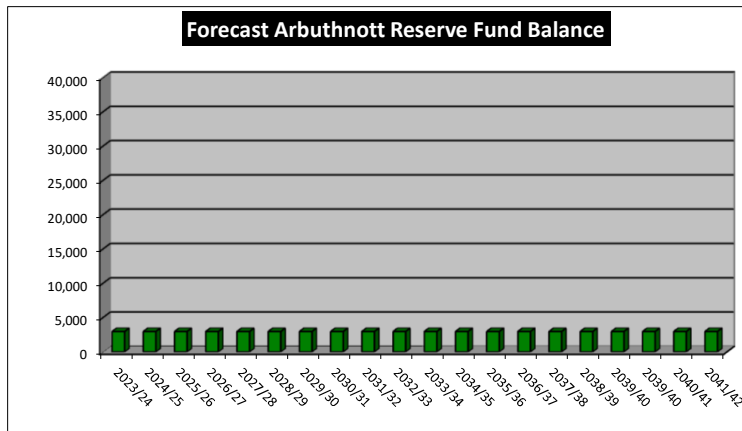
Applicants must have successfully completed Year 10 and must be prepared to continue at a recognised Secondary School for the completion of Years 11 & 12.

Applicants must live in the Shire of Donnybrook Balingup.

The Award will be decided on by a Committee comprising the Donnybrook Balingup Shire President; the Principal, Donnybrook District High School; the President of the Donnybrook P&C Association; or their nominees.

The winner will be selected after considering scholastic ability, character, and art, drama or musical inclination.

The value of the Scholarship is determined on the amount of interest received from funds invested on behalf of the Frank Arbuthnott Memorial Scholarship Fund by the Shire of Donnybrook Balingup.



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

LAND DEVELOPMENT RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	350,271	100,271	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(250,000)	(81,382)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	100,271	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889	18,889

FUND PURPOSE

To fund the purchase of land for future community purposes

SOURCE PLAN

Asset Management Plan - Buildings

Asset Management Plan - Parks and Reserves

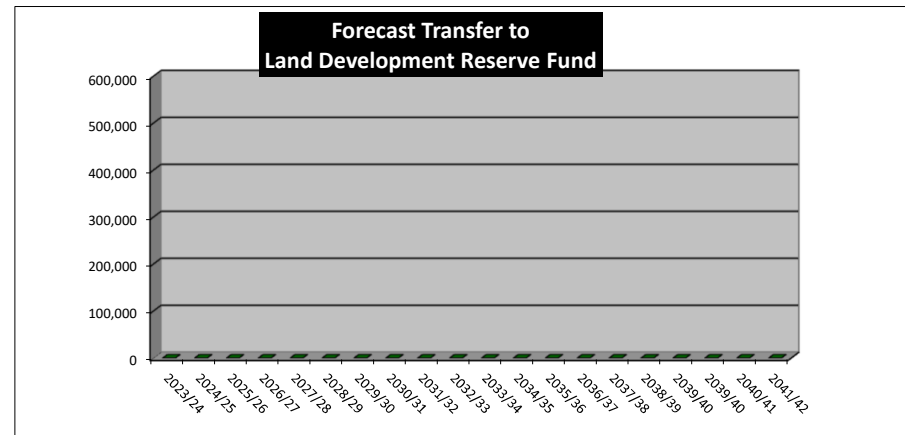
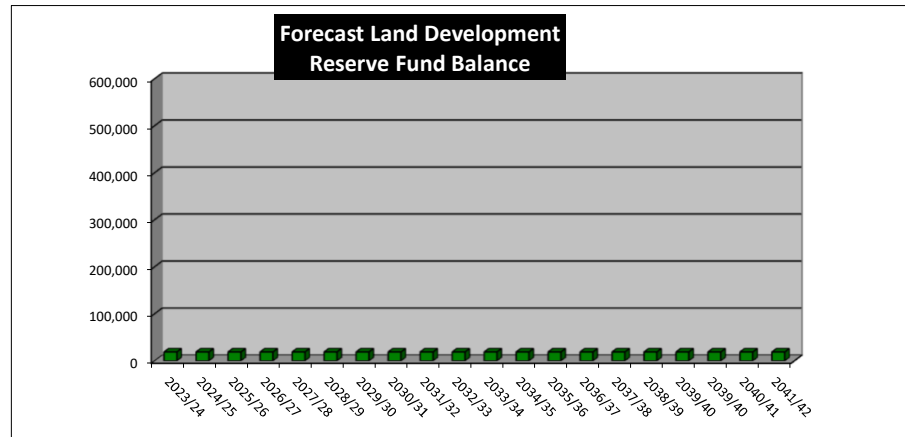
TRANSFERS TO RESERVE

Net surplus from land development activities undertaken by the Shire

Net surplus is calculated as follows;
Revenue from land development property sales
<i>minus</i>
<u>Expenditure relating to land development activities;</u>
a) Land acquisition
b) Land development
c) Taxes, charges and utilities
d) Sale of property

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PRESTON VILLAGE EXIT DEFERRRED MANAGEMENT FEE RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370	201,370

FUND PURPOSE

Established to accumulate Preston Village Exit Deferred Management Fees as contribution towards funding the lease liability

SOURCE PLAN

None

TRANSFERS TO RESERVE

Actual Deferred Management Fee (Exit Fee) paid under the Retirement Villages Regulations 1992 and Residence Contract. Payable by, or on behalf of a resident of Preston Village upon exiting the village

TRANSFERS FROM RESERVE

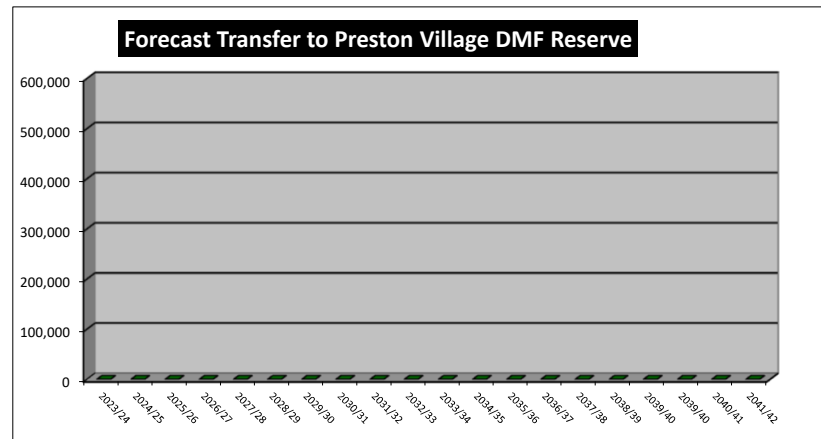
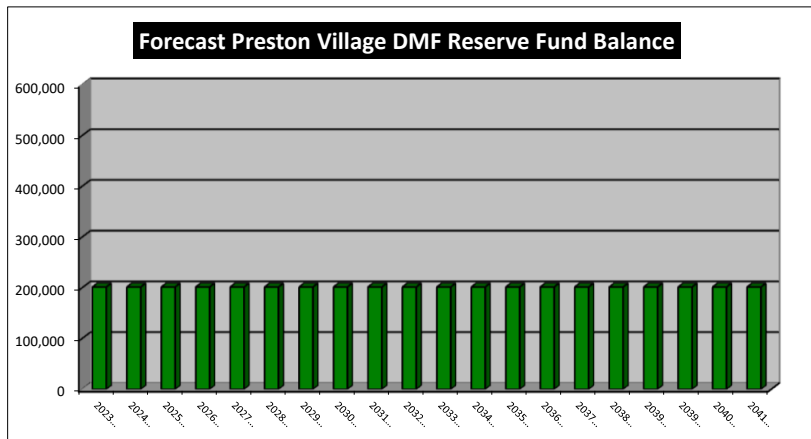
To pay lease liability obligations to exiting residents of Preston Village

COMMENTS

Exit fee described as 'Amenity Fee' under the Residence Contract

Refer to current Shire of Donnybrook Balingup Annual Financial Report for details on Preston Village Lease Liability

Allocation of the Deferred Management Fee towards meeting the lease liability is a discretionary use of the fee by Council



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PRESTON VILLAGE RESERVE FUND CONTRIBUTION RESERVE FUND SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	60,610	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(40,065)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545	20,545

FUND PURPOSE

To accumulate the Preston Village Reserve Fund Contribution for purposes prescribed within the Residence Contract

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Actual Reserve Fund Contribution paid by the resident under the Retirement Villages Regulations 1992 and Residence Contract

TRANSFERS FROM RESERVE

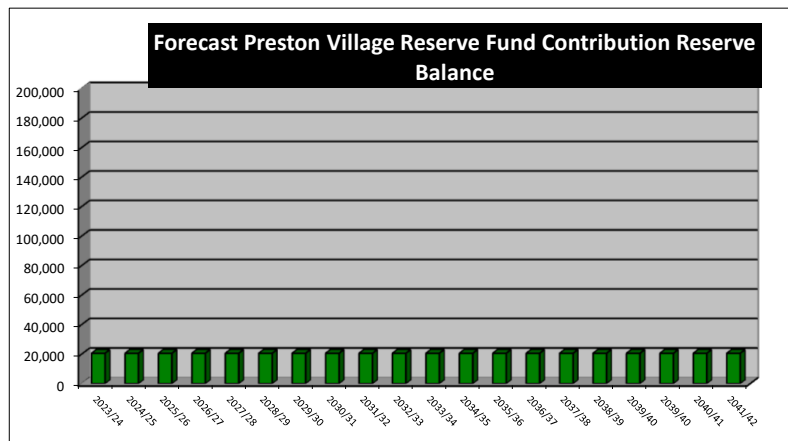
Actual expenditure incurred in accordance with the Maintenance Schedule within the Residence Contract

Actual expenditure used at our sole discretion to fund or reimburse those costs and expenses we incur for repairs to, maintenance, renovations of and capital replacements, (whether structural or otherwise) which expenditures are not otherwise payable out of Operating Costs or by Residents.

COMMENTS

Refer to Residence Contract for Reserve Fund Contribution details

Refer to the 'Maintenance Schedule' within the Residence Contract for permissible expenditure



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

MINNINUP COTTAGES 1-4 SURPLUS RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	63,579	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(8,550)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029	55,029

FUND PURPOSE

To accumulate surplus income of units 1-4 for the purposes of unit maintenance, renewal and upgrades

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Actual annual operating surplus of Minnip Cottages 1-4

TRANSFERS FROM RESERVE

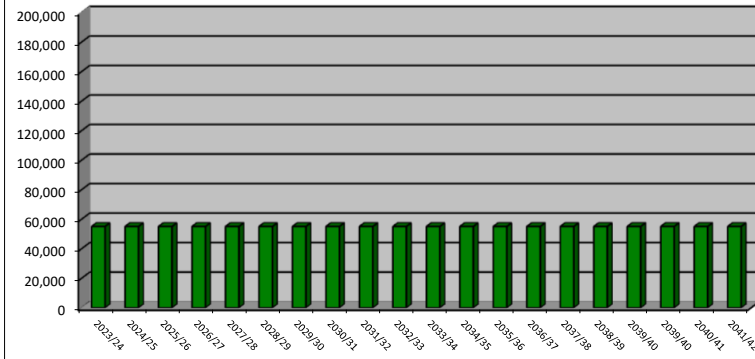
Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

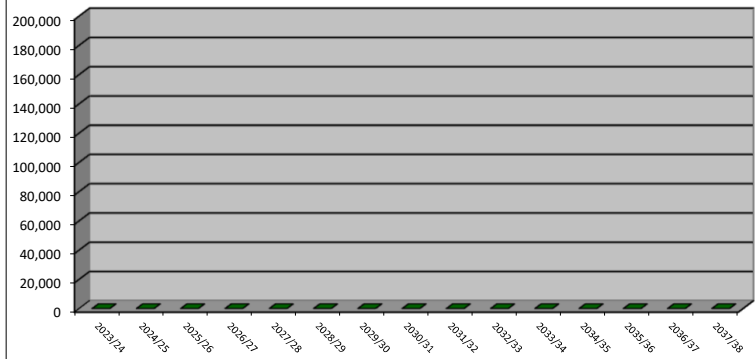
Disaggregated from Aged Care Housing Reserve
Units 1-4 - 100% Equity - Shire of Donnybrook Balingup

Discretionary use. No contractual obligation to transfer income surplus for Units 1-4

Forecast Minnip Cottages 1-4 Surplus Reserve Balance



Forecast Transfer to Minnip Cottages 1-4 Reserve



Operating Surplus is calculated as follows;

Total Operating and Non Operating Revenue Minnip Cottages 1-4

minus

Total Operating and Non Operating Expenditure Minnip Cottages 1-4

Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

MINNINUP COTTAGES 5-8 SURPLUS RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	93,130	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(9,853)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277	83,277

FUND PURPOSE

To accumulate surplus income of units 5-8 for purposes prescribed in the Joint Venture Agreement

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Actual annual operating surplus of Minnip Cottages Units 5-8

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

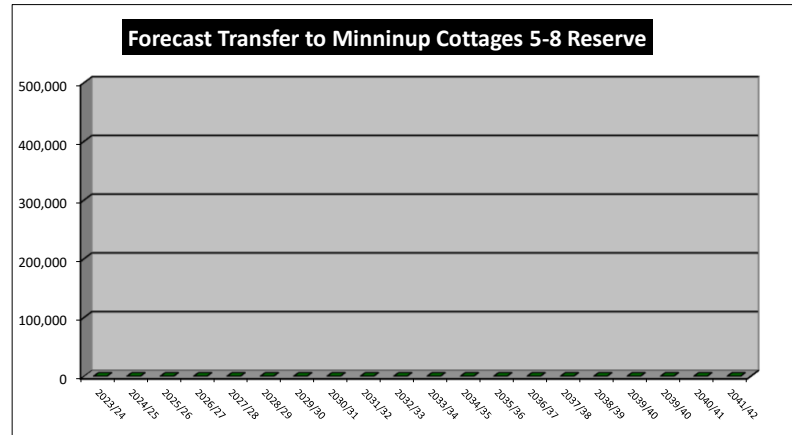
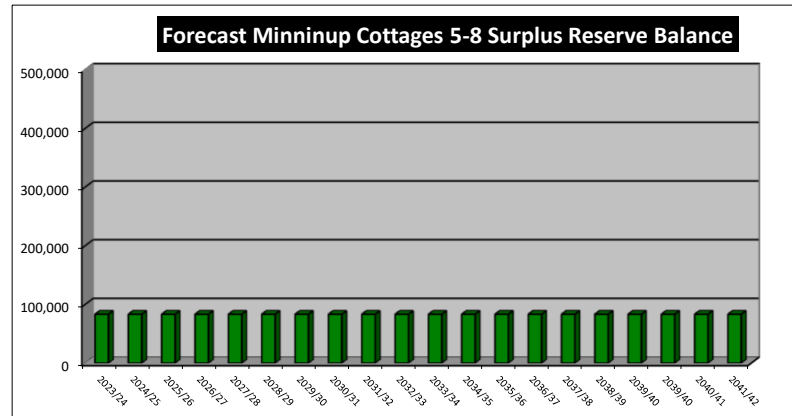
Units 5-8 34.48% Equity - Shire of Donnybrook Balingup
65.52% Equity - Department of Communities

Joint venture agreement with Department of Communities for Units 5-8

**** Important Note - Use of funds requires written approval ****

cl 8.7 Any surplus income accumulated by the Organisation from the management and operation of the Units may be used, subject to the approval of Homeswest, as cash contribution towards further low income rental housing projects, improvements or upgrades to existing Joint Venture Units or other purposes agreed in writing by Homeswest.

Operating Surplus is calculated as follows;
Total Operating and Non Operating Revenue Minnip Cottages 5-8
<i>minus</i>
Total Operating and Non Operating Expenditure Minnip Cottages 5-8



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

MINNINUP COTTAGES 9-12 SURPLUS RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	256,138	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(73,807)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331	182,331

FUND PURPOSE

To accumulate surplus income of units 9-12 for purposes prescribed in the Joint Venture Agreement

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Actual annual operating surplus of Minnip Cottages Units 9-12

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

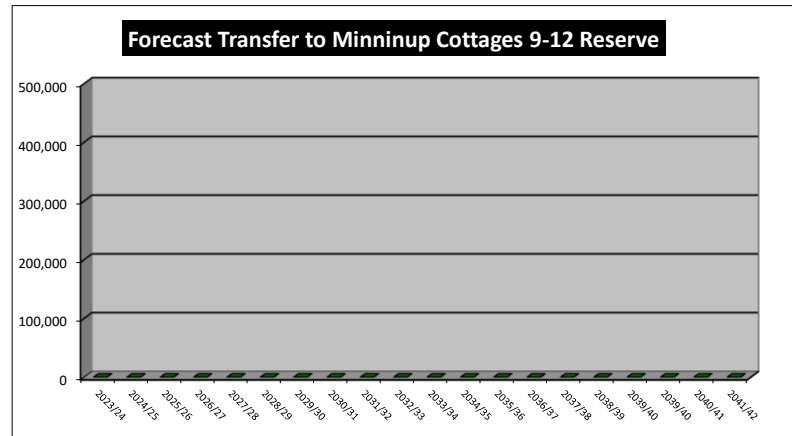
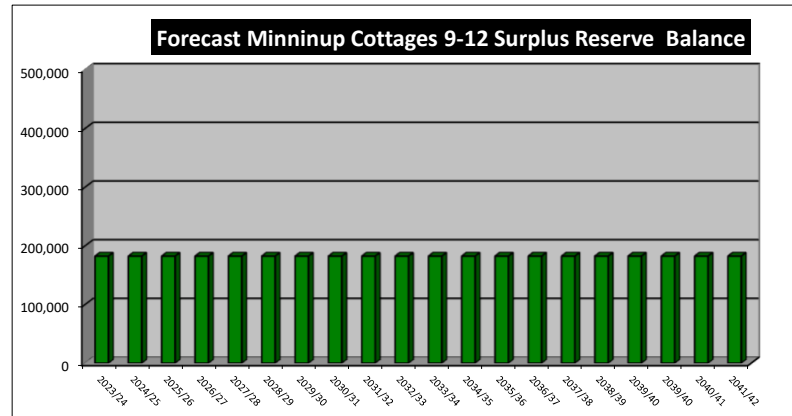
Units 9-12 15.20% Equity - Shire of Donnybrook Balingup
84.80% Equity - Department of Communities

Joint venture agreement with Department of Communities for Units 9-12

**** Important Note - Use of funds requires written approval ****

cl 8.7 Any surplus income accumulated by the Organisation from the management and operation of the Units may be used, subject to the approval of Homeswest, as cash contribution towards further low income rental housing projects, improvements or upgrades to existing Joint Venture Units or other purposes agreed in writing by Homeswest.

<p>Operating Surplus is calculated as follows;</p> <p>Total Operating and Non Operating Revenue Minnip Cottages 9-12</p> <p><i>minus</i></p> <p>Total Operating and Non Operating Expenditure Minnip Cottages 9-12</p>



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

LANGLEY VILLAS 1-6 SURPLUS RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	351,028	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(78,121)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907	272,907

FUND PURPOSE

To accumulate surplus income of units 1-6 for purposes prescribed in the Joint Venture Agreement

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Actual annual operating surplus of Langley Villas 1-6

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

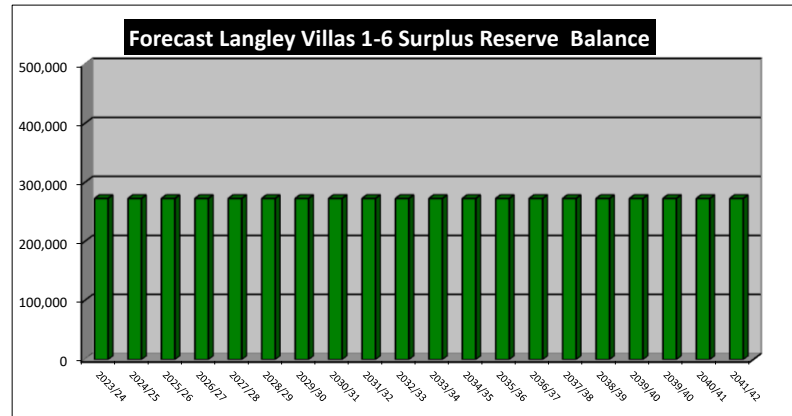
Units 1-6 20.80% Equity - Shire of Donnybrook Balingup
79.20% Equity - Department of Communities

Joint venture agreement with Department of Communities for Units 1-6

**** Important Note - Use of funds requires written approval ****

cl 8.7 Any surplus income accumulated by the Organisation from the management and operation of the Units may be used, subject to the approval of Homeswest, as cash contributions towards further low income rental housing projects, improvements or upgrades to existing Joint Venture Units or other purposes agreed in writing by Homes west.

Operating Surplus is calculated as follows;
Total Operating and Non Operating Revenue Langley Villas 1-6
<i>minus</i>
Total Operating and Non Operating Expenditure Langley Villas 1-6



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

LANGLEY VILLAS 7-9 SURPLUS RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	221,724	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(49,930)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794	171,794

FUND PURPOSE

To accumulate surplus income of units 7-9 for purposes prescribed in the Joint Venture Agreement

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Actual annual operating surplus of Langley Villas 7-9

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

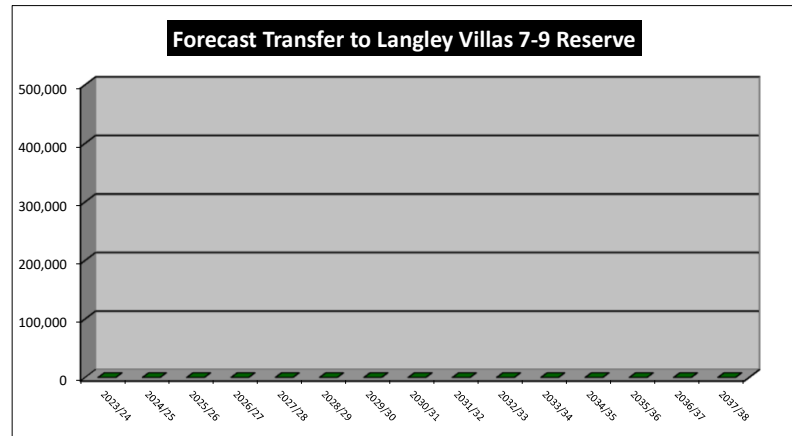
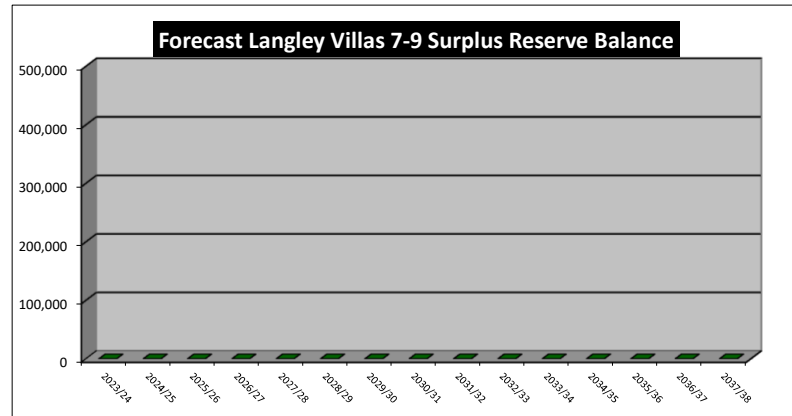
Units 7-9 35.98% Equity - Shire of Donnybrook Balingup
64.02% Equity - Department of Communities

Joint venture agreement with Department of Communities for Units 7-9

**** Important Note - Use of funds requires written approval ****

cl 8.7 Any surplus income accumulated by the Organisation from the management and operation of the Units may be used, subject to the approval of Homeswest, as cash contributions towards further low income rental housing projects, improvements or upgrades to existing Joint Venture Units or other purposes agreed in writing by Homeswest.

Operating Surplus is calculated as follows;
Total Operating and Non Operating Revenue Langley Villas 7-9
<i>minus</i>
Total Operating and Non Operating Expenditure Langley Villas 7-9



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

MINNINUP COTTAGES 5-8 LONG TERM MAINTENANCE RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	7,669	9,669	11,669	13,669	15,669	17,669	19,669	21,669	23,669	25,669	27,669	29,669	31,669	33,669	35,669	37,669
Transfers to Reserve	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	9,669	11,669	13,669	15,669	17,669	19,669	21,669	23,669	25,669	27,669	29,669	31,669	33,669	35,669	37,669	39,669

FUND PURPOSE

To accumulate funds for units 5-8 prescribed under the Joint Venture Agreement for the purposes of property maintenance

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Annual Budget allocation per prescribed amount in Joint Venture Agreement for units 5-8

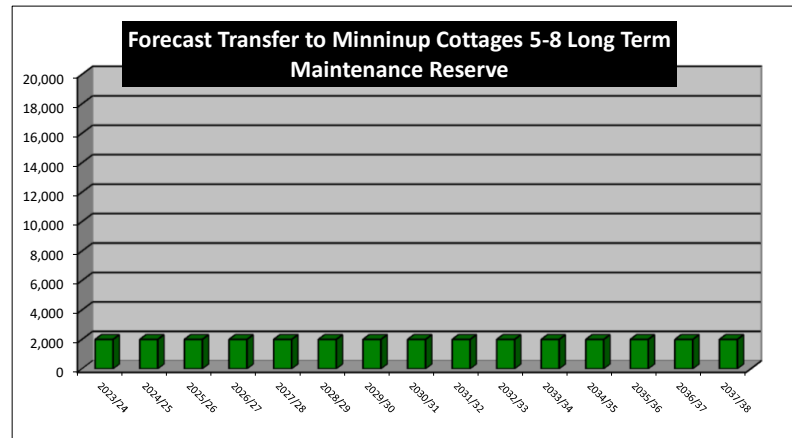
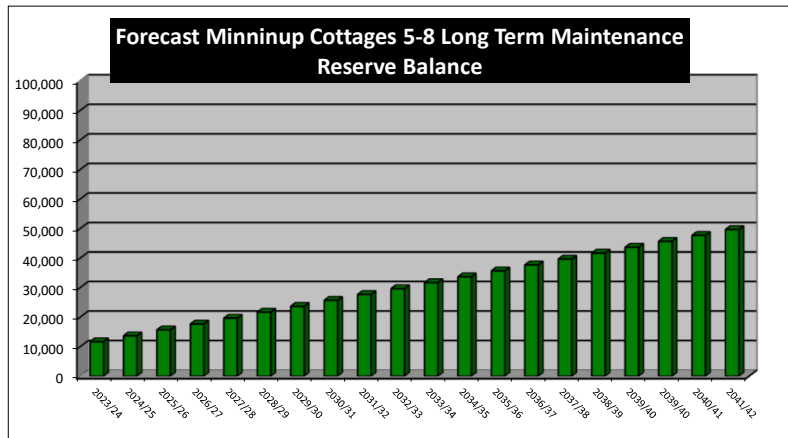
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Joint venture agreement with Department of Communities for Units 5-8

Sch A cl 5 An amount of \$500 per Unit per year shall be set aside for annual rental income for the long term maintenance needs of the Joint Venture Property.



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

MINNINUP COTTAGES 9-12 LONG TERM MAINTENANCE RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	6,628	8,628	10,628	12,628	14,628	16,628	18,628	20,628	22,628	24,628	26,628	28,628	30,628	32,628	34,628	36,628
Transfers to Reserve	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	8,628	10,628	12,628	14,628	16,628	18,628	20,628	22,628	24,628	26,628	28,628	30,628	32,628	34,628	36,628	38,628

FUND PURPOSE

To accumulate funds for units 9-12 prescribed under the Joint Venture Agreement for the purposes of property maintenance

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Annual Budget allocation per prescribed amount in Joint Venture Agreement for units 9-12

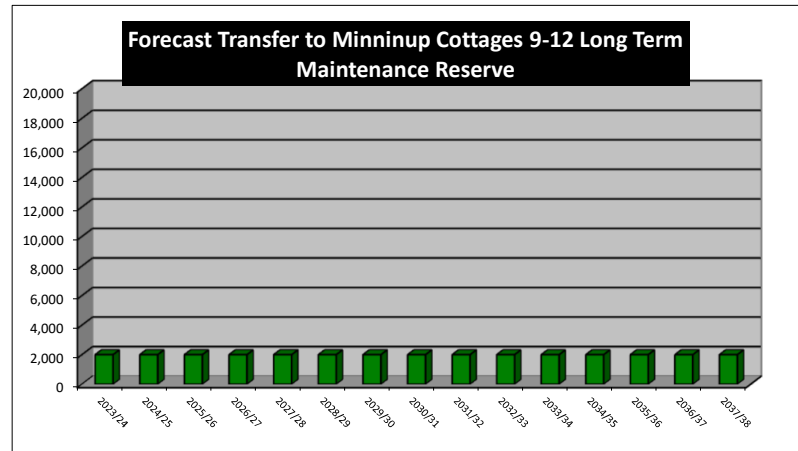
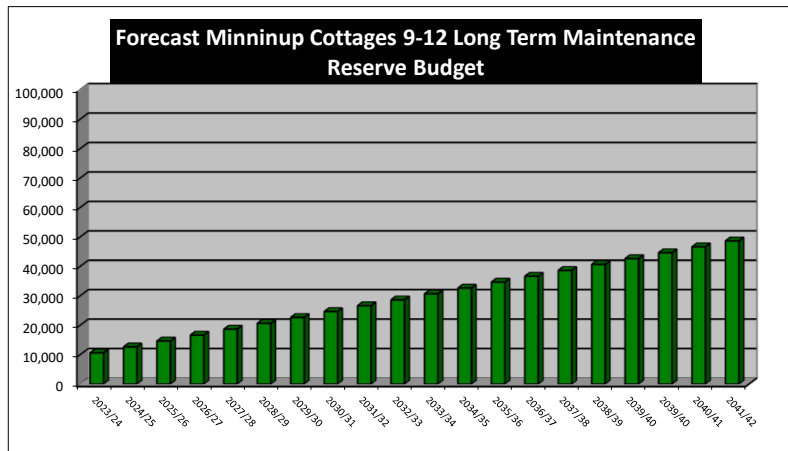
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Joint venture agreement with Department of Communities for Units 9-12

Sch A cl 5 An amount of \$500 per Unit per year shall be set aside for annual rental income for the long term maintenance needs of the Joint Venture Property.



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

LANGLEY VILLAS 1-6 LONG TERM MAINTENANCE RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	13,823	17,423	21,023	24,623	28,223	31,823	35,423	39,023	42,623	46,223	49,823	53,423	57,023	60,623	64,223	67,823
Transfers to Reserve	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	17,423	21,023	24,623	28,223	31,823	35,423	39,023	42,623	46,223	49,823	53,423	57,023	60,623	64,223	67,823	71,423

FUND PURPOSE

To accumulate funds for units 1-6 prescribed under the Joint Venture Agreement for the purposes of property maintenance

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Annual Budget allocation per prescribed amount in Joint Venture Agreement for units 1-6

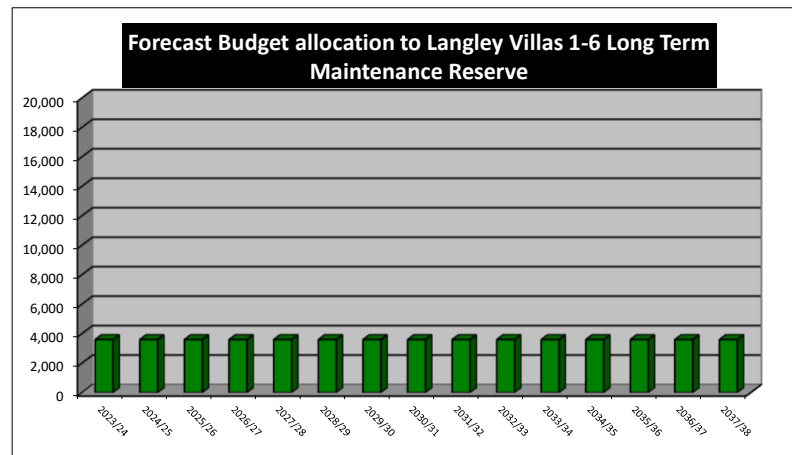
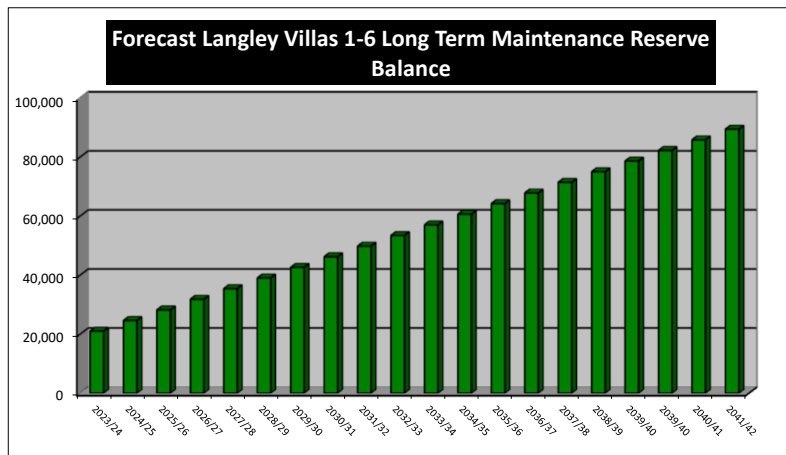
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Joint venture agreement with Department of Communities for Units 1-6

Sch A cl 5 An amount of \$600 per Unit per year shall be set aside for annual rental income for the long term maintenance needs of the Joint Venture Property.



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

LANGLEY VILLAS 7-9 LONG TERM MAINTENANCE RESERVE SUMMARY

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	3,600	5,400	7,200	9,000	10,800	12,600	14,400	16,200	18,000	19,800	21,600	23,400	25,200	27,000	28,800	30,600
Transfers to Reserve	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	5,400	7,200	9,000	10,800	12,600	14,400	16,200	18,000	19,800	21,600	23,400	25,200	27,000	28,800	30,600	32,400

FUND PURPOSE

To accumulate funds for units 7-9 prescribed under the Joint Venture Agreement for the purposes of property maintenance

SOURCE PLAN

Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Annual Budget allocation per prescribed amount in Joint Venture Agreement for units 7-9

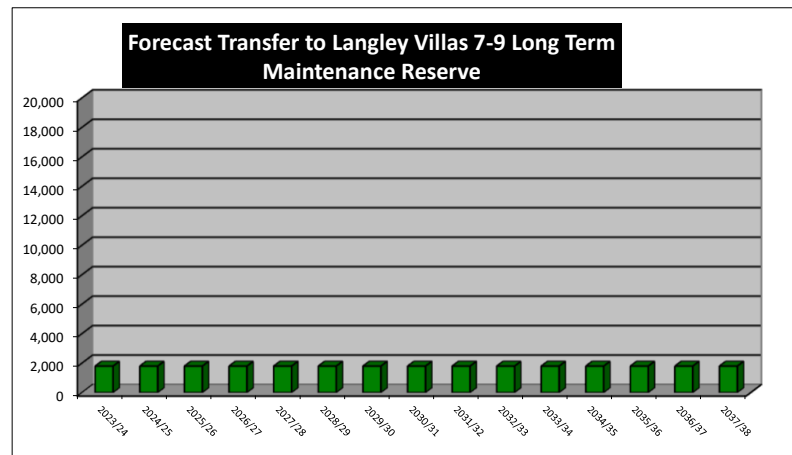
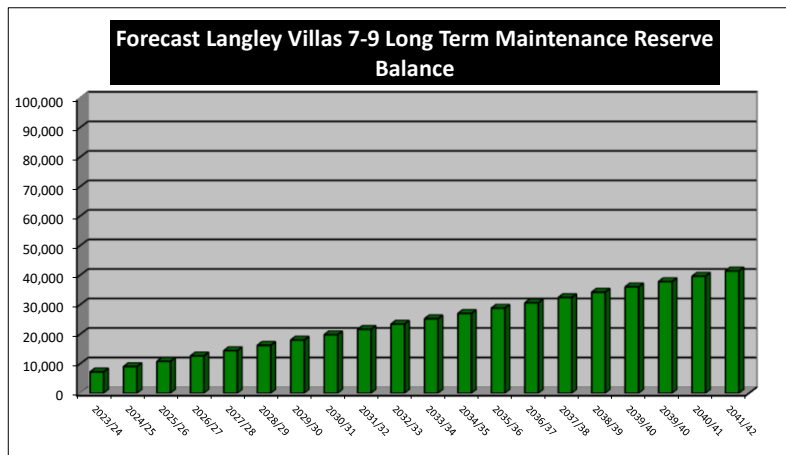
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Joint venture agreement with Department of Communities for Units 7-9

Sch A cl 5 An amount of \$600 per Unit per year shall be set aside for annual rental income for the long term maintenance needs of the Joint Venture Property.



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PUBLIC OPEN SPACE - DONNYBROOK TOWNSITE

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

To hold payments in lieu of public open space for the general locality of the Donnybrook townsite in accordance with the Planning and Development Act 2005

SOURCE PLAN

Asset Management Plan - Parks & Reserves
Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Payments received in lieu of public open space for the general locality of the Donnybrook townsite in accordance with the Planning and Development Act 2005

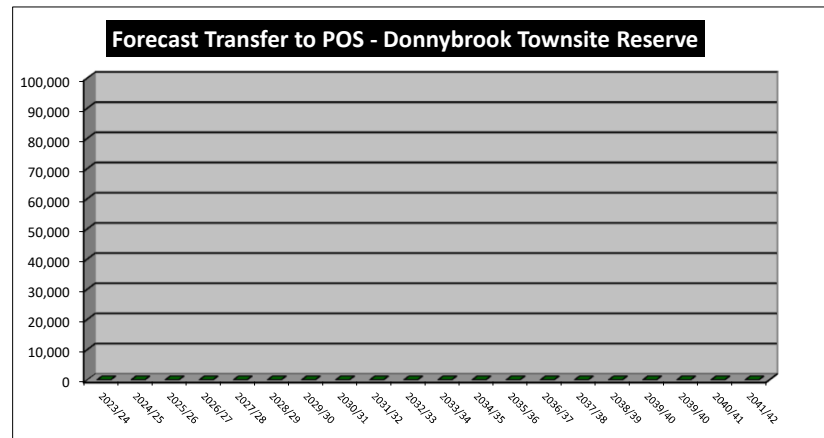
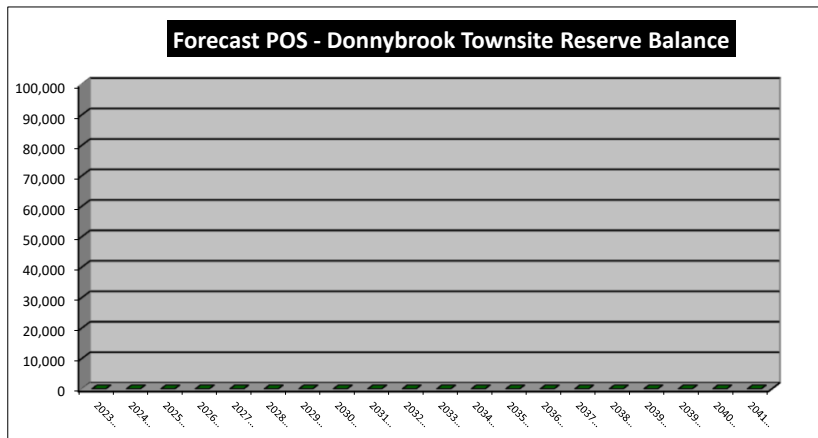
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Ex POS Trust Funds

****Important Note**** Conditions apply relating to application of funds. Refer to s154 Planning and Development Act 2005 for Ministerial approval



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PUBLIC OPEN SPACE - BALINGUP TOWNSITE

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

To hold payments in lieu of public open space for the general locality of Balingup townsite in accordance with the Planning and Development Act 2005

SOURCE PLAN

Asset Management Plan - Parks & Reserves
Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Payments received in lieu of public open space for the general locality of Balingup townsite in accordance with the Planning and Development Act 2005

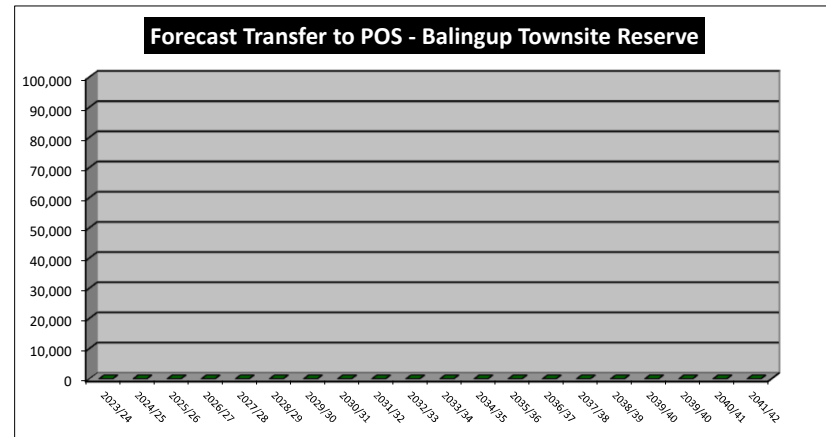
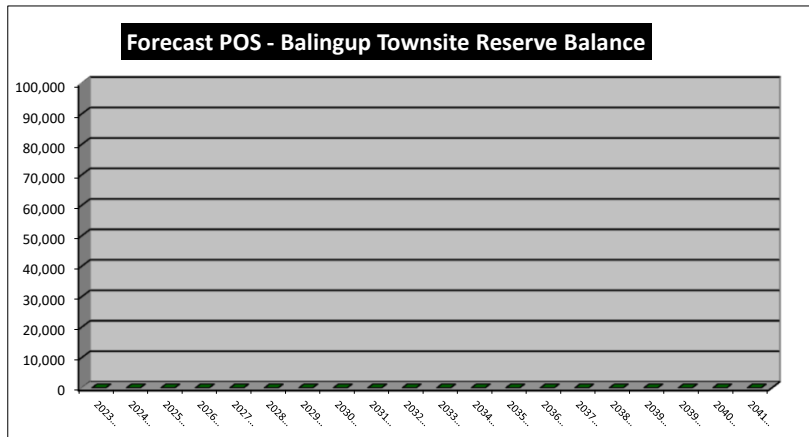
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Ex POS Trust Funds

****Important Note**** Conditions apply relating to application of funds. Refer to s154 Planning and Development Act 2005 for Ministerial approval



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

PUBLIC OPEN SPACE - KIRUP TOWNSITE

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

To hold payments in lieu of public open space for the general locality of the Kirup townsite in accordance with the Planning and Development Act 2005

SOURCE PLAN

Asset Management Plan - Parks & Reserves
Asset Management Plan - Buildings

TRANSFERS TO RESERVE

Payments received in lieu of public open space for the general locality of the Kirup townsite in accordance with the Planning and Development Act 2005

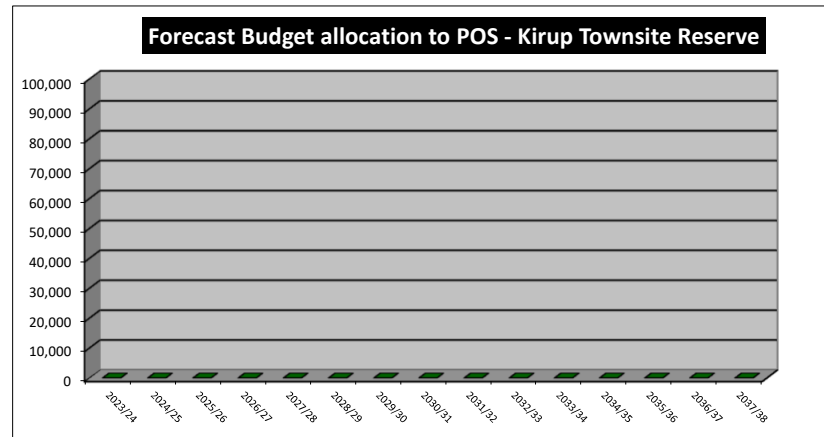
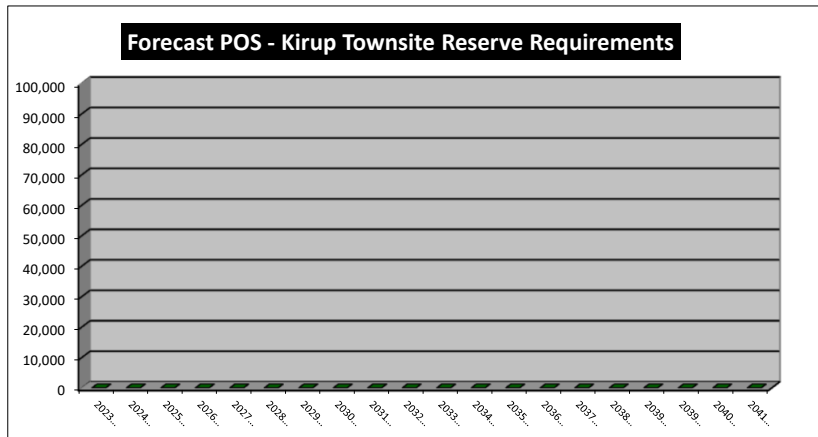
TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS

Ex POS Trust Funds

****Important Note**** Conditions apply relating to application of funds. Refer to s154 Planning and Development Act 2005 for Ministerial approval



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

COVID-19 RESERVE

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	95,058	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	(95,058)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

To fund initiatives and activities associated with the Shire's response and recovery from the COVID-19 pandemic

SOURCE PLAN

Reserve Fund Plan

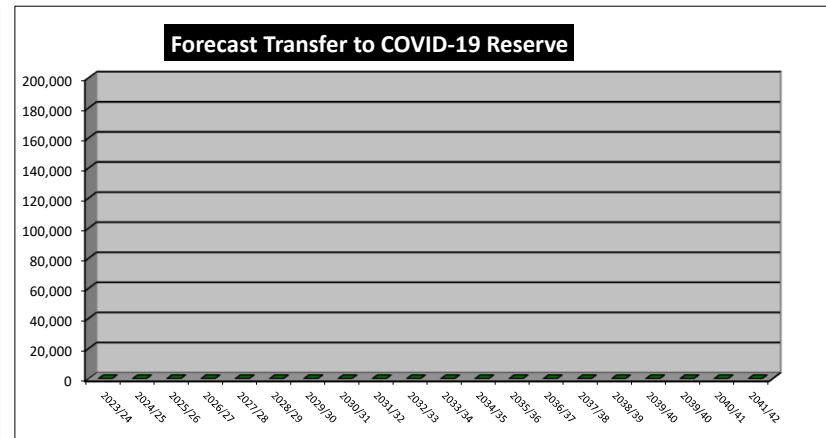
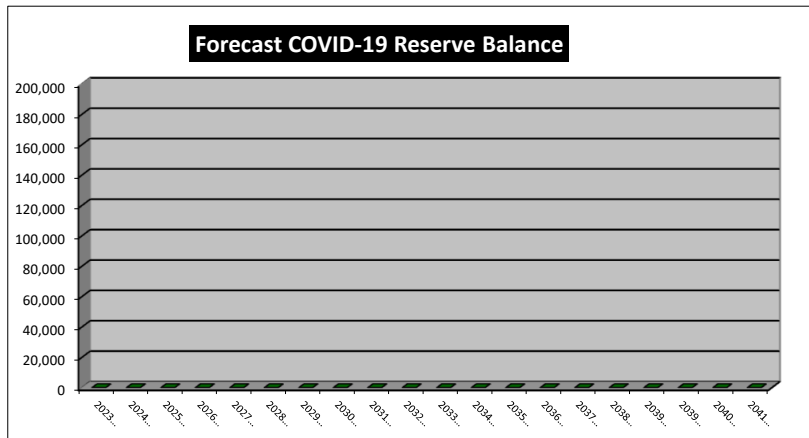
TRANSFERS TO RESERVE

Per adopted Annual Budget allocation. (Annual Budget informed by the Source Plan)

TRANSFERS FROM RESERVE

Actual project expenditure funded by the reserve fund per adopted Annual Budget.
(Annual Budget informed by the Source Plan)

COMMENTS



Shire of Donnybrook Balingup

Reserve Fund Plan
2023/24

CARRIED FORWARD PROJECTS RESERVE

	2022/23	1 2023/24	2 2024/25	3 2025/26	4 2026/27	5 2027/28	6 2028/29	7 2029/30	8 2030/31	9 2031/32	10 2032/33	11 2033/34	12 2034/35	13 2035/36	14 2036/37	15 2037/38
RESERVE																
Opening Balance	55,451	55,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers to Reserve	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from Reserve	0	(55,451)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Closing Balance	55,451	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

FUND PURPOSE

Established to accumulate funds from projects carried into future financial years

SOURCE PLAN

None. Per adopted budget

TRANSFERS TO RESERVE

Unspent project funds carried forward into future financial year

TRANSFERS FROM RESERVE

Actual project expenditure incurred

COMMENTS

