# Finance Committee Agenda

*8 September 2021*

**ALL INFORMATION AVAILABLE IN VARIOUS FORMATS ON REQUEST**

city@busselton.wa.gov.au

**CITY OF BUSSELTON**

**MEETING NOTICE AND AGENDA – 8 SEPTEMBER 2021**

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**TO:** **THE MAYOR AND COUNCILLORS**

**NOTICE** is given that a meeting of the Finance Committee will be held in the Committee Room, Administration Building, Southern Drive, Busselton on Wednesday, 8 September 2021, commencing at 10.00am.

The attendance of Committee Members is respectfully requested.

**DISCLAIMER**

Statements or decisions made at Committee meetings should not be relied on (or acted upon) by an applicant or any other person or entity until subsequent written notification has been given by or received from the City of Busselton. Without derogating from the generality of the above, approval of planning applications and building permits and acceptance of tenders and quotations will only become effective once written notice to that effect has been given to relevant parties. The City of Busselton expressly disclaims any liability for any loss arising from any person or body relying on any statement or decision made during a Committee meeting.



**NAOMI SEARLE**

**A/CHIEF EXECUTIVE OFFICER**

1 September 2021

**CITY OF BUSSELTON**

**AGENDA FOR THE FINANCE COMMITTEE MEETING TO BE HELD ON 8 SEPTEMBER 2021**

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## 1. DECLARATION OF OPENING, ACKNOWLEDGEMENT OF COUNTRY AND ANNOUNCEMENT OF VISITORS

## 2. ATTENDANCE

**Apologies**

## 3. PUBLIC QUESTION TIME

## 4. DISCLOSURE OF INTERESTS

## 5. CONFIRMATION OF MINUTES

5.1 Minutes of the Finance Committee Meeting held 11 August 2021

**RECOMMENDATION**

**That the Minutes of the Finance Committee Meeting held 11 August 2021 be confirmed as a true and correct record.**

## 6. REPORTS

### 6.1 LIST OF PAYMENTS MADE - JULY 2021

| | |
|---|---|
| **STRATEGIC THEME** | LEADERSHIP - A Council that connects with the community and is accountable in its decision making. |
| **STRATEGIC PRIORITY** | 4.2 Deliver governance systems that facilitate open, ethical and transparent decision making. |
| **SUBJECT INDEX** | Financial Operations |
| **BUSINESS UNIT** | Financial Services |
| **REPORTING OFFICER** | Manager Financial Services - Paul Sheridan |
| **AUTHORISING OFFICER** | Director Finance and Corporate Services - Tony Nottle |
| **NATURE OF DECISION** | Noting: The item is simply for information purposes and noting |
| **VOTING REQUIREMENT** | Simple Majority |
| **ATTACHMENTS** | Attachment A List of Payments - July 2021 |

**OFFICER RECOMMENDATION**

**That the Council notes payment of voucher numbers M118861 – M118881, EF080583 – EF081343, T7566 – T7568, DD004550 – DD004565, as well as payroll payments, together totalling $9,945,242.95.**

**EXECUTIVE SUMMARY**

This report provides details of payments made from the City's bank accounts for the month of July 2021, for noting by the Council and recording in the Council Minutes.

**BACKGROUND**

The *Local Government (Financial Management) Regulations 1996* (the Regulations) requires that, when the Council has delegated authority to the Chief Executive Officer to make payments from the City's bank accounts, a list of payments made is prepared each month for presentation to, and noting by, the Council.

**OFFICER COMMENT**

In accordance with regular custom, the list of payments made for the month of July 2021 is presented for information.

**Statutory Environment**

Section 6.10 of the *Local Government Act 1995* and more specifically Regulation 13 of the Regulations refer to the requirement for a listing of payments made each month to be presented to the Council.

**Relevant Plans and Policies**

There are no relevant plans or policies to consider in relation to this matter.

**Financial Implications**

There are no financial implications associated with the officer recommendation.

**Stakeholder Consultation**

No external stakeholder consultation was required or undertaken in relation to this matter.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

**Options**

Not applicable.

**CONCLUSION**

The list of payments made for the month of July 2021 is presented for information.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Not applicable.

City of Busselton
Geographe Bay

**LISTING OF PAYMENTS MADE**
**UNDER DELEGATED AUTHORITY**
**FOR THE MONTH OF JULY 2021**

| | | |
|---|---|---|
| **CHEQUE PAYMENTS** | CHEQUE # 118861 - 118881 | 73,757.73 |
| **ELECTRONIC TRANSFER PAYMENTS** | EFT80583 - EFT81343 | 8,082,932.08 |
| **TRUST ACCOUNT** | TRUST ACCOUNT # 7566 - 7568 | 33,110.58 |
| **INTERNAL PAYMENT VOUCHERS** | DD004550 - DD004565 | 92,617.77 |
| **PAYROLL PAYMENTS** | 01.07.21 - 31.07.21 | 1,662,824.79 |
| | | **9,945,242.95** |

**CHEQUE PAYMENTS JULY 2021**

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 16/07/2021 | 118869 | AUSTRALIAN INSTITUTE OF BUILDING SURVEYORS | TRAINING SERVICES | 800.00 |
| 20/07/2021 | 118874 | BEVERLEY MERLENE & FREDERICK REID | REFUND OF RATE OVERPAYMENT | 750.00 |
| 22/07/2021 | 118881 | BOND ADMINISTRATOR | AGED HOUSING BONDS | 80.00 |
| 20/07/2021 | 118872 | BUSSELTON PUBLIC LIBRARY - PETTY CASH | PETTY CASH REIMBURSEMENT | 207.45 |
| 16/07/2021 | 118865 | CALLOWS CORNER NEWSAGENCY | STAFF SOCIAL CLUB - LOTTO | 719.60 |
| 28/07/2021 | 117086 | COASTLINE BUILDING GROUP PTY LTD | CROSSOVER SUBSIDY PAYMENT | -300.00 |
| 16/07/2021 | 118868 | DEPARTMENT OF TRANSPORT | PLANT REGISTRATION | 20.40 |
| 20/07/2021 | 118871 | DEPARTMENT OF TRANSPORT | PLANT REGISTRATION | 654.00 |
| 16/07/2021 | 118861 | DUNSBOROUGH VOLUNTEER FIRE & RESCUE SERVICE | CONTRIBUTION FOR HAZARD REDUCTION BURN | 150.00 |
| 16/07/2021 | 118870 | FRED ROSE EXCAVATOR HIRE | EARTHMOVING - WASTE FACILITY & ROADWORKS | 18,755.00 |
| 26/05/2021 | 118875 | MELVA THOMAS | REFUND DOG REGISTRATION | 150.00 |
| 22/07/2021 | 118880 | MR A GUTHRIE | FIRE CONTROL OFFICER HONORARIUM | 1,187.00 |
| 16/07/2021 | 118867 | PAYMENT - VOID | PAYMENT - VOID | 0.00 |
| 22/07/2021 | 118878 | PAYMENT - VOID | PAYMENT - VOID | 0.00 |
| 20/07/2021 | 118873 | PETER MACHRAY CLARK | REFUND OF RATE OVERPAYMENT | 84.38 |
| 22/07/2021 | 118879 | SHIRE OF DONNYBROOK-BALINGUP | LOCAL GOV'T SERVICES | 401.81 |
| 16/07/2021 | 118863 | SOUTH-WEST FIREARMS AND GUN SMITHING | AMMUNITIONS SAFE | 175.00 |
| 16/07/2021 | 118862 | TERRY WHITE CHEMIST | FIRST AID SUPPLIES | 20.95 |
| 16/07/2021 | 118864 | WA STRATA MANAGEMENT | STRATA LEVY FEES & WATER CONSUMPTION | 3,065.32 |
| 22/07/2021 | 118876 | WA STRATA MANAGEMENT | STRATA LEVY FEES & WATER CONSUMPTION | 4,995.40 |
| 16/07/2021 | 118866 | WATER CORPORATION | WATER SERVICES | 8,857.55 |
| 22/07/2021 | 118877 | WATER CORPORATION | WATER SERVICES | 32,983.87 |
| | | | | **73,757.73** |

**EFT PAYMENTS JULY 2021**

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 13/07/2021 | 80866 | 360 ENVIRONMENTAL | ENVIRONMENTAL CONSULTING SERVICES | 16,511.00 |
| 13/07/2021 | 80622 | A & ZJ HAMMARSTROM | ART SALES | 14.00 |
| 13/07/2021 | 80994 | A D COOTE & CO | SHEET METAL WORK | 38,711.20 |
| 28/07/2021 | 81342 | A G & J M NOTTLE | STAFF REIMBURSEMENT | 2,441.20 |
| 13/07/2021 | 80681 | A M TAYLOR | ART SALES | 4.20 |
| 13/07/2021 | 80647 | A PLUS TRAINING SOLUTIONS | TRAINING SERVICES - CHAINSAW COURSE | 2,120.00 |
| 13/07/2021 | 80692 | A1 ROBCATS BUSSELTON | SIDE TIPPER HIRE, GEORGETTE ST FOOTPATH | 28,921.13 |
| 13/07/2021 | 80704 | ABEC ENVIRONMENTAL CONSULTING PTY LTD | ENVIRONMENTAL CONSULTING SERVICES | 11,294.80 |
| 28/07/2021 | 81191 | ABEC ENVIRONMENTAL CONSULTING PTY LTD | ENVIRONMENTAL CONSULTING SERVICES | 792.00 |
| 13/07/2021 | 80929 | AC FORSTER & SON | PLUMBING SERVICES - COB VENUES | 1,173.50 |
| 28/07/2021 | 81272 | AC FORSTER & SON | PLUMBING SERVICES - COB VENUES | 649.50 |
| 13/07/2021 | 80706 | ACCENDO AUSTRALIA PTYLTD | ENVIRONMENTAL SERVICES | 6,534.00 |
| 13/07/2021 | 80969 | ACTIV FOUNDATION INC | MAINTENANCE & CLEANING SERVICES | 82,737.36 |
| 28/07/2021 | 81292 | ACTIV FOUNDATION INC | MAINTENANCE & CLEANING SERVICES | 390.00 |
| 13/07/2021 | 80825 | ACUMENTIS SOUTH WEST (WA)::SOUTHPOINT NO | PROPERTY VALUATIONS | 4,350.00 |
| 28/07/2021 | 81154 | ACURIX NETWORKS | INTERNET WIFI ACCESS | 1,749.00 |
| 13/07/2021 | 80767 | ADVAM PTY LTD | AIRPORT CARPARK CREDIT CARD TRANSACTIONS | 389.49 |
| 13/07/2021 | 80727 | ADVANCED DRIVEWAY SEALING | MAINTENANCE & GRAFFITI REMOVAL SERVICES | 12,329.35 |
| 28/07/2021 | 81200 | ADVANCED DRIVEWAY SEALING | MAINTENANCE & GRAFFITI REMOVAL SERVICES | 1,911.25 |
| 13/07/2021 | 80748 | AERODROME MANAGEMENT SERVICES | AIR SERVICES | 24,864.40 |
| 28/07/2021 | 81225 | AFGRI EQUIPMENT | MACHINERY EQUIPMENT PARTS AND SERVICE | 799.17 |
| 13/07/2021 | 80849 | AGJ POWDER COATERS & SANDBLASTERS | SANDBLASTING AND POWDER COATING SERVICES | 3,789.50 |
| 13/07/2021 | 81007 | AIRPORT LIGHTING SPECIALISTS | ELECTRICAL SERVICES | 456.50 |
| 13/07/2021 | 80630 | ALICE ALDER | ART SALES & WORKSHOPS | 100.80 |
| 21/07/2021 | 81097 | ALINTA SALES PTY LTD | ENERGY SUPPLY AND SERVICES | 20.10 |
| 22/07/2021 | 81132 | ALINTA SALES PTY LTD | ENERGY SUPPLY AND SERVICES | 45.85 |
| 13/07/2021 | 80831 | ALISON BURTON | ART SALES | 49.00 |
| 13/07/2021 | 80906 | ALL4CYCLING PTY LTD | 2 X CYCLING REPAIR UNITS | 15,145.90 |
| 13/07/2021 | 80757 | ALLEN FOOD PTY LTD | CATERING | 200.00 |
| 13/07/2021 | 80835 | ALLUVIUM CONSULTING PTY LTD | CONSULTING SERVICES - LOWER VASSE RIVER | 33,000.00 |
| 13/07/2021 | 80740 | ALPINE LAUNDRY PTY LTD | COMMERCIAL LAUNDRY | 313.44 |
| 28/07/2021 | 81202 | ALPINE LAUNDRY PTY LTD | COMMERCIAL LAUNDRY | 860.68 |
| 13/07/2021 | 80983 | AMBERGATE BUSH FIRE BRIGADE | PETTY CASH REIMBURSEMENT | 800.00 |
| 13/07/2021 | 80758 | AMD AUDIT & ASSURANCE PTY LTD | ACCOUNTANCY SERVICES | 660.00 |
| 13/07/2021 | 80847 | AMGROW AUSTRALIA PTY LTD | NURSERY SERVICES | 5,486.80 |
| 21/07/2021 | 81108 | AMGROW AUSTRALIA PTY LTD | NURSERY SERVICES | 731.50 |
| 21/07/2021 | 81077 | ANDIMAPS | ADVERTISING SERVICES | 657.00 |
| 13/07/2021 | 80607 | ARBOR GUY | TREE PRUNING SERVICES - COLEY/WHITTLE/HOLDEN GLEN & INJIDUP SPRING ROAD(S) | 208,458.51 |
| 21/07/2021 | 81080 | ARBOR GUY | TREE PRUNING & MAINTENANCE SERVICES BSN-DUNS | 19,269.36 |
| 28/07/2021 | 81146 | ARBOR GUY | TREE PRUNING & MAINTENANCE SERVICES BSN-DUNS | 1,602.02 |
| 13/07/2021 | 80922 | ARROW BRONZE | MEMORIAL PLAQUES SUPPLIER | 181.78 |
| 13/07/2021 | 80623 | ARTISAN GROUP | PAVING SERVICES - CBD PAVING UPGRADE | 41,272.00 |
| 21/07/2021 | 81084 | ARTISAN GROUP | PAVING SERVICES - BUSSELTON CBD | 63,325.79 |
| 13/07/2021 | 81059 | ASCENT ENGINEERING PTY LTD | ENGINEERING SERVICES | 2,717.00 |
| 15/07/2021 | 81070 | ATO EFT DEPOSITS TRUST A/C | PAYG TAXATION | 246,028.00 |
| 29/07/2021 | 81335 | ATO EFT DEPOSITS TRUST A/C | PAYG TAXATION | 232,339.00 |
| 13/07/2021 | 80625 | AUSQ TRAINING | TRAINING SERVICES | 3,000.00 |
| 28/07/2021 | 81158 | AUSQ TRAINING | TRAINING SERVICES | 4,761.00 |
| 13/07/2021 | 80797 | AUSSIE BROADBAND PTY LTD | NBN BROADBAND | 2,345.30 |
| 13/07/2021 | 81026 | AUSTRALIA DAY COUNCIL OF WA NO 2 ACCOUNT | MEMBERSHIP | 8.95 |
| 21/07/2021 | 81118 | AUSTRALIA POST | POSTAL SERVICE | 1,836.17 |
| 13/07/2021 | 80998 | AUSTRALIAN COMMUNICATIONS & MEDIA AUTHOR | COMMUNICATION SERVICES | 45.00 |
| 28/07/2021 | 81305 | AUSTRALIAN COMMUNICATIONS & MEDIA AUTHOR | COMMUNICATION SERVICES | 546.00 |
| 13/07/2021 | 80804 | AUSTRALIAN COMMUNITY MEDIA | ADVERTISING SERVICES | 2,249.02 |
| 21/07/2021 | 81105 | AUSTRALIAN COMMUNITY MEDIA | ADVERTISING SERVICES | 4,279.04 |
| 28/07/2021 | 81224 | AUSTRALIAN COMMUNITY MEDIA | ADVERTISING SERVICES | 126.01 |
| 28/07/2021 | 81319 | AUSTRALIAN GOVERNMENT JOB DIRECT | LOCAL GOV'T SERVICES | 247.50 |
| 28/07/2021 | 81311 | AUSTRALIAN INSTITUTE OF MANAGEMENT | TRAINING | 755.00 |
| 15/07/2021 | 81071 | AUSTRALIAN SERVICES UNION | UNION FEES | 25.90 |
| 29/07/2021 | 81336 | AUSTRALIAN SERVICES UNION | UNION FEES | 25.90 |
| 13/07/2021 | 81017 | AUTO ONE | PLANT PURCHASES / SERVICES / PARTS | 5,974.29 |
| 28/07/2021 | 81310 | AUTO ONE | PLANT PURCHASES / SERVICES / PARTS | 12.95 |
| 13/07/2021 | 80795 | AXIS CONTRACTING PTY LTD | CONCRETE FOOTPATH AND ASSOCIATED WORKS-BUSSELL HWY & BEACH ROAD | 102,228.74 |
| 13/07/2021 | 80935 | B & J CATALANO PTY LTD | GRAVEL CRUSHING | 28,102.09 |
| 28/07/2021 | 81227 | B MILLMAN | TENNIS COACHING | 120.00 |
| 13/07/2021 | 80978 | B&B STREET SWEEPING | STREET SWEEPING SERVICE | 29,918.24 |
| 28/07/2021 | 81297 | B&B STREET SWEEPING | STREET SWEEPING SERVICE | 8,382.20 |
| 13/07/2021 | 80859 | BARK ENVIRONMENTAL | ENVIRONMENTAL CONSULTING SERVICES | 4,675.00 |
| 13/07/2021 | 80679 | BARRY ALLEN ELECTRICAL SERVICES PTY LTD | ELECTRICAL SERVICES | 22,200.05 |
| 28/07/2021 | 81179 | BARRY ALLEN ELECTRICAL SERVICES PTY LTD | ELECTRICAL SERVICES | 83,437.75 |
| 13/07/2021 | 80596 | BATTERY ALL TYPES | BATTERY SUPPLIES | 274.00 |
| 13/07/2021 | 80687 | BATTERY WORLD BUNBURY | BATTERIES | 907.50 |
| 13/07/2021 | 81042 | BAY CABINETS | FURNITURE PRODUCT SUPPLIER | 704.00 |
| 13/07/2021 | 80968 | BAY SIGNS | SIGNAGE SERVICES INCLUDING COVID SCREENS FOR AIRPORT | 18,929.60 |
| 28/07/2021 | 81290 | BAY SIGNS | SIGNAGE SERVICES | 1,339.00 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 13/07/2021 | 80931 | BCE SURVEYING PTY LTD | SURVEYING SUPPLIER | 20,735.00 |
| 13/07/2021 | 80652 | BCP CIVIL & PLANT | EXCAVATOR & PLANT HIRE/GRADING & SAND DELIVERY | 176,366.90 |
| 28/07/2021 | 81170 | BCP CIVIL & PLANT | EXCAVATOR & PLANT HIRE | 14,627.23 |
| 13/07/2021 | 80664 | BCP CONTRACTORS PTY LTD | EARTHWORKS - KALOORUP RD, MITCHELL PARK | 409,534.41 |
| 13/07/2021 | 80653 | BCP LIQUID WASTE | LIQUID WASTE SERVICES | 254.00 |
| 28/07/2021 | 81171 | BCP LIQUID WASTE | LIQUID WASTE SERVICES | 254.00 |
| 13/07/2021 | 81058 | BEACHSIDE BUILDING & MAINTENANCE | MAINTENANCE SERVICES | 731.00 |
| 13/07/2021 | 80737 | BELLROCK CLEANING SERVICES PTY LTD | MONTHLY CONTRACTED CLEANING SERVICES | 62,716.67 |
| 21/07/2021 | 81101 | BELLROCK CLEANING SERVICES PTY LTD | CLEANING SERVICES | 28,352.61 |
| 13/07/2021 | 80837 | BEN KING | SKATE PARK CONSULTATION | 5,750.00 |
| 13/07/2021 | 80988 | BENARA NURSERIES | NURSERY SUPPLIES | 20,314.44 |
| 13/07/2021 | 80616 | BEST CONSULTANTS PTY LTD | CHURCHILL PARK LIGHTING UPGRADE | 12,771.00 |
| 13/07/2021 | 80918 | BETTER TELCO SOLUTIONS PTY LTD | COMMUNICATIONS SECURITY AND IT SERVICES | 687.50 |
| 13/07/2021 | 80684 | BIG BEN BUILDERS PTY LTD | DESIGN AND CONSTRUCTION SERVICES | 0.00 |
| 28/07/2021 | 81198 | BIG SKY DESIGN SOLUTIONS | ELECTRICAL & LIGHTING CONSULTANCY | 2,200.00 |
| 13/07/2021 | 80610 | BIN BOMB PTY LTD | BIN DEODORISER SUPPLIER | 1,817.55 |
| 21/07/2021 | 81083 | BIN BOMB PTY LTD | BIN DEODORISER SUPPLIER | 157.85 |
| 13/07/2021 | 80852 | BIO SOIL SOLUTIONS | LIQUID SOIL SOLUTIONS | 9,174.22 |
| 13/07/2021 | 80674 | BLUESTEEL ENTERPRISES PTY LTD | EMERGENCY RESPONSE EQUIPMENT | 1,915.08 |
| 28/07/2021 | 81178 | BLUESTEEL ENTERPRISES PTY LTD | EMERGENCY RESPONSE EQUIPMENT | 205.32 |
| 13/07/2021 | 80928 | BOC LIMITED | GAS SERVICES | 876.95 |
| 13/07/2021 | 80601 | BOYANUP BOTANICAL | NURSERY SERVICES | 2,673.00 |
| 13/07/2021 | 80743 | BP AUSTRALIA PTY LTD | CONSTRUCTION OF JET FUEL FACILITY | 653.28 |
| 21/07/2021 | 81102 | BP AUSTRALIA PTY LTD | CONSTRUCTION OF JET FUEL FACILITY | 39.08 |
| 28/07/2021 | 81203 | BP AUSTRALIA PTY LTD | CONSTRUCTION OF JET FUEL FACILITY | 477.45 |
| 13/07/2021 | 80844 | BRETT TITTERTON ELECTRICAL AND AIR CONDI | ELECTRICAL SERVICES | 1,029.50 |
| 28/07/2021 | 81237 | BRETT TITTERTON ELECTRICAL AND AIR CONDI | ELECTRICAL SERVICES | 678.35 |
| 13/07/2021 | 80855 | BRIDGED GROUP PTY LTD | ICT AND TELECOMMUNICATIONS SERVICES | 3,745.27 |
| 13/07/2021 | 80614 | BRIDGESTONE | TYRE SERVICES | 736.12 |
| 13/07/2021 | 81051 | BROADWATER BRICK PAVING | PAVING SERVICES - PORT GEO CANAL WALL | 36,646.00 |
| 13/07/2021 | 81024 | BSA ADVANCED PROPERTY SOLUTIONS | AIR CONDITIONING SERVICES - GLC | 71,787.54 |
| 28/07/2021 | 81316 | BSA ADVANCED PROPERTY SOLUTIONS | AIR CONDITIONING SERVICES | 2,167.72 |
| 13/07/2021 | 80980 | BSEWA | ELECTRICAL SERVICES | 54,504.58 |
| 28/07/2021 | 81300 | BSEWA | ELECTRICAL SERVICES | 3,092.10 |
| 13/07/2021 | 80916 | BUILDING SUPPLIES AND HIRE | BUILDING SUPPLIES | 20.18 |
| 28/07/2021 | 81263 | BUILDING SUPPLIES AND HIRE | BUILDING SUPPLIES | 33.75 |
| 13/07/2021 | 80658 | BUILDING SUPPLIES SOUTH WEST | BUILDING PRODUCT SUPPLIER | 297.99 |
| 21/07/2021 | 81123 | BULLIVANTS BUNBURY | WORKSHOP EQUIPMENT SUPPLIER | 9,086.00 |
| 13/07/2021 | 80982 | BUNNINGS BUILDING SUPPLIES | HARDWARE SUPPLIES & SERVICES | 2,848.88 |
| 21/07/2021 | 81120 | BUNNINGS BUILDING SUPPLIES | HARDWARE SUPPLIES & SERVICES | 818.30 |
| 28/07/2021 | 81301 | BUNNINGS BUILDING SUPPLIES | HARDWARE SUPPLIES & SERVICES | 434.72 |
| 13/07/2021 | 80703 | BUSSELTON AGRICULTURAL SERVICES (WA) PTY | RURAL SUPPLIES | 2,728.60 |
| 28/07/2021 | 81190 | BUSSELTON AGRICULTURAL SERVICES (WA) PTY | RURAL SUPPLIES | 18.95 |
| 13/07/2021 | 80680 | BUSSELTON AUTO ELECTRICS | AUTO ELECTRICAL SERVICES | 2,590.80 |
| 13/07/2021 | 80621 | BUSSELTON BEARING SERVICES | BEARING SUPPLIES | 393.99 |
| 28/07/2021 | 81155 | BUSSELTON BEARING SERVICES | BEARING SUPPLIES | 1,336.74 |
| 13/07/2021 | 80987 | BUSSELTON BITUMEN SERVICE | BUAYANYUP PATH & WEST ABBEY GROYNE CONSTRUCTION | 186,592.80 |
| 13/07/2021 | 80919 | BUSSELTON BUILDING PRODUCTS | BUILDING PRODUCT SUPPLIER | 40.32 |
| 28/07/2021 | 81264 | BUSSELTON BUILDING PRODUCTS | BUILDING PRODUCT SUPPLIER | 405.58 |
| 13/07/2021 | 80609 | BUSSELTON CABINET MAKERS | WOODWORK SERVICES | 7,260.00 |
| 13/07/2021 | 81003 | BUSSELTON CHAMBER OF COMMERCE AND INDUSTRY | PAYMENT CANCELLED | 0.00 |
| 21/07/2021 | 81125 | BUSSELTON CHAMBER OF COMMERCE AND INDUSTRY | MEMBERSHIP | 250.00 |
| 13/07/2021 | 80872 | BUSSELTON CHORAL SOCIETY | DONATION | 250.00 |
| 13/07/2021 | 80899 | BUSSELTON DUNSBOROUGH ENVIRONMENT CENTRE | GRANT - FORREST PLANTING | 4,531.45 |
| 13/07/2021 | 80932 | BUSSELTON FURNITURE PRODUCTS | OFFICE EQUIPMENT SUPPLIER | 4,862.00 |
| 28/07/2021 | 81141 | BUSSELTON HYDRAULIC SERVICES INC | HYDRAULIC SERVICES | 1,764.99 |
| 13/07/2021 | 81005 | BUSSELTON JETTY INC. | CONSULTANCY SERVICES | 0.00 |
| 21/07/2021 | 81126 | BUSSELTON JETTY INC. | CONSULTANCY SERVICES | 1,100.70 |
| 13/07/2021 | 80854 | BUSSELTON MARDI GRAS INC | EVENT SPONSORSHIP | 4,000.00 |
| 13/07/2021 | 80958 | BUSSELTON MOTORS | VEHICLE PARTS/SERVICE | 363.51 |
| 28/07/2021 | 81284 | BUSSELTON MOTORS | VEHICLE PURCHASES / SERVICES / PARTS | 1,200.00 |
| 13/07/2021 | 80799 | BUSSELTON MUSIC | AUDIO EQUIPMENT AND ACCESSORIES | 1,620.00 |
| 13/07/2021 | 80970 | BUSSELTON PEST & WEED CONTROL | PEST CONTROL SERVICES | 2,443.29 |
| 28/07/2021 | 81293 | BUSSELTON PEST & WEED CONTROL | PEST CONTROL SERVICES | 649.00 |
| 13/07/2021 | 80800 | BUSSELTON POTTERY GROUP INC | COMMUNITY BIDS | 28.00 |
| 13/07/2021 | 80870 | BUSSELTON PRIMARY SCHOOL P & C | BOND REFUND | 500.00 |
| 13/07/2021 | 80989 | BUSSELTON REFRIGERATION & AIRCON | REFRIGERATION/AIR CONDITIONING SERVICES | 1,067.00 |
| 13/07/2021 | 80925 | BUSSELTON TOYOTA | VEHICLE PURCHASES / SERVICES / PARTS | 1,789.55 |
| 28/07/2021 | 81269 | BUSSELTON TOYOTA | VEHICLE PURCHASES / SERVICES / PARTS | 335.45 |
| 13/07/2021 | 80965 | BUSSELTON UPHOLSTERERS | UPHOLSTERY SERVICES | 145.20 |
| 13/07/2021 | 81010 | BUSSELTON VOLUNTEER FIRE & RESCUE SERVICE | FIRE HAZARD REDUCTION BURN | 1,200.00 |
| 13/07/2021 | 80926 | BUSSELTON WATER | WATER SERVICES | 91,986.38 |
| 13/07/2021 | 80768 | C & G NORRIS | INSTALLATION OF SCHEME WATER FOR IRRIGATION | 822.25 |
| 13/07/2021 | 80761 | CAMPBELLS | GLC KIOSK PURCHASES | 647.23 |
| 28/07/2021 | 81185 | CAPE AUTOMATION | BOOM GATE ACCESS CONTROL | 490.00 |
| 13/07/2021 | 81061 | CAPE DRYCLEANERS | LINEN CLEANING SERVICES | 335.10 |
| 13/07/2021 | 80698 | CAPE NATURALISTE P&C CAFE | CATERING | 137.50 |
| 13/07/2021 | 80705 | CAPE SHADES | SHADE SAILS | 8,431.50 |
| 13/07/2021 | 81012 | CAPE TO CAPE EXCAVATIONS | OKAPA RISE & RIDGEWAY DRIVE EARTHWORKS | 88,914.10 |
| 13/07/2021 | 81055 | CAPEL CRANE HIRE | HIRE EQUIPMENT SERVICES | 462.00 |
| 13/07/2021 | 81056 | CAPEL TRANSPORT | COURIER SERVICES | 150.01 |
| 13/07/2021 | 81050 | CAPITAL FINANCE AUSTRALIA LTD | LEASING PAYMENTS | 26,422.12 |
| 28/07/2021 | 81294 | CARAVAN INDUSTRY ASSOCIATION WA INC | MEMBERSHIP | 1,100.00 |
| 13/07/2021 | 80839 | CAROL MULHEARN | ART SALES | 48.00 |
| 13/07/2021 | 80840 | CARRAMAR COASTAL NURSERY | NURSERY SUPPLIES | 6,087.40 |
| 13/07/2021 | 80782 | CB TRAFFIC SOLUTIONS | TRAFFIC MANAGEMENT SERVICES | 184,133.86 |
| 13/07/2021 | 80913 | CHARTERED ACCOUNTANTS AUSTRALIA | PROFESSIONAL MEMBERSHIP - CLAIRE TRIGG | 753.00 |
| 13/07/2021 | 80853 | CHEKRITE ASIA PACIFIC PTY LTD | SOFTWARE SYSTEM AND PROFESSIONAL SERVICES | 548.90 |
| 13/07/2021 | 80794 | CHLOE ABLA STUDIOS | ART SALES | 52.50 |
| 28/07/2021 | 81214 | CHOICECHEM | BITUMEN REMOVER | 5,610.00 |
| 13/07/2021 | 80944 | CHOICES BY KYM NISBET | FLOOR COVERING SERVICE - COMMUNITY RESOURCE CENTRE | 25,929.65 |
| 13/07/2021 | 80638 | CHRIS SHEEDY PANEL & PAINT | PANEL REPAIRS & REPLACEMENT | 1,500.00 |
| 28/07/2021 | 81163 | CHRIS SHEEDY PANEL & PAINT | PANEL REPAIRS & REPLACEMENT | 500.00 |
| 13/07/2021 | 80798 | CHRISEA DESIGNS | ART SALES | 332.50 |
| 13/07/2021 | 80709 | CHRISTINE SEATORY | ART SALES | 3.50 |
| 13/07/2021 | 80995 | CHUBB FIRE SAFETY | FIRE EQUIPMENT SERVICES | 26,071.88 |
| 28/07/2021 | 81139 | CINEFEST OZ INC | CONTRIBUTION - FESTIVAL FILMS | 171,600.00 |
| 13/07/2021 | 81035 | CITY AND REGIONAL FUELS | FUEL SERVICES | 2,415.24 |
| 15/07/2021 | 81073 | CITY OF BUSSELTON | PAYROLL DEDUCTIONS REALLOCATION | 4,829.02 |
| 29/07/2021 | 81338 | CITY OF BUSSELTON | PAYROLL DEDUCTIONS REALLOCATION | 4,531.06 |
| 15/07/2021 | 81068 | CITY OF BUSSELTON CHRISTMAS CLUB | PAYROLL DEDUCTIONS | 3,224.18 |
| 29/07/2021 | 81333 | CITY OF BUSSELTON CHRISTMAS CLUB | PAYROLL DEDUCTIONS | 2,924.18 |
| 15/07/2021 | 81069 | CITY OF BUSSELTON STAFF LOTTO | STAFF LOTTO | 218.00 |
| 29/07/2021 | 81334 | CITY OF BUSSELTON STAFF LOTTO | STAFF LOTTO | 206.00 |
| 15/07/2021 | 81075 | CITY OF BUSSELTON-SOCIAL CLUB | SOCIAL CLUB REIMBURSEMENT | 240.00 |
| 29/07/2021 | 81340 | CITY OF BUSSELTON-SOCIAL CLUB | SOCIAL CLUB REIMBURSEMENT | 240.00 |
| 13/07/2021 | 80694 | CIVITEST PTY LTD | SOIL COMPACTION TEST | 10,203.88 |
| 28/07/2021 | 81271 | CJD EQUIPMENT PTY LTD | PLANT PURCHASES / SERVICES / PARTS | 254.46 |
| 13/07/2021 | 80880 | CLAIRE KASTELAN | ART SALES | 29.10 |
| 13/07/2021 | 81014 | CLEANAWAY | WASTE MANAGEMENT SERVICES | 119,474.46 |
| 28/07/2021 | 81193 | CLEANAWAY CO PTY LTD | CHEMICAL DISPOSAL SERVICES | 3,769.56 |
| 28/07/2021 | 81282 | CLEANAWAY OPERATIONS PTY LTD | MAINTENANCE PARTS WASHER | 807.71 |
| 13/07/2021 | 80708 | CLEANAWAY SOLID WASTE PTY LTD | WASTE DISPOSAL SERVICES | 23,345.00 |
| 13/07/2021 | 80792 | CLICK STUDIOS (SA) PTY LTD | SOFTWARE | 499.42 |
| 13/07/2021 | 80791 | CLINTON LONG PROJECT MANAGEMENT PTY LTD | HERITAGE RESTORATION SPECIALIST | 1,834.80 |
| 13/07/2021 | 80725 | COATES CIVIL CONSULTING P/L | CIVIL ENGINEERING CONSULTING SERVICES | 27,126.00 |
| 28/07/2021 | 81317 | COCA-COLA AMATIL | GLC KIOSK PURCHASES | 1,040.95 |
| 13/07/2021 | 80662 | COLES.COM.AU | COUNCIL & STAFF REFRESHMENTS | 1,126.49 |
| 21/07/2021 | 81092 | COLES.COM.AU | COUNCIL & STAFF REFRESHMENTS | 819.50 |
| 13/07/2021 | 80586 | COLIN CAMPBELL | ENGINEERING SERVICES | 7,560.00 |
| 21/07/2021 | 81091 | COLIN WOODFORD CARPENTRY & FINE FURNITURE | CARPENTRY SERVICES | 891.00 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 28/07/2021 | 81231 | CORRIB SILVER BAY DEVELOPMENTS PTY LTD | RATE REFUND | 8,400.00 |
| 13/07/2021 | 80948 | COVENTRY GROUP LTD | MAINTENANCE SUPPLIES | 2,038.74 |
| 28/07/2021 | 81244 | CQ UNIVERSITY AUSTRALIA | TRAINING WORKSHOPS | 270.00 |
| 13/07/2021 | 80814 | CR. COX | COUNCILLOR PAYMENTS | 2,746.03 |
| 13/07/2021 | 80592 | CR. GRANT HENLEY | COUNCILLOR PAYMENT | 10,359.08 |
| 13/07/2021 | 80813 | CR. J BARRETT-LENNARD | COUNCILLOR PAYMENT | 2,746.03 |
| 13/07/2021 | 80733 | CR. KELLY LINDA HICK | COUNCILLOR PAYMENT | 4,686.76 |
| 13/07/2021 | 80732 | CR. LYNDON MILES | COUNCILLOR PAYMENT | 3,046.02 |
| 13/07/2021 | 80677 | CR. P CARTER | COUNCILLOR PAYMENT | 2,746.03 |
| 13/07/2021 | 80675 | CR. ROSS PAINE | COUNCILLOR PAYMENT | 2,746.03 |
| 13/07/2021 | 80812 | CR. SUSAN RICCELLI | COUNCILLOR PAYMENT | 2,746.03 |
| 13/07/2021 | 80818 | CR.CRONIN | COUNCILLOR PAYMENTS | 3,509.44 |
| 13/07/2021 | 80772 | CRAIG & LISA BASELL | WATER CHARGES REIMBURSEMENT | 747.85 |
| 13/07/2021 | 80885 | CRAIG SMITH ARCHITECT | ARCHITECTURAL ADVICE | 3,080.00 |
| 13/07/2021 | 80631 | CRANEFORD PLUMBING PTY LTD | PLUMBING SERVICES - COB VENUES | 25,966.75 |
| 28/07/2021 | 81160 | CRANEFORD PLUMBING PTY LTD | PLUMBING SERVICES - COB VENUES | 4,508.74 |
| 26/07/2021 | 81109 | CREATIVE HEART COUNSELLING | ARTIST WORKSHOP | 0.00 |
| 28/07/2021 | 81239 | CREATIVE HEART COUNSELLING | ARTIST WORKSHOP | 1,300.00 |
| 13/07/2021 | 80711 | CREATIVE SPACES | CONSULTANCY SERVICES | 6,039.00 |
| 13/07/2021 | 81023 | CROSS SECURITY SERVICES | SECURITY SERVICES | 2,516.80 |
| 28/07/2021 | 81315 | CROSS SECURITY SERVICES | SECURITY SERVICES | 248.60 |
| 28/07/2021 | 81265 | CROWD BARRIERS WA | PEDESTRIAN FLOORING | 3,410.00 |
| 13/07/2021 | 80784 | CS LEGAL - CLOISTERS SQUARE | LEGAL RECOVERY ON RATING DEBTS | 7,397.60 |
| 28/07/2021 | 81220 | CS LEGAL - CLOISTERS SQUARE | LEGAL RECOVERY ON RATING DEBTS | 5,563.57 |
| 15/07/2021 | 81074 | CSA OFFICIAL RECEIPTS ACCOUNT | SALARY DEDUCTIONS | 736.09 |
| 29/07/2021 | 81339 | CSA OFFICIAL RECEIPTS ACCOUNT | SALARY DEDUCTIONS | 736.09 |
| 28/07/2021 | 81195 | CTI SECURITY SYSTEMS PTY LTD | SECURITY SYSTEMS SUPPLY AND MONITORING | 1,415.70 |
| 13/07/2021 | 80858 | CUTTEN ENGINEERING AND MANAGEMENT SERVICES | LEADERSHIP COACHING AND DEVELOPMENT | 8,624.00 |
| 13/07/2021 | 80655 | CYNTHIA DIX | ART SALES | 27.30 |
| 28/07/2021 | 81268 | D AGOSTINO + LUFF PTY LTD | ARCHITECTURAL SERVICES | 165.00 |
| 13/07/2021 | 80654 | D MCKENZIE T/A LITORIA ECOSERVICES | CONSULTANCY SERVICES | 6,857.00 |
| 13/07/2021 | 80861 | DANIEL FRITCHLEY | DRAFTING SERVICES | 5,274.50 |
| 21/07/2021 | 81110 | DANIEL FRITCHLEY | DRAFTING SERVICES | 1,848.00 |
| 28/07/2021 | 81241 | DANIEL FRITCHLEY | DRAFTING SERVICES | 3,696.00 |
| 21/07/2021 | 81111 | DANIELLE FENNELL | BJTP REFUND | 105.00 |
| 28/07/2021 | 81140 | DANTERR AGENCIES | MAINTENANCE SERVICES | 1,408.00 |
| 13/07/2021 | 81052 | DAPHNE PRESTON | ART SALES | 105.00 |
| 13/07/2021 | 80766 | DARRYL AND LEONIE STEAD | WATER CHARGES REIMBURSEMENT | 2,528.20 |
| 13/07/2021 | 80620 | DATABASE CONSULTANTS AUSTRALIA | DATABASE SERVICES | 10,017.70 |
| 28/07/2021 | 81261 | DAVID DICKHART | STAFF REIMBURSEMENT | 370.00 |
| 13/07/2021 | 80992 | DAVID MILDWATERS ELECTRICAL | MAINTENANCE SERVICES | 1,830.60 |
| 13/07/2021 | 81047 | DAVID RUSSELL | STAFF REIMBURSEMENT | 123.06 |
| 13/07/2021 | 80868 | DAVID TRIFFITT | GLC REFUNDS | 214.03 |
| 13/07/2021 | 80884 | DAVRIC AUSTRALIA PTY LTD | PROMOTIONAL PRODUCTS | 5,476.91 |
| 13/07/2021 | 80974 | DAYMASTER PTY LTD | BUILDING PRODUCT SUPPLIER | 2,859.49 |
| 13/07/2021 | 80802 | DELNORTH PTY LTD | STEEL GUIDE POST SUPPLIER | 6,848.60 |
| 28/07/2021 | 81299 | DEPARTMENT OF FIRE AND EMERGENCY SERVICE | FIRE AND EMERGENCY SERVICES | 5,643.00 |
| 21/07/2021 | 81079 | DEPARTMENT OF PLANNING, LANDS AND HERITAGE | DEVELOPMENT ASSESSMENT PANEL PAYMENT | 10,486.00 |
| 28/07/2021 | 81189 | DEPARTMENT OF PLANNING, LANDS AND HERITAGE | LEASE AGREEMENT | 1,650.00 |
| 28/07/2021 | 81318 | DEPARTMENT OF PREMIER & CABINET | ADVERTISING SERVICES | 109.20 |
| 13/07/2021 | 80954 | DEPARTMENT OF THE PREMIER AND CABINET ST | SUBSCRIPTION / PUBLICATION SERVICES | 637.80 |
| 28/07/2021 | 81148 | DEPARTMENT OF TRANSPORT | VEHICLE OWNERSHIP SEARCHES | 71.40 |
| 28/07/2021 | 81235 | DEVLYN CONSTRUCTIONS PTY LTD | CONSTRUCTION SERVICES | 1,144.83 |
| 13/07/2021 | 80997 | DIAL BEFORE YOU DIG | CABLE LOCATION SERVICE | 1,801.14 |
| 28/07/2021 | 81250 | DIANE JACKSON | REFUND FOR GLC MEMBERSHIP | 600.00 |
| 13/07/2021 | 80865 | DONALD CANT WATTS CORKE (WA) PTY LTD | CONSULTANCY SERVICES | 1,650.00 |
| 28/07/2021 | 81201 | DORSOGNA LIMITED | ICE CREAM AND SMALL GOODS - GLC CAFÉ | 1,529.32 |
| 13/07/2021 | 80695 | DOUTH CONTRACTING | PROPERTY & GARDEN MAINTENANCE | 3,010.20 |
| 28/07/2021 | 81188 | DOUTH CONTRACTING | PROPERTY & GARDEN MAINTENANCE | 182.60 |
| 13/07/2021 | 80642 | DOWN SOUTH WINDOW TINT | WINDSCREENS & TINTING | 1,130.00 |
| 13/07/2021 | 80615 | DS SADDLETON | ART SALES | 44.80 |
| 13/07/2021 | 80942 | DUNSBOROUGH VOLUNTEER BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 6,269.00 |
| 28/07/2021 | 81277 | DUNSBOROUGH VOLUNTEER BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 470.00 |
| 13/07/2021 | 80716 | DUNSBOROUGH CELLARS | REFRESHMENTS | 150.00 |
| 13/07/2021 | 80739 | DUNSBOROUGH CONCRETE | CONCRETE SUPPLIES -MAINLY FORD ROAD | 21,452.20 |
| 13/07/2021 | 80590 | DUNSBOROUGH FOOTBALL CLUB | HIRE OF CLUBROOMS | 322.50 |
| 21/07/2021 | 81090 | DUNSBOROUGH GREENFIELDS COMMUNITY GROUP | MEETING ROOM HIRE | 100.00 |
| 13/07/2021 | 80644 | DUNSBOROUGH HARDWARE & HOME CENTRE | HARDWARE SUPPLIES & SERVICES | 241.10 |
| 28/07/2021 | 81165 | DUNSBOROUGH HARDWARE & HOME CENTRE | HARDWARE SUPPLIES & SERVICES | 34.65 |
| 13/07/2021 | 80702 | DUTCH IMPORTS PTY LTD | CATERING | 390.00 |
| 13/07/2021 | 80650 | DYMOCKS BUSSELTON | LIBRARY RESOURCES | 478.51 |
| 21/07/2021 | 81088 | DYMOCKS BUSSELTON | LIBRARY RESOURCES | 100.00 |
| 13/07/2021 | 80941 | EAGLE BAY BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 2,677.50 |
| 13/07/2021 | 80776 | EARTH 2 OCEAN COMMUNICATIONS | COMMUNICATION SERVICES - RADIO REPAIRS | 793.33 |
| 8/07/21 | 80583 | EARTH AND STONE | MAINLY MEMORIAL CARPARK UPGRADE | 225,651.77 |
| 13/07/2021 | 80682 | ECHO FIELD PTY LTD | BUSH FIRE INSPECTION WORKS/WEED CONTROL | 9,252.32 |
| 21/07/2021 | 81095 | ECHO FIELD PTY LTD | BUSH FIRE INSPECTION WORKS/WEED CONTROL | 3,146.00 |
| 13/07/2021 | 80898 | ECO LAND CLEARING | VEGETATION REMOVAL | 8,415.00 |
| 28/07/2021 | 81270 | ECOSYSTEMS SOLUTIONS | CONSULTANCY SERVICES | 1,462.50 |
| 13/07/2021 | 80645 | EFAX AUSTRALIA | FAX SERVICE PROVIDER | 198.00 |
| 13/07/2021 | 80747 | EIS CONTROL PTYLTD | ELECTRICAL SERVICES | 23,721.50 |
| 28/07/2021 | 81206 | EIS CONTROL PTYLTD | ELECTRICAL SERVICES | 420.75 |
| 13/07/2021 | 80714 | ELAMOORE NATURAL SOAPS & COSMETICS PTY L | ART SALES | 31.85 |
| 21/07/2021 | 81114 | ELEMENT ADVISORY PTY LTD | HERITAGE ADVISORY SERVICES | 1,633.30 |
| 13/07/2021 | 80755 | ELIZABETH BINT | ART SALES | 595.00 |
| 13/07/2021 | 80986 | ELLENBY TREE FARM PTY LTD | NURSERY SUPPLIES | 33,225.50 |
| 13/07/2021 | 80879 | ELZA FOUCHE ARTIST | ART SALES | 67.20 |
| 13/07/2021 | 80731 | EMERG SOLUTIONS PTY LTD | BROADCAST ALERT APP | 225.00 |
| 13/07/2021 | 80627 | ENVIRONEX INTERNATIONAL PTY LTD | POOL CHEMICALS FOR GLC | 1,018.26 |
| 21/07/2021 | 81085 | ENVIRONEX INTERNATIONAL PTY LTD | POOL CHEMICALS FOR GLC | 411.03 |
| 13/07/2021 | 80632 | ERG ELECTRICS PTY LTD | ELECTRICAL COMMUNICATION SERVICES | 434.12 |
| 9/07/21 | 80584 | EVERETT'S HOME AND YARD | GENEERAL MAINTENANCE TO COB BUILDINGS | 7,300.00 |
| 28/07/2021 | 81229 | EVOLVE PLUS PTY LTD | BOOKINGS & PRINT MANAGEMENT SOLUTIONS | 7,595.00 |
| 13/07/2021 | 80921 | EYERITE SIGNS | GRAPHIC AND SIGNAGE SERVICES | 10,516.00 |
| 13/07/2021 | 80838 | FAIRTEL PTY LTD | TELECOMMUNICATION SERVICES | 177.85 |
| 13/07/2021 | 80754 | FASSOM PTY LTD | STATIONERY AND OFFICE SUPPLIES | 293.70 |
| 13/07/2021 | 80826 | FAT RED BIRD DESIGNS | GRAPHIC DESIGN | 215.00 |
| 13/07/2021 | 80888 | FELICITY SMART INFRASTRUCTURE PTY LTD | LED STREET LIGHTS | 7,230.30 |
| 13/07/2021 | 80959 | FESTIVAL OF BUSSELTON (INC) | SPONSORSHIP - FESTIVAL QUEEN | 1,275.00 |
| 28/07/2021 | 81260 | FINISHING WA | BOOKBINDING | 496.65 |
| 13/07/2021 | 80914 | FIT RIGHT SOUTH WEST | CHILD RESTRAINT CHECKING | 350.00 |
| 13/07/2021 | 80817 | FITNESS SOLUTIONS WA | FITNESS EQUIPMENT SERVICE AND REPAIR | 635.00 |
| 28/07/2021 | 81232 | FOODLOSOPHY | CATERING AND COOKING CLASSES | 297.50 |
| 28/07/2021 | 81168 | FOUNDER ENTERPRISES PTY LTD T/AS FORTUS | EARTHMOVING PARTS | 1,503.70 |
| 28/07/2021 | 81211 | FRANK SUTTON | WATER CHARGES REIMBURSEMENT | 173.90 |
| 13/07/2021 | 80850 | FREO STONE | PAVING SUPPLIES - BUSSELTON CBD | 71,508.09 |
| 13/07/2021 | 80726 | FRESH AS | REFRESHMENTS | 342.15 |
| 21/07/2021 | 81100 | FRESH AS | REFRESHMENTS | 228.10 |
| 28/07/2021 | 81199 | FRESH AS | REFRESHMENTS | 114.05 |
| 13/07/2021 | 80762 | FRIDA BYLES | WATER CHARGES REIMBURSEMENT | 132.25 |
| 13/07/2021 | 80744 | FULLY PROMOTED PERTH CBD | DECORATED UNIFORMS AND PROMOTIONAL ITEMS | 2,348.50 |
| 13/07/2021 | 80746 | GALAXY 42 PTY LTD | SOFTWARE CONSULTANCY | 1,705.00 |
| 28/07/2021 | 81204 | GALAXY 42 PTY LTD | SOFTWARE CONSULTANCY | 365.00 |
| 13/07/2021 | 80957 | GALVINS PLUMBING PLUS | PLUMBING SERVICES - COB VENUES | 484.00 |
| 21/07/2021 | 81117 | GALVINS PLUMBING PLUS | PLUMBING SERVICES - COB VENUES | 335.99 |
| 28/07/2021 | 81254 | GANNAWAYS CHARTER AND TOURS | BUS HIRE SERVICE | 1,450.00 |
| 13/07/2021 | 80820 | GARMONY PROPERTY CONSULTANTS | PROPERTY EVALUATION | 5,527.00 |
| 28/07/2021 | 81213 | GARRY HUTTON | WATER CHARGES REIMBURSEMENT | 1,734.60 |
| 13/07/2021 | 80719 | GEOBOX PTY LTD | VEHICLE CAMERAS | 1,366.20 |
| 28/07/2021 | 81196 | GEOBOX PTY LTD | VEHICLE CAMERAS | 1,689.60 |
| 13/07/2021 | 81030 | GEOGRAPHE CAMPING AND TACKLE WORLD | OUTDOOR EQUIPMENT SUPPLIER | 20.99 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 13/07/2021 | 80707 | GEOGRAPHE COMMUNITY LANDCARE NURSERY | NURSERY SUPPLIES | 26,544.00 |
| 13/07/2021 | 80639 | GEOGRAPHE INDUSTRIAL SUPPLIES | INDUSTRIAL SUPPLIES | 16.96 |
| 13/07/2021 | 80950 | GEOGRAPHE PETROLEUM | FUEL SERVICES | 23,933.57 |
| 13/07/2021 | 81032 | GEOGRAPHE SAWS AND MOWERS | PLANT PURCHASES / SERVICES / PARTS | 5,164.85 |
| 13/07/2021 | 80809 | GEOSPREAD | GREEN WASTE MULCHING | 41,144.40 |
| 13/07/2021 | 80908 | GFG CONSULTING | PROFESSIONAL STRATEGIC MANAGEMENT | 11,162.25 |
| 13/07/2021 | 80927 | GILS MOWING | MAINTENANCE SERVICES | 1,520.00 |
| 28/07/2021 | 81243 | GLENN MEYER | GLC REFUNDS | 789.60 |
| 13/07/2021 | 80688 | GLOBAL SYNTHETICS PTY LTD | GEOTEXTILES AND GABIONS | 526.99 |
| 13/07/2021 | 81002 | GLOBE AUSTRALIA PTY LTD | CHEMICAL SUPPLIER | 8,761.50 |
| 13/07/2021 | 80697 | GLORIA HILL | WELCOME TO COUNTRY | 300.00 |
| 13/07/2021 | 80770 | GOLDCORP AUSTRALIA | CITIZENSHIP COINS | 258.50 |
| 13/07/2021 | 80637 | GRACE RECORDS MANAGEMENT (AUSTRALIA) PTY | STORAGE SERVICES | 191.13 |
| 13/07/2021 | 80689 | GRAHAM BAILEY | WATER CHARGES REIMBURSEMENT | 466.15 |
| 13/07/2021 | 81031 | GRASSIAS TURF MANAGEMENT | CRICKET PITCH MANAGEMENT SERVICES | 11,700.00 |
| 21/07/2021 | 81098 | GRAVITY ETC | VACATION CARE EXCURSION | 1,404.00 |
| 28/07/2021 | 81252 | GREAT EXPECTATION SPEAKERS AND TRAINERS | SPEAKER PROVIDED FOR COUNCIL | 3,300.00 |
| 28/07/2021 | 81157 | GREY GOLD CONSTRUCTIONS | CONCRETE SERVICES | 1,683.00 |
| 13/07/2021 | 80930 | GROCOCK GLASS | GLASS WORK SERVICES | 881.00 |
| 28/07/2021 | 81273 | GROCOCK GLASS | GLASS WORK SERVICES | 154.35 |
| 13/07/2021 | 80700 | GUARDIAN FIRST AID & FIRE | SAFETY SUPPLIES | 3,316.05 |
| 13/07/2021 | 81041 | GUMPTION PTY LTD | ADVERTISING SERVICES | 2,748.00 |
| 28/07/2021 | 81323 | GUMPTION PTY LTD | ADVERTISING SERVICES | 4,280.00 |
| 13/07/2021 | 80945 | HANSON CONSTRUCTION MATERIALS PTY LTD | CONCRETE SERVICES | 7,733.00 |
| 28/07/2021 | 81279 | HANSON CONSTRUCTION MATERIALS PTY LTD | CONCRETE SERVICES | 8,288.06 |
| 13/07/2021 | 80841 | HAPPS POTTERY | ART SALES | 116.20 |
| 13/07/2021 | 80774 | HARBECKS TRANSPORT | SAND AND GRAVEL SUPPLIES - MAINLY GLOVER ROAD | 105,231.94 |
| 21/07/2021 | 81103 | HARBECKS TRANSPORT | SAND AND GRAVEL SUPPLIES - MAINLY RIDGEWAY DRIVE | 28,541.58 |
| 13/07/2021 | 81065 | HAYLEY OVERTON | STAFF REIMBURSEMENT | 196.48 |
| 13/07/2021 | 80890 | HEAD OVER HEALS | JUGGLING AND ACROBATIC WORKSHOP | 2,000.00 |
| 13/07/2021 | 80651 | HEALTHSCOPE MEDICAL CENTRE PTY LTD | MEDICAL SERVICES | 146.75 |
| 23/07/2021 | 81089 | HEALTHSCOPE MEDICAL CENTRE PTY LTD | PAYMENT CANCELLED | 0.00 |
| 28/07/2021 | 81169 | HEALTHSCOPE MEDICAL CENTRE PTY LTD | MEDICAL SERVICES | 80.35 |
| 13/07/2021 | 80760 | HEATH AND GAIL PERRY | WATER CHARGES REIMBURSEMENT | 1,170.40 |
| 30/07/2021 | 81262 | HERSEY 'S SAFETY PTY LTD | TIMBER AND HARDWARE | 0.00 |
| 13/07/2021 | 80883 | HFM ASSET MANAGEMENT PTY LTD | TECHNICAL ADVICE | 7,590.00 |
| 28/07/2021 | 81218 | HIFX LIMITED CLIENT SECURITY TRUST ACC | ELECTRONIC VISITOR MANAGEMENT SYSTEM | 70.00 |
| 13/07/2021 | 81062 | HIP POCKET WORKWEAR | UNIFORMS & PROTECTIVE CLOTHING | 1,493.10 |
| 28/07/2021 | 81328 | HIP POCKET WORKWEAR | UNIFORMS & PROTECTIVE CLOTHING | 1,377.28 |
| 13/07/2021 | 81000 | HITHERGREEN BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 650.00 |
| 13/07/2021 | 80886 | HOST CORPORATION PTY LTD | CATERING EQUIPMENT | 3,795.00 |
| 13/07/2021 | 80857 | HOWSON MANAGEMENT | ENGINEERING PROJECT MANAGEMENT | 418.00 |
| 21/07/2021 | 81113 | HUE PTY LTD | RATE REFUND | 3,086.55 |
| 21/07/2021 | 81112 | IAN & LESLEY MCCARTHY | BJTP REFUND | 50.00 |
| 13/07/2021 | 80917 | IAN CLAPP | STAFF REIMBURSEMENT | 370.00 |
| 21/07/2021 | 81099 | IAN MCDOWELL | STAFF REIMBURSEMENT | 38.50 |
| 13/07/2021 | 80640 | ICMI SPEAKERS & ENTERTAINERS | GUEST SPEAKER - HAPPINESS CO (STAFF CONFERENCE) | 5,500.00 |
| 13/07/2021 | 80860 | IDESIGN CABINETS | CABINET MAKING | 874.50 |
| 28/07/2021 | 81240 | IDESIGN CABINETS | CABINET MAKING | 3,025.00 |
| 13/07/2021 | 80775 | ILLION AUSTRALIA PTY LTD | TENDER ADVERTISING AND MANAGEMENT | 216.84 |
| 28/07/2021 | 81183 | IMAGE ON LINE | MARKETING SERVICES | 261.25 |
| 13/07/2021 | 80634 | INFOCOUNCIL PTY LTD | SOFTWARE SERVICES | 19,893.50 |
| 13/07/2021 | 80701 | INNERSPACE COMMERCIAL INTERIORS | OFFICE FURNITURE | 5,464.80 |
| 13/07/2021 | 80828 | INSTANT PRODUCTS HIRE | PUBLIC ABLUTIONS HIRE AND SALES | 2,642.93 |
| 13/07/2021 | 80589 | INSTANT RACKING | SHELVING & STORAGE SERVICES | 2,154.00 |
| 13/07/2021 | 80649 | INVASIVE SPECIES PTY LTD | FOX BAITING - YOONGARILLUP & AMBERGATE | 16,209.60 |
| 28/07/2021 | 81167 | INVASIVE SPECIES PTY LTD | FOX BAITING | 861.30 |
| 13/07/2021 | 80993 | IPWEA-WA | TRAINING SERVICES | 319.00 |
| 13/07/2021 | 80967 | IT VISION AUSTRALIA PTY LTD | SOFTWARE SERVICES | 6,201.25 |
| 13/07/2021 | 80805 | JAMES BENNETT | SPECIALIST LIBRARY RESOURCES | 886.33 |
| 13/07/2021 | 80874 | JAMES TODD | REFUND FOR ANIMAL STERILISATION | 77.50 |
| 28/07/2021 | 81309 | JANINE GRIFFITHS | TOWN PLANNING SERVICES | 0.00 |
| 28/07/2021 | 81327 | JANINE SHERIDAN | STAFF REIMBURSEMENT | 441.48 |
| 13/07/2021 | 80877 | JASON EY | REIMBURSEMENT OF WATER EXPENSES | 2,655.41 |
| 13/07/2021 | 80933 | JASON SIGNMAKERS | SIGNAGE SUPPLIES | 1,526.87 |
| 13/07/2021 | 80595 | JAYDEE EVENTS PTY LTD | BOND REFUND | 420.00 |
| 21/07/2021 | 81128 | JD & JE CORKER | STAFF REIMBURSEMENT | 128.00 |
| 13/07/2021 | 80824 | JEM MCKELVIE PTY LTD | OFFICE EQUIPMENT SUPPLIER | 955.00 |
| 13/07/2021 | 80713 | JENNIFER BROWN | ART SALES | 43.20 |
| 13/07/2021 | 80600 | JIGSAW SIGNS & PRINT | SIGNAGE SERVICES | 1,964.00 |
| 28/07/2021 | 81144 | JIGSAW SIGNS & PRINT | SIGNAGE SERVICES | 3,246.98 |
| 28/07/2021 | 81147 | JL CRUMMEY T/A FIRST CLASS TRAINING | TRAINING SERVICES | 395.00 |
| 22/07/2021 | 81131 | JSW TRAINING & COMMUNITY SERVICES | TRAINING SERVICES | 199.20 |
| 28/07/2021 | 81212 | JUDITH TOOKE | WATER CHARGES REIMBURSEMENT | 672.75 |
| 13/07/2021 | 81048 | JUICE PRINT | PRINTING SERVICES | 7,161.28 |
| 13/07/2021 | 80796 | JULIE GUTHRIDGE | ART SALES | 15.40 |
| 13/07/2021 | 81009 | KALOORUP BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 705.30 |
| 28/07/2021 | 81251 | KAREN STELTER | REFUND FOR ANIMAL STERILISATION | 150.00 |
| 13/07/2021 | 80829 | KAREN TAYLOR-VIVIAN | WATER CHARGES REIMBURSEMENT | 2,836.55 |
| 13/07/2021 | 80833 | KARL D CLIVELY | IRRIGATION AND PROJECT MANAGEMENT SERVICES | 22,327.80 |
| 28/07/2021 | 81234 | KARL D CLIVELY | IRRIGATION AND PROJECT MANAGEMENT SERVICES | 968.00 |
| 13/07/2021 | 80788 | KELLY MCGORLICK | WATER CHARGES REIMBURSEMENT | 4,174.90 |
| 13/07/2021 | 80605 | KERRY HILL ARCHITECTS | ARCHITECTURAL SERVICES - BPACC | 13,607.55 |
| 28/07/2021 | 81145 | KERRY HILL ARCHITECTS | ARCHITECTURAL SERVICES | 1,421.37 |
| 28/07/2021 | 81186 | KESTRAL COMPUTING PTY LTD | BOOKING SYSTEM | 17,155.60 |
| 13/07/2021 | 80765 | KEVIN NEWELL | WATER CHARGES REIMBURSEMENT | 796.40 |
| 13/07/2021 | 80635 | KIDSAFE WESTERN AUSTRALIA INC | PLAYGROUND AUDIT | 2,255.00 |
| 13/07/2021 | 80720 | KIM BUTTFIELD | SPORT AND RECREATION CONSULTANCY | 4,895.00 |
| 28/07/2021 | 81238 | KIT PRENDERGAST | ECOLOGICAL CONSULTANCY | 590.00 |
| 13/07/2021 | 80723 | KITCHEN TAKEOVERS | CATERING | 2,132.00 |
| 13/07/2021 | 80751 | KMART BUSSELTON | RETAIL HOME WARES | 201.50 |
| 28/07/2021 | 81208 | KMART BUSSELTON | RETAIL HOME WARES | 213.50 |
| 28/07/2021 | 81258 | KOCHII EUCALYPTUS OIL PTY LTD | ESSENTIAL OILS | 325.00 |
| 28/07/2021 | 81217 | KOMATSU AUSTRALIA | VEHICLE PURCHASE AND PARTS | 244.98 |
| 13/07/2021 | 80696 | KRISTOPHER N DAVIS | STAFF REIMBURSEMENT | 95.00 |
| 13/07/2021 | 80953 | LANDGATE (VALUER GENERAL'S OFFICE) | LAND VALUATIONS | 3,137.80 |
| 21/07/2021 | 81116 | LANDGATE (VALUER GENERAL'S OFFICE) | LAND VALUATIONS | 170.60 |
| 13/07/2021 | 80943 | LANDGATE CUSTOMER ACCOUNT | LAND INFORMATION AND TITLE SEARCHES | 15,407.15 |
| 28/07/2021 | 81278 | LANDGATE CUSTOMER ACCOUNT | LAND INFORMATION AND TITLE SEARCHES | 53.40 |
| 13/07/2021 | 81045 | LANDMARK ENGINEERING | INFRASTRUCTURE SERVICES | 9,574.40 |
| 13/07/2021 | 80611 | LANDSAVE ORGANICS | MULCH AND COMPOST MATERIALS | 36,509.00 |
| 28/07/2021 | 81150 | LANDSAVE ORGANICS | LANDSCAPING SERVICE | 7,392.00 |
| 13/07/2021 | 80910 | LAWRENCE & HANSON | ELECTRICAL/PROTECTIVE CLOTHING SUPPLIES | 4,620.08 |
| 13/07/2021 | 81046 | LE & OG ISBEL | ART SALES | 128.80 |
| 13/07/2021 | 80594 | LEEUWIN CIVIL PTY LTD | DUNSBOROUGH LAKES SPORTS PRECINCT | 103,638.94 |
| 21/07/2021 | 81078 | LEEUWIN CIVIL PTY LTD | HIRE EQUIPMENT SERVICES EARTHWORKS - BINA PLACE | 64,900.00 |
| 28/07/2021 | 81143 | LEEUWIN CIVIL PTY LTD | HIRE EQUIPMENT SERVICES - DUNS LAKES SPORTS PRECINCT | 116,441.21 |
| 13/07/2021 | 81029 | LEEUWIN TRANSPORT | COURIER SERVICES | 769.73 |
| 28/07/2021 | 81295 | LEISURE INSTITUTE OF WA AQUATICS INC | TRAINING SERVICES | 1,090.00 |
| 28/07/2021 | 81248 | LEONARD & VELMA JACKSON | RATE REFUND | 780.23 |
| 13/07/2021 | 80648 | LG CONNECT PTY LTD | TECHNICAL CONSULTING | 5,940.00 |
| 13/07/2021 | 80778 | LIFE READY PHYSIO & PILATES BUSSELTON | MUSCULOKELETAL FUNCTIONAL CAPACITY | 148.50 |
| 13/07/2021 | 81011 | LINCOLN HIGGINS | WELDING SERVICES | 3,080.00 |
| 28/07/2021 | 81256 | LISA STEVENS | ART CLASSES | 180.00 |
| 28/07/2021 | 81219 | LIVING MADLY PTY LTD | BAKERY CATERING | 749.00 |
| 13/07/2021 | 80897 | LIVING TURF | IRRIGATION SUPPLIER | 20,680.00 |
| 28/07/2021 | 81330 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA | TRAINING SERVICES | 4,828.00 |
| 13/07/2021 | 80750 | LOLA GARLETT | ABORIGINAL CULTURAL SERVICES | 300.00 |
| 13/07/2021 | 80633 | LOMAX MEDIA | ADVERTISING | 1,100.00 |
| 28/07/2021 | 81161 | LOMAX MEDIA | ADVERTISING | 720.50 |
| 28/07/2021 | 81175 | LOTEX FILTER CLEANING SERVICE | PLANT FILTER CLEANING SERVICE | 658.32 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 13/07/2021 | 81038 | LOTUS FOLDING WALLS AND DOORS PTY LTD | OPERABLE DOORS - NCC | 26,807.00 |
| 28/07/2021 | 81246 | LYDIA LITTON | BJTP REFUND | 125.00 |
| 13/07/2021 | 80938 | MACDONALD JOHNSTON PTY LTD | ENGINEERING - PLANT SPARES & SERVICING | 1,897.31 |
| 28/07/2021 | 81275 | MACDONALD JOHNSTON PTY LTD | ENGINEERING - PLANT SPARES & SERVICING | 214.30 |
| 13/07/2021 | 80964 | MAJOR MOTORS PTY LTD | PLANT SERVICES / PARTS | 3,352.12 |
| 28/07/2021 | 81287 | MAJOR MOTORS PTY LTD | PLANT PURCHASES / SERVICES / PARTS | 283.01 |
| 13/07/2021 | 80937 | MALATESTA ROAD PAVING | ROAD SURFACING - MAINLY CAPEL TUTUNUP, LUDLOW HITHERGREEN, HAKEA & WADANDI | 442,853.06 |
| 13/07/2021 | 80823 | MALCOLM ROBERTS | ART SALES | 63.00 |
| 13/07/2021 | 81043 | MARAGLAD HOLDINGS PTY LTD | FIRE CONTROL SERVICES | 4,862.00 |
| 28/07/2021 | 81326 | MARAGLAD HOLDINGS PTY LTD | FIRE CONTROL SERVICES | 1,650.00 |
| 13/07/2021 | 80881 | MARGARET GEARY | ART SALES | 14.00 |
| 13/07/2021 | 80663 | MARGARET RIVER BUSSELTON TOURISM ASSOCIATION | ADVERTISING | 14,850.00 |
| 13/07/2021 | 80636 | MARGARET RIVER FENCING | FENCING SERVICES - MAINLY BUSSELTON AIRPORT | 28,462.50 |
| 28/07/2021 | 81162 | MARGARET RIVER FENCING | MAINTENANCE SERVICES | 28,726.50 |
| 13/07/2021 | 80915 | MARGARET RIVER GRASSTREES | PLANT SUPPLIER | 13,369.00 |
| 28/07/2021 | 81266 | MARGARET RIVER ORGANIC FARMER | FACILITATION SERVICES | 550.00 |
| 13/07/2021 | 80783 | MARGARET RIVER RURAL CONTRACTORS PTY LTD | PLANT & EQUIPMENT HIRE | 3,773.00 |
| 13/07/2021 | 80907 | MARK WONG | STAFF REIMBURSEMENT | 179.48 |
| 13/07/2021 | 80666 | MARKETFORCE PTY LTD | ADVERTISING SERVICES | 3,880.71 |
| 21/07/2021 | 81093 | MARKETFORCE PTY LTD | ADVERTISING SERVICES | 1,432.85 |
| 28/07/2021 | 81174 | MARKETFORCE PTY LTD | ADVERTISING SERVICES | 3,801.27 |
| 13/07/2021 | 80863 | MARTINICK BOSCH SELL PTY LTD | ENVIRONMENTAL CONSULTING SERVICES | 8,933.38 |
| 13/07/2021 | 80856 | MATT RILEY STUDIO | VIDEO EDITING AND CREATIONS | 200.00 |
| 13/07/2021 | 80896 | MAYDAY SERVICES | EQUIPMENT HIRE | 5,060.00 |
| 28/07/2021 | 81259 | MAYDAY SERVICES | EQUIPMENT HIRE | 1,038.40 |
| 13/07/2021 | 80624 | MCLEODS BARRISTERS & SOLICITORS | LEGAL SERVICES | 2,656.91 |
| 13/07/2021 | 80808 | MDM ENTERTAINMENT PTY LTD | DVD AND CD SUPPLY TO LIBRARY | 850.01 |
| 13/07/2021 | 80803 | MECHANICAL PROJECT SERVICES | AIRCONDITIONING & REFRIGERATION SERVICES | 10,261.22 |
| 28/07/2021 | 81223 | MECHANICAL PROJECT SERVICES | AIRCONDITIONING & REFRIGERATION SERVICES | 2,840.20 |
| 13/07/2021 | 80599 | MEDELECT | DEFIBRILLATOR MAINTENANCE | 477.40 |
| 13/07/2021 | 80936 | METRICUP BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 665.00 |
| 13/07/2021 | 80894 | MGM BULK PTY LTD | ROAD BUILDING SUPPLIES | 7,743.78 |
| 13/07/2021 | 80771 | MICHAEL & KATE WILSON | WATER CHARGES REIMBURSEMENT | 1,111.95 |
| 13/07/2021 | 80603 | MIKE ARCHER | STAFF REIMBURSEMENT | 250.54 |
| 13/07/2021 | 80764 | MIKE MORGAN | WATER CHARGES REIMBURSEMENT | 929.65 |
| 28/07/2021 | 81304 | MINTER ELLISON | LEGAL SERVICES | 3,708.43 |
| 13/07/2021 | 81053 | MJB INDUSTRIES | DRAINAGE SUPPLIES | 15,531.30 |
| 13/07/2021 | 80904 | MRPC WA POLISHED CONCRETE | CONCRETE REPAIR BFB SHED | 9,350.00 |
| 13/07/2021 | 80836 | MUIRS | VEHICLE MAINTENANCE | 461.45 |
| 28/07/2021 | 81236 | MUIRS | NEW FORD RANGER | 36,012.77 |
| 13/07/2021 | 80736 | MURDOCH UNIVERSITY | RESEARCH SERVICES | 8,413.00 |
| 13/07/2021 | 80641 | NALDA HOSKINS DESIGN | ART SALES | 20.00 |
| 13/07/2021 | 80822 | NATURAL EDGE FRAMING & PHOTOGRAPHY | ART SALES | 67.20 |
| 13/07/2021 | 80843 | NATURALISTE COM CLEANING | CLEANING SERVICES | 2,090.00 |
| 13/07/2021 | 80657 | NATURALISTE GLASS BUSINESS TRANS ACC | GLASS REPAIRS AND MANUFACTURE | 376.26 |
| 28/07/2021 | 81172 | NATURALISTE GLASS BUSINESS TRANS ACC | GLASS REPAIRS AND MANUFACTURE | 100.10 |
| 13/07/2021 | 80672 | NATURALISTE HYGIENE SERVICES | HYGIENE SERVICES | 7,037.78 |
| 13/07/2021 | 80990 | NATURALISTE STONE | MAINTENANCE & STONEWORK | 11,000.00 |
| 13/07/2021 | 81063 | NEVERFAIL SPRINGWATER LTD | WATER REFILL SERVICE - DUNS WASTE FACILITY | 209.25 |
| 13/07/2021 | 80777 | NEW IMAGE LANDSCAPING AND MAINTENANCE | LANDSCAPE MAINTENANCE | 10,890.00 |
| 13/07/2021 | 80862 | NEWGROUND DESIGN SERVICES PTY LTD | DESIGN SERVICES | 1,650.00 |
| 13/07/2021 | 80909 | NEWTOWN CHINESE RESTAURANT | CATERING SERVICES | 518.40 |
| 13/07/2021 | 80939 | NICHOLLS MACHINERY | PLANT PURCHASES / SERVICES / PARTS | 6,693.55 |
| 21/07/2021 | 81115 | NICHOLLS MACHINERY | PLANT PURCHASES / SERVICES / PARTS | 341.00 |
| 28/07/2021 | 81276 | NICHOLLS MACHINERY | PLANT PURCHASES / SERVICES / PARTS | 76.56 |
| 13/07/2021 | 80903 | NICK KIDD FAMILY TRUST | BADMINTON COACHING AND EQUIPMENT | 720.00 |
| 13/07/2021 | 80759 | NIGHTLIFE MUSIC PTY LTD | MUSIC AND VIDEO SUBSCRIPTION SERVICES | 413.92 |
| 28/07/2021 | 81210 | NIGHTLIFE MUSIC PTY LTD | MUSIC AND VIDEO SUBSCRIPTION SERVICES | 413.92 |
| 21/07/2021 | 81096 | NIKKI SHAW | STAFF REIMBURSEMENT | 82.50 |
| 21/07/2021 | 81081 | NL & KE SEARLE | STAFF REIMBURSEMENT | 90.00 |
| 13/07/2021 | 80830 | NOBLE CONSULTING SURVEYORS PTY LTD | SURVEYING SERVICES | 11,000.00 |
| 28/07/2021 | 81166 | NSCO CONSULTING | CONSULTANCY AND TRAINING | 1,049.95 |
| 13/07/2021 | 81013 | NUMERO PTY LTD | VEHICLE RENTAL SERVICES | 3,996.14 |
| 13/07/2021 | 80673 | OCEAN AIR CARPET CARE | MONTHLY CONTRACTED CLEANING SERVICES | 29,690.10 |
| 28/07/2021 | 81177 | OCEAN AIR CARPET CARE | CLEANING SERVICES | 1,642.30 |
| 13/07/2021 | 80815 | OCR HOLDINGS PTY LTD | LIQUID WASTE REMOVAL | 2,333.10 |
| 13/07/2021 | 80730 | OFFICEWORKS | OFFICE EQUIPMENT SERVICES | 924.26 |
| 13/07/2021 | 80665 | OLDSWEEN FAMILY TRUST | CATERING | 2,353.40 |
| 28/07/2021 | 81173 | OLDSWEEN FAMILY TRUST | CATERING | 1,555.50 |
| 28/07/2021 | 81136 | OLIVER DARBY | STAFF REIMBURSEMENT | 99.90 |
| 13/07/2021 | 80749 | ONSITE RENTAL GROUP OPERATIONS PTY LTD | HIRE OF PLANT VEHICLES FOR EARTH WORKS | 34,773.49 |
| 22/07/2021 | 81133 | ONSITE RENTAL GROUP OPERATIONS PTY LTD | DRY HIRE | 21,947.14 |
| 13/07/2021 | 80734 | OPRA AUSTRALIA PTY LTD | PSYCHOMETRIC ASSESSMENT SERVICES | 1,441.00 |
| 13/07/2021 | 80643 | OPTUS BILLING SERVICES PTY LTD | FIXED INTERNET ACCESS | 2,500.00 |
| 28/07/2021 | 81152 | ORANA CINEMAS BUSSELTON | ADVERTISING SERVICES | 580.00 |
| 13/07/2021 | 80735 | ORIENTEERING SERVICE OF AUSTRALIA | COMPASSES AND NAVIGATIONAL EQUIPMENT | 647.04 |
| 13/07/2021 | 80646 | OSCAR NEGUS | FIRE OFFICER HONORARIUM | 396.00 |
| 13/07/2021 | 80801 | OTTELIA ECOLOGY | ENVIRONMENTAL CONSULTING SERVICES | 1,760.00 |
| 28/07/2021 | 81253 | OZ LOCKERS PTY LTD | SECURITY LOCKERS | 93.50 |
| 28/07/2021 | 81192 | PARLAN PTY LTD TRADING AS ENVIRONMENTAL | WATER SAMPLING AND TESTING | 1,925.00 |
| 22/07/2021 | 81130 | PAUL COLLINS | STAFF REIMBURSEMENT | 100.00 |
| 28/07/2021 | 81135 | PAUL COLLINS | STAFF REIMBURSEMENT | 506.00 |
| 28/07/2021 | 81222 | PC-EFTPOS PTY LTD | SOFTWARE SERVICES | 55.00 |
| 13/07/2021 | 80900 | PEMBERTON VOLUNTEER FIRE AND RESCUE SERVICES | FIRE REDUCTION BURN | 1,040.00 |
| 13/07/2021 | 80955 | PENDREY AGENCIES P/L | CHEMICAL/RURAL SUPPLIES | 13,170.36 |
| 21/07/2021 | 81082 | PENNY CROWLEY | STAFF REIMBURSEMENT | 91.45 |
| 28/07/2021 | 81321 | PENSKE POWER SYSTEMS | PLANT PURCHASES / SERVICES / PARTS | 2,805.00 |
| 13/07/2021 | 80598 | PERTH ENERGY PTY LTD | ELECTRICITY SUPPLIER | 50,716.49 |
| 28/07/2021 | 81207 | PETER & SHARYN BAKER | WATER CHARGES REIMBURSEMENT | 3,482.50 |
| 13/07/2021 | 80851 | PETER EVANS | ART SALES | 63.00 |
| 21/07/2021 | 81094 | PETER KIELY | STAFF REIMBURSEMENT | 148.40 |
| 13/07/2021 | 80593 | PHIL HOLLETT PHOTOGRAPHY | ART SALES | 8.40 |
| 13/07/2021 | 80606 | PHOENIX FOUNDRY PTY LTD | MEMORIAL PLAQUES SUPPLIER | 1,092.30 |
| 13/07/2021 | 80878 | PJ DOHNT & SR TROY | ART SALES | 14.70 |
| 13/07/2021 | 80811 | POOL ROBOTIC PERTH | POOL CLEANER SALES AND REPAIR | 1,611.05 |
| 13/07/2021 | 80779 | POWER MEDICAL CENTRE | PRE EMPLOYMENT MEDICAL | 159.50 |
| 13/07/2021 | 80753 | PRACSYS | COMMERCIAL ASSESSMENT | 13,722.50 |
| 13/07/2021 | 80963 | PRESTIGE PRODUCTS | HOSPITALITY EQUIPMENT SUPPLIER | 3,877.94 |
| 28/07/2021 | 81286 | PRESTIGE PRODUCTS | HOSPITALITY EQUIPMENT SUPPLIER | 2,775.50 |
| 28/07/2021 | 81151 | PRIME INDUSTRIAL PRODUCTS PTY LTD | SAFETY EQUIPMENT | 822.80 |
| 13/07/2021 | 80729 | PRIME MEDIA GROUP | ADVERTISING SERVICES | 3,300.00 |
| 13/07/2021 | 80821 | PROFESSIONAL CABLING SERVICES | CABLING SERVICES | 264.00 |
| 28/07/2021 | 81230 | PROFESSIONAL CABLING SERVICES | CABLING SERVICES | 583.00 |
| 13/07/2021 | 80960 | PRO-LINE KERBING | KERBING SERVICES | 34,929.62 |
| 13/07/2021 | 80827 | PROMOTIONS INTERNATIONAL PTY LTD | PROMOTIONAL PRODUCTS | 5,321.80 |
| 13/07/2021 | 80685 | PVR INDUSTRIAL PTY LTD | INDUSTRIAL PUMP REPAIRS | 13,308.52 |
| 28/07/2021 | 81181 | PVR INDUSTRIAL PTY LTD | INDUSTRIAL PUMP REPAIRS | 522.50 |
| 13/07/2021 | 80845 | QED ENVIRONMENTAL SERVICES | SURFACE TESTING | 2,420.00 |
| 21/07/2021 | 81129 | QK TECHNOLOGIES PTY LTD | QK LICENCE FOR NCC VAC CARE | 1,811.70 |
| 13/07/2021 | 80946 | RAECO INTERNATIONAL PTY LTD | LIBRARY RESOURCES | 585.37 |
| 13/07/2021 | 80891 | REBECCA JAMES | EVENT/BAR/APPROVED MANAGER WORK | 275.00 |
| 13/07/2021 | 80699 | REDFISH TECHNOLOGIES PTY LTD | AUDIO VIDEO CONSULTING ANNUAL AGREEMENT | 21,409.30 |
| 28/07/2021 | 81289 | REPCO AUTO PARTS | PLANT PURCHASES / SERVICES / PARTS | 201.32 |
| 13/07/2021 | 81057 | REPEAT PLASTICS (WA) | PLASTIC PRODUCT SUPPLIER | 9,021.40 |
| 13/07/2021 | 80887 | RESPRING PTY LTD | REAL ESTATE LISTING | 660.00 |
| 13/07/2021 | 80892 | RICHGRO GARDEN PRODUCTS | GARDEN FERTILISERS | 1,925.00 |
| 13/07/2021 | 81019 | RICOH BUSINESS CENTRE | OFFICE EQUIPMENT SERVICES - PHOTOCOPYING | 1,285.73 |
| 28/07/2021 | 81242 | RIVER SANDS PTY LTD | CLEANING SUPPLIES | 335.50 |
| 13/07/2021 | 81025 | RJ BACK | TRAINING SERVICES | 2,750.66 |
| 28/07/2021 | 81325 | RMS (AUST)P/L | SOFTWARE SERVICES | 61.60 |
| 13/07/2021 | 80693 | ROBERT'S TILT TRAY & HIAB SERVICE | FREIGHT | 1,122.00 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 28/07/2021 | 81187 | ROBERT'S TILT TRAY & HIAB SERVICE | FREIGHT | 1,100.00 |
| 28/07/2021 | 81245 | ROBIN COLLINS | BJTP REFUND | 82.00 |
| 28/07/2021 | 81308 | ROCKWATER PTY LTD | HYDROGEOLOGICAL CONSULTANTS | 2,585.00 |
| 13/07/2021 | 80961 | RODS AUTO ELECTRICS | AUTO ELECTRICAL SERVICES | 1,719.68 |
| 13/07/2021 | 80940 | ROYAL LIFE SAVING SOCIETY - AUSTRALIA | TRAINING SERVICES | 99.00 |
| 13/07/2021 | 80984 | RUBEK AUTOMATIC DOORS | AUTOMATIC DOOR SERVICES | 1,220.45 |
| 13/07/2021 | 80864 | RURAL AND RESIDENTIAL SHEDS PTY LTD ATF | CARPORT SHELTERS | 12,520.00 |
| 13/07/2021 | 80848 | S & S WALKER | ART SALES | 8.40 |
| 13/07/2021 | 81033 | SAFE & SURE SECURITY PTY LTD | SECURITY SERVICES - ALARM OCCURRENCE | 0.00 |
| 21/07/2021 | 81127 | SAFE & SURE SECURITY PTY LTD | SECURITY SERVICES - ALARM OCCURRENCE | 3,737.80 |
| 28/07/2021 | 81156 | SAFE FIRST TRAINING | STAFF TRAINING | 2,100.00 |
| 13/07/2021 | 80895 | SALT LAKE DESIGNS | ART SALES | 1,003.20 |
| 13/07/2021 | 80819 | SAMUEL J ALLEN | ARTWORK CONSULTATION | 18,967.95 |
| 21/07/2021 | 81107 | SAMUEL J ALLEN | ARTWORK CONSULTATION | 880.00 |
| 13/07/2021 | 81037 | SANPOINT PTY LTD | LANDSCAPING SERVICES - EASTERN LINK & KING STREET | 98,883.22 |
| 28/07/2021 | 81320 | SANPOINT PTY LTD | LANDSCAPING SERVICES - EASTERN LINK & KING STREET | 104,122.49 |
| 13/07/2021 | 80769 | SARA URBAN | FACE PAINTING | 600.00 |
| 13/07/2021 | 80741 | SARAH'S PLACE | HOMEWARE RETAILER | 350.00 |
| 13/07/2021 | 80738 | SCANIA AUSTRALIA PTY LTD | VEHICLE PARTS AND LABOUR | 3,627.24 |
| 13/07/2021 | 80628 | SCOPE BUSINESS IMAGING | ELECTRONIC EQUIPMENT | 1,249.23 |
| 21/07/2021 | 81104 | SCOTTISH PACIFIC BUSINESS FINANCE;;CB TR | TRAFFIC MANAGEMENT SERVICES | 47,671.90 |
| 28/07/2021 | 81216 | SCOTTISH PACIFIC BUSINESS FINANCE;;CB TR | TRAFFIC MANAGEMENT SERVICES | 13,937.71 |
| 13/07/2021 | 80671 | SEASIDE LANDSCAPING CONTRACTORS | LANDSCAPING SERVICES | 1,919.50 |
| 28/07/2021 | 81249 | SHARON MOTT | REFUND FOR HOLIDAY HOMES REGISTRATION | 374.00 |
| 13/07/2021 | 81044 | SHARON WILLIAMS | ART SALES | 33.60 |
| 28/07/2021 | 81255 | SHAUN HESTER | SCHEME WATER REIMBURSEMENT | 1,614.85 |
| 13/07/2021 | 81060 | SHORE COASTAL | COASTAL CONSULTANCY SERVICES | 32,279.50 |
| 13/07/2021 | 80608 | SHOREWATER MARINE PTY LTD | MARINE ASSET MAINTENANCE | 522.50 |
| 13/07/2021 | 80807 | SIESTA TIME WA PTY LTD TRADING AS CAPE C | REFRESHMENTS | 413.58 |
| 28/07/2021 | 81226 | SIESTA TIME WA PTY LTD TRADING AS CAPE C | REFRESHMENTS | 761.48 |
| 13/07/2021 | 80996 | SIGMA CHEMICALS | CHEMICAL SUPPLIER | 132.00 |
| 13/07/2021 | 81001 | SIGNSMITHS | SIGNAGE SERVICES | 3,703.04 |
| 13/07/2021 | 80763 | SIMONE NEWMAN | WATER CHARGES REIMBURSEMENT | 1,546.10 |
| 13/07/2021 | 80911 | SITE IMPROVE AUSTRALIA PTY LTD | WEBSITE MANAGEMENT & MANAGEMENT SOFTWARE | 6,446.00 |
| 13/07/2021 | 80816 | SKIDATA AUSTRALASIA PTY LTD | CARPARK EQUIPMENT | 1,604.90 |
| 15/07/2021 | 81067 | SMARTSALARY PTY LTD | SALARY PACKAGING SERVICE | 17,551.11 |
| 29/07/2021 | 81332 | SMARTSALARY PTY LTD | SALARY PACKAGING SERVICE | 18,128.70 |
| 13/07/2021 | 81008 | SOILS AINT SOILS | NURSERY SUPPLIES | 1,342.00 |
| 28/07/2021 | 81307 | SOILS AINT SOILS | NURSERY SUPPLIES | 396.80 |
| 13/07/2021 | 80842 | SOS OFFICE EQUIPMENT | OFFICE EQUIPMENT SERVICES | 16,923.74 |
| 13/07/2021 | 80901 | SOUTH WEST CHEEKY BUTCHER | CATERING | 349.90 |
| 13/07/2021 | 81049 | SOUTH WEST COUNSELLING | COUNSELLING SERVICES | 2,790.00 |
| 13/07/2021 | 81016 | SOUTH WEST CYCLES | CYCLE SUPPLIER | 190.00 |
| 13/07/2021 | 80949 | SOUTH WEST MACHINING CENTRE | PLANT MAINTENANCE SERVICES | 1,490.50 |
| 28/07/2021 | 81281 | SOUTH WEST MACHINING CENTRE | PLANT MAINTENANCE SERVICES | 126.50 |
| 13/07/2021 | 80781 | SOUTH WEST OFFICE NATIONAL | STATIONERY | 1,330.87 |
| 28/07/2021 | 81215 | SOUTH WEST OFFICE NATIONAL | STATIONERY | 1,474.24 |
| 13/07/2021 | 80947 | SOUTH WEST STEEL PRODUCTS | STEEL PRODUCTS SUPPLIER | 61.27 |
| 28/07/2021 | 81280 | SOUTH WEST STEEL PRODUCTS | STEEL PRODUCTS SUPPLIER | 571.77 |
| 13/07/2021 | 80756 | SOUTHERN HABITAT NURSERY | NURSERY SUPPLIES | 17,468.00 |
| 28/07/2021 | 81209 | SOUTHERN HABITAT NURSERY | NURSERY SUPPLIES | 198.00 |
| 28/07/2021 | 81274 | SOUTHERN LOCK AND SECURITY | SECURITY SERVICES | 247.50 |
| 13/07/2021 | 81006 | SOUTHERN MACHINING & MAINTENANCE | PLANT MAINTENANCE SERVICES | 590.17 |
| 13/07/2021 | 80952 | SOUTHWEST EVENT HIRE | HIRE EQUIPMENT SERVICES | 2,123.40 |
| 13/07/2021 | 80676 | SOUTHWEST OUTDOOR POWER | PLANT PURCHASES / SERVICES / PARTS | 2,829.00 |
| 13/07/2021 | 80991 | SOUTHWEST TYRE SERVICE | PLANT TYRE SUPPLIER / REPAIRER | 20,862.70 |
| 28/07/2021 | 81303 | SOUTHWEST TYRE SERVICE | PLANT TYRE SUPPLIER / REPAIRER | 5,252.00 |
| 13/07/2021 | 80618 | SPECIALITY TIMBER FLOORING WA | LEVEL AND SAND HIGH ST HALL TIMBER FLOORS | 15,820.20 |
| 13/07/2021 | 80742 | SPENCER EARTHWORKS PTY LTD | HIRE OF PLANT VEHICLES FOR EARTH WORKS | 14,231.27 |
| 13/07/2021 | 80667 | SPORTFIRST BUSSELTON | SPORTING PRODUCTS | 2,549.93 |
| 13/07/2021 | 80752 | SPORTSPOWER | SPORT EQUIPMENT SUPPLIER | 450.00 |
| 28/07/2021 | 81314 | SPORTSWORLD OF WA | SPORT EQUIPMENT SUPPLIER | 323.40 |
| 13/07/2021 | 80924 | SPOTLIGHT PTY LTD | VACATION CARE SUPPLIES | 1,501.49 |
| 13/07/2021 | 80656 | SPYKER TECHNOLOGIES PTY LTD | CCTV PRODUCTS AND SERVICES | 19,861.39 |
| 13/07/2021 | 80613 | ST JOHN AMBULANCE | TRAINING SERVICES | 71.97 |
| 28/07/2021 | 81153 | ST JOHN AMBULANCE | TRAINING SERVICES | 2,001.60 |
| 13/07/2021 | 80834 | STANTEC AUSTRALIA PTY LTD | ENGINEERING SERVICES | 5,445.00 |
| 13/07/2021 | 80871 | STARLIGHT CHILDREN'S FOUNDATION AUSTRALIA | DONATION | 500.00 |
| 13/07/2021 | 80912 | STARMIX HOLDINGS PTY LTD | FOOTPATH MAINTENANCE | 1,705.00 |
| 13/07/2021 | 80659 | STATEWIDE DOORS | MAINTENANCE SERVICES | 6,870.00 |
| 28/07/2021 | 81267 | STATEWIDE DOORS | MAINTENANCE SERVICES | 620.00 |
| 13/07/2021 | 80789 | STEPHEN AND TRACY PARNHAM | WATER CHARGE REIMBURSEMENT | 590.40 |
| 13/07/2021 | 80923 | STEWART & HEATON CLOTHING | PROTECTIVE CLOTHING SUPPLIER | 1,831.56 |
| 15/07/2021 | 81066 | STOCKER PRESTON RESIDENTIAL | RENT - A NOTTLE | 1,050.00 |
| 29/07/2021 | 81331 | STOCKER PRESTON RESIDENTIAL | RENT - A NOTTLE | 1,050.00 |
| 13/07/2021 | 81036 | STRATAGREEN | NURSERY SUPPLIES | 16,594.03 |
| 21/07/2021 | 81106 | STRATEGIC FIRE CONSULTING | FIRE SAFETY ENGINEERING CONSULTANCY | 1,925.00 |
| 28/07/2021 | 81313 | SUEZ ENVIRONMENTAL | WASTE MANAGEMENT SERVICES | 1,465.20 |
| 15/07/2021 | 81076 | SUPERCHOICE | SUPERANNUATION | 173,708.97 |
| 29/07/2021 | 81341 | SUPERCHOICE | SUPERANNUATION | 171,316.96 |
| 13/07/2021 | 80721 | SUPPER ROAD | CATERING | 1,000.00 |
| 28/07/2021 | 81197 | SUPPER ROAD | CATERING | 14,212.00 |
| 13/07/2021 | 80889 | SURF ONLINE SAFE | CYBER SAFETY PRESENTATION SERVICE | 1,716.00 |
| 13/07/2021 | 81028 | SURVCON P/L | SURVEY SERVICES | 3,047.55 |
| 13/07/2021 | 81018 | SUSSEX BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 2,840.00 |
| 13/07/2021 | 80710 | SW ENVIRONMENTAL | ENVIRONMENTAL SERVICES | 10,928.50 |
| 28/07/2021 | 81194 | SW ENVIRONMENTAL | ENVIRONMENTAL SERVICES | 415.25 |
| 13/07/2021 | 80869 | SW OCCUPATIONAL THERAPY PROF DEV GROUP | BOND REFUND | 0.00 |
| 13/07/2021 | 80962 | SW PRECISION PRINT | PRINTING SERVICES | 2,561.30 |
| 28/07/2021 | 81285 | SW PRECISION PRINT | PRINTING SERVICES | 2,729.00 |
| 28/07/2021 | 81205 | SWEET & UNIQUE (WA) PTY LTD T/AS LUV A L | CONFECTIONERY | 277.75 |
| 13/07/2021 | 80786 | SYNERGY | ELECTRICITY SUPPLIES | 1,632.57 |
| 22/07/2021 | 81134 | SYNERGY | ELECTRICITY SUPPLIES | 88,575.63 |
| 28/07/2021 | 81221 | SYNERGY | ELECTRICITY SUPPLIES | 306.11 |
| 13/07/2021 | 80773 | TAIMC SAND SUPPLIES PTY LTD | SAND AND GRAVEL SUPPLIES | 3,545.97 |
| 13/07/2021 | 80597 | TARVIA PTY LTD | BRIDGE REPAIR CYRILLEAN WAY, DUNSBOROUGH | 39,256.00 |
| 21/07/2021 | 81086 | TEAM DIGITAL | DIGITAL IMAGING | 711.01 |
| 13/07/2021 | 80660 | TECHNOGYM AUSTRALIA PTY LTD | FITNESS EQUIPMENT | 2,145.00 |
| 13/07/2021 | 81004 | TECHNOLOGY ONE | SOFTWARE SERVICES | 53,634.45 |
| 13/07/2021 | 80690 | TECON WA PTY LTD | BUILDING CERTIFICATION - ADMIN BUILDING | 17,160.00 |
| 28/07/2021 | 81343 | TEGAN WATERS | STAFF REIMBURSEMENT | 595.00 |
| 13/07/2021 | 80612 | TELSTRA (NETWORK INTEGRITY) | RELOCATION SERVICES FOR CBD PAVING UPGRADE | 3,517.49 |
| 13/07/2021 | 80951 | TELSTRA CORPORATION | COMMUNICATION SERVICES | 12,921.30 |
| 13/07/2021 | 80722 | TENDERLINK.COM | TENDER ADVERTISING | 330.00 |
| 13/07/2021 | 80602 | THAT GUY'S RECYCLING PTY LTD T/A ;;TOTAL | RECYCLING E-WASTE SERVICES | 3,277.86 |
| 28/07/2021 | 81142 | THE ASSOCIATION FOR PAYROLL SPECIALISTS | MEMBERSHIP / CONFERENCE | 1,045.00 |
| 13/07/2021 | 80669 | THE BASKETBALL MAN | PARK BASKETBALL SYSTEM | 0.00 |
| 28/07/2021 | 81233 | THE BASKETBALL MAN | BASKETBALL GOODS | 2,728.00 |
| 13/07/2021 | 80905 | THE EXPERIENCE LAB PTY LTD | CORPORATE TRAINING AND FACILITATION | 13,680.63 |
| 13/07/2021 | 80745 | THE GOOD EGG CAFE | VENUE HIRE AND CATERING | 340.00 |
| 28/07/2021 | 81138 | THE GOOD GUYS BUSSELTON | ELECTRICAL SUPPLIES | 225.00 |
| 13/07/2021 | 80686 | THE PLANT SUPPLY CO | PLANTS - FORESHORE STAGE 1 | 4,173.40 |
| 28/07/2021 | 81182 | THE PLANT SUPPLY CO | NURSERY SERVICES | 1,155.00 |
| 13/07/2021 | 80810 | THINK WATER DUNSBOROUGH | RETICULATION SERVICES | 1,182.26 |
| 28/07/2021 | 81228 | THINK WATER DUNSBOROUGH | RETICULATION SERVICES | 902.27 |
| 13/07/2021 | 80806 | THOMSON GEER LAWYERS | LEGAL SERVICES | 4,290.00 |
| 13/07/2021 | 80832 | TIM ALLINGHAM | STAFF REIMBURSEMENT | 1,800.00 |
| 13/07/2021 | 80785 | TISCHH MARKETING | MARKETING SERVICES | 4,950.00 |
| 13/07/2021 | 80934 | TJ DEPIAZZI AND SONS | LAWN SUPPLIES | 14,823.38 |
| 13/07/2021 | 80790 | TOLL TRANSPORT PTY LTD | COURIER SERVICES | 434.15 |
| 13/07/2021 | 80867 | TONY PANKIW | ARTWORKS | 5,830.00 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 21/07/2021 | 81119 | TOTAL EDEN PTY LTD | RETICULATION SUPPLIES | 14,105.41 |
| 13/07/2021 | 81039 | TOTAL HORTICULTURAL SERVICES | LANDSCAPING SERVICES | 79,006.53 |
| 28/07/2021 | 81322 | TOTAL HORTICULTURAL SERVICES | LANDSCAPING SERVICES | 2,024.00 |
| 13/07/2021 | 81040 | TOTALLY SOUND | EQUIPMENT HIRE | 3,417.49 |
| 13/07/2021 | 81064 | T-QUIP | MOWER PARTS & SERVICE | 833.95 |
| 28/07/2021 | 81329 | T-QUIP | MOWER PARTS & SERVICE | 1,538.35 |
| 13/07/2021 | 80604 | TRACIE ANDERSON | ART SALES | 56.00 |
| 13/07/2021 | 80873 | TRACY PARNHAM | REFUND FOR ANIMAL STERILISATION | 150.00 |
| 28/07/2021 | 81324 | TRADE HIRE | PLANT HIRE & EQUIPMENT SERVICES | 8,651.44 |
| 13/07/2021 | 80587 | TRAFFIC FORCE | TRAFFIC MANAGEMENT SERVICES | 422.76 |
| 13/07/2021 | 80902 | TRANSQUIP TOOLS | WORKSHOP EQUIPMENT | 822.80 |
| 13/07/2021 | 81054 | TRIATHLON WESTERN AUSTRALIA INC | IRONMAN TRIATHLON | 6,050.00 |
| 13/07/2021 | 80668 | TROPHIES ON TIME | NAME BADGE SUPPLIER | 154.00 |
| 28/07/2021 | 81176 | TROPHIES ON TIME | NAME BADGE SUPPLIER | 143.00 |
| 13/07/2021 | 80717 | TRUCK CENTRE (WA) PTY LTD | NEW VEHICLE PARTS & SERVICE | 79.75 |
| 13/07/2021 | 80691 | TRUE TRACK TRUCK ALIGNING | WHEEL ALIGNMENT SERVICES | 330.00 |
| 13/07/2021 | 80920 | TUDOR HOUSE | FLAGS | 183.00 |
| 13/07/2021 | 80875 | TURNER DESIGN | BRANDING WEBSITES | 5,940.00 |
| 13/07/2021 | 81015 | TYREPOWER BUSSELTON | PLANT TYRE SUPPLIER / REPAIRER | 1,715.00 |
| 13/07/2021 | 80626 | UAP AUSTRALIA PTY LTD | STREET FURNITURE - BARNARD EAST | 70,603.17 |
| 13/07/2021 | 80715 | UNDALUP ASSOCIATION INC | CANVAS SIGNS | 8,507.96 |
| 13/07/2021 | 80670 | UNDERCOVER SW | LASER TAG | 1,000.00 |
| 13/07/2021 | 80846 | UNITING OUTREACH PARISH OF BUSSELTON | COMMUNITY SERVICES | 220.00 |
| 13/07/2021 | 80718 | URBAQUA | ENVIRONMENTAL CONSULTING SERVICES | 14,087.70 |
| 13/07/2021 | 80629 | URSULA FAHRER | ART SALES | 4.80 |
| 28/07/2021 | 81184 | VALSPAR PAINT | PAINTING SUPPLIES | 94.05 |
| 28/07/2021 | 81257 | VASSE BAKERY | CATERING ITEMS | 410.50 |
| 13/07/2021 | 80976 | VASSE BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 2,243.00 |
| 28/07/2021 | 81149 | VASSE TRANSPORT | SUPPLY & CARTAGE OF GRIT | 739.20 |
| 13/07/2021 | 80876 | VISIMAX | FIRE EQUIPMENT SUPPLIER | 153.73 |
| 13/07/2021 | 81021 | VISIMAX | FIRE EQUIPMENT SUPPLIER | 111.90 |
| 28/07/2021 | 81159 | VORGEE PTY LTD | GYM GOODS | 1,323.30 |
| 13/07/2021 | 80882 | WA ADVANCED TRAINING ACADEMY | TRAINING AND ASSESSMENT | 850.00 |
| 13/07/2021 | 80617 | WA EXTERNAL SOLUTIONS | GUTTER MAINTENANCE - CHURCHILL PARK CHANGE ROOMS | 32,571.00 |
| 13/07/2021 | 81022 | WA RANGERS ASSOCIATION | MEMBERSHIP FEES | 94.00 |
| 13/07/2021 | 80724 | WA SCALE SERVICE | WEIGHING EQUIPMENT | 550.00 |
| 15/07/2021 | 81072 | WA SHIRE COUNCILS | UNION FEES | 358.76 |
| 29/07/2021 | 81337 | WA SHIRE COUNCILS | UNION FEES | 317.76 |
| 21/07/2021 | 81121 | WA TREASURY CORPORATION | LOAN REPAYMENTS | 100,095.25 |
| 28/07/2021 | 81302 | WA TREASURY CORPORATION | LOAN REPAYMENTS | 103,934.88 |
| 13/07/2021 | 80585 | WALGA | CR HICKS REGISTRATION & STAFF TRAINING | 580.00 |
| 28/07/2021 | 81137 | WALGA | WALGA TRAINING SERVICES | 2,160.00 |
| 28/07/2021 | 81247 | WARREN WESTPHAL | BJTP REFUND | 267.00 |
| 13/07/2021 | 80780 | WATERCHEM AUSTRALIA PTY LTD | ODOUR TREATMENT | 1,457.50 |
| 21/07/2021 | 81087 | WAVES ENVIRONMENTAL PTY LTD | BUSSELTON GROUNDWATER INVESTIGATION | 15,642.00 |
| 13/07/2021 | 80591 | WEATHERSAFE WA | FORESHORE ROTUNDA & MCBRIDE PARK SHADE SAIL | 85,727.07 |
| 13/07/2021 | 80712 | WELL DONE INTERNATIONAL PTY LTD | AFTERHOURS CALL CENTRE SERVICE | 6,746.30 |
| 13/07/2021 | 80966 | WESFARMERS - BLACKWOODS | FLEET CONSUMABLES & MAINTENANCE PARTS | 2,468.64 |
| 28/07/2021 | 81288 | WESFARMERS - BLACKWOODS | FLEET CONSUMABLES & MAINTENANCE PARTS | 621.98 |
| 13/07/2021 | 80981 | WESFARMERS KHG | GAS SERVICES | 4,795.33 |
| 13/07/2021 | 80971 | WEST OZ LINEMARKING | LINE MARKING SERVICES | 8,071.36 |
| 13/07/2021 | 80787 | WESTBOOKS | LIBRARY RESOURCES | 3,575.83 |
| 13/07/2021 | 80985 | WESTCARE INDUSTRIES | LIBRARY RESOURCES | 312.40 |
| 13/07/2021 | 80678 | WESTERN IRRIGATION PTY LTD | SUPPLY & INSTALL 2 X WEATHER STATIONS | 57,475.00 |
| 13/07/2021 | 80973 | WESTRAC P/L | PLANT PURCHASES / SERVICES / PARTS | 5,881.95 |
| 28/07/2021 | 81296 | WESTRAC P/L | PLANT PURCHASES / SERVICES / PARTS | 4,104.32 |
| 28/07/2021 | 81164 | WESTSIDE TILT TRAY SERVICE | ABANDONED CAR REMOVAL | 165.00 |
| 13/07/2021 | 80728 | WILD AND WOODS | CATERING | 450.00 |
| 13/07/2021 | 80956 | WINC AUSTRALIA PTY LTD | STATIONERY SUPPLIER | 71.87 |
| 28/07/2021 | 81283 | WINC AUSTRALIA PTY LTD | STATIONERY SUPPLIER | 26.00 |
| 13/07/2021 | 80619 | WIZID PTY LTD | POOL ENTRY WRISTBANDS | 205.70 |
| 13/07/2021 | 81027 | WML CONSULTANTS PTY LTD | CONSULTANCY SERVICES | 676.50 |
| 13/07/2021 | 80893 | WOOD GROUP KENNY AUSTRALIA PTY LTD | ENGINEERING SERVICES CATHODIC PROTECTION | 4,512.20 |
| 13/07/2021 | 80979 | WORK CLOBBER | PROTECTIVE CLOTHING SUPPLIER | 7,228.00 |
| 28/07/2021 | 81298 | WORK CLOBBER | PROTECTIVE CLOTHING SUPPLIER | 2,839.00 |
| 13/07/2021 | 80661 | WORK METRICS | HEALTH AND SAFETY SOFTWARE | 110.00 |
| 13/07/2021 | 80972 | WORKFORCE INTERNATIONAL GROUP PTY LTD | WORKFORCE SERVICES | 10,288.32 |
| 13/07/2021 | 81020 | WREN OIL | WASTE OIL SERVICES | 99.00 |
| 28/07/2021 | 81312 | WREN OIL | WASTE OIL SERVICES | 16.50 |
| 13/07/2021 | 80999 | WRIGHT EXPRESS AUSTRALIA PTY LTD (COLES) | COUNCIL & STAFF REFRESHMENTS | 2,103.61 |
| 21/07/2021 | 81124 | WRIGHT EXPRESS AUSTRALIA PTY LTD (COLES) | COUNCIL & STAFF REFRESHMENTS | 830.74 |
| 28/07/2021 | 81306 | WRIGHT EXPRESS AUSTRALIA PTY LTD (COLES) | COUNCIL & STAFF REFRESHMENTS | 476.77 |
| 13/07/2021 | 80683 | YAHAVA KOFFEE WORKS WHOLESALE | CATERING | 395.00 |
| 28/07/2021 | 81180 | YAHAVA KOFFEE WORKS WHOLESALE | CATERING | 366.00 |
| 13/07/2021 | 80975 | YALLINGUP COASTAL BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 713.50 |
| 13/07/2021 | 80588 | YALLINGUP LANDSCAPES | LANDSCAPING SERVICES | 4,378.68 |
| 13/07/2021 | 80977 | YALLINGUP RURAL BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 7,446.81 |
| 13/07/2021 | 81034 | YOONGARILLUP BUSHFIRE BRIGADE | PETTY CASH REIMBURSEMENT | 136.00 |
| 28/07/2021 | 81291 | ZEMLA PTY LTD | ENGINEERING SERVICES | 1,196.80 |
| 13/07/2021 | 80793 | ZOHO CORPORATION PTY LTD | SOFTWARE LICENCES | 18,229.20 |
| 21/07/2021 | 81122 | ZURICH AUSTRALIAN INSURANCE LTD | INSURANCE SERVICES | 1,418.23 |
| | | | | **8,082,932.08** |

**TRUST PAYMENTS JULY 2021**

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 30/06/2021 | 7567 | CITY OF BUSSELTON | COMMISSION ON BUILDING LEVIES | 761.00 |
| 30/06/2021 | 7568 | CONSTRUCTION TRAINING FUND | CTF MONTHLY BUILDING LEVIES | 1,645.70 |
| 30/06/2021 | 7566 | DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY | BSL MONTHLY BUILDING LEVIES | 30,703.88 |
| | | | | **33,110.58** |

**DIRECT DEBIT PAYMENTS JULY 2021**

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| 11/07/2021 | 4560 | AMPOL AUSTRALIA PETROLEUM PTY LTD | FUEL SERVICES | 65,285.90 |
| 7/07/2021 | 4563 | A.N.Z. BANK - VISA CARD | CREDIT CARD PAYMENT | 19,767.96 |
| | | MESSAGE MEDIA | MONTHLY MEDIA FEE -GLC | 40.74 |
| | | THE FLOWER PLACE | MEREDITH DIXON LEAVING GIFT | 60.00 |
| | | PEPPERS - ACCOMMODATION | ACCOMMODATION FOR JAYMEE DAFF TO ATTEND TOWN PLANNING PRACTICES TRAINING | 142.76 |
| | | QUEST SCARBOROUGH- ACCOMMODATION | ACCOMMODATION FOR MARY EVERUSS TO ATTEND LEISURE AND FITNESS FACILITY MANAGEMENT TRAINING | 196.07 |
| | | HUMANTIX LIMITED - ON LINE CONFERENCE | REGISTRATION FEE A GRIFFIN - ATTEND NATIONAL YOUTH HOMELESS CONFERENCE (ON-LINE) | 200.00 |
| | | CROWN - ACCOMMODATION | ACCOMODATION E. HEYS TO ATTEND LGPA NETWORK FORUM | 205.44 |
| | | PLANNING INSTITUTE OF AUST | REGISTRATION FEE FOR PAUL NEEDHAM TO ATTEND PIA REGIONAL FORUM | 210.00 |
| | | MARGARET RIVER HEART- REGISTRAION FEES | REGISTRATION FEE FOR B MCGINTY, W OLDFIELD & K LEHMAN TO ATTEND FIRE AND BIODIVERSITY FORUM | 225.00 |
| | | EQUINOX | HR BUSINESS PLANNING BREAKFAST | 277.00 |
| | | QUEST KINGS PARK ACCOMMODATION | SHARON TILLOTSON ACCOMMODATION TO ATTEND RATES IN LG TRAINING | 323.42 |
| | | QUEST INNALOO - ACCOMMODATION | ACCOMMODATION FOR P CROWLEY TO ATTEND 'DEMONSTRATING THE VALUE OF LIBRARY' TRAINING | 361.08 |
| | | NORTH METROPOLITAN TAFE | REGISTRATION FEE FOR SARAH DEMOLI TO DO LIBRARY DIGITAL TECHNOLOGIES TRAINING | 406.00 |
| | | TICKETS -EMAIL WORKLOAD MASTERY TRAINING | STAFF TRAINING - WORKLOAD MANAGEMENT | 778.14 |
| | | STANDARDS AUSTRALIA | AUSTRALIAN STANDARDS (HARD COPIES) X 12 | 1,546.52 |
| | | PHIL HOLLETT GALLERY | GREG SIMPSON FAREWELL GIFT | 100.00 |
| | | KMART | CHALK BOARD SIGNS & LIGHTING FOR STAFF CONFERENCE | 60.75 |
| | | OFFICE WORKS | BROTHER INKJET PRINTER | 299.95 |
| | | ZOOM | ZOOM VIDEO CONFERENCING SERVICES - FEE | 475.70 |
| | | CCP COUNCIL HOUSE | COMPANY DIRECTPOR COURSE PARKING | 50.48 |
| | | VIRGIN AUSTRALIA | SEATING CHARGE M.ARCHER BROOME | 55.00 |
| | | AUSSIE BROADBAND | MONTHLY BROADBAND FEES | 65.00 |
| | | BCF | OAR HOLDERS ANS CRAB SCOOPS - CLEARING DEAD FISH | 69.97 |
| | | MAILCHIMP - LIBRARY | MONTHLY MAILCHIMP FEES | 78.40 |
| | | PERTH AIRPORT PARKING 9.06.21 | AIRPORT SECURITY PARKING - CEO TRIP TO BROOME RCAWA CONFERENCE | 117.16 |
| | | APPLE I CLOUD STORAGE -OLIVER DARBY | MONTHLY FEE | 4.49 |
| | | SCOTTS PERTH | COMPANY DIRECTOR COURSE - MEALS | 10.00 |
| | | THE COFFEE CLUB | COMPANY DIRECTOR COURSE - MEALS | 16.10 |

| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
|---|---|---|---|---|
| | | SUSHI HUB | COMPANY DIRECTOR COURSE - MEALS | 18.20 |
| | | PETITION 2.06.21 | COMPANY DIRECTOR COURSE - MEALS | 18.20 |
| | | TOKYO STATION | COMPANY DIRECTOR COURSE - MEALS | 18.25 |
| | | SPOTIFY | MONTHLY SPOTIFY SUBSRICPTION FEE | 18.99 |
| | | BUNBURY FARMERS MARKET | COMPANY DIRECTOR COURSE - MEALS | 19.98 |
| | | SENDGRID | MONTHLY SENDGRID SUBSCRIPTION FEE | 20.15 |
| | | PETITION 4.06.21 | COMPANY DIRECTOR COURSE - MEALS | 23.76 |
| | | FACEBOOK 16.06.21 GLC | MONTHLY FACEBOOK FEE | 33.45 |
| | | QUEST SCARBOROUGH- FOOD | ACCOMODATION - AWARDS FOR EXCELLENCE PRESENTATION | 46.03 |
| | | PERTH AIRPORT PARKING 10.06.21 | PARKING FOR MAYOR WHILST ATTENDING RCAWA MEETING | 75.75 |
| | | DIVERS TAVERN | RCAWA MEETING MEALS - M ARCHER | 79.00 |
| | | DOMINOS 12.06.21 | DUNS YOUTH - PIZZAS | 97.95 |
| | | DOMINOS 5.06.21 | DUNS YOUTH - PIZZAS | 100.00 |
| | | DOMINOS 29.05.21 | DUNS YOUTH - PIZZAS | 106.95 |
| | | KMART | ITEMS FOR BITP | 155.00 |
| | | COLLABORATIVE SUMMER LIBRARY PROGAM | SUMMER READING CLUB MERCHANDISE - LIBRARY | 213.45 |
| | | OUR XPLORE 20.06.21 | PROGRAM USED FOR VACATION CARE - GLC & NCC | 220.00 |
| | | SAFE FIRST WHITE CARD 10.06.21 | WHITE CARD TRAINING X 4 | 237.00 |
| | | SAFE FIRST RSA 17.06.21 | RSA COURSE X 10 | 275.00 |
| | | OUR XPLORE 3.06 GLC | PROGRAM USED FOR VACATION CARE - GLC & NCC | 276.64 |
| | | CHILD AUSTRALIA | TRAINING FOR 8 X GLC EMPLOYEES | 312.00 |
| | | COLLABORATIVE SUMMER LIBRARY PROGAM | SUMMER READING CLUB MERCHANDISE - LIBRARY | 517.25 |
| | | APPLE ICLOUD | ICLOUD STORAGE - O DARBY | 4.49 |
| | | HERTZ | M ARCHER - RENTAL CAR BROOME | 67.75 |
| | | DEPT OF LOCAL GOVERNMENT | ARCHIVED RECORDS - TOWN PLANNING SCHEME 2 | 122.00 |
| | | ENGINEERS AUST MEMBERSHIP | DANIELL ABRAHMSE MEMBERSHIP RENEWAL | 451.00 |
| | | WESTERN POWER-POLE RELOCATION | STREET LIGHT RELOCATION - DOLPHIN RD | 497.92 |
| | | PERTH COMMERCIAL FRIDGES AND EQUIP | SUPPLY & DELIVER OF COUNTER TOP FRIDGE DISPLAY | 1,488.90 |
| | | DEPT OF WATER & ENVIRONMENT (DWER) | CLEARING PERMIT APPLICATION FEE | 2,400.00 |
| | | WESTERN POWER - DESIGN FEES | WESTERN POWER DESIGN FEES | 3,319.47 |
| | | DOMINOS 19.06.21 | DUNS YOUTH - PIZZAS | 97.95 |
| | | CHRISTIAN FLETCHER | FAREWELL GIFT - N BUTTERLEY | 150.00 |
| | | ANNUAL CARD FEES | ANNUAL CARD FEES | 200.00 |
| | | PLANNING INSTITUTE AUSTRALIA | PIAWA REGIONAL FORUM REGISTRATION - J BARRETT-LENNARD | 215.00 |
| | | MONTHLY MAILCHIMP | ELECTRONIC NEWSLETTER PLATFORM FEES | 378.61 |
| | | ESPLANADE HOTEL - COUNCIL DINNER 16 JUNE | COUNCIL DINNER 16 JUN | 516.70 |
| | | REWARD FEES | REWARD FEES | 600.00 |
| 15/07/2021 | 4555 | COMMONWEALTH BANK | BANK FEES | 99.21 |
| 29/07/2021 | 4565 | D MCCARTHY & S CRACROFT-WILSON | REFUND OF ANIMAL TRAP BOND | 204.00 |
| 7/07/2021 | 4554 | DD NUMBER PREVIOUSLY USED IN ERROR | DD NUMBER PREVIOUSLY USED IN ERROR | 0.00 |
| 2/07/2021 | 4550 | FINES ENFORCEMENT REGISTRY | INFRINGEMENT FINE RECOVERY FEES | 159.00 |
| 8/07/2021 | 4551 | FRASER MCALPINE DESIGN | REFUND OF WITHDRAWN DEVELOPMENT BOND APPLICATION & RATE OVERPAYMENT | 398.00 |
| 1/07/2021 | 4558 | LES MILLS ASIA PACIFIC | CONTRACT FEES | 582.89 |
| 1/07/2021 | 4564 | LES MILLS ASIA PACIFIC | CONTRACT FEES | 485.74 |
| 7/07/2021 | 4553 | M & C FREI, LA DE CHEIRA & LJ DE CHEIRA, RS WILSON & MS WILSON, ABLE PLANNING | REFUND OF BUILDING, DEVELOPMENT AND SEPTIC TANK APPLICATIONS | 3,541.45 |
| 23/07/2021 | 4561 | M CHAPMAN & A MILLS | REFUND OF ANIMAL TRAP BOND | 200.00 |
| 23/07/2021 | 4562 | RADIANCE NETWORK SOUTH WEST | REFUND OF ROOM HIRE BOND | 225.00 |
| 27/07/2021 | 4557 | SHEDFORCE & I CARLAW | REFUND OF DEVELOPMENT APPLICATION | 208.65 |
| 6/07/2021 | 4556 | SHEDFORCE, TR MUSCAT & SL FULCHER & DALE ALCOCK HOMES SW | REFUND OF DEVELOPMENT APPLICATION | 1,018.47 |
| 8/07/2021 | 4552 | SL BOX & RM GILES | REFUND OF CANCELLED BUILDING APPLICATION | 205.50 |
| 19/07/2021 | 4559 | WA COUNTRY BUILDERS | REFUND OF SEPTIC APPLICATION | 236.00 |
| | | | | **92,617.77** |

| PAYROLL PAYMENTS JULY 2021 | | | | |
|---|---|---|---|---|
| DATE | REF # | NAME | DESCRIPTION | AMOUNT $ |
| 13/07/2021 | PAYROLL | CITY OF BUSSELTON | PAYROLL & SALARIES | 847,993.20 |
| 27/07/2021 | PAYROLL | CITY OF BUSSELTON | PAYROLL & SALARIES | 813,951.86 |
| 31/07/2021 | PAYROLL | CITY OF BUSSELTON | PAYROLL & SALARIES -SPECIAL PAYS | 879.73 |
| | | | | **1,662,824.79** |

## 6.2 FINANCIAL ACTIVITY STATEMENTS - YEAR TO DATE AS AT 31 JULY 2021

| | |
|---|---|
| **STRATEGIC THEME** | LEADERSHIP - A Council that connects with the community and is accountable in its decision making. |
| **STRATEGIC PRIORITY** | 4.2 Deliver governance systems that facilitate open, ethical and transparent decision making. |
| **SUBJECT INDEX** | Financial Services |
| **BUSINESS UNIT** | Financial Services |
| **REPORTING OFFICER** | Manager Financial Services - Paul Sheridan |
| **AUTHORISING OFFICER** | Director Finance and Corporate Services - Tony Nottle |
| **NATURE OF DECISION** | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations |
| **VOTING REQUIREMENT** | Simple Majority |
| **ATTACHMENTS** | Attachment A Investment Report - July 2021<br>Attachment B Financial Activity Statement - July 2021 |

**OFFICER RECOMMENDATION**

**That the Council receives the statutory financial activity statement reports for the period ending 31 July 2021, pursuant to Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996*.**

**EXECUTIVE SUMMARY**

Pursuant to Section 6.4 of *the Local Government Act 1995* (the Act) and Regulation 34(4) of the *Local Government (Financial Management) Regulations 1996* (the Regulations), a local government is to prepare, on a monthly basis, a statement of financial activity that reports on the City's financial performance in relation to its adopted / amended budget.

This report has been compiled to fulfil the statutory reporting requirements of the Act and associated Regulations, whilst also providing the Council with an overview of the City's financial performance on a year to date basis, for the period ending 31 July 2021.

**BACKGROUND**

The Regulations detail the form and manner in which financial activity statements are to be presented to the Council on a monthly basis, and are to include the following:

- Annual budget estimates
- Budget estimates to the end of the month in which the statement relates
- Actual amounts of revenue and expenditure to the end of the month in which the statement relates
- Material variances between budget estimates and actual revenue/expenditure (including an explanation of any material variances)
- The net current assets at the end of the month to which the statement relates (including an explanation of the composition of the net current position)

Additionally, and pursuant to Regulation 34(5) of the Regulations, a local government is required to adopt a material variance reporting threshold in each financial year. At its meeting on 26 July 2021, the Council adopted (C2107/140) the following material variance reporting threshold for the 2021/22 financial year:

> *That pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations, the Council adopts a material variance reporting threshold with respect to financial activity statement reporting for the 2020/21 financial year as follows:*
>
> - *Variances equal to or greater than 10% of the year to date budget amount as detailed in the Income Statement by Nature and Type/Statement of Financial Activity report, however variances due to timing differences and/or seasonal adjustments are to be reported only if not to do so would present an incomplete picture of the financial performance for a particular period; and*
> - *Reporting of variances only applies for amounts greater than $25,000.*

**OFFICER COMMENT**

In order to fulfil statutory reporting requirements and to provide the Council with a synopsis of the City's overall financial performance on a year to date basis, the following financial reports are attached hereto:

Statement of Financial Activity

This report provides details of the City's operating revenues and expenditures on a year to date basis, by nature and type (i.e. description). The report has been further extrapolated to include details of non-cash adjustments and capital revenues and expenditures, to identify the City's net current position; which reconciles with that reflected in the associated Net Current Position report.

Net Current Position

This report provides details of the composition of the net current asset position on a full year basis, and reconciles with the net current position as per the Statement of Financial Activity.

Capital Acquisition Report

This report provides full year budget performance (by line item) in respect of the following capital expenditure activities:

- Land and Buildings
- Plant and Equipment
- Furniture and Equipment
- Infrastructure

Reserve Movements Report

This report provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a full year basis.

Additional reports and/or charts can be provided as required to further supplement the information comprised within the statutory financial reports.

**Comments on Financial Activity to 31 July 2021**

The Statement of Financial Activity (FAS) for the year to date (YTD) shows an overall Net Current Position of $646K as opposed to the budget of ($3.6M). This represents a positive variance of $4.2M YTD.

The significant variance to budget in the first month of the financial year is predominantly due to non-completion of, or further delays in the supplier billing, for carried over capital works in the timeframe that was forecast.

The following table summarises the major YTD variances that appear on the face of the FAS, which, in accordance with Council's adopted material variance reporting threshold, collectively make up the above difference. Each numbered item in this lead table is explained further in the report.

| Description | 2020/21 Actual YTD $ | 2020/21 Amended Budget YTD $ | 2020/21 Amended Budget $ | 2020/21 YTD Bud Variance % | 2020/21 YTD Bud Variance $ | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| **Revenue from Ordinary Activities** | | | | ***(35.61%)*** | ***(555,864)*** | ***(555,864)*** |
| 1. Rates | (23,489) | 31,177 | 54,933,780 | (175.34%) | (54,666) | (54,666) |
| 2. Operating Grants, Subsidies and Contributions | 53,878 | 463,126 | 4,730,088 | (88.37%) | (409,248) | (409,248) |
| 3. Fees & Charges | 863,345 | 1,039,224 | 18,102,218 | (16.92%) | (175,879) | (175,879) |
| 4. Other Revenue | 89,108 | 9,904 | 414,950 | 799.72% | 79,204 | 79,204 |
| **Expenses from Ordinary Activities** | | | | ***9.49%*** | ***674,295*** | ***674,295*** |
| 5. Materials & Contracts | (485,894) | (898,896) | (20,245,296) | 45.95% | 413,002 | 413,002 |
| 6. Utilities | (129,169) | (158,486) | (2,774,773) | 18.50% | 29,317 | 29,317 |
| 7. Other Expenditure | (323,448) | (632,948) | (9,685,100) | 48.90% | 309,500 | 309,500 |
| **8. Non-Operating Grants, Subsidies and Contributions** | 40,000 | 2,488,229 | 34,846,780 | (98.39%) | (2,448,229) | (2,448,229) |
| **Capital Revenue & (Expenditure)** | | | | ***92.10%*** | ***4,700,576*** | ***4,700,576*** |
| 9. Land & Buildings | (83,803) | (2,032,035) | (22,838,597) | 95.88% | 1,948,232 | 1,948,232 |
| Plant & Equipment | (31,639) | (60,000) | (2,870,000) | 47.27% | 28,361 | 28,361 |
| Furniture & Equipment | (49,348) | (133,225) | (828,800) | 62.96% | 83,877 | 83,877 |
| Infrastructure | (355,967) | (2,309,172) | (38,334,501) | 84.58% | 1,953,205 | 1,953,205 |
| 10. Proceeds from Sale of Assets | 0 | 39,000 | 776,071 | (100.00%) | (39,000) | (39,000) |
| 11. Repayment of Capital Lease | (98,375) | (120,464) | (489,199) | 18.34% | 22,089 | 22,089 |
| 12. Transfer to Restricted Assets | (1,736,659) | 0 | (21,740) | (100.00%) | (1,736,659) | (1,736,659) |
| 13. Transfer to Reserves | (37,910) | (1,678,383) | (22,109,232) | 97.74% | 1,640,473 | 1,640,473 |
| 14. Transfer from Reserves | 2,085,804 | 1,285,805 | 39,381,069 | 62.22% | 799,999 | 799,999 |

**Revenue from Ordinary Activities**

In total, revenue from Ordinary Activities is $556K, or 35.61%, behind budget YTD. The material variance items contributing to this include:

**1. Rates**

Rates appear to be $55K behind budget, but this is a result of the rates exemptions on properties partially occupied by charitable organisations being processed into the July month in error. They should have into the August month to offset against the full rates run.

Without this rates would still have been behind budget by approximately $31K, as there have been no interim rating schedules processed at this time.

**2. Operating Grants, Subsidies and Contributions**

Behind YTD budget by $409K, or 88.37%, mainly due to the items listed in the table below:

| Revenue Code | Revenue Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| **Finance and Corporate Services** | | ***13,135*** | ***36,619*** | ***(23,484)*** | ***(64.13%)*** | ***(23,484)*** |
| 10200 | Financial Services – Insurance Recoveries | 451 | 25,516 | (25,065) | (98.23%) | (25,065) |
| When and how much insurance claims will be is not possible to predict. The full year budget has been allocated over the year based on the monthly trend over the last 4 years. | | | | | | |
| **Community and Commercial Services** | | ***5,027*** | ***78,358*** | ***(73,331)*** | ***(93.58%)*** | ***(73,331)*** |
| 10543 | Community Development – State Government Grants | - | 60,000 | (60,000) | (100.00%) | (60,000) |
| The Lottery West grant for the Strengthening Communities Program was budgeted to be received in July, but we are still awaiting payment. | | | | | | |
| 10591 | Geographe Leisure Centre – State Government Grants | - | 10,000 | (10,000) | (100.00%) | (10,000) |
| Reimbursement from the State Government for the trainee at the GLC was budgeted for July, however processing of the training documentation has been delayed at the State Government level due to the Apprentice Support Network being inundated with thousands of trainee's applying for the government incentives. Payment is now expected in August. | | | | | | |
| **Planning and Development Services** | | ***-*** | ***338,069*** | ***(338,069)*** | ***(100.00%)*** | ***(338,069)*** |
| 10931 | Protective Burning & Firebreaks-Reserves - State Government Grants | - | 250,000 | (250,000) | (100.00%) | (250,000) |
| The invoice for the grant will be raised during August. | | | | | | |
| 10942 | Bushfire Risk Management Planning – DFES - State Government Grants | - | 88,069 | (88,069) | (100.00%) | (88,069) |
| The invoice for the grant will be raised during August. | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Engineering and Works Services** | | ***35,716*** | ***10,080*** | ***25,636*** | ***254.33%*** | ***25,636*** |
| 11501 | Operations Services Works – Workers Compensation Reimbursements | 26,212 | 5,202 | 21,010 | 403.89% | 21,010 |
| Not possible to predict when or how much in workers compensation claims are going to be received. Budget has been allocated evenly over the year. | | | | | | |

**3. Fees & Charges**

Behind YTD budget by $176K, or 16.92%, mainly due to the items listed in the table below:

| Revenue Code | Revenue Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| **Community and Commercial Services** | | ***431,594*** | ***518,538*** | ***(86,944)*** | ***(16.77%)*** | ***(86,944)*** |
| 10591 | Geographe Leisure Centre | 204,188 | 224,607 | (20,419) | (9.09%) | (20,419) |
| The revenue shortfall was due to:<br>• $17K less in membership fees, which resulted from the sale commencing later in July. It is anticipated that August sales will offset the July shortfalls;<br>• $2K attributed to lower stadium team fees, as the majority of these were bulk payments made in April. This will correct itself over time; and<br>• $1.8K less from the wet areas as there were credits carried over from last financial year due to COVID closure, impacting on Learn to Swim revenue. | | | | | | |
| 11151 | Airport Operations | 107,692 | 174,690 | (66,998) | (38.35%) | (66,998) |
| The revenue shortfall was due to:<br>• Airport screening fees of $32K not received due to the delay to Jetstar RPT services.<br>• Anticipated airport landing fees of $35K not received into the City of Busselton account as yet. | | | | | | |
| **Planning and Development Services** | | ***210,834*** | ***322,894*** | ***(112,060)*** | ***(34.71%)*** | ***(112,060)*** |
| 10808 | Compliance Services – Swimming Pool Inspection Fees | 1,077 | 100,018 | (98,941) | (98.92%) | (98,941) |
| These fees are included in the annual rates notices, which were forecast to have been struck in July. This didn't happen until early August, so the budget variance is purely timing related. | | | | | | |
| 10810 | Statutory Planning – Town Planning Other Income | 47,235 | 72,398 | (25,163) | (34.76%) | (25,163) |
| Statutory Planning income fluctuates in accordance with the lodgement of Development Applications. No significant DA's were lodged during July, however a number are expected later in 2021. | | | | | | |
| 10920 | Environmental Health Services Administration – Temporary Accommodations | 70,232 | 55,231 | 15,001 | 27.16% | 15,001 |
| The budget variance is largely due to caravan park licence renewal fees coming slightly earlier than budgeted. | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Engineering and Works Services** | | ***113,028*** | ***89,660*** | ***23,368*** | ***26.06%*** | ***23,368*** |
| G0031 | Dunsborough Waste Facility – Liquid Waste Tipping Fees | 93,389 | 70,840 | 22,549 | 31.83% | 22,549 |
| This is largely due to Yelverton Liquid Waste reaching their limit at their Yelverton facility, and having to dispose of liquid waste at Dunsborough Waste Facility instead.<br>Other depositors (Busselton Liquid Waste, Geographe Liquid Waste, Complete Portables, Sandgroper Contracting, Western Resource Recovery) are also tipping at slightly above their average. | | | | | | |

**4. Other Revenue**

Ahead of YTD budget by $79K, or 799.72%, mainly due to the items listed in the table below:

| Revenue Code | Revenue Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| **Engineering and Works Services** | | ***85,221*** | ***517*** | ***84,704*** | ***16,383%*** | ***84,704*** |
| G0030 & G0031 | Busselton & Dunsborough Transfer Station – Sale of Scrap Materials | 85,153 | 517 | 84,636 | 16,371% | 84,636 |
| The budget for the receipt of income relating to the sale of scrap materials (metal in particular), has not been aligned effectively with actual receipts. This should rectify somewhat as the year progresses. It should also be noted that the prices received for scrap metal have been extremely favourable – up to $220/tonne, compared to $110-$140/tonne during 2020. | | | | | | |

**Expenses from Ordinary Activities**

Expenditure from ordinary activities is $917K, or 12.91%, less than expected when compared to the budget YTD as at July. The expense line items on the face of the financial statement that have a YTD variance that meet the material reporting threshold are outlined below.

**5. Materials & Contracts**

Less than YTD budget by $413K. The main contributors to this variance are listed in the table below:

| Cost Code | Cost Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| ***Finance and Corporate Services*** | | ***26,573*** | ***132,124*** | ***105,551*** | ***79.9%*** | ***105,551*** |
| 10250 | Information & Communication Technology Services | 7,067 | 67,435 | 60,368 | 89.5% | 60,368 |
| The variance is largely due to the allocation of the July portion of prepaid software licenses not occurring until August. Also, the monthly allocation of the annual budget was set based on an historical 4 year monthly cash payment trend. This will not necessarily align with the new prepaid expenses allocation process that has been adopted to more accurately reflect proper accrual accounting practices. | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 10500 | Legal and Compliance Services | - | 10,262 | 10,262 | 100.0% | 10,262 |
| The variance YTD relates predominantly to the unspent budgeted amount for external legal services. It is not possible to predict when or to what extent legal services will be required at the time of setting the budget, therefore the annual allocation is spread evenly over the year. | | | | | | |
| 10616, 10617, & 10618 | Aged Housing | 462 | 13,991 | 13,529 | 96.7% | 13,529 |
| We can never say with certainty when this will be drawn on as works are carried out throughout the year and generally need to coincide with vacancies. It is likely refurbishment works will be carried out on at least one unit in the next 4-6 weeks. | | | | | | |
| ***Community and Commercial Services*** | | ***40,297*** | ***212,587*** | ***172,289*** | ***81.0%*** | ***172,289*** |
| 10543 | Community Development | - | 40,000 | 40,000 | 100.0% | 40,000 |
| This relates to the Strengthening Communities program funded by Lotterywest. The program is still in development and procurement has not yet taken place. It is anticipated that this program will be launched during September. | | | | | | |
| 10600 | Busselton Jetty Tourist Park | 2,080 | 46,731 | 44,651 | 95.5% | 44,651 |
| The monthly payment of the Park Management Contract was delayed until August. | | | | | | |
| 11151 | Airport Operations | 7,856 | 55,307 | 47,451 | 85.8% | 47,451 |
| YTD variances are mainly due to:<br>• Airport screening services – there was a $32K payment delayed due to the postponement of Jetstar RPT services;<br>• Inspections – The current $5K commitment for Electrical Annual technical Inspection was delayed until September, with a further $5K deferred to June next year;<br>• Commission Charges – $3K has been delayed due to 60 days terms on aircraft landing costs. | | | | | | |
| ***Planning and Development Services*** | | ***10,962*** | ***50,148*** | ***39,186*** | ***78.1%*** | ***39,186*** |
| 10820 | Strategic Planning | 2,142 | 13,092 | 10,950 | 83.6% | 10,950 |
| The variance YTD is essentially due to holistic Consultancy budget being allocated across the 12-month period. Strategic Planning is subject to competing demands and project prioritisation (also timing delays etc. due to consultancy periods, peak authority feedback or processes and lack of availability on occasion of specialised consultant assistance). Appointment of consultants or other anticipated strategic expenditures are always difficult to predict on that basis. | | | | | | |
| 11170 | Meelup Regional Park | 91 | 13,220 | 13,129 | 99.3% | 13,129 |
| The Environmental Services staff have recently relocated from Environmental Services in PDS to the Parks and Gardens area within EWS. During this time, it has required adjustments in physical location, reporting and accounting requirements. The observed variance will be reconciled once all of these adjustments have been completed and work prioritised within the new structure. | | | | | | |
| ***Engineering and Works Services*** | | ***408,062*** | ***503,697*** | ***95,635*** | ***19.0%*** | ***95,635*** |
| 12620 & 12621 | Rural & Urban Tree Pruning | 12,628 | 38,375 | 25,747 | 67.1% | 25,747 |
| The majority of rural tree pruning valued at $330,000 representing 94% of the annual budget is scheduled to be completed by the end of November 2021. Rural Road verges to be pruned are prioritised based on the time since last pruning, inspections, volume/ type of traffic and many other considerations. Planning is under way with $77,000 in costs already committed to engage qualified contractors. Priority has been given to storm damage clean-up, meaning works will occur later than scheduled. | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| Various | Bridge Maintenance | 830 | 52,112 | 51,282 | 98.4% | 51,282 |
| Bridge Maintenance works are largely scheduled to occur post-Christmas when water flows are at their lowest, planning of these works is underway. Works scheduled in 20/21 were withheld due to May 2020 storms and some of the budget subsequently carried over. | | | | | | |
| Various | Building Maintenance | 91,369 | 53,948 | (37,421) | (69.4%) | (37,421) |
| The majority of this variance has derived from the receipting and payment of high value cleaning invoices from the 20/21 financial year in July 2021, due to missing the cut off for receipting in the correct financial year. | | | | | | |
| Various | Waste Services | 25,281 | 80,517 | 55,236 | 68.6% | 55,236 |
| The postponement of the FOGO trial has reduced costs, and a Cleanaway invoice for the monthly recycling was delayed. | | | | | | |
| Various | Roads Maintenance | 65,394 | 41,068 | (24,326) | (59.2%) | (24,326) |
| Road Maintenance activities are generally greater in the first five months of the year as the City's maintenance and construction crews focus on maintenance grading, road shoulders maintenance, road surface repair and drainage maintenance etc. There has been an overspend to budget mostly attributable to greater than anticipated works in relation to storm damage clean-up activities contributing to the year to date variance. | | | | | | |
| 5280 | Transport - Fleet Management | 100,157 | 113,427 | 13,270 | 11.7% | 13,270 |
| Although fuels and oils are overspent due to an earlier billing cycle from suppliers than expected, the underspend in vehicle registrations (due to delays in payments of the registrations) has more than offset this, leading to an overall positive variance in Materials & Contracts as at YTD July. | | | | | | |
| Various | Other Infrastructure Maintenance | 77,405 | 91,798 | 14,393 | 15.7% | 14,393 |
| This category encompasses the consolidation of almost 100 individual Cost Codes representing a unique assortment of services delivered right across the City. It includes things like: event support; boat ramp maintenance; cemetery maintenance; maintenance at the Libraries and GLC; caravan park maintenance; street lighting installation; the foreshores; the CBD's; cycle-ways and footpaths etc. The $14K YTD expenditure variance to budget is considered minor and is net of many variances both under and over variance. | | | | | | |

**6. Utilities**

This category includes electricity, gas, water, sewerage, office telephones, mobiles and internet costs. The billing cycle for some of these is bi-monthly or quarterly, and when the actual supplier invoicing is delayed it becomes difficult to align budget timing with actual costs. Utilities are $29K behind the YTD budget, which is reflective of these issues.

**7. Other Expenditure**

$310K, or 48.9%, under the budget YTD. The main contributing items are listed below:

| Cost Code | Cost Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| ***Finance and Corporate Services*** | | ***148,445*** | ***64,688*** | ***(83,757)*** | ***(129.5%)*** | ***(83,757)*** |
| 10221/27/28/29/30 | Finance & Borrowing Program 04/11/12/13/14 | 100,095 | - | (100,095) | (100.0%) | (100,095) |
| Notification of the second bi-annual payment of the indicative guarantee for the City's borrowings through the WA Treasury Corporation, for the 20/21 financial year, was not received by the end of June, so ended up being processed in July. | | | | | | |
| ***Community and Commercial Services*** | | ***159,215*** | ***554,523*** | ***395,308*** | ***71.3%*** | ***395,308*** |
| 10530 | Events & Cultural Services Administration (formerly Community Services Administration) | 118,000 | - | (118,000) | (100.0%) | (118,000) |
| The budget for all Events is now contained under 10558. This CinefestOz payment will be moved in August. | | | | | | |
| 10543 | Community Development | - | 62,342 | 62,342 | 100.0% | 62,342 |
| This relates to the first round of Community Assistance Program applications. The closing date was extended out into August so it is likely that successful applications will be funded in September but only 80% of the total applied for with the remaining 20% upon significant progress and/or acquittal. | | | | | | |
| 10558 | Events | - | 207,626 | 207,626 | 100.0% | 207,626 |
| Expenses relating to events such as CinefestOZ have been costed to an older account structure and will be corrected during August. A number of other expenses have not yet been paid as the event holders have not yet invoiced the City. | | | | | | |
| 10567 | CinefestOZ | 38,000 | - | (38,000) | (100.0%) | (38,000) |
| The budget for all Events is now contained under 10558. This will be moved in August. | | | | | | |
| 10634 | Business Support Program | - | 11,925 | 11,925 | 100.0% | 11,925 |
| Final acquittals of the support program yet to be received. | | | | | | |
| 11151 | Airport Operations | - | 191,676 | 191,676 | 100.0% | 191,676 |
| Marketing activities continue to be delayed due to the postponement of Jetstar RPT services as a result of COVID restrictions/lockdowns etc. in the Eastern States. | | | | | | |
| 11156 | Airport Development Operations | - | 74,275 | 74,275 | 100.0% | 74,275 |
| At the time of setting the budget, the timing for the final carried over payments related to a noise mitigation project were not known. $148K is estimated to be remaining in total, split over three payments in September, November and January. As such, there will be budget timing variances until these payments are completed. | | | | | | |

## 8. Non-Operating Grants, Subsidies & Contributions

The negative variance of $2.45M is mainly due to the items in the table below. It should be noted that any negative variance in this area will approximately correlate to an offsetting positive underspend variance in a capital project tied to these funding sources. This can be seen in the section below that outlines the capital expenditure variances.

| Revenue Code | Revenue Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| ***Engineering and Works Services*** | | ***40,000*** | ***2,488,229*** | ***(2,448,229)*** | ***(98.4%)*** | ***(2,448,229)*** |
| B9407 | Busselton Senior Citizens – Developer Cont. Utilised | - | 111,750 | (111,750) | (100.0%) | (111,750) |
| B9591 | Performing Arts Convention Centre – Federal Capital Grant | - | 1,138,500 | (1,138,500) | (100.0%) | (1,138,500) |
| C0053 | Car Parking - Rear of Hotel Site 1 – Developer Contributions | 40,000 | - | 40,000 | 100.0% | 40,000 |
| F0112 | Causeway Road Shared Path – State Capital Grant | - | 40,000 | (40,000) | (100.0%) | (40,000) |
| S0048 | Bussell Highway – Developer Cont. Utilised | - | 200,000 | (200,000) | (100.0%) | (200,000) |
| S0076 | Kaloorup Road (Stage 1) – Main Roads Direct Grant | - | 224,400 | (224,400) | (100.0%) | (224,400) |
| S0077 | Ludlow-Hithergreen Stage 2 Reconstruct & Widen – MR Capital Grant | - | 96,000 | (96,000) | (100.0%) | (96,000) |
| S0078 | Sugarloaf Road – State Capital Grant | - | 321,599 | (321,599) | (100.0%) | (321,599) |
| S0321 | Yoongarillup Road - Second Coat Seal – MR Capital Grant | - | 100,000 | (100,000) | (100.0%) | (100,000) |
| S0331 | Barracks Drive Spray Seal – MR Capital Grant | - | 130,980 | (130,980) | (100.0%) | (130,980) |
| S0332 | Inlet Drive Spray Seal – MR Capital Grant | - | 47,000 | (47,000) | (100.0%) | (47,000) |
| S0333 | Chapman Crescent Spray Seal – MR Capital Grant | - | 78,000 | (78,000) | (100.0%) | (78,000) |

## 9. Capital Expenditure

As at 31 July 2021, there is an underspend variance of 88.52%, or $4.01M, in total capital expenditure, with YTD actual at $521K against the YTD budget of $4.53M. A large portion of this positive underspend variance is offset by the negative variance in Non-Operating Grants, Contributions & Subsidies discussed above, with the remainder offset by the negative variances in Transfers From Reserves and Restricted Assets related to funds held aside for these projects. The attachments to this report include detailed listings of all capital expenditure (project) items, however the main areas of YTD variance are summarised as follows:

| Cost Code | Cost Code Description | Actual YTD $ | Amended Budget YTD $ | Variance YTD $ | Variance YTD % | Change in Variance Current Month $ |
|---|---|---|---|---|---|---|
| ***Buildings*** | | ***83,477*** | ***2,027,868*** | ***1,944,391*** | ***95.9%*** | ***1,944,391*** |
| B9614 | Dunsborough Lakes Sporting Precinct-Pavilion/Change room Facilities | - | 25,000 | 25,000 | 100.0% | 25,000 |
| There has been nil expenditure against B9614 to date as the works have not yet commenced. The contract for Pavilion/Change room design is to be awarded in September 2021, with construction estimated to commence in April 2022. | | | | | | |
| B9300/1/2 | Aged Housing Capital Improvements | - | 50,000 | 50,000 | 100.0% | 50,000 |
| Budgeted works were proposed to separate power and drainage servicing Winderlup Court and Winderlup Villas. Whilst the power requirements are not triggered until the new conditional land title lots are created, the intention was to progress with this anyway. The procurement process elicited one quotation only and one suggestion for an alternative method which could save money. This is being progressed and expenditure will be incurred if the proposal is viable and suitable. | | | | | | |
| B9407 | Busselton Senior Citizens | - | 111,750 | 111,750 | 100.0% | 111,750 |
| Roofing upgrade works were planned to be completed July 2021, but were postponed due to unsuitable weather. Works have now commenced and estimated completion / full value claim will occur October 2021. | | | | | | |
| B9591 | Performing Arts Convention Centre | 4,948 | 1,535,043 | 1,530,095 | 99.7% | 1,530,095 |
| Works have been put on hold pending a Council decision whether the project continues and if so in what scope capacity. Council is awaiting the outcome of further community consultation and possible revised tenders before making this decision. | | | | | | |
| B9605 | Energy Efficiency Initiatives (Various Buildings) | 74,400 | 42,625 | (31,775) | (74.5%) | (31,775) |
| Works that were planned in May/June to replace the existing lighting at the Busselton Library with LED's were delayed due to the availability of contractors. These works valued at $74,000 were subsequently completed and paid for in July 2021. | | | | | | |
| B9611 | Smiths Beach New Public Toilet | - | 125,000 | 125,000 | 100.0% | 125,000 |
| Project commencement was delayed due to changes to the project scope as a result of potential changes to size of the toilet facilities (yet to be resolved) and investigations into the capacity of the existing septic system/upgrade to an ATU system to accommodate these changes. We have also encountered long lead times with consultancy and environmental applications / approvals. | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| B9612 | Churchill Park Renew Sports Lights | 2,000 | 106,425 | 104,425 | 98.1% | 104,425 |
| Works were planned to take place in July 2021, however due to a budget increase of $73K from CSRFF grant funding, the project scope is now being re-scoped. | | | | | | |
| B9711 | Busselton Airport – Building | - | 12,200 | 12,200 | 100.0% | 12,200 |
| Small capital works projects that were planned to be completed prior to Jetstar flights commencing. These have been delayed due to the continuing deferment of the commencement of RPT flights. | | | | | | |
| B9717 | Airport Construction - Existing Terminal Upgrade | - | 19,825 | 19,825 | 100.0% | 19,825 |
| Invoicing in relation to the retention monies owing to Pindan for works completed has not been received. | | | | | | |
| ***Plant & Equipment*** | | ***31,639*** | ***60,000*** | ***28,361*** | ***47.3%*** | ***28,361*** |
| 10372 | Dunsborough Cemetery | - | 20,000 | 20,000 | 100.0% | 20,000 |
| The budget is for maintenance trailers for the cemetery, both for grave shoring equipment and watering equipment, as well as fencing and turf upgrades. The delay in procurement of these items is due to current workloads of relevant staff and other projects taking a higher priority to date. Suitable specifications have now been developed and quotes are being sought. | | | | | | |
| 10540 | Recreation Administration | - | 40,000 | 40,000 | 100.0% | 40,000 |
| The budget relates to a vehicle for the recently created Manager position. Vehicle pricing and availability is still being investigated and delays in the delivery of light vehicles is ongoing. | | | | | | |
| 11403 | Plant Purchases (P11) | 31,639 | - | (31,639) | (100.0%) | (31,639) |
| Delivery of vehicles is being hampered by COVID-19 and a boom in sales caused by various Government stimulus measures. | | | | | | |
| ***Furniture & Office Equipment*** | | ***49,348*** | ***133,225*** | ***83,877*** | ***63.0%*** | ***83,877*** |
| 10250 | Information & Communication Technology Services | 28,200 | - | (28,200) | (100.0%) | (28,200) |
| The variance as at July YTD is mainly due to a re-allocation of new software licence that was erroneously allocated against operational expenses. This was not foreseen when the original budget was prepared.<br>Also, at the time of budget preparation, an initial priority list for IT is collated, but it is not possible to determine at that time when and to what extent these priorities will eventually be undertaken. This is due to numerous competing and higher priority projects and activities being scheduled over the top of this initial list. As such there will be many seemingly odd budget timing variances. | | | | | | |
| 10380 | Busselton Library | 21,148 | - | (21,148) | (100.0%) | (21,148) |
| The children's area fit-out was completed and invoiced sooner than when the carry-over budget was planned for in August. | | | | | | |
| 10558 | Events | - | 100,000 | 100,000 | 100.0% | 100,000 |
| The budget July YTD represents half of the carry-over from the 20/21 year for the electronic billboard. The tender has closed with three responses, all of which have come in over the forecast budget. Options on how to proceed are currently being investigated and will be discussed with MERG. | | | | | | |
| 10590 | Naturaliste Community Centre | - | 13,300 | 13,300 | 100.0% | 13,300 |
| Budget is for fencing to accommodate vacation care program and purchase of replacement fitness equipment. Works to be finalised and PO's raised this month, with a plan to expend in August/September. | | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| B1350 | Churchill Park - Other Buildings | - | 13,225 | 13,225 | 100.0% | 13,225 |
| The expense relates to the storage facility project. Discussions are still progressing with the Stakeholders, delaying construction until a later date. | | | | | | |
| ***Infrastructure By Class*** | | ***355,967*** | ***2,309,172*** | ***1,953,205*** | ***84.6%*** | ***1,953,205*** |
| Various | Roads | 64,367 | 588,834 | 524,467 | 89.1% | 524,467 |
| 92% of the YTD variance is attributable to the following;<br>• Peel & Queen Street Roundabout Service Relocation $203,500 under budget YTD; Tender for Civil works is out to Market.<br>• Bussell Highway Improvements under spent to budget by $111,775 being carried over budget from prior year; costs incurred in early August contra out this variance.<br>• Sugarloaf Road $100,500 under spent to budget; works are preliminarily scheduled to start in March 2022, thus the budget is not reflective of works scheduling prepared post budget formulation.<br>• Barnard Park East Foreshore Stage 2 Capital Works are under spend to budget by $66,667; Tender has been awarded with works to commence shortly. | | | | | | |
| Various | Car Parks | 23,412 | 303,276 | 279,864 | 92.3% | 279,864 |
| 82% of the variance is attributable to the following project:<br>• Dunsborough Lakes Sporting Precinct (Stage 1) – Car parking under spent to budget by $133,334; stage 2 works not scheduled to commence until the new calendar year.<br>• Barnard Park East Foreshore Car Parking $95,137; Tender has been awarded with works to commence shortly. | | | | | | |
| Various | Footpaths & Cycleways | (15,344) | 206,008 | 221,352 | 107.4% | 221,352 |
| The majority of this variance is associated with the carried forward Buayanyup Drain Shared Path project where completion has been delayed due to wet weather. The variance will increase into the August period or until the project can recommence. Please note that the credit figure showing is due to the reversal of year end accruals of purchase orders. No invoices were received in July to offset, and they were not re-accrued, as either the remaining part of the PO's were cancelled, or the dissections were changed. | | | | | | |
| Various | Parks, Gardens & Reserves | 246,036 | 1,143,519 | 897,483 | 78.5% | 897,483 |
| 85% of the variance is attributable to the following project;<br>• Mitchell Park Upgrade - $389,300<br>• Dunsborough Lakes Sporting Precinct - $181,000<br>• Barnard Park East Foreshore Landscaping - $197,000 | | | | | | |
| Various | Regional Airport & Industrial Park Infrastructure | 37,497 | 67,535 | 30,038 | 44.5% | 30,038 |
| The variance is primarily due to a delay in the timing on the payment of carpark payment shelters. | | | | | | |

**10. Proceeds From Sale of Assets**

YTD there have been no proceeds from sale of assets recorded against the YTD budget of $39K. This is due to the continuing delays in delivery of acquisitions, and the associated transfer to auction of the vehicles being replaced.

**11. Repayment of Capital Leases**

Lease payments are $22K less than budgeted YTD, as one lease budgeted to be paid in July was not invoiced until August.

**12. Transfer to Restricted Assets**

There is a YTD variance in transfers to restricted assets of $1.74M as there is no budget for this item.

At the time of budgeting it is not possible to predict what grants will be received in what timeframe, nor when they will be spent and hence potentially transferred to restricted assets (or unspent portions thereof). The following grants, totaling $1.53M, have been received and transferred to restricted assets for which there was no budgeted transfer:

- $44K for the Causeway Rd Shared Path Project from the Department of Transport;
- $1.4M for various roads projects from Main Roads, State Blackspot Fund and the Regional Roads Program;
- $80K for the Dunsborough youth space project from the Department of Primary Industries and Regional Development; and
- $54K from Lotterywest for the Strengthening & Adapting Organisations program.

Developer contributions, deposits and bonds are inherently hard to predict and budget for. An annual amount of $22K was budgeted for later in the year, however over $208K has been received YTD, with $109K for road works bonds and $94K for caravan park deposits.

**13. Transfer to Reserves**

$1.6M less than budget was transferred to reserves as at YTD July. Although the transfers are still planned to occur in accordance with the annual budgeted amount, the transfers in July were largely postponed due to the time lag between budget adoption, raising of rates, and the eventual actual collection of rates. Every year this lag creates a cash flow "pinch-point" that is usually addressed by deferring the transfer of cash from muni to the reserves for one month.

**14. Transfer from Reserves**

YTD there has been $2.1M transferred from reserves into the Municipal Account, compared to a budget of $1.3M. The $800K discrepancy is due to the same reasons outlined above for Transfers to Reserves i.e. some transfers for substantively completed projects were brought forward to reimburse the municipal account.

**Investment Report**

Pursuant to the Council's Investment Policy, a report is to be provided to the Council on a monthly basis, detailing the investment portfolio in terms of performance and counterparty percentage exposure of total portfolio. The report is also to provide details of investment income earned against budget, whilst confirming compliance of the portfolio with legislative and policy limits.

As at 31 July 2021, the value of the City's invested funds totalled $71.4M, down from $77.4M as at 30 June 2021. This was mainly due to the need to provide funds for operational activities during July, prior to the receipt of rate income commencing in August.

The balance of the 11am account (an intermediary account which offers immediate access to the funds compared to the term deposits and a higher rate of return compared to the cheque account) decreased from $9.5M to $5.5M.

During the month of July, five term deposits totalling the amount of $17.5M matured. One deposit was closed totalling $2.0M to provide funds for standard operations. Remaining deposits were renewed for a further 178 days at 0.32% on average.

The official cash rate remains steady for the month of July at 0.10%. This will have a strong impact on the City's interest earnings for the foreseeable future.

**Chief Executive Officer – Corporate Credit Card**

Details of transactions made on the Chief Executive Officer's corporate credit card during July 2021 are provided below to ensure there is appropriate oversight and awareness.

| Date | Payee | Description | $ Amount |
|---|---|---|---|
| 9/07/21 | Edible Blooms Pty Ltd | Get Well Gift | $91.90 |
| 15/07/21 | Local Government Professional Australia WA | 2021/22 Membership – M. Archer | $531.00 |
| 15/07/21 | Local Government Professional Australia WA | 2021/22 Membership – S. Pierson | $531.00 |
| 15/07/21 | The Bayview Bar Bunbury | SW CEO's Lunch – Bunbury | $27.00 |
| 25/07/21 | Virgin Australia | Credit – Duplicate Seat Charge | -$55.00 |
| 26/07/21 | Shelter Brewing Co. | CEO/Mayor Lunch – City Of Busselton & City Of Bunbury | $142.00 |
| | | **TOTAL** | **$1,267.90** |

**Statutory Environment**

Section 6.4 of the Act and Regulation 34 of the Regulations detail the form and manner in which a local government is to prepare financial activity statements.

**Relevant Plans and Policies**

There are no relevant plans or policies to consider in relation to this matter.

**Financial Implications**

Any financial implications are detailed within the context of this report.

**Stakeholder Consultation**

No external stakeholder consultation was required or undertaken in relation to this matter.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

**Options**

The Statements of Financial Activity are presented in accordance with Section 6.4 of the Act and Regulation 34 of the Regulations and are to be received by Council. Council may wish to make additional resolutions as a result of having received these reports.

**CONCLUSION**

As at 31 July 2021, the City's net current position stands at $647K. The City's financial performance is considered satisfactory, and cash reserves remain strong.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Not applicable.

# CITY OF BUSSELTON - INVESTMENT PERFORMANCE REPORT
## For the month of July 2021

| 11am Bank Account | | | | As at 31 July 2021 |
|---|---|---|---|---|
| **INSTITUTION** | | | **RATE** | **AMOUNT** |
| ANZ 11am At Call Deposit | | | 0.00% | $ 5,500,000 |

| Term Deposits - Miscellaneous Funds | | | | | As at 31 July 2021 |
|---|---|---|---|---|---|
| **INSTITUTION** | **RATING** | **DAYS** | **MATURITY** | **RATE** | **AMOUNT** |
| NAB | AA | 120 | 06-Aug-21 | 0.30% | $ 4,000,000 |
| ANZ | AA | 153 | 10-Aug-21 | 0.35% | $ 2,000,000 |
| Westpac | AA | 122 | 17-Aug-21 | 0.25% | $ 1,500,000 |
| ANZ | AA | 122 | 26-Aug-21 | 0.34% | $ 4,000,000 |
| Westpac | AA | 122 | 29-Aug-21 | 0.25% | $ 4,000,000 |
| NAB | AA | 123 | 06-Sep-21 | 0.30% | $ 2,000,000 |
| WBC | AA | 365 | 10-Sep-21 | 0.70% | $ 4,000,000 |
| ANZ | AA | 153 | 10-Sep-21 | 0.35% | $ 2,000,000 |
| Bendigo | BBB | 274 | 23-Sep-21 | 0.40% | $ 3,000,000 |
| ANZ | AA | 153 | 10-Oct-21 | 0.35% | $ 3,000,000 |
| Westpac | AA | 153 | 22-Oct-21 | 0.25% | $ 1,500,000 |
| NAB | AA | 120 | 04-Nov-21 | 0.28% | $ 3,000,000 |
| NAB | AA | 150 | 19-Nov-21 | 0.29% | $ 4,000,000 |
| ANZ | AA | 184 | 25-Nov-21 | 0.36% | $ 2,000,000 |
| Westpac | AA | 152 | 05-Dec-21 | 0.23% | $ 5,000,000 |
| NAB | AA | 181 | 06-Dec-21 | 0.29% | $ 3,000,000 |
| Westpac | AA | 183 | 24-Dec-21 | 0.23% | $ 3,000,000 |
| ANZ | AA | 183 | 24-Dec-21 | 0.23% | $ 3,000,000 |
| NAB | AA | 210 | 22-Feb-22 | 0.30% | $ 4,000,000 |
| Westpac | AA | 215 | 24-Feb-22 | 0.24% | $ 2,000,000 |
| ANZ | AA | 304 | 14-May-22 | 0.40% | $ 3,500,000 |
| | | | **Total of Term Deposits** | | **$ 63,500,000** |
| | | | **Weighted Average Annual Rate of Return** | | **0.32%** |

| Airport Redevelopment Funds | | | | | As at 31 July 2021 |
|---|---|---|---|---|---|
| WA Treasury Corp. - Overnight Cash Deposit Facility | | | | 0.05% | $ 1,639,048 |
| | | | **Total of Airport Redevelopment Funds - WATC** | | $ 1,639,048 |
| | | | **Total of Airport Redevelopment Funds - Bank Term Deposits** | | Nil $0 |
| ANZ Cash Account | AA | NA | NA | 0.00% | $ 784,422 |
| | | | **Total of Airport Redevelopment Funds - Other** | | $ 784,422 |
| | | | **Total of Airport Redevelopment Funds** | | **$ 2,423,471** |
| | | | Interest Received 2015/16 | | $ 609,666 |
| | | | Interest Received 2016/17 | | $ 1,158,623 |
| | | | Interest Received 2017/18 | | $ 631,835 |
| | | | Interest Received 2018/19 | | $ 121,836 |
| | | | Interest Received 2019/20 | | $ 43,093 |
| | | | Interest Received 2020/21 | | $ 2,267 |
| | | | Interest Received 2021/22 | | $ - |
| | | | Interest Accrued but not yet Received | | $ - |
| | | | **Total Interest Airport Funds (Non-Reserve) at month's end** | | **$ 2,567,320** |
| | | | Interest Transferred out and held in City Reserve Account 136 | | $ 1,085,630 |
| | | | Interest Transferred out to Municipal Funds | | $ 24,235 |
| | | | Interest Earnt (incl. Accrued) on Funds Held in City Reserve A/c 136 | | $ 79,053 |

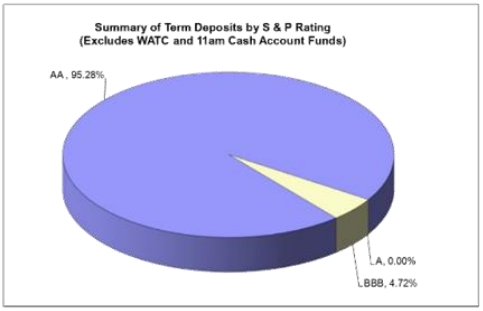
(Note: Funds held with the WATC are in accordance with the Airport Redevelopment Funding Contract and the Foreshore Development Contract and are not held within the requirements of the City's Investment Policy 218)

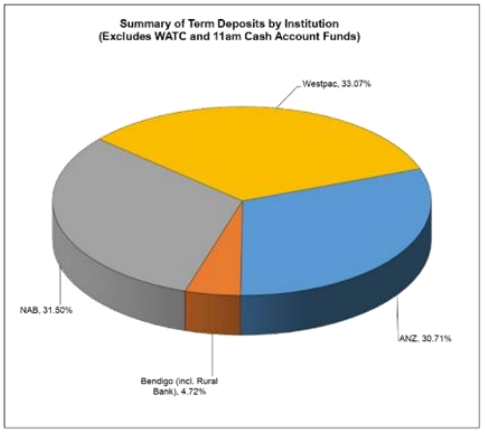
| SUMMARY OF ALL INVESTMENTS HELD | As at 1 year ago | As at 30 June 2021 | As at 31 July 2021 |
|---|---|---|---|
| 11am Bank Account | $ 8,500,000 | $ 9,500,000 | $ 5,500,000 |
| Term Deposits - Misc. Funds | $ 54,500,000 | $ 65,500,000 | $ 63,500,000 |
| Foreshore Development Funds - WATC | $ - | $ - | $ - |
| Airport Redevelopment - WATC Deposits | $ 1,637,382 | $ 1,639,048 | $ 1,639,048 |
| Airport Redevelopment - Bank Term Deposit | $ - | $ - | $ - |
| Airport Redevelopment - ANZ Cash A/c | $ 1,158,221 | $ 784,422 | $ 784,422 |
| Total of all Investments Held | $ 65,795,602 | $ 77,423,471 | $ 71,423,471 |
| **TOTAL INTEREST RECEIVED AND ACCRUED** | **$ 39,398** | **$ 400,095** | **$ 16,050** |
| **INTEREST BUDGET** | **-$ 7,518** | **$ 652,934** | **$ 11,882** |

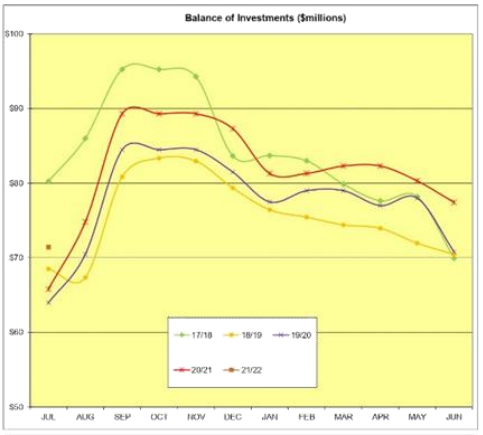
(Note: Interest figures relate to City general funds only and does not include interest allocated to specific areas such as the Airport Redevelopment)

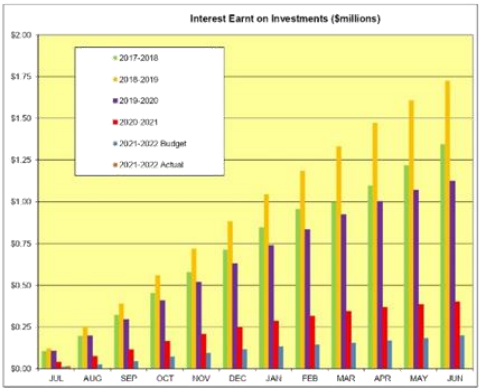
| Statement of Compliance with Council's Investment Policy 218 | |
|---|---|
| 1. All funds are to be invested within legislative limits. | **Fully Compliant** |
| 2. All individual funds held within the portfolio are not to exceed a set percentage of the total portfolio value. | **Fully Compliant** |
| 3. The amount invested based upon the Fund's Rating is not to exceed the set percentages of the total portfolio. | **Fully Compliant** |
| 4. The amount invested based upon the Investment Horizon is not to exceed the set percentages of the total portfolio. | **Fully Compliant** |

Investment Graphs



**City of Busselton**

**Statement of Financial Activity**

**Year to Date As At 31 July 2021**

| | 2021/2022 Actual YTD | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2021/22 YTD Bud (A) Variance |
|---|---|---|---|---|---|---|
| | $ | $ | $ | $ | $ | % |
| **Revenue from Ordinary Activities** | | | | | | |
| Rates | (23,489) | 31,177 | 31,177 | 54,933,780 | 54,933,780 | -175.34% |
| Operating Grants, Subsidies and Contributions | 53,878 | 463,126 | 463,126 | 4,730,088 | 4,730,088 | -88.37% |
| Fees & Charges | 863,345 | 1,039,224 | 1,008,224 | 18,102,218 | 18,102,218 | -16.92% |
| Other Revenue | 89,108 | 9,904 | 9,904 | 414,950 | 414,950 | 799.72% |
| Interest Earnings | 22,466 | 17,741 | 17,741 | 609,250 | 609,250 | 26.63% |
| | **1,005,308** | **1,561,172** | **1,530,172** | **78,790,286** | **78,790,286** | **-35.61%** |
| **Expenses from Ordinary Activities** | | | | | | |
| Employee Costs | (2,777,000) | (2,911,974) | (2,911,974) | (34,562,209) | (34,562,209) | 4.64% |
| Materials & Contracts | (485,894) | (898,896) | (898,896) | (20,245,296) | (20,245,296) | 45.95% |
| Utilities (Gas, Electricity, Water etc) | (129,169) | (158,486) | (158,486) | (2,774,773) | (2,774,773) | 18.50% |
| Depreciation on non current assets | (2,090,409) | (2,129,988) | (2,129,988) | (24,957,238) | (24,957,238) | 1.86% |
| Insurance Expenses | (410,453) | (438,765) | (438,765) | (777,707) | (777,707) | 6.45% |
| Other Expenditure | (323,448) | (632,948) | (632,948) | (9,685,100) | (9,685,100) | 48.90% |
| Allocations | 30,937 | 69,064 | 69,064 | 2,167,220 | 2,167,220 | 55.21% |
| | **(6,185,436)** | **(7,101,993)** | **(7,101,993)** | **(90,835,103)** | **(90,835,103)** | **12.91%** |
| **Borrowings Cost Expense** | | | | | | |
| Interest Expenses | (15,992) | (17,915) | (17,915) | (1,262,247) | (1,262,247) | 10.73% |
| | **(15,992)** | **(17,915)** | **(17,915)** | **(1,262,247)** | **(1,262,247)** | **10.73%** |
| Non-Operating Grants, Subsidies and Contributions | 40,000 | 2,488,229 | 2,488,229 | 34,846,780 | 34,846,780 | -98.39% |
| Profit on Asset Disposals | 0 | 0 | 0 | 46,714 | 46,714 | 0.00% |
| Loss on Asset Disposals | (403) | (23,819) | (23,819) | (65,149) | (65,149) | 98.31% |
| | **39,597** | **2,464,410** | **2,464,410** | **34,828,345** | **34,828,345** | **-98.39%** |
| **Net Result** | **(5,156,523)** | **(3,094,326)** | **(3,125,326)** | **21,521,281** | **21,521,281** | **66.64%** |
| **Adjustments for Non-cash Revenue & Expenditure** | | | | | | |
| Depreciation | 2,090,409 | 2,129,988 | 2,129,988 | 24,957,238 | 24,957,238 | |
| Donated Assets | 0 | 0 | 0 | (5,600,000) | (5,600,000) | |
| (Profit)/Loss on Sale of Assets | 0 | 23,819 | 23,819 | 18,435 | 18,435 | |
| Allocations & Other Adjustments | (105,384) | 0 | 0 | 0 | 0 | |
| Deferred Pensioner Movements (Non-current) | 9,093 | 0 | 0 | 0 | 0 | |
| Recording of Employee Benefit Provisions (NC) | 0 | 0 | 0 | 0 | 0 | |
| Deposit & Bonds Movements (cash backed NC) | 206,067 | 0 | 0 | 0 | 0 | |
| Future Obligations Net Movements (NC) | 1,557,400 | 60,644 | 60,644 | (3,008,812) | (3,008,812) | |
| **Capital Revenue & (Expenditure)** | | | | | | |
| Land & Buildings | (83,803) | (2,032,035) | (2,032,035) | (22,838,597) | (22,838,597) | 95.88% |
| Plant & Equipment | (31,639) | (60,000) | (60,000) | (2,870,000) | (2,870,000) | 47.27% |
| Furniture & Equipment | (49,348) | (133,225) | (133,225) | (828,800) | (828,800) | 62.96% |
| Infrastructure | (355,967) | (2,309,172) | (2,309,172) | (38,334,501) | (38,334,501) | 84.58% |
| Right of Use Assets | | | | | | |
| Proceeds from Sale of Assets | 0 | 39,000 | 39,000 | 776,071 | 776,071 | -100.00% |
| Proceeds from New Loans | 0 | 0 | 0 | 15,450,000 | 15,450,000 | 0.00% |
| Self Supporting Loans - Repayment of Principal | 0 | 0 | 0 | 267,033 | 267,033 | 0.00% |
| Total Loan Repayments - Principal | (95,088) | (95,087) | (95,087) | (3,839,418) | (3,839,418) | 0.00% |
| Repayment Capital Lease | (98,375) | (120,464) | (120,464) | (489,199) | (489,199) | 18.34% |
| Advances to Community Groups | 0 | 0 | 0 | (5,450,000) | (5,450,000) | 0.00% |
| Transfer to Restricted Assets | (1,736,659) | 0 | 0 | (21,740) | (21,740) | -100.00% |
| Transfer from Restricted Assets | 0 | 0 | 0 | 1,688,974 | 1,688,974 | 0.00% |
| Transfer to Reserves | (37,910) | (1,678,383) | (1,678,383) | (22,109,232) | (22,109,232) | 97.74% |
| Transfer from Reserves | 2,085,804 | 1,285,805 | 1,285,805 | 39,381,069 | 39,381,069 | 62.22% |
| Opening Funds Surplus/ (Deficit) | 2,448,380 | 2,448,380 | 2,448,380 | 2,448,380 | 2,448,380 | |
| **Net Current Position - Surplus / (Deficit)** | **646,457** | **(3,535,056)** | **(3,566,056)** | **1,118,182** | **1,118,182** | |

**City of Busselton**

**Net Current Position**

**Year to Date As At 31 July 2021**

| | 2021/22 Actual | 2021/22 Amended Budget | 2021/22 Original Budget | 2020/21 Actual |
|---|---|---|---|---|
| | $ | $ | $ | $ |
| **NET CURRENT ASSETS** | | | | |
| **CURRENT ASSETS** | | | | |
| Cash - Unrestricted | (941,094) | 4,167,819 | 4,167,819 | 5,498,018 |
| Cash - Restricted | 73,348,204 | 54,720,367 | 54,720,367 | 73,659,438 |
| Sundry Debtors | 2,679,873 | 2,263,362 | 2,263,362 | 2,229,605 |
| Rates Outstanding - General | 239,274 | 586,388 | 586,388 | 586,388 |
| Stock on Hand | 930,531 | 900,000 | 900,000 | 936,902 |
| | **76,256,788** | **62,637,936** | **62,637,936** | **82,910,351** |
| **LESS: CURRENT LIABILITIES** | | | | |
| Bank Overdraft | 0 | 0 | 0 | 0 |
| Sundry Creditors | 2,262,127 | 6,799,387 | 6,799,387 | 6,802,533 |
| Obligations Liability (C) | 0 | 4,000,000 | 4,000,000 | 3,736,544 |
| Performance Bonds | 3,630,549 | 3,424,482 | 3,424,482 | 3,424,482 |
| | **5,892,676** | **14,223,869** | **14,223,869** | **13,963,559** |
| Current Position (inclusive of Restricted Funds) | 70,364,112 | 48,414,067 | 48,414,067 | 68,946,792 |
| Add: Cash Backed Obligations Liability (C) | | 4,000,000 | 4,000,000 | 3,736,544 |
| Add: Cash Backed Liabilities (Deposits & Bonds) | 3,630,549 | 3,424,482 | 3,424,482 | 3,424,482 |
| Less: Cash - Restricted Funds | (73,348,204) | (54,720,367) | (54,720,367) | (73,659,438) |
| **NET CURRENT ASSET POSITION** | **646,457** | **1,118,182** | **1,118,182** | **2,448,380** |

**City of Busselton**
**Capital Construction & Acquisition Report**
**Property, Plant & Equipment, Infrastructure**
**For the Period Ended 31 July 2021**

| | Description | 2020/ 21 Actual | 2020/21 Amended Budget YTD | 2020/21 Original Budget YTD | 2020/21 Amended Budget | 2020/21 Original Budget | 2020/21 Budget YTD Variance |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | % |
| >> Property, Plant & Equipment | | | | | | | |
| | **Land** | | | | | | |
| 10610 | Property Services Administration | 326 | 4,167 | 4,167 | 50,000 | 50,000 | -92.18% |
| | | 326 | 4,167 | 4,167 | 50,000 | 50,000 | -92.18% |
| | **Buildings** | | | | | | |
| | **Major Projects** | | | | | | |
| | **Major Project - Dunsborough Foreshore** | | | | | | |
| B9614 | Dunsborough Lakes Sporting Precinct-Pavilion/Changeroom Fac. | 0 | 25,000 | 25,000 | 1,300,000 | 1,300,000 | -100.00% |
| | | 0 | 25,000 | 25,000 | 1,300,000 | 1,300,000 | -100.00% |
| | **Major Project - Administration Building** | | | | | | |
| B9012 | Civic and Administration Building Replacement of Cladding | 0 | 0 | 0 | 500,000 | 500,000 | 0.00% |
| | | 0 | 0 | 0 | 500,000 | 500,000 | 0.00% |
| | **Buildings (Other)** | | | | | | |
| B9200 | Mosquito Control Storage Shed | 0 | 0 | 0 | 95,000 | 95,000 | 0.00% |
| B9300 | Aged Housing Capital Improvements - Winderlup | 0 | 0 | 0 | 81,200 | 81,200 | 0.00% |
| B9301 | Aged Housing Capital Improvements - Harris Road | 0 | 0 | 0 | 73,000 | 73,000 | 0.00% |
| B9302 | Aged Housing Capital Improvements - Winderlup Court (City) | 0 | 50,000 | 50,000 | 81,600 | 81,600 | -100.00% |
| B9407 | Busselton Senior Citizens | 0 | 111,750 | 111,750 | 111,750 | 111,750 | -100.00% |
| B9538 | Weld Theatre | 0 | 0 | 0 | 130,000 | 130,000 | 0.00% |
| B9591 | Performing Arts Convention Centre | 4,948 | 1,535,043 | 1,535,043 | 18,420,297 | 18,420,297 | -99.68% |
| B9596 | GLC Building Improvements | 1,041 | 0 | 0 | 285,150 | 285,150 | 0.00% |
| B9605 | Energy Efficiency Initiatives (Various Buildings | 74,400 | 42,625 | 42,625 | 187,100 | 187,100 | 74.55% |
| B9608 | Demolition Allocation (Various Buildings) | 0 | 0 | 0 | 25,000 | 25,000 | 0.00% |
| B9610 | Old Butter Factory | 0 | 0 | 0 | 6,000 | 6,000 | 0.00% |
| B9611 | Smiths Beach New Public Toilet | 0 | 125,000 | 125,000 | 250,000 | 250,000 | -100.00% |
| B9612 | Churchill Park Renew Sports Lights | 2,000 | 106,425 | 106,425 | 212,850 | 212,850 | -98.12% |
| B9613 | GLC CCTV Installation | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| B9615 | Naturaliste Community Centre AMP | 0 | 0 | 0 | 72,000 | 72,000 | 0.00% |
| B9616 | Buildings Asset Management Plan High Use Allocation | 0 | 0 | 0 | 150,000 | 150,000 | 0.00% |
| B9617 | Buildings AMP Renewal Allocation - Meelup Ablution | 1,088 | 0 | 0 | 200,000 | 200,000 | 0.00% |
| B9619 | Railway House Public Ablution Improvements | 0 | 0 | 0 | 14,000 | 14,000 | 0.00% |
| B9620 | YCAB/ SLSC Improvements | 0 | 0 | 0 | 19,000 | 19,000 | 0.00% |
| B9621 | Bovell Construction of Changerooms | 0 | 0 | 0 | 90,000 | 90,000 | 0.00% |
| B9622 | Dunsborough Youth Centre Building Construction | 0 | 0 | 0 | 80,000 | 80,000 | 0.00% |
| B9711 | Busselton Airport - Building | 0 | 12,200 | 12,200 | 12,200 | 12,200 | -100.00% |
| B9717 | Airport Construction, Existing Terminal Upgrade | 0 | 19,825 | 19,825 | 82,450 | 82,450 | -100.00% |
| B9720 | BMRA Hangars | 0 | 0 | 0 | 210,000 | 210,000 | 0.00% |
| B9808 | Busselton Jetty Tourist Park Upgrade | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| | | 83,477 | 2,002,868 | 2,002,868 | 20,988,597 | 20,988,597 | -95.83% |
| | **Total Buildings** | **83,477** | **2,027,868** | **2,027,868** | **22,788,597** | **22,788,597** | **-95.88%** |
| | **Plant & Equipment** | | | | | | |
| 10250 | Information & Communication Technology Services | 0 | 0 | 0 | 40,000 | 40,000 | 0.00% |
| 10372 | Dunsborough Cemetery | 0 | 20,000 | 20,000 | 20,000 | 20,000 | -100.00% |
| 10380 | Busselton Library | 0 | 0 | 0 | 40,000 | 40,000 | 0.00% |
| 10540 | Recreation Administration | 0 | 40,000 | 40,000 | 40,000 | 40,000 | -100.00% |
| 10610 | Property Services Administration | 0 | 0 | 0 | 35,000 | 35,000 | 0.00% |
| 10630 | Economic and Business Development Administration | 0 | 0 | 0 | 75,000 | 75,000 | 0.00% |
| 10810 | Statutory Planning | 0 | 0 | 0 | 35,000 | 35,000 | 0.00% |
| 10830 | Environmental Management Administration | 0 | 0 | 0 | 35,000 | 35,000 | 0.00% |
| 10920 | Environmental Health Services Administration | 0 | 0 | 0 | 40,000 | 40,000 | 0.00% |
| 10950 | Animal Control | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| 11000 | Engineering & Works Services Support | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| 11101 | Engineering Services Administration | 0 | 0 | 0 | 35,000 | 35,000 | 0.00% |
| 11107 | Engineering Services Design | 0 | 0 | 0 | 185,000 | 185,000 | 0.00% |
| 11151 | Airport Operations | 0 | 0 | 0 | 15,000 | 15,000 | 0.00% |
| 11401 | Transport - Workshop | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |

**City of Busselton**
**Capital Construction & Acquisition Report**
**Property, Plant & Equipment, Infrastructure**
**For the Period Ended 31 July 2021**

| | Description | 2020/ 21 Actual | 2020/21 Amended Budget YTD | 2020/21 Original Budget YTD | 2020/21 Amended Budget | 2020/21 Original Budget | 2020/21 Budget YTD Variance |
|---|---|---|---|---|---|---|---|
| 11402 | Plant Purchases (P10) | 0 | 0 | 0 | 896,000 | 896,000 | 0.00% |
| 11403 | Plant Purchases (P11) | 31,639 | 0 | 0 | 579,000 | 579,000 | 0.00% |
| 11404 | Plant Purchases (P12) | 0 | 0 | 0 | 515,000 | 515,000 | 0.00% |
| 11407 | P&E - P&G Smart Technologies | 0 | 0 | 0 | 100,000 | 100,000 | 0.00% |
| 11500 | Operations Services Administration | 0 | 0 | 0 | 75,000 | 75,000 | 0.00% |
| | | 31,639 | 60,000 | 60,000 | 2,870,000 | 2,870,000 | -47.27% |
| | **Furniture & Office Equipment** | | | | | | |
| 10250 | Information & Communication Technology Services | 28,200 | 0 | 0 | 441,800 | 441,800 | 0.00% |
| 10380 | Busselton Library | 21,148 | 0 | 0 | 21,150 | 21,150 | 0.00% |
| 10558 | Events | 0 | 100,000 | 100,000 | 200,000 | 200,000 | -100.00% |
| 10590 | Naturaliste Community Centre | 0 | 13,300 | 13,300 | 60,000 | 60,000 | -100.00% |
| 10591 | Geographe Leisure Centre | 0 | 0 | 0 | 30,000 | 30,000 | 0.00% |
| 10625 | Art Geo Administration | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| 10900 | Cultural Planning | 0 | 6,700 | 6,700 | 25,400 | 25,400 | -100.00% |
| B1000 | Administration Building- 2-16 Southern Drive | 0 | 0 | 0 | 14,000 | 14,000 | 0.00% |
| B1350 | Churchill Park- Other Buildings | 0 | 13,225 | 13,225 | 26,450 | 26,450 | -100.00% |
| | | 49,348 | 133,225 | 133,225 | 828,800 | 828,800 | -62.96% |
| | **Sub-Total Property, Plant & Equipment** | **164,789** | **2,225,260** | **2,225,260** | **26,537,397** | **26,537,397** | **-92.59%** |
| >> Infrastructure | | | | | | | |
| | **Roads** | | | | | | |
| S0005 | Ludlow Hithergreen Road - Stage 1 Recon & Widen | 136 | 0 | 0 | 0 | 0 | 0.00% |
| S0026 | Payne Road | 0 | 2,500 | 2,500 | 30,000 | 30,000 | -100.00% |
| S0048 | Bussell Highway | 8,851 | 111,775 | 111,775 | 1,197,100 | 1,197,100 | -92.08% |
| S0070 | Peel & Queen Street Roundabout Service Relocation | (9,941) | 203,500 | 203,500 | 610,500 | 610,500 | -104.88% |
| S0072 | Kaloorup Road - Reconstruct and Seal Shoulders | 0 | 32,575 | 32,575 | 130,300 | 130,300 | -100.00% |
| S0076 | Kaloorup Road (Stage 1) | 378 | 46,017 | 46,017 | 979,550 | 979,550 | -99.18% |
| S0077 | Ludlow-Hithergreen Stage 2 Reconstruct & Widen | 0 | 0 | 0 | 360,000 | 360,000 | 0.00% |
| S0078 | Sugarloaf Road | 0 | 100,500 | 100,500 | 1,206,000 | 1,206,000 | -100.00% |
| S0321 | Yoongarillup Road - Second Coat Seal | 0 | 0 | 0 | 100,000 | 100,000 | 0.00% |
| S0329 | Georgette Street Reconstruction | 1,047 | 0 | 0 | 0 | 0 | 0.00% |
| S0331 | Barracks Drive Spray Seal | 0 | 0 | 0 | 130,980 | 130,980 | 0.00% |
| S0332 | Inlet Drive Spray Seal | 0 | 0 | 0 | 47,000 | 47,000 | 0.00% |
| S0333 | Chapman Crescent Spray Seal | 0 | 0 | 0 | 78,000 | 78,000 | 0.00% |
| S0334 | Chapman Hill Road | 0 | 0 | 0 | 1,496,000 | 1,496,000 | 0.00% |
| S0335 | Kaloorup Road | 0 | 0 | 0 | 481,900 | 481,900 | 0.00% |
| S0336 | Wildwood Road | 0 | 0 | 0 | 1,875,500 | 1,875,500 | 0.00% |
| T0019 | Wonnerup South Road - Reconstruct and Widening (narrow seal) | 136 | 0 | 0 | 0 | 0 | 0.00% |
| T0020 | Capel Tutunup Road | 42,313 | 0 | 0 | 0 | 0 | 0.00% |
| V0007 | Causeway Road - Molloy Street Intersection | 0 | 0 | 0 | 375,000 | 375,000 | 0.00% |
| W0067 | Ford Road Reconstruct and Asphalt Overlay | 30,105 | 0 | 0 | 0 | 0 | 0.00% |
| W0074 | Chapman Hill Road | 45 | 0 | 0 | 0 | 0 | 0.00% |
| W0075 | Ludlow Hithergreen Road | 0 | 0 | 0 | 57,000 | 57,000 | 0.00% |
| W0084 | Vasse Yallingup Siding Road | 136 | 0 | 0 | 0 | 0 | 0.00% |
| W0114 | Wonnerup South Road | 0 | 0 | 0 | 70,000 | 70,000 | 0.00% |
| W0232 | Stanley Street - Asphalt Overlay, Kerbing & Parking | 2,480 | 0 | 0 | 0 | 0 | 0.00% |
| W0246 | Barnard Park East Foreshore Stage 2 Capital Works | 0 | 66,667 | 66,667 | 403,000 | 403,000 | -100.00% |
| W0254 | Bird Crescent Asphalt Overlay | (9,402) | 0 | 0 | 0 | 0 | 0.00% |
| W0255 | Donnelly Court Reseal | (82) | 0 | 0 | 0 | 0 | 0.00% |
| W0258 | Jingarie Place Reconstruction | 38 | 0 | 0 | 0 | 0 | 0.00% |
| W0264 | Caves Road - Median Crossing | 0 | 10,175 | 10,175 | 20,350 | 20,350 | -100.00% |
| W0265 | Seascape Rise - Road Safety Upgrade | 0 | 0 | 0 | 236,000 | 236,000 | 0.00% |
| W0266 | Layman Road Pull Over Bay | (1,872) | 0 | 0 | 0 | 0 | 0.00% |
| W0267 | Road Safety Signage Infrastructure | 0 | 15,125 | 15,125 | 30,250 | 30,250 | -100.00% |
| W0268 | Boallia Road Reconstruct and Widen | 0 | 0 | 0 | 804,000 | 804,000 | 0.00% |
| W0269 | Dunsborough Lakes Drive Asphalt Overlay | 0 | 0 | 0 | 130,000 | 130,000 | 0.00% |
| W0270 | Geographe Bay Road (Mann Street End) Asphalt Overlay | 0 | 0 | 0 | 259,000 | 259,000 | 0.00% |
| W0271 | Gifford Road Reconstruction | 0 | 0 | 0 | 334,000 | 334,000 | 0.00% |
| W0273 | Monaghans Way Asphalt Overlay | 0 | 0 | 0 | 124,500 | 124,500 | 0.00% |
| W0274 | Rendezvous Road Spray Seals | 0 | 0 | 0 | 565,000 | 565,000 | 0.00% |
| W0275 | Sayers Street Asphalt Overlay | 0 | 0 | 0 | 43,500 | 43,500 | 0.00% |
| W0276 | Cape Naturaliste Road - School Warden Crossing Upgrade | 0 | 0 | 0 | 60,000 | 60,000 | 0.00% |
| W0277 | Commonage & Hayes Road intersection Safety works | 0 | 0 | 0 | 41,000 | 41,000 | 0.00% |
| W0278 | Florence Road Resheet | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| W0279 | Hanaby Road Resheet | 0 | 0 | 0 | 26,200 | 26,200 | 0.00% |
| W0280 | Jacka Road Resheet | 0 | 0 | 0 | 20,000 | 20,000 | 0.00% |
| W0281 | Williamson Road Resheet | 0 | 0 | 0 | 33,000 | 33,000 | 0.00% |
| W0282 | Wilyabrup Road Resheet | 0 | 0 | 0 | 79,000 | 79,000 | 0.00% |

**City of Busselton**
**Capital Construction & Acquisition Report**
**Property, Plant & Equipment, Infrastructure**
**For the Period Ended 31 July 2021**

| | Description | 2020/ 21 Actual | 2020/21 Amended Budget YTD | 2020/21 Original Budget YTD | 2020/21 Amended Budget | 2020/21 Original Budget | 2020/21 Budget YTD Variance |
|---|---|---|---|---|---|---|---|
| W0284 | Haag Road Resheet | 0 | 0 | 0 | 79,800 | 79,800 | 0.00% |
| | | 64,367 | 588,834 | 588,834 | 12,523,430 | 12,523,430 | -89.07% |
| | **Bridges** | | | | | | |
| A0006 | Roy Road - Bridge Construction - Bridge 3373A | 0 | 0 | 0 | 87,000 | 87,000 | 0.00% |
| A0008 | Layman Road Bridge - 3438 | 0 | 0 | 0 | 234,000 | 234,000 | 0.00% |
| A0014 | Bussell Highway - 0241 | 0 | 0 | 0 | 744,000 | 744,000 | 0.00% |
| A0022 | Yallingup Beach Road Bridge - 3347 | 0 | 0 | 0 | 700,000 | 700,000 | 0.00% |
| A0023 | Kaloorup Road Bridge - 3381 | 0 | 0 | 0 | 975,000 | 975,000 | 0.00% |
| A0024 | Boallia Road Bridge - 4854 | 0 | 0 | 0 | 1,009,000 | 1,009,000 | 0.00% |
| A0025 | Tuart Drive Bridge 0238 | 0 | 0 | 0 | 3,010,989 | 3,010,989 | 0.00% |
| A0026 | Gale Road Bridge 3408A | 0 | 0 | 0 | 90,000 | 90,000 | 0.00% |
| | | 0 | 0 | 0 | 6,849,989 | 6,849,989 | 0.00% |
| | **Car Parks** | | | | | | |
| C0043 | Administration Building Carpark | 0 | 16,500 | 16,500 | 33,000 | 33,000 | -100.00% |
| C0047 | Dunsborough Town Centre Carparking | 0 | 0 | 0 | 240,000 | 240,000 | 0.00% |
| C0050 | Forth Street Groyne Carpark - Formalise and Seal | 4,522 | 26,725 | 26,725 | 53,450 | 53,450 | -83.08% |
| C0053 | Car Parking - Rear of Hotel Site 1 | 19,913 | 33,850 | 33,850 | 33,850 | 33,850 | -41.17% |
| C0054 | Barnard East Car Parking | 0 | 44,142 | 44,142 | 104,950 | 104,950 | -100.00% |
| C0055 | Barnard Park East Foreshore Car Parking | (2,270) | 48,725 | 48,725 | 292,350 | 292,350 | -104.66% |
| C0056 | Hotel Site 2 Carpark | 720 | 0 | 0 | 230,000 | 230,000 | 0.00% |
| C0057 | Baudin Memorial Carpark | 527 | 0 | 0 | 0 | 0 | 0.00% |
| C0064 | Dunsborough Lakes Sporting Precinct (Stage 1) - Carparking, | 0 | 133,334 | 133,334 | 800,000 | 800,000 | -100.00% |
| C0065 | Meelup Coastal Parking & Landscaping | 0 | 0 | 0 | 173,000 | 173,000 | 0.00% |
| C0311 | Stinger Control | 0 | 0 | 0 | 45,000 | 45,000 | 0.00% |
| | | 23,412 | 303,276 | 303,276 | 2,005,600 | 2,005,600 | -92.28% |
| | **Footpath and Cycleways** | | | | | | |
| F0066 | Bussell Highway Footpath Sections | 704 | 0 | 0 | 0 | 0 | 0.00% |
| F0067 | Beach Road Dunsborough Footpath | 9,041 | 0 | 0 | 0 | 0 | 0.00% |
| F0089 | Barnard East Footpaths | 0 | 29,683 | 29,683 | 89,050 | 89,050 | -100.00% |
| F0090 | DAIP - Disability Access | 0 | 0 | 0 | 17,000 | 17,000 | 0.00% |
| F0094 | Georgette Street | (8,782) | 6,475 | 6,475 | 12,950 | 12,950 | -235.63% |
| F0096 | Stanley Place | (20,238) | 0 | 0 | 0 | 0 | 0.00% |
| F0098 | Dunsborough Centennial Park Project | 0 | 0 | 0 | 100,000 | 100,000 | 0.00% |
| F0100 | Micro Brewery - Footpath and Landscaping | 0 | 39,650 | 39,650 | 39,650 | 39,650 | -100.00% |
| F0102 | Busselton CBD Footpath Renewal | 0 | 0 | 0 | 500,000 | 500,000 | 0.00% |
| F0103 | Carey Street Footpath Construction | 0 | 0 | 0 | 220,000 | 220,000 | 0.00% |
| F0105 | End of Trip Footpath Construction | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| F0106 | Wayfinding Signage - Footpath & Cycleways | 0 | 0 | 0 | 12,000 | 12,000 | 0.00% |
| F0107 | Arnup Drive Footpath Construction | 0 | 0 | 0 | 70,000 | 70,000 | 0.00% |
| F0108 | Backhouse / Falkingham Footpath Construction | 0 | 0 | 0 | 8,000 | 8,000 | 0.00% |
| F0109 | Joseph Drive Footpath Construction | 0 | 0 | 0 | 20,000 | 20,000 | 0.00% |
| F0110 | Sloan Drive Footpath | 0 | 0 | 0 | 94,500 | 94,500 | 0.00% |
| F0111 | Cook Street Footpath | 0 | 0 | 0 | 33,250 | 33,250 | 0.00% |
| F0112 | Causeway Road Shared Path | 0 | 0 | 0 | 197,000 | 197,000 | 0.00% |
| F1022 | Buayanyup Drain Shared Path | 3,930 | 130,200 | 130,200 | 520,800 | 520,800 | -96.98% |
| | | (15,344) | 206,008 | 206,008 | 1,944,200 | 1,944,200 | -107.45% |
| | **Parks, Gardens and Reserves** | | | | | | |
| C1006 | Townscape Street Furniture Replacement - Dunsborough | 0 | 0 | 0 | 15,000 | 15,000 | 0.00% |
| C1012 | Townscape Street Furniture Replacement - Busselton | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| C1026 | Townscape Works Dunsborough | 185 | 14,550 | 14,550 | 1,057,567 | 1,057,567 | -98.73% |
| C1511 | RBFS Various Grant Applications | 0 | 0 | 0 | 31,800 | 31,800 | 0.00% |
| C1604 | Pioneer Cemetery Infrastructure Upgrades | 412 | 0 | 0 | 0 | 0 | 0.00% |
| C1605 | Busselton Cemetery Infrastructure Upgrades | 1,840 | 0 | 0 | 40,000 | 40,000 | 0.00% |
| C1609 | Pioneer Cemetery - Implement Conservation Plan | 0 | 0 | 0 | 20,000 | 20,000 | 0.00% |
| C1610 | Dunsborough Cemetery | 0 | 0 | 0 | 20,300 | 20,300 | 0.00% |
| C1752 | Beach Access Improvements | 0 | 0 | 0 | 40,000 | 40,000 | 0.00% |
| C1753 | Eagle Bay Viewing Platform | 0 | 23,863 | 23,863 | 95,450 | 95,450 | -100.00% |
| C2006 | Depot Washdown Facility Upgrades | 0 | 41,250 | 41,250 | 82,500 | 82,500 | -100.00% |
| C2512 | Sand Re-Nourishment | 25,317 | 20,000 | 20,000 | 100,000 | 100,000 | 26.59% |
| C2520 | Coastal Protection Works | 7,028 | 0 | 0 | 0 | 0 | 0.00% |
| C2530 | Coastal Structures (West Busselton Seawall - Stage 2) | 2,700 | 0 | 0 | 410,000 | 410,000 | 0.00% |
| C2532 | Coastal Adaptation: Mitigation of Coastal Flooding (Drain M) | 0 | 0 | 0 | 200,000 | 200,000 | 0.00% |
| C2533 | Coastal Adaptation: Forth St (Stage 2) | 0 | 0 | 0 | 430,000 | 430,000 | 0.00% |
| C2534 | Coastal Adaptation: Forth St (Stage 1) | 2,261 | 0 | 0 | 0 | 0 | 0.00% |
| C3006 | Playgrounds General - Replacement of playground equipment | 0 | 0 | 0 | 25,000 | 25,000 | 0.00% |
| C3007 | Park Furniture Replacement - Replace aged & unsafe Equip | 0 | 0 | 0 | 25,000 | 25,000 | 0.00% |
| C3046 | Dunsborough - BMX / Skatebowl | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| C3048 | BBQ Placement and Replacement | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| C3116 | Dawson Park (Mcintyre St Pos) | 0 | 0 | 0 | 182,200 | 182,200 | 0.00% |
| C3122 | Rails to Trails - Continuation of Implementation Plan | 0 | 0 | 0 | 100,000 | 100,000 | 0.00% |

**City of Busselton**
**Capital Construction & Acquisition Report**
**Property, Plant & Equipment, Infrastructure**
**For the Period Ended 31 July 2021**

| | Description | 2020/ 21 Actual | 2020/21 Amended Budget YTD | 2020/21 Original Budget YTD | 2020/21 Amended Budget | 2020/21 Original Budget | 2020/21 Budget YTD Variance |
|---|---|---|---|---|---|---|---|
| C3145 | Churchill Park | 30 | 0 | 0 | 0 | 0 | 0.00% |
| C3166 | Vasse River Foreshore - Bridge to Bridge | 0 | 0 | 0 | 28,000 | 28,000 | 0.00% |
| C3177 | Shade Sail Program | 0 | 0 | 0 | 100,000 | 100,000 | 0.00% |
| C3189 | Possum Park Barnard East Upgrade | 434 | 2,500 | 2,500 | 30,000 | 30,000 | -82.65% |
| C3193 | Cricket Wicket Renewal | 0 | 0 | 0 | 15,000 | 15,000 | 0.00% |
| C3198 | Vasse SAR Area General Improvements to the Area | (2,883) | 0 | 0 | 65,000 | 65,000 | 0.00% |
| C3200 | Provence SAR Area General Improvements to the Area | 4,547 | 0 | 0 | 80,000 | 80,000 | 0.00% |
| C3202 | Port Geographe Street Light Replacement | 0 | 10,775 | 10,775 | 21,550 | 21,550 | -100.00% |
| C3203 | Port Geographe General Improvements/ Foreshore | 1,272 | 0 | 0 | 50,875 | 50,875 | 0.00% |
| C3207 | Barnard East Underground Power | 0 | 79,150 | 79,150 | 158,300 | 158,300 | -100.00% |
| C3208 | Barnard East Landscaping | 0 | 150 | 150 | 150 | 150 | -100.00% |
| C3210 | McBride Park - POS Upgrade | 0 | 0 | 0 | 1,850 | 1,850 | 0.00% |
| C3211 | Tulloh St (Geographe Bay Road) - POS Upgrade | 0 | 0 | 0 | 88,250 | 88,250 | 0.00% |
| C3213 | Cabarita Road - POS Upgrade | 0 | 0 | 0 | 28,150 | 28,150 | 0.00% |
| C3214 | Kingsford Road - POS Upgrade | 0 | 0 | 0 | 181,450 | 181,450 | 0.00% |
| C3215 | Monash Way - POS Upgrade | 0 | 0 | 0 | 161,850 | 161,850 | 0.00% |
| C3216 | Wagon Road - POS Upgrade | 0 | 0 | 0 | 161,650 | 161,650 | 0.00% |
| C3217 | Limestone Quarry - POS Upgrade | 0 | 0 | 0 | 161,650 | 161,650 | 0.00% |
| C3218 | Dolphin Road - POS Upgrade | 0 | 0 | 0 | 86,100 | 86,100 | 0.00% |
| C3219 | Kingfish/ Costello - POS Upgrade | 0 | 0 | 0 | 86,300 | 86,300 | 0.00% |
| C3220 | Quindalup Old Tennis Courts Site - POS Upgrade | 0 | 0 | 0 | 48,700 | 48,700 | 0.00% |
| C3223 | Dunsborough Non-Potable Water Network | 651 | 0 | 0 | 1,486,900 | 1,486,900 | 0.00% |
| C3224 | Dunsborough Nature Based Playground | 0 | 0 | 0 | 40,000 | 40,000 | 0.00% |
| C3225 | Dunsborough Lakes Sporting Precinct (Stage 1) | 103,822 | 176,231 | 176,231 | 2,117,950 | 2,117,950 | -41.09% |
| C3226 | Mitchell Park Upgrade | 1,760 | 389,300 | 389,300 | 836,300 | 836,300 | -99.55% |
| C3227 | Barnard Park East Foreshore Landscaping | 99 | 117,767 | 117,767 | 351,100 | 351,100 | -99.92% |
| C3229 | Hotel Site 2 Landscaping | 0 | 0 | 0 | 150,000 | 150,000 | 0.00% |
| C3232 | Irrigation Renewal | 0 | 0 | 0 | 20,000 | 20,000 | 0.00% |
| C3233 | Allan Street Cycleway Lighting | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| C3235 | Eastern Link Landscaping | 88,575 | 112,375 | 112,375 | 224,750 | 224,750 | -21.18% |
| C3236 | Dunsborough Foreshore Lighting | 397 | 10,375 | 10,375 | 20,750 | 20,750 | -96.17% |
| C3237 | King Street Landscaping Stage 2 | 6,900 | 6,900 | 6,900 | 6,900 | 6,900 | 0.00% |
| C3238 | Vasse River - General Upgrade | 0 | 0 | 0 | 28,500 | 28,500 | 0.00% |
| C3239 | Foreshore Busselton - High Street to Carey Street | 0 | 0 | 0 | 20,000 | 20,000 | 0.00% |
| C3240 | Foreshore Yallingup Capital | 0 | 0 | 0 | 10,000 | 10,000 | 0.00% |
| C3241 | Outdoor Spaces (Gen cap alloc for courts, flood lights etc.) | 0 | 0 | 0 | 200,000 | 200,000 | 0.00% |
| C3243 | Vasse River - Ongoing Restoration of River Habitat | 0 | 0 | 0 | 640,000 | 640,000 | 0.00% |
| C3244 | Dunsborough Lakes Sporting Precinct - Outdoor Courts | 0 | 108,333 | 108,333 | 650,000 | 650,000 | -100.00% |
| C3246 | Bovell - Connection of Services | 0 | 0 | 0 | 210,000 | 210,000 | 0.00% |
| C3247 | King Street POS Shower (inc Dog Shower) | 0 | 0 | 0 | 5,000 | 5,000 | 0.00% |
| C3248 | Beach Shower Morgan Street, Geographe | 0 | 0 | 0 | 7,500 | 7,500 | 0.00% |
| C3451 | Aged Housing Infrastructure (Upgrade) | 0 | 15,000 | 15,000 | 15,000 | 15,000 | -100.00% |
| C3474 | Regional Waste Hub Development | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| C3479 | Vidler Road Waste Site Capital Improvements | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| C3481 | Transfer Station Development | 0 | 0 | 0 | 200,000 | 200,000 | 0.00% |
| C3485 | Site Rehabilitation - Busselton | 531 | 0 | 0 | 0 | 0 | 0.00% |
| C3489 | Liquid Waste Pond Renewal Works | 0 | 15,000 | 15,000 | 410,000 | 410,000 | -100.00% |
| C3491 | Busselton Landfill Post-closure Capping, Rehab & Remediation | 0 | 0 | 0 | 1,000,000 | 1,000,000 | 0.00% |
| C3492 | City Lined Landfill Stage 2 - Preliminary Works | 0 | 0 | 0 | 500,000 | 500,000 | 0.00% |
| C3497 | Busselton Jetty - Capital Expenditure | 158 | 0 | 0 | 817,550 | 817,550 | 0.00% |
| | | 246,036 | 1,143,519 | 1,143,519 | 14,537,842 | 14,537,842 | -78.48% |
| | **Drainage** | | | | | | |
| D0009 | Busselton LIA - Geocatch Drain Partnership WSUD Improvements | 0 | 0 | 0 | 30,000 | 30,000 | 0.00% |
| D0025 | Carey Street Drainage Upgrade | 0 | 0 | 0 | 281,605 | 281,605 | 0.00% |
| | | 0 | 0 | 0 | 311,605 | 311,605 | 0.00% |
| | **Airport Industrial Parks** | | | | | | |
| C6010 | Airport Fencing Works | 26,115 | 23,235 | 23,235 | 23,235 | 23,235 | 12.40% |
| C6087 | Airport Construction Stage 2, Landside Civils & Services Inf | 11,382 | 44,300 | 44,300 | 88,600 | 88,600 | -74.31% |
| C6091 | Airport Construction Stage 2, Noise Management Plan | 0 | 0 | 0 | 50,000 | 50,000 | 0.00% |
| | | 37,497 | 67,535 | 67,535 | 161,835 | 161,835 | -44.48% |
| | **Sub-Total Infrastructure** | **355,967** | **2,309,172** | **2,309,172** | **38,334,501** | **38,334,501** | **-84.58%** |
| | **Grand Total - Capital Acquisitions** | **520,756** | **4,534,432** | **4,534,432** | **64,871,898** | **64,871,898** | |

**City of Busselton**
**Reserves Movement Report**
**For The Period Ending 31 July 2021**

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| **100** | **Airport Infrastructure Renewal and Replacement Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,471,766.45 | 1,471,766.45 | 1,471,766.45 | 1,471,766.45 | 1,471,766.45 | 1,712,272.40 |
| | Interest transfer to Reserves | 185.64 | 235.00 | 235.00 | 2,928.00 | 2,928.00 | 10,393.54 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,377.68 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (435,150.00) | (435,150.00) | (252,277.17) |
| | | 1,471,952.09 | 1,472,001.45 | 1,472,001.45 | 1,039,544.45 | 1,039,544.45 | 1,471,766.45 |
| **136** | **Airport Marketing and Incentive Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 5,287,407.24 | 5,287,407.24 | 5,287,407.24 | 5,287,407.24 | 5,287,407.24 | 4,073,790.64 |
| | Interest transfer to Reserves | 2,143.47 | 845.00 | 845.00 | 10,519.00 | 10,519.00 | 26,202.80 |
| | Transfer from Muni | 0.00 | 80,054.00 | 80,054.00 | 960,649.00 | 960,649.00 | 1,187,413.80 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (2,350,000.00) | (2,350,000.00) | 0.00 |
| | | 5,289,550.71 | 5,368,306.24 | 5,368,306.24 | 3,908,575.24 | 3,908,575.24 | 5,287,407.24 |
| **143** | **Airport Noise Mitigation Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 796,147.75 | 796,147.75 | 796,147.75 | 796,147.75 | 796,147.75 | 904,896.43 |
| | Interest transfer to Reserves | 117.63 | 127.00 | 127.00 | 1,585.00 | 1,585.00 | 5,553.88 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (198,550.00) | (198,550.00) | (114,302.56) |
| | | 796,265.38 | 796,274.75 | 796,274.75 | 599,182.75 | 599,182.75 | 796,147.75 |
| **147** | **Airport Development Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,576.71 |
| | Interest transfer to Reserves | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (199.03) |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (1,377.68) |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **148** | **Airport Existing Terminal Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 206,250.11 | 206,250.11 | 206,250.11 | 206,250.11 | 206,250.11 | 122,795.41 |
| | Interest transfer to Reserves | 58.77 | 33.00 | 33.00 | 411.00 | 411.00 | 1,176.70 |
| | Transfer from Muni | 0.00 | 10,121.00 | 10,121.00 | 121,456.00 | 121,456.00 | 82,278.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (12,200.00) | (12,200.00) | 0.00 |
| | | 206,308.88 | 216,404.11 | 216,404.11 | 315,917.11 | 315,917.11 | 206,250.11 |
| **106** | **Building Asset Renewal Reserve - General Buildings** | | | | | | |
| | Accumulated Reserves at Start of Year | 2,093,333.64 | 2,093,333.64 | 2,093,333.64 | 2,093,333.64 | 2,093,333.64 | 1,483,242.45 |
| | Interest transfer to Reserves | 776.69 | 334.00 | 334.00 | 4,163.00 | 4,163.00 | 9,568.91 |
| | Transfer from Muni | 0.00 | 66,915.00 | 66,915.00 | 802,982.00 | 802,982.00 | 1,037,148.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (871,000.00) | (871,000.00) | (436,625.72) |
| | | 2,094,110.33 | 2,160,582.64 | 2,160,582.64 | 2,029,478.64 | 2,029,478.64 | 2,093,333.64 |
| **404** | **Barnard Park Sports Pavilion Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 71,950.91 | 71,950.91 | 71,950.91 | 71,950.91 | 71,950.91 | 41,352.43 |
| | Interest transfer to Reserves | 20.60 | 11.00 | 11.00 | 142.00 | 142.00 | 372.48 |
| | Transfer from Muni | 0.00 | 2,808.00 | 2,808.00 | 33,693.00 | 33,693.00 | 30,226.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (12,500.00) | (12,500.00) | 0.00 |
| | | 71,971.51 | 74,769.91 | 74,769.91 | 93,285.91 | 93,285.91 | 71,950.91 |
| **405** | **Railway House Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 56,792.82 | 56,792.82 | 56,792.82 | 56,792.82 | 56,792.82 | 36,854.54 |
| | Interest transfer to Reserves | 16.00 | 9.00 | 9.00 | 114.00 | 114.00 | 303.28 |
| | Transfer from Muni | 0.00 | 1,824.00 | 1,824.00 | 21,887.00 | 21,887.00 | 19,635.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (18,600.00) | (18,600.00) | 0.00 |
| | | 56,808.82 | 58,625.82 | 58,625.82 | 60,193.82 | 60,193.82 | 56,792.82 |

**City of Busselton**
**Reserves Movement Report**
**For The Period Ending 31 July 2021**

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| 406 | **Youth and Community Activities Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 123,843.84 | 123,843.84 | 123,843.84 | 123,843.84 | 123,843.84 | 80,356.10 |
| | Interest transfer to Reserves | 34.87 | 20.00 | 20.00 | 247.00 | 247.00 | 647.74 |
| | Transfer from Muni | 0.00 | 3,980.00 | 3,980.00 | 47,754.00 | 47,754.00 | 42,840.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (30,000.00) | (30,000.00) | 0.00 |
| | | 123,878.71 | 127,843.84 | 127,843.84 | 141,844.84 | 141,844.84 | 123,843.84 |
| 407 | **Busselton Library Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 57,065.29 | 57,065.29 | 57,065.29 | 57,065.29 | 57,065.29 | 111,021.85 |
| | Interest transfer to Reserves | 17.74 | 9.00 | 9.00 | 114.00 | 114.00 | 347.44 |
| | Transfer from Muni | 0.00 | 4,755.00 | 4,755.00 | 57,063.00 | 57,063.00 | 45,696.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (33,900.00) | (33,900.00) | (100,000.00) |
| | | 57,083.03 | 61,829.29 | 61,829.29 | 80,342.29 | 80,342.29 | 57,065.29 |
| 131 | **Busselton Community Resource Centre Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 324,998.61 | 324,998.61 | 324,998.61 | 324,998.61 | 324,998.61 | 272,693.17 |
| | Interest transfer to Reserves | 61.81 | 52.00 | 52.00 | 646.00 | 646.00 | 2,011.12 |
| | Transfer from Muni | 0.00 | 8,025.00 | 8,025.00 | 96,305.00 | 96,305.00 | 86,394.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (37,550.00) | (37,550.00) | (36,099.68) |
| | | 325,060.42 | 333,075.61 | 333,075.61 | 384,399.61 | 384,399.61 | 324,998.61 |
| 408 | **Busselton Jetty Tourist Park Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 636,808.00 | 636,808.00 | 636,808.00 | 636,808.00 | 636,808.00 | 222,752.80 |
| | Interest transfer to Reserves | 400.38 | 102.00 | 102.00 | 1,268.00 | 1,268.00 | 1,737.99 |
| | Transfer from Muni | 0.00 | 29,859.00 | 29,859.00 | 358,311.00 | 358,311.00 | 583,338.21 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (216,050.00) | (216,050.00) | (171,021.00) |
| | | 637,208.38 | 666,769.00 | 666,769.00 | 780,337.00 | 780,337.00 | 636,808.00 |
| 409 | **Geographe Leisure Centre Building (GLC) Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 119,033.99 | 119,033.99 | 119,033.99 | 119,033.99 | 119,033.99 | 615,084.29 |
| | Interest transfer to Reserves | (374.68) | 19.00 | 19.00 | 236.00 | 236.00 | 4,603.24 |
| | Transfer from Muni | 0.00 | 24,201.00 | 24,201.00 | 290,406.00 | 290,406.00 | 260,521.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (285,150.00) | (285,150.00) | (761,174.54) |
| | | 118,659.31 | 143,253.99 | 143,253.99 | 124,525.99 | 124,525.99 | 119,033.99 |
| 331 | **Joint Venture Aged Housing Reserve (Harris/ Winderlup)** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,363,306.16 | 1,363,306.16 | 1,363,306.16 | 1,363,306.16 | 1,363,306.16 | 1,237,306.78 |
| | Interest transfer to Reserves | 389.86 | 218.00 | 218.00 | 2,713.00 | 2,713.00 | 8,097.32 |
| | Transfer from Muni | 0.00 | 10,047.00 | 10,047.00 | 120,560.00 | 120,560.00 | 191,227.10 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (169,200.00) | (169,200.00) | (73,325.04) |
| | | 1,363,696.02 | 1,373,571.16 | 1,373,571.16 | 1,317,379.16 | 1,317,379.16 | 1,363,306.16 |
| 403 | **Winderlup Aged Housing Reserve (City Controlled)** | | | | | | |
| | Accumulated Reserves at Start of Year | 292,717.53 | 292,717.53 | 292,717.53 | 292,717.53 | 292,717.53 | 212,935.38 |
| | Interest transfer to Reserves | 102.08 | 47.00 | 47.00 | 581.00 | 581.00 | 1,481.30 |
| | Transfer from Muni | 0.00 | 4,304.00 | 4,304.00 | 51,650.00 | 51,650.00 | 78,300.85 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (81,600.00) | (81,600.00) | 0.00 |
| | | 292,819.61 | 297,068.53 | 297,068.53 | 263,348.53 | 263,348.53 | 292,717.53 |
| 410 | **Naturaliste Community Centre Building (NCC) Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 129,592.17 | 129,592.17 | 129,592.17 | 129,592.17 | 129,592.17 | 125,076.60 |
| | Interest transfer to Reserves | (6.16) | 21.00 | 21.00 | 258.00 | 258.00 | 1,002.08 |
| | Transfer from Muni | 0.00 | 5,547.00 | 5,547.00 | 66,558.00 | 66,558.00 | 59,708.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (98,600.00) | (98,600.00) | (56,194.51) |
| | | 129,586.01 | 135,160.17 | 135,160.17 | 97,808.17 | 97,808.17 | 129,592.17 |

**City of Busselton**
**Reserves Movement Report**
**For The Period Ending 31 July 2021**

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| **411** | **Civic and Administration Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 670,358.97 | 670,358.97 | 670,358.97 | 670,358.97 | 670,358.97 | 429,689.17 |
| | Interest transfer to Reserves | 157.02 | 107.00 | 107.00 | 1,333.00 | 1,333.00 | 3,732.82 |
| | Transfer from Muni | 0.00 | 28,365.00 | 28,365.00 | 340,379.00 | 340,379.00 | 282,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (615,000.00) | (615,000.00) | (45,063.02) |
| | | 670,515.99 | 698,830.97 | 698,830.97 | 397,070.97 | 397,070.97 | 670,358.97 |
| **412** | **Vasse Sports Pavilion Building Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,082.56 | 1,082.56 | 1,082.56 | 1,082.56 | 1,082.56 | 541.14 |
| | Interest transfer to Reserves | 0.31 | 0.00 | 0.00 | 0.00 | 0.00 | 5.42 |
| | Transfer from Muni | 0.00 | 50.00 | 50.00 | 597.00 | 597.00 | 536.00 |
| | | 1,082.87 | 1,132.56 | 1,132.56 | 1,679.56 | 1,679.56 | 1,082.56 |
| **110** | **Jetty Maintenance Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 5,682,363.59 | 5,682,363.59 | 5,682,363.59 | 5,682,363.59 | 5,682,363.59 | 5,239,342.58 |
| | Interest transfer to Reserves | 1,707.46 | 908.00 | 908.00 | 11,305.00 | 11,305.00 | 34,254.04 |
| | Transfer from Muni | 0.00 | 17,644.00 | 17,644.00 | 1,348,301.00 | 1,348,301.00 | 1,325,111.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (4,221,890.00) | (4,221,890.00) | (916,344.03) |
| | | 5,684,071.05 | 5,700,915.59 | 5,700,915.59 | 2,820,079.59 | 2,820,079.59 | 5,682,363.59 |
| **150** | **Jetty Self Insurance Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 495,086.35 | 495,086.35 | 495,086.35 | 495,086.35 | 495,086.35 | 432,198.16 |
| | Interest transfer to Reserves | 132.18 | 79.00 | 79.00 | 983.00 | 983.00 | 2,888.19 |
| | Transfer from Muni | 0.00 | 6,359.00 | 6,359.00 | 76,313.00 | 76,313.00 | 60,000.00 |
| | | 495,218.53 | 501,524.35 | 501,524.35 | 572,382.35 | 572,382.35 | 495,086.35 |
| **223** | **Road Asset Renewal Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,317,210.02 | 1,317,210.02 | 1,317,210.02 | 1,317,210.02 | 1,317,210.02 | 1,597,128.65 |
| | Interest transfer to Reserves | (186.76) | 210.00 | 210.00 | 2,620.00 | 2,620.00 | 12,920.05 |
| | Transfer from Muni | 0.00 | 304,422.00 | 304,422.00 | 3,653,058.00 | 3,653,058.00 | 3,501,790.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (4,553,734.00) | (4,553,734.00) | (3,794,628.68) |
| | | 1,317,023.26 | 1,621,842.02 | 1,621,842.02 | 419,154.02 | 419,154.02 | 1,317,210.02 |
| **224** | **Footpath/ Cycle Ways Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 838,834.13 | 838,834.13 | 838,834.13 | 838,834.13 | 838,834.13 | 408,437.28 |
| | Interest transfer to Reserves | (179.06) | 134.00 | 134.00 | 1,668.00 | 1,668.00 | 6,367.67 |
| | Transfer from Muni | 0.00 | 103,393.00 | 103,393.00 | 1,240,717.00 | 1,240,717.00 | 1,216,038.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,849,206.00) | (1,849,206.00) | (792,008.82) |
| | | 838,655.07 | 942,361.13 | 942,361.13 | 232,013.13 | 232,013.13 | 838,834.13 |
| **226** | **Other Infrastructure Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 538,846.85 | 538,846.85 | 538,846.85 | 538,846.85 | 538,846.85 | 264,388.99 |
| | Interest transfer to Reserves | 131.53 | 86.00 | 86.00 | 1,072.00 | 1,072.00 | 2,835.34 |
| | Transfer from Muni | 0.00 | 30,196.00 | 30,196.00 | 362,355.00 | 362,355.00 | 357,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (501,705.00) | (501,705.00) | (85,377.48) |
| | | 538,978.38 | 569,128.85 | 569,128.85 | 400,568.85 | 400,568.85 | 538,846.85 |
| **225** | **Parks, Gardens and Reserves Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 749,657.07 | 749,657.07 | 749,657.07 | 749,657.07 | 749,657.07 | 833,946.23 |
| | Interest transfer to Reserves | (154.65) | 120.00 | 120.00 | 1,492.00 | 1,492.00 | 8,775.04 |
| | Transfer from Muni | 0.00 | 122,721.00 | 122,721.00 | 1,472,656.00 | 1,472,656.00 | 1,285,166.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,956,750.00) | (1,956,750.00) | (1,378,230.20) |
| | | 749,502.42 | 872,498.07 | 872,498.07 | 267,055.07 | 267,055.07 | 749,657.07 |

## City of Busselton
## Reserves Movement Report
### For The Period Ending 31 July 2021

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| **151** | **Furniture and Equipment Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 332,482.96 | 332,482.96 | 332,482.96 | 332,482.96 | 332,482.96 | 257,784.19 |
| | Interest transfer to Reserves | (42.96) | 53.00 | 53.00 | 663.00 | 663.00 | 3,305.12 |
| | Transfer from Muni | 0.00 | 36,800.00 | 36,800.00 | 441,595.00 | 441,595.00 | 434,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (485,800.00) | (485,800.00) | (362,606.35) |
| | | 332,440.00 | 369,335.96 | 369,335.96 | 288,940.96 | 288,940.96 | 332,482.96 |
| **115** | **Plant Replacement Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 2,114,189.13 | 2,114,189.13 | 2,114,189.13 | 2,114,189.13 | 2,114,189.13 | 1,098,441.92 |
| | Interest transfer to Reserves | 618.61 | 338.00 | 338.00 | 4,207.00 | 4,207.00 | 9,266.71 |
| | Transfer from Muni | 0.00 | 84,792.00 | 84,792.00 | 1,076,500.00 | 1,076,500.00 | 1,215,217.44 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,287,969.00) | (1,287,969.00) | (208,736.94) |
| | | 2,114,807.74 | 2,199,319.13 | 2,199,319.13 | 1,906,927.13 | 1,906,927.13 | 2,114,189.13 |
| **137** | **Major Traffic Improvements Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 237,210.32 | 237,210.32 | 237,210.32 | 237,210.32 | 237,210.32 | 638,845.53 |
| | Interest transfer to Reserves | 21.82 | 38.00 | 38.00 | 472.00 | 472.00 | 1,207.39 |
| | Transfer from Muni | 0.00 | 94,566.00 | 94,566.00 | 1,134,788.25 | 1,134,788.25 | 1,088,988.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (375,000.00) | (375,000.00) | (1,491,830.60) |
| | | 237,232.14 | 331,814.32 | 331,814.32 | 997,470.57 | 997,470.57 | 237,210.32 |
| **132** | **CBD Enhancement Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,269,967.02 | 1,269,967.02 | 1,269,967.02 | 1,269,967.02 | 1,269,967.02 | 613,762.47 |
| | Interest transfer to Reserves | 468.85 | 203.00 | 203.00 | 2,527.00 | 2,527.00 | 5,813.79 |
| | Transfer from Muni | 0.00 | 46,798.00 | 46,798.00 | 561,568.00 | 561,568.00 | 772,783.80 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,516,517.00) | (1,516,517.00) | (122,393.04) |
| | | 1,270,435.87 | 1,316,968.02 | 1,316,968.02 | 317,545.02 | 317,545.02 | 1,269,967.02 |
| **127** | **New Infrastructure Development Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 884,967.24 | 884,967.24 | 884,967.24 | 884,967.24 | 884,967.24 | 1,506,175.05 |
| | Interest transfer to Reserves | (68.86) | 141.00 | 141.00 | 1,760.00 | 1,760.00 | 6,661.97 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 8,530.00 | 8,530.00 | 194,761.40 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (637,350.00) | (637,350.00) | (822,631.18) |
| | | 884,898.38 | 885,108.24 | 885,108.24 | 257,907.24 | 257,907.24 | 884,967.24 |
| **141** | **Commonage Precinct Infrastructure Road Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 236,348.40 | 236,348.40 | 236,348.40 | 236,348.40 | 236,348.40 | 234,906.64 |
| | Interest transfer to Reserves | 0.00 | 38.00 | 38.00 | 471.00 | 471.00 | (340.58) |
| | Transfer from Muni | 61.26 | 0.00 | 0.00 | 0.00 | 0.00 | 1,782.34 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (236,000.00) | (236,000.00) | 0.00 |
| | | 236,409.66 | 236,386.40 | 236,386.40 | 819.40 | 819.40 | 236,348.40 |
| **114** | **City Car Parking and Access Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 792,733.25 | 792,733.25 | 792,733.25 | 792,733.25 | 792,733.25 | 1,555,124.38 |
| | Interest transfer to Reserves | 29.75 | 127.00 | 127.00 | 1,577.00 | 1,577.00 | 7,540.95 |
| | Transfer from Muni | 0.00 | 44,502.00 | 44,502.00 | 934,018.00 | 934,018.00 | 52,465.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,016,812.00) | (1,016,812.00) | (822,397.08) |
| | | 792,763.00 | 837,362.25 | 837,362.25 | 711,516.25 | 711,516.25 | 792,733.25 |
| **154** | **Debt Default Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 501,841.13 | 501,841.13 | 501,841.13 | 501,841.13 | 501,841.13 | 0.00 |
| | Interest transfer to Reserves | 162.42 | 80.00 | 80.00 | 997.00 | 997.00 | 1,841.13 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (400,000.00) | (400,000.00) | 0.00 |
| | | 502,003.55 | 501,921.13 | 501,921.13 | 102,838.13 | 102,838.13 | 501,841.13 |

**City of Busselton**
**Reserves Movement Report**
**For The Period Ending 31 July 2021**

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| 107 | **Corporate IT Systems Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 328,721.63 | 328,721.63 | 328,721.63 | 328,721.63 | 328,721.63 | 226,750.02 |
| | Interest transfer to Reserves | 91.67 | 53.00 | 53.00 | 655.00 | 655.00 | 1,971.61 |
| | Transfer from Muni | 0.00 | 21,917.00 | 21,917.00 | 263,000.00 | 263,000.00 | 100,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (250,050.00) | (250,050.00) | 0.00 |
| | | 328,813.30 | 350,691.63 | 350,691.63 | 342,326.63 | 342,326.63 | 328,721.63 |
| 133 | **Election, Valuation and Other Corporate Expenses Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 715,026.19 | 715,026.19 | 715,026.19 | 715,026.19 | 715,026.19 | 560,994.18 |
| | Interest transfer to Reserves | 195.02 | 114.00 | 114.00 | 1,423.00 | 1,423.00 | 4,032.01 |
| | Transfer from Muni | 0.00 | 11,667.00 | 11,667.00 | 140,000.00 | 140,000.00 | 150,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (638,000.00) | (638,000.00) | 0.00 |
| | | 715,221.21 | 726,807.19 | 726,807.19 | 218,449.19 | 218,449.19 | 715,026.19 |
| 111 | **Legal Expenses Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 588,129.28 | 588,129.28 | 588,129.28 | 588,129.28 | 588,129.28 | 636,940.12 |
| | Interest transfer to Reserves | 111.46 | 94.00 | 94.00 | 1,170.00 | 1,170.00 | 3,983.24 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,205.92 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (50,000.00) | (50,000.00) | (80,000.00) |
| | | 588,240.74 | 588,223.28 | 588,223.28 | 539,299.28 | 539,299.28 | 588,129.28 |
| 152 | **Marketing & Area Promotion Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 522,265.79 | 522,265.79 | 522,265.79 | 522,265.79 | 522,265.79 | 166,392.00 |
| | Interest transfer to Reserves | (511.89) | 83.00 | 83.00 | 1,040.00 | 1,040.00 | 6,020.14 |
| | Transfer from Muni | 0.00 | 116,185.00 | 116,185.00 | 1,394,224.00 | 1,394,224.00 | 1,296,295.65 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,697,678.00) | (1,697,678.00) | (946,442.00) |
| | | 521,753.90 | 638,533.79 | 638,533.79 | 219,851.79 | 219,851.79 | 522,265.79 |
| 135 | **Performing Arts and Convention Centre Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,332,268.44 | 1,332,268.44 | 1,332,268.44 | 1,332,268.44 | 1,332,268.44 | 2,625,599.20 |
| | Interest transfer to Reserves | (670.90) | 213.00 | 213.00 | 2,652.00 | 2,652.00 | 16,129.55 |
| | Transfer from Muni | 0.00 | 4,167.00 | 4,167.00 | 319,149.00 | 319,149.00 | 50,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (1,188,446.00) | (1,188,446.00) | (1,359,460.31) |
| | | 1,331,597.54 | 1,336,648.44 | 1,336,648.44 | 465,623.44 | 465,623.44 | 1,332,268.44 |
| 202 | **Long Service Leave Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 3,653,494.00 | 3,653,494.00 | 3,653,494.00 | 3,653,494.00 | 3,653,494.00 | 3,482,110.00 |
| | Interest transfer to Reserves | 911.80 | 584.00 | 584.00 | 7,267.00 | 7,267.00 | 22,298.88 |
| | Transfer from Muni | 0.00 | 37,500.00 | 37,500.00 | 450,000.00 | 450,000.00 | 550,353.57 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (544,808.00) | (544,808.00) | (401,268.45) |
| | | 3,654,405.80 | 3,691,578.00 | 3,691,578.00 | 3,565,953.00 | 3,565,953.00 | 3,653,494.00 |
| 203 | **Professional Development Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 185,931.13 | 185,931.13 | 185,931.13 | 185,931.13 | 185,931.13 | 145,028.93 |
| | Interest transfer to Reserves | 29.29 | 30.00 | 30.00 | 370.00 | 370.00 | 1,091.73 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 91,278.18 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (50,000.00) | (50,000.00) | (51,467.71) |
| | | 185,960.42 | 185,961.13 | 185,961.13 | 136,301.13 | 136,301.13 | 185,931.13 |
| 204 | **Sick Pay Incentive Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 106,241.30 | 106,241.30 | 106,241.30 | 106,241.30 | 106,241.30 | 144,632.39 |
| | Interest transfer to Reserves | (2.93) | 17.00 | 17.00 | 210.00 | 210.00 | 867.30 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (7,242.10) |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (74,850.00) | (74,850.00) | (32,016.29) |
| | | 106,238.37 | 106,258.30 | 106,258.30 | 31,601.30 | 31,601.30 | 106,241.30 |

**City of Busselton**
**Reserves Movement Report**
**For The Period Ending 31 July 2021**

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| **124** | **Workers Compensation, Extended SL & AL Contingency Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 218,483.49 | 218,483.49 | 218,483.49 | 218,483.49 | 218,483.49 | 309,751.42 |
| | Interest transfer to Reserves | (15.67) | 35.00 | 35.00 | 435.00 | 435.00 | 1,901.13 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (25,000.00) | (25,000.00) | (93,169.06) |
| | | 218,467.82 | 218,518.49 | 218,518.49 | 193,918.49 | 193,918.49 | 218,483.49 |
| **302** | **Community Facilities - City District** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,295,065.82 | 1,295,065.82 | 1,295,065.82 | 1,295,065.82 | 1,295,065.82 | 1,120,869.85 |
| | Interest transfer to Reserves | 0.00 | 207.00 | 207.00 | 2,575.00 | 2,575.00 | (3,294.20) |
| | Transfer from Muni | 16,354.07 | 28,483.00 | 28,483.00 | 341,796.00 | 341,796.00 | 600,145.17 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (960,650.00) | (960,650.00) | (422,655.00) |
| | | 1,311,419.89 | 1,323,755.82 | 1,323,755.82 | 678,786.82 | 678,786.82 | 1,295,065.82 |
| **304** | **Community Facilities - Broadwater** | | | | | | |
| | Accumulated Reserves at Start of Year | 185,046.25 | 185,046.25 | 185,046.25 | 185,046.25 | 185,046.25 | 166,413.55 |
| | Interest transfer to Reserves | 0.00 | 30.00 | 30.00 | 370.00 | 370.00 | (240.76) |
| | Transfer from Muni | 405.80 | 1,296.00 | 1,296.00 | 15,555.00 | 15,555.00 | 18,873.46 |
| | | 185,452.05 | 186,372.25 | 186,372.25 | 200,971.25 | 200,971.25 | 185,046.25 |
| **303** | **Community Facilities - Busselton** | | | | | | |
| | Accumulated Reserves at Start of Year | 39,788.52 | 39,788.52 | 39,788.52 | 39,788.52 | 39,788.52 | 9,177.47 |
| | Interest transfer to Reserves | 0.00 | 6.00 | 6.00 | 78.00 | 78.00 | (11.03) |
| | Transfer from Muni | 6,967.52 | 1,761.00 | 1,761.00 | 21,135.00 | 21,135.00 | 30,622.08 |
| | | 46,756.04 | 41,555.52 | 41,555.52 | 61,001.52 | 61,001.52 | 39,788.52 |
| **305** | **Community Facilities - Dunsborough** | | | | | | |
| | Accumulated Reserves at Start of Year | 334,281.16 | 334,281.16 | 334,281.16 | 334,281.16 | 334,281.16 | 255,152.46 |
| | Interest transfer to Reserves | 0.00 | 53.00 | 53.00 | 666.00 | 666.00 | (311.90) |
| | Transfer from Muni | 1,690.69 | 2,790.00 | 2,790.00 | 33,485.00 | 33,485.00 | 79,440.60 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (110,000.00) | (110,000.00) | 0.00 |
| | | 335,971.85 | 337,124.16 | 337,124.16 | 258,432.16 | 258,432.16 | 334,281.16 |
| **311** | **Community Facilities - Dunsborough Lakes Estate** | | | | | | |
| | Accumulated Reserves at Start of Year | 943,223.84 | 943,223.84 | 943,223.84 | 943,223.84 | 943,223.84 | 937,470.05 |
| | Interest transfer to Reserves | 0.00 | 151.00 | 151.00 | 1,876.00 | 1,876.00 | (1,359.20) |
| | Transfer from Muni | 244.44 | 0.00 | 0.00 | 0.00 | 0.00 | 7,112.99 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (938,000.00) | (938,000.00) | 0.00 |
| | | 943,468.28 | 943,374.84 | 943,374.84 | 7,099.84 | 7,099.84 | 943,223.84 |
| **306** | **Community Facilities - Geographe** | | | | | | |
| | Accumulated Reserves at Start of Year | 114,006.34 | 114,006.34 | 114,006.34 | 114,006.34 | 114,006.34 | 101,978.74 |
| | Interest transfer to Reserves | 0.00 | 18.00 | 18.00 | 227.00 | 227.00 | (147.60) |
| | Transfer from Muni | 31.86 | 869.00 | 869.00 | 10,428.00 | 10,428.00 | 12,175.20 |
| | | 114,038.20 | 114,893.34 | 114,893.34 | 124,661.34 | 124,661.34 | 114,006.34 |
| **310** | **Community Facilities - Port Geographe** | | | | | | |
| | Accumulated Reserves at Start of Year | 351,122.31 | 351,122.31 | 351,122.31 | 351,122.31 | 351,122.31 | 348,980.41 |
| | Interest transfer to Reserves | 0.00 | 56.00 | 56.00 | 698.00 | 698.00 | (505.97) |
| | Transfer from Muni | 91.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,647.87 |
| | | 351,213.31 | 351,178.31 | 351,178.31 | 351,820.31 | 351,820.31 | 351,122.31 |
| **309** | **Community Facilities - Vasse** | | | | | | |
| | Accumulated Reserves at Start of Year | 174,754.97 | 174,754.97 | 174,754.97 | 174,754.97 | 174,754.97 | 489,904.76 |
| | Interest transfer to Reserves | 0.00 | 28.00 | 28.00 | 348.00 | 348.00 | (821.04) |
| | Transfer from Muni | (201.53) | 15,983.00 | 15,983.00 | 191,794.00 | 191,794.00 | 3,716.40 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (318,045.15) |
| | | 174,553.44 | 190,765.97 | 190,765.97 | 366,896.97 | 366,896.97 | 174,754.97 |

**City of Busselton**
**Reserves Movement Report**
**For The Period Ending 31 July 2021**

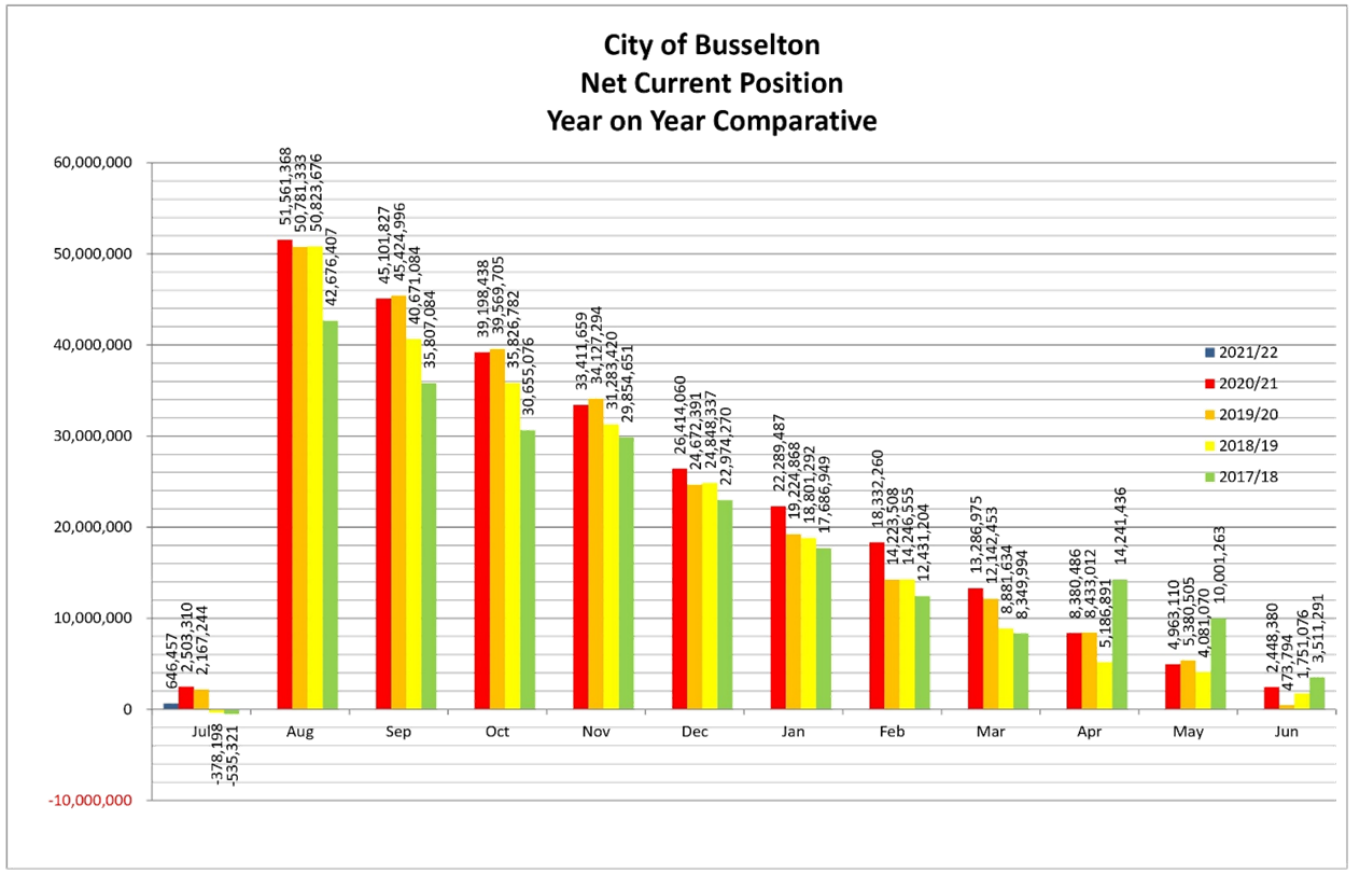
| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| **308** | **Community Facilities - Airport North** | | | | | | |
| | Accumulated Reserves at Start of Year | 3,164,951.91 | 3,164,951.91 | 3,164,951.91 | 3,164,951.91 | 3,164,951.91 | 3,017,487.28 |
| | Interest transfer to Reserves | 0.00 | 506.00 | 506.00 | 6,296.00 | 6,296.00 | (4,374.94) |
| | Transfer from Muni | 820.24 | 9,462.00 | 9,462.00 | 113,538.00 | 113,538.00 | 151,839.57 |
| | | 3,165,772.15 | 3,174,919.91 | 3,174,919.91 | 3,284,785.91 | 3,284,785.91 | 3,164,951.91 |
| **130** | **Locke Estate Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 6,458.30 | 6,458.30 | 6,458.30 | 6,458.30 | 6,458.30 | 6,269.61 |
| | Interest transfer to Reserves | (41.00) | 1.00 | 1.00 | 12.00 | 12.00 | 188.69 |
| | Transfer from Muni | 0.00 | 5,417.00 | 5,417.00 | 65,000.00 | 65,000.00 | 60,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (65,000.00) | (65,000.00) | (60,000.00) |
| | | 6,417.30 | 11,876.30 | 11,876.30 | 6,470.30 | 6,470.30 | 6,458.30 |
| **122** | **Port Geographe Development Reserve (Council)** | | | | | | |
| | Accumulated Reserves at Start of Year | 117,834.82 | 117,834.82 | 117,834.82 | 117,834.82 | 117,834.82 | 224,952.38 |
| | Interest transfer to Reserves | (75.99) | 19.00 | 19.00 | 235.00 | 235.00 | 1,335.60 |
| | Transfer from Muni | 0.00 | 4,639.00 | 4,639.00 | 55,672.00 | 55,672.00 | 51,975.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (147,175.00) | (147,175.00) | (160,428.16) |
| | | 117,758.83 | 122,492.82 | 122,492.82 | 26,566.82 | 26,566.82 | 117,834.82 |
| **123** | **Port Geographe Waterways Managment (SAR) Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 3,168,295.89 | 3,168,295.89 | 3,168,295.89 | 3,168,295.89 | 3,168,295.89 | 3,275,191.63 |
| | Interest transfer to Reserves | 565.63 | 506.00 | 506.00 | 6,304.00 | 6,304.00 | 20,463.13 |
| | Transfer from Muni | 0.00 | 19,085.00 | 19,085.00 | 229,019.00 | 229,019.00 | 222,867.58 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (380,650.00) | (380,650.00) | (350,226.45) |
| | | 3,168,861.52 | 3,187,886.89 | 3,187,886.89 | 3,022,968.89 | 3,022,968.89 | 3,168,295.89 |
| **126** | **Provence Landscape Maintenance (SAR) Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,254,361.98 | 1,254,361.98 | 1,254,361.98 | 1,254,361.98 | 1,254,361.98 | 1,308,476.49 |
| | Interest transfer to Reserves | 220.74 | 200.00 | 200.00 | 2,495.00 | 2,495.00 | 8,602.03 |
| | Transfer from Muni | 0.00 | 15,771.00 | 15,771.00 | 189,252.00 | 189,252.00 | 182,612.58 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (208,900.00) | (208,900.00) | (245,329.12) |
| | | 1,254,582.72 | 1,270,332.98 | 1,270,332.98 | 1,237,208.98 | 1,237,208.98 | 1,254,361.98 |
| **128** | **Vasse Newtown Landscape Maintenance (SAR) Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 667,371.46 | 667,371.46 | 667,371.46 | 667,371.46 | 667,371.46 | 636,364.43 |
| | Interest transfer to Reserves | 92.73 | 107.00 | 107.00 | 1,329.00 | 1,329.00 | 4,533.05 |
| | Transfer from Muni | 0.00 | 15,510.00 | 15,510.00 | 186,122.00 | 186,122.00 | 182,064.96 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (206,975.00) | (206,975.00) | (155,590.98) |
| | | 667,464.19 | 682,988.46 | 682,988.46 | 647,847.46 | 647,847.46 | 667,371.46 |
| **138** | **Commonage Precinct Bushfire Facilities Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 58,529.58 | 58,529.58 | 58,529.58 | 58,529.58 | 58,529.58 | 58,172.53 |
| | Interest transfer to Reserves | 0.00 | 9.00 | 9.00 | 116.00 | 116.00 | (84.34) |
| | Transfer from Muni | 15.17 | 0.00 | 0.00 | 0.00 | 0.00 | 441.39 |
| | | 58,544.75 | 58,538.58 | 58,538.58 | 58,645.58 | 58,645.58 | 58,529.58 |
| **139** | **Commonage Community Facilities Dunsborough Lakes South Res** | | | | | | |
| | Accumulated Reserves at Start of Year | 74,231.91 | 74,231.91 | 74,231.91 | 74,231.91 | 74,231.91 | 73,779.08 |
| | Interest transfer to Reserves | 0.00 | 12.00 | 12.00 | 147.00 | 147.00 | (106.97) |
| | Transfer from Muni | 19.24 | 0.00 | 0.00 | 0.00 | 0.00 | 559.80 |
| | | 74,251.15 | 74,243.91 | 74,243.91 | 74,378.91 | 74,378.91 | 74,231.91 |

## City of Busselton
## Reserves Movement Report
### For The Period Ending 31 July 2021

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| **140** | **Commonage Community Facilities South Biddle Precinct Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 905,216.73 | 905,216.73 | 905,216.73 | 905,216.73 | 905,216.73 | 899,694.77 |
| | Interest transfer to Reserves | 0.00 | 145.00 | 145.00 | 1,799.00 | 1,799.00 | (1,304.43) |
| | Transfer from Muni | 234.60 | 0.00 | 0.00 | 0.00 | 0.00 | 6,826.39 |
| | | 905,451.33 | 905,361.73 | 905,361.73 | 907,015.73 | 907,015.73 | 905,216.73 |
| **321** | **Busselton Area Drainage and Waterways Improvement Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 448,845.20 | 448,845.20 | 448,845.20 | 448,845.20 | 448,845.20 | 475,582.52 |
| | Interest transfer to Reserves | 0.00 | 72.00 | 72.00 | 893.00 | 893.00 | (754.01) |
| | Transfer from Muni | 93.36 | 0.00 | 0.00 | 0.00 | 0.00 | 3,608.04 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (391,500.00) | (391,500.00) | (29,591.35) |
| | | 448,938.56 | 448,917.20 | 448,917.20 | 58,238.20 | 58,238.20 | 448,845.20 |
| **102** | **Coastal and Climate Adaptation Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,503,540.38 | 1,503,540.38 | 1,503,540.38 | 1,503,540.38 | 1,503,540.38 | 2,157,591.81 |
| | Interest transfer to Reserves | (293.09) | 240.00 | 240.00 | 2,990.00 | 2,990.00 | 13,850.94 |
| | Transfer from Muni | 0.00 | 66,059.00 | 66,059.00 | 857,701.00 | 857,701.00 | 572,465.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (2,240,900.00) | (2,240,900.00) | (1,240,367.37) |
| | | 1,503,247.29 | 1,569,839.38 | 1,569,839.38 | 123,331.38 | 123,331.38 | 1,503,540.38 |
| **144** | **Emergency Disaster Recovery Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 114,793.40 | 114,793.40 | 114,793.40 | 114,793.40 | 114,793.40 | 94,137.10 |
| | Interest transfer to Reserves | 31.04 | 18.00 | 18.00 | 227.00 | 227.00 | 656.30 |
| | Transfer from Muni | 0.00 | 1,696.00 | 1,696.00 | 20,350.00 | 20,350.00 | 20,000.00 |
| | | 114,824.44 | 116,507.40 | 116,507.40 | 135,370.40 | 135,370.40 | 114,793.40 |
| **145** | **Energy Sustainability Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 224,270.68 | 224,270.68 | 224,270.68 | 224,270.68 | 224,270.68 | 137,955.03 |
| | Interest transfer to Reserves | 51.01 | 36.00 | 36.00 | 448.00 | 448.00 | 1,292.25 |
| | Transfer from Muni | 0.00 | 8,755.00 | 8,755.00 | 105,062.00 | 105,062.00 | 102,750.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (187,100.00) | (187,100.00) | (17,726.60) |
| | | 224,321.69 | 233,061.68 | 233,061.68 | 142,680.68 | 142,680.68 | 224,270.68 |
| **146** | **Cemetery Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 99,547.84 | 99,547.84 | 99,547.84 | 99,547.84 | 99,547.84 | 35,871.90 |
| | Interest transfer to Reserves | (29.14) | 16.00 | 16.00 | 197.00 | 197.00 | 675.67 |
| | Transfer from Muni | 0.00 | 4,343.00 | 4,343.00 | 78,000.00 | 78,000.00 | 107,530.07 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (100,300.00) | (100,300.00) | (44,529.80) |
| | | 99,518.70 | 103,906.84 | 103,906.84 | 77,444.84 | 77,444.84 | 99,547.84 |
| **341** | **Public Art Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 46,525.68 | 46,525.68 | 46,525.68 | 46,525.68 | 46,525.68 | 87,051.39 |
| | Interest transfer to Reserves | 0.00 | 7.00 | 7.00 | 90.00 | 90.00 | (126.21) |
| | Transfer from Muni | (19.81) | 0.00 | 0.00 | 0.00 | 0.00 | 660.50 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (41,060.00) |
| | | 46,505.87 | 46,532.68 | 46,532.68 | 46,615.68 | 46,615.68 | 46,525.68 |
| **121** | **Waste Management Facility and Plant Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 8,486,936.30 | 8,486,936.30 | 8,486,936.30 | 8,486,936.30 | 8,486,936.30 | 7,629,358.39 |
| | Interest transfer to Reserves | 2,271.38 | 1,356.00 | 1,356.00 | 16,873.00 | 16,873.00 | 43,419.70 |
| | Transfer from Muni | 0.00 | 92,249.00 | 92,249.00 | 1,106,990.00 | 1,106,990.00 | 1,334,825.13 |
| | Transfer to Muni | (800,000.00) | 0.00 | 0.00 | (3,085,500.00) | (3,085,500.00) | (520,666.92) |
| | | 7,689,207.68 | 8,580,541.30 | 8,580,541.30 | 6,525,299.30 | 6,525,299.30 | 8,486,936.30 |

## City of Busselton
## Reserves Movement Report
### For The Period Ending 31 July 2021

| | | 2021/2022 Actual | 2021/2022 Amended Budget YTD | 2021/2022 Original Budget YTD | 2021/2022 Amended Budget | 2021/2022 Original Budget | 2020/2021 Actual |
|---|---|---|---|---|---|---|---|
| | | $ | $ | $ | $ | $ | $ |
| 120 | **Strategic Projects Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 350,906.60 | 350,906.60 | 350,906.60 | 350,906.60 | 350,906.60 | 295,560.51 |
| | Interest transfer to Reserves | 94.11 | 56.00 | 56.00 | 697.00 | 697.00 | 2,031.09 |
| | Transfer from Muni | 0.00 | 4,479.00 | 4,479.00 | 53,751.00 | 53,751.00 | 53,315.00 |
| | | 351,000.71 | 355,441.60 | 355,441.60 | 405,354.60 | 405,354.60 | 350,906.60 |
| 129 | **Prepaid Grants and Deferred Works & Services Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 1,361,165.55 | 1,361,165.55 | 1,361,165.55 | 1,361,165.55 | 1,361,165.55 | 1,391,422.00 |
| | Interest transfer to Reserves | 1,339.35 | 217.00 | 217.00 | 2,708.00 | 2,708.00 | 937.64 |
| | Transfer from Muni | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,285,804.00 |
| | Transfer to Muni | (1,285,804.00) | (1,285,804.00) | (1,285,804.00) | (1,285,804.00) | (1,285,804.00) | (1,316,998.09) |
| | | 76,700.90 | 75,578.55 | 75,578.55 | 78,069.55 | 78,069.55 | 1,361,165.55 |
| 153 | **Busselton Foreshore Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 110.76 | 110.76 | 110.76 | 110.76 | 110.76 | 100.00 |
| | Interest transfer to Reserves | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.76 |
| | Transfer from Muni | 0.00 | 1,046.00 | 1,046.00 | 12,550.00 | 12,550.00 | 10.00 |
| | | 110.80 | 1,156.76 | 1,156.76 | 12,660.76 | 12,660.76 | 110.76 |
| 155 | **LED Street Light Replacement Program Reserve** | | | | | | |
| | Accumulated Reserves at Start of Year | 121.22 | 121.22 | 121.22 | 121.22 | 121.22 | 0.00 |
| | Interest transfer to Reserves | (4.48) | 0.00 | 0.00 | 0.00 | 0.00 | 121.22 |
| | Transfer from Muni | 0.00 | 4,167.00 | 4,167.00 | 50,000.00 | 50,000.00 | 50,000.00 |
| | Transfer to Muni | 0.00 | 0.00 | 0.00 | (50,000.00) | (50,000.00) | (50,000.00) |
| | | 116.74 | 4,288.22 | 4,288.22 | 121.22 | 121.22 | 121.22 |
| 156 | **Waterways Restoration Reserve** | | | | | | |
| | Interest transfer to Reserves | 0.00 | (2.00) | (2.00) | 12.00 | 12.00 | 0.00 |
| | Transfer from Muni | 0.00 | 2.00 | 2.00 | 10.00 | 10.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 22.00 | 22.00 | 0.00 |
| | **Total Cash Back Reserves** | **60,788,166.60** | **63,228,639.15** | **63,228,639.15** | **45,564,223.40** | **45,564,223.40** | **62,836,060.15** |
| | **Summary Reserves** | | | | | | |
| | Accumulated Reserves at Start of Year | 62,836,060.15 | 62,836,060.15 | 62,836,060.15 | 62,836,060.15 | 62,836,060.15 | 59,897,884.76 |
| | Interest transfer to Reserves | 11,102.54 | 10,037.00 | 10,037.00 | 125,000.00 | 125,000.00 | 323,336.90 |
| | Transfer from Muni | 26,807.91 | 1,668,346.00 | 1,668,346.00 | 21,984,232.25 | 21,984,232.25 | 23,396,522.62 |
| | Transfer to Muni | (2,085,804.00) | (1,285,804.00) | (1,285,804.00) | (39,381,069.00) | (39,381,069.00) | (20,781,684.13) |
| | **Closing Balance** | **60,788,166.60** | **63,228,639.15** | **63,228,639.15** | **45,564,223.40** | **45,564,223.40** | **62,836,060.15** |


City of Busselton
Net Current Position
Year on Year Comparative
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
-10,000,000
2021/22
2020/21
2019/20
2018/19
2017/18
646,457
2,503,310
2,167,244
-378,198
-535,321
51,561,368
50,781,333
50,823,676
42,676,407
45,101,827
45,424,996
40,671,084
35,807,084
39,198,438
39,569,705
35,826,782
30,655,076
33,411,659
34,127,294
31,283,420
29,854,651
26,414,060
24,672,391
24,848,337
22,974,270
22,289,487
19,224,868
18,801,292
17,686,949
18,332,260
14,223,508
14,246,555
12,431,204
13,286,975
12,142,453
8,881,634
8,349,994
8,380,486
8,433,012
5,186,891
14,241,436
4,963,110
5,380,505
4,081,070
10,001,263
2,448,380
473,794
1,751,076
3,511,291
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun

## 6.3 BUDGET AMENDMENT REQUEST - AIRPORT DEVELOPMENT PROJECT

| | |
|---|---|
| **STRATEGIC THEME** | OPPORTUNITY - A vibrant City with diverse opportunities and a prosperous economy |
| **STRATEGIC PRIORITY** | 3.4 Develop aviation opportunities at the Busselton Margaret River Airport. |
| **SUBJECT INDEX** | BMRA |
| **BUSINESS UNIT** | Community and Commercial Services |
| **REPORTING OFFICER** | Director, Community and Commercial Services - Naomi Searle |
| **AUTHORISING OFFICER** | Director, Community and Commercial Services - Naomi Searle |
| **NATURE OF DECISION** | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations |
| **VOTING REQUIREMENT** | Absolute Majority |
| **ATTACHMENTS** | Attachment A Budget Amendment |

**OFFICER RECOMMENDATION**

**That the Council endorse:**

1. **The following requested budget amendment, recognising the income is a result of transfers from Restricted Assets:**

| Reference Item # | Description | Project Code | Net Increase in Revenue | Net Additional Expenditure | Net Impact on Operational Budget | Net Impact on Cash | Net Impact on Reserves |
|---|---|---|---|---|---|---|---|
| 1 | Decrease to Airport Construction, Stage 2, Landside Civils & Services Infrastructure | C6087 | - | (61,228) | - | 61,228 | - |
| | Transfer to Restricted Cash | | (61,228) | - | - | - | 61,228 |
| 2 | Decrease to Existing terminal upgrade | B9717 | - | (35,965) | - | 35,965 | - |
| | Transfer to Restricted Cash | | (35,965) | - | - | - | 35,965 |
| 3 | Increase to Airport construction Stage 2, Noise Management Plan | C6091 | - | 163,377 | - | (163,377) | - |
| | Transfer from Airport Noise Mitigation Reserve | | 163,377 | - | - | - | (163,377) |
| 4 | Increase to Airport Development – Project Expenses | C6099 | - | 101,100 | - | (101,100) | - |
| | Transfer from Restricted Cash | | 101,100 | - | - | - | (101,100) |

2. **The net budget amendment, as outlined within this report and in accordance with section 6.8(1) of the *Local Government Act 1995*, results in a nil impact on the 2021/22 annual operating budget and a nil impact on the budgeted net current position.**

**EXECUTIVE SUMMARY**

This report seeks Council approval of budget amendments as detailed in this report. Adoption of the officer recommendation will result in a net neutral impact on the City's budgeted net current position.

**BACKGROUND**

In accordance with section 6.8(1) of the *Local Government Act 1995,* a local government is not to incur expenditure from its Municipal fund for an additional purpose except where the expenditure:

- is incurred in a financial year before the adoption of the annual budget by the local government; and
- is authorised in advance by Council resolution - absolute majority required; or
- is authorised in advance by the Mayor in an emergency.

Approval is therefore sought for the budget adjustments detailed in the attachment for the reasons specified.

**OFFICER COMMENT**

Council adopted its 2021/2022 Municipal budget on Monday 26 July 2021 with a budget surplus position. Since then, officers have identified budgets that require adjustment. It is good management practice to revise the adopted budget when it is known that circumstances have changed. In keeping with this practice, budgets are reviewed on a monthly basis.

Amendments to the budget are categorised into the three key types as listed below:

1. **Adjustments impacting the budget balance or net position of the City; relatively uncommon type.**
2. **Adjustments with no impact on the budget balance; most common amendment type.**
3. **Adjustments to transfer budget between capital and operating undertakings; relatively uncommon type.**

The adjustments that are required for this budget amendment are of the type 2 category above, being an adjustment with no impact on the budget balance. As part of the end of financial year budget reconciliation process, it was identified that the 2021/22 Airport Development Project budget was underestimated and as such requires amendments as outlined in the Financial Implications section of this report. The amendments will require a budget expense increase which will be offset by an increase in transfers from restricted asset Government Grant and Reserves.

After making the above adjustments, the net Municipal budget position remains unchanged.

**Statutory Environment**

Section 6.8 of the *Local Government Act 1995* refers to expenditure from the Municipal fund that is not included in the annual budget. In the context of this report, where no budget allocation exists, expenditure is not to be incurred until such time as it is authorised in advance, by an absolute majority decision of the Council.

**Relevant Plans and Policies**

There are multiple plans and policies that support the proposed budget amendments.

**Financial Implications**

The details of the financial implications of these recommendations is shown in the attachment and a summary below. The City has remaining State Government grant funding as part of the airport development project. Each proposed budget amendment will be fully funded from grant funding already received so will have a net neutral impact on the City's Municipal budget. The amendment will enable the completion of outstanding project works as described the attachment.

| Reference Item # | Description | Project Code | Net Increase in Revenue | Net Additional Expenditure | Net Impact on Operational Budget | Net Impact on Cash | Net Impact on Reserves |
|---|---|---|---|---|---|---|---|
| 1 | Decrease to Airport Construction, Stage 2, Landside Civils & Services Infrastructure | C6087 | - | (61,228) | - | 61,228 | - |
| | Transfer to Restricted Cash | | (61,228) | - | - | - | 61,228 |
| 2 | Decrease to Existing terminal upgrade | B9717 | - | (35,965) | - | 35,965 | - |
| | Transfer to Restricted Cash | | (35,965) | - | - | - | 35,965 |
| 3 | Increase to Airport construction Stage 2, Noise Management Plan | C6091 | - | 163,377 | - | (163,377) | - |
| | Transfer from Airport Noise Mitigation Reserve | | 163,377 | - | - | - | (163,377) |
| 4 | Increase to Airport Development – Project Expenses | C6099 | - | 101,100 | - | (101,100) | - |
| | Transfer from Restricted Cash | | 101,100 | - | - | - | (101,100) |

**Stakeholder Consultation**

No external stakeholder consultation was required or undertaken in relation to this matter.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

**Options**

The Council could decide not to proceed with the proposed budget amendment request.

**CONCLUSION**

Council's approval is sought to amend the budget as per the details contained in this report.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

If the officer recommendation is endorsed, the budget amendment will be processed within a month of being approved.

***BUDGET AMENDMENTS TABLE - COMMUNITY & COMMERCIAL SERVICES - SEPTEMBER 2021***

**ADJUSTMENTS IMPACTING MUNICIPAL BUDGET BALANCE:**

| | | EXISTING | | | | PROPOSED | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BUDGET ADJUSTMENT REFERENCE # | ITEM # | ACCOUNT CODE STRING | DESCRIPTION | AMOUNT DR / (CR) | PERIODS AFFECTING | ACCOUNT CODE STRING | DESCRIPTION | AMOUNT DR / (CR) | PERIODS AFFECTING | NET BUDGET CHANGE | RESERVE IMPACT | ADDITIONAL OFFICER COMMENTARY |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | - | | | | - | | - | - | |

**ADJUSTMENTS WITH NO IMPACT ON BUDGET BALANCE:**

| | | EXISTING | | | | PROPOSED | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BUDGET ADJUSTMENT REFERENCE # | ITEM # | ACCOUNT CODE STRING | DESCRIPTION | AMOUNT DR / (CR) | PERIODS AFFECTING | ACCOUNT CODE STRING | DESCRIPTION | AMOUNT DR / (CR) | PERIODS AFFECTING | NET BUDGET CHANGE | RESERVE IMPACT | ADDITIONAL OFFICER COMMENTARY |
| 1 | 1 | 345-C6087-1299-9475 | Grants Utilised - Airport Construction, Stage 2, Landside Civils & Services Infrastructure | (88,600.00) | 12 | 345-C6087-1299-9475 | Grants Utilised - Airport Construction, Stage 2, Landside Civils & Services Infrastructure | (27,372.00) | 12 | 61,228.00 | | Reduction of the carry-over amount required to complete the works for the car park shelters and CCTV. |
| | | 9000-8620 | Grant Liability - Airport Construction, Stage 2, Landside Civils & Services Infrastructure | 88,600.00 | 12 | 9000-8620 | Grant Liability - Airport Construction, Stage 2, Landside Civils & Services Infrastructure | 27,372.00 | 12 | (61,228.00) | | |
| | 2 | 345-C6087-3280-0000 | Contractors - Airport Construction, Stage 2, Landside Civils & Services Infrastructure | 88,600.00 | 1, 2 | 345-C6087-3280-0000 | Contractors - Airport Construction, Stage 2, Landside Civils & Services Infrastructure | 27,372.00 | 1, 2 | (61,228.00) | | Adjust the amount of muni cash to be used per above. |
| | | 9000-7051 | Municipal Cash | (88,600.00) | 1, 2 | 9000-7051 | Municipal Cash | (27,372.00) | 1, 2 | 61,228.00 | | |
| | 3 | 9000-7054 | Restricted Cash | (88,600.00) | 12 | 9000-7054 | Restricted Cash | (27,372.00) | 12 | 61,228.00 | | Adjust the amount of restricted cash to be transferred per above. |
| | | 9000-7051 | Municipal Cash | 88,600.00 | 12 | 9000-7051 | Municipal Cash | 27,372.00 | 12 | (61,228.00) | | |
| 2 | 1 | 345-B9717-1215-0000 | State Govt Capital Grant - Existing Terminal Upgrade | (42,800.00) | 9 | 345-B9717-1215-0000 | State Govt Capital Grant - Existing Terminal Upgrade | - | n/a | 42,800.00 | | Removal of budgeted amount as included in carry over, plus slight increase in the budget. Related to contract retention monies & terminal WiFi. |
| | | | Municipal Cash | 42,800.00 | 9 | | Municipal Cash | - | n/a | (42,800.00) | | |
| | | 345-B9717-1299-9475 | Grants Utilised - Existing Terminal Upgrade | (39,650.00) | 12 | 345-B9717-1299-9475 | Grants Utilised - Existing Terminal Upgrade | (46,485.00) | 12 | (6,835.00) | | |
| | | 9000-8620 | Grants Liability - Existing Terminal Upgrade | 39,650.00 | 12 | 9000-8620 | Grants Liability - Existing Terminal Upgrade | 46,485.00 | 12 | 6,835.00 | | |
| | 2 | 345-B9717-3280-0000 | Contractors - Existing Terminal Upgrade | 82,450.00 | 1, 2, 8 | 345-B9717-3280-0000 | Contractors - Existing Terminal Upgrade | 46,485.00 | 8 | (35,965.00) | | Adjust the amount of muni cash to be used per above. |
| | | 9000-7051 | Municipal Cash | (82,450.00) | 1, 2, 8 | 9000-7051 | Municipal Cash | (46,485.00) | 8 | 35,965.00 | | |
| | 3 | 9000-7054 | Restricted Cash | (39,650.00) | 12 | 9000-7054 | Restricted Cash | (46,485.00) | 12 | (6,835.00) | | Adjust the amount of restricted cash to be transferred per above. |
| | | 9000-7051 | Municipal Cash | 39,650.00 | 12 | 9000-7051 | Municipal Cash | 46,485.00 | 12 | 6,835.00 | | |
| 3 | 1 | 345-C6091-3280-0000 | Contractors - Airport construction Stage 2, Noise Management Plan | 50,000.00 | 3, 6, 9, 12 | 345-C6091-3280-0000 | Contractors - Airport construction Stage 2, Noise Management Plan | 213,377.00 | 3, 6, 9, 12 | 163,377.00 | | Inclusion of carry-over noise mitigation works |
| | | 9000-7051 | Municipal Cash | (50,000.00) | 3, 6, 9, 12 | 9000-7051 | Municipal Cash | (213,377.00) | 3, 6, 9, 12 | (163,377.00) | | |
| | 2 | 9000-7051 | Municipal Cash | 50,000.00 | 12 | 9000-7051 | Municipal Cash | 213,377.00 | 12 | 163,377.00 | | Adjust the amount of reserve cash transferred to muni per above. |
| | | 143-9103 | Airport Noise Mitigation Reserve | (50,000.00) | 12 | 143-9103 | Airport Noise Mitigation Reserve | (213,377.00) | 12 | (163,377.00) | (163,377.00) | |
| 4 | 1 | 345-C6099-3242-0000 | Audit Fees - Airport Development | - | n/a | 345-C6099-3242-0000 | Audit Fees - Airport Development | 1,100.00 | 4 | 1,100.00 | | Remaining government grant funds allocated towards annual audit and final consultancy and ocntractor works. |
| | | 9000-7051 | Municipal Cash | - | n/a | 9000-7051 | Municipal Cash | (1,100.00) | 4 | (1,100.00) | | |
| | | 345-C6099-3260-0000 | Consultancy - Airport Development | - | n/a | 345-C6099-3260-0000 | Consultancy - Airport Development | 50,000.00 | 3,6,9,12 | 50,000.00 | | |
| | | 9000-7051 | Municipal Cash | - | n/a | 9000-7051 | Municipal Cash | (50,000.00) | 3,6,9,12 | (50,000.00) | | |
| | | 345-C6099-3280-0000 | Contractors - Airport Development | - | n/a | 345-C6099-3280-0000 | Contractors - Airport Development | 50,000.00 | 3,6,9,12 | 50,000.00 | | |
| | | 9000-7051 | Municipal Cash | - | n/a | 9000-7051 | Municipal Cash | (50,000.00) | 3,6,9,12 | (50,000.00) | | |
| | 2 | 345-C6099-1299-0000 | Grant Utilised - Airport Development | - | n/a | 345-C6099-1299-0000 | State Govt Capital Grant - Airport Development | (101,100.00) | 12 | (101,100.00) | | Adjust the amount of restricted cash to be transferred per above. |
| | | 9000-8620 | Grant Liability - Airport Development | - | n/a | 9000-8620 | Grant Liability - Airport Development | 101,100.00 | 12 | 101,100.00 | | |
| | | 9000-7051 | Municipal Cash | - | n/a | 9000-7051 | Municipal Cash | 101,100.00 | 12 | 101,100.00 | | |
| | | 9000-7054 | Restricted Cash | - | n/a | 9000-7054 | Restricted Cash | (101,100.00) | 12 | (101,100.00) | | |
| | | | | - | | | | - | | - | (163,377.00) | |

**TRANSFERS BETWEEN CAPITAL & OPERATING BUDGET:**

| | | EXISTING | | | | PROPOSED | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| BUDGET ADJUSTMENT REFERENCE # | ITEM # | ACCOUNT CODE STRING | DESCRIPTION | AMOUNT DR / (CR) | PERIODS AFFECTING | ACCOUNT CODE STRING | DESCRIPTION | AMOUNT DR / (CR) | PERIODS AFFECTING | NET BUDGET CHANGE | RESERVE IMPACT | ADDITIONAL OFFICER COMMENTARY |
| | | | | | | | | | | | | |
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| | | | | - | | | | - | | - | - | |

## 6.4 REVISION TO 2021/22 WASTE FEES AND CHARGES

| | |
|---|---|
| **STRATEGIC THEME** | ENVIRONMENT - An environment that is valued, conserved and able to be enjoyed by current and future generations. |
| **STRATEGIC PRIORITY** | 1.5 Implement best practice waste management strategies with a focus on waste avoidance, reduction, reuse and recycling. |
| **SUBJECT INDEX** | Fees and Charges |
| **BUSINESS UNIT** | Waste and Fleet Services |
| **REPORTING OFFICER** | Manager Waste and Fleet Services - Mark Wong |
| **AUTHORISING OFFICER** | Director, Engineering and Works Services - Oliver Darby |
| **NATURE OF DECISION** | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations |
| **VOTING REQUIREMENT** | Absolute Majority |
| **ATTACHMENTS** | Attachment A Proposed Revised Schedule of Waste Fees & Charges⇩ |

**OFFICER RECOMMENDATION**

**That the Council endorses the revisions to the Waste Disposal and Sanitation Fees and Charges as detailed in Attachment A – Proposed Draft "Revised Schedule of Waste Disposal and Sanitation Fees and Charges - 2021/22", effective from and including 24 October 2021.**

**EXECUTIVE SUMMARY**

According to regulation 5(2) of the *Local Government (Financial Management) Regulations 1996*, a local government is required to review its fees and charges regularly, not less than once in every financial year. This report provides Council with a recommendation to revise the Waste Disposal and Sanitation Fees and Charges – 2021/22, further to a review of the City's strategic waste direction, existing commercial practices and review of commercial rates.

**BACKGROUND**

Each year, the City sets its fees and charges with the view of implementing charges as of 1 July in any given year. Council previously reviewed its fees and charges schedule in April 2021 in preparation for its 2021/22 financial year. These were subsequently adopted at the Special Meeting of Council held in July when the Annual Budget was also adopted (C2107/140).

Since this time, City officers within the Waste and Fleet business unit have reviewed and made recommendations to areas requiring additional amendments. In order for any revisions to the 2021/22 schedule of Waste Disposal and Sanitation Fees and Charges to be effective from the proposed 24 October 2021 date, Council is required to adopt the revised schedule at its Ordinary Council Meeting on 22 September 2021, in order to comply with any statutory public notice periods, including Gazettal(s) if required.

In setting fees and charges, the City is to consider accounting for matters such as the true cost to provide a service, current commercial market conditions and future needs of the community, while ensuring as little legacy issues as possible. Officers have reviewed the price of the disposal of commercial waste to be more accurately reflected for the ongoing continued use of the waste facilities and the amount required to be charged. This will be aligned to the Polluter Pay (user pays) concept and recouping the actual cost of operating both Waste Management Facilities through the Gate Fee for commercial disposal.

**OFFICER COMMENT**

The objective of increasing the Dunsborough Waste Facility (DWF) Gate Fees is to encourage commercial customers to sort and segregate all their waste, with only the residual amounts, after they have exhausted all avenues, going to landfill.

An increased price is a mechanism to encourage commercial customers to weigh up the financial implications of using the DWF in Western Cape Drive, or if it was more viable to consider using the other landfill facilities in the region instead.

Officers explored the various fee amounts from other Local Government Authorities (LGAs) to better understand what the tipping point is to facilitate that behaviour change. This price increase was seen as a balance between charging to adequately to reflect the true commercial landfill airspace and operation cost and sufficient enough for users to rethink their practices, and use other landfills, or even other appropriate sites to dispose their loads, instead of paying the increased DWF Gate fee.

It is proposed that a split pricing mechanism to segregate the mainstream commercial waste companies, from the smaller, more localised companies; hence the difference in charges between a Compacted Load and an uncompacted Merrell Bin load.

The following provides an overview of noteworthy instances where an increase has been applied, whilst also discussing, where relevant, newly proposed fees and charges.

***Waste Disposal and Sanitation Fees***

- General
  A separate charge has been introduced to differentiate the compacted loads with ones that come in Merrell Bins, along with an introduction for vehicles and trailers to be unmarked in order to qualify for the domestic charges. Other inclusions include fees that have been increased above the 2021/22 adopted amount, primarily to ensure consistency between the 2 facilities, as a result of the increase to General Waste charges.

- Unsorted Mixed Commercial and Industrial Waste
  A new category has been made to provide clarity, with the wording altered accordingly.

- Other Miscellaneous Charges
  A charge for recycling, electronic waste has been introduced as a result of the cease in funding subsidies from external, federal government sources. A separate fee has been introduced to offset the Front End Loader cost when wet hired to load/unload material.

- Commercial Waste – Dunsborough Only
  The charges for the disposal of Liquid Waste / Sewerage has been increased in line with the landfill charges. Pricing for Special Burials and Asbestos have been synchronized to reflect the operational requirements to properly dispose of such material.

**Statutory Environment**

Sections 6.16 to 6.19 of the *Local Government Act 1995* (the Act) refer to the imposition, setting the level of, and associated administrative matters pertaining to fees and charges. The requirement to review fees and charges on an annual basis is detailed within Regulation 5 of the *Local Government (Financial Management) Regulations 1996*.

Section 6.16 of the Act states that a local government may impose and recover a fee or charge for any goods or services it provides or proposes to provide, other than a service for which a service charge is imposed.

Section 6.17 of the Act further states that in determining the amount of a fee or charge for goods and services, a local government is to take in to consideration the following factors:

a) The cost to the local government of providing the service or goods;

b) The importance of the service or goods to the community; and

c) The price at which the service or goods could be provided by an alternative provider.

Section 6.18 of the Act clarifies that, if the amount of any fee or charge is determined under another written law, then a local government may not charge a fee that is inconsistent with that law.

Section 6.19 of the Act requires the giving of local public notice re the introduction of a fee and charge post adoption of the annual budget, with notice required of the intention to do so and the date from which it is proposed the fees or charges will be imposed.

**Relevant Plans and Policies**

There are no relevant plans or policies to consider in relation to this matter.

**Financial Implications**

There are financial implications associated with the officer recommendation. In the 12 month period from 1 July 2020 to 30 June 2021, the DWF processed 9,220 tonnes of commercial waste, raising over $550,000 in revenue.

Although the $20 - $30 per tonne price increase equates to approximately $184,000 to $276,000 additional revenue mathematically, that amount is not expected in reality. The increased Gate Fee is a means to actively discourage existing clients from using the DWF, and this would have an adverse impact on the revenue received through the Gate.

The District has approximately 1,500 properties that are outside of the collection area and do not receive a kerbside collection service. To compensate for this, these properties, along with a further 1,500 or so vacant blocks of land, are entitled to 8 residential Tip Passes instead. Presently, our weighbridge records indicate that the Tip Pass usage rate is low. However, there is a likelihood the uptake rate will increase if the commercial service providers, pass on the increased fee to the community who engage them.

**Stakeholder Consultation**

As part of the review process, price comparisons with other local government authorities, in addition to a review of prices offered by alternate service providers (pursuant to section 6.17 of the Act) occurred. Furthermore, in-person meetings with key commercial users of the Dunsborough Waste Facility are taking place.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. The following risks have been identified:

| **Community Dissatisfaction** | | | |
|---|---|---|---|
| **Risk Category** | **Risk Consequence** | **Likelihood of Consequence** | **Risk Level** |
| Reputation | Moderate | Possible | Medium |

**Options**

As an alternative to the proposed recommendation the Council could recommend further amendments to the Draft Revised Schedule of Waste Disposal and Sanitation Fees and Charges - 2021/22 as it deems appropriate

**CONCLUSION**

This revision of the previously adopted fees and charges, have been reviewed in line with the requirements of the *Local Government Act 1995* and other relevant legislation as applicable. Consequently, it is recommended that Council endorses the amendments to the 2021/22 Waste Disposal and Sanitation Fees and Charges as proposed.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Following adoption by the Council at its Ordinary Council Meeting on Wednesday 22 September 2021 the Revised Schedule of Waste Disposal and Sanitation Fees and Charges - 2021/22 will become effective from and including 24 October 2021.

# CITY OF BUSSELTON

## Proposed Revised Schedule of Waste Fees & Charges

## 2021/22 Financial Year

| DESCRIPTION | TAXABLE | FEE 2021/22 (Exc GST) | FEE 2021/22 (Inc GST) |
|---|---|---|---|
| **WASTE DISPOSAL AND SANITATION FEES** | | | |
| All material Acceptance and Pricing Application is at the sole discretion of City site attendants. The City reserves the right to refuse acceptance of any material. | | | |
| | | | |
| **DOMESTIC WASTE (BUSSELTON AND DUNSBOROUGH)** | | | |
| ***Vehicles and Trailers must be UNMARKED to qualify as domestic*** | | | |
| | | | |
| **Miscellaneous Commercial Charges** | | | |
| ~~Electronic Waste (Only domestic loads up to 20kg accepted)~~ | | ~~Nil~~ | ~~Nil~~ |
| Electronic Waste - per item | | 4.50 | 5.00 |
| NEW - Offloading Fee using City of Busselton Front End Loader (per hour)<br>- 1 hr Minimum charge;<br>- Prior Notice Required | Yes | Nil | 60.00 |
| | | | |
| **DUNSBOROUGH - Weighbridge Charges** | | | |
| *Any items brought in that are not listed in the Fees are Priced on Application (POA)* | | | |
| | | | |
| ~~General waste (Amount exceeding 100 kg)- Price per 100kg~~ | ~~Yes~~ | ~~5.45~~ | ~~6.00~~ |
| General waste (Amount exceeding 100 kg)- Price per 100kg | Yes | 7.27 | 8.00 |
| NEW - Compacted General waste (Amount exceeding 100 kg) - Price per 100kg | Yes | 8.18 | 9.00 |
| ~~Construction and Demolition Waste (Amount exceeding 100 kg)- Price per 100kg~~ | ~~Yes~~ | ~~5.45~~ | ~~6.00~~ |
| Commercial and Industrial Waste (Amount exceeding 100 kg)- Price per 100kg | Yes | 7.27 | 8.00 |
| ~~NEW - Unsorted, mixed Construction and Demolition Waste (Amount exceeding 100 kg) - Price per 100kg~~ | ~~Yes~~ | ~~5.45~~ | ~~6.00~~ |
| NEW - Unsorted, mixed Commercial and Industrial Waste (Amount exceeding 100 kg) - Price per 100kg | Yes | 12.45 | 13.70 |
| ~~Liquid Waste - Price per 100kg~~ | ~~Yes~~ | ~~5.09~~ | ~~5.60~~ |
| ~~Liquid Waste (N140) / Sewage (K210, K110) - per 100kg~~ | ~~Yes~~ | ~~7.27~~ | ~~8.00~~ |
| Liquid Waste (N140) / Sewage (K210, K110) - per 100kg | Yes | 7.27 | 8.00 |
| ~~Minimum weighbridge charge for all material - Up to 100kg~~ | ~~Yes~~ | ~~24.55~~ | ~~27.00~~ |
| Minimum weighbridge charge for all material - Up to 100kg | Yes | 25.45 | 28.00 |
| | | | |
| **Other Commercial Waste - Dunsborough Only** | | | |
| ~~Asbestos (per m3)~~ | ~~Yes~~ | ~~106.36~~ | ~~117.00~~ |
| ~~Special burials (per m3) - prescribed items/ per cubic metre: Asbestos waste, fibreglass insulation and any other hazardous waste listed from time to time by the Principal Environmental Health Officer (Medical Waste not accepted)~~ | ~~Yes~~ | ~~106.36~~ | ~~117.00~~ |
| Special burials (per m3) - prescribed items/ per cubic metre: Asbestos waste, fibreglass insulation and any other hazardous waste (Medical Waste not accepted) | Yes | 124.55 | 137.00 |
| ~~Timber (demolition or new). Must be milled, uncontaminated and untreated. Acceptance is at the discretion of disposal site attendants and the City may refuse to accept timber.~~ | ~~Yes~~ | ~~Nil~~ | ~~Nil~~ |
| Timber (demolition or new). Must be milled, uncontaminated and untreated. | Yes | Nil | Nil |
| | | | |

| DESCRIPTION | TAXABLE | FEE 2021/22 (Exc GST) | FEE 2021/22 (Inc GST) |
|---|---|---|---|
| **Unsorted Mixed Waste including Recyclables (not containing Asbestos)** | | | |
| ~~Light Vehicles or 6 x 4 Trailers (loaded to approx. 1m in height) up to 200kg~~ | ~~Yes~~ | ~~23.64~~ | ~~26.00~~ |
| Light Vehicles or 6 x 4 Trailers (loaded to approx. 1m in height) up to 200kg | Yes | 27.29 | 30.00 |
| | | | |
| **General Waste** | | | |
| ~~Each truck up to 2 tonnes/ each Bulk Bin under 3m3 - per entry~~ | ~~Yes~~ | ~~58.18~~ | ~~64.00~~ |
| Each truck up to 2 tonnes/ each Bulk Bin under 3m3 - per entry | Yes | 145.45 | 160.00 |
| ~~Each Truck up to 4 tonnes/ Each Bulk Bins from 3m3 to under 6m3 - per entry~~ | ~~Yes~~ | ~~77.27~~ | ~~85.00~~ |
| Each Truck up to 4 tonnes/ Each Bulk Bins from 3m3 to under 6m3 - per entry | Yes | 290.91 | 320.00 |
| ~~Each Truck up to 8 tonnes/ Each Bulk Bin from 6m3 to under 10m3 - per entry~~ | ~~Yes~~ | ~~106.36~~ | ~~117.00~~ |
| Each Truck up to 8 tonnes/ Each Bulk Bin from 6m3 to under 10m3 - per entry | Yes | 581.82 | 640.00 |
| ~~Each Truck over 8 tonnes and below 15 tonnes / Each Bulk Bin from 10m3 to under 20m3 - per entry~~ | ~~Yes~~ | ~~144.55~~ | ~~159.00~~ |
| Each Truck over 8 tonnes and below 15 tonnes / Each Bulk Bin from 10m3 to under 20m3 - per entry | Yes | 1,090.91 | 1,200.00 |
| ~~Each Articulated Vehicle/ Each Bulk Bin 20m3 and over - per entry~~ | ~~Yes~~ | ~~261.82~~ | ~~288.00~~ |
| Each Articulated Vehicle/ Each Bulk Bin 20m3 and over - per entry | Yes | 1,818.18 | 2,000.00 |
| ~~Compactor vehicles - load capacity not exceeding 3m3~~ | ~~Yes~~ | ~~115.45~~ | ~~127.00~~ |
| Compactor vehicles - load capacity not exceeding 3m3 | Yes | 272.73 | 300.00 |
| ~~Compactor vehicles - load capacity over 3~~ m3 | ~~Yes~~ | ~~135.45~~ | ~~149.00~~ |
| Compactor vehicles - load capacity over 10m3 | Yes | 736.36 | 810.00 |
| | | | |

## 6.5 REVIEW OF OVERALL ASSET MANAGEMENT PLAN

| | |
|---|---|
| **STRATEGIC THEME** | LEADERSHIP - A Council that connects with the community and is accountable in its decision making. |
| **STRATEGIC PRIORITY** | 4.5 Responsibly manage ratepayer funds to provide for community needs now and in the future. |
| **SUBJECT INDEX** | Asset Management |
| **BUSINESS UNIT** | Engineering and Facilities Services |
| **REPORTING OFFICER** | Asset Coordinator - Daniel Hall |
| **AUTHORISING OFFICER** | Director, Engineering and Works Services - Oliver Darby |
| **NATURE OF DECISION** | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations |
| **VOTING REQUIREMENT** | Simple Majority |
| **ATTACHMENTS** | Attachment A Overall AMP 2021<br>Attachment B Asset Overview<br>Attachment C Proposed Renewal Funding |

**OFFICER RECOMMENDATION**

**That the Council:**

1. **Adopts the Overall Asset Management Plan 2021.**

2. **Utilises the information within the Overall Asset Management Plan 2021 to inform the preparation of the next Long Term Financial Plan.**

3. **Endorses the development of a formal planning process for operations, maintenance and renewal funding for infrastructure assets from growth, to be submitted for Council adoption no later than the end of the 2021/2022 financial year.**

**EXECUTIVE SUMMARY**

The purpose of this report is to adopt a revised Overall Asset Management Plan 2021 (AMP) for the City's infrastructure assets. The AMP will assess the adequacy of planned Long Tern Financial Plan (LTFP) renewal funding for each asset type and recommend funding adjustments where appropriate. This is a network level assessment aimed at updating the renewal management strategy for assets ahead of the upcoming LTFP review for 2022/2023 – 2031/2032.

In addition to planning for the next 10 years, there is the need to determine likely factors that will affect future demand on the City's infrastructure assets. This report provides discussion and recommendations on how best to allocate required additional operations, maintenance, and renewal funding for these assets.

**BACKGROUND**

The issue of assessing the adequacy of infrastructure asset funding has been discussed at a Council level as far back as 2007 when a Price Waterhouse Coopers report into local government financing indicated there was a national infrastructure funding backlog of $14.5 billion.

The City's first overall asset management plan was adopted by the Council in June 2013. The plan was a culmination of a series of workshops held between staff and the Council to discuss any "funding gaps" that existed within each asset category.

For example, through an initial workshop in April 2013 and subsequent workshops in May 2013, the Council agreed in principle to include within the draft LTFP a 1 per cent rate increase per year over a period of 6 years (2013/14 – 2018/19) to bring the funding value for roads to 7%. This was to rectify the 50 year funding gap for the renewal of road infrastructure and provide funds to assist with major upgrades and new infrastructure. This additional funding has been instrumental in reducing the amount of intervention roads; as detailed within the plan.

The 2013 plan did not outline any funding increases required for other assets, but did note the need to increase renewal expenditure within existing expenditure levels.

Subsequent to 2013 the following plans have been developed and adopted by Council:

- Drainage (2014),
- Footpaths and Cycle Ways (2014),
- Carparks (2016) and
- Signs (2016).

Worth noting from these plans is the comment in the 2014 Drainage plan regarding future funding:

> *"Whilst no recommendations for increased funding are made within this DAMP (Drainage Asset Management Plan), it is perhaps prudent to note that future revisions are likely to recommend an increase in expenditure for Drainage assets.*"

Since 2013, the City has undergone some significant change in both the value of its infrastructure assets and also the type and criticality of the assets to be maintained. During this time also, the population of the City has grown by around 7,000 people, to a current population of around 40,000.

The growth of infrastructure has been as a result of continued property development within the City, as well as significant infrastructure construction by the Council. The overall net increase in replacement costs since 2013 is approx. $300M as shown in the table below.

**Table 1 Increase in Asset Replacement Values**

| Asset Type | Replacement Value 2013 $ | Replacement Value 2020** $ |
|---|---|---|
| Buildings | 104,000,000 | 158,037,783 |
| Carparks | 10,177,724* | 12,940,000 |
| Footpaths and Cycleways | 30,000,000 | 49,180,000 |
| Parks and Gardens | 25,000,000 | 74,390,000 |
| Roads | 284,000,000 | 409,051,484 |
| Stormwater Drainage | 69,000,000 | 103,850,000 |
| Signs | 2,300,000* | 3,180,000 |
| Street Lights | Not calculated | 1,020,000 |
| Coastal Infrastructure | 8,000,000 | 19,513,444 |
| Total | 532,477,724 | 831,162,711 |

*Value Calculated in 2016

**final 2021 replacement values currently being finalised. Use of 2020 values in this context does not affect the recommendations contained within this report.

**OFFICER COMMENT**

**Current Status Update**

The AMP is an informing document for the LTFP with respect to required renewal expenditure for infrastructure assets. The various renewal management strategies outlined within the AMP are intended to provide guidance to the Council for determining ongoing asset renewal funding. The specific assets contained within the AMP are shown in the table below.

**Table 2 Asset Types Covered Under This Plan**

| Asset Type |
|---|
| Buildings |
| Carparks |
| Footpaths and Cycleways |
| Parks and Gardens |
| Roads |
| Stormwater Drainage |
| Signs |
| Street Lights |
| Coastal Infrastructure |

Busselton Jetty, Busselton Jetty Tourist Park and Busselton Margaret River Airport are subject to separate planning processes, noting their major renewal and upgrade requirements. Each of these facilities is renewed and upgraded via specific reserves, with plans reviewed and updated as required.

The Council has been proactively increasing infrastructure asset renewal expenditure since 2013 to keep pace with the growing asset base. Attachment B provides a summary 'status update' in terms of how asset replacement costs are tracking when measured against planned renewal expenditure. More detail is provided within each of the plans.

As Attachment B highlights, carparks and stormwater drainage are two asset types requiring some adjustments to the allocations. Other assets are considered to be adequate based on the assessment, provided a renewal priority is maintained. Planned adjustments to allocated funding are detailed within the financial implications section of this report.

**Renewal Management Strategy**

In addition to assessing renewal funding adequacy, the AMP also provides guidance on the ongoing renewal management strategy for each asset type. This renewal management strategy covers the upcoming LTFP planning period 22/23 – 31/32. The various renewal management strategies are summarised in Table 3 below.

**Table 3 Renewal Management Strategies 22/23 – 31/32**

| Asset Type | Asset Renewal Management Strategy 22/23 – 31/32 |
|---|---|
| Buildings | There is currently $32M worth of high profile buildings less than 10 years old. All will age at around the same pace and required expenditure on these buildings will increase over time. The City needs to be ready for this with increased levels of Building Condition Reporting to ensure building degradation is accurately captured over time. Continuation of the buildings funding methodology is recommended with ongoing review and update of parameters to ensure correct amounts of funds are being set aside for building renewal for the short-medium term. Ongoing critical review of the existing asset portfolio to determine if any further rationalisation is required. |
| Carparks | Current planned renewal allocations into reserves should be reviewed for appropriateness and adjusted as required. Ongoing renewal of poor condition car parks is required. |
| Footpaths and Cycleways | Review of the intent of the Footpaths and Cycleways Funding Policy is required to ensure adequacy and currency, and in particular the split of new and renewal works. A plan is recommended for the renewal of Bussell Highway footpaths (including undergrounding of power) over the next ten years. |
| Parks and Gardens | In order to be effective, the ongoing Renewal management strategy for 2022/23 – 2031/32 must be delivered with the following 4 elements in mind:<br>1. Ongoing annual allocation of General Renewal funding within the LTFP to ensure that the poorest condition parks assets components can continue to be renewed. This will also ensure that small – mid-sized renewal projects can be undertaken as required.<br>2. At least 1 annual renewal of POS or Coastal Node areas to ensure local community areas are receiving annual projects.<br>3. Careful consideration of use of available renewal funds for new and major upgrade projects. Use of these funds affects the ability for renewal projects to be carried out in a timely manner.<br>4. Funding mechanism to be embedded within the LTFP Planning process that allocates additional funding as required for newly constructed and donated assets. |
| Roads | Continued efforts to source additional external funding for programs such as commodity routes and Narrow Seal Country Roads.<br>Monitor and manage the total km of poor condition (8, 9, 10) roads to reduce this amount to less than 5% of the total road network. For current sealed roads (961km): no more than 50km of intervention roads – condition 8, 9 and 10. And for unsealed (258km) no more than 13km. The ultimate aim is to maintain better condition roads with simple, less expensive reseal treatments before they become more expensive rehabilitations and reconstructions. |
| Stormwater Drainage | It is recommended that the City plan for an increase in annual renewal expenditure to adequately plan for and implement drainage renewals and upgrades to older urban areas. This will encompass poor condition stormwater drainage as well as capacity and functionality. This should be undertaken in a staged manner to incorporate planning, data collection, modelling and renewal and upgrade works. This will be in addition to the ongoing targeted renewal of problem areas. |
| Signs | Signage assets require an updated condition assessment to verify current condition and functionality. Outcomes of this assessment will determine required renewals and upgrades between 2022/23 – 2031/31. |
| Street Lights | Progressive upgrade of all Street Lighting to LED. |
| Coastal | Ongoing monitoring and management of Coastal Infrastructure as per Coastal Management Program (2020 – 2030). |

**Assets from Growth - Factors Affecting Future Demand - 32/33 and Beyond**

***Strategic community planning***

In June 2021, the Council adopted its Strategic Community Plan 2021-2031 (SCP). The SCP guides the strategic direction of the Council and helps to inform the Long Term Financial Plan and Corporate Business Planning. It is an important document that outlines a clear vision for the District and guides the decisions and directions of Council.

The SCP contains strategic priorities for infrastructure that will contribute to the ongoing growth of the asset base and asset maintenance requirements. Any infrastructure that is upgraded or constructed as new between 2021 and 2031 will require maintenance and renewal beyond the current LTFP planning period.

***Ongoing residential development***

In conjunction with general population growth is the new residential developments located away from the town sites of Busselton, Dunsborough and Yallingup. Future residential developments in areas such as Ambergate, and continued growth in Vasse, Dunsborough Lakes and Provence will create the need for the duplication of services to accommodate new areas of population growth. Evidence of this can be seen in current LTFP planning which includes new sporting facilities planned for both Provence and Dunsborough Lakes over the current planning period.

***Funding mechanisms for Assets from Growth***

It is important that funding mechanisms for maintenance, operations and renewal are embedded within the LTFP and forward planning process to ensure that additional funding and resources can be allocated as required, for both newly constructed and donated assets. This will ensure that funding for growth can be assessed in the context of all activities across the Local Government and prioritised.

Workforce growth resulting from asset growth is covered under the City's workforce planning process; and renewal funding for new building assets is already included in the LTFP planning process through the building funding methodology. The funding mechanisms outlined within the AMP cover future allocations for maintenance costs excluding staffing costs.

An effective funding mechanism must be evidence-based, structured in its timing, consistent in its application and open to review and update on a regular basis. These points are explained in more detail below:

> **Structured in its timing:** Undertaken as part of annual review of the LTFP to inform future funding requirements. This will ensure that final balancing of the LTFP includes required funding for new assets.
>
> **Consistent in its application:** A standardised funding approach should be developed that assigns agreed amounts of funding according to type and criticality of the asset. This will ensure that, as newly constructed and donated assets are accounted for as City managed assets, they are assigned appropriate ongoing funding. This should be automatic rather than arbitrary in nature.
>
> **Open to review and update on a regular basis**: Property development in particular can speed up or slow down over the course of 12 months dependant on prevailing market conditions. This can also include changes to the planned assets to be constructed within a subdivision. Planning for management of these assets should be a live process that can be adjusted to reflect updated information on a regular basis. This is not a 'set and forget' process.

**Evidence-based approach:** The key to the effectiveness of this approach is the ability of the Council to make informed decisions about future funding requirements. These decisions need to be based on detailed justification to ensure they are appropriate. This should include type and quantity / amount of new assets to be managed as well as how they are planned to be managed based on importance throughout their lifecycle (i.e. Lifecycle Costing Analysis). This will dictate maintenance frequencies and also timing of minor and major renewals. Staff should ensure that the Council are provided with current and accurate information.

***Formal Process to be developed***

It is recommended that a formal planning process be developed to articulate the mechanics of how maintenance, operations and renewal of assets from growth are to be funded. This should include planned 'drivers' for cost of lifecycle activities, including maintenance frequencies, timing of minor and major renewals and desired service standard for each asset type.

It is also recommended that once agreed upon, the mechanisms for funding of assets from growth be accounted for within the annual review and update of the LTFP.

**Statutory Environment**

The AMP has been prepared with reference to the State Government's Integrated Planning Framework enforced through section 5.56(1) of the *Local Government Act 1995* and which requires the local government to develop a "plan for the future". In brief this requires local governments to develop a strategic community plan that links community aspirations with the Council's long term strategy and for local governments to develop a corporate business plan and linked resourcing strategies including a long term financial plan, asset management plans and a workforce plan.

**Relevant Plans and Policies**

The officer recommendation aligns to the adopted Asset Management Policy. The purpose of this Policy is to outline the principles which guide the City of Busselton in the management of its infrastructure assets, with the objective being to ensure they are well maintained and responsibly managed.

**Financial Implications**

Within the City's LTFP, funding is allocated on an annual basis towards renewal of infrastructure assets. This funding was originally informed by the overall asset management plan developed in 2013, as well as subsequent adopted asset plans. The Council has also allocated additional renewal expenditure across asset classes within the LTFP at various points since 2013.

The AMP provides a summary of funds planned to be transferred to reserve for the purpose of renewing the various infrastructure assets over the course of the next ten years. Expenditure of these funds is then prioritised by individual asset management plans and allocated through each year's annual budget.

The AMP highlights two asset types where the planned renewal allocations require some adjustment. As shown in Attachment B, Carpark assets have a high planned allocation relative to replacement value (4.98% p.a.), compared to Drainage which is relatively low (0.45% p.a.).

It is proposed that some of the Carpark funds be moved across to Drainage within the upcoming review of the LTFP. The proposed changes to renewal funding 22/23 – 31/32 for Carparks and Stormwater Drainage are shown in Attachment C. A summary is provided below.

**Table 4 Summarised Renewal Funding Changes**

| Asset Type | Replacement Cost $ | Current Renewal Funding 21/22 - 30/31 $ | Current % p.a. | Proposed Renewal Funding 23/23 – 30/31 $ | Proposed % p.a. |
|---|---|---|---|---|---|
| Carparks | 12,940,000 | 6,851,789 | 5.30% | 1,774,858 | 1.4% |
| Stormwater Drainage | 103,850,000 | 4,624,172 | 0.45% | 8,765,508 | 0.88% |

The proposed changes as summarised above, reduce the percentage per annum of replacement costs from 4.98% down to 1.49% for Carparks and increases Drainage from 0.45% to 0.88%. It is not recommended that Carparks be reduced any further to ensure that annual renewal amounts can cover the cost of larger renewal based projects.

**Funding of Assets from Growth**

Elements of maintenance and renewal funding for assets from growth is already being provided for within the LTFP; however development of a formal process will provide a set of guidelines to follow.

The development of a formal process does not commit the Council to a set annual funding amount for assets from growth, but it does ensure that there is a structured and consistent funding mechanism in place where informed decisions of future funding can be made.

**Stakeholder Consultation**

No external stakeholder consultation was required or undertaken in relation to this matter.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. No risks of a medium or greater level have been identified.

**Options**

As an alternative to the proposed recommendation the Council could choose not to adopt the updated AMP at this juncture; however this may hinder the City's integrated planning compliance and progression of effective asset management.

**CONCLUSION**

The AMP is one part of the integrated planning process and provide a valuable link between the day to day management of the assets and the long term planning documents relating to these assets.

They are prepared in the context of continuous improvement and as such, are subject to review and update to ensure their currency. They provide detailed information at a point in time and set the framework for ongoing management of infrastructure assets at the City of Busselton.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

The implementation of the Overall Asset Management Plan would be effective immediately upon adoption of the officer's recommendation.




August 2021

# Overall Asset Management Plan

City of Busselton

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## Informing Technical Documents

This Overall Asset Management Plan has been informed by various Individual Asset Management Plans. These individual plans are technical documents containing key data, asset information and recommendations by asset category. These plans are shown below.

| Name of Plan | Date of Plan |
|---|---|
| Buildings Asset Management Plan | 2021 |
| Carparks Asset Management Plan | 2021 |
| Coastal Infrastructure Asset Management Plan | 2021 |
| Footpaths and Cycleways Asset Management Plan | 2021 |
| Parks and Gardens Asset Management Plan | 2021 |
| Roads Asset Management Plan | 2021 |
| Signs Asset Management Plan | 2021 |
| Stormwater Drainage Asset Management Plan | 2021 |
| Street Lights Asset Management Plan | 2021 |

## Informing Policies

| Name of Policy | Date of Policy |
|---|---|
| Asset Management Policy | 2019 |

The purpose of the Asset Management Policy is to outline the principles which guide the City of Busselton in the management of its infrastructure assets, with the objective being to ensure they are well maintained and responsibly managed.

## Informing Strategies

| Name of Strategy | Date of Strategy |
|---|---|
| Asset Management Strategic Objectives - DRAFT | 2020 |

The purpose of this document is to detail a set of objectives addressing the principles outlined within the City's Asset Management Policy. These strategic objectives provide the link between organisational priorities and asset management actions to ensure a common focus.

## Executive Summary

The City's first overall Asset Management Plan (AMP) was adopted by the Council in June 2013, since then the City has undergone some significant change in both the value of its infrastructure assets and also the type and criticality of the assets to be managed. To assist with this management, funding is allocated on an annual basis, within the Long Term Financial Plan (LTFP) towards renewal of infrastructure assets. Renewal allocations according to asset type, have been reviewed to ensure adequacy. As detailed within this AMP, Carparks and Stormwater Drainage are two asset areas requiring adjustments to the allocations. Other asset areas are considered to be adequate based on the assessment – provided a renewal priority is maintained within the allocation of the funding.

As well as managing the current assets base, it is also important that funding mechanisms for maintenance, operations and renewal of assets from growth are embedded within the LTFP Planning process. Additional funding and resources allocated as required, for newly constructed and donated assets will ensure that as the asset base grows, so does the available funds to manage it.

This is a network level assessment aimed at updating the asset renewal renewal-based management strategies affecting capital budget allocations for the upcoming LTFP period 22/23 – 31/32. Outcomes from this assessment can be implemented within the LTFP review and subsequent annual budgets.

Changes and adjustments to maintenance strategies for existing assets have not been covered within this network level assessment. These will need to be undertaken and presented at a more micro level in order to effectively articulate any changes required.

## Scope

The scope of this document is infrastructure assets as detailed within the City's Asset Management Policy. The definition of an infrastructure asset, outlined within the policy is as follows:

*"Stationary systems forming a network and serving whole communities, where the system as a whole is intended to be maintained indefinitely, at a particular level of service potential by the continuing replacement and refurbishment of its components. The network may include normally recognised ordinary assets as components."*[1]

The objectives cover all infrastructure assets, whether constructed, purchased or donated that are owned and directly managed by the City of Busselton. This includes, but is not limited to, roads, bridges, footpaths, cycle ways, stormwater drains, park & recreation space components, buildings and facilities. Reserves (land) area under Management Order with the City is not included, however the physical infrastructure they contain such as footpaths, furniture, roads, seawalls, jettys, boatramps, drains and any facilities are included as assets being managed by the City.

The specific assets contained within this assessment are shown in the table below. This table is expanded upon within each section of the plan.

### Table 1 Asset Types Covered Under This Plan

| **Asset Type** |
|---|
| Buildings |
| Carparks |
| Footpaths and Cycleways |
| Parks and Gardens |
| Roads |
| Stormwater Drainage |
| Signs |
| Street Lights |
| Coastal Infrastructure |

### Table 2 Assets Covered Under Separate Plans

| Asset | Document Name |
|---|---|
| Busselton Jetty | Busselton Jetty 50 Year Maintenance Plan |
| Busselton Jetty Tourist Park | Busselton Jetty Tourist Park Master Plan |
| Busselton Margaret River Airport | Busselton Margaret River Airport Master Plan |

Table 2 shows the facilities that are subject to separate planning processes for major renewal and upgrade requirements. Each of these facilities is renewed and upgraded via specific reserves and plans are reviewed and updated as required.

[1] International Infrastructure Management Manual – 2015

## The Plan

This AMP provides an updated status check for the selected infrastructure assets in terms of required renewal expenditure and is a key informing document for long term financial planning at the City. The various management strategies outlined in this plan are designed to provide guidance to the Council for determining ongoing asset renewal funding.

The Asset Management Plan has been prepared with reference to the Government of Western Australia's Integrated Planning Framework required by legislation since 30 June 2013. This legislation is enforced through the Local Government Act 1995 S5.56 (1) which requires the Local Government to develop a "plan for the future"; and S5.56 (2) that Local Government's develop a strategic community plan that links community aspirations with the Council's long term strategy. Also that the Local Government has a corporate business plan linking to long term financial planning that integrates **asset management** , workforce planning and specific council plans (informing Strategies) with a strategic plan.

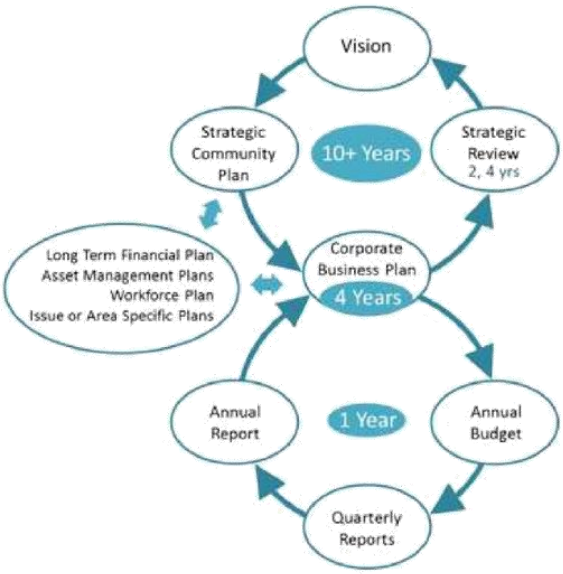



Chart 1 Integrated Planning and Reporting Cycle[2]

The intention of the Integrated Planning Framework is to make councils more focussed on community aspirations and priorities. This is to be achieved through increased and targeted community engagement and also to ensure a consistent "whole of organisation" approach to strategic and long term financial planning.

[2] Department of Local government and Communities Integrated Planning and Reporting Framework and Guidelines September 2016.

## Background

The City's first overall AMP was adopted by the Council in June 2013. The AMP was a culmination of a series of workshops held with staff and the Council to provide information pertaining to any "funding gaps" that existed within the relevant asset category. i.e. situations where historically spending has been less than what is required in future years.

Historical expenditure on renewing the existing assets as opposed to potential expenditure on new and upgraded assets was also scrutinised, recognising that the renewal of existing assets is critical in ensuring the maximum asset life is achieved in the most cost effective manner.

Through the initial workshop in April and subsequent workshops in May 2013, the Council agreed in principle to include within the draft LTFP a 1 per cent rate increase per year over a period of six years (2013/14 – 2018/19). This was to rectify the 50 year funding gap for the renewal of roads and provide some funds to assist with major upgrades and new infrastructure. This additional funding has since been instrumental in reducing the amount of intervention on roads as detailed within this plan.

The 2013 plan did not outline any funding increases required for other assets at the time, but did note the need to increase renewal expenditure within existing expenditure levels.

Subsequent plans developed and adopted by the Council since 2013 are Drainage (2014), Footpaths and Cycle Ways (2014), Carparks (2016) and Signs (2016).

Worth noting from these plans is the comment in the 2014 Drainage plan regarding future funding ***"Whilst no recommendations for increased funding are made within this DAMP (Drainage Asset Management Plan), it is perhaps prudent to note that future revisions are likely to recommend an increase in expenditure for Drainage assets."*** This is explored further within this plan.



Photo: Sea Play by the Bay Busselton Foreshore

## Continued Growth

Since 2013, the City has undergone some significant change in both the value of its infrastructure assets and also the type and criticality of the assets to be maintained. During this time also, the population of the City has grown to a current population of around 40,000[3] , an increase of around 7,000 since 2013.

The City also continues to be a popular tourist destination with an estimated 860,000[4] visitors per annum.

The growth of infrastructure and populations has been as a result of continued property development within the City, as well as significant infrastructure construction by the Council. This has increased the overall value of the City's infrastructure and created the need for increased expenditure on infrastructure renewal to ensure assets are maintained at the appropriate standard.

As a proactive approach to keeping pace with an ever-growing portfolio, the Council has allocated additional renewal expenditure across asset classes within the LTFP at various points. The benefits of this are outlined within the body of this AMP.

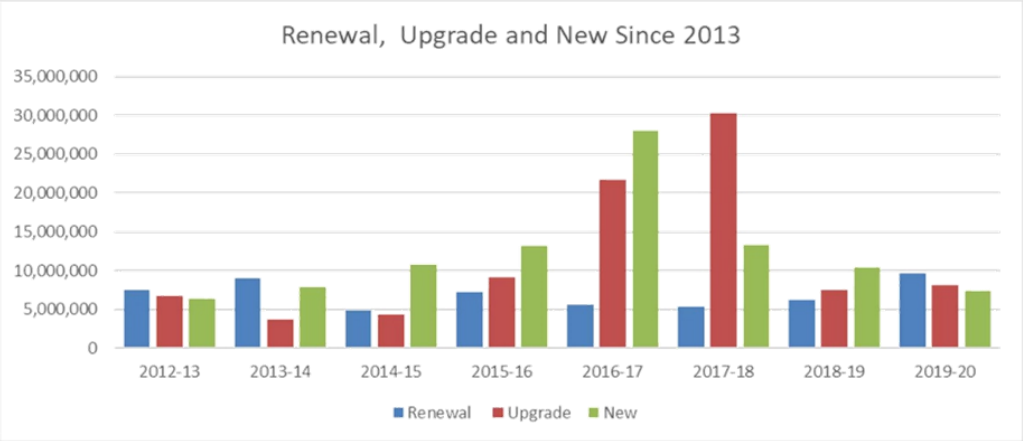



Chart 2 Renewal, Upgrade and New Expenditure 2012/13 – 2019/20

Chart 2 demonstrates the growth in the asset base through total infrastructure asset expenditure since 2013. The growth can be seen both through new and also upgrade expenditure. This has also translated to increases in infrastructure replacement costs as outlined within the plan.

[3] Western Australia Tomorrow Population Report No11, Band 11A
[4] City of Busselton Overnight Visitor Fact Sheet 2017/18/19, prepared by Tourism WA Strategy and Research September 2020

The overall net increase in replacement costs since 2013 is approx. $300M. Although some of this increase can be attributed to improved data collection and knowledge of the asset base; it is also as a result of growth and expenditure shown in Chart 2.

Table 3 Changes in Infrastructure Replacement Costs

| Asset Type | Replacement Value 2013 $ | Replacement Value 2020** $ |
|---|---|---|
| Buildings | 104,000,000 | 158,037,783 |
| Carparks | 10,177,724* | 12,940,000 |
| Footpaths and Cycleways | 30,000,000 | 49,180,000 |
| Parks and Gardens | 25,000,000 | 74,390,000 |
| Roads | 284,000,000 | 409,051,484 |
| Stormwater Drainage | 69,000,000 | 103,850,000 |
| Signs | 2,300,000* | 3,180,000 |
| Street Lights | Not calculated | 1,020,000 |
| Coastal Infrastructure | 8,000,000 | 19,513,444 |
| Total | 532,477,724 | 831,162,711 |

*Value Calculated in 2016

**final 2021 replacement values currently being finalised. Use of 2020 values in this context does not affect the sentiment intended within this plan.



Photo: Eastern Link Works In Progress[5]

[5] Image courtesy of Leeuwin Civil

## Current Capital Renewal Allocations

Within the City's LTFP, funding is allocated on an annual basis towards renewal of infrastructure assets. This funding was originally informed in 2013 by the overall asset management plan, as well a subsequent asset plans adopted since that time. The Council has also allocated additional asset renewal expenditure across asset classes at various points since 2013. Table 4 below shows the current allocations based on 21/22 budget and 22/23 – 30/31 LTFP.

Table 4 Asset Renewal Allocations 2021/22 – 2030/31

| | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Year 6** | **Year 7** | **Year 8** | **Year 9** | **Year 10** | |
| **Reserves by Asset Type** | **2021-22** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **Total** |
| Buildings | 2,721,827 | 2,732,060 | 2,923,951 | 3,362,873 | 3,851,388 | 4,263,224 | 4,578,249 | 4,858,863 | 5,082,195 | 5,309,623 | 39,684,252 |
| Car Parks | 935,595 | 549,804 | 574,514 | 600,334 | 627,315 | 654,234 | 682,309 | 711,589 | 742,125 | 773,971 | 6,851,789 |
| Coastal | 860,961 | 1,844,609 | 1,269,028 | 1,200,668 | 1,254,629 | 1,308,468 | 1,364,618 | 1,423,177 | 1,484,249 | 1,547,942 | 13,558,350 |
| Drainage | 363,427 | 370,508 | 379,771 | 389,265 | 398,997 | 408,971 | 419,196 | 429,676 | 625,949 | 838,414 | 4,624,172 |
| Footpaths and Cycle ways | 1,242,385 | 1,274,519 | 1,313,723 | 1,356,175 | 1,400,162 | 1,526,250 | 1,746,192 | 1,982,528 | 2,236,270 | 2,411,736 | 16,489,939 |
| Parks and Gardens | 2,236,043 | 2,210,196 | 2,294,985 | 2,387,590 | 2,470,882 | 2,596,582 | 2,897,291 | 3,159,251 | 3,439,197 | 3,738,209 | 27,430,227 |
| Roads | 4,790,938 | 4,923,967 | 5,133,868 | 5,354,140 | 5,584,077 | 5,813,760 | 6,053,075 | 6,302,431 | 6,562,254 | 6,832,987 | 57,351,497 |
| Street Lights | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 |
| Total | **13,201,176** | **13,955,663** | **13,939,839** | **14,701,045** | **15,637,449** | **16,621,490** | **17,790,929** | **18,917,515** | **20,222,238** | **21,502,882** | **166,490,226** |

The table provides a summary of funds planned to be transferred to specific City reserves for the purpose of renewing the various infrastructure assets over the course of the LTFP. Expenditure of these funds is then prioritised by Asset Management Plans and allocated through each year's annual budget. This plan provides a review of these figures and makes recommendations on any adjustments that are required.

## Summary of Current Status

The City has been proactively increasing infrastructure asset renewal expenditure to keep pace with the growing asset base. Table 5, below provides a 'status update' in terms of how asset Replacement Costs are tracking measured against planned renewal expenditure. The table provides a summary, with more detail provided within the individual AMP's. Allocations for review are highlighted within the table in red.

Table 5 Allocations and Replacement Costs

| Asset Type | Replacement Cost | Available Renewal Funding 21/22 - 30/31 | % p.a. | Comment | Status |
|---|---|---|---|---|---|
| Buildings | 158,037,783 | 39,684,252 | 2.48% | Percentage is representative of multiple components with shorter useful lives. This includes: External components subject to the elements, Internal components subject to wear and tear, Components relating to service items, Feature elements and renewal of spaces such as toilets, change rooms, meeting rooms, common areas and kitchens | ✓ |
| Carparks | 12,940,000 | 6,851,789 | 5.30% | Percentage is high considering the asset type and current renewal priorities | X |
| Footpaths and Cycleways | 49,180,000 | 16,489,939 | 3.35% | Available funding is split between new and renewal as per Footpath and Cycle Ways funding policy – 70% for new and 30% for renewal. | ✓ |
| Parks and Gardens | 74,390,000 | 27,430,227 | 3.69% | Percentage is representative of multiple components with shorter useful lives. This includes items such as BBQ's, furniture, play equipment, irrigation components, POS signage etc. | ✓ |
| Roads | 409,051,484 | 57,351,497* | 1.40% | Percentage is adequate. Renewal focus should be given to intervention roads *includes Major Traffic Upgrades, which have some renewal elements within major upgrade works | ✓ |
| Stormwater Drainage | 103,850,000 | 4,624,172 | 0.45% | Percentage is low, given current renewal priorities and criticality of the assets, needs to be increased. | X |
| Signs | 3,180,000 | Included above | 0.00% | The lower replacement costs of signage allow them to be renewed from maintenance budgets, Parks and Gardens and Roads as funds allow. | ✓ |
| Street Lights | 1,020,000 | 500,000 | 4.90% | The Street Light specific funds of $500,000 allocated through the LED Streetlight Replacement Program Reserve is anticipated to be available for Street Light renewal expenditure between 2021/22 and 2030/31. | ✓ |
| Coastal | 19,513,444 | 13,558,350 | 6.95% | This is consistent with the ever-changing and often damaging, coastal environment that these assets reside in. | ✓ |
| Total | 831,162,711 | 166,490,226 | 2.00% | | |

As Table 4 highlights, Carparks and Stormwater Drainage are two asset areas requiring adjustments to the allocations. Other asset areas are considered to be adequate based on the assessment – provided a renewal priority is maintained within the allocation of the funding. Ongoing renewal management strategies are detailed within the individual AMP's and summarised below.

Table 6 Asset Renewal Management Strategy 22/23 – 31/32

| Asset Type | Asset Renewal Management Strategy 22/23 – 31/32 |
|---|---|
| Buildings | The City's $32M worth of high profile buildings are less than 10 years old. All will age at around the same pace and required expenditure on these buildings will increase over time. In response, increased levels of Building Condition Reporting is required to ensure building degradation is accurate captured over time.<br>Continued application of buildings funding methodology with ongoing review and update of parameters will ensure correct amounts of funds are being set aside for building renewal for the short and medium term.<br>Ongoing critical review of existing asset portfolio to determine if any further rationalisation is also required. |
| Carparks | • Current planned renewal allocations into reserves should be reviewed for appropriateness and adjusted as required.<br>• Ongoing annual renewal of poor condition car parks. |
| Footpaths and Cycleways | • Review the intent of the Footpaths and Cycle ways Funding Policy and in particular the split of new and renewal works to ensure adequacy and currency.<br>• Plan for the renewal of Bussell Highway footpaths (including undergrounding of power) over the next ten years. |
| Parks and Gardens | The ongoing Renewal Management Strategy for 2022/23 – 2031/32 must be delivered with the following four elements in mind.<br>• Ongoing annual allocation of General Renewal funding within the LTFP to ensure that worst condition parks assets components can continue to be renewed. This will also ensure that small – mid-sized renewal projects can be undertaken as required.<br>• At least one annual renewal of POS or Coastal Node areas to ensure local community areas are receiving annual projects.<br>• Careful consideration of use of available renewal funds for new and major upgrade projects. Use of these funds affects the ability renewal projects to be carried out in a timely manner.<br>• Funding mechanism to be embedded within the LTFP Planning process that allocate additional funding as required for newly constructed and donated assets. |
| Roads | Continue efforts to source additional external funding for programs such as commodity routes and Narrow Seal Country Roads.<br>Monitor and manage the total km of Poor condition (8, 9, 10) roads to reduce this amount to less than 5% of the total road network. For current sealed roads (961km): no more than 50km of intervention roads – condition 8, 9 and 10. And for unsealed (258km) no more than 13km. With the ultimate aim being to maintain better condition roads with simple, less expensive reseal treatments before they become more expensive rehabilitations and reconstructions. |
| Stormwater Drainage | It is recommended that the City plan for an increase in annual renewal expenditure to adequately plan for and implement drainage renewals and upgrade to older urban areas. This will encompass poor condition stormwater drainage as well as capacity and functionality. This should be undertaken in a staged manner to incorporate planning, data collection, modelling and renewal and upgrade works. This will be in addition to the ongoing targeted renewal of problem areas. |
| Signs | Signage assets require an updated condition assessment to verify current condition and functionality. Outcomes of this assessment will determine required renewals and upgrades between 2022/23 – 2031/31. |
| Street Lights | Progressive upgrade of all Street Lighting to LED. |
| Coastal | Ongoing monitoring and management of Coastal Infrastructure as per Coastal Management Program (2020 – 2030) |

### Proposed Changes to Renewal Funding 22/33 – 31/32

The assessment above has highlighted two asset types where the planned renewal allocations require some adjustment. As shown in Table 4 above, Carpark assets have a high planned allocation relative to replacement value (4.98% p.a.), compared to Drainage which is relatively low (0.45% p.a.). It is proposed that some of the Carpark funds be moved across to Drainage within the upcoming review of the LTFP.

It is recommended that the current planned allocation for Carparks be split on a 70/30 basis – 70% Drainage and 30% for Carparks to provide the necessary renewal funding adjustments. How this would look is shown in Table 7 below.

Table 7 Proposed Changes to Renewal Funding 22/33 – 31/32 for Carparks and Stormwater Drainage

| | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Year 6** | **Year 7** | **Year 8** | **Year 9** | **Year 10** | |
| **Asset Type** | **2021-22** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **Total** |
| Carparks – Current | 935,595 | 549,804 | 574,514 | 600,334 | 627,315 | 654,234 | 682,309 | 711,589 | 742,125 | 773,971 | 6,851,789 |
| Proposed Adjustment | n/a | -384,863 | -402,160 | -420,234 | -439,120 | -457,964 | -477,616 | -498,112 | -519,487 | -541,780 | -4,141,336 |
| **Carparks – Updated** | **935,595** | **164,941** | **172,354** | **180,100** | **188,194** | **196,270** | **204,693** | **213,477** | **222,637** | **232,191** | **1,774,858** |
| | | | | | | | | | | | |
| Drainage – Current | 363,427 | 370,508 | 379,771 | 389,265 | 398,997 | 408,971 | 419,196 | 429,676 | 625,949 | 838,414 | 4,624,172 |
| Proposed Adjustment | n/a | 384,863 | 402,160 | 420,234 | 439,120 | 457,964 | 477,616 | 498,112 | 519,487 | 541,780 | 4,141,336 |
| **Drainage - Updated** | **363,427** | **755,371** | **781,930** | **809,499** | **838,117** | **866,935** | **896,812** | **927,788** | **1,145,436** | **1,380,193** | **8,765,508** |
| | | | | | | | | | | | |
| **Total** | **1,299,022** | **920,312** | **954,285** | **989,599** | **1,026,311** | **1,063,206** | **1,101,505** | **1,141,264** | **1,368,073** | **1,612,385** | **11,475,962** |

The proposal above reduces the Carparks percentage p.a. of replacement cost from 4.98% down to 1.49 and increases Drainage from 0.45% to 0.88%.

It is not recommended that carparks be reduced any further to ensure that annual renewal amounts can cover the cost of larger renewal based projects.

Table 8 Proposed Updated Asset Renewal Allocations

| | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Year 6** | **Year 7** | **Year 8** | **Year 9** | **Year 10** | |
| **Asset Type** | **2021-22** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **Total** |
| Buildings | 2,721,827 | 2,732,060 | 2,923,951 | 3,362,873 | 3,851,388 | 4,263,224 | 4,578,249 | 4,858,863 | 5,082,195 | 5,309,623 | 39,684,252 |
| **Car Parks - Updated** | 935,595 | **164,941** | **172,354** | **180,100** | **188,194** | **196,270** | **204,693** | **213,477** | **222,637** | **232,191** | **2,710,453** |
| Coastal Infrastructure | 860,961 | 1,844,609 | 1,269,028 | 1,200,668 | 1,254,629 | 1,308,468 | 1,364,618 | 1,423,177 | 1,484,249 | 1,547,942 | 13,558,350 |
| **Drainage - Updated** | 363,427 | **755,371** | **781,930** | **809,499** | **838,117** | **866,935** | **896,812** | **927,788** | **1,145,436** | **1,380,193** | **8,765,508** |
| Footpaths and Cycle ways | 1,242,385 | 1,274,519 | 1,313,723 | 1,356,175 | 1,400,162 | 1,526,250 | 1,746,192 | 1,982,528 | 2,236,270 | 2,411,736 | 16,489,939 |
| Parks and Gardens | 2,236,043 | 2,210,196 | 2,294,985 | 2,387,590 | 2,470,882 | 2,596,582 | 2,897,291 | 3,159,251 | 3,439,197 | 3,738,209 | 27,430,227 |
| Roads | 4,790,938 | 4,923,967 | 5,133,868 | 5,354,140 | 5,584,077 | 5,813,760 | 6,053,075 | 6,302,431 | 6,562,254 | 6,832,987 | 57,351,497 |
| Street Lights | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 |
| Total | **13,201,176** | **13,955,663** | **13,939,839** | **14,701,045** | **15,637,449** | **16,621,490** | **17,790,929** | **18,917,515** | **20,222,238** | **21,502,882** | **166,490,226** |

Table 8, shows the updated renewal allocations to be considered for the upcoming review of the LTFP for 22/23 – 31/32. The split of the allocations for 31/32 should be consistent with the proposed new approach outlined above.

## Factors Affecting Future Demand - 32/33 and Beyond

In addition to planning for the next 10 years, is the need to determine likely factors that will affect future demand on the City's infrastructure assets.

### Strategic Community Plan

In June 2021, the Council adopted an updated Strategic Corporate Plan (SCP) for 2021-2031. The SCP guides the strategic direction of the Council and helps to inform the Long Term Financial Plan and Corporate Business Planning. It is an important document that outlines a clear vision for the District and guides the decisions and directions of Council.

As the SCP outlines, the City of Busselton is a progressive and important regional area. The area's population continues to grow, attracting both families and retirees, along with new businesses and investment. The City's estimated resident population sits at just over 40,000 and, according to the WA Tomorrow Population projections, is projected to be in the vicinity of 60,000 by 2031.[6]

The SCP also states that while growth brings with it economic and social benefits as well as new services and infrastructure, it also poses challenges in conserving the environment and maintaining a sense of local identity and character. Striking the right balance between the development that is required to cope with growth and retaining our unique character and environment is ongoing work that continues to be given careful thought and planning.

Within the community priorities noted within the SCP, are infrastructure based requests that will contribute to the ongoing growth of the asset base to be maintained by the City. Any infrastructure upgraded or constructed as new between 2021-2031 will require maintenance and renewal beyond the current LTFP planning period.

### Ongoing Residential Development

In conjunction with general population growth is the new residential developments located away from the town sites of Busselton Dunsborough and Yallingup. Future residential developments in areas such as Ambergate, and continued growth in Vasse, Dunsborough Lakes and Provence will create the need for the duplication of services to accommodate new areas of population growth. Evidence of this can be seen in current LTFP planning which includes new sporting facilities planned for both Provence and Dunsborough Lakes over the current planning period.

As these areas grow, so will the need to construction of new facilities, which will then fall under City management control for ongoing operations, maintenance and renewal. Chart 3 shows how these areas are situated in relation to the current centres of Busselton and Dunsborough.

[6] Western Australia Tomorrow Population Report No11, Band 11A

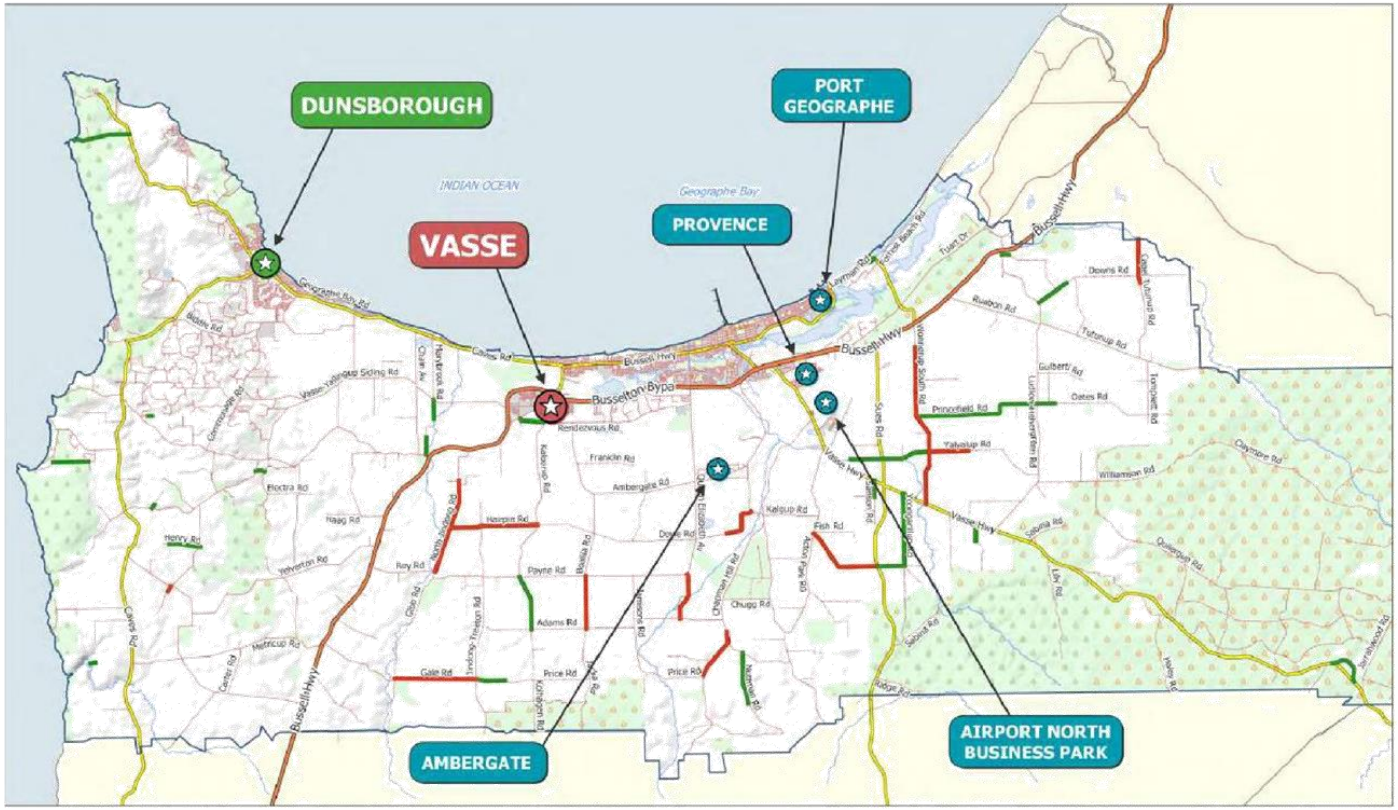



Chart 3 City of Busselton Development Growth Areas

## Funding Mechanisms for Assets from Growth

**Accounting for staffing increases resulting from growth is covered under the City's separate workforce planning process that links with the LTFP. The funding mechanisms outlined below cover future allocations for costs other than staffing costs.**

**Renewal funding for new building assets is covered under the current building funding methodology and is already included in the LTFP planning process.**

It is important that funding mechanisms for maintenance, operations and renewal are embedded within the LTFP Planning process to ensure that additional funding and resources can be allocated as required, for newly constructed and donated assets. This will ensure that as the asset base grows, so does the available funds to manage it. Embedding within an established organisational-wide, forward planning process ensures that funding for growth can be assessed in the context all competing funding sources across the Local Government and prioritised on this basis.

An effective funding mechanism can be achieved through development of an evidence-based approach that is structured in its timing, consistent in its application and open to review and update on a regular basis. These points are explained in more detail below;

**Structured in its timing**: Undertaken as part of annual review of the LTFP to inform future funding requirements. This will ensure that final balancing of the LTFP includes required funding for new assets.

**Consistent in its application**: A standardised funding approach should be developed that assigns agreed amounts of funding according to type and criticality of the asset. This will ensure that as newly constructed and donated assets are accounted for as City managed assets, they are assigned appropriate ongoing funding. This should be automatic rather than arbitrary in nature.

**Open to review and update on a regular basis:** Property development in particular can speed up or slow down over the course of 12 months dependant on prevailing market conditions**.** This can also include the planned type and criticality of assets to be constructed within a subdivision. Planning for City management of these assets should be a live process that can be adjusted to reflect updated information on a regular basis. This is not a 'set and forget' process.

**Evidence-based approach:** The key to the effectiveness of this approach is the ability of the Council to make informed decisions about future funding requirements. These decisions need to be based on detailed justification to ensure they are appropriate. This should include type and quantity / amount of new assets to be managed as well as how they are planned to be managed based on criticality throughout their lifecycle. Managing the assets based on criticality will dictate maintenance frequencies and also timing of minor and major renewals. Staff should ensure that the Council are provided with current and accurate information.

### Formal Process to be developed

It is recommended that a formal planning document be developed to articulate the mechanics of how maintenance, operations and renewal of assets from growth are to be funded. This should include planned 'drivers' for cost of lifecycle activities, including maintenance frequencies and timing of minor and major renewals according to criticality for each different asset type.

It is also recommended that once agreed upon. The mechanisms for funding of assets from growth be accounted for within the annual review and update of the LTFP.

This plan provides a current status update for infrastructure assets, assesses the adequacy of planned LTFP renewal funding and makes recommendations for ongoing maintenance and renewal funding mechanisms for assets from growth. Recommendations made within this plan are as follows;

### Recommendation 1

It is recommended that the planned allocation for carparks (22/23 - 30/31) be split on a 70/30 basis – 70% drainage and 30% for car parks to provide the necessary renewal funding adjustments and this split be continued into 2031/32.

Table 9 Proposed Updated Asset Renewal Allocations

| | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Year 6** | **Year 7** | **Year 8** | **Year 9** | **Year 10** | |
| **Asset Type** | **2021-22** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **Total** |
| Buildings | 2,721,827 | 2,732,060 | 2,923,951 | 3,362,873 | 3,851,388 | 4,263,224 | 4,578,249 | 4,858,863 | 5,082,195 | 5,309,623 | 39,684,252 |
| **Car Parks - Updated** | 935,595 | **164,941** | **172,354** | **180,100** | **188,194** | **196,270** | **204,693** | **213,477** | **222,637** | **232,191** | **2,710,453** |
| Coastal Infrastructure | 860,961 | 1,844,609 | 1,269,028 | 1,200,668 | 1,254,629 | 1,308,468 | 1,364,618 | 1,423,177 | 1,484,249 | 1,547,942 | 13,558,350 |
| **Drainage - Updated** | 363,427 | **755,371** | **781,930** | **809,499** | **838,117** | **866,935** | **896,812** | **927,788** | **1,145,436** | **1,380,193** | **8,765,508** |
| Footpaths and Cycle ways | 1,242,385 | 1,274,519 | 1,313,723 | 1,356,175 | 1,400,162 | 1,526,250 | 1,746,192 | 1,982,528 | 2,236,270 | 2,411,736 | 16,489,939 |
| Parks and Gardens | 2,236,043 | 2,210,196 | 2,294,985 | 2,387,590 | 2,470,882 | 2,596,582 | 2,897,291 | 3,159,251 | 3,439,197 | 3,738,209 | 27,430,227 |
| Roads | 4,790,938 | 4,923,967 | 5,133,868 | 5,354,140 | 5,584,077 | 5,813,760 | 6,053,075 | 6,302,431 | 6,562,254 | 6,832,987 | 57,351,497 |
| Street Lights | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 500,000 |
| Total | **13,201,176** | **13,955,663** | **13,939,839** | **14,701,045** | **15,637,449** | **16,621,490** | **17,790,929** | **18,917,515** | **20,222,238** | **21,502,882** | **166,490,226** |

### Recommendation 2

Formal Process to be developed for Funding of Assets from Growth

It is recommended that a formal planning document be developed to articulate the mechanics of how maintenance, operations and renewal of assets from growth are to be funded. This should include planned 'drivers' for cost of lifecycle activities, including maintenance frequencies and timing of minor and major renewals according to criticality for each different asset type. It is also recommended that once agreed upon. The mechanisms for funding of assets from growth be accounted for within the annual review and update of the LTFP.

## Maintenance and Operations for Existing Assets

Asset Condition assessments are currently undertaken as required for the various asset classes. These are undertaken via a combination of in-house resources as well as external contractors for specialised assessment services. Current Asset Capacity and performance assessments are undertaken on a targeted as-needs basis

This condition, capacity and performance information is then used to form the basis of future renewal planning as well as assist with the implementation of maintenance plans.

Maintenance expenditure is required to maintain the asset at an acceptable standard in between Renewal intervals. This is made up of two different categories; Corrective (Reactive) and Preventative (Scheduled).

Corrective work is undertaken in response to an event or general wear and tear of the components of the asset. This includes work such as storm damage clean-up, pothole repair and removal of drain blockages.

Preventative work involves pre-planned activities designed to avoid wear and tear, more expensive structural issues in the future and to save mobilisation costs through undertaking large amounts of work together. This work includes road and street sweeping, shoulder and unsealed road grading and tree pruning.

Renewal work is required either when corrective and /or preventive works have not been undertaken when required are ineffective or the element has simply reached the end of its useful life. This end of useful life can be triggered by either very poor condition or increased demand (i.e. size and amount of traffic) that the asset is no longer able to meet. Minor renewal work of smaller components is sometimes funded with maintenance budgets. This can include replacement of signage, lighting components, minor fencing renewal, footpath repairs, furniture etc.

Table 8 below, shows Maintenance and Operations expenditure allocated within the 2021/22 Annual Budget. This includes Parks and Gardens, Works Maintenance and Buildings and Facilities and totals $18.46M. This includes activities such as employee cost of maintaining the assets, allocations, purchase of materials and contracts and insurance expenses.

As per budget figures, the 21/22 allocations for Parks and Gardens, Works Maintenance and Buildings and Facilities have increased by $3.5M from actual allocations in 2020/21. This can be attributed to general inflation-related increases as well as Maintenance and Operations costs for new and upgraded infrastructure assets to be managed. The 2021/22 Budget Allocation equates to 2.22% of the asset replacement value of $831.16M (Table 4).

Table 10 2021/22 Annual budget Maintenance and Operations Allocations

| Budget Area | Budget 21/22 $ |
|---|---|
| Parks and Gardens | 10,178,408 |
| Works Maintenance | 4,847,249 |
| Buildings / Facilities | 3,438,884 |
| Total | 18,464,541 |

Changes and adjustments to maintenance strategies for existing assets have not been covered within this network level assessment. These will need to be undertaken and presented at a more micro level in order to effectively articulate any changes required.

## Conclusion

The City's first overall Asset Management Plan (AMP) was adopted by the Council in June 2013, since then the City has undergone some significant change in both the value of its infrastructure assets and also the type and criticality of the assets to be managed. As detailed within this AMP, Carparks and Stormwater Drainage are two asset areas requiring adjustments to the allocations. Other asset areas are considered to be adequate based on the assessment – provided a renewal priority is maintained within the allocation of the funding.

As well as managing the current assets base, it is also important that funding mechanisms for maintenance, operations and renewal of assets from growth are embedded within the LTFP Planning process. Additional funding and resources allocated as required, for newly constructed and donated assets will ensure that as the asset base grows, so does the available funds to manage it.



Photo: Whittle Road

# Attachment B: Asset Overview

| Asset Type | Replacement Cost | Available Renewal Funding 21/22 - 30/31 | % p.a. | Comment | Status |
|---|---|---|---|---|---|
| Buildings | 158,037,783 | 39,684,252 | 2.48% | Percentage is representative of multiple components with shorter useful lives. This includes: External components subject to the elements, Internal components subject to wear and tear, Components relating to service items, Feature elements and Renewal of spaces such as toilets, change rooms, meeting rooms, common areas and kitchens | ✓ |
| Carparks | 12,940,000 | 6,851,789 | 5.30% | Percentage is high considering the asset type and current renewal priorities | X |
| Footpaths and Cycleways | 49,180,000 | 16,489,939 | 3.35% | Available funding is split between new and renewal as per Footpath and Cycle Ways funding policy – 70% for new and 30% for renewal. | ✓ |
| Parks and Gardens | 74,390,000 | 27,430,227 | 3.69% | Percentage is representative of multiple components with shorter useful lives. This includes items such as BBQ's, furniture, play equipment, irrigation components, POS signage etc. | ✓ |
| Roads | 409,051,484 | 57,351,497* | 1.40% | Percentage is adequate. Renewal focus should be given to intervention roads *includes Major Traffic Upgrades, which have some renewal elements within major upgrade works | ✓ |
| Stormwater Drainage | 103,850,000 | 4,624,172 | 0.45% | Percentage is low, given current renewal priorities and criticality of the assets, needs to be increased. | X |
| Signs | 3,180,000 | Included above | 0.00% | The lower replacement costs of signage allow them to be renewed from maintenance budgets, Parks and Gardens and Roads as funds allow. | ✓ |
| Street Lights | 1,020,000 | 500,000 | 4.90% | The Street Light specific funds of $500,000 allocated through the LED Streetlight Replacement Program Reserve is anticipated to be available for St Light renewal expenditure between 2021/22 and 2030/31. | ✓ |
| Coastal | 19,513,444 | 13,558,350 | 6.95% | This is consistent with the ever-changing and often damaging, coastal environment that these assets reside in. | ✓ |
| Total | 831,162,711 | 166,490,226 | 2.00% | | |

# Attachment C: Proposed Renewal Funding for Carparks and Stormwater Drainage

| | Budget | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | Forecast | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Year 1** | **Year 2** | **Year 3** | **Year 4** | **Year 5** | **Year 6** | **Year 7** | **Year 8** | **Year 9** | **Year 10** | |
| **Asset Type** | **2021-22** | **2022-23** | **2023-24** | **2024-25** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** | **Total** |
| Carparks – Current | 935,595 | 549,804 | 574,514 | 600,334 | 627,315 | 654,234 | 682,309 | 711,589 | 742,125 | 773,971 | 6,851,789 |
| Proposed Adjustment | n/a | -384,863 | -402,160 | -420,234 | -439,120 | -457,964 | -477,616 | -498,112 | -519,487 | -541,780 | -4,141,336 |
| **Carparks – Updated** | **935,595** | **164,941** | **172,354** | **180,100** | **188,194** | **196,270** | **204,693** | **213,477** | **222,637** | **232,191** | **1,774,858** |
| | | | | | | | | | | | |
| Drainage – Current | 363,427 | 370,508 | 379,771 | 389,265 | 398,997 | 408,971 | 419,196 | 429,676 | 625,949 | 838,414 | 4,624,172 |
| Proposed Adjustment | n/a | 384,863 | 402,160 | 420,234 | 439,120 | 457,964 | 477,616 | 498,112 | 519,487 | 541,780 | 4,141,336 |
| **Drainage - Updated** | **363,427** | **755,371** | **781,930** | **809,499** | **838,117** | **866,935** | **896,812** | **927,788** | **1,145,436** | **1,380,193** | **8,765,508** |
| | | | | | | | | | | | |
| **Total** | **1,299,022** | **920,312** | **954,285** | **989,599** | **1,026,311** | **1,063,206** | **1,101,505** | **1,141,264** | **1,368,073** | **1,612,385** | **11,475,962** |

6.6 CEO KPI - FINANCIAL SUSTAINABILITY PLAN

| | |
|---|---|
| **STRATEGIC THEME** | LEADERSHIP - A Council that connects with the community and is accountable in its decision making. |
| **STRATEGIC PRIORITY** | 4.5 Responsibly manage ratepayer funds to provide for community needs now and in the future. |
| **SUBJECT INDEX** | Financial Services |
| **BUSINESS UNIT** | Finance and Corporate Services |
| **REPORTING OFFICER** | Director Finance and Corporate Services - Tony Nottle |
| **AUTHORISING OFFICER** | Director Finance and Corporate Services - Tony Nottle |
| **NATURE OF DECISION** | Executive: Substantial direction setting, including adopting budgets, strategies, plans and policies (excluding local planning policies); funding, donations and sponsorships; reviewing committee recommendations |
| **VOTING REQUIREMENT** | Simple Majority |
| **ATTACHMENTS** | Attachment A City of Busselton FSP Final Draft 1.9.2021 |

**OFFICER RECOMMENDATION**

**That the Council:**

1. **Receive and note the Financial Sustainability Plan update report as part of the Chief Executive Officer's 2020/21 Key Performance Indicators;**

2. **Endorses the recommendations contained within the Financial Sustainability Plan as detailed in Attachment A; and**

3. **Notes the Financial Sustainability Plan in Attachment A as a guide for future planning.**

**EXECUTIVE SUMMARY**

As part of determining the CEO's key performance indicators (KPI) for the 2020/21 period, the Council and CEO agreed to establish a 3 year Financial Sustainability Plan (FSP) that outlined targets and measures which can be reported to the community on a regular basis.

This report provides an outline of the proposed FSP and the suggested measures, targets and actions from the specific recommendations made within the Plan. It is recommended that Council endorse those recommendations contained within the FSP to guide future planning, particularly around the City's Long Term Financial Planning assumptions and modelling and Annual Budget development.

**BACKGROUND**

Over the 2019/20 financial year, concern was raised by members of the public surrounding the financial performance (based on the results of the 2018/19 Annual Report) of the City of Busselton based on the Financial Health Indictor (FHI) score achieved at year end. While the FHI has been acknowledged that it is not necessarily fit for purpose or an overly accurate measure of financial performance for local government, the concern was raised around the declining trend and comparison with other local governments.

Subsequently, Council considered this a key focus for the City in the ensuing period and established a KPI for the CEO in 2020 as follows:

***1. <u>Financial Sustainability Plan (FSP)</u>***

*a) Prior to budget considerations, establish a 3 year financial sustainability plan outlining clear measures and agreed targets which can be reported on regularly to the community. In developing the plan ensure the reviewed LTFP and financial health indicator score is considered.*

*b) Prepare and present a model which shows the impact of financial decision on the agreed targets and FHI score in 2021/22.*

The development of the plan was somewhat delayed due to the ongoing uncertainty of the Busselton Performing Arts and Convention Centre. This particular project would have a significant impact on the financial requirements of the City from both an operating, borrowing and capital construction point of view.

Additionally, during the 2020/21 financial year, the Office of the Auditor General (OAG) tabled 2 reports to Parliament. These reports provided specific recommendations to Parliament and also discussed the current review by the Department of Local Government Sport and Cultural Industries (DLGSC) into the ratios that are used to calculate the FHI of a local government.

| **Report** | **Date** | **Recommendation / Comment** |
|---|---|---|
| Audit Results Report – Annual 2018-19 Financial Audits of Local Government Entities | 11 March 2020 | *However, we note that DLGSC is reviewing the ratios. We support the intent to simplify this reporting, as some ratios are more robust than others. For example, the definition of 'current ratio' in the regulations excludes restricted assets and liabilities associated with restricted assets. This means that the ratio is directly affected by the amount of funds that management and council decide to transfer to and hold in reserves. This appears to render the ratio more complex than common business practice and may make it more difficult to compare different entities. Also, reporting the operating surplus ratio may be unnecessary as users of the financial report can get similar information about any deficit from the Statement of Comprehensive Income.* |
| Audit Results Report – Annual 2019-20 Financial Audits of Local Government Entities | 16 June 2021 | *Recommendation 1 –*<br>*The Department of Local Government, Sport and Cultural Industries (DLGSC) should assess whether the current financial ratios in the FM Regulations remain valid criteria for fairly measuring and reporting the performance of each LG entity. This could also include a simplification of LG entity reporting requirements for financial ratios, and review of the requirement under the FM Regulations for the auditor to report on any adverse trends in the ratios as part of the annual financial audit. (page 17)* |

The Western Australian Local Government Association (WALGA) also acknowledged the issues surrounding financial ratios, reporting and the calculation of FHI in the local government sector. Due to the concerns being raised by professionals and members regarding the appropriateness of these indicators as a reasonable benchmark, WALGA established a Local Government Financial Ratios Reference Group to review the existing ratios and previous proposals for change to develop recommendations for more meaningful and relevant ratios for consideration by the DLGSC and the Minister.

This Reference Group included financial professionals within the local government industry as well as representatives from WALGA, DLGSC, OAG and private enterprise. This Reference Group is still in operation and continues to discuss FHI, model financial statements and benchmarks for the recommended adjusted and new ratios within the report. However, their initial report has been presented to the DLGSC and the Minister for consideration.

Council was provided a briefing in May 2021 regarding the progress of the FSP and the various processes being undertaken at WALGA and the OAG. This briefing provided a broad outline of measures the City can take to improve its financial sustainability.

Finally, the City (then Shire) has previously established its own internal benchmarks following the commissioning of Ron Back and Associates in the 2005/06 financial year. Council, when endorsing its Five Year Financial Plan (5YFP) established two ratios and a benchmark and target. Council resolved at its meeting on 10 May 2006:

> *…6. Endorse a funding ratio (being the percentage of annual rate revenue and untied grant monies required to meet the annual recurrent operational expenditure) target of below 70% by the end of Year 5 of the plan.*
>
> *7. Endorse a maximum acceptable Debt Service Ratio (being annual debt service costs as a percentage of annual rate revenue and untied grant monies) of 10%.*

These previous benchmarks and parameters were used to formulate the 5YFP to guide its decision making. These ratios and this decision has also been considered within the FSP.

**OFFICER COMMENT**

To specifically address the requirements of Councils established KPI for the CEO it's important to note the changing landscape both surrounding the local government sector and also the City of Busselton in relation to potential projects, reporting requirements and reviews of existing financial ratios.

Council was provided a briefing in May 2021, outlining some of these factors as well as a general update on the progress of the plan.

The City's current LTFP (March 2020) has been used as a base to assist in data collection, however due to the uncertainty of the potential BPACC project, further additional modelling has been carried out to consider borrowing and operating costs, now that a more concrete figure of construction value is known.

The attached FSP provides 5 key recommendations for Council to consider to improve financial sustainability and reporting to the community over the next 3 years.

These recommendations assume that if endorsed, these would provide additional parameters and assumptions in the future development of the City's LTFP, for each review.

**FSP Recommendations:**

| Recommendation | Comment |
|---|---|
| **Recommendation 1:**<br>That the City continue to advocate in conjunction with WALGA and the local government sector to the Minister for Local Government and the DLGSC to implement the recommendations from the Ratio Reference Group Report. | The City has already met with both the Minister and the Executive Director at the DLGSC to express the support of the City in relation to the WALGA Ratio Reference Group Report. This advocacy will continue, to ensure more fit for purpose data is disseminated to the general public and our community. |
| **Recommendation 2:**<br>That the City of Busselton:<br>1) Acknowledge the potential changes to financial ratios and continue to report on the existing prescribed financial ratios, with an aim to improve the overall FHI progressively over the next 3 years;<br>2) Endorse the proposed prescribed ratios (detailed in appendix A) as developed by the WALGA Ratio Reference Group:<br>i) Operating Surplus Ratio (Modified)<br>ii) Net Financial Liabilities Ratio (New)<br>iii) Debt Service Coverage Ratio (modified)<br>iv) Current Ratio (modified); and<br>3) Continue to set a benchmark for the Debt Service Ratio (being the percentage of annual rate revenue and untied grant monies required to meet the annual recurrent operational expenditure) at a maximum of 10% and a Funding Ratio (being annual debt service costs as a percentage of annual rate revenue and untied grant monies) at a maximum of 70% and a minimum of 60% and to include the results within the Annual Report. | The initial part of this recommendation is just acknowledgement that the change is likely. However we are still obligated under current legislation to report on the prescribed ratios, which form the calculations for the Annual FHI score.<br>While modelling at this stage show a slight dip in some ratios in the first 3 years, this improves throughout the life of the LTFP. Clearly this is mainly due to additional borrowing costs and the impact of the BPACC. However, the goal is to still maintain an improving trend ratio.<br>Part 2 suggests endorsing the proposed ratios by the WALGA Ratio Reference Group. This particular group has not established a benchmark at this time, until the DLGSC considers them in more detail. However, it is suggested that the City also report on these particular ratios in addition to the prescribed ratios in the Annual Financial Report.<br>Modelling of the specific ratio mentioned in Part 3 of this recommendation indicates that the City will maintain the proposed benchmarks over the ensuing 3 years. As this has been a measure previously used by the City of Busselton, it would be prudent to continue this into the future as a guide. Therefore, these parameters should also form part of the LTFP development and assumptions into the future. |
| **Recommendation 3:**<br>That the City report to the community on an annual basis (in addition to the prescribed ratios) the ratios and benchmarks identified in recommendation 2. | There are already a number of ways that financial performance is reported to the community, Council and Government agencies as indicated within the FSP. The addition of the new ratios and the internal benchmarks as indicated in recommendation 2 would also be beneficial to include in the Annual Financial Report to ensure visibility to the community. |

| | |
|---|---|
| **Recommendation 4:**<br>That the ratios and benchmarks outlined in recommendation 2 also be modelled within the City's LTFP to ensure that these form an element of the parameters and assumptions in the development of the LTFP annual review. | As mentioned above, the new benchmarks and proposed ratios should form part of the assumptions and guidelines for the development of each annual review of the LTFP. This would ensure that the City's future direction remains within the limits as set. |
| **Recommendation 5:**<br>That the City in the short term:<br>1. Undertake a rating strategy and review;<br>2. Investigate and establish a process improvement program to realise efficiencies;<br>3. Undertake a service level review program;<br>4. Cease the process of transferring surplus funds to the New Infrastructure Development Reserve;<br>5. Undertake a Reserves and Investments review; and<br>6. Optimise capital and borrowing strategies. | This final recommendation provides a list of further projects and work to be undertaken that will potentially increase income and reduce expenditure. If this were to occur, financial sustainability would naturally result from this approach.<br><br>These 6 identified areas should assist in improving the bottom line of the City of Busselton ultimately improving key ratios that are reported to the community and relevant State Agencies. |

**Statutory Environment**

Local governments are required as per Section 5.56 of the *Local Government Act 1995* to plan for the future of its district. Regulations 19C and 19DA of the *Local Government (Administration) Regulations 1996* provide specific guidance to local governments in relation to planning for the future.

While a FSP is not a requirement of the *Local Government Act 1995*, it provides additional information to develop both the LTFP and the Corporate Business Plan in future years.

**Relevant Plans and Policies**

The officer recommendation aligns to the City of Busselton LTFP 2021/22 – 2030/31. The 2022/23 – 2031/32 LTFP will consider the FSP within its development.

Recommendation 5 may require Council to consider impacts in relation to rating strategies and loan borrowing policies in the future.

**Financial Implications**

The FSP outlines proposed benchmarks and a guideline for the development of forward planning financial documents and decisions. This provides broad direction.

**Stakeholder Consultation**

Interactions with the WALGA, DLGSC, private consultants, Council and City staff has taken place to formulate the FSP and recommendations.

**Risk Assessment**

An assessment of the potential implications of implementing the officer recommendation has been undertaken using the City's risk management framework, with risks assessed taking into account any controls already in place. The following risks have been identified:

| Modelling within the LTFP is not accurate. | | | |
|---|---|---|---|
| **Risk Category** | **Risk Consequence** | **Likelihood of Consequence** | **Risk Level** |
| Financial | Moderate | Likely | Medium |

The LTFP is regularly reviewed throughout the year to consider impacts of decisions, such as a change in general direction. In addition, the LTFP is fully reviewed annually and assumptions retested, with the view of providing a surplus LTFP over the life of the plan.

The recommendations provided within the FSP have the potential to reduce this risk.

**Options**

As an alternative to the proposed recommendation the Council could:

1. Reject the recommendations and continue to report on its financial performance under the current standards.
2. Partially accept recommendations within the report as deemed to be appropriate.

**CONCLUSION**

As stated above, the current LTFP is a version of a FSP. However this FSP provides additional actions and benchmarks to improve the bottom line at the City of Busselton. The additional reporting provides more information to the general public and assists in the development of major financial decisions into the future.

**TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION**

Should Council accept the officer recommendation, elements of the FSP will be incorporated into LTFP development and decision-making within 2–3 weeks. Further action plans will need to be developed and communicated to Council in particular with Recommendation 5. This would be developed over the ensuing 12 months.

# City of Busselton Financial Sustainability Plan

## Context

The City of Busselton aims to be able to ensure that its decisions are made in a financially sustainable way and that the City's resources are managed efficiently and effectively.

Currently, local governments report on seven specific ratios that inform the Department of Local Government Sport and Cultural Industries (DLGSC) calculation of the Financial Health Indicator (FHI) which is available on the MyCouncil website.

As a result of this FHI calculation, an assumption of the level of financial health has been made by the general public and various agencies, based purely on this metric. However, it has been recognised across the industry and to an extent the Office of the Auditor General (OAG) that this particular measure is not necessarily fit for purpose, and is a narrow view of the local government's financial health.

The City of Busselton faces ongoing challenges with high demand for services, high levels of growth and an increasing visitor population, all of which requires investment in infrastructure and services across the District.

This Financial Sustainability Plan (FSP) outlines goals, benchmarks and actions in order to continue to set a clear course of action towards financial sustainability and to keep the community informed. This is to be achieved while ensuring services and infrastructure are maintained, improved and established.

## Background

In 2020, Council resolved to establish a 3 year FSP to outline measures and targets to be reported to Council and the community on a regular basis. The plan was to consider the current Long Term Financial Plan (LTFP) 2021/22 – 2030/31 and the historical and future FHI results.

Council requested the CEO that/to:

1. ***Financial Sustainability Plan (FSP)***
   a) *Prior to budget considerations, establish a 3 year financial sustainability plan outlining clear measures and agreed targets which can be reported on regularly to the community. In developing the plan ensure the reviewed LTFP and financial health indicator score is considered.*
   b) *Prepare and present a model which shows the impact of financial decision on the agreed targets and FHI score in 2021/22.*

During 2021 Council endorsed the latest version of the LTFP which showed that over the life of the plan, an estimated surplus of $2.3M would be achieved.

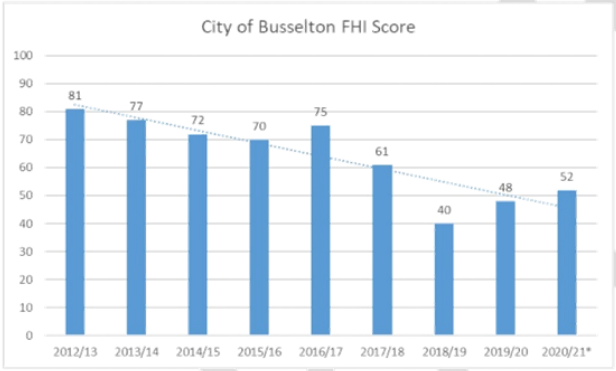
The previous and ongoing uncertainty of the Busselton Performing Arts and Convention Centre (BPACC) has had an impact on the development of the FSP. However, this particular Plan has assumed that Council will continue with the BPACC Project on a "highest impact" approach, with

the assumption being that the City will borrow up to a value of $26.7M for the project. The measures proposed within the report would apply under this assumption.

## FHI and Ratios

There are currently seven financial ratios that local governments are required to include in their Annual Financial Report in accordance with section 6.42(2) of the Local Government Act 1995 (the Act) and Regulation 50 of the Local Government (Financial Management) Regulations 1996 (the Regulations).

The DLGSC uses the results of these seven ratios to produce a FHI, whereby a benchmark of 70 is deemed by the DLGSC to be a measure of sound financial health. According to the historical FHI figures, the City has experienced a downward trend since the 2012/13 financial year. However in 2019/20 this trend reversed, with an increase of 8 points from the previous financial year. The predicted FHI score* for 2020/21 increases a further 4 points to 52.




** Estimated score prior to 2020/21 scheduled audit*

The FHI has long been argued within the Local Government industry that it is not fit for purpose for a local government as an appropriate measure of financial health. The Western Australian Local Government Association (WALGA), and Local Government Professionals (WA) have advocated for a more appropriate measure of financial performance for local governments in Western Australia and standardised reporting.

In particular, the FHI uses ratios that essentially penalise the use of Cash Reserves deeming those funds to be "restricted" when calculating ratios such as the Current Ratio. In reality, these Reserves are not restricted assets, as Council could, subject to advertising and final decision, liquefy these assets in under 2 – 3 weeks.

The Office of the Auditor General has repeatedly outlined concerns and the need for review of the FHI for local governments in Western Australia.

In a report tabled by the OAG to Parliament in March 2020 it was stated that:

> *"Most of the ratios are useful indicators. However, we note that DLGSC is reviewing the ratios. We support the intent to simplify this reporting, as some ratios are more robust than others. For example, the definition of 'current ratio' in the regulations excludes restricted assets and liabilities associated with restricted assets. This means that the ratio is directly affected by the amount of funds that management and council decide to*

> *transfer to and hold in reserves. This appears to render the ratio more complex than common business practice and may make it more difficult to compare different entities. Also, reporting the operating surplus ratio may be unnecessary as users of the financial report can get similar information about any deficit from the Statement of Comprehensive Income."*

Furthermore, in a report tabled on the 16 June 2021 to the Western Australian Parliament, the OAG made recommendations in relation to findings made during the 2019/20 findings audit of local governments in Western Australia.

> *"1. The Department of Local Government, Sport and Cultural Industries (DLGSC) should assess whether the current financial ratios in the FM Regulations remain valid criteria for fairly measuring and reporting the performance of each LG entity. This could also include a simplification of LG entity reporting requirements for financial ratios, and review of the requirement under the FM Regulations for the auditor to report on any adverse trends in the ratios as part of the annual financial audit."*

## Changes to the current Ratios used in local government

WALGA has also established a Local Government Financial Ratios Sector Reference Group (Ratio Reference Group) comprising of representatives from local government, Department of Local Government and Sport and Cultural Industries (DLGSC), WALGA, private enterprise and WA Treasury Corporation. The Ratio Reference Group has suggested 4 key ratios that are relevant moving forward.

A copy of the final report by the Ratios Reference Group is available from Financial-Ratios-Final-Report-Draft.pdf (walga.asn.au) and is attached in Appendix A

The Minister for Local Government has also stated he supports the review and potential changes to the application of the FHI and calculations. It is likely that the sector will see change in this space over the next 1 -2 years.

For this reason, while the City will continue to report on its financial ratios in accordance with the Act and its Regulations, however it will not be the sole focus of the City's performance or reporting to Council and the community.

It is important that the City continue to advocate for appropriate change to ensure robust reporting that is relevant to the local government industry and that it is implemented.

**Recommendation 1:**

**That the City continue to advocate in conjunction with WALGA and the local government sector to the Minister for Local Government and the DLGSC to implement the recommendations from the Ratio Reference Group Report.**

## Previously identified measures/ratios

In May 2006, the then Council of the Shire of Busselton engaged a private consultant to assist with their Five Year Financial Plan (5YFP). Through this work it was identified that 2 key measures would be used to ensure the financial sustainability of the organisation. These were the Funding Ratio and the Debt Service Coverage Ratio.

At its meeting held on the 10 May 2006 the Council resolved as follows:

*"...6. Endorse a funding ratio (being the percentage of annual rate revenue and untied grant monies required to meet the annual recurrent operational expenditure) target of below 70% by the end of Year 5 of the plan.*

*7. Endorse a maximum acceptable Debt Service Ratio (being annual debt service costs as a percentage of annual rate revenue and untied grant monies) of 10%."*

These measures are still relevant today, therefore, considering the proposed changes to the Financial Ratios and the work previously undertaken by Council.

Mr. Back indicated that an acceptable funding ratio be 60%. Essentially the lower the ratio, the more funds are available for capital expenditure. Therefore a range of 60 – 70% is ideal to ensure that we still cater for a growing community, and ensure operational efficiency.

A model illustrating the predicted funding ratio and debt service ratio is provided in Appendix B, which takes into account the proposed BPACC construction costs.

**Recommendation 2:**

**That the City of Busselton:**

1) **Acknowledge the potential changes to financial ratios and continue to report on the existing prescribed financial ratios, with an aim to improve the overall FHI progressively over the next 3 years;**
2) **endorse the proposed prescribed ratios (detailed in attachment A) as developed by the WALGA Ratio Reference Group:**
    i) **Operating Surplus Ratio (Modified)**
    ii) **Net Financial Liabilities Ratio (New)**
    iii) **Debt Service Coverage Ratio (modified)**
    iv) **Current Ratio (modified); and**

3) **Continue to set a benchmark for the Debt Service Ratio, (being the percentage of annual rate revenue and untied grant monies required to meet the annual recurrent operational expenditure) at a maximum of 10% and a Funding Ratio (being annual debt service costs as a percentage of annual rate revenue and untied grant monies) at a maximum of 70% and a minimum of 60% and to include the results within the Annual Report.**

## City Reserve Accounts

As mentioned previously, the current calculation of ratios treats Cash Reserves as "restricted assets". While there are some limitations on these assets, they are relatively liquid.

The City maintains 70 individual Reserves totalling $62.8M as at 30 June 2021. This equates to over 114% of the City's annual rates income in 2021/22. This is a healthy position for the City to maintain with cash reserves exceeding the annual rate income.

These Reserves predominately set aside funds for future infrastructure requirements in accordance with the City's Asset Management Plans. However, they are also discretionary funds that Council has chosen to allocate to these areas. Therefore, via Council resolution and a public advertising period, Council may change the purpose of these funds as per Section 6.11(2) of the *Local Government Act 1995.**

The existence of these reserves allows the City to smooth out cost impacts for infrastructure or service requirements into the future, to reduce the burden and rate fluctuation impacts on the ratepayer.

There are some reserves such as:

- Community Facility Reserves
- Specified Area Rates Reserves
- Aged Housing Joint Venture Reserves

That have been established under an obligation through legal agreements or other areas of the Act to ensure the purpose of these particular Reserves cannot be used for purposes outside of the agreement.

The remaining Reserves are generally established at Council's discretion.

**In addition to the ability under the Local government Act 1995 Section 6.11(2), local government are currently also able to access its Reserves during a State of Emergency as per the Local Government (COVID 19) Response Order issued by the Minister in 2020 without the need to advertise. The State of WA is still declared to be in a State of Emergency and this still currently applies.*

There is an opportunity for the City to review its current suite of Reserves to ensure that the most efficient use of these funds is considered.

## City Debt

The City of Busselton has a current loan borrowing amount as at 30 June 2021 of $28.26M. This figure includes both own borrowings, as well as a small amount of self-supporting loans to community groups.

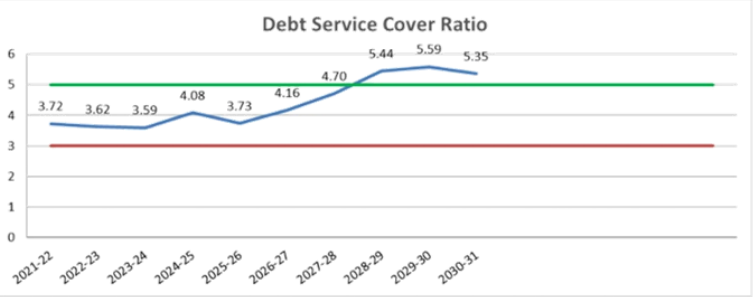
These borrowings are all fixed interest rate loans through the Western Australian Treasury Corporation (WATC) ranging from 4.51% for the Administration Building in Busselton to 2.21% for the Busselton Tennis Club project.

Current WATC rates over a 20 year period are 1.96% as at 31 August 2021.

Each year the City reports on its debt ratio within its Annual Financial Report. According to DLGSC Guidelines, a ratio above 2.0 is considered to meet the basic standard, while an advanced standard is considered to be 5.0 or greater.

As can be seen in the table below, when considering the current LTFP and proposed borrowings over the next 10 years (assuming the maximum proposed borrowings for the BPACC), the City maintains its ratio above the minimum standard, and exceeds the advanced standard in 2028/29 as loans begin to be fully paid.

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Interest rates are still currently at record lows, and the City of Busselton has the ability to lock in fixed interest rates at these levels. A review of the City's loan portfolio and requirements into the future to maximise this opportunity should be considered.

In his report to the Australian Local Government Centre of Excellence in 2014, Debt is Not a Dirty Word: Role and Use of Debt in Local Government, John Comrie outlined the following:

> *PricewaterhouseCoopers (p.83) talk about an 'aversion to using debt' in local government and suggest this is 'due to the lack of knowledge and understanding regarding commercially acceptable levels and applications of debt'. Ernst & Young (p.32) describe the 'fear of debt' as a key barrier to optimal use of debt financing in local government. It suggests that under-utilisation of debt is likely to result in an under-investment in local infrastructure. The New South Wales Treasury Corporation in its recent assessment of the financial sustainability of the New South Wales local government sector concluded that 'Debt is underutilised and there are opportunities for it to be structured in a more cost effective manner' (p.63).*

## Council/Community Reporting

The City already has a range of reporting mechanisms both from the organisation to the Council and subsequently to the community. These include:

| Time Period | Report Type | Description |
|---|---|---|
| Monthly | Monthly Financial Activity Statements | This report is presented to the Finance Committee and Full Council on a monthly basis. The report provides both statistical and written information on the City's performance with YTD Budget. It also includes detailed information on investments. |
| | Monthly Payment Transaction Listing | Provided to the Finance Committee on a monthly basis. Provides the detail of all expenditure by suppliers the City has paid in a monthly period. |
| Biannual | Corporate KPI Reporting | A mid-year and post year report is provided to Council whereby the Council receives an update on agreed indicators based on the current ratios prescribed. |

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| | | |
|---|---|---|
| Annual | Annual Financial Report | The annual report provides both statutory financial reporting and general reporting to the community in relation to our goals established throughout the year. This also provides an opportunity to expand on the financial health of the City. In the 2019/20 annual report, additional commentary was provided to outline the reality of the City's strong financial health, despite the indication of the FHI score. This is presented to the general public via the AGM of Electors. |
| | Budget Review | Each year the organisation undertakes a detailed budget review and reports back to the Finance Committee and Council its recommendations. This report includes an estimated end of year financial position and suggested amendments to ensure its financial goals are being met. This report is also available to the public through the Council Meeting processes and website. |

These reporting mechanisms are appropriate moving forward to inform the community of the City's financial performance. Additional data is also available via websites such as MyCouncil that can be accessed by the public.

**Recommendation 3:**

**That the City report to the community on an annual basis (in addition to the prescribed ratios) the ratios and benchmarks identified in recommendation 2.**

## Long Term Financial Plan

The City's Long Term Financial Plan (LTFP) is a form of a FSP due to its focus on ensuring that over that a surplus is achieved over the life of the LTFP. The current LTFP indicates an improving trend in the key ratios over the life of the Plan.

A copy of the new proposed ratios has been calculated utilising the draft LTFP which includes the potential loan borrowings of up to $26.7M for the BPACC project. See Appendix C for this detail.

The goal of this plan is to aim to improve these ratios over time and to ensure the City maintains its benchmarks and improving trends as indicated above.

**Recommendation 4:**

**That the ratios and benchmarks outlined in recommendation 2 also be modelled within the City's LTFP to ensure that these form an element of the parameters and assumptions in the development of the LTFP annual review.**

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## Additional Actions/Tasks

To improve financial sustainability and financial performance at the City of Busselton, the following areas have been identified as a focus:

1. Asset Management
    a. Optimum renewal and maintenance of existing assets
    b. Development of new assets considering whole of life costs
    c. Review of depreciation rates and useful life of assets
2. Service Management
    a. Establish service level review program
    b. Establish and develop process improvement program
3. Rating, Fees & Charges
    a. Implement rating review strategy
    b. Fees and charges review
4. Finance, Borrowings & Investment
    a. Investigate alternative revenue streams reducing reliance on rates income
    b. Reserves and Investments review to maximise benefit
    c. Optimise capital and borrowing strategies
    d. Cease the process of transferring end of year surplus to reserve
5. Efficiencies and Process Improvements
    a. Investment in technology improvements to create efficiencies
    b. Consolidation of systems
    c. Process improvement/continuous improvement program

While some of these measures and activities are ongoing and will require a commitment over time, key projects to address potentially increasing revenue and reducing expenditure are able to be addressed in the short term. These include:

1. Undertaking a rating strategy and review;
2. Investigate and establish a process improvement program to realise efficiencies;
3. Undertake a service level review program;
4. Ceasing the process of transferring surplus funds to the New Infrastructure Development Reserve; and
5. Undertake a Reserves and Investments review
6. Optimise capital and borrowing strategies

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**Recommendation 5:**

**That the City in the short term:**

1. **Undertake a rating strategy and review;**
2. **Investigate and establish a process improvement program to realise efficiencies;**
3. **Undertake a service level review program;**
4. **Cease the process of transferring surplus funds to the New Infrastructure Development Reserve;**
5. **Undertake a Reserves and Investments review; and**
6. **Optimise capital and borrowing strategies**

## Conclusion

This plan outlines the need to continue to report on existing ratios in its Annual Report until such time that legislation is amended in the future. These ratios will form the calculation to the FHI that is released on the MyCouncil website on an annual basis. This Plan proposes that the final FHI score at the end of the 3 year ensuing period show a positive trend, when compared with the previous 3 years.

In addition, new ratios that have been identified will also be reported to the community, which will provide baseline data to move towards an improving trend over time in each area.

Council's previous parameter for the Funding Ratio and the Debt Service Coverage Ratio of below 70% and 10% respectively should be maintained and also reported on to the community. These ratios should also form parameters for the development of the LTFP into the future.

Finally, additional measures to ensure that the City is moving toward a more efficient and effective organisation through service level reviews, process improvements and review of funding and expenditure strategies, will improve the bottom line of the organisation. At the end of the 3 year period, should these recommendations be implemented, the City of Busselton will be moving toward a more robust and sustainable financial position.

Appendices

Appendix A – WALGA Local Government Financial Ratios Working Group Report

Appendix B – Funding and Debt Ratio Projections

Appendix C – Proposed New WALGA Ratio Projections

*Nb: The projections in Appendix B and C are based on revised version of the current LTFP developed by staff on assumptions. These are potentially subject to change and is dependent on future decisions around the BPACC project and rates impacts.*

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# Local Government Financial Ratios




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WALGA

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## 1.0 Executive summary

Currently, there are seven financial performance indicators which are required to be included in the Annual Financial Report of a Local Government under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

Over a number of years there has been mounting concern as to the appropriateness of these indicators in providing a reasonable benchmark and measure of the financial performance of all Local Governments in WA.

WALGA formed a Local Government Financial Ratios Working Group to review the existing ratios and previous proposals for change in order to develop recommendations for meaningful and relevant ratios.

Of the existing seven prescribed ratios, it is proposed that one ratio be discontinued, one new ratio introduced and three ratios modified. It is also proposed that the Asset Management ratios are no longer prescribed for inclusion in the Annual Financial Report, but Local Governments give consideration to including Asset Management ratios in the Annual Report.

- Current Ratio; (modified)
- Asset Consumption Ratio; (no longer prescribed)
- Asset Renewal Funding Ratio; (no longer prescribed)
- Asset Sustainability Ratio; (no longer prescribed)
- Debt Service Cover Ratio; (modified)
- Operating Surplus Ratio; (modified)
- Own Source Revenue Coverage Ratio (discontinued)

It is the **recommendation of the Local Government Financial Ratios Working Group** that the following financial indicators be prescribed for inclusion in the Annual Financial Report.

- Operating Surplus Ratio,
- Net Financial Liabilities Ratio,
- Debt Service Coverage Ratio, and
- Current Ratio.

The Local Government Financial Ratios Working Group also recommends that:

I. Local Governments consider including Asset Management ratios in their Annual Report, and the Department of Local Government, Sport and Cultural Industries (DLGSC) is requested to review the Asset Management ratios in consultation with the Local Government sector;
II. DLGSC prepare a Model set of Financial Statements and Annual Budget Statements, in consultation with the Local Government sector; and
III. The Local Government Financial Ratios Working Group continue as a reference group for the development of the Model set of Financial Statements and Annual Budget Statements, and to establish new financial indicators.

## 1.1 Operating Surplus Ratio

A key indicator of a Local Government's financial performance is provided by the Operating Surplus Ratio. If a Local Government consistently achieves a positive Operating Surplus Ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset renewal and the community's service level needs, then it is considered financially sustainable.

The operating performance of a Local Government is the cornerstone of its financial structure and capacity.

It is proposed that the existing ratio be modified by –

- Redefining the terms Operating Revenue and Operating Expenses.
- Using the Adjusted Operating Revenue as the denominator, rather than Own Source Revenue.
- Recognising funds provided for the renewal of community assets in the calculation of this indicator.
- Recognising advances/reduction in the Financial Assistance Grant (FAG) in the year they are allocated and not the year they are received.

The indicator is calculated as the Adjusted Operating Surplus DIVIDED BY Adjusted Operating revenue.

This process matches the calculation of comparable indicators used by several other State jurisdictions in Australia.

## 1.2 Net Financial Liabilities Ratio

An indicator of the extent to which the Net Financial Liabilities of a Local Government can be serviced by its Operating Revenues.

The Net Financial Liabilities are a broader and more appropriate measure of indebtedness than the level of borrowings, as they include employee long-service leave entitlements and other amounts payable, as well as taking account of a Local Government's cash and investments.

The Net Financial Liabilities Ratio is calculated by expressing Net Financial Liabilities at the end of a financial year as a percentage of Adjusted Operating Revenue for the year.

The indicator is calculated as Net financial liabilities DIVIDED BY Adjusted Operating Revenue

Whilst this is a proposed **new ratio** for Western Australia, a Net Financial Liabilities Ratio is used by a number of other States.

## 1.3 Debt Service Coverage Ratio

It is proposed to modify the existing ratio by redefining the Operating Surplus as the adjusted operating surplus in line with the process used in the proposed Operating Surplus Ratio.

In addition, definitions will include adjustments so that refinanced loans and "one off" settlements of debt are excluded from the Debt Service Costs, as they would otherwise distort the ratio.

The indicator is calculated as Adjusted Operating Surplus (excl contributions/grants for asset renewal, depreciation and interest) DIVIDED BY Debt Service Costs (principal and interest).

## 1.4 Current Ratio

This is a "commercial ratio" designed to focus on the liquidity position of a Local Government that has arisen from past year's transactions.

The existing Current Ratio is a modified version of the commercial current ratio (current assets less adjustments divided by current liabilities less adjustments).

A number of possible adjustments were considered before it was determined that a simplified indicator was a better solution. The group opted for a "commercial" current ratio which is simple to apply and generally understood within the community.

The indicator is calculated as Current Assets DIVIDED BY Current Liabilities.

## 1.5 Model Set of Financial Statements and Budget Statements

Issues of consistency in presentation and calculation could be addressed by the application of a model set of annual financial accounts prepared for the sector. The Working Group meeting of 22 October 2020 resolved -

> *That WALGA prepare a report for consideration by State Council as soon as possible that recommends advocating to the Minister for Local Government that the Department of Local Government to prepare a Model set of Financial Reports for the Local Government sector, in consultation with the Office of the Auditor General.*

The WALGA State Council meeting of 2 December 2020 resolved that the Local Government sector:

1. Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General.
2. Requests the Department of Local Government to re-assess the amount of detail required to be included in Annual Financial Reports, in particular for small and medium sized entities as suggested by the Office of Auditor General.

This proposal is critical to the sector and must be actively pursued to ensure the significant possible benefits are achieved.

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## 2.0 Background

### 2.1 Existing requirements

In accordance with section 6.4(2) of the *Local Government Act 1995*, Local Governments are required to prepare an Annual Financial Report containing prescribed information. This includes seven financial ratios prescribed under Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

> *"These indicators provide a short-term measure of the financial sustainability of local governments and complement the national criteria endorsed by the Local Government and Planning Ministers' Council. They provide for a comprehensive tool for monitoring the financial sustainability of local governments."*
>
> *Financial Ratios – Local Government Operational Guidelines - Number 18 June 2013*

Regulation 50 provides that the Annual Financial Report is to include, for the financial year covered by the Annual Financial Report and the 2 preceding financial years —

(a) the current ratio; and

(b) the asset consumption ratio; and

(c) the asset renewal funding ratio; and

(d) the asset sustainability ratio; and

(e) the debt service cover ratio; and

(f) the operating surplus ratio; and

(g) the own source revenue coverage ratio.

It should be noted that only five of these indicators require audit verification.

These ratios are then used to calculate the Financial Health Indicator which is published on the MyCouncil website. The notation on the site states –

> *"The Financial Health Indicator (FHI) is a measurement of a local government's overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually. An FHI result of 70 and above indicates sound financial health. The maximum result achievable is 100. The FHI is one factor to consider in assessing overall performance. Other factors include: the range of services offered; efficiency of services delivered; and community satisfaction. A very high or low FHI may be a prompt for questions to be asked by the community about a local government's revenue, expenses and service delivery. The FHI is best viewed as a trend over time. When interpreting FHI data on the radar charts below, a larger rounder shape is better than a smaller shape. Ratio results that are closer to the centre indicate areas where attention may be required and improvement can be made."*

## 2.2 Sector Reference Group

Over a number of years there has been mounting concern as to the appropriateness of the financial ratios and Financial Health Indicators in providing a reasonable benchmark and measure of the financial performance of all Local Governments in WA.

There have been a number of accounting treatments and processes that have led to "misleading" outcomes, and in due course suspect Financial Health Indicator scores have been published on the *My*Council website.

In December 2019, the State Council of Western Australian Local Government Association (WALGA), in considering proposed changes to the ratios, resolved –

> *That the item on Financial Ratios be deferred and that WALGA form a Sector Reference Group to further review the ratios including all Zone feedback and provide recommendations to the May 2020 State Council meeting.*

The focus of the industry on matters pertaining to COVID-19 meant that the sector reference group could not be convened until August 2020.

The initial meeting of the Sector Reference Group on 13 August 2020 considered the following material.

- WALGA State Council Agenda Item – December 2019 – Local Government Financial Ratios
- Financial Performance Indicators Discussion Paper 2019 – RJ Back and Associates
- Local Government Financial Health & Risk Assessment – WA Treasury Corporation for the Department of Local Government, Sport and Cultural Industries

The Financial Performance Indicators Discussion Paper 2019 recommended five (5) ratios.

- Operating Surplus Ratio (modified calculation)
- Debt Service Coverage Ratio (modified calculation)
- Asset Sustainability Ratio
- Current Ratio (modified calculation)
- Net Financial Liabilities Ratio

The Local Government Financial Health & Risk Assessment (WATC) recommended six (6) ratios.

- Current Ratio
- Operating Surplus Ratio (modified calculation)
- Debt Service Coverage Ratio
- Net Financial Liabilities Ratio
- Asset Sustainability Ratio
- Asset Renewal Funding Ratio

The initial consideration was focused on the five ratios detailed in the WALGA Financial Performance Indicators Discussion Paper 2019 and the six ratios detailed in the WATC paper Local Government Financial Health & Risk Assessment.

Views of the Sector Reference Group were sought, and the resulting responses collated. A Working Group was formed to work through the issues and prepare a report on its recommendations.

WALGA

## 2.3 Local Government Financial Ratios Working Group

The Working Group first met on 17 September 2020 and comprised of the following members.

| | |
|---|---|
| City of Armadale | Jason Lyon |
| Shire of Coolgardie | James Trail |
| Shire of Donnybrook-Balingup | Paul Breman |
| City of Joondalup | Alan Ellingham, Ryan Ferts |
| City of Kalamunda | Alida Ferreira, Gary Ticehurst |
| City of Mandurah | Casey Mihovilovich |
| Town of East Fremantle | Peter Kocian |
| Shire of Mingenew | Jeremy Clapham |
| Shire of Northampton | Grant Middleton |
| City of Rockingham | Khushwant Kumar |
| Town of Victoria Park | Michael Cole |
| Department of Local Government, Sport and Cultural Industries | Alan Carmichael |
| Office of the Auditor General | Kellie Tonich |
| Western Australian Treasury Corporation | Richard John |
| RJ Back & Associates | Ron Back |
| WALGA | Tony Brown, Felicity Morris, James McGovern |

Over the following months the Working Group considered a range of ratios and refined the process that would mitigate the perceived weakness in the existing ratios and any proposed indicators.

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## 3.0 Review of existing ratios

The financial indicators need to be transparent, demonstrable and be measured from the data included in the Annual Financial Report. Industry benchmarks, definitions and expected outcomes should be included in the report. This will allow ratepayers to gain a better understanding of the indicators being presented.

Currently, there are seven financial ratios which are required to be included in the Annual Financial Report of a Local Government under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

These ratios are then used to calculate the Financial Health Indicator which is published on the MyCouncil website.

A number of accounting treatments and "adjustments" have, over time, resulted in a volatile set of ratios. In their Annual 18/19 Financial Audit of Local Government Entities Report, the OAG identified that 106 ratios at 72 entities indicated adverse trends. Local governments are required to report 'significant' findings to the Audit Committee and forward these reports to the Minister. On this basis, over 50% of Local Governments were required to report adverse trends in their financial ratios. If this accurately represented the financial sustainability of the sector, this would indicate a crisis. Rather, this demonstrates that the existing ratios are not fit for purpose.

As the Financial Health Indicator uses all of these ratios, the volatility is adequately demonstrated in the industry results over a number of years. The table below shows fluctuating annual results, whereas one would expect to see an emerging trend line.

| Financial Health Indicator Score | 2012/13 | 2013/14 | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|---|---|---|---|---|---|---|---|
| Quartile 1 | 87 | 76 | 91 | 72 | 88 | 74 | 75 |
| Quartile 2 | 74 | 62 | 81 | 62 | 73 | 67 | 66 |
| Quartile 3 | 59 | 48 | 64 | 48 | 64 | 59 | 60 |
| Number | 138 | 138 | 138 | 138 | 137 | 137 | 137 |




The following observations are made regarding each of the existing ratios.

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## 3.1 Operating Surplus Ratio

**Purpose:** This ratio is a measure of a Local Government's ability to cover its operational costs and have revenues available for capital funding or other purposes.

**Formula**

$$\frac{\text{Operating revenue (AAS) LESS Contributions to capital outlays LESS operating expense (AAS)}}{\text{Own Source Revenue (FR50)}}$$

This ratio does not provide an accurate picture of operating results year on year. The volatility in the results is not a true reflection of the Local Government's performance.

Results are also subject to fluctuations arising from using Own Source Revenue as the denominator in the calculations. Own source income used to calculate this ratio is not transparent and has little application for non-metropolitan Local Governments.

There would be a benefit in reporting the underlying operating surplus ratio which excludes the impact of 'one off' asset sales, accounting treatments, equity adjustments and abnormal operating revenues and expenditures rather than revenue as defined in the Accounting Standards.

Observations –

- Distorted results arising from the recognition and derecognition of –
  - community assets, through the profit and loss statement
  - equity interests in joint ventures and regional councils
  - abnormal sales of assets (land and buildings)
  - impairment of assets charged to profit and loss statement
  - non-normal operating transactions, such as underground power, and
  - operating grants provided for the provision of specified services (State programs).
- Advances/reduction in untied grants such as the Financial Assistance Grant (FAG) are recognised in the year they are received, not the year they apply.
- Non-operating grants/contributions used for the renewal of existing assets (such as roadways) is excluded from the calculation, whilst the operating expenditures include the depreciation on such assets.
- The basic standard shown in the Local Government Operational Guidelines - Number 18 (June 2013) of above 1%, differs from all of the Integrated Planning and Reporting Guidelines and Advisory Standard (2011 and 2016), which state a benchmark of 0%.

The Working Group identified this indicator as important, but considered that its construction should change.

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## 3.2 Own Source Revenue Coverage Ratio

**Purpose:** This ratio is the measurement of a Local Government's ability to cover its costs through its own revenue efforts.

**Formula**

$$\frac{\text{Own Source Operating Revenue}}{\text{Operating Expenses}}$$

This is the only ratio that provides a consistent trend as the calculations are not influenced by fluctuations in untied grants. This ratio highlights revenue risk but does not provide a clear link to sustainability.

Observations -

- Own Source Revenue does not include grants and subsidies for the provision of services which result in operating expenses. A good proportion of operating grants are conditional on incurring operating expenses.
- Operating Expenses should reflect the underlying operating expenses and not that defined under the Accounting Standards.

The Working Group considered this ratio could be useful, however should not be considered a prescribed indicator.

## 3.3 Debt Service Coverage Ratio

**Purpose:** This ratio is the measurement of a Local Government's ability to repay its debt including lease payments. The higher the ratio, the easier it is for a Local Government to obtain a loan.

**Formula**

$$\frac{\text{Operating Revenue LESS Operating Expenses (excl depreciation and interest)}}{\text{Debt Service Costs (principal and interest)}}$$

The volatility in the trend results is not a true reflection of the sector's performance and therefore does not reflect emerging trends. The ratio is not expressed in terms of the relationship to the security offered under the Act (s 6.21) i.e., general funds. (untied grants and general rates).

Observations -

- The ratio is materially affected by the advance payments/adjustments of the Federal Government's Financial Assistance Grant (Grants Commission).
- The operating results is affected by 'one-off' transactions (see Operating Surplus Ratio).
- The calculation does not address interest only loans or debt against security (s 6.21(2)).
- Refinanced loans are included in debt service costs and distort the outcome.

Given the community interest in the capacity and level of debt of public entities, the Working Group considered this indicator should be retained with some minor adjustments.

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## 3.4 Current Ratio

**Purpose:** This is a modified commercial ratio designed to focus on the liquidity position of a Local Government that has arisen from past year's transactions.

**Formula**

$$\frac{\text{Current assets (LESS restricted assets)}}{\text{Current liabilities (LESS liabilities associated with restricted assets).}}$$

The components of this ratio (e.g. next year's debt repayment) are not readily converted to a meaningful performance indicator. For example, the Current Ratio includes next year's debt repayments in the current liabilities. The funding of those repayments is included in the following year's budget. Hence, there is a timing mismatch, and the Current Ratio could result in a negative outcome.

Observations -

- A number of transactions classified as current assets and current liabilities do not relate to immediate cash commitments. For example, employee entitlement provisions are usually not 'consumed' in the following year, and borrowings are funded from next year's budget.
- If the liquidity of a Local Government to meet its immediate cash commitments is the focus, then the unrestricted cash to meet current liabilities for trade and accrual should be measured.
- Local governments that fail to deliver programs funded from prior financial year's rates and subsequently carry forward funds for those programs into the next financial year are 'rewarded' with a higher Current Ratio. Many Local Governments' Current Ratio looks favourable due to these circumstances.
- Advance payment of untied grants (FAGs) overstates cash holdings.
- Inventories, especially land for resale, is not usually applied to a current liability.
- Some non-current liabilities have a restriction on cash, such as bonds and securities.
- Cash assets are reduced by reserve accounts (under a DLG interpretation of Section 6.11). However, the only reserves that carry a contingent liability are those associated with specified area rates, service charges, unused grants, developer contribution plan etc. which require the Local Government to repay or spend.

The Working Group, after considerable reviews, opted for a commercial style indicator. To modify the existing ratio with so many "adjustments" would make the indicator complex and considered contrived. It was therefore considered a simple and generally accepted indicator should be applied.

## 3.5 Asset Management Ratios

Three Asset Management ratios, the Asset Sustainability Ration, Asset Consumption Ratio and Asset Renewal Funding Ratio, are currently prescribed for inclusion in the Annual Financial Report. While each of these ratios is discussed in detail below, the Working Group noted common issues to all of these ratios.

The Working Group recognised that Asset Management is one of Local Government's central responsibilities. However, the inclusion of the Asset Management ratios in the Annual Financial Report is problematic for a number of reasons.

Observations –

- The Asset Management ratios are not calculated from information that can be sourced from the Annual Financial Report, so the ratios do not have a connection to the report and users cannot verify the calculation from information in the financial report.
- For the above reason, attesting to these ratios (particularly the Asset Consumption and Asset Renewal Funding Ratios) as part of the audit is problematic.
- Inclusion of the asset management ratios in the Annual Financial Report makes it difficult to present the user with a full explanation of the ratios in the context of the asset management maturity levels of the Local Government, or the particular circumstances that may have led to the ratio calculation outcome.

As a result, the Working Group considered that the Asset Management ratios should not be prescribed for inclusion in the Annual Financial Report. Instead, the Working Group's view is that Local Governments should address Asset Management in the Annual Report.

### 3.5.1 Asset Sustainability Ratio

**Purpose:** This ratio indicates whether a Local Government is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

**Formula**

$$\frac{\text{Capital Renewal and Replacement}}{\text{Depreciation Expense}}$$

This ratio suffers from a lack of definition and the clarity of terminology. For example, capital renewal and replacement expenditure means expenditure to renew or replace existing assets, whilst the asset management guidelines couch the outlays in terms of service potential.

Observations -

- Not all asset classes present with a uniform annual renewal process. Buildings for example are replaced in one year and not each year. This leads to a spiking effect of asset renewal for class of asset. This matter also applies to bridges, major plant, airport infrastructure etc.
- Lack of clarity in defining components results in an inconsistent interpretation.
- The results need to be analysed in conjunction with the other two asset management ratios.

- The ratio is impacted substantially by the depreciation expense. Over-stated revaluations have seen a dramatic increase in depreciation expenses and therefore a reduction in this ratio over time.

The Working Group, after considering modifying the calculation of the existing indicator and renaming the ratio, opted to not recommend the use of this modified indicator as a prescribed indicator.

The Working Group recognised the importance of asset management to Local Government, but considered that this could not be reduced to a purely financial assessment. Rather, the Group formed the view that appropriate Asset Management indicators should be considered for disclosure in the Annual Report where additional context and analysis could be provided.

### 3.5.2 Asset Consumption Ratio

**Purpose**: This ratio measures the extent to which depreciable assets have been consumed by comparing their written down value to their replacement cost.

**Formula**

$$\frac{\text{Depreciated Replacement Costs (DRC) of assets (Written down value)}}{\text{Current Replacements Costs (CRC) of depreciable assets}}$$

Observations -

- Not subject to audit verification.
- Lack of clarity in defining components results in an inconsistent interpretation.
- The calculation of this ratio is not transparent.
- The results need to be analysed in conjunction with the other two asset management ratios.

As noted above, the Working Group formed the view that appropriate Asset Management indicators should be considered for disclosure in the Annual Report.

### 3.5.3 Asset Renewal Funding Ratio

**Purpose:** This ratio is a measure of the ability of a Local Government to fund its projected asset renewal / replacements in the future.

**Formula**

$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$

This indicator considers future transactions and not the financial performance shown in the Annual Financial Report. It is appropriate to disclose this ratio in the long-term financial plan. This ratio is based on theoretical modelling projections of future financial investments. These differ from the actual experiences. This ratio is very useful as an informing strategy for Community Planning but does not measure the past performance or financial sustainability of a Local Government.

Observations -

- On average 19, or 14% of Local Governments do not produce long term financial plans and cannot calculate this ratio.
- Not subject to audit verification.

- The results need to be analysed in conjunction with the other two asset management ratios.
- The calculation of this ratio is not transparent.

The Working Group formed the view that appropriate asset management indicators should be considered for disclosure in the Annual Report.

## 3.6 Financial Health Indicator

Developed by WATC, the Financial Health Indicator is a measurement of a Local Government's overall financial health. A result of 70 and above indicates sound financial health. The maximum result achievable is 100. The FHI is one factor to consider in assessing overall performance.

The FHI is calculated from financial ratios published in the Local Government's Annual Financial Report and relies on statutory performance indicators without adjustments.

There is merit in communicating the collective impact of all performance measures into a general assessment. The means of calculating the outcomes, weighting and scale need to be carefully considered to enable the ratepayer to gain an unbiased view of their Local Government performance relative to others and industry benchmarks.

Whilst this indicator is currently presenting the industry with significant concern, it will not be addressed in this review. The Working Group is of the view that once the ratios are established the formulation, scaling, weightings and benchmarks should be determined after wide ranging consultation with all stakeholders in the industry. The Working Group would like to continue and as act as a reference group during this process.

## 4.0 Report on Proposed Financial Indicators

There are many financial performance indicators that can be considered. Each has a use for Local Government comparisons and/or assessment. Too few and they become volatile, whilst too many becomes confusing or and fail to communicate a message. This is where a financial health indicator, properly constructed, becomes useful.

Financial Indicators need to be readily communicable to ratepayers and the Community in such a way that will enhance their understanding of the financial performance of their Local Government.

The following objectives are considered important in defining key financial indicators –

- ✓ Indicators need to be transparent, demonstrable and measurable
- ✓ allow ratepayers and the community to gain a better understanding of a Local Government's financial performance
- ✓ measure a Local Government's annual financial performance for the current year and the prior two financial years
- ✓ include benchmarks, definitions and outcomes
- ✓ sufficiently robust to provide meaningful trends.

It should be acknowledged that Financial Ratios measure financial performance and do not measure a Local Government's efficiency or effectiveness in delivering its programs and services.

## 4.1 Model set of Financial Statements and Annual Budget Statements

Issues of consistency in presentation and calculation could be addressed by the application of a model set of financial accounts and budget statements prepared for the sector. Unlike other States, Western Australia does not have a model Financial Report which all Local Governments are required to prepare. Currently, the default model is that prepared by the accounting firm Moore Australia.

Considerable resources are applied by Local Governments in the production of the Annual Financial Report. Reports are prepared in accordance with the Accounting Standards, plus specific disclosures under legislation. Frequent changes to Accounting Standards place an additional burden on small and regional Local Governments.

The production of a model set of financial reports, by March of each year, would ensure consistency in approach, formulation, reduced resources and application of Accounting Standards across the industry. This will then be reflected in reduced preparation and audit costs.

Substantial benefit will accrue to the sector if a web-based preparation and collection facility was available that could reduce the duplication of data collection under the current processes. This would also allow efficient comparison and benchmarking of Local Government financial information.

The model needs to be endorsed by the Department and the Office of the Auditor General.

In October 2020, the Working Group discussed the possibility of progressing this proposal as soon as possible, rather than waiting for the work on Financial Ratios to be completed. It was decided that this should be actioned as a priority. A signal from DLGSC as to whether this proposal is supported will assist in guiding the group's next steps, noting that the actual development of a model set of accounts would take time and resources.

The working group meeting of 22 October 2020 resolved -

> *That WALGA prepare a report for consideration by State Council as soon as possible that recommends advocating to the Minister for Local Government that the Department of Local Government to prepare a Model set of Financial Reports for the Local Government sector, in consultation with the Office of the Auditor General.*

The WALGA State Council meeting of 2 December 2020 resolved that the Local Government sector:

1. Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General.
2. Requests the Department of Local Government to re-assess the amount of detail required to be included in Annual Financial Reports, in particular for small and medium sized entities as suggested by the Office of Auditor General.

This proposal is critical to the industry and must be actively pursued to ensure the benefits accrue to the industry.

## 4.2 Recommended Financial Ratios

In formulating its approach to defining a set of ratios, the group took the view that they should be an overarching set of indicators of a Local Government's financial performance.

It is acknowledged that a Local Government may include its own performance indicators (financial and non-financial) in its Annual Report. The group considered the possibility of including all financial indicators in the Annual Report and not the Annual Financial Report.

The view was taken that in the interest of transparency and good governance that the prescribed ratios should be recorded in the Annual Financial Report and verified as part of the audit process.

Of the current seven prescribed ratios, it is proposed that three will be modified and one will be discontinued. It is also proposed that the Asset Management ratios are no longer prescribed for inclusion in the Annual Financial Report, but Local Governments give consideration to including Asset Management ratios in the Annual Report.

- Current Ratio; (modified)
- Asset Consumption Ratio; (no longer prescribed)
- Asset Renewal Funding Ratio; (no longer prescribed)
- Asset Sustainability Ratio; (no longer prescribed)
- Debt Service Cover Ratio; (modified)
- Operating Surplus Ratio; (modified)
- Own Source Revenue Coverage Ratio (discontinued)

The following four ratios are recommended –

- Operating Surplus Ratio,
- Net Financial Liabilities Ratio,
- Debt Service Coverage Ratio, and
- Current Ratio.

### 4.2.1 Operating Surplus Ratio

A key indicator of a Local Government's financial performance is provided by the Operating Surplus Ratio. If a Local Government consistently achieves a positive Operating Surplus Ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset renewal and the community's service level needs, then it is considered financially sustainable.

The operating performance of a Local Government is the cornerstone of its financial structure and capacity.

#### 4.2.1.1 Issues

It is proposed that the existing ratio be modified by redefining Operating Revenues and Expenses and using the revised Operating Revenue as the denominator, rather than Own Source Revenue.

Currently, revenue is defined according to the Australian Accounting Standards excluding contributions of a capital nature. Therefore, several "revenue" transactions of a "capital" nature are excluded in the calculations.

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#### 4.2.1.2 Funds provided for the renewal of community assets

It is proposed that Operating Revenues recognise the funds provided for the renewal of community assets. The majority of these funds relate to roads, which are owned by the Crown and managed by the Local Government.

It is intended the "Grants, subsidies and contributions"' disclosed under Operating Revenue will include all untied grants and tied grants for the renewal of community assets. To facilitate this the note, usually Note 2 – Revenues and Expenditures will detail those "non-operating" grants provided for asset renewal.

The calculation of the proportion associated with asset renewal will follow the "renewal capital" outlays aligned to each grant.

This process matches the calculation of comparable indicators used by several other State jurisdictions in Australia.

#### 4.2.1.3 Advances made for the Financial Assistance Grant

Since 2008/09 the Federal Government, for various reasons, has made advance payments of the Financial Assistance Grant to Local Governments. There is no consistent approach to the process with some advances covering 3 months, whilst in other years the advance is for 6 months of the following year's allocation.

The Accounting Standards require these funds to be recognised in the year they are received rather than the year to which they apply. This grant is a substantial revenue source for many Local Governments. Consequently, to provide a meaningful trend in the operating performance, these advances and the subsequent adjustment must be accounted for.

This can be addressed in two ways –

1. Recognise the grant in the year the allocation relates. As this is not in accordance with the Accounting Standards, it would require legislative change.
2. Make an adjustment in the way the ratio is to be calculated. This will effectively accrue the funds into the year to which they relate.

At this stage option 2 is seen as the most readily achievable process. The note relating to revenues can make the appropriate disclose so the transaction is transparent in its application.

#### 4.2.1.4 Re-defining the terminology

It is proposed the terminology used in Attachment B define the terms Operating Revenue and Operating Expenditures.

To recognise funds provided from external sources which are applied to the renewal of existing assets the previous categories shown in Schedule 1 Part 2 — Nature or type classifications of the *Local Government (Financial Management) Regulations 1996* would need to change.

| **Schedule 1 Nature or type descriptions** | **Proposed change** |
|---|---|
| Revenue | Operating revenue |
| Expenditure | Operating expenditure |
| Operating Grants/Subsidies/Contributions | Grants, subsidies and contributions |
| Non-operating grants, subsidies and contributions | Grants and contributions for new or upgrade assets |

#### 4.2.1.5 Formula

**Operating Surplus Ratio**

$$\frac{\text{Adjusted Operating Surplus}}{\text{Adjusted Operating Revenue}}$$

**Operating Revenues – see Attachment B**

**Adjusted Operating Revenues –** is the Operating Revenues (Adjusted for FAG's)

**Financial Assistance Grant adjustment** is prior year advance less current year advance.

**Operating Surplus** is the Operating Revenues LESS Operating Expenses

**Adjusted Operating Surplus** is the Adjusted Operating Revenues LESS Operating Expenses

Expressed as a number or percentage.

This indicator is in line with similar indicators used by other States. However, it does differ in that the effect of advances of Financial Assistance Grants are considered when calculating this ratio.

### 4.2.2 Net Financial Liabilities Ratio

An indicator of the extent to which the net financial liabilities of a Local Government can be serviced by its operating revenues.

The net financial liabilities are a broader and more appropriate measure of indebtedness than the level of borrowings. Net financial liabilities include items such as employee long-service leave entitlements and other amounts payable as well as taking account of a Local Government's cash and investments.

The Net Financial Liabilities Ratio is calculated by expressing net financial liabilities at the end of a financial year as a percentage of adjusted operating revenue for the year. If the ratio falls, over time, this indicates that the Local Government's capacity to meet its financial obligations from adjusted operating revenue is strengthening.

The ratio is calculated by dividing the Net Financial Liabilities by the Adjusted Operating Revenue (not including income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature).

#### 4.2.2.1 Formula

**Net Financial Liabilities Ratio**

$$\frac{\text{Net Financial Liabilities}}{\text{Adjusted Operating Revenue}}$$

**Net Financial Liabilities** equal the total liabilities less financial assets (excluding equity accounted investments in Council businesses).

**Net Financial Liabilities** equals

Total Liabilities (Statement of Financial Position)

**Less:**

- Current cash and cash equivalents (Statement of Financial Position)
- Current trade & other receivables (Statement of Financial Position)
- Current other financial assets (Statement of Financial Position)
- Non-current financial assets (Statement of Financial Position)

**Total Liabilities** (Statement of Financial Position) (excluding liabilities for equity accounted investments in Council businesses but including amounts in advance and Lease Liabilities)

**Adjusted Operating Revenues** – is the Operating Revenues (Adjusted for FAGs)

Expressed as a percentage.

**Note** that interests in equity accounted Local Government businesses are not financial assets or liabilities. Accordingly, if liabilities they are deducted from the Total Liabilities figure, but if assets they are not deducted from the Total Liabilities figure.

Whilst this is a proposed **new ratio** for Western Australia, a Net Financial Liabilities Ratio is used by a number of other States.

### 4.2.3 Debt Service Coverage Ratio

A Local Government's ability to service debt is measured by the Debt Service Coverage Ratio. This is the measurement of a Local Government's ability to produce enough cash to cover its debt payments.

It is proposed to modify the existing ratio by redefining the Operating Surplus as the Adjusted Operating Surplus in line with the process used in the proposed Operating Surplus Ratio.

Whilst this ratio measures components of the Net Financial Liabilities Ratio, it was considered an appropriate short term measure of a Local Government debt structure, noting that there is community focus on the level of debt incurred by Local Governments.

It is proposed to modify the existing Debt Service Coverage Ratio by redefining the "Annual Operating Surplus" as the Adjusted Operating Surplus in line with the process used in the proposed Operating Surplus Ratio.

Clarification of the definitions needs attention so that refinanced loans and "one off" settlements of debt are excluded from the Debt Service Costs, which otherwise distorts the ratio.

#### 4.2.3.1 Formula

**Debt Service Coverage Ratio**

$$\frac{\text{Adjusted Operating Surplus (excl grants/contributions for asset renewal, depreciation, interest)}}{\text{Debt Service Costs (principal and interest)}}$$

**Debt Service Costs - principal** – excludes refinancing loans.

Expressed as a number.

It is acknowledged that the proposed ratio does not address interest only loans or the level of debt raised against the general security under Section 6.21(2)) of the Act, being its general funds.

However, an indicator used by lenders in assessing a Local Government's position is considered more appropriate.

### 4.2.4 Current Ratio

The Current Ratio is a liquidity ratio that measures an entity's ability to pay short-term obligations or those due within one year. It informs users how an entity can maximize the current assets on its Balance Sheet to satisfy its current debt and other payables.

The Current Ratio is called "current" because, unlike some other liquidity ratios, it incorporates all current assets and liabilities.

This is a commercial ratio designed to focus on the liquidity position of a Local Government that has arisen from past year's transactions.

#### 4.2.4.1 Issues

The existing current ratio is a modified version of the commercial current ratio (current assets divided by current liabilities). Current assets are reduced by the amount of "restricted assets" and current liabilities are reduced by the liabilities associated with those restricted assets. Prior to 2019/20 the largest component of restricted assets was Cash Backed Reserves and unused grant funds.

Local governments that fail to deliver programs funded from prior financial year's rates and subsequently carry forward funds for those programs into the next financial year are 'rewarded' with a higher current ratio. Many Local Governments' current ratio looks favourable due to these circumstances.

A Local Government's financial cycle provides for debt repayments to be made from each annual budget. It is not intended that Local Governments raise revenue twelve months in advance to meet these obligations.
The Working Group considered further modifying the existing Current Ratio for the following

- Advance payment of untied grants (FAGs) overstates cash holdings,
- Some non-current liabilities have a restriction on cash e.g., bonds and securities,
- Liability associated with specified area rates, service charges (require the Local Government to repay or spend),

- Inventories, especially land for resale, are not usually applied to current liabilities,
- Employee entitlement provisions are usually not 'consumed' in the following year,
- Borrowings, which are funded from next year's budget.

The level of modification required was determined to be excessive and a simplified indicator was considered a better solution. The following options were explored.

- Commercial style **Current Ratio** - Current Assets DIVIDED BY Current Liabilities
- **Untied cash to trade creditors/accruals Ratio**. This measures the unrestricted cash assets available to meet immediate current liabilities for trade creditors, accrued expenses etc
- **Quick Ratio** - Current Assets Less Inventories DIVIDED BY Current liabilities
- **Quick Ratio adjusted** - Current Assets Less Inventories Less conditional reserves DIVIDED BY Current liabilities

The disclosure requirements of AASB 15, AASB 1058 and AASB 16 from 2019/20 onwards have changed significantly the recognition of revenues and recording of liabilities not previously recorded in Local Government financial statements.

Liabilities associated with grants are now disclosed in the Statement of Financial Position (Balance Sheet), whereas previously "restricted" funds were shown by way of a note. The recognition of "tied" grants is now aligned with the expenditures rather than recognising the grants when the Local Government receives the funds. Terms such as contract liabilities, lease liabilities and right of use assets are now embedded in the Balance Sheet.

Almost all of a Local Government's "obligations" or liabilities for grants and contributions received are now reflected in the Balance Sheet.

If measuring the short-term liquidity (ability to pay immediate creditors) of a Local Government is an issue, then consideration should be given to using the **Untied cash to trade creditors/accruals Ratio.** This measures the unrestricted cash assets available to meet immediate current liabilities for trade creditors, accrued expenses etc.

The group opted for the "commercial" current ratio which is simple to apply and generally understood within the community.

#### 4.2.4.2 Formula

**Current Ratio**

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

Expressed as a number or percentage.

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### 4.2.5 Asset Management Indicators

The Working Group considered that all asset management indicators would be best placed in other corporate documents such as the Annual Report, the Long-Term Financial Plan and the Asset Management Plans.

Considerable attention was given to retaining the Asset Sustainability Ratio as one of the prescribed ratios.

Some members presented the view that the spiking effect of renewal outlays on buildings, bridges, major plant etc distorted the annual ratio presented in the financial reports. Some Local Governments transfer the equivalent funds to reserves each year to meet the expected spiking effect of the renewal of these assets. This process is not recognised in the current calculation of the ratio.

The possibility of adjusting the ratio for these transfers was explored. The concern was that the modified ratio would then not be constructed in accordance with the guidelines used for asset management plans. There would need to be considerable analysis in determining these adjustments and require audit verification.

The group held the view that all of the asset management indicators would be best placed to be reported in the Annual Report. The three indicators currently prescribed are as follows –

**Asset Sustainability Ratio** - An indicator of the extent to which assets managed by a Local Government are being renewed or replaced as they reach the end of their useful lives. This is expressed as outlays on capital renewal/replacement DIVIDED BY depreciation expense.

**Asset Consumption Ratio** - This ratio highlights the aged condition of a Local Government's physical assets. This is expressed as Depreciated replacement cost (DRC) of assets (Written down value) DIVIDED BY current replacements costs (CRC) of depreciable assets.

**Asset Renewal Funding Ratio** - A Local Government's financial capacity to fund asset renewal at existing revenue/service levels in future financial years. This is expressed as NPV of planned capital renewals over 10 years DIVIDED BY NPV of required capital expenditure over 10 years.

The Asset Sustainability Ratio is used by a number of other States as a prescribed indicator.

In recommending that the Asset Management ratios no longer be included in the prescribed financial ratios, the group is of the view that Asset Management should be included in the Annual Report. This would allow Local Governments to include explanations of the method of calculating input values, which has been open to different interpretation. Local Governments would have the opportunity to analyse the resulting ratio, providing reasons for an unusual result. Local Governments would also be able to indicate their level of confidence in the data they have relied on, and the maturity of their Asset Management practices more broadly.

While the Working Group has not recommended any modifications to the existing Asset Management ratios at present, the Group is of the view that improvements are both possible and desirable. If the Asset Management ratios are no longer fixed in regulation, this allows for flexibility and change to reflect emerging best practice. The Group recommends that

DLGSC review these ratios in consultation with the Local Government sector. Following the review, it is recommended that the Department issue guidelines in relation to the most appropriate Asset Management ratios. The guidelines could include the Asset Management ratios, information on how to calculate these, and which local governments should complete this additional reporting. This could be based on the size and capacity of Local Governments, and how advanced they are in developing a fully costed LTFP.

## 4.3 Comparison to the current set of prescribed ratios

| Compared to current Financial Ratios | Finance Regn 50 | WALGA Pre 2019 | WALGA Dec 2019 | DLG&C WATC Working Group | |
|---|---|---|---|---|---|
| **Number of Ratios** | 7 | 3 | 5 | 6 | 4 |
| Current Ratio | Yes | | ! | ✗ | ✗ |
| Asset consumption ratio | Yes | | | | |
| Asset renewal funding ratio | Yes | ✓ | | ✓ | |
| Asset sustainability ratio | Yes | | ✓ | ✓ | |
| Debt Service Coverage Ratio | Yes | | ! | ✓ | ! |
| Operating Surplus Ratio | Yes | ✓ | ✗ | ✗ | ✗ |
| Own source revenue coverage ratio | Yes | | | | |
| Net Financial Liabilities Ratio | | New | New | New | New |

Compared to current financial ratios
✗ major modification ! similar ✓ same

All previous reports on the current financial indicators have suggested substantial change, both in number and construction.

## 4.4 Issues – further consideration

During the course of the review, consideration was given to a number of topics but deferred subject to the determination as to the number and type of Financial Ratios to be prescribed.

**Model set of Financial Statements and Annual Budget Statements** - There are a number of matters that flow from the construction and endorsement of a model set of financial reports.

- Should we be preparing general purpose financial reports rather than regulated disclosures,
- Could the process employ technology (cloud-based model) to formulate and produce compliant financial reports,
- Could the model collect the information currently prescribed in Regulations?
- Could the process be extended for the annual budget?
- Could the process include information for the Grants Commission Returns?
- Can the data be made freely available to the public and the industry?

The whole process is incumbent on the Department agreeing to the concept and producing an industry template in conjunction with the Office of the Auditor General.

**Other useful performance indicators** - The group confirmed the primary focus should be on the statutory/mandatory ratios but considered whether to make suggestions about optional ratios that demonstrate Local Government performance, effectiveness and efficiency, and where and how these indicators could be published.

The group noted the limitations of numbers in accurately reflecting how well something is done, rather than how often/how much it is done. There is considerable interest in rate (value) comparisons, which are currently very difficult to achieve due to the different approaches taken to levying rates, including concessions, differential rates and separate/bundled waste levies.

**Financial Health Indicator (FHI)** - Calculation from financial ratios published in the Local Government's Annual Financial Report. This applies the current statutory performance indicators (without adjustment).

Discussion of benchmarks, and floor/ceiling for FHI's, deferred until ratios are confirmed and can be tested against accounts from previous years. The Group expressed dissatisfaction with use and calculation of the current FHI, but believe it will continue to be used by the State.

Whilst this indicator is currently presenting the industry with the most concern, it was not addressed in this review. The Group is of the view that once the ratios are established the formulation, scaling, weightings and benchmarks should be determined after wide ranging consultation with all stakeholders in the industry. The Working Group would like to continue and as act as reference group during this process.

**Asset depreciation** is a significant component of a Local Government's operating expense, and the approach differs between Local Governments. If the Operating Surplus is to be used as a benchmarking comparative, it is believed a review could provide further benchmarks to compare how Local Governments are treating asset depreciation. This is likely to be a separate exercise for the sector.

## 5.0 Recommendations

Currently, there are seven financial performance indicators which are required to be included in the Annual Financial Report of a Local Government under section 6.4(2) of the *Local Government Act 1995* and Regulation 50 of the *Local Government (Financial Management) Regulations 1996*.

Of the existing seven prescribed ratios, it is proposed that one ratio be discontinued, one new ratio introduced and three ratios modified. It is also proposed that the asset management ratios are no longer prescribed for inclusion in the Annual Financial Report, but Local Governments give consideration to including Asset Management ratios in the Annual Report.

- Current Ratio; (modified)
- Asset Consumption Ratio; (no longer prescribed)
- Asset Renewal Funding Ratio; (no longer prescribed)
- Asset Sustainability Ratio; (no longer prescribed)
- Debt Service Cover Ratio; (modified)
- Operating Surplus Ratio; (modified)
- Own Source Revenue Coverage Ratio (discontinued)

## 5.1 Prescribed Ratios

It is the **recommendation of the Local Government Financial Ratios Working Group** that the following financial indicators be prescribed for inclusion in the Annual Financial Report.

- Operating Surplus Ratio,
- Net Financial Liabilities Ratio,
- Debt Service Coverage Ratio, and
- Current Ratio.

### 5.1.1 Operating Surplus Ratio

A key indicator of a Local Government's financial performance is provided by the Operating Surplus Ratio. If a Local Government consistently achieves a positive Operating Surplus Ratio and has soundly based long term financial plans showing that it can continue to do so in future, having regard to asset renewal and the community's service level needs, then it is considered financially sustainable.

The operating performance of a Local Government is the cornerstone of its financial structure and capacity.

It is proposed that the existing ratio be modified by –

- Redefining the terms Operating Revenues and Expenses.
- Using the Adjusted Operating Revenue as the denominator, rather than Own Source Revenue.
- Recognising funds provided for the renewal of community assets in the calculation of this ratio.

- Recognising advances/reduction in the Financial Assistance Grant (FAG) in the year they are allocated and not the year they are received.

Formula
**Operating Surplus Ratio**

$$\frac{\text{Adjusted Operating Surplus}}{\text{Adjusted Operating Revenue}}$$

This process matches the calculation of comparable indicators used by several other State jurisdictions in Australia.

### 5.1.2 Net Financial Liabilities Ratio

An indicator of the extent to which the net financial liabilities of a Local Government can be serviced by its operating revenues.

The net financial liabilities are a broader and more appropriate measure of indebtedness than the level of borrowings, because it includes items such as employee long-service leave entitlements and other amounts payable as well as taking account of a Local Government's cash and investments.

The Net Financial Liabilities Ratio is calculated by expressing Net Financial Liabilities at the end of a financial year as a percentage of Adjusted Operating Revenue for the year.

Formula
**Net Financial Liabilities Ratio**

$$\frac{\text{Net financial liabilities}}{\text{Adjusted Operating Revenue}}$$

Whilst this is a proposed **new ratio** for Western Australia, a Net Financial Liabilities Ratio is used by a number of other States.

### 5.1.3 Debt Service Coverage Ratio

A Local Government's ability to service debt is measured by the Debt Service Coverage Ratio. This is the measurement of a Local Government's ability to produce enough cash to cover its debt payments.

It is proposed to modify the existing ratio by redefining the Operating Surplus as the Adjusted Operating Surplus in line with the process used in the proposed Operating Surplus Ratio.

In addition, definitions will include adjustments so that refinanced loans and "one off" settlements of debt are excluded from the debt service costs which distorts the ratio.

To make the proposed ratio similar to the current ratio, the adjustment made in the proposed Operating Surplus Ratio for grants/contributions for asset renewal capital outlays would need to be added back.

Formula
**Debt Service Coverage Ratio**

$$\frac{\text{Adjusted Operating Surplus (excl grants/contributions for asset renewal, depreciation and interest)}}{\text{Debt Service Costs (principal and interest)}}$$

**Debt Service Costs - principal** – excludes refinancing loans.

### 5.1.4 Current Ratio

The Current Ratio is a liquidity ratio that measures an entity's ability to pay short-term obligations or those due within one year. It informs users how an entity can maximize the current assets on its Balance Sheet to satisfy its current debt and other payables.

This is a "commercial ratio" designed to focus on the liquidity position of a Local Government that has arisen from past year's transactions.

The existing Current Ratio is a modified version of the commercial current ratio (current assets less adjustments divided by current liabilities less adjustments).

It was considered that further modifications could also be made to the formula for the following –

- Advance payment of untied grants (FAGs) overstates cash holdings,
- Some non-current liabilities have a restriction on cash e.g., bonds and securities,
- Liability associated with specified area rates, service charges (require the Local Government to repay or spend),
- Inventories, especially land for resale, are not usually applied to current liabilities,
- Employee entitlement provisions are usually not 'consumed' in the following year,
- Borrowings, which are funded from next year's budget.

The level of adjustment appeared excessive and a simplified indicator was considered a better solution. The group opted for a "commercial" current ratio which is simple to apply and generally understood within the community.

Formula
Current Ratio

$$\frac{\text{Current Assets}}{\text{Current Liabilities}}$$

## 5.2 Model set of Financial Statements and Annual Budget Statements

It is the **recommendation of the Local Government Financial Ratios Working Group** that the Department of Local Government, in consultation with the Office of the Auditor General, prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government Sector.

The Working Group identified this as a priority relatively early in its deliberations. The Working Group considered that a Model set of Financial Statements would enable

consistency in presentation and calculation across the sector. This would reduce the workload and expenditure of Local Governments, while ensuring all financial reports achieve a minimum standard and are consistent and comparable. As a result, this recommendation has already been adopted by WALGA's State Council.

On 22 October 2020, the Working Group resolved -

> *That WALGA prepare a report for consideration by State Council as soon as possible that recommends advocating to the Minister for Local Government that the Department of Local Government to prepare a Model set of Financial Reports for the Local Government sector, in consultation with the Office of the Auditor General.*

The WALGA State Council meeting of 2 December 2020 resolved that the Local Government sector:

1. Requests the Minister for Local Government to direct the Department of Local Government to prepare a Model set of Financial Statements and Annual Budget Statements for the Local Government sector, in consultation with the Office of the Auditor General.
2. Requests the Department of Local Government to re-assess the amount of detail required to be included in Annual Financial Reports, in particular for small and medium sized entities as suggested by the Office of Auditor General.

This proposal is critical to the Local Government sector and must be actively pursued. The Working Group would like to continue and as act as reference group during this process.

## 5.3 Asset Management Ratios

It is the **recommendation of the Local Government Financial Ratios Working Group** that Local Governments give consideration to including Asset Management ratios in the Annual Report, and that the Department of Local Government is requested to review the existing Asset Management Ratios in consultation with the Local Government sector.

Asset management is a key responsibility of Local Governments, and relevant ratios should be reported where they can be accompanied by appropriate explanation of their calculations and underlying assumptions. The ratios used to indicate a Local Government's performance in this area should be the subject of regular review to ensure they reflect recognised better practice. Based on the review, it is recommended that the Department issue detailed guidelines in relation to the most appropriate Asset Management ratios, include calculation methods and appropriate reporting levels for Local Governments of different sizes and capacities.

## 5.4 Future consultation

It is the **recommendation of the Local Government Financial Ratios Working Group** that further consultation is undertaken with the Local Government sector to:

- Assist in the development of the Model set of Financial Statements and Annual Budget Statements; and
- Establish appropriate ratio scaling, weightings and benchmarks for the calculation of a financial health indicator.

The Working Group would like to continue and as act as reference group during this process.

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## 6.0 Attachment A – Sector Reference Group

The first meeting of the sector reference group was held on 13 August 2020. The group comprised of -

| | |
|---|---|
| **Convenor:** | Tony Brown |
| City of Armadale | Jason Lyon |
| Shire of Augusta Margaret River | James Shepherd |
| City of Bayswater | David Nicholson |
| Shire of Beverley | David White |
| City of Busselton | Tony Nottle, Paul Sheridan |
| Town of Cambridge | Roy Ruitenga |
| City of Canning | Garry Adams |
| Shire of Carnamah | Ian Walsh |
| Shire of Chapman Valley | Maurice Battilana |
| City of Cockburn | Stuart Downing |
| Shire of Coolgardie | James Trail |
| Shire of Denmark | Lee Sounness |
| Shire of Donnybrook-Balingup | Paul Breman |
| Shire of Dundas | Peter Fitchat |
| Town of East Fremantle | Peter Kocian |
| Shire of Esperance | Shane Burge |
| Shire of Exmouth | Gollie Coetzee |
| Shire of Gnowangerup | Ian Graham |
| City of Joondalup | Alan Ellingham, Ryan Ferts |
| City of Kalamunda | Gary Ticehurst |
| City of Kalgoorlie Boulder | John Walker |
| City of Karratha | Phillip Trestrail |

| | |
|---|---|
| Shire of Katanning | Lisa Hannigan |
| Shire of Kojonup | Anthony Middleton |
| City of Kwinana | Stacey Hobbins |
| City of Mandurah | Casey Mihovilovich |
| Shire of Manjimup | Greg Lockwood |
| City of Melville | Alan Ferris |
| Shire of Mingenew | Jeremy Clapham |
| Shire of Mt Marshall | Tanika McLennan |
| Shire of Murray | Tracie Unsworth |
| Shire of Northampton | Garry Keeffe, Grant Middlton |
| City of Rockingham | Khushwant Kumar |
| Shire of Serpentine Jarrahdale | Frazer Sullivan |
| City of South Perth | Colin Cameron |
| City of Stirling | Dan Richards |
| City of Subiaco | Scott Hawkins |
| Shire of Upper Gascoyne | John McCleary |
| Town of Victoria Park | Michael Cole |
| City of Vincent | Vanisha Govender |
| Department of Local Government, Sport and Cultural Industries | Alan Carmichael, Shannon Wood |
| Western Australian Treasury Corporation | Richard John, Neil Lai |
| RJ Back & Associates | Ron Back |
| WALGA | Tony Brown, Dana Mason, James McGovern, Felicity Morris |

WALGA

## 7.0 Attachment B – Statement of Comprehensive Income

| STATEMENT OF COMPREHENSIVE INCOME | Note | Year 2 Budget | Year 1 | Schedule 1 terminology |
|---|---|---|---|---|
| **Operating Revenue** | Note | $ | $ | $ | |
| Rates | 26(b) | | | Rates |
| Service Charges | 26(c) | | | Service Charges |
| Grants, subsidies and contributions | 2(a) | | | Operating Grants/Subsidies/Contributions |
| Fees and Charges | 2(a) | | | Fees and Charges |
| Interest Earnings | 2(a) | | | Interest Earnings |
| Other revenue | | | | Other revenue |
| Operating Revenue | | | | |
| **Operating Expenses** | | $ | $ | $ | |
| Employee Costs | | | | |
| Material & contracts | | | | |
| Depreciation on non-current assets | 11(b) | | | |
| Insurance | | | | |
| Utility charges (electricity, gas, water etc.) | | | | |
| Interest Expense | 2(b) | | | |
| Other expenditure | | | | |
| Operating Expenses | | | | |
| **Operating Surplus** | | | | |
| **Other** | | $ | $ | $ | |
| Grants and contributions for new or upgrade assets | 2(a) | | | Non-operating grants, subsidies and contributions |
| Developer Contribution Plans: Cash | 2(a) | | | |
| Non-Operating Gifted Assets | 2(a) | | | |
| Profit Disposal of assets | 11(a) | | | Profit Di |
| Loss Disposal of assets | 11(a) | | | Loss Disposal of assets |
| Land ceded to the Crown | 2(b) | | | |
| Contribution to state infrastructure | 2(b) | | | |
| Share of profit of equity accounted investee | 24 | | | |
| Unrealised gain investment in WALGA house | 5 | | | |
| Increase/decrease from impaired assets | 10 | | | |
| Other | | | | |
| Net | | | | |
| **Other Comprehensive Income** | | $ | $ | $ | |
| Revaluation of assets | 13 | | | |
| Changes in the fair value of a financial | | | | |
| Other Comprehensive Income | | | | |
| Total Comprehensive Income | | | | |

Change in the amounts allocated between these two categories. Details included in Note 2(a)

Redefining terms

**Note -** The term Adjusted Operating Revenue and Adjusted Operating Surplus used in the calculation of some ratios arises because of the inclusion of transactions relating to the advance of Federal Assistance Grants (FAG) and the subsequent adjustments.

**City of Busselton**

**Budget**

**For the Year Ended 30 June 2022**

**Funding Ratio Analysis**

| | 2021/22 Budget | | 2020/21 Actual | 2020/21 Budget | 2019/20 Actual | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 | 2029/30 | 2030/31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Net Operating Position** | | | | | | | | | | | | | | |
| Revenue | (113,683,780) | | (98,992,623) | (104,194,260) | (93,474,162) | (97,599,522) | (113,740,099) | (102,567,078) | (106,453,578) | (109,081,611) | (113,647,585) | (117,048,145) | (122,822,835) | (126,107,532) |
| Expenses | 94,329,719 | | 82,753,344 | 86,536,024 | 81,224,534 | 92,946,230 | 97,113,242 | 100,436,392 | 103,696,969 | 108,352,259 | 113,023,099 | 116,251,879 | 120,676,886 | 125,251,519 |
| Allocations | (2,167,220) | | (1,767,237) | (2,425,700) | (2,066,409) | (2,582,735) | (2,647,296) | (2,713,467) | (2,781,293) | (2,850,813) | (2,922,087) | (2,995,135) | (3,070,011) | (3,146,768) |
| | (21,521,281) | | (18,006,516) | (20,083,936) | (14,316,037) | (7,236,027) | (19,274,153) | (4,844,153) | (5,537,902) | (3,580,165) | (3,546,573) | (3,791,401) | (5,215,960) | (4,002,781) |
| **Operating Revenue** | | | | | | | | | | | | | | |
| Revenue | (113,683,780) | | (98,992,623) | (104,194,260) | (93,474,162) | (97,599,522) | (113,740,099) | (102,567,078) | (106,453,578) | (109,081,611) | (113,647,585) | (117,048,145) | (122,822,835) | (126,107,532) |
| Less: | | | | | | | | | | | | | | |
| Rates | (54,933,780) | A | (52,646,781) | (52,759,360) | (51,997,844) | (57,142,590) | (59,710,721) | (62,394,273) | (65,198,431) | (67,996,260) | (70,914,152) | (73,957,255) | (77,130,948) | (80,440,831) |
| Grants Commission | (1,110,696) | B | (2,369,264) | (1,054,222) | (2,291,062) | (2,444,430) | (2,493,319) | (2,543,185) | (2,594,049) | (2,645,930) | (2,698,848) | (2,752,825) | (2,807,882) | (2,864,039) |
| Profit on Asset Disposal | (46,714) | | (115,126) | (19,193) | (74,304) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-Operating Grants, Subsidies & Contributions | (34,846,780) | | (20,309,932) | (29,090,854) | (18,529,803) | (15,373,412) | (26,780,574) | (10,679,724) | (10,821,167) | (9,048,576) | (9,653,170) | (9,323,989) | (11,152,328) | (10,636,702) |
| Interest on Reserve Funds | (125,000) | | (337,120) | (562,684) | (769,664) | (202,051) | (349,514) | (702,822) | (759,461) | (815,893) | (910,360) | (953,255) | (1,107,787) | (1,194,727) |
| ***Total revenue from all other sources*** | (22,620,810) | C | (23,214,399) | (20,707,947) | (19,811,484) | (22,437,039) | (24,405,971) | (26,247,074) | (27,080,470) | (28,574,952) | (29,471,055) | (30,060,821) | (30,623,890) | (30,971,233) |
| Expenses | 94,329,719 | | 82,753,344 | 86,536,024 | 81,224,534 | 92,946,230 | 97,113,242 | 100,436,392 | 103,696,969 | 108,352,259 | 113,023,099 | 116,251,879 | 120,676,886 | 125,251,519 |
| Allocations | (2,167,220) | | (1,767,237) | (2,425,700) | (2,066,409) | (2,582,735) | (2,647,296) | (2,713,467) | (2,781,293) | (2,850,813) | (2,922,087) | (2,995,135) | (3,070,011) | (3,146,768) |
| Less: | | | | | | | | | | | | | | |
| Depreciation on non current assets | 24,957,238 | | 25,209,449 | 24,050,074 | 23,496,226 | 27,125,091 | 28,775,876 | 30,381,876 | 31,974,484 | 33,734,559 | 35,733,947 | 37,165,312 | 39,002,192 | 40,898,043 |
| Loss on asset disposal | 65,149 | | 1,027,773 | 90,673 | 537,558 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ***Total cash expenses*** | 67,140,112 | D | 54,748,885 | 59,969,577 | 55,124,341 | 63,238,404 | 65,690,070 | 67,341,049 | 68,941,192 | 71,766,887 | 74,367,065 | 76,091,432 | 78,604,683 | 81,206,708 |
| ***Operational Demand (D-C)*** | 44,519,302 | E | 31,534,486 | 39,261,630 | 35,312,856 | 40,801,365 | 41,284,099 | 41,093,975 | 41,860,722 | 43,191,935 | 44,896,010 | 46,030,611 | 47,980,793 | 50,235,475 |
| Operating/Capital ratio or Funding Ratio (E/(A+B)) | 79.44% | | 57.32% | 72.96% | 65.05% | 68.47% | 66.37% | 63.28% | 61.75% | 61.14% | 60.99% | 60.01% | 60.02% | 60.30% |
| Target Rate (C0704/084) | 70.00% | | 70.00% | 70.00% | 70.00% | | | | | | | | | |

**Debt Service Ratio**

| | 2021 Actual | 2022 Budget | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget | 2029 Budget | 2030 Budget | 2031 Budget |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | *Actual* | *Budget* | | | | | | | | | |
| **Rates** | 52,646,781 | 54,933,780 | 57,142,590 | 59,710,721 | 62,394,273 | 65,198,431 | 67,996,260 | 70,914,152 | 73,957,255 | 77,130,948 | 80,440,831 |
| **Grants Commission (Untied Grants)** | 2,318,338 | 2,396,500 | 2,444,430 | 2,493,319 | 2,543,185 | 2,594,049 | 2,645,930 | 2,698,848 | 2,752,825 | 2,807,882 | 2,864,039 |
| | 54,965,119 | 57,330,280 | 59,587,020 | 62,204,040 | 64,937,458 | 67,792,480 | 70,642,190 | 73,613,000 | 76,710,080 | 79,938,830 | 83,304,870 |
| **Debt** | 28,267,696 | 39,878,275 | 51,697,578 | 53,177,789 | 52,183,306 | 51,639,212 | 48,242,375 | 43,265,532 | 42,750,606 | 42,129,157 | 41,000,463 |
| SSL Outstanding | 416,021 | 5,598,988 | 4,547,214 | 9,219,333 | 8,757,522 | 8,260,275 | 7,776,704 | 7,281,621 | 6,748,161 | 6,168,836 | 5,558,069 |
| Total Debt Service Costs | 4,183,834 | 5,073,208 | 5,615,336 | 6,390,126 | 6,445,594 | 7,606,889 | 7,184,666 | 6,630,077 | 6,086,810 | 6,187,233 | 6,678,620 |
| New Loans | 110,000 | 15,450,000 | 15,484,335 | 6,097,493 | 3,681,445 | 5,259,207 | 2,199,305 | 287,026 | 4,116,321 | 4,116,321 | 4,116,321 |
| Advanced to Community | (110,000) | (5,450,000) | (4,011,566) | (5,141,813) | (239,055) | (239,055) | (286,866) | (287,026) | (287,185) | (287,185) | (287,185) |
| Debt Service as % of Rates + Grants Com | 7.61% | 8.85% | 9.42% | 10.27% | 9.93% | 11.22% | 10.17% | 9.01% | 7.93% | 7.74% | 8.02% |

**Current Ratio**

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Current Assets | 75,177,928 | 57,302,590 | 51,552,424 | 45,670,349 | 44,792,585 | 46,773,422 | 49,329,234 | 53,319,887 | 55,198,474 | 63,213,033 | 67,622,272 | 73,872,150 |
| Current Liabilities | 21,673,167 | 13,781,246 | 14,908,079 | 15,551,035 | 15,625,729 | 16,825,340 | 16,478,083 | 16,058,089 | 15,596,172 | 15,702,695 | 16,209,940 | 16,543,999 |
| | 3.47 | 4.16 | 3.46 | 2.94 | 2.87 | 2.78 | 2.99 | 3.32 | 3.54 | 4.03 | 4.17 | 4.47 |

**Operating Surplus Ratio**

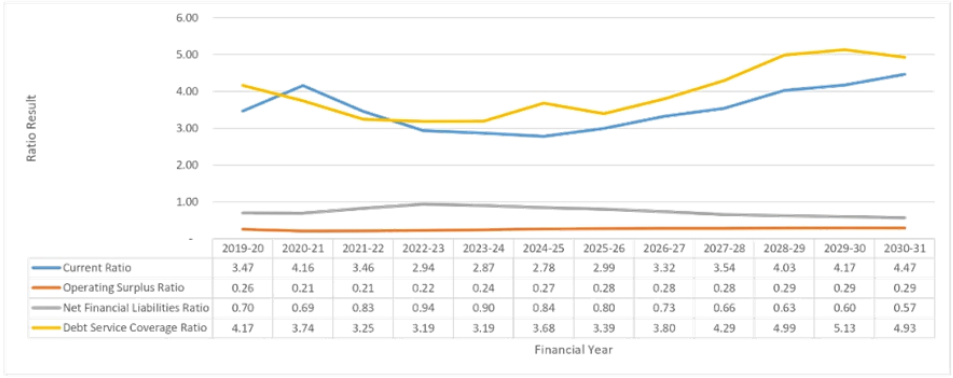
| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adjusted Operating Surplus | 18,783,898 | 15,727,325 | 16,361,073 | 17,887,430 | 20,398,230 | 23,736,778 | 25,811,457 | 27,278,863 | 28,472,262 | 30,362,414 | 31,754,864 | 32,902,063 |
| Adjusted Operating Revenue | 72,578,993 | 74,394,976 | 76,549,960 | 79,877,444 | 84,580,180 | 89,476,716 | 93,189,854 | 97,557,921 | 101,486,093 | 105,181,962 | 109,093,763 | 112,858,845 |
| | 0.26 | 0.21 | 0.21 | 0.22 | 0.24 | 0.27 | 0.28 | 0.28 | 0.28 | 0.29 | 0.29 | 0.29 |

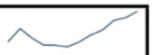
**Net Financial Liabilities Ratio**

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Net Financial Liabilities | 50,670,861 | 51,581,006 | 63,156,936 | 74,930,103 | 76,410,314 | 75,415,831 | 74,871,737 | 71,474,900 | 66,498,057 | 65,983,131 | 65,361,682 | 64,232,988 |
| Adjusted Operating Revenue | 72,578,993 | 74,394,976 | 76,549,960 | 79,877,444 | 84,580,180 | 89,476,716 | 93,189,854 | 97,557,921 | 101,486,093 | 105,181,962 | 109,093,763 | 112,858,845 |
| | 0.70 | 0.69 | 0.83 | 0.94 | 0.90 | 0.84 | 0.80 | 0.73 | 0.66 | 0.63 | 0.60 | 0.57 |

**Debt Service Coverage Ratio**

| | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Adjusted Operating Surplus | 18,783,898 | 15,727,325 | 16,361,073 | 17,887,430 | 20,398,230 | 23,736,778 | 25,811,457 | 27,278,863 | 28,472,262 | 30,362,414 | 31,754,864 | 32,902,063 |
| Debt Service Costs | 4,509,270 | 4,200,302 | 5,038,697 | 5,615,336 | 6,390,126 | 6,445,594 | 7,606,889 | 7,184,666 | 6,630,077 | 6,086,810 | 6,187,233 | 6,678,620 |
| | 4.17 | 3.74 | 3.25 | 3.19 | 3.19 | 3.68 | 3.39 | 3.80 | 4.29 | 4.99 | 5.13 | 4.93 |



| | | |
|---|---|---|
| **Current Ratio**<br><br>Current Assets<br>Current Liabilities | Predicted upward trend without factoring in changes to end of year surplus position. This upward trend indicates a predicted improvement in the LG's current position |  |
| **Operating Surplus Ratio**<br><br>Adjusted Operating Surplus<br>Adjusted Operating Revenue | A gradual increase showing improvement indicating. If a LG consistently achieves a positive OSR and predicts to coninue to do so, then it is considered financially sustainable |  |
| **Net Financial Liabilities Ratio**<br><br>Net Financial Liabilities<br>Adjusted Operating Revenue | Unlike the other ratios, the aim of this ratio is to show a declining trend. This indicates that the LG's capacity to meet its financial obligations is strengthening |  |
| **Debt Service Coverage Ratio**<br><br>Adjusted Operating Surplus<br>Debt Service Costs | The City of Busselton has always performed well in this ratio, however it is predicted this will fall below the upper standard of 4.0 as of this financial year, mainly due to the inclusion of the BPACC loan. This situation improves as debt is paid down after 2024-25. This shows medium term improvement |  |

## 7. GENERAL DISCUSSION ITEMS

## 8. NEXT MEETING DATE

## 9. CLOSURE