Please note: These minutes are yet to be confirmed as a true record of proceedings

CITY OF BUSSELTON

MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 8 SEPTEMBER 2021

TABLE OF CONTENTS

ITEM NO.	SUBJECT	PAGE NO.
1.	**DECLARATION OF OPENING, ACKNOWLEDGEMENT OF COUNTRY AND ANNOUNCEMENT OF VISITORS**	**2**
2.	**ATTENDANCE**	**2**
3.	**PUBLIC QUESTION TIME**	**2**
4.	**DISCLOSURE OF INTERESTS**	**2**
5.	**CONFIRMATION OF MINUTES**	**3**
5.1	Minutes of the Finance Committee Meeting held 11 August 2021	3
6.	**REPORTS**	**4**
6.1	LIST OF PAYMENTS MADE - JULY 2021	4
6.4	REVISION TO 2021/22 WASTE FEES AND CHARGES	14
6.5	REVIEW OF OVERALL ASSET MANAGEMENT PLAN	20
6.3	BUDGET AMENDMENT REQUEST - AIRPORT DEVELOPMENT PROJECT	50
6.2	FINANCIAL ACTIVITY STATEMENTS - YEAR TO DATE AS AT 31 JULY 2021	56
6.6	CEO KPI - FINANCIAL SUSTAINABILITY PLAN	88
7.	**GENERAL DISCUSSION ITEMS**	**143**
8.	**NEXT MEETING DATE**	**143**
9.	**CLOSURE**	**143**

MINUTES

MINUTES OF THE FINANCE COMMITTEE HELD IN THE COMMITTEE ROOM, ADMINISTRATION BUILDING, SOUTHERN DRIVE, BUSSELTON, ON 8 SEPTEMBER 2021 AT 9.30AM.

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

The Presiding Member opened the meeting at 9.31am.

The Presiding Member noted this meeting is held on the lands of the Wadandi people and acknowledged them as Traditional Owners, paying respect to their Elders, past and present, and Aboriginal Elders of other communities who may be present.

2. ATTENDANCE

Presiding Member:

Cr Paul Carter

Members:

Cr Grant Henley
Cr Phill Cronin
Cr Jo Barrett-Lennard
Cr Ross Paine *(Deputy Member)*

Officers:

Mr Tony Nottle, Director, Finance and Corporate Services
Mr Oliver Darby, Director, Engineering and Works Services
Mr Paul Sheridan, Manager, Financial Services
Mr Mark Wong, Manager, Waste and Fleet Services
Mr Daniel Hall, Asset Management Coordinator
Ms Melissa Egan, Governance Officer

Apologies:

Cr Sue Riccelli

3. PUBLIC QUESTION TIME

Nil

4. DISCLOSURE OF INTERESTS

Nil

5. CONFIRMATION OF MINUTES

5.1 Minutes of the Finance Committee Meeting held 11 August 2021

COMMITTEE DECISION

F2109/039 Moved Councillor G Henley, seconded Councillor J Barrett-Lennard

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

CARRIED 5/0

9.33am: At this time, Mr Darby, Mr Wong and Mr Hall entered the meeting.

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

The officer recommendation was moved and carried.

COMMITTEE RECOMMENDATION

F2109/040 Moved Councillor J Barrett-Lennard, seconded Councillor P Cronin

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.

CARRIED 5/0

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

6.1 Attachment A List of Payments - July 2021

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

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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

6.1 Attachment A List of Payments - July 2021

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	2,561.50
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	TAMC 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 DEMOU 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

6.1 Attachment A List of Payments - July 2021

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 BJTP	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

9.40am: At this time, the Presiding Member agreed that Item 6.4 'Revision to 2021/22 Waste Fees And Charges' would be moved forward for the benefit of officers presenting the item.

9.47am: At this time, Cr Cronin left the meeting.

9.48am: At this time, Cr Cronin re-entered the meeting.

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⇩

COMMITTEE RECOMMENDATION

F2109/041 Moved Councillor P Cronin, seconded Councillor G Henley

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, subject to the following:

(a) An additional charge be added for compactor vehicles between 3 and 10 cubic metres carrying General Waste.

(b) The correction of the 'Electronic Waste – per item' fee from $4.50 (exc. GST) to $4.55 (exc. GST).

CARRIED 5/0

BY ABSOLUTE MAJORITY

Reasons: The committee sought an additional charge for compactor vehicles between 3 and 10 cubic metres carrying General Waste, and the correction of the 'Electronic Waste – per item' fee exclusive of GST.

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) - 1 hr Minimum charge; - 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

9.56am: At this time, Mr Wong left the meeting.

9.57am: At this time, the Presiding Member agreed that Item 6.5 'Review of Overall Asset Management Plan' would be moved forward for the benefit of officers presenting the item.

9.59am: At this time, Mrs Searle entered the meeting.

10.08am: At this time, Cr Henley left the meeting.

10.14am: At this time, Cr Henley re-entered the meeting.

10.23am: At this time, Mr Nottle left the meeting.

10.26am: At this time, Mr Nottle re-entered the meeting.

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 Attachment B Asset Overview Attachment C Proposed Renewal Funding

COMMITTEE RECOMMENDATION

F2109/042 Moved Councillor G Henley, seconded Councillor J Barrett-Lennard

That the Council:

1. **Adopts the Overall Asset Management Plan 2021 (Attachment A) with the inclusion, for information purposes, of a table with the replacement values of significant or non-managed assets.**

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.**

CARRIED 5/0

Reasons: The committee considered that extra information of significant or non-managed assets, while not part of the Asset Management Plan 2021, would assist in understanding the value of these particular assets.

OFFICER RECOMMENDATION

That the Council:

1. **Adopts the Overall Asset Management Plan 2021 (Attachment A).**

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 approximately $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: 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. 2. At least 1 annual renewal of POS or Coastal Node areas to ensure local community areas are receiving annual projects. 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. 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. 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	1.49%
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

Table of Contents

Informing Technical Documents 1
Informing Policies 1
Informing Strategies 1
Executive Summary 2
Scope 3
Table 1 Asset Types Covered Under This Plan 3
Table 2 Assets Covered Under Separate Plans 3
The Plan 4
Chart 1 Integrated Planning and Reporting Cycle 4
Background 5
Continued Growth 6
Chart 2 Renewal, Upgrade and New Expenditure 2012/13 – 2019/20 6
Table 3 Changes in Infrastructure Replacement Costs 7
Photo: Eastern Link Works In Progress 7
Current Capital Renewal Allocations 8
Table 4 Asset Renewal Allocations 2021/22 – 2030/31 8
Summary of Current Status 9
Table 5 Allocations and Replacement Costs 9
Table 6 Asset Renewal Management Strategy 22/23 – 31/32 10
Proposed Changes to Renewal Funding 22/33 – 31/32 11
Table 7 Proposed Changes to Renewal Funding 22/33 – 31/32 for Carparks and Stormwater Drainage 11
Table 8 Proposed Updated Asset Renewal Allocations 12
Factors Affecting Future Demand - 32/33 and Beyond 13
Strategic Community Plan 13
Ongoing Residential Development 13
Chart 3 City of Busselton Development Growth Areas 14
Funding Mechanisms for Assets from Growth 15
Formal Process to be developed 15
Recommendation 1 16
Table 9 Proposed Updated Asset Renewal Allocations 16
Recommendation 2 16
Maintenance and Operations for Existing Assets 17
Table 10 2021/22 Annual budget Maintenance and Operations Allocations 17
Conclusion 18
Photo: Whittle Road 18

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.

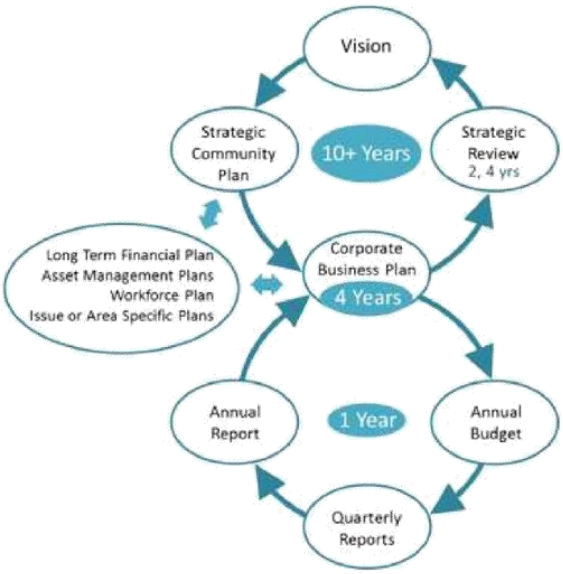


Chart 1 Integrated Planning and Reporting Cycle[2]

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.

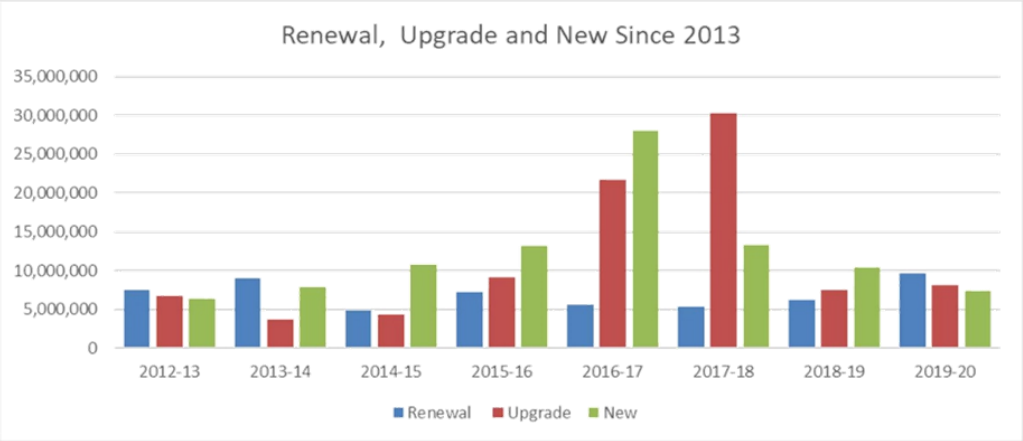


Chart 2 Renewal, Upgrade and New Expenditure 2012/13 – 2019/20

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. 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. 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. • 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. • 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. • 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. • At least one annual renewal of POS or Coastal Node areas to ensure local community areas are receiving annual projects. • 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. • 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. 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

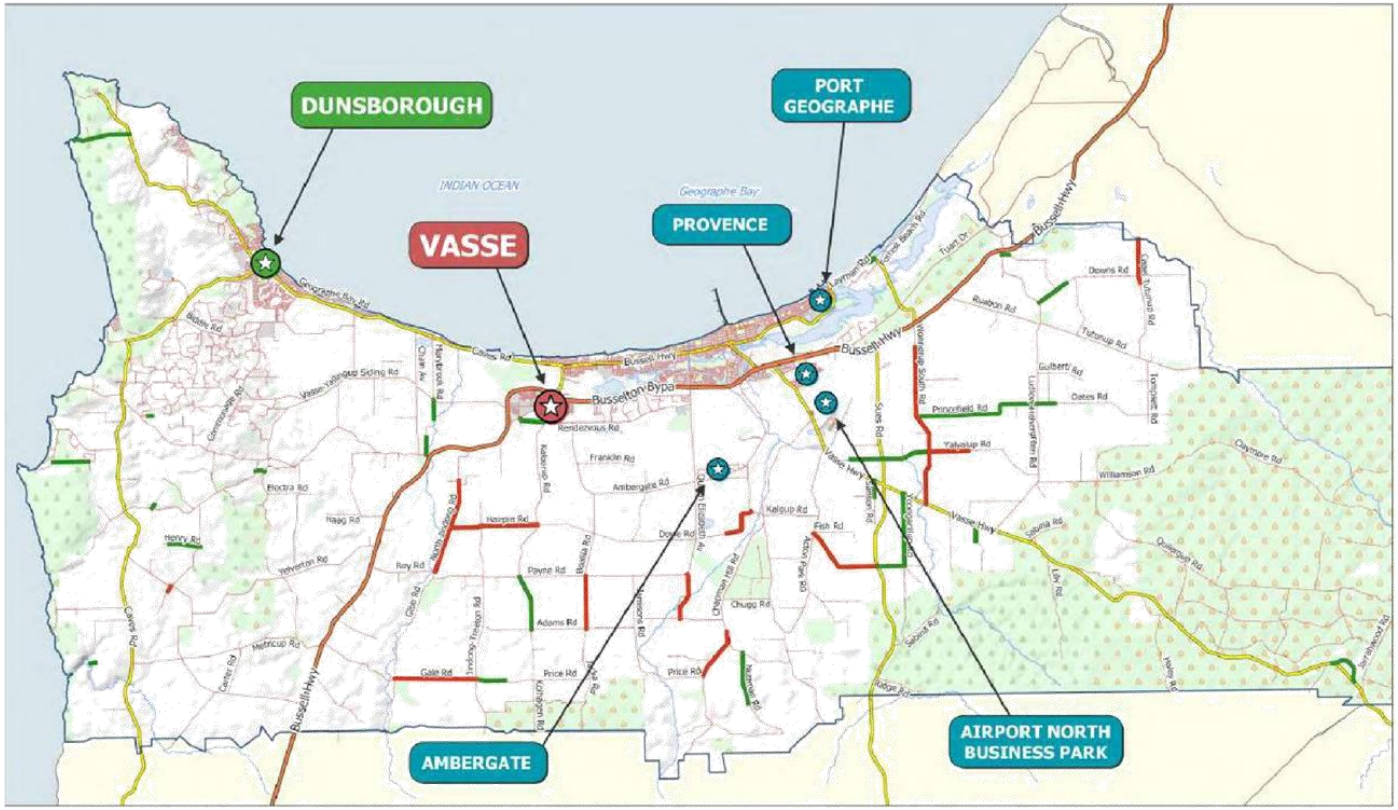


Chart 3 City of Busselton Development Growth Areas

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**

10.28am: At this time, Mr Darby and Mr Hall left the meeting.

10.28am: At this time, the Presiding Member agreed that Item 6.3 'Budget Amendment Request – Airport Development Project' would be moved forward for the benefit of officers presenting the item.

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

The officer recommendation was moved and carried.

COMMITTEE RECOMMENDATION

F2109/043 Moved Councillor J Barrett-Lennard, seconded Councillor P Cronin

That the Council endorse:

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

CARRIED 5/0

BY ABSOLUTE MAJORITY

OFFICER RECOMMENDATION

That the Council endorse:

1. The following requested budget amendment, recognising the income, is a result of transfers from Restricts 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
				-				-		-	-	

10.29am: At this time, Mrs Searle left the meeting.

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 Attachment B Financial Activity Statement - July 2021

The officer recommendation was moved and carried.

COMMITTEE RECOMMENDATION

F2109/044 Moved Councillor G Henley, seconded Councillor J Barrett-Lennard

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*.

CARRIED 5/0

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:

<u>Statement of Financial Activity</u>

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.

<u>Net Current Position</u>

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.

<u>Capital Acquisition Report</u>

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: • $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; • $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 • $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: • Airport screening fees of $32K not received due to the delay to Jetstar RPT services; • 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. 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: • Airport screening services – there was a $32k payment delayed due to the postponement of Jetstar RPT services; • Inspections – The current $5k commitment for Electrical Annual technical Inspection was delayed until September, with a further $5k deferred to June next year; • 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 P&DS 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. 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; • Peel & Queen Street Roundabout Service Relocation $203,500 under budget YTD; Tender for Civil works is out to Market. • 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. • 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. • 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: • 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. • 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; • Mitchell Park Upgrade - $389,300 • Dunsborough Lakes Sporting Precinct - $181,000 • 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**

* Funding from CEO's professional development allowance.

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
					Nil
				Total of Airport Redevelopment Funds - Bank Term Deposits	$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)

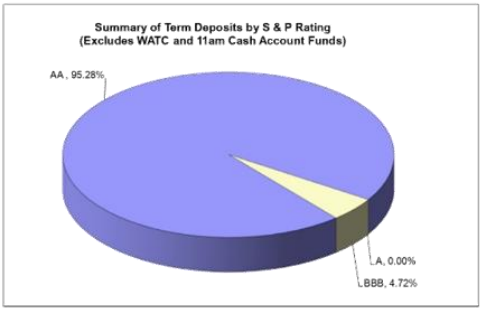
SUMMARY OF ALL INVESTMENTS HELD	As at 1 year ago	As at 30 June 2021	As at 31 July 2021
11am Bank Account	$ 8,500,000	$ 9,500,000	$ 5,500,000
Term Deposits - Misc. Funds	$ 54,500,000	$ 65,500,000	$ 63,500,000
Foreshore Development Funds - WATC	$ -	$ -	$ -
Airport Redevelopment - WATC Deposits	$ 1,637,382	$ 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**

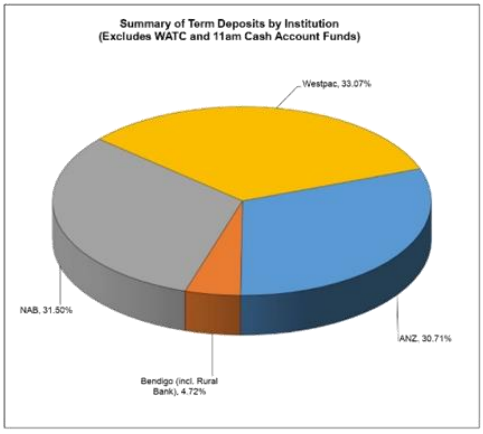
(Note: Interest figures relate to City general funds only and does not include interest allocated to specific areas such as the Airport Redevelopment)

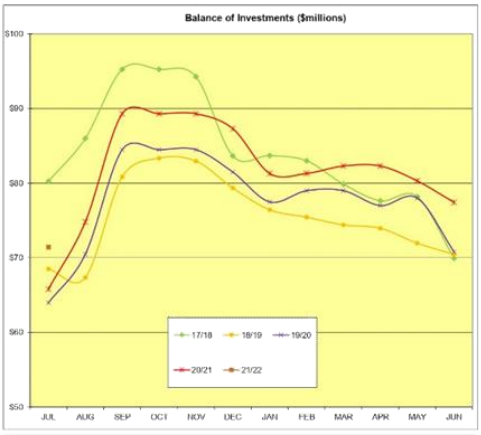
Statement of Compliance with Council's Investment Policy 218

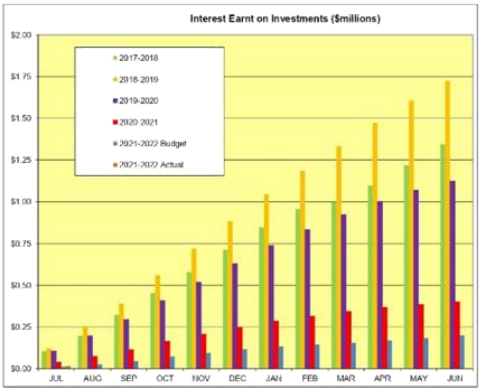
1. All funds are to be invested within legislative limits.	**Fully Compliant**
2. All individual funds held within the portfolio are not to exceed a set percentage of the total portfolio value.	**Fully Compliant**
3. The amount invested based upon the Fund's Rating is not to exceed the set percentages 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 instersection 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

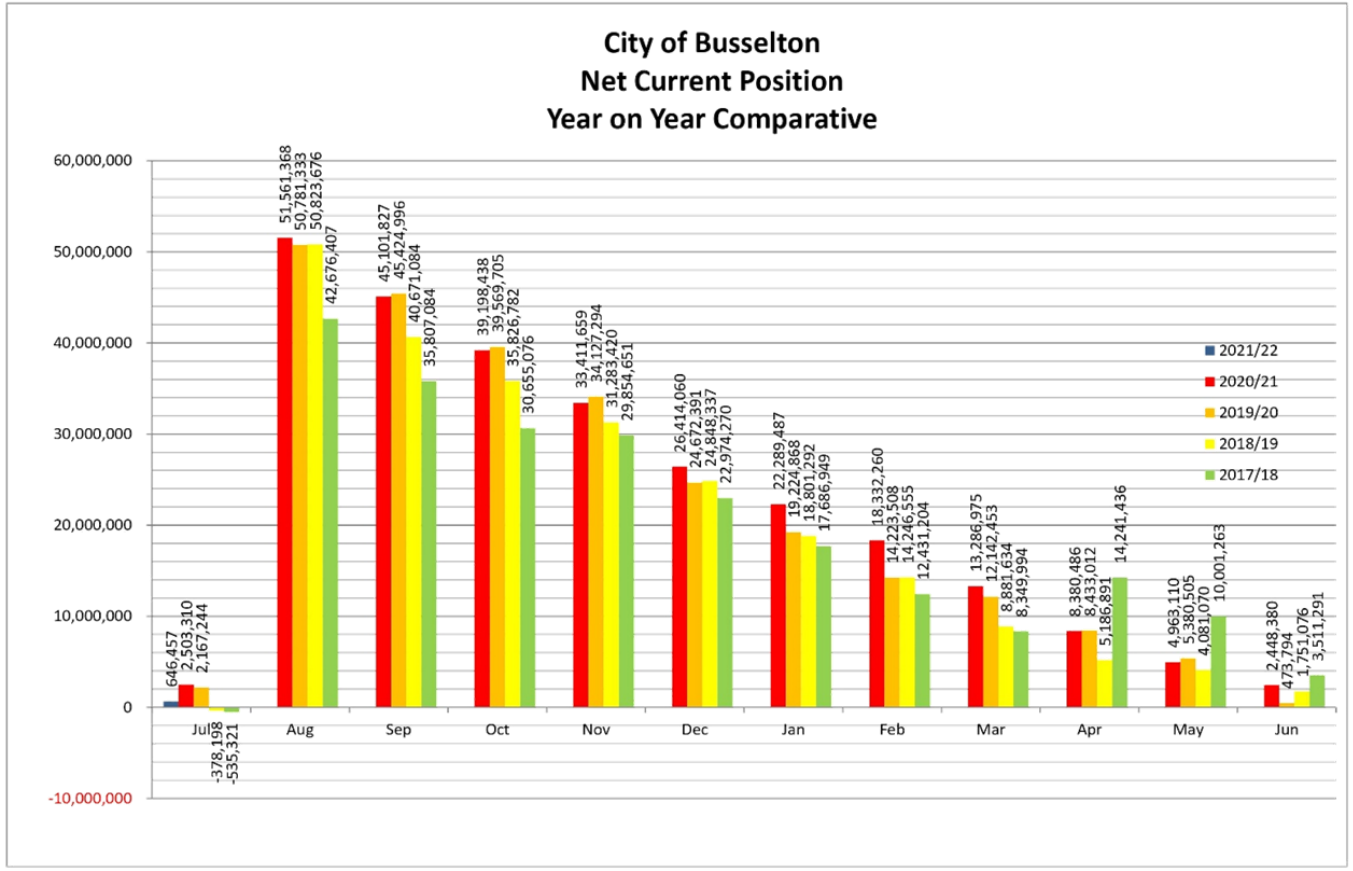
		2021/2022 Actual	2021/2022 Amended Budget YTD	2021/2022 Original Budget YTD	2021/2022 Amended Budget	2021/2022 Original Budget	2020/2021 Actual
		$	$	$	$	$	$
308	**Community Facilities - Airport North**						
	Accumulated Reserves at Start of Year	3,164,951.91	3,164,951.91	3,164,951.91	3,164,951.91	3,164,951.91	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
Jul
Aug
Sep
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
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

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

COMMITTEE RECOMMENDATION

F2109/045 Moved Councillor G Henley, seconded Councillor P Cronin

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 with the exception of part 3 of recommendation 2; and**

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

CARRIED 5/0

Reasons: The committee considered that the proposed ratios as identified by the WALGA Ratios Reference Group were sufficient and appropriate as a financial reporting measure and therefore the ratios identified in part 3 of recommendation 2 within the Financial Sustainability Plan were not required.

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.

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 –* *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)*

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.

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: 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: 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 appendix 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.	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. 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. 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. 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: 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: 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: 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.	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. 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.

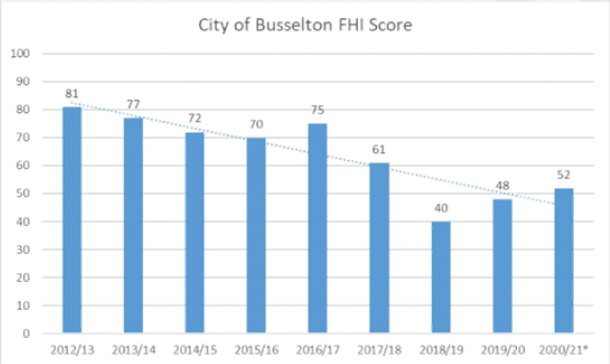
The previous and ongoing uncertainty of the Busselton Performing Arts and Convention Centre (BPACC) has had an impact on the development of the FSP. However, this particular Plan has assumed that Council will continue with the BPACC Project on a "highest impact" approach, with

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:

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"…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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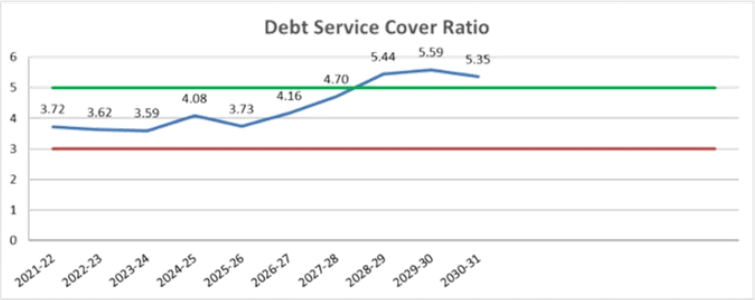

Interest rates are still currently at record lows, and the City of Busselton has the ability to lock in fixed interest rates at these levels. A review of the City's loan portfolio and requirements into the future to maximise this opportunity should be considered.

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.

DRAFT

WALGA
WORKING FOR LOCAL GOVERNMENT

Local Government Financial Ratios

WALGA

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WALGA

Contents

1.0 Executive summary 5
1.1 Operating Surplus Ratio 6
1.2 Net Financial Liabilities Ratio 6
1.3 Debt Service Coverage Ratio 7
1.4 Current Ratio 7
1.5 Model Set of Financial Statements and Budget Statements 7
2.0 Background 8
2.1 Existing requirements 8
2.2 Sector Reference Group 9
2.3 Local Government Financial Ratios Working Group 10
3.0 Review of existing ratios 11
3.1 Operating Surplus Ratio 12
3.2 Own Source Revenue Coverage Ratio 13
3.3 Debt Service Coverage Ratio 13
3.4 Current Ratio 14
3.5 Asset Management Ratios 15
3.5.1 Asset Sustainability Ratio 15
3.5.2 Asset Consumption Ratio 16
3.5.3 Asset Renewal Funding Ratio 16
3.6 Financial Health Indicator 17
4.0 Report on Proposed Financial Indicators 18
4.1 Model set of Financial Statements and Annual Budget Statements 18
4.2 Recommended Financial Ratios 20
4.2.1 Operating Surplus Ratio 20
4.2.2 Net Financial Liabilities Ratio 22
4.2.3 Debt Service Coverage Ratio 23
4.2.4 Current Ratio 24
4.2.5 Asset Management Indicators 26
4.3 Comparison to the current set of prescribed ratios 27
4.4 Issues – further consideration 27
5.0 Recommendations 29
5.1 Prescribed Ratios 29
5.1.1 Operating Surplus Ratio 29
5.1.2 Net Financial Liabilities Ratio 30
5.1.3 Debt Service Coverage Ratio 30
5.1.4 Current Ratio 31

WALGA

5.2 Model set of Financial Statements and Annual Budget Statements 31
5.3 Asset Management Ratios 32
5.4 Future consultation 32
6.0 Attachment A – Sector Reference Group..... 34
7.0 Attachment B – Statement of Comprehensive Income..... 36

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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.

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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.

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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."*

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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.

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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.

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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.

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- 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.

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- 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.

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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.

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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.

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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

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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).

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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.

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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),

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- 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

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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?

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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.

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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.

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- 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.

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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

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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:

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- 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

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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

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7.0 Attachment B – Statement of Comprehensive Income

STATEMENT OF COMPREHENSIVE INCOME	Note	Year 2	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	A	(54,933,780)	(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	B	(1,110,696)	(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	C	(22,620,810)	(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	D	67,140,112	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)	E	44,519,302	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

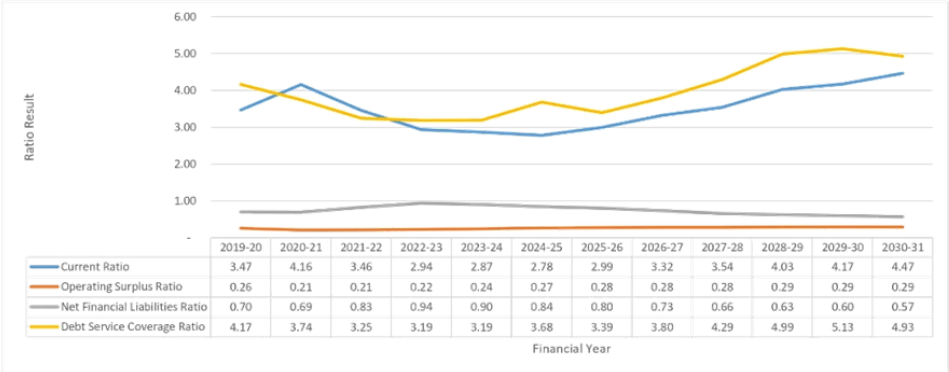
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Adjusted Operating Surplus	18,783,898	15,727,325	16,361,073	17,887,430	20,398,230	23,736,778	25,811,457	27,278,863	28,472,262	30,362,414	31,754,864	32,902,063
Adjusted Operating Revenue	72,578,993	74,394,976	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

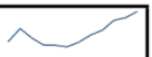
Net Financial Liabilities Ratio

	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 Current Assets / 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 Adjusted Operating Surplus / 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 Net Financial Liabilities / 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 Adjusted Operating Surplus / 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

Nil

8. NEXT MEETING DATE

Wednesday, 13 October 2021

9. CLOSURE

The meeting closed at 11.02am.

THESE MINUTES CONSISTING OF PAGES 1 TO 143 WERE CONFIRMED AS A TRUE AND CORRECT RECORD ON WEDNESDAY, 13 OCTOBER 2021.

DATE: 13/10/2021 PRESIDING MEMBER: _____