

City of Busselton
Geographe Bay

Finance Committee Agenda

13 October 2021

ALL INFORMATION AVAILABLE IN VARIOUS FORMATS ON REQUEST

city@busselton.wa.gov.au

CITY OF BUSSELTON

MEETING NOTICE AND AGENDA – 13 OCTOBER 2021

TO: THE MAYOR AND COUNCILLORS

NOTICE is given that a meeting of the Finance Committee will be held in the Committee Room, Administration Building, Southern Drive, Busselton on Wednesday, 13 October 2021, commencing at 10.00am.

The attendance of Committee Members is respectfully requested.

DISCLAIMER

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



MIKE ARCHER

CHIEF EXECUTIVE OFFICER

7 October 2021

CITY OF BUSSELTON

AGENDA FOR THE FINANCE COMMITTEE MEETING TO BE HELD ON 13 OCTOBER 2021

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

2. **ATTENDANCE**

Apologies

3. **PUBLIC QUESTION TIME**

4. **DISCLOSURE OF INTERESTS**

5. **CONFIRMATION OF MINUTES**



5.1 Minutes of the Finance Committee Meeting held 8 September 2021

RECOMMENDATION

That the Minutes of the Finance Committee Meeting held 8 September 2021 be confirmed as a true and correct record.

6. REPORTS

6.1 LIST OF PAYMENTS MADE - AUGUST 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 August 2021  

OFFICER RECOMMENDATION

That the Council notes payment of voucher numbers M118882 – M118921, EF081344 – EF081892, T7569 – T7571, DD004566 – DD004590, as well as payroll payments, together totalling \$7,130,175.86.

EXECUTIVE SUMMARY

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

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 August 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 August 2021 is presented for information.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

Not applicable.

DATE	TYPE	REF #	NAME	DESCRIPTION	AMOUNT \$
2/08/2021	DO	4574	ANZ BANK	BANK FEES	3,659.84
4/08/2021	DO	4575	ANZ BANK	BANK FEES	1,164.11
4/08/2021	DO	4576	ANZ BANK	BANK FEES	590.34
4/08/2021	DO	4577	ANZ BANK	BANK FEES	146.78
4/08/2021	DO	4578	ANZ BANK	BANK FEES	499.24
2/08/2021	DO	4584	ANZ BANK	BANK FEES	16.00
6/08/2021	DO	4590	ANZ BANK - VISA CARD	DOCUMENT BALANCE	13,359.31
			YAHAVA COFFEE	INCIDENT CATERING - SHORT NOTICE	22.00
			DUNSBOROUGH GROWERS MARKET	INCIDENT CATERING - SHORT NOTICE	96.00
			THE CURE	INCIDENT CATERING - SHORT NOTICE	17.00
			BREW PLUS	INCIDENT CATERING - SHORT NOTICE	17.20
			THE GOOD EGG	INCIDENT CATERING - SHORT NOTICE	16.50
			OFFICEWORKS	PAPERBAGS FOR STAFF CONFERENCE	89.95
			BIG W	FISH BOWLS FOR STAFF CONFERENCE	80.00
			AUSTRALIAN INSTITUTE OF HEALTH & SAFETY	AHS MEMBERSHIP - J SHERIDAN & B MCCARROLL	640.00
			THE SHELTER	REWARDS/RECOGNITION LEARN TO SWIM TEAM	152.99
			KRAMIT	ITEMS FOR STAFF CONFERENCE	28.50
			BIG W	RETURNED ITEM - STAFF CONFERENCE	-10.00
			SOUTH ST MEDICAL	MEDICAL - D MAZALEVSKIS	122.00
			JAM NOSH WAIVE	51 LICENSE PACK	138.06
			ALUSSE BROADBAND	MONTHLY NBN - M ARCHER	7.90
			TM MATA STORE	11 X PHONO'S COVERS	265.71
			APPLE PTY LTD	ICLOUD STORAGE FY 21/22 - M ARCHER	4.49
			TLS/TRA	MONTHLY NBN FY 21/22 - M ARCHER	93.00
			ZOOM	15 STANDARD BIZ - MONTHLY	475.70
			FDRIFF ROOMS	GFT WHIL - CR LYNDON MILFS	91.90
			BAVVIEW BAR	SW CEOS LUNCH - M ARCHER	27.00
			LG PROFESSIONALS WA	MEMBERSHIP - M ARCHER	531.00
			LG PROFESSIONALS WA	MEMBERSHIP - S PIERSON	531.00
			VIRGIN AIRLINES	CREDIT FOR AIRFARE	-55.00
			DOMINOS PIZZA	PIZZAS YOUTH DUNSBOROUGH	211.85
			QUEST SCARBOROUGH	ACCOMMODATION - B MCKENNA	425.17
			SAFE FIRST TRAINING	RSA ONLINE TRAINING - C DICKSON, D MORGAN, A MCKAULLAY, E CULL	230.00
			FACEBOOK	POST BOOSTING (MONTHLY FEES)	339.90
			DE TECHNOLOGIES	CHORDS XPDR MONTHLY SUBSCRIPTION - VAC CARE	165.00
			DE TECHNOLOGIES	CHORDS XPDR MONTHLY SUBSCRIPTION - VAC CARE	-165.00
			EDA LTD	CORPORATE MEMBERSHIP FY 21/22	2,200.00
			SENDGRID	EMAIL CAPABILITY FOR PHOENIX	20.59
			THE EVENTS CALENDAR	PLUGINS FOR THE LIBRARY WEBSITE CALENDAR	387.85
			SETON AUSTRALIA	CONVEY MIRROR TO THE BMRA - SECURITY	371.05
			MAILCHIMP	MONTHLY ESSENTIALS PLAN - LIBRARY NEWSLETTER	81.67
			MESSAGE MEDIA	SMS SERVICE	112.73
			SPOTIFY	MONTHLY CHAIR	18.99
			BIBULMAN TRACK FOUNDATION	PURCHASE OF DVDs	47.41
			BAKED BUSTLE ION	MORNING TEA - M TWYMAN, CP CREW, CH IVIR DARRY	27.00
			ARTIZEN CAFE	HIRE OF ROOM FOR COMMUNITY CONSULTATION MEETING	200.00
			WESTERN POWER	DISKON FEE - 13 OLIVER ST, BUSSETTON	3,319.47
			APPLE PTY LTD	ICLOUD STORAGE - OLIVER DARRY	4.49
			SAGE HOTEL	ACCOMMODATION - J DAFF	221.19
			COLES	CATERING FOR SITE SOIL TRAINING AND SW EH MEETING	409.50
			LIBRARIAN COFFEE HOUSE	FAREWELL MORNING TEA	200.00
			COLES FUEL	FUEL SERVICES	104.95
			MAILCHIMP	RAY TO RAY NEWSLETTER MAILOUT (MONTHLY FEES)	387.18
			SONIC HEALTH	MEDICAL - R WALLIN	148.50
			LG PROFESSIONALS WA	MEMBERSHIP - T NOTTLE	531.00
			BP	FUEL SERVICES	116.97
			BELARONG ROADHOUSE	FUEL SERVICES	79.80
27/08/2021	DO	4586	B GIBBS	REFUND OF RATE OVERPAYMENT	721.95
19/08/2021	DO	4582	CHECH SHARIANO	REFUND DA21/06/23 - NOT REQUIRED	663.13
3/08/2021	DO	4569	COMMONWEALTH BANK	BANK FEES	473.78
16/08/2021	DO	4573	COMMONWEALTH BANK	BANK FEES	79.56
5/08/2021	DO	4568	DALE ALCOCK HOMES SW	REFUND BAC21/04/55 PAID NUMEROUS TIMES	3,627.84
5/08/2021	DO	4570	DAVID & JULIE STANLEY	REFUND HRL1/02/16 PAID TWICE	36.00
19/08/2021	DO	4583	DAVID LAW	REFUND OF ANIMAL TRAP BOND	102.00
4/08/2021	DO	4587	FABRINESE PAYET	REFUND BAO21/09/19 CANCELLED APPLICATION	61.85
16/08/2021	DO	4580	JB & TY ANDRE	REFUND OF RATE OVERPAYMENT	2,542.51
19/08/2021	DO	4583	JULIE CLIFFORD	REFUND OF ANIMAL TRAP BOND	102.00
2/08/2021	DO	4571	LES MILLS ASIA PACIFIC	CONTRACT FEES	582.89
2/08/2021	DO	4572	LES MILLS ASIA PACIFIC	CONTRACT FEES	486.74
19/08/2021	DO	4582	LOWMA HOMES	REFUND DA21/03/86 PAID TWICE	126.00
19/08/2021	DO	4581	MARK BOLSTON	REFUND DA21/06/31 PAID TWICE	800.00
3/08/2021	DO	4579	MONKMAN HOLDINGS P/L	REFUND HRL1/05/07 PAID TWICE	36.00
27/08/2021	DO	4585	P B A WOLLS	REFUND BAC21/03/65 PAID TWICE	513.15
27/08/2021	DO	4589	P LAMBERT	REFUND OF ANIMAL TRAP BOND	102.00
30/08/2021	DO	4588	R MACDONALD	REFUND OF RATE OVERPAYMENT	51.38
4/08/2021	DO	4567	SOUTH WEST DEVELOPMENT COMMISSION	REFUND OVERCHARGE	10.00
5/08/2021	DO	4570	SUNMESTAR	REFUND CARAVAN PARK REGISTRATION PAID TWICE	606.00
19/08/2021	DO	4581	SUNDRY - CHD CREDITOR	REFUND OF RATE OVERPAYMENT	43.75
3/08/2021	DO	4570	SUSAN WILSON	REFUND OF RATE OVERPAYMENT	551.00
19/08/2021	DO	4583	WICKI HANITA	REFUND OF ANIMAL TRAP BOND	102.00
4/08/2021	DO	4567	WINCEZO & STELLA D'ADDARIO	REFUND HRL1/03/92 PAID TWICE	36.00
26/08/2021	DO	4587	WACB	REFUND OF DA20/07/83 CANCELLED APPLICATION	4,420.36
26/08/2021	DO	4587	Y MCKAMION	REFUND OF RATE OVERPAYMENT	620.00
					106,559.47
PAYROLL PAYMENTS AUGUST 2021					
DATE	TYPE	REF #	NAME	DESCRIPTION	AMOUNT \$
27/07/2021	PAYROLL	PAYROLL	CITY OF BUSSELTON	PAYROLL & SALARIES	435.70
10/08/2021	PAYROLL	PAYROLL	CITY OF BUSSELTON	PAYROLL & SALARIES	802,860.65
24/08/2021	PAYROLL	PAYROLL	CITY OF BUSSELTON	PAYROLL & SALARIES	779,234.99
					1,581,259.94

6.2 FINANCIAL ACTIVITY STATEMENTS - YEAR TO DATE AS AT 31 AUGUST 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 - August 2021   Attachment B Financial Activity Statement - August 2021  

OFFICER RECOMMENDATION

That the Council receives the statutory financial activity statement reports for the period ending 31 August 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 August 2021.

BACKGROUND

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

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

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

That pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations, the Council adopts a material variance reporting threshold with respect to financial activity statement reporting for the 2020/21 financial year as follows:

- *Variances equal to or greater than 10% of the year to date budget amount as detailed in the Income Statement by Nature and Type/Statement of Financial Activity report, however variances due to timing differences and/or seasonal adjustments are to be reported only if not to do so would present an incomplete picture of the financial performance for a particular period; and*
- *Reporting of variances only applies for amounts greater than \$25,000.*

OFFICER COMMENT

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

Statement of Financial Activity

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

Net Current Position

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

Capital Acquisition Report

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

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

Reserve Movements Report

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

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

Comments on Financial Activity to 31 August 2021

The Statement of Financial Activity (FAS) for the year to date (YTD) shows an overall Net Current Position of \$54.7M as opposed to the budget of \$47.9M. This represents a positive variance of \$6.8M YTD.

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	2021/22 Actual YTD \$	2021/22 Amended Budget YTD \$	2021/22 Amended Budget \$	2021/22 YTD Bud Variance %	2021/22 YTD Bud Variance \$	Change in Variance Current Month \$
Revenue from Ordinary Activities				0.01%	7,929	563,793
1. Operating Grants, Subsidies and Contributions	780,835	869,295	4,730,088	(10.18%)	(88,460)	320,788
2. Other Revenue	101,383	21,193	414,950	378.38%	80,190	986
3. Interest Earnings	133,633	55,653	609,250	140.12%	77,980	73,255
Expenses from Ordinary Activities				15.06%	2,149,978	1,233,421
4. Materials & Contracts	(1,398,847)	(2,538,292)	(20,245,296)	44.89%	1,139,445	726,443
5. Other Expenditure	(577,018)	(1,151,867)	(9,685,100)	49.91%	574,849	265,349
6. Non-Operating Grants, Subsidies and Contributions	5,000	3,932,229	34,846,780	(99.87%)	(3,927,229)	(1,479,000)
Capital Revenue & (Expenditure)				55.38%	6,886,265	2,185,689
7. Land & Buildings	(94,401)	(3,890,119)	(22,838,597)	97.57%	3,795,718	1,847,486
Plant & Equipment	(52,281)	(130,000)	(2,870,000)	59.78%	77,719	49,358
Furniture & Equipment	(65,007)	(287,600)	(828,800)	77.40%	222,593	138,716
Infrastructure	(1,124,144)	(5,889,851)	(38,334,501)	80.91%	4,765,707	2,812,503
8. Proceeds from Sale of Assets	0	51,500	776,071	(100.00%)	(51,500)	(12,500)
9. Repayment of Capital Lease	(98,375)	(120,464)	(489,199)	18.34%	22,089	0
10. Transfer to Restricted Assets	(2,488,240)	0	(21,740)	(100.00%)	(2,488,240)	(751,580)
11. Transfer from Restricted Assets	548,971	0	1,688,974	100.00%	548,971	548,971

Revenue from Ordinary Activities

In total, revenue from Ordinary Activities is very close to budget at only 0.01% ahead YTD. There are however some material variance items, both positive and negative, that contributing to this.

1. Operating Grants, Subsidies and Contributions

Behind YTD budget by \$88,000, or 10.2%, 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 \$
<u>Finance and Corporate Services</u>		395,913	333,620	62,293	18.67%	85,777
10152	Other General Purpose Funding - Grants Commission	365,854	277,680	88,174	31.75%	88,174
The first quarterly tranche of the Financial Assistance Grants has been received, of which the budget timing for the bridges component was forecast later in the financial year incorrectly. A budget timing realignment will be processed in September.						
10200	Financial Services – Insurance Recoveries	290	36,880	(36,590)	(99.21%)	(11,525)
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.						
<u>Community and Commercial Services</u>		49,912	121,744	(71,832)	(59.00%)	1,499
10543	Community Development – State Government Grants	-	60,000	(60,000)	(100.00%)	-
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%)	-
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 trainees applying for the government incentives. Payment is now expected in September/October.						
10625	Art Geo Administration – State Government Grants	-	10,721	(10,721)	(100.00%)	(10,721)
Grant funding for the Interpretation Plan for the cultural precinct is expected to be received once the work has been completed on the plan. This is now scheduled for substantive completion sometime in December, so funds should be received by that time or shortly thereafter, pending acceptance by grantor.						
10380	Busselton Library – Contributions	39,519	-	39,519	100.00%	39,519
The contribution from the Southwest Library Consortium for employee expenses was received a month earlier than budgeted.						
B1361	YCAB (Youth Precinct Foreshore) – Contributions	2,200	23,000	(20,800)	(90.43%)	(19,800)
The sponsorship proposal from Rio Tinto for the continuation of Dunsborough Youth Services is still pending. This is now expected to be finalised in November.						

Planning and Development Services		250,147	388,040	(137,893)	(35.54%)	200,176
10942	Bushfire Risk Management Planning – DFES - State Government Grants	-	88,069	(88,069)	(100.00%)	-
The invoice for the grant will be raised within October.						
10940	Fire Prevention DFES – Contributions	-	15,038	(15,038)	(100.00%)	(15,038)
The reconciliation of the Fire Prevention DFES contributions will be completed after the end of quarter 1 including any pay that is included within this time. It is anticipated to be reconciled by the end of October.						
10940	Fire Prevention DFES - Reimbursement – ESL Levy	-	32,400	(32,400)	(100.00%)	(32,400)
The ESL levy reimbursement (LGGS) is completed by DFES at the end of each quarter and is imminent.						
Engineering and Works Services		84,864	25,891	58,973	227.77%	33,337
11501	Operations Services Works – Workers compensation Reimbursements	58,547	10,404	48,143	462.73%	27,132
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.						

2. Other Revenue

Ahead of YTD budget by \$80,000, or 378.4%, 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	16,384%	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.						

3. Interest Earnings

Interest earnings are \$78,000 ahead of budget due to the total annual budget being allocated based on the monthly 4-year trend. The actual levying of annual rates, and when all interest is charged in advance for 21/22, does not match this trend, therefore the City will see a timing difference to budget for the first and second quarters of the 21/22 financial year. This will decrease as the year progresses.

Expenses from Ordinary Activities

Expenditure from ordinary activities is \$2.15M, or 15.06%, less than expected when compared to the budget YTD as at August. 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.

4. Materials & Contracts

Less than YTD budget by \$1.14M. 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 \$
<i>Finance and Corporate Services</i>		107,075	379,453	272,378	71.8%	166,826
10000	Members of Council	47	40,014	39,967	99.9%	39,960
Timing variance with payment of WALGA subscriptions delayed. These variances will persist even when this is paid, as the actual cost will spread and allocated evenly over the term of the subscription.						
10250	Information & Communication Technology Services	53,377	166,282	112,905	67.9%	52,537
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. There were also \$20,000 of GIS costs that were budgeted to be expended by YTD August, that have not yet occurred.						
10500	Legal and Compliance Services	(3,563)	20,524	24,087	117.4%	13,825
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. The credit represents a year end accrual (based on open purchase orders for work completed), reversal for which the invoices for the legal services in question has still not yet been received.						
10510	Governance Support Services	3,718	20,083	16,365	81.5%	13,203
The underspend is due to a number of software licenses for programs used in the Governance area not as yet being renewed. When paid, the cost for these will be spread over the term of the license, so timing differences to the budget (set based on historical cash trend), may persist.						
10521	Human Resources & Payroll	1,273	21,124	19,851	94.0%	19,758
The WALGA ER Subscription renewal was delayed, and will be spread over the subscription period. Actual incurrence of other budgeted items YTD, such as TAPS payroll and the WALGA Remuneration Survey are now forecast to occur later in the year.						
10616, 10617, & 10618	Aged Housing	5,904	27,862	21,958	78.8%	8,429
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.						

<u>Community and Commercial Services</u>		146,514	412,803	266,289	64.5%	94,000
10543	Community Development	36	40,000	39,964	99.9%	(36)
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	45,305	92,904	47,599	51.2%	2,949
The YTD variance is mainly due to the monthly payment of the Park Management Contract being one month in arrears. By end of financial year this expenditure catches up, as June will be accrued, however the budget timing does not reflect this.						
10625	Art Geo Administration	1,998	22,218	20,220	91.0%	14,856
Whilst YTD actual spend it under forecast there have been commitments made in August for goods and services not yet received and invoiced these are for the Courthouse Complex Interpretation Plan, which is 50% externally funded, and a lighting upgrade for the gallery. The delivery is due 24/9/21.						
10630	Economic and Business Development Administration	333	14,147	13,814	97.6%	13,761
Delays in recruiting an EBD Coordinator has resulted in changing of priorities of ED activities and projects for the year and as such actual expenditure from EBD budget over the course of the year is likely to be different to what was projected.						
11151	Airport Operations	25,392	93,576	68,184	72.9%	20,733
YTD variances are mainly due to: <ul style="list-style-type: none"> Airport screening services – allocated monthly amounts have been delayed until flights start. Inspections – Electrical ATI and generator inspections have been delayed until September to a value of \$6,800. Commission charges – due to the timing of the monthly invoices/billing we will always be at least a month behind. 						
11152	Airport Operations – Buildings	-	11,356	11,356	100.0%	5,678
The actual maintenance and cleaning costs budgeted here, have inadvertently been included amongst the Facilities Maintenance section expenditures. Actual cost or budget allocations will be rectified in subsequent months						
B1361	YCAB (Youth Precinct Foreshore)	4,640	27,389	22,749	83.1%	14,591
The variance is due to: <ul style="list-style-type: none"> Crime prevention grant for a series of workshops delivered to schools. Workshops were due to commence in August but the dates were changed to September. Delay in processing grant tax invoices for COVID-19 Youth recovery grants for the leadership camp. The camp was held over the weekend of August 20th. Due to the date, invoices were processed in the September pay run. August purchases on credit card have not been processed. 						

<i>Planning and Development Services</i>		137,372	142,955	5,583	3.9%	(33,603)
10820	Strategic Planning	21	26,184	26,163	99.9%	15,213
<p>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.</p>						
10830	Environmental Management Administration	40,337	21,780	(18,557)	(85.2%)	(15,948)
<p>Annual budgets for consultancy, contractors and purchase of materials were allocated at the end of each quarter. Actuals have come in a lot earlier (in line with prior year trends).</p>						
10931	Protective Burning & Firebreaks-Reserves	74,457	2,742	(71,715)	(2615.4%)	(78,859)
<p>The YTD variance is as a result of an invoice for works completed late in the 20/21 financial year that was not accrued. Funding from DFES was received in last financial year for these works, so this contributed to part of the end of year budget surplus, but will therefore effectively reduce any 21/22 financial year surplus.</p>						
11170	Meelup Regional Park	1,874	31,540	29,666	94.1%	16,536
<p>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.</p>						
<i>Engineering and Works Services</i>		1,007,932	1,602,401	594,469	37.1%	498,834
12600	Street & Drain Cleaning	32,775	61,378	28,603	46.6%	28,603
<p>The budget was entered based on historical expenditure patterns averaged over the previous three financial years. \$36,000 in Sweeping costs associated with the August period have been receipted into early September thus cancelling out this monthly YTD variance.</p>						
12620 & 12621	Rural & Urban Tree Pruning	32,817	143,404	110,587	77.1%	84,839
<p>The majority of rural tree pruning budget valued at \$351,000 is ordinarily planned to be completed by the end of November 2021. However priority has been given to storm damage clean-up activities, meaning some of these works will occur later this financial year. Rural Road verges to be pruned are prioritised based on the time since last pruning, inspections, volume/ type of traffic and many other considerations. This is a timing variance only.</p>						
Various	Bridge Maintenance	3,110	106,808	103,698	97.1%	52,416
<p>Bridge Maintenance works are largely scheduled to occur post-Christmas and in the later part of the financial year when water flows are at their lowest; planning of these works are underway. Some works scheduled in 2020/21 were withheld due to May 2020 storms with \$208,000 of this budget subsequently carried over into the first quarter of the new financial year. This variance will continue to grow until late in the year when works commence.</p>						
Various	Building Maintenance	175,807	136,811	(38,996)	(28.5%)	(1,575)
<p>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.</p>						

Various	Waste Services	77,721	372,515	294,794	79.1%	239,559
<p>The Cleanaway invoice for the monthly recycling service is yet to be processed for both July and August accounting for \$98,000 of the YTD variance. A further \$65,000 and \$46,000 of the variance is associated with a portion of the concrete crushing and green waste processing budget planned for later in the year. \$45,000 is attributable to invoices that are yet to be processed for the external disposal of waste at the Cleanaway Dardanup Site. \$34,000 of the variance is associated with postponement of the FOGO trial where no costs are being incurred.</p>						
Various	Roads Maintenance	123,682	103,026	(20,656)	(20.0%)	3,670
<p>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.</p>						
Various	Other Infrastructure Maintenance	158,306	252,316	94,010	37.3%	79,617
<p>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 \$94,000 YTD under expenditure variance to budget is due to coastal related works (-\$48,000) and street light installation works (-\$32,000) amongst other variances.</p>						

5. Other Expenditure

\$575,000, or 49.9%, 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 \$
<u>Executive Services</u>		11,049	13,834	2,785	20.1%	(3,337)
10001	Office of the CEO	1,890	13,834	11,944	86.3%	5,027
<p>Timing variances associated with spending against donations, contributions budget, discretionary and inter council initiatives.</p>						
10011	Emergency Contingency Costs (Other)	7,200	-	(7,200)	(100.0%)	(7,200)
<p>Costs represent the City granting the use of the YCAB building as a COVID vaccination hub.</p>						
<u>Finance and Corporate Services</u>		203,369	149,939	(53,430)	(35.6%)	30,327
10221/27/ 28/29/30	Finance & Borrowing Program 04/11/12/13/14	100,095	-	(100,095)	(100.0%)	-
<p>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. Depending on whether the final payment is made or accrued in June 2022, this may end up being an overspend variance at the end of the year.</p>						
10511	Community Assistance Program (Governance)	-	16,666	16,666	100.0%	8,333
<p>Timing variances associated with how this line item has been spread. It has been spread monthly however spend will not occur until the end of the financial year.</p>						

10700	Public Relations	12,588	23,720	11,132	46.9%	15,622
Timing variances, up and down, associated with underspend against sister city allocations, community consultations and surveys and catering and overspend against council advertising.						
Community and Commercial Services		261,535	912,444	650,909	71.3%	255,602
10533	Welfare / Senior Citizens	22,520	-	(22,520)	(100.0%)	(22,520)
The quarterly contribution was budgeted to be incurred at the end of the quarter in September, but was paid a month early.						
10543	Community Development	-	62,342	62,342	100.0%	-
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	196,500	279,752	83,252	29.8%	(124,374)
A number of expenses have not yet been paid as the event holders have not yet invoiced the City.						
10634	Business Support Program	-	23,850	23,850	100.0%	11,925
Final acquittals of the support program yet to be received. This budget was carried over from the 20/21 financial year, funded from the MERG Reserve, however it has now been ascertained that only approximately \$10,000 will be required. This will more than likely be the positive variance by the end of the year, offset by a lower transfer from the reserve.						
11151	Airport Operations	-	383,352	383,352	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.						
12631	Peel Tce Building & Surrounds	41,514	-	(41,514)	(100.0%)	(41,514)
The first quarterly payment was made to the MRBTA one month earlier than budgeted. It has also gone to the wrong cost code, which will be corrected in September by moving to Economic and Business Development Administration to align with where the budget will appear.						
11156	Airport Development Operations	-	148,550	148,550	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. \$148,000 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.						
Engineering and Works Services		97,984	73,117	(24,867)	(34.0%)	(17,630)
11000	Engineering & Works Services Support	117	12,133	12,016	99.0%	6,106
The budget YTD represents the planned donations of portions of the pavers removed from the CBD during the footpath upgrade project. These donations are yet to be processed.						
B1223	Micro Brewery - Public Ablution	-	60,000	60,000	100.0%	60,000
The full contractual contribution towards the Micro Brewery Public Ablutions was made in the 19/20 and 20/21 financial years. A remaining \$60,000 contribution was incorrectly included again in the 21/22 budget. This will be partitioned as part of any year end budget surplus and go towards the funding of the 22/23 budget.						
G0042	BTS External Restoration Works	94,497	-	(94,497)	(100.0%)	(82,645)
Settlement outlays and reimbursements are inherently difficult to predict, both in timing and in quantum.						

6. Non-Operating Grants, Subsidies & Contributions

The negative variance of \$3.9M 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 \$
<i>Engineering and Works Services</i>		-	3,932,229	(3,932,229)	(100.0%)	(1,484,000)
A0014	Bussell Highway Bridge – 0241 – Federal Capital Grant	-	744,000	(744,000)	(100.0%)	(744,000)
A0022	Yallingup Beach Road Bridge - 3347 – Federal Capital Grant	-	700,000	(700,000)	(100.0%)	(700,000)
B9407	Busselton Senior Citizens – Developer Cont. Utilised	-	111,750	(111,750)	(100.0%)	-
B9591	Performing Arts Convention Centre – Federal Capital Grant	-	1,138,500	(1,138,500)	(100.0%)	-
F0112	Causeway Road Shared Path – State Capital Grant	-	40,000	(40,000)	(100.0%)	-
S0048	Bussell Highway – Developer Cont. Utilised	-	200,000	(200,000)	(100.0%)	-
S0076	Kaloorup Road (Stage 1) – Main Roads Direct Grant	-	224,400	(224,400)	(100.0%)	-
S0077	Ludlow-Hithergreen Stage 2 Reconstruct & Widen – MR Capital Grant	-	96,000	(96,000)	(100.0%)	-
S0078	Sugarloaf Road – State Capital Grant	-	321,599	(321,599)	(100.0%)	-
S0321	Yoongarillup Road - Second Coat Seal – MR Capital Grant	-	100,000	(100,000)	(100.0%)	-
S0331	Barracks Drive Spray Seal – MR Capital Grant	-	130,980	(130,980)	(100.0%)	-
S0332	Inlet Drive Spray Seal – MR Capital Grant	-	47,000	(47,000)	(100.0%)	-
S0333	Chapman Crescent Spray Seal – MR Capital Grant	-	78,000	(78,000)	(100.0%)	-

7. Capital Expenditure

As at 31 August 2021, there is an underspend variance of 86.9%, or \$8.86M, in total capital expenditure, with YTD actual at \$1.3M against the YTD budget of \$10.2M. 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 \$
<i>Buildings</i>		91,802	3,881,785	3,789,983	97.6%	1,845,592
B9614	Dunsborough Lakes Sporting Precinct-Pavilion /Changeroom Facilities	-	50,000	50,000	100.0%	25,000
There has been nil expenditure to date as the works have not yet commenced. The contract for Pavilion / Changeroom 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%	-
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. A Purchase Order has been raised for the preparation of an application to Western Power for an alternative power separation proposal and the contractor will report back once Western Power have responded. The decision on which option to pursue cannot be made until this is received.						
B9407	Busselton Senior Citizens	-	111,750	111,750	100.0%	-
Roofing upgrade works were planned to be completed July 2021, but were postponed due to unsuitable weather. Works have now commenced but the discovery of asbestos material will cause further delays to the works programme. Completion date estimated November 2021.						
B9591	Performing Arts Convention Centre	10,920	3,070,085	3,059,165	99.6%	1,529,069
The project has been retendered with tenders closing 6 October 2021.						
B9605	Energy Efficiency Initiatives (Various Buildings)	74,400	85,250	10,850	12.7%	42,625
Works planned for commencement have encountered delays pending Western Power applications and approvals.						
B9611	Smiths Beach New Public Toilet	-	250,000	250,000	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 and investigations into the capacity of the existing septic system/upgrade to an ATU system to accommodate these changes. Project planning is now underway, with preliminary design work completed. Septic system design work is also underway. Notification has been received by the entity that currently supplies the water, that they are no longer able to supply water for City toilets. As such an MOU is being reviewed by property team to establish viability of infrastructure works and costs for water supply.						

B9612	Churchill Park Renew Sports Lights	2,000	212,850	210,850	99.1%	106,425
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%	-
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	-	39,650	39,650	100.0%	19,825
Invoicing in relation to the retention monies owing to Pindan for works completed has not yet been received.						
<u>Plant & Equipment</u>		52,281	130,000	77,719	59.8%	49,358
10372	Dunsborough Cemetery	-	20,000	20,000	100.0%	-
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%	-
The budget relates to a vehicle for the recently created Manager position. Vehicle has been ordered, delivery due in January.						
11107	Engineering Services Design	-	70,000	70,000	100.0%	70,000
Limited quotations have been received for new survey equipment, delaying commencement of the procurement process.						
11402	Plant Purchases (P10)	20,642	-	(20,642)	(100.0%)	(20,642)
This is a carryover from 2020/21 FY – the second generator for the DWF.						
11403	Plant Purchases (P11)	31,639	-	(31,639)	(100.0%)	-
This is a carryover from 2020/21 FY – the Turf Maintenance rough cut ute.						
<u>Furniture & Office Equipment</u>		65,007	287,600	222,593	77.4%	138,716
10250	Information & Communication Technology Services	42,100	-	(42,100)	(100.0%)	(13,900)
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. Asset replacement is scheduled to begin in October which will result in capital spend, though its worth noting that issues with supply chain may further delay delivery/invoicing for the assets.						
10558	Events	-	200,000	200,000	100.0%	100,000
The budget August YTD represents 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 discussions are continuing with MERG.						
10590	Naturaliste Community Centre	-	26,600	26,600	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 September.						

10900	Cultural Planning	-	13,400	13,400	100.0%	6,700
The virtual reality component of the Ballarat Engine 150 th display has been delayed waiting for an expected grant opportunity to help subsidise the project.						
B1350	Churchill Park- Other Buildings	-	26,450	26,450	100.0%	13,225
The budget relates to the storage facility project. Discussions are still progressing with the Stakeholders, delaying construction until a later date.						
<i>Infrastructure By Class</i>		1,124,144	5,889,851	4,765,707	80.9%	2,812,503
Various	Roads	297,855	1,177,668	879,813	74.7%	355,346
The majority of road construction happens during the months October to April and major contracted scopes of work including Wildwood Road, Kaloorup Road, Chapman Hill Road and Rendezvous Road are yet to commence. By mid-year, the actual YTD should be nearer the budget YTD with major road works projects in progress. Generally, the budget cash flows are not reflective of works scheduling which results in the YTD variances.						
Various	Bridges	-	1,444,000	1,444,000	100.0%	1,444,000
Major bridge works are contracted by MRWA and are scheduled to take place between the months of October to May. Cost reconciliation with MRWA is typically not completed until later in the financial year. MRWA is currently working on the construction of Yallingup Beach Road bridge #3347 and the Tuart Drive Bridge #0238 both of which are scheduled for completion in early 2022. Other major bridge works are currently out for tender by MRWA with works anticipated to take place January to May 2022. Internal bridge maintenance works are scheduled for completion from January to April when water levels are at their lowest.						
Various	Car Parks	58,384	572,702	514,318	89.8%	234,454
The variance YTD is attributable to the following projects: <ul style="list-style-type: none"> 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. In addition to the above, carpark construction for Dunsborough Town Centre, Fourth Street, and Meelup are scheduled for completion in early 2022. No works have commenced to date due to wet weather and ground water levels. 						
Various	Footpaths & Cycleways	104,104	372,366	268,262	72.0%	46,910
The Buayanup Drain Shared path has now been fully asphalted and the remaining works (line marking and fencing) are scheduled for completion in October. By end of October, the remaining contract value of \$265,000 should be fully acquitted, reducing the YTD Variance to near nil. The majority of other footpath and cycleway projects are scheduled for construction between the months of November to March.						
Various	Parks, Gardens & Reserves	603,329	2,211,280	1,607,951	72.7%	710,468
66% of the variance is attributable to the following projects: <ul style="list-style-type: none"> Mitchell Park Upgrade - \$339,000 Dunsborough Lakes Sporting Precinct - \$335,000 Barnard Park East Foreshore Landscaping & Underground Power - \$393,000 The rest is constituted by numerous projects where it has been difficult to secure timely contractual works in line with budgetary expectations.						

Various	Regional Airport & Industrial Park Infrastructure	60,472	111,835	51,363	45.9%	21,325
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The variance is primarily due to a delay in the timing on the payment for the carpark line marking and non-commencement of other works such as the awning shelters on the arrivals hall.

8. Proceeds From Sale of Assets

YTD there have been no proceeds from sale of assets recorded against the YTD budget of \$51,500. This is due to the continuing delays in delivery of acquisitions, and the associated transfer to auction of the vehicles being replaced.

9. Repayment of Capital Leases

Lease payments are \$22,000 less than budgeted YTD, as one lease budgeted to be paid in August was not invoiced until September.

10. Transfer to Restricted Assets

There is a YTD variance in transfers to Restricted Assets of \$2.5M 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, totalling \$2.1M, have been received and transferred to Restricted Assets for which there was no budgeted transfer:

- \$44,000 for the Causeway Road 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;
- \$80,000 for the Dunsborough youth space project from the Department of Primary Industries and Regional Development;
- \$54,000 from Lotterywest for the Strengthening & Adapting Organisations program;
- \$500,000 from DFES for the Mitigation Activity Fund; and
- \$30,000 from the Federal Government Community Grants Hub for Community Child Care Sustainability programs.

Developer contributions, deposits and bonds are inherently hard to predict and budget for. An annual amount of \$22,000 was budgeted for later in the year, however over \$381,000 has been received YTD, with \$136,000 for road works bonds and \$155,000 for caravan park deposits.

11. Transfer from Restricted Assets

YTD there has been \$549,000 transferred from Restricted Assets into the Municipal Account. This was mainly attributable to the Bushfire Mitigation Activity funds that did not need to be restricted.

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 31st August 2021, the value of the City's invested funds totalled \$78.4M, up from \$71.4M as at 31st July 2021. This is mainly due the payment of rates.

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) increased from \$5.5M to \$12.5M.

During the month of August, five term deposits totalling the amount of \$15.5M matured. Remaining deposits were renewed for a further 189 days at 0.32% on average.

The official cash rate remains steady for the month of August 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 August 2021 are provided below to ensure there is appropriate oversight and awareness.

Date	Payee	Description	\$ Amount
6/08/21	DUXTON HOTEL	ACCOMMODATION – RCAWA MEETING PERTH	\$251.72
13/08/21	ZEST FLOWERS	FLOWER DELIVERY -BEREAVEMENT	\$100.00
19/08/21	ONE RUSTIC BLOOM	GIFT PRESENTATION - BALLAARAT ENGINE 150TH EXHIBITION LAUNCH	\$75.00
25/08/21	THAI LEMONGRASS	COUNCIL DINNER - 18.08.21	\$400.00
			\$826.72

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 August 2021, the City's net current position stands at \$54.7M. The City's financial performance is considered satisfactory, and cash reserves remain strong.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

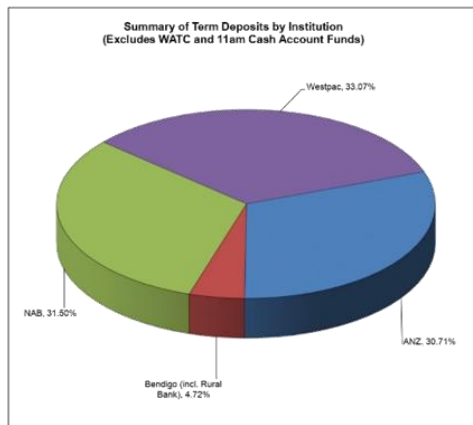
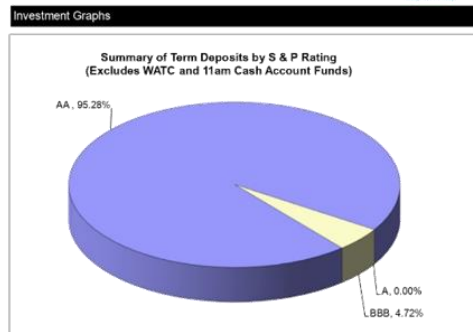
Not applicable.



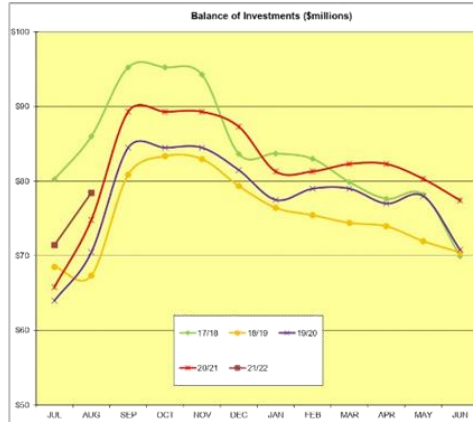
CITY OF BUSSELTON - INVESTMENT PERFORMANCE REPORT
For the month of August 2021



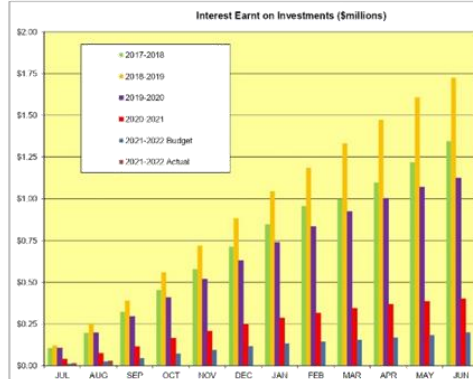
11am Bank Account						As at 31 August 2021	
INSTITUTION	RATE	AMOUNT					
ANZ 11am At Call Deposit	0.00%	\$ 12,500,000					
Term Deposits - Miscellaneous Funds						As at 31 August 2021	
INSTITUTION	RATING	DAYS	MATURITY	RATE	AMOUNT		
NAB	AA	123	03-Sep-21	0.30%	\$ 2,000,000		
Westpac	AA	365	10-Sep-21	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	0.35%	\$ 3,000,000		
ANZ	AA	153	26-Jan-22	0.32%	\$ 4,000,000		
Westpac	AA	153	29-Jan-22	0.20%	\$ 4,000,000		
ANZ	AA	184	10-Feb-22	0.34%	\$ 2,000,000		
Westpac	AA	184	17-Feb-22	0.25%	\$ 1,500,000		
NAB	AA	210	22-Feb-22	0.30%	\$ 4,000,000		
NAB	AA	200	22-Feb-22	0.26%	\$ 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 August 2021	
WA Treasury Corp. - Overnight Cash Deposit Facility	0.05%			\$ 1,639,049	
Total of Airport Redevelopment Funds - WATC				\$ 1,639,049	
Total of Airport Redevelopment Funds - Bank Term Deposits				Nil	
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				\$ 70	
Total Interest Airport Funds (Non-Reserve) at month's end				\$ 2,567,389	
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				\$ 79,439	



SUMMARY OF ALL INVESTMENTS HELD	As at 1 year ago	As at 30 June 2021	As at 31 August 2021
11am Bank Account	\$ 17,500,000	\$ 9,500,000	\$ 12,500,000
Term Deposits - Misc. Funds	\$ 54,500,000	\$ 65,500,000	\$ 63,500,000
Foreshore Development Funds - WATC	\$ -	\$ -	\$ -
Airport Redevelopment - WATC Deposits	\$ 1,637,660	\$ 1,639,048	\$ 1,639,049
Airport Redevelopment - Bank Term Deposit	\$ -	\$ -	\$ -
Airport Redevelopment - ANZ Cash A/c	\$ 1,158,221	\$ 784,422	\$ 784,422
Total of all Investments Held	\$ 74,795,881	\$ 77,423,471	\$ 78,423,471
TOTAL INTEREST RECEIVED AND ACCRUED	\$ 197,447	\$ 400,095	\$ 30,809
INTEREST BUDGET	\$ 157,135	\$ 652,934	\$ 26,148



Statement of Compliance with Council's Investment Policy 218

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

City of Busselton

Statement of Financial Activity

Year to Date As At 31 August 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	54,185,529	54,265,758	54,265,758	54,933,780	54,933,780	-0.15%
Operating Grants, Subsidies and Contributions	780,835	869,295	869,295	4,730,088	4,730,088	-10.18%
Fees & Charges	8,664,317	8,645,870	8,614,870	18,102,218	18,102,218	0.21%
Other Revenue	101,383	21,193	21,193	414,950	414,950	378.38%
Interest Earnings	133,633	55,653	55,653	609,250	609,250	140.12%
	63,865,698	63,857,769	63,826,769	78,790,286	78,790,286	0.01%
Expenses from Ordinary Activities						
Employee Costs	(5,219,058)	(5,621,825)	(5,615,163)	(34,562,209)	(34,562,209)	7.16%
Materials & Contracts	(1,398,847)	(2,538,292)	(2,538,292)	(20,245,296)	(20,245,296)	44.89%
Utilities (Gas, Electricity, Water etc)	(393,757)	(404,031)	(404,031)	(2,774,773)	(2,774,773)	2.54%
Depreciation on non current assets	(4,172,875)	(4,259,776)	(4,259,776)	(24,957,238)	(24,957,238)	2.04%
Insurance Expenses	(410,453)	(440,726)	(440,726)	(777,707)	(777,707)	6.87%
Other Expenditure	(577,018)	(1,151,867)	(1,151,867)	(9,685,100)	(9,685,100)	49.91%
Allocations	42,913	137,443	137,443	2,167,220	2,167,220	68.78%
	(12,129,096)	(14,279,074)	(14,272,412)	(90,835,103)	(90,835,103)	15.06%
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	5,000	3,932,229	3,932,229	34,846,780	34,846,780	-99.87%
Profit on Asset Disposals	0	7,000	7,000	46,714	46,714	-100.00%
Loss on Asset Disposals	0	(23,819)	(23,819)	(65,149)	(65,149)	100.00%
	5,000	3,915,410	3,915,410	34,828,345	34,828,345	-99.87%
Net Result	51,725,610	53,476,190	53,451,852	21,521,281	21,521,281	-3.27%
Adjustments for Non-cash Revenue & Expenditure						
Depreciation	4,172,875	4,259,776	4,259,776	24,957,238	24,957,238	
Donated Assets	0	0	0	(5,600,000)	(5,600,000)	
(Profit)/Loss on Sale of Assets	0	16,819	16,819	18,435	18,435	
Allocations & Other Adjustments	(165,344)	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)	295,167	0	0	0	0	
Future Obligations Net Movements (NC)	1,766,874	121,288	121,288	(3,008,812)	(3,008,812)	
Capital Revenue & (Expenditure)						
Land & Buildings	(94,401)	(3,890,119)	(3,890,119)	(22,838,597)	(22,838,597)	97.57%
Plant & Equipment	(52,281)	(130,000)	(130,000)	(2,870,000)	(2,870,000)	59.78%
Furniture & Equipment	(65,007)	(287,600)	(287,600)	(828,800)	(828,800)	77.40%
Infrastructure	(1,124,144)	(5,889,851)	(5,889,851)	(38,334,501)	(38,334,501)	80.91%
Right of Use Assets						
Proceeds from Sale of Assets	0	51,500	51,500	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	(2,488,240)	0	0	(21,740)	(21,740)	-100.00%
Transfer from Restricted Assets	548,971	0	0	1,688,974	1,688,974	100.00%
Transfer to Reserves	(3,366,173)	(3,359,382)	(3,359,382)	(22,109,232)	(22,109,232)	-0.20%
Transfer from Reserves	1,285,802	1,285,804	1,285,804	39,381,069	39,381,069	0.00%
Opening Funds Surplus/ (Deficit)	2,448,380	2,448,380	2,448,380	2,448,380	2,448,380	
Net Current Position - Surplus / (Deficit)	54,703,720	47,887,254	47,862,916	1,118,182	1,118,182	

City of Busselton

Net Current Position

Year to Date As At 31 August 2021

	2021/22 Actual	2021/22 Amended Budget	2021/22 Original Budget	2020/21 Actual
	\$	\$	\$	\$
NET CURRENT ASSETS				
CURRENT ASSETS				
Cash - Unrestricted	5,038,107	4,167,819	4,167,819	5,498,018
Cash - Restricted	77,679,076	54,720,367	54,720,367	73,659,438
Sundry Debtors	1,490,218	2,263,362	2,263,362	2,229,605
Rates Outstanding - General	48,350,585	586,388	586,388	586,388
Stock on Hand	930,531	900,000	900,000	936,902
	<u>133,488,516</u>	<u>62,637,936</u>	<u>62,637,936</u>	<u>82,910,351</u>
LESS: CURRENT LIABILITIES				
Bank Overdraft	0	0	0	0
Sundry Creditors	1,105,720	6,799,387	6,799,387	6,802,533
Obligations Liability (C)	0	4,000,000	4,000,000	3,736,544
Performance Bonds	3,719,649	3,424,482	3,424,482	3,424,482
	<u>4,825,369</u>	<u>14,223,869</u>	<u>14,223,869</u>	<u>13,963,559</u>
Current Position (inclusive of Restricted Funds)	128,663,148	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)	3,719,649	3,424,482	3,424,482	3,424,482
Less: Cash - Restricted Funds	(77,679,076)	(54,720,367)	(54,720,367)	(73,659,438)
NET CURRENT ASSET POSITION	<u><u>54,703,720</u></u>	<u><u>1,118,182</u></u>	<u><u>1,118,182</u></u>	<u><u>2,448,380</u></u>

City of Busseton
Capital Construction & Acquisition Report
Property, Plant & Equipment, Infrastructure
Year to date as at 31 August 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	2,599	8,334	8,334	50,000	50,000	-68.82%
	<u>2,599</u>	<u>8,334</u>	<u>8,334</u>	<u>50,000</u>	<u>50,000</u>	<u>-68.82%</u>
Buildings						
Major Projects						
Major Project - Dunsborough Foreshore						
89614 Dunsborough Lakes Sporting Precinct-Pavilion/Changeroom Fac.	0	50,000	50,000	1,300,000	1,300,000	-100.00%
	<u>0</u>	<u>50,000</u>	<u>50,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>-100.00%</u>
Major Project - Administration Building						
89012 Civic and Administration Building Replacement of Cladding	0	0	0	500,000	500,000	0.00%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0.00%</u>
Buildings (Other)						
89200 Mosquito Control Storage Shed	0	0	0	95,000	95,000	0.00%
89300 Aged Housing Capital Improvements - Winderlup	0	0	0	81,200	81,200	0.00%
89301 Aged Housing Capital Improvements - Harris Road	0	0	0	73,000	73,000	0.00%
89302 Aged Housing Capital Improvements - Winderlup Court (City)	0	50,000	50,000	81,600	81,600	-100.00%
89407 Busseton Senior Citizens	0	111,750	111,750	111,750	111,750	-100.00%
89538 Weld Theatre	0	0	0	130,000	130,000	0.00%
89556 NCC Upgrade	(495)	0	0	0	0	0.00%
89591 Performing Arts Convention Centre	10,920	3,070,085	3,070,085	18,420,297	18,420,297	-99.64%
89596 GLC Building Improvements	2,541	0	0	285,150	285,150	0.00%
89605 Energy Efficiency Initiatives (Various Buildings)	74,400	85,250	85,250	187,100	187,100	-12.73%
89608 Demolition Allocation (Various Buildings)	0	0	0	25,000	25,000	0.00%
89610 Old Butter Factory	0	0	0	6,000	6,000	0.00%
89611 Smiths Beach New Public Toilet	0	250,000	250,000	250,000	250,000	-100.00%
89612 Churchill Park Renew Sports Lights	2,000	212,850	212,850	212,850	212,850	-99.06%
89613 GLC CCTV Installation	0	0	0	50,000	50,000	0.00%
89615 Naturaliste Community Centre AMP	0	0	0	72,000	72,000	0.00%
89616 Buildings Asset Management Plan High Use Allocation	0	0	0	150,000	150,000	0.00%
89617 Buildings AMP Renewal Allocation - Meelup Ablution	1,088	0	0	200,000	200,000	0.00%
89619 Railway House Public Ablution Improvements	273	0	0	14,000	14,000	0.00%
89620 YCAB/ SLSC Improvements	1,075	0	0	19,000	19,000	0.00%
89621 Bovell Construction of Changerooms	0	0	0	90,000	90,000	0.00%
89622 Dunsborough Youth Centre Building Construction	0	0	0	80,000	80,000	0.00%
89711 Busseton Airport - Building	0	12,200	12,200	12,200	12,200	-100.00%
89717 Airport Construction, Existing Terminal Upgrade	0	39,650	39,650	82,450	82,450	-100.00%
89720 BMRA Hangars	0	0	0	210,000	210,000	0.00%
89808 Busseton Jetty Tourist Park Upgrade	0	0	0	50,000	50,000	0.00%
	<u>91,802</u>	<u>3,831,785</u>	<u>3,831,785</u>	<u>20,988,597</u>	<u>20,988,597</u>	<u>-97.60%</u>
Total Buildings	91,802	3,831,785	3,831,785	22,788,597	22,788,597	-97.64%
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 Busseton 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	70,000	70,000	185,000	185,000	-100.00%
11151 Airport Operations	0	0	0	15,000	15,000	0.00%

City of Busseton
Capital Construction & Acquisition Report
Property, Plant & Equipment, Infrastructure
Year to date as at 31 August 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
11401 Transport - Workshop	0	0	0	10,000	10,000	0.00%
11402 Plant Purchases (P10)	20,642	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%
	52,281	130,000	130,000	2,870,000	2,870,000	-59.78%
Furniture & Office Equipment						
10250 Information & Communication Technology Services	42,100	0	0	441,800	441,800	0.00%
10380 Busseton Library	22,907	21,150	21,150	21,150	21,150	8.31%
10558 Events	0	200,000	200,000	200,000	200,000	-100.00%
10590 Naturaliste Community Centre	0	26,600	26,600	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	13,400	13,400	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	26,450	26,450	26,450	26,450	-100.00%
	65,007	287,600	287,600	828,800	828,800	-77.40%
Sub-Total Property, Plant & Equipment	211,689	4,307,719	4,307,719	26,537,397	26,537,397	-95.09%
>> Infrastructure						
Roads						
50026 Payne Road	0	5,000	5,000	30,000	30,000	-100.00%
50048 Bussell Highway	319,935	223,550	223,550	1,197,100	1,197,100	43.12%
50070 Peel & Queen Street Roundabout Service Relocation	(5,020)	407,000	407,000	610,500	610,500	-101.23%
50072 Kaloorup Road - Reconstruct and Seal Shoulders	0	65,150	65,150	130,300	130,300	-100.00%
50075 Local Road and Community Infrastructure Program	(18,718)	0	0	0	0	0.00%
50076 Kaloorup Road (Stage 1)	378	92,034	92,034	979,550	979,550	-99.59%
50077 Ludlow-Hithergreen Stage 2 Reconstruct & Widen	0	0	0	360,000	360,000	0.00%
50078 Sugarloaf Road	0	201,000	201,000	1,206,000	1,206,000	-100.00%
50321 Yoongarillup Road - Second Coat Seal	0	0	0	100,000	100,000	0.00%
50329 Georgette Street Reconstruction	(3,658)	0	0	0	0	0.00%
50330 Hakea Way Asphalt Overlay	(3,088)	0	0	0	0	0.00%
50331 Barracks Drive Spray Seal	0	0	0	130,980	130,980	0.00%
50332 Inlet Drive Spray Seal	0	0	0	47,000	47,000	0.00%
50333 Chapman Crescent Spray Seal	0	0	0	78,000	78,000	0.00%
50334 Chapman Hill Road	0	0	0	1,496,000	1,496,000	0.00%
50335 Kaloorup Road	0	0	0	481,900	481,900	0.00%
50336 Wildwood Road	0	0	0	1,875,500	1,875,500	0.00%
T0020 Capel Tutunup Road	16,205	0	0	0	0	0.00%
V0007 Causeway Road - Molloy Street Intersection	2,400	0	0	375,000	375,000	0.00%
W0067 Ford Road Reconstruct and Asphalt Overlay	33,365	0	0	0	0	0.00%
W0074 Chapman Hill Road	45	0	0	0	0	0.00%
W0075 Ludlow Hithergreen Road	1,902	0	0	57,000	57,000	0.00%
W0084 Vasse Yallingup Siding Road	38	0	0	0	0	0.00%
W0114 Wonnerup South Road	0	0	0	70,000	70,000	0.00%
W0121 Geographe Bay Road Quindalup	(10,556)	0	0	0	0	0.00%
W0246 Barnard Park East Foreshore Stage 2 Capital Works	0	133,334	133,334	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	(23,495)	0	0	0	0	0.00%
W0264 Caves Road - Median Crossing	0	20,350	20,350	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	(6,318)	0	0	0	0	0.00%
W0267 Road Safety Signage Infrastructure	0	30,250	30,250	30,250	30,250	-100.00%
W0268 Boallia Road Reconstruct and Widen	2,713	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	145	0	0	334,000	334,000	0.00%
W0273 Monaghans Way Asphalt Overlay	0	0	0	124,500	124,500	0.00%
W0274 Rendezvous Road Spray Seals	0	0	0	565,000	565,000	0.00%
W0275 Sayers Street Asphalt Overlay	0	0	0	43,500	43,500	0.00%
W0276 Cape Naturaliste Road - School Warden Crossing Upgrade	0	0	0	60,000	60,000	0.00%
W0277 Commonage & Hayes Road Intersection Safety works	0	0	0	41,000	41,000	0.00%
W0278 Florence Road Resheet	0	0	0	10,000	10,000	0.00%
W0279 Hanaby Road Resheet	0	0	0	26,200	26,200	0.00%
W0280 Jacka Road Resheet	0	0	0	20,000	20,000	0.00%
W0281 Williamson Road Resheet	0	0	0	33,000	33,000	0.00%

City of Busseton
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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
W0282 Wilyabrup Road Resheet	0	0	0	79,000	79,000	0.00%
W0284 Haag Road Resheet	920	0	0	79,800	79,800	0.00%
W0285 Peel Terrace Butter Factory Pedestrian Refuge Construction	145	0	0	0	0	0.00%
	297,855	1,177,668	1,177,668	12,523,430	12,523,430	-74.71%
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	744,000	744,000	744,000	744,000	-100.00%
A0022 Yallingup Beach Road Bridge - 3347	0	700,000	700,000	700,000	700,000	-100.00%
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	1,444,000	1,444,000	6,849,989	6,849,989	-100.00%
Car Parks						
C0043 Administration Building Carpark	3,688	33,000	33,000	33,000	33,000	-88.83%
C0044 Meelup Coastal Nodes - Carpark upgrade	(2,752)	0	0	0	0	0.00%
C0047 Dunsborough Town Centre Carparking	0	0	0	240,000	240,000	0.00%
C0050 Forth Street Groyne Carpark - Formalise and Seal	7,029	53,450	53,450	53,450	53,450	-86.85%
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	31,839	88,284	88,284	104,950	104,950	-63.94%
C0055 Barnard Park East Foreshore Car Parking	(2,270)	97,450	97,450	292,350	292,350	-102.33%
C0056 Hotel Site 2 Carpark	720	0	0	230,000	230,000	0.00%
C0064 Dunsborough Lakes Sporting Precinct (Stage 1) - Carparking,	0	266,668	266,668	800,000	800,000	-100.00%
C0065 Meelup Coastal Parking & Landscaping	217	0	0	173,000	173,000	0.00%
C0311 Stinger Control	0	0	0	45,000	45,000	0.00%
	58,384	572,702	572,702	2,005,600	2,005,600	-89.81%
Footpath and Cycleways						
F0067 Beach Road Dunsborough Footpath	9,041	0	0	0	0	0.00%
F0089 Barnard East Footpaths	0	59,366	59,366	89,050	89,050	-100.00%
F0090 DAIP - Disability Access	0	0	0	17,000	17,000	0.00%
F0094 Georgette Street	(8,782)	12,950	12,950	12,950	12,950	-167.81%
F0096 Stanley Place	(23,238)	0	0	0	0	0.00%
F0098 Dunsborough Centennial Park Project	0	0	0	100,000	100,000	0.00%
F0100 Busseton Foreshore Improvements	0	39,650	39,650	39,650	39,650	-100.00%
F0102 Busseton 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	127,082	260,400	260,400	520,800	520,800	-51.20%
	104,104	372,366	372,366	1,944,200	1,944,200	-72.04%
Parks, Gardens and Reserves						
C1006 Townscape Street Furniture Replacement - Dunsborough	0	0	0	15,000	15,000	0.00%
C1012 Townscape Street Furniture Replacement - Busseton	0	0	0	10,000	10,000	0.00%
C1026 Townscape Works Dunsborough	1,339	29,100	29,100	1,057,567	1,057,567	-95.40%
C1511 RBFS Various Grant Applications	0	0	0	31,800	31,800	0.00%
C1605 Busseton Cemetery Infrastructure Upgrades	1,840	0	0	40,000	40,000	0.00%
C1609 Pioneer Cemetery - Implement Conservation Plan	412	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	47,725	47,725	95,450	95,450	-100.00%
C2006 Depot Washdown Facility Upgrades	0	82,500	82,500	82,500	82,500	-100.00%
C2512 Sand Re-Nourishment	32,023	40,000	40,000	100,000	100,000	-19.94%
C2530 Coastal Structures (West Busseton 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)	6,761	0	0	430,000	430,000	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 / Skateboard	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	96	0	0	100,000	100,000	0.00%
C3145 Churchill Park	30	0	0	0	0	0.00%
C3166 Vasse River Foreshore - Bridge to Bridge	1,320	0	0	28,000	28,000	0.00%

City of Busseton
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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
C3177 Shade Sail Program	0	0	0	100,000	100,000	0.00%
C3189 Possum Park Barnard East Upgrade	503	5,000	5,000	30,000	30,000	-89.95%
C3193 Cricket Wicket Renewal	0	0	0	15,000	15,000	0.00%
C3198 Vasse SAR Area General Improvements to the Area	(7,536)	8,630	8,630	65,000	65,000	-187.32%
C3200 Provenca SAR Area General Improvements to the Area	4,663	0	0	80,000	80,000	0.00%
C3202 Port Geographe Street Light Replacement	0	21,550	21,550	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	158,300	158,300	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 Tullloh 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	217	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)	233,915	352,462	352,462	2,117,950	2,117,950	-33.63%
C3226 Mitchell Park Upgrade	164,610	503,600	503,600	836,300	836,300	-67.31%
C3227 Barnard Park East Foreshore Landscaping	99	234,434	234,434	351,100	351,100	-99.96%
C3229 Hotel Site 2 Landscaping	0	0	0	150,000	150,000	0.00%
C3232 Irrigation Renewal	2,236	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	126,754	224,750	224,750	224,750	224,750	-43.60%
C3236 Dunsborough Foreshore Lighting	4,676	20,750	20,750	20,750	20,750	-77.46%
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 Busseton - 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	50,000	50,000	200,000	200,000	-100.00%
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	216,667	216,667	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	8,596	12,500	12,500	200,000	200,000	-31.23%
C3489 Liquid Waste Pond Renewal Works	0	45,000	45,000	410,000	410,000	-100.00%
C3491 Busseton Landfill Post-closure Capping, Rehab & Remediation	531	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 Busseton Jetty - Capital Expenditure	8,720	136,262	136,262	817,550	817,550	-93.60%
	603,329	2,211,280	2,211,280	14,537,842	14,537,842	-72.72%
Drainage						
D0009 Busseton 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	26,857	88,600	88,600	88,600	88,600	-69.69%
C6091 Airport Construction Stage 2, Noise Management Plan	0	0	0	50,000	50,000	0.00%
C6099 Airport Development - Project Expenses	7,500	0	0	0	0	0.00%
	60,472	111,835	111,835	161,835	161,835	-45.93%
Sub-Total Infrastructure	1,124,144	5,889,851	5,889,851	38,334,501	38,334,501	-80.91%
Grand Total - Capital Acquisitions	1,335,832	10,197,570	10,197,570	64,871,898	64,871,898	

City of Busseton
Reserves Movement Report
For The Period Ending 31 August 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	673.09	464.00	464.00	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)
	<u>1,472,439.54</u>	<u>1,472,230.45</u>	<u>1,472,230.45</u>	<u>1,039,544.45</u>	<u>1,039,544.45</u>	<u>1,471,766.45</u>
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	3,896.39	1,666.00	1,666.00	10,519.00	10,519.00	26,202.80
Transfer from Muni	160,108.00	160,108.00	160,108.00	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
	<u>5,451,411.63</u>	<u>5,449,181.24</u>	<u>5,449,181.24</u>	<u>3,908,575.24</u>	<u>3,908,575.24</u>	<u>5,287,407.24</u>
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	381.34	251.00	251.00	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)
	<u>796,529.09</u>	<u>796,398.75</u>	<u>796,398.75</u>	<u>599,182.75</u>	<u>599,182.75</u>	<u>796,147.75</u>
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)
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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	127.12	65.00	65.00	411.00	411.00	1,176.70
Transfer from Muni	20,242.00	20,242.00	20,242.00	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
	<u>226,619.23</u>	<u>226,557.11</u>	<u>226,557.11</u>	<u>315,917.11</u>	<u>315,917.11</u>	<u>206,250.11</u>
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	1,470.60	659.00	659.00	4,163.00	4,163.00	9,568.91
Transfer from Muni	133,830.00	133,830.00	133,830.00	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)
	<u>2,228,634.24</u>	<u>2,227,822.64</u>	<u>2,227,822.64</u>	<u>2,029,478.64</u>	<u>2,029,478.64</u>	<u>2,093,333.64</u>
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	44.45	22.00	22.00	142.00	142.00	372.48
Transfer from Muni	5,616.00	5,616.00	5,616.00	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
	<u>77,611.36</u>	<u>77,588.91</u>	<u>77,588.91</u>	<u>93,285.91</u>	<u>93,285.91</u>	<u>71,950.91</u>
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	34.82	18.00	18.00	114.00	114.00	303.28
Transfer from Muni	3,648.00	3,648.00	3,648.00	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
	<u>60,475.64</u>	<u>60,458.82</u>	<u>60,458.82</u>	<u>60,193.82</u>	<u>60,193.82</u>	<u>56,792.82</u>

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

	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
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	75.91	39.00	39.00	247.00	247.00	647.74
Transfer from Muni	7,960.00	7,960.00	7,960.00	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
	<u>131,879.75</u>	<u>131,842.84</u>	<u>131,842.84</u>	<u>141,844.84</u>	<u>141,844.84</u>	<u>123,843.84</u>
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	36.65	18.00	18.00	114.00	114.00	347.44
Transfer from Muni	9,510.00	9,510.00	9,510.00	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)
	<u>66,611.94</u>	<u>66,593.29</u>	<u>66,593.29</u>	<u>80,342.29</u>	<u>80,342.29</u>	<u>57,065.29</u>
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	169.48	102.00	102.00	646.00	646.00	2,011.12
Transfer from Muni	16,050.00	16,050.00	16,050.00	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)
	<u>341,218.09</u>	<u>341,150.61</u>	<u>341,150.61</u>	<u>384,399.61</u>	<u>384,399.61</u>	<u>324,998.61</u>
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	611.67	201.00	201.00	1,268.00	1,268.00	1,737.99
Transfer from Muni	59,718.00	59,718.00	59,718.00	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)
	<u>697,137.67</u>	<u>696,727.00</u>	<u>696,727.00</u>	<u>780,337.00</u>	<u>780,337.00</u>	<u>636,808.00</u>
409 Geopraphe 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	(335.69)	37.00	37.00	236.00	236.00	4,603.24
Transfer from Muni	48,402.00	48,402.00	48,402.00	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)
	<u>167,100.30</u>	<u>167,472.99</u>	<u>167,472.99</u>	<u>124,525.99</u>	<u>124,525.99</u>	<u>119,033.99</u>
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	841.65	430.00	430.00	2,713.00	2,713.00	8,097.32
Transfer from Muni	20,094.00	20,094.00	20,094.00	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)
	<u>1,384,241.81</u>	<u>1,383,830.16</u>	<u>1,383,830.16</u>	<u>1,317,379.16</u>	<u>1,317,379.16</u>	<u>1,363,306.16</u>
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	199.11	92.00	92.00	581.00	581.00	1,481.30
Transfer from Muni	8,608.00	8,608.00	8,608.00	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
	<u>301,524.64</u>	<u>301,417.53</u>	<u>301,417.53</u>	<u>263,348.53</u>	<u>263,348.53</u>	<u>292,717.53</u>
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	36.74	41.00	41.00	258.00	258.00	1,002.08
Transfer from Muni	11,094.00	11,094.00	11,094.00	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)
	<u>140,722.91</u>	<u>140,727.17</u>	<u>140,727.17</u>	<u>97,808.17</u>	<u>97,808.17</u>	<u>129,592.17</u>

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	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
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	379.12	211.00	211.00	1,333.00	1,333.00	3,732.82
Transfer from Muni	56,730.00	56,730.00	56,730.00	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)
	<u>727,468.09</u>	<u>727,299.97</u>	<u>727,299.97</u>	<u>397,070.97</u>	<u>397,070.97</u>	<u>670,358.97</u>
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	0.67	0.00	0.00	0.00	0.00	5.42
Transfer from Muni	100.00	100.00	100.00	597.00	597.00	536.00
	<u>1,183.23</u>	<u>1,182.56</u>	<u>1,182.56</u>	<u>1,679.56</u>	<u>1,679.56</u>	<u>1,082.56</u>
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	3,590.64	1,790.00	1,790.00	11,305.00	11,305.00	34,254.04
Transfer from Muni	35,288.00	35,288.00	35,288.00	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)
	<u>5,721,242.23</u>	<u>5,719,441.59</u>	<u>5,719,441.59</u>	<u>2,820,079.59</u>	<u>2,820,079.59</u>	<u>5,682,363.59</u>
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	296.25	156.00	156.00	983.00	983.00	2,888.19
Transfer from Muni	12,718.00	12,718.00	12,718.00	76,313.00	76,313.00	60,000.00
	<u>508,100.60</u>	<u>507,960.35</u>	<u>507,960.35</u>	<u>572,382.35</u>	<u>572,382.35</u>	<u>495,086.35</u>
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	(202.19)	415.00	415.00	2,620.00	2,620.00	12,920.05
Transfer from Muni	608,844.00	608,844.00	608,844.00	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)
	<u>1,925,851.83</u>	<u>1,926,469.02</u>	<u>1,926,469.02</u>	<u>419,154.02</u>	<u>419,154.02</u>	<u>1,317,210.02</u>
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	(127.20)	264.00	264.00	1,668.00	1,668.00	6,367.67
Transfer from Muni	206,786.00	206,786.00	206,786.00	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)
	<u>1,045,492.93</u>	<u>1,045,884.13</u>	<u>1,045,884.13</u>	<u>232,013.13</u>	<u>232,013.13</u>	<u>838,834.13</u>
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	310.08	170.00	170.00	1,072.00	1,072.00	2,835.34
Transfer from Muni	60,392.00	60,392.00	60,392.00	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)
	<u>599,548.93</u>	<u>599,408.85</u>	<u>599,408.85</u>	<u>400,568.85</u>	<u>400,568.85</u>	<u>538,846.85</u>
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	(132.29)	236.00	236.00	1,492.00	1,492.00	8,775.04
Transfer from Muni	245,442.00	245,442.00	245,442.00	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)
	<u>994,966.78</u>	<u>995,335.07</u>	<u>995,335.07</u>	<u>267,055.07</u>	<u>267,055.07</u>	<u>749,657.07</u>
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	67.06	105.00	105.00	663.00	663.00	3,305.12
Transfer from Muni	73,600.00	73,600.00	73,600.00	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)
	<u>406,150.02</u>	<u>406,187.96</u>	<u>406,187.96</u>	<u>288,940.96</u>	<u>288,940.96</u>	<u>332,482.96</u>

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	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
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	1,319.26	666.00	666.00	4,207.00	4,207.00	9,266.71
Transfer from Muni	169,584.00	169,584.00	169,584.00	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)
	<u>2,285,092.39</u>	<u>2,284,439.13</u>	<u>2,284,439.13</u>	<u>1,906,927.13</u>	<u>1,906,927.13</u>	<u>2,114,189.13</u>
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	100.39	75.00	75.00	472.00	472.00	1,207.39
Transfer from Muni	189,132.00	189,132.00	189,132.00	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)
	<u>426,442.71</u>	<u>426,417.32</u>	<u>426,417.32</u>	<u>997,470.57</u>	<u>997,470.57</u>	<u>237,210.32</u>
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	889.83	400.00	400.00	2,527.00	2,527.00	5,813.79
Transfer from Muni	93,596.00	93,596.00	93,596.00	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)
	<u>1,364,452.85</u>	<u>1,363,963.02</u>	<u>1,363,963.02</u>	<u>317,545.02</u>	<u>317,545.02</u>	<u>1,269,967.02</u>
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	224.05	278.00	278.00	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)
	<u>885,191.29</u>	<u>885,245.24</u>	<u>885,245.24</u>	<u>257,907.24</u>	<u>257,907.24</u>	<u>884,967.24</u>
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	75.00	75.00	471.00	471.00	(340.58)
Transfer from Muni	139.57	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
	<u>236,487.97</u>	<u>236,423.40</u>	<u>236,423.40</u>	<u>819.40</u>	<u>819.40</u>	<u>236,348.40</u>
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	292.23	250.00	250.00	1,577.00	1,577.00	7,540.95
Transfer from Muni	89,004.00	89,004.00	89,004.00	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)
	<u>882,029.48</u>	<u>881,987.25</u>	<u>881,987.25</u>	<u>711,516.25</u>	<u>711,516.25</u>	<u>792,733.25</u>
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	328.75	158.00	158.00	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
	<u>502,169.88</u>	<u>501,999.13</u>	<u>501,999.13</u>	<u>102,838.13</u>	<u>102,838.13</u>	<u>501,841.13</u>
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	200.59	104.00	104.00	655.00	655.00	1,971.61
Transfer from Muni	43,834.00	43,834.00	43,834.00	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
	<u>372,756.22</u>	<u>372,659.63</u>	<u>372,659.63</u>	<u>342,326.63</u>	<u>342,326.63</u>	<u>328,721.63</u>

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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	431.96	225.00	225.00	1,423.00	1,423.00	4,032.01
Transfer from Muni	23,334.00	23,334.00	23,334.00	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
	<u>738,792.15</u>	<u>738,585.19</u>	<u>738,585.19</u>	<u>218,449.19</u>	<u>218,449.19</u>	<u>715,026.19</u>
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	306.29	185.00	185.00	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)
	<u>588,435.57</u>	<u>588,314.28</u>	<u>588,314.28</u>	<u>539,299.28</u>	<u>539,299.28</u>	<u>588,129.28</u>
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	(339.56)	164.00	164.00	1,040.00	1,040.00	6,020.14
Transfer from Muni	232,370.00	232,370.00	232,370.00	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)
	<u>754,296.23</u>	<u>754,799.79</u>	<u>754,799.79</u>	<u>219,851.79</u>	<u>219,851.79</u>	<u>522,265.79</u>
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	(230.58)	420.00	420.00	2,652.00	2,652.00	16,129.55
Transfer from Muni	8,334.00	8,334.00	8,334.00	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)
	<u>1,340,371.86</u>	<u>1,341,022.44</u>	<u>1,341,022.44</u>	<u>465,623.44</u>	<u>465,623.44</u>	<u>1,332,268.44</u>
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	2,122.40	1,151.00	1,151.00	7,267.00	7,267.00	22,298.88
Transfer from Muni	75,000.00	75,000.00	75,000.00	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)
	<u>3,730,616.40</u>	<u>3,729,645.00</u>	<u>3,729,645.00</u>	<u>3,565,953.00</u>	<u>3,565,953.00</u>	<u>3,653,494.00</u>
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	90.88	59.00	59.00	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)
	<u>186,022.01</u>	<u>185,990.13</u>	<u>185,990.13</u>	<u>136,301.13</u>	<u>136,301.13</u>	<u>185,931.13</u>
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	32.24	33.00	33.00	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)
	<u>106,273.54</u>	<u>106,274.30</u>	<u>106,274.30</u>	<u>31,601.30</u>	<u>31,601.30</u>	<u>106,241.30</u>
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	56.64	69.00	69.00	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)
	<u>218,540.13</u>	<u>218,552.49</u>	<u>218,552.49</u>	<u>193,918.49</u>	<u>193,918.49</u>	<u>218,483.49</u>
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	408.00	408.00	2,575.00	2,575.00	(3,294.20)
Transfer from Muni	68,960.85	56,966.00	56,966.00	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)
	<u>1,364,026.67</u>	<u>1,352,439.82</u>	<u>1,352,439.82</u>	<u>678,786.82</u>	<u>678,786.82</u>	<u>1,295,065.82</u>

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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	59.00	59.00	370.00	370.00	(240.76)
Transfer from Muni	2,972.40	2,592.00	2,592.00	15,555.00	15,555.00	18,873.46
	<u>188,018.65</u>	<u>187,697.25</u>	<u>187,697.25</u>	<u>200,971.25</u>	<u>200,971.25</u>	<u>185,046.25</u>
303 Community Facilities - Busseton						
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	12.00	12.00	78.00	78.00	(11.03)
Transfer from Muni	6,988.56	3,522.00	3,522.00	21,135.00	21,135.00	30,622.08
	<u>46,777.08</u>	<u>43,322.52</u>	<u>43,322.52</u>	<u>61,001.52</u>	<u>61,001.52</u>	<u>39,788.52</u>
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	105.00	105.00	666.00	666.00	(311.90)
Transfer from Muni	40,300.81	5,580.00	5,580.00	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
	<u>374,581.97</u>	<u>339,966.16</u>	<u>339,966.16</u>	<u>258,432.16</u>	<u>258,432.16</u>	<u>334,281.16</u>
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	297.00	297.00	1,876.00	1,876.00	(1,359.20)
Transfer from Muni	556.99	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
	<u>943,780.83</u>	<u>943,520.84</u>	<u>943,520.84</u>	<u>7,099.84</u>	<u>7,099.84</u>	<u>943,223.84</u>
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	36.00	36.00	227.00	227.00	(147.60)
Transfer from Muni	69.64	1,738.00	1,738.00	10,428.00	10,428.00	12,175.20
	<u>114,075.98</u>	<u>115,780.34</u>	<u>115,780.34</u>	<u>124,661.34</u>	<u>124,661.34</u>	<u>114,006.34</u>
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	111.00	111.00	698.00	698.00	(505.97)
Transfer from Muni	207.35	0.00	0.00	0.00	0.00	2,647.87
	<u>351,329.66</u>	<u>351,233.31</u>	<u>351,233.31</u>	<u>351,820.31</u>	<u>351,820.31</u>	<u>351,122.31</u>
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	55.00	55.00	348.00	348.00	(821.04)
Transfer from Muni	(143.90)	31,966.00	31,966.00	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)
	<u>174,611.07</u>	<u>206,775.97</u>	<u>206,775.97</u>	<u>366,896.97</u>	<u>366,896.97</u>	<u>174,754.97</u>
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	997.00	997.00	6,296.00	6,296.00	(4,374.94)
Transfer from Muni	1,868.99	18,924.00	18,924.00	113,538.00	113,538.00	151,839.57
	<u>3,166,820.90</u>	<u>3,184,872.91</u>	<u>3,184,872.91</u>	<u>3,284,785.91</u>	<u>3,284,785.91</u>	<u>3,164,951.91</u>
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	(38.91)	2.00	2.00	12.00	12.00	188.69
Transfer from Muni	10,834.00	10,834.00	10,834.00	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)
	<u>17,253.39</u>	<u>17,294.30</u>	<u>17,294.30</u>	<u>6,470.30</u>	<u>6,470.30</u>	<u>6,458.30</u>

City of Busselton
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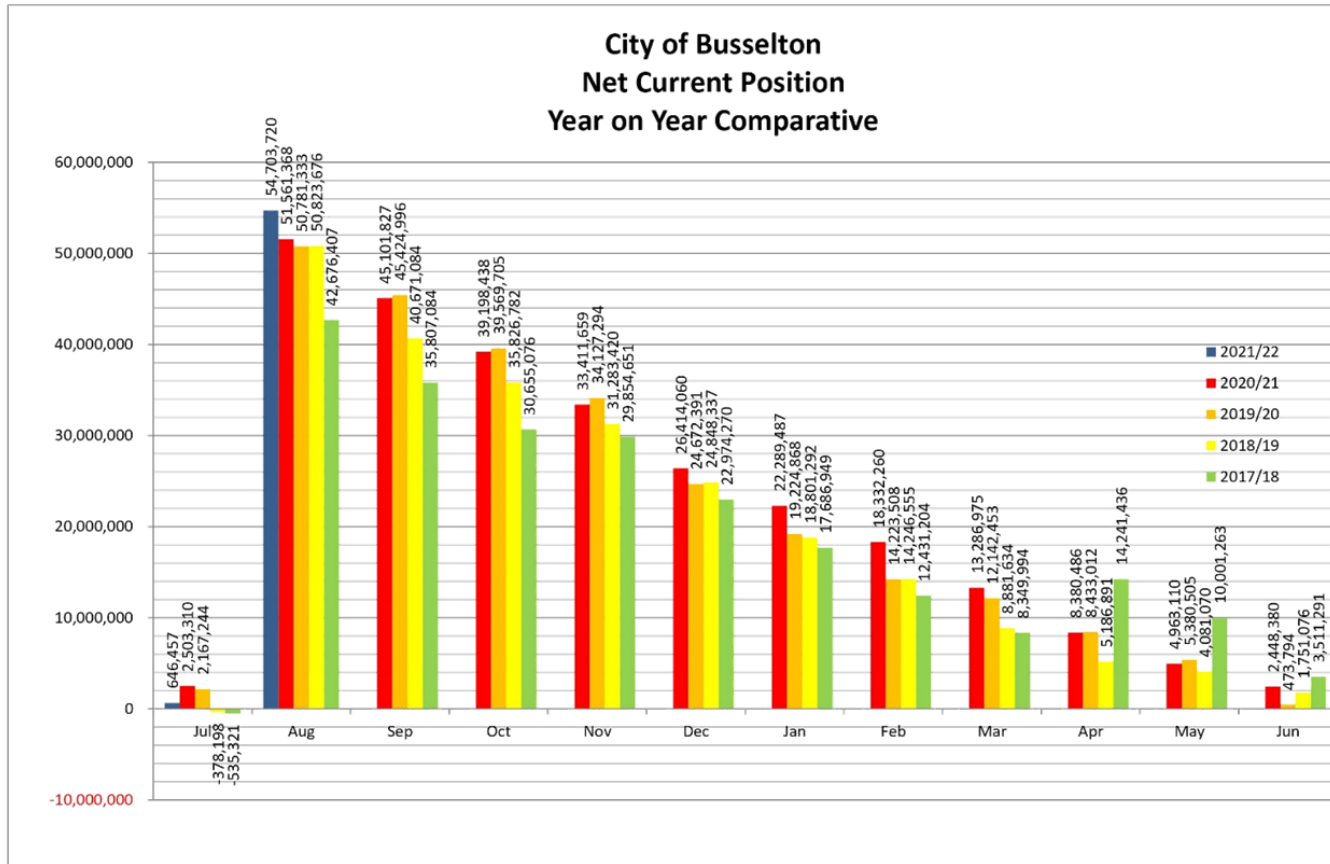
	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
122 Port Geographe Development Reserve (Council)						
Accumulated Reserves at Start of Year	117,834.82	117,834.82	117,834.82	117,834.82	117,834.82	224,952.38
Interest transfer to Reserves	(37.06)	37.00	37.00	235.00	235.00	1,335.60
Transfer from Muni	9,278.00	9,278.00	9,278.00	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)
	<u>127,075.76</u>	<u>127,149.82</u>	<u>127,149.82</u>	<u>26,566.82</u>	<u>26,566.82</u>	<u>117,834.82</u>
123 Port Geographe Waterways Management (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	1,615.20	998.00	998.00	6,304.00	6,304.00	20,463.13
Transfer from Muni	38,170.00	38,170.00	38,170.00	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)
	<u>3,208,081.09</u>	<u>3,207,463.89</u>	<u>3,207,463.89</u>	<u>3,022,968.89</u>	<u>3,022,968.89</u>	<u>3,168,295.89</u>
126 Provenge 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	636.27	395.00	395.00	2,495.00	2,495.00	8,602.03
Transfer from Muni	31,542.00	31,542.00	31,542.00	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)
	<u>1,286,540.25</u>	<u>1,286,298.98</u>	<u>1,286,298.98</u>	<u>1,237,208.98</u>	<u>1,237,208.98</u>	<u>1,254,361.98</u>
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	313.78	211.00	211.00	1,329.00	1,329.00	4,533.05
Transfer from Muni	31,020.00	31,020.00	31,020.00	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)
	<u>698,705.24</u>	<u>698,602.46</u>	<u>698,602.46</u>	<u>647,847.46</u>	<u>647,847.46</u>	<u>667,371.46</u>
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	18.00	18.00	116.00	116.00	(84.34)
Transfer from Muni	34.56	0.00	0.00	0.00	0.00	441.39
	<u>58,564.14</u>	<u>58,547.58</u>	<u>58,547.58</u>	<u>58,645.58</u>	<u>58,645.58</u>	<u>58,529.58</u>
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	24.00	24.00	147.00	147.00	(106.97)
Transfer from Muni	43.84	0.00	0.00	0.00	0.00	559.80
	<u>74,275.75</u>	<u>74,255.91</u>	<u>74,255.91</u>	<u>74,378.91</u>	<u>74,378.91</u>	<u>74,231.91</u>
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	286.00	286.00	1,799.00	1,799.00	(1,304.43)
Transfer from Muni	534.57	0.00	0.00	0.00	0.00	6,826.39
	<u>905,751.30</u>	<u>905,502.73</u>	<u>905,502.73</u>	<u>907,015.73</u>	<u>907,015.73</u>	<u>905,216.73</u>
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	142.00	142.00	893.00	893.00	(754.01)
Transfer from Muni	242.07	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)
	<u>449,087.27</u>	<u>448,987.20</u>	<u>448,987.20</u>	<u>58,238.20</u>	<u>58,238.20</u>	<u>448,845.20</u>
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	204.36	473.00	473.00	2,990.00	2,990.00	13,850.94
Transfer from Muni	132,118.00	132,118.00	132,118.00	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)
	<u>1,635,862.74</u>	<u>1,636,131.38</u>	<u>1,636,131.38</u>	<u>123,331.38</u>	<u>123,331.38</u>	<u>1,503,540.38</u>

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	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
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	69.09	36.00	36.00	227.00	227.00	656.30
Transfer from Muni	3,392.00	3,392.00	3,392.00	20,350.00	20,350.00	20,000.00
	<u>118,254.49</u>	<u>118,221.40</u>	<u>118,221.40</u>	<u>135,370.40</u>	<u>135,370.40</u>	<u>114,793.40</u>
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	125.32	71.00	71.00	448.00	448.00	1,292.25
Transfer from Muni	17,510.00	17,510.00	17,510.00	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)
	<u>241,906.00</u>	<u>241,851.68</u>	<u>241,851.68</u>	<u>142,680.68</u>	<u>142,680.68</u>	<u>224,270.68</u>
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	3.79	31.00	31.00	197.00	197.00	675.67
Transfer from Muni	11,586.00	11,586.00	11,586.00	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)
	<u>111,137.63</u>	<u>111,164.84</u>	<u>111,164.84</u>	<u>77,444.84</u>	<u>77,444.84</u>	<u>99,547.84</u>
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	14.00	14.00	90.00	90.00	(126.21)
Transfer from Muni	(4.43)	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)
	<u>46,521.25</u>	<u>46,539.68</u>	<u>46,539.68</u>	<u>46,615.68</u>	<u>46,615.68</u>	<u>46,525.68</u>
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	3,391.31	2,674.00	2,674.00	16,873.00	16,873.00	43,419.70
Transfer from Muni	184,498.00	184,498.00	184,498.00	1,106,990.00	1,106,990.00	1,334,825.13
Transfer to Muni	0.00	0.00	0.00	(3,085,500.00)	(3,085,500.00)	(520,666.92)
	<u>8,674,825.61</u>	<u>8,674,108.30</u>	<u>8,674,108.30</u>	<u>6,525,299.30</u>	<u>6,525,299.30</u>	<u>8,486,936.30</u>
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	210.40	110.00	110.00	697.00	697.00	2,031.09
Transfer from Muni	8,958.00	8,958.00	8,958.00	53,751.00	53,751.00	53,315.00
	<u>360,075.00</u>	<u>359,974.60</u>	<u>359,974.60</u>	<u>405,354.60</u>	<u>405,354.60</u>	<u>350,906.60</u>
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	340.77	428.00	428.00	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)
	<u>75,702.32</u>	<u>75,789.55</u>	<u>75,789.55</u>	<u>78,069.55</u>	<u>78,069.55</u>	<u>1,361,165.55</u>
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	0.08	0.00	0.00	0.00	0.00	0.76
Transfer from Muni	2,092.00	2,092.00	2,092.00	12,550.00	12,550.00	10.00
	<u>2,202.84</u>	<u>2,202.76</u>	<u>2,202.76</u>	<u>12,660.76</u>	<u>12,660.76</u>	<u>110.76</u>
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	(4.45)	0.00	0.00	0.00	0.00	121.22
Transfer from Muni	8,334.00	8,334.00	8,334.00	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)
	<u>8,450.77</u>	<u>8,455.22</u>	<u>8,455.22</u>	<u>121.22</u>	<u>121.22</u>	<u>121.22</u>

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	2021/2022	2021/2022	2021/2022	2021/2022	2021/2022	2020/2021
156 Waterways Restoration Reserve						
Interest transfer to Reserves	0.00	0.00	0.00	12.00	12.00	0.00
Transfer from Muni	0.00	0.00	0.00	10.00	10.00	0.00
	0.00	0.00	0.00	22.00	22.00	0.00
Total Cash Back Reserves	64,916,428.81	64,909,638.15	64,909,638.15	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	25,100.79	19,794.00	19,794.00	125,000.00	125,000.00	323,336.90
Transfer from Muni	3,341,071.87	3,339,588.00	3,339,588.00	21,984,232.25	21,984,232.25	23,396,522.62
Transfer to Muni	(1,285,804.00)	(1,285,804.00)	(1,285,804.00)	(39,381,069.00)	(39,381,069.00)	(20,781,684.13)
Closing Balance	64,916,428.81	64,909,638.15	64,909,638.15	45,564,223.40	45,564,223.40	62,836,060.15



6.3 BUDGET AMENDMENT REQUEST - HOSPITALITY WORKER TRAINING AND MARKETING GRANT AGREEMENT

STRATEGIC THEME	OPPORTUNITY - A vibrant City with diverse opportunities and a prosperous economy.
STRATEGIC PRIORITY	3.2 Facilitate an innovative and diversified economy that supports local enterprise, business, investment and employment growth.
SUBJECT INDEX	Economic Development
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	Nil

OFFICER RECOMMENDATION

That the Council endorse:

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

Reference Item #	Description	Project Code	Net Increase in Revenue	Net Additional Expenditure	Net Impact on Operational Budget	Net Impact on Cash	Net Impact on Reserves
1	Increase to Operating Grants & Subsidies	350.10630.1239.9357	100,000	-	-	-	(100,000)
	Increase to Consultancy	350.10630.3260.9650	-	100,000	-	(100,000)	-

- The net budget amendment, as outlined within this report and in accordance with section 6.8(1) of the *Local Government Act 1995*, resulting 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 (C2107/138) 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. At the end of the 2020/21 financial year, the City was advised that it was successful in securing \$100,000 from the South West Development Commission (SWDC) towards a 'Busselton and Margaret River Hospitality Worker Training and Marketing Campaign'. The amount was received in late 2020/21, however it was not included in the 2021/22 budget due to the timing of being notified and as such a budget amendment is required. The amendment 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.

The funding is provided for the development and implementation of a hospitality worker training and marketing campaign for the City of Busselton and Shire of Augusta-Margaret River local government areas. The City will auspice the funding on behalf of a project steering group, established by the SWDC, who will oversee the development and implementation of the project. The project is fully funded by the SWDC and will be used to engage appropriate consultants, contractors and expertise to develop, manage and implement a marketing campaign for hospitality workforce in the Busselton Margaret River region. Specifically, the campaign will see the development and implementation of a localised, targeted campaign for the region to train a pool of casual hospitality staff in time for the peak season commencing in December 2021. The campaign is in response to the severe work shortage across the region.

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

The officer recommendation aligns to the following adopted plan or policy:

- City of Busselton Economic Development Strategy 2016-2026

Financial Implications

The details of the financial implications of this recommendation is shown below. The 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.

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	Increase to Operating Grants & Subsidies	350.10630.1239.9357	100,000	-	-	-	(100,000)
	Increase to Consultancy	350.10630.3260.9650	-	100,000	-	(100,000)	-

Stakeholder Consultation

Consultation was undertaken with the South West Development Commission and Margaret River Busselton Tourism Association.

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. The funding would need to be returned to the South West Development Commission.

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.

6.4 BUDGET AMENDMENT - INSTALLATION OF ADDITIONAL AUTOMATED WEATHER STATIONS

STRATEGIC THEME	LEADERSHIP - A Council that connects with the community and is accountable in its decision making.
STRATEGIC PRIORITY	4.3 Make decisions that respect our strategic vision for the District.
SUBJECT INDEX	Budget Amendments
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	Absolute Majority
ATTACHMENTS	Nil

OFFICER RECOMMENDATION

That the Council agree to endorse a budget amendment for the supply and installation of automated weather stations in the Busselton and Dunsborough townsites up to a value of \$20,000, to be funded from the current budget surplus, reducing the budget surplus position to \$1,098,181.

EXECUTIVE SUMMARY

Council is requested to consider a budget amendment to facilitate the purchase and installation of two automated weather stations for Busselton and Dunsborough. The original bid was not included within the current 2021/22 Annual Budget. This report recommends including the Automatic Weather Stations (AWS) into the budget, to be funded from the existing surplus position.

BACKGROUND

The installation of AWS within the City of Busselton was initially raised at the General Meeting of Electors held on the 2 December 2019. At this meeting, the following motion was carried:

That the City of Busselton take the necessary steps to request that the WA Bureau of Metrology establish an office weather station in the Busselton CBD.

In response, Council considered the motion at its Ordinary Council meeting of 29 January 2020 and resolved (C2001/023):

That the Council:

- 1. Note the following Motion carried at the General Meeting of Electors, 2 December 2019 (C1912/245): That the City of Busselton take the necessary steps to request that the WA Bureau of Meteorology establish an office weather station in the Busselton CBD;*
- 2. Request the CEO to write to the Bureau of Meteorology seeking the establishment of a weather station on the City of Busselton Civic and Administration Centre or at another suitable and central location; and*
- 3. Additionally request the CEO to write to the Bureau of Meteorology seeking the establishment of a weather station at a suitable and central location in the Dunsborough town centre.*

Officers wrote to the BOM on 28 February 2020 and received a response declining the City's request.

In a report to Council on 24 February 2021, this feedback was provided to Council along with information surrounding the potential (at BOM's suggestion) procurement and installation of the City's own AWS. At this meeting, it was resolved (C2102/030):

That the Council:

- 1. Acknowledge the Bureau of Meteorology's (BOM) response to the City's request for establishment of additional weather stations in Busselton and Dunsborough;*
- 2. Further consider the procurement and installation of two automated weather stations, one in Busselton and one in Dunsborough, as part of its 2021/2022 budget deliberation process.*

As a result of this resolution, the item was placed on the Councillor bids list for budget consideration for the 2021/22 draft budget. While Council agreed to support the installation, it was unwittingly not included within the adopted 2021/22 budget.

OFFICER COMMENT

Council has previously discussed the installation of AWS and agreed it would be beneficial to locate an AWS in both the Busselton and Dunsborough townsites.

The omission of the AWS proposal through the Council bid process was an oversight in the preparation of the final version of the 2021/22 budget. As provided in a report to Council in February 2021, the estimated costs of the AWS at both sites would be approximately \$17,000, based on the supply and installation of the recommended MEA model of the AWS. With installation of the AWS of an amount of approximately \$3,000, the total project would be up to \$20,000.

In a report to the February 2021 Ordinary Meeting of Council, officers advised that:

The MEA station transmits data to a web app called Green Brain. The BOM however have referred to a website called WOW. The WOW website is a BOM affiliated website and has significantly more weather data, both from BOM and from private weather stations. It is therefore recommended that the data from any automated weather station be pushed to the WOW website. An upload link would need to be configured by IT for this purpose. A link to the WOW website would be placed on the City's website and promoted through Facebook and the City's Bay to Bay publication.

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

Financial Implications

The total estimated costs to procure and install the AWS in both the Dunsborough and Busselton townsites is \$20,000.

It is proposed that this cost be funded from the existing surplus within the 2021/22 Annual Budget which is currently at \$1,118,181. If Council were to approve the officer recommendation, this would reduce the budget surplus position to \$1,098,181.

Stakeholder Consultation

The motion of installing AWS was moved and passed by the electors at a General Meeting of Electors. Following this motion from the electors, additional consultation has occurred with BOM.

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:

1. Choose not to accept the officer recommendation, leaving the amount of \$20,000 in the budget surplus position of the City; or
2. Choose to only install one AWS as a trial.

CONCLUSION

Council has previously indicated a desire to install AWS in the Busselton and Dunsborough townsites. Due to the oversight, the costs were not allocated within the 2021/22 annual budget. It is therefore recommended that the Council utilise funds from its surplus position for the project.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

It is estimated that the AWS could be installed within 2 – 4 weeks from delivery of the equipment.

6.5 SELF SUPPORTING LOAN APPLICATION - DUNSBOROUGH BAY YACHT CLUB INC.

STRATEGIC THEME	LIFESTYLE - A place that is relaxed, safe and friendly with services and facilities that support healthy lifestyles and wellbeing.
STRATEGIC PRIORITY	2.3 Provide well planned sport and recreation facilities to support healthy and active lifestyles.
SUBJECT INDEX	Dunborough Bay Yacht Club Inc. Self Supporting Loan Application
BUSINESS UNIT	Community Development
REPORTING OFFICER	Club Development Officer - Pam Glossop
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	Simple Majority
ATTACHMENTS	Attachment A Dunborough Bay Yacht Club Stratetgic Plan 2021-2024 

OFFICER RECOMMENDATION

That the Council:

1. **Approve a self-supporting loan to the Dunborough Bay Yacht Club Inc. for the purposes of purchasing a vessel for club volunteers to undertake race control, course setup and safety duties, through the Western Australian Treasury Corporation for the amount of \$25,000 for a term of up to five (5) years.**
2. **Authorises the CEO to enter into a Loan Repayment Agreement with the Dunborough Bay Yacht Club Inc. where:**
 - (a) **The Dunborough Bay Yacht Club Inc. acknowledges it is responsible for reimbursement to the City of Busselton of full costs associated with the loan; and**
 - (b) **The loan repayment calculations are on the basis of the prevailing Western Australian Treasury Corporation lending rate Including Government Guarantee Fee at the time of actual funding of the loan.**

EXECUTIVE SUMMARY

The Dunborough Bay Yacht Club Inc. (the Club) has applied to the City of Busselton for a self-supporting loan of \$25,000 for a term of 5 years, to purchase a vessel for Club volunteers to undertake race control, course set-up and safety duties as part of the Club's regular sporting and training activities. Officers have been working closely with the Club, including through the development of a strategic plan, and can confirm that this is one of the Club's key actions under the 'our club facilities' key priority area.

BACKGROUND

In 2021, through the City's Club Development program, the Club was engaged to undertake a comprehensive strategic planning process. This was funded through a grant from the Department of Local Government, Sport and Cultural Industries' Every Club Funding program.

As an outcome, the Dunsborough Bay Yacht Club Inc. Strategic Plan was developed (Attachment A) which identified five (5) key priority areas. In the priority area of “our club facilities” an action was to upgrade the existing facilities:

Outcome:	To maximise the use of the boating and recreation facilities.
Strategy:	Consider purchasing a Race Start Boat/Club Volunteer Boat to assist in club activities, reducing safety issues and storage.
Who:	DBYC Risk, Governance and Stakeholders Sub Committee.
When:	2021
Priority:	High

The Club has been using a 4.2m ‘Plakka’ boat that has a maximum of only 3 people safely on board together with a large amount of required equipment. Most importantly, it has been identified that, if a sailor had to be rescued, this boat would not be adequate if an injured person had to be treated.

The vessel the Club is looking to procure is a 7.2m 2001 Bertram 5 litre V8 with a life expectancy of between 15 and 20 years which will address these issues, by allowing for an increased number of volunteers on board and decrease the reliance on the use of private craft.

Over the past five years, the Club has seen steady growth in membership from 213 in 2016 to 433 active members in 2021, with a trend in juniors and family members and plays host to regattas and State level competitions throughout the sailing season.

OFFICER COMMENT

City officers have been working closely with the Club over an extended period of time, to carefully plan for the future. The City has assisted the Club in developing a strategic plan which clearly articulates strategies to grow the sport and forms part of the Club’s regular management committee meetings. An example of this is following the development of the Clubs strategic plan, 5 sub-committees were formed with each sub-committee chaired by a committee member who reports into the monthly management committee.

The purchase of a suitable vessel is considered to be of a high priority given the safety issues raised and limitations on volunteers on the water during club activities.

The project cost breakdown is:

Self-Supporting Loan:	\$25,000 (over 5 years)
Community Assistance Program:	\$10,000 (endorsed subject to the Self-Supporting Loan endorsement)
Applicant cash:	\$10,000
Total project:	\$45,000

As part of the self-supporting loan application, the Club has provided a range of supporting documentation including:

- Recent management committee meeting minutes confirming the Club’s intent to apply to the City for a self-supporting loan of up to \$25,000 over 5 years.
- Audited financial statements for the financial years ended 30 June 2019, 30 June 2020 and 30 June 2021.
- Dunsborough Bay Yacht Club Strategic Plan 2021-24.
- Cash Flow Forecast for 1 October 2021 to 30 September 2022.

These supporting documents have been reviewed by the City staff and the proposal by the Club is considered to be low risk based on the information provided and should be able to meet the repayment obligations provided the Club maintains its current financial position.

Statutory Environment

The City's adopted 2020/21 budget has been compiled in accordance with section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*.

Relevant Plans and Policies

The officer recommendation aligns to Council Policy 'Loan Facilities'. This Policy is applicable in offering the Club a self-supporting loan.

Financial Implications

The City's 2021/2022 adopted budget includes the provision for funding of self-supporting loans to the community to a maximum of \$200,000. Accordingly, assuming this cap has not been met at the time this loan is to be drawn (if approved), then a formal advertising period and budget amendment would not be required.

The loan would be granted on the basis of the prevailing Western Australian Treasury Corporation (WATC) lending rate including Government Guarantee Fee at the time of actual funding of the loan and subject to WATC approval. The WATC have advised that as at 30 September 2021 the current borrowing rate for 5 years is 0.7877%. The Government Guarantee Fee is 0.7%.

All interest and principal repayments would be formally agreed to prior to release of any funding.

The repayments of a \$25,000 loan over 5 years would be approximately \$5,100 per annum plus the Government Guarantee fee of 0.7% on outstanding principal each year.

Stakeholder Consultation

City officers have been consulting with the Club and the WATC throughout this process.

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 chose to not approve the request from the Club or consider the following options:

1. Agree to a different loan amount.
2. Set different terms of the loan.

CONCLUSION

Through the assessment of documents provided during the application process, officers are of the opinion that the Club is financially sound and has sufficient cash reserves to ensure the purchase of the vessel and the repayment schedule is met. The City has been working together with the Club on its strategic plan and officers consider that this loan will assist the Club to achieve one of its key priorities identified under the plan.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

Action will be taken immediately to implement the recommendations of the Council.

DUNSBOROUGH BAY YACHT CLUB STRATEGIC DIRECTIONS

2021-2024

OUR VISION

The Dunborough Bay Yacht Club will continue to be recognised as a family-friendly Club that provides a fun, safe and welcoming flat water sailing sanctuary.

OUR VALUES

INCLUSIVE AND WELCOMING – we will welcome and encourage participation, irrespective of age, ability or experience to share in the many benefits of our Club

VALUE VOLUNTEERING – we will encourage and recognise the contribution our members make as volunteers

ENVIRONMENTALLY CONSCIOUS – we will respect, value and be mindful of our coastal and water environment

ENCOURAGE SKILLS & IMPROVEMENT – we will encourage our sailors to continually improve, not matter their level or expertise

SAFETY FIRST – we will promote the safest possible environment for all participants and members, whether on the water or on land.

OUR PURPOSE

OUR CLUB WILL:

- Promote, encourage and grow sailing as an active, healthy sport and great recreational past-time
- Focus on being family-friendly and fun
- Attract and encourage newcomers and nurture everyone's interest in sailing





THE FIVE KEY PRIORITY AREAS IDENTIFIED AND TO BE DELIVERED OVER THE NEXT FOUR YEARS:

OUR CLUB FACILITIES

To provide quality facilities for sailing and a social club environment:

- Maximise the use of the boating and recreation facilities
- Long term agreement for DBYC for recreation space
- Consider new training boats
- Master Plan for facility upgrades and improvements
- Maintenance Plans in place
- Improved boat ramp and access

OUR SUSTAINABLE CLUB

To provide leadership and financial management to ensure the long-term sustainability of our Club:

- Contemporary Management Committee
- Sound Financial Management
- Compliance with all legislation
- Strategic Directions Plan
- Diversify and increase revenue streams
- Strengthen and build partnerships

GROW SAILING PARTICIPATION

To grow our membership and develop new sailors:

- Attract new members
- Social sailing expanded
- Junior Sail Training expanded
- Membership categories reviewed and expanded
- Annual Competition calendar of events

SUPPORT SAILING PATHWAYS

To promote and deliver a comprehensive range of sailing activity, supported by our trainers, officials and volunteers.

- Suite of sailing programs
- Sailing pathways clearly promoted
- Supported trainers, officials and volunteers

PROMOTE SAILING

To tell our story, celebrate our success and improve our communication within the Club and to the wider community.

- Consistent Marketing
- Central media collation
- Expand platforms and methods of communication

SUCCESS FOR OUR CLUB WILL BE DETERMINED BY:

- our increased membership base of regular competitive and social sailors
- the continued use of our community facilities
- a healthy bank balance

 Department of Local Government, Sport and Cultural Industries

 City of Busselton

Dunsborough Bay Yacht Club
307 Geopraphe Bay Road, Dunsborough WA, 6281
PO Box 479, Dunsborough, 6281
www.dbyc.org.au | Facebook dbyc_sailing

6.6 BUDGET REQUEST - DESIGNATED AREA MIGRATION AGREEMENT - SOUTH WEST REGION

STRATEGIC THEME	OPPORTUNITY - A vibrant City with diverse opportunities and a prosperous economy.
STRATEGIC PRIORITY	3.2 Facilitate an innovative and diversified economy that supports local enterprise, business, investment and employment growth.
SUBJECT INDEX	Economic Development
BUSINESS UNIT	Commercial Services
REPORTING OFFICER	Manager Economic and Business Development Services - Jennifer May
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	Nil

OFFICER RECOMMENDATION

That the Council increase the annual commitment of \$5,000 up to \$7,500 to the Shire of Dardanup for five years commencing 2021/22 to operate as the Designated Area Representative for the South West region Designated Area Migration Agreement, to be funded from the Economic and Business Development budget.

EXECUTIVE SUMMARY

This report seeks Council approval for a budget request as detailed in this report. Adoption of the officer recommendation will result in the expenditure of up to \$7,500 from the Economic and Business Development budget per annum over the next five years.

BACKGROUND

On 27 November 2020, at the meeting of the South West Country Zone of the Western Australian Local Government Association (SWALGA), a presentation from consultants Perdaman on the establishment of a South West region Designated Area Migration Agreement (DAMA) was given and the following motion was passed including the support of the City of Busselton:

“That the South West Country Zone of WALGA support the establishment of a DAMA across the South West region and requests individual local government to consider contributing towards a 5 year MOU to support the implementation of the DAMA through a Designated Area Representative body (DAR), which is still to be determined.”

Following this meeting it was determined by consensus of the South West region CEO’s that the Shire of Dardanup would be best placed to become the DAR for the DAMA given their already strong leadership and commitment to this opportunity.

On 23 June 2021, Council resolved (C2106/132) to support the establishment of a South West regional Designated Area Migration Agreement (DAMA), acknowledge the Shire of Dardanup as the Designated Area Representative (DAR) and commit \$5,000 per annum over a five year period to contribute towards administrative costs incurred by the Shire of Dardanup.

Since June 2021, a total of \$37,500 has been committed from SWALGA representatives which is significantly under the expected \$60,000 contribution required for the DAR administration costs to be borne by the Shire of Dardanup. As such, the Shire of Dardanup has requested that the larger South West Local Governments commit an additional \$2,500 per annum resulting in a total contribution of up to \$7,500 per annum over the 5 year period. In addition, to the local government contributions, applicants will be charged a fee per position sponsored through the agreement. The Shire of Dardanup have also suggested that any funds left over at the end of the five year term to be returned to the various contributing local governments in proportion to their respective contributions.

Local governments that contribute towards the DAR will also receive regular visits from the DAR to promote the South West DAMA and support local businesses to access the DAMA as may be appropriate. The number of visits per year will be dependent on the amount contributed with the following breakdown set out:

Proposed DAR visits per year based on contribution	
\$2500	Two visits per year
\$5000	Four visits per year
\$7500	Six visits per year

OFFICER COMMENT

Council adopted its 2021/2022 Municipal budget on Monday 26 July 2021. Since then, officers have identified budgets that require adjustment or additional budget expenditure items be considered. 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.**

This report requests budget considerations that are of the type 2 category above, being a budget request with no impact on the budget balance as the total requested amount can be funded from the Economic and Business Development budget. The increase in contribution of \$2,500 up to a total of \$7,500 per annum over the five years will ensure that the Shire of Dardanup will not be significantly financially impacted in acting as the South West DAR and facilitating City of Busselton businesses access to skilled workers under the DAMA.

Statutory Environment

The Commonwealth *Migration Act 1958* enables the establishment of a DAMA and the *Local Government Act 1995* establishes the mechanism for expenditure of public funds by local governments.

Relevant Plans and Policies

The officer recommendation aligns to the following adopted plan or policy:

- City of Busselton Economic Development Strategy 2016-2026

Financial Implications

The City of Busselton's financial contribution would be up to \$7,500 per annum over five years and is considered a strong economic investment in businesses in the City of Busselton district. The \$7,500 contribution for financial year 2021/2022 would be funded from the approved Economic and Business Development budget.

Stakeholder Consultation

The City of Busselton has not specifically undertaken any external stakeholder consultation in relation to this matter, however, as part of the feasibility report carried out by Perdaman, consultation was performed with businesses throughout the South West region with a number of workshops and business surveys distributed.

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 can decide not to proceed with the proposed budget request to increase the City of Busselton's contribution from \$5,000 up to \$7,500 per annum over the five year term. This may reduce the capacity of the Shire of Dardanup to act as the DAR and limit the ability of businesses within the City of Busselton to lodge a labour agreement request under the DAMA agreement.

CONCLUSION

Council's approval is sought to increase the City of Busselton's contribution to the Shire of Dardanup acting as the DAR for the South West DAMA by \$2,500, from \$5,000 up to \$7,500 per annum over five years. The \$7,500 contribution is be funded from the Economic and Business Development budget.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

If the officer recommendation is endorsed, the City will enter into a Memorandum of Understanding for the South West DAR with the Shire of Dardanup for the financial contribution within a month of being approved.

7. **GENERAL DISCUSSION ITEMS**

8. **NEXT MEETING DATE**

9. **CLOSURE**