

Council Agenda

27 November 2019

ALL INFORMATION AVAILABLE IN VARIOUS FORMATS ON REQUEST

city@busselton.wa.gov.au

CITY OF BUSSELTON

MEETING NOTICE AND AGENDA – 27 NOVEMBER 2019

TO: THE MAYOR AND COUNCILLORS

NOTICE is given that a meeting of the Council will be held in the Council Chambers, Administration Building, Southern Drive, Busselton on Wednesday, 27 November 2019, commencing at 5.30pm.

Your attendance is respectfully requested.

DISCLAIMER

Statements or decisions made at Council meetings or briefings 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 Council meeting or briefing.

MIKE ARCHER

CHIEF EXECUTIVE OFFICER

15 November 2019

CITY OF BUSSELTON

AGENDA FOR THE COUNCIL MEETING TO BE HELD ON 27 NOVEMBER 2019

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1. <u>DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS</u>

2. ATTENDANCE

Apologies

Approved Leave of Absence

Nil

- 3. PRAYER
- 4. APPLICATION FOR LEAVE OF ABSENCE
- 5. DISCLOSURE OF INTERESTS
- 6. ANNOUNCEMENTS WITHOUT DISCUSSION

Announcements by the Presiding Member

7. **QUESTION TIME FOR PUBLIC**

Response to Previous Questions Taken on Notice

Public Question Time For Public

8. **CONFIRMATION AND RECEIPT OF MINUTES**

Previous Council Meetings

8.1 <u>Minutes of the Council Meeting held 13 November 2019</u>

RECOMMENDATION

That the Minutes of the Council Meeting held 13 November 2019 be confirmed as a true and correct record.

Committee Meetings

8.2 <u>Minutes of the Audit Committee Meeting held 4 November 2019</u>

RECOMMENDATION

That the Minutes of the Audit Committee Meeting held 4 November 2019 be noted.

8.3 Minutes of the Policy and Legislation Committee Meeting held 12 November 2019

RECOMMENDATION

That the Minutes of the Policy and Legislation Committee Meeting held 12 November 2019 be noted.

9. RECEIVING OF PETITIONS, PRESENTATIONS AND DEPUTATIONS

Petitions

Presentations

Deputations

- 10. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN (WITHOUT DISCUSSION)
- 11. ITEMS BROUGHT FORWARD FOR THE CONVENIENCE OF THOSE IN THE PUBLIC GALLERY

12. REPORTS OF COMMITTEE

12.1 Audit Committee - 4/11/2019 - CITY OF BUSSELTON 2018/2019 ANNUAL FINANCIAL REPORT, AUDITORS REPORT AND MANAGEMENT LETTER

STRATEGIC GOAL 6. LEADERSHIP Visionary, collaborative, accountable

STRATEGIC OBJECTIVE 6.1 Governance systems, process and practices are responsible,

ethical and transparent.

SUBJECT INDEX Financial Operations

BUSINESS UNIT

REPORTING OFFICER Manager Financial Services - Paul Sheridan

AUTHORISING OFFICER Director Finance and Corporate Services - Tony Nottle

plans and policies (excluding local planning policies), tenders, setting and amending budgets, funding, donations and sponsorships,

reviewing committee recommendations

VOTING REQUIREMENT Simple Majority

ATTACHMENTS Attachment A 2018-2019 Annual Financial Statements 1

Attachment B 2018-2019 Auditors Report Letter Management Letter

Attachment D 2018-2019 Management Letter Attachment L

This item was considered by the Audit Committee at its meeting on 4 November 2019, the recommendations from which have been included in this report.

COMMITTEE RECOMMENDATION AND OFFICER RECOMMENDATION

That the Council:

- 1. accepts the 2018/19 Annual Financial Report including Auditors Report and Audit Management Report as per the attached documentation; and
- 2. notes that it has met the requirements of section 7.12A(2) of the Local Government Act with the Audit Committee, on behalf of Council, having met with a representative of the Office of the Auditor General on the 4th November 2019.

EXECUTIVE SUMMARY

The 2018/19 Annual Financial Statements, Auditors Report and Management Letter with attachment were received from the Office of the Auditor General on 29 October 2019, and are provided to Committee Members as attachments to this report.

Pursuant to its Instrument of Appointment, it is relevant that the Audit Committee considers the 2018/19 Annual Financial Statements, Auditors Report and Management Letter and where appropriate, makes recommendation/s in respect of these reports. In addition, the local government is required to meet with its auditor at least once every year in accordance with section 7.12A(2) of the *Local Government Act 1995*.

BACKGROUND

Pursuant to Section 7.9 of the Act, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

- (a) The Mayor or President
- (b) The Chief Executive Officer; and
- (c) The Minister

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996*, (the Regulations) where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in Section 7.9 of the Act.

The Management Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day to day operations of the City.

Audit Committee representatives and City officers met with the OAG at an entrance meeting held on the 8 May 2019. At this meeting the OAG outlined the process for the annual audit. The OAG also advised that our previous auditors (AMD) had been appointed to carry out the audit on the OAG's behalf.

The audit took place from 16 September to 18 September 2019. A subsequent close out meeting was held with Audit Committee and City administration representatives on 25 October 2019. The OAG has since provided their audit report, opinion and signed Annual Financial Statements on 29 October 2019; attached to this report.

OFFICER COMMENT

The OAG have confirmed that once again the City has been provided with an unqualified audit opinion (clear audit).

The Audit Committee should note the following Auditors comments:

"Opinion

I have audited the annual financial report of the City of Busselton which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Busselton:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City of Busselton for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the City:
 - a. The Current Ratio as reported in Note 28 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI)'s standard of 1.0 for the last three financial years; and
 - b. The Operating Surplus Ratio as reported in Note 28 of the annual financial report is below the DLGSCI's basic standard of 0.01 for the current financial year and the prior financial year.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.

(iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions."

The Auditor's Management Report provides an overview of the approach undertaken in respect of the annual audit process, and the associated outcomes of the audit. The Management Report also identifies any findings that, whilst not material in relation to the overall audit of the financial report, are considered relevant to the day to day operations of the City.

As part of the 2018/19 Financial Audit, the Auditor made 1 finding (deemed as minor). Full details and City of Busselton Management comments can be seen in the 2018-19 Management Letter (Attachment C):

1. High annual leave accrual at year end.

The finding in relation to excessive leave balances for some employees is acknowledged, although it should be noted that this is an issue in relation to a small percentage of long term employees only and the City does not generally have a problem with excessive leave balances. The City is continuing to work within relevant industrial requirements (regarding consultation and genuine agreement), to achieve a reduction in leave balances while still meeting the needs of the organisation.

In addition, section 2.2(c) of the Audit Committee Terms of Reference determines that the Audit Committee is responsible and has the duty to formally meet with the auditor in accordance with the Act on behalf of the local government. Ms. Carly Meagher, Director Financial Audit, from the OAG, who is representing the Auditor General is attending the Audit Committee meeting. Ms. Meagher will present the audit report and respond to any queries arising from the 2018/19 Audit.

The presence of Ms. Meagher meets the requirements of 7.12A(2) of the Act.

Statutory Environment

Matters pertaining to the financial audit of a local government authority are detailed within:

- Local Government Act 1995 Section 7.9 and Section 7.12A.
- Local Government (Financial Management) Regulations 1996.
- Local Government (Audit) Regulations 1996 Regulation 16.

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.

There is a requirement to include the audited financial statements within the City of Busselton Annual Report, which will be advertised to the public following its consideration by Council.

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

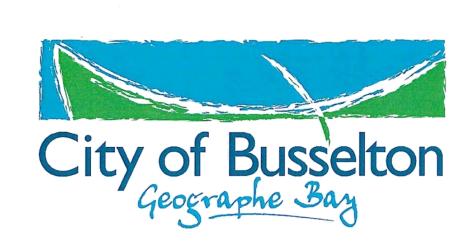
The Audit Committee may determine to make specific recommendations in relation to the audit findings and the actions identified by management in addressing these. Given the relatively minor nature of the issue that arose and the fact that this will need to be managed operationally in accordance with the City of Busselton Enterprise Bargaining Agreement, actions that are already proposed or underway, officers do not think specific resolutions are necessary.

CONCLUSION

The City achieved a clear audit for the financial year ending 30 June 2019 with only one (1) finding reported in the Management Report.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

Not applicable.



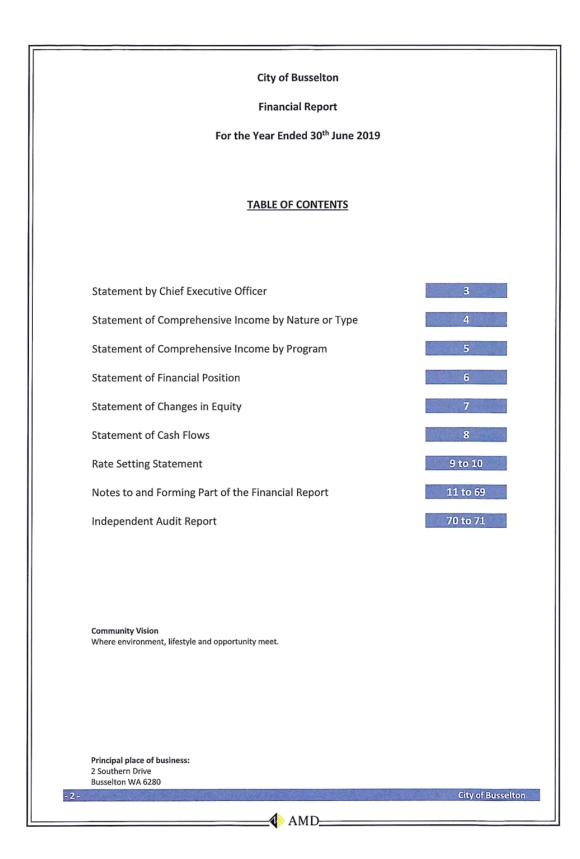
Financial Report

For the year ended

30 June 2019

2018-2019 Annual Financial Statements

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Attachment A

City of Busselton

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Financial Report

For the Year Ended 30th June 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the City of Busselton for the financial year ended 30th June 2019 is based on proper accounts and records to present fairly the financial position of the City of Busselton at 30th June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 25 day of october 2019

Mike Archer

Chief Executive Officer





2018-2019 Annual Financial Statements

City of Busselton

Financial Report

For the Year Ended 30th June 2019

Statement of Comprehensive Income by Nature or Type

	Note	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	21	48,723,934	48,575,646	45,094,369
Operating Grants, Subsidies and Contributions	2(a)	6,079,293	3,747,650	4,736,243
Fees and Charges	2(a)	15,793,598	15,828,160	15,517,916
Interest Earnings	2(a)	2,336,296	2,283,760	2,453,556
Other Revenue		1,127,337	337,740	519,958
	_	74,060,458	70,772,956	68,322,042
Expenses				
Employee Costs		(30,339,391)	(31,215,454)	(28,746,867)
Materials and Contracts		(17,584,838)	(18,621,467)	(15,686,046)
Utility Charges		(2,607,810)	(2,569,240)	(2,478,776)
Depreciation on Non-Current Assets	9(b)	(22,051,156)	(19,070,922)	(18,581,517)
Interest Expenses	2(b)	(1,333,095)	(1,374,387)	(1,250,420)
Insurance Expenses		(713,980)	(698,808)	(651,943)
Other Expenditure		(998,204)	(3,046,879)	(2,812,207)
	_	(75,628,474)	(76,597,157)	(70,207,776)
		(1,568,016)	(5,824,201)	(1,885,734)
Non-Operating Grants, Subsidies and Contributions	2(a)	14,465,113	30,347,185	24,793,990
Profit on Asset Disposals	9(a)	118,089	82,137	55,551
Loss on Asset Disposals	9(a)	(54,624)	(34,577)	(681,441)
		14,528,578	30,394,745	24,168,100
Write Off of Assets Under \$5,000	7(b)	(1,185,285)	0	0
	_	(1,185,285)	0	0
NET RESULT		11,775,277	24,570,544	22,282,366
Other Comprehensive Income				
Items that will not be reclassified subsequently to proj	fit or loss			
Changes on revaluation of non-current assets	10	1,055,204	0	31,925,811
Total Other Comprehensive Income		1,055,204	0	31,925,811
TOTAL COMPREHENSIVE INCOME	-	12,830,481	24,570,544	54,208,177
AUDITED				

This statement is to be read in conjunction with the accompanying notes.



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City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Statement of Comprehensive Income by Program

	Note	2019	2019	2018
Barrania	Note	Actual \$	Budget \$	Actual \$
Revenue General Purpose Funding		53,475,303	52,031,810	49,873,924
Governance		871,681	275,000	218,957
Law, Order & Public Safety		870,264	749,777	775,115
Health		642,383	587,300	720,928
Education and Welfare		8,614	6,300	4,940
Housing		477,766	475,400	473,969
Community Amenities		8,775,902	8,697,362	8,830,636
Recreation and Culture		4,521,332	3,882,968	3,672,339
Transport		1,954,684	1,430,330	1,389,329
Economic Services		1,891,350	2,071,539	1,925,645
Other Property and Services		571,180	565,170	436,260
Other Property and Services	-	74,060,459	70,772,956	68,322,042
Expenses Excluding Finance Costs		, 1,000,100	, 0,, , 2,550	00,022,012
General Purpose Funding		(1,004,147)	(1,118,745)	(1,309,152)
Governance		(6,899,000)	(6,719,836)	(5,572,139)
Law, Order & Public Safety		(3,179,072)	(3,168,368)	(2,919,132)
Health		(1,447,639)	(1,493,536)	(1,450,108)
Education and Welfare		(166,793)	(151,790)	(161,830)
Housing		(1,221,031)	(1,314,324)	(1,259,456)
Community Amenities		(12,927,230)	(13,088,564)	(12,134,184)
Recreation and Culture		(22,403,790)	(22,258,207)	(19,631,596)
Transport		(21,882,407)	(21,148,516)	(20,043,293)
Economic Services		(3,338,446)	(3,547,687)	(3,249,317)
Other Property and Services		(1,011,109)	(1,213,197)	(1,227,149)
	_	(75,480,664)	(75,222,770)	(68,957,356)
Finance Costs	2(b)			
Governance		(687,461)	(687,544)	(717,170)
Recreation and Culture		(584,066)	(600,018)	(441,480)
Transport		(29,290)	(54,545)	(58,985)
Economic Services		(1,594)	(1,595)	(2,100)
Other Property and Services	_	(30,685)	(30,685)	(30,685)
		(1,333,096)	(1,374,387)	(1,250,420)
Non-Operating Grants, Subsidies & Contributions	2(a)	14,465,113	30,347,185	24,793,990
Profit on Disposal of Assets	9(a)	118,089	82,137	55,551
Loss on Disposal of Assets	9(a)	(54,624)	(34,577)	(681,441)
	-	14,528,578	30,394,745	24,168,100
NET DECLIT		11 775 277	24 570 544	22 202 266
NET RESULT Other Comprehensive Income		11,775,277	24,570,544	22,282,366
Items that will not be reclassified subsequently to pro	fit or loss			
Changes on revaluation of non-current assets	10	1,055,204	0	31,925,811
Total Other Comprehensive Income		1,055,204	0	31,925,811
Total Other comprehensive income		2,000,204	·	32,023,022
TOTAL COMPREHENSIVE INCOME	-	12,830,481	24,570,544	54,208,177
TOTAL COMPREHENSIVE INCOME	-	12,030,401	27,570,544	34,200,211

This statement is to be read in conjunction with the accompanying notes.

CAG

27 November 2019

12.1 Attachment A 2018-2019 Annual Financial Statements

	City of Busselton		
	Financial Report		
For the Y	Year Ended 30 th June 2019		
Statem	ent of Financial Position		
	Note	2019 Actual \$	2018 Actual \$
Current Assets			
Cash and Cash Equivalents	3	70,272,318	72,413,33
Trade and Other Receivables	.5	4,252,880	4,976,20
Inventories	6	24,981	23,67
Total Current Assets		74,550,179	77,413,21
Non-current Assets			
Other Receivables	5	680,533	633,389
Property, Plant and Equipment	7	144,333,683	142,307,53
Infrastructure	8	564,715,992	553,230,968
Total Non-current Assets		709,730,208	696,171,88
Total Assets		784,280,387	773,585,100
Current Liabilities			
Trade and Other Payables	11	8,136,038	9,942,313
Current Portion of Long Term Borrowings	12	3,291,161	3,055,609
Provisions	13	4,614,181	4,492,008
Total Current Liabilities		16,041,380	17,489,930
Non-current Liabilities			
Long Term Borrowings	12	31,111,143	31,672,30
Provisions	13	627,843	753,32
Total Non-current Liabilities		31,738,986	32,425,63
Total Liabilities		47,780,366	49,915,561
Net Assets		736,500,021	723,669,539
Equity			
		444,713,504	440,549,926
Retained Surplus	4	55,590,217	47,978,517
Retained Surplus Reserves – Cash Backed		225 425 220	235,141,096
	10	236,196,300	233,141,03

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Financial Report

For the Year Ended 30th June 2019

Statement of Changes in Equity

		Retained Surplus	Reserves Cash Backed	Revaluation Surplus	Total Equity
	Note	\$	\$	\$	\$
Balance as at 1 July 2017		422,707,022	43,539,055	203,215,285	669,461,362
Changes in Accounting Policy		0	0	0	0
Correction of Errors		0	0	0	0
Restated Balance		422,707,022	43,539,055	203,215,285	669,461,362
Comprehensive Income					
Net Result		22,282,366	0	0	22,282,366
Other Comprehensive Income	10	0	0	31,925,811	31,925,811
Total Comprehensive Income		22,282,366	0	31,925,811	54,208,177
Transfer from / (to) Reserves		(4,439,462)	4,439,462	0	0
Balance as at 30 June 2018		440,549,926	47,978,517	235,141,096	723,669,539
Comprehensive Income Net Result		11,775,277	0	0	11,775,277
Other Comprehensive Income	10	0	0	1,055,204	1,055,204
Total Comprehensive Income		11,775,277	0	1,055,204	12,830,481
Transfer from / (to) Reserves		(7,611,700)	7,611,700	0	0
Balance as at 30 June 2019		444,713,504	55,590,217	236,196,300	736,500,021

This statement is to be read in conjunction with the accompanying notes.

_______ AMD_____



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Financial Report

For the Year Ended 30th June 2019

Statement of Cash Flows

	Note	2019 Actual	2019 Budget	2018 Actual
Cash Flows from Operating Activities		\$	\$	\$
Receipts				
Rates		48,748,066	48,626,293	44,652,865
Operating Grants, Subsidies and Contributions		5,818,152	3,749,620	5,064,099
Fees & Charges		15,592,811	15,259,370	15,631,005
Interest Earnings		2,336,296	2,283,760	2,453,556
Goods and Services Tax		6,399,565	4,767,576	8,718,038
Other Revenue		3,243,563	338,845	2,024,835
		82,138,453	75,025,464	78,544,398
Payments		(00.000.000)	(24 224 222)	(20.250.000)
Employee Costs		(30,267,355)	(31,224,986)	(28,358,888)
Materials and Contracts		(17,167,310)	(18,638,303)	(15,737,513)
Utility Charges		(2,607,810)	(2,569,240)	(2,478,776)
Insurance Expenses		(713,980)	(698,808)	(651,943)
Interest Expenses		(1,329,678)	(1,374,387)	(1,195,451)
Goods and Services Tax		(6,146,871)	(4,000,000)	(8,396,273)
Other Expenditure		(4,697,492)	(3,069,394)	(4,650,634)
		(62,930,496)	(61,575,118)	(61,469,478)
Net Cash Provided by (used in) Operating Activities	14	19,207,957	13,450,346	17,074,920
Cash Flows from Investing Activities				
Payment for Purchase of Property, Plant &		(5,545,263)	(23,879,994)	(9,944,612)
Equipment				
Payment for Construction of Infrastructure		(23,006,581)	(36,804,070)	(42,255,717)
Non-Operating Grants, Subsidies and Contributions		6,529,299	21,995,799	15,969,176
Proceeds from Sale of Assets		926,173	1,045,950	424,075
Net Cash Provided by (used In) Investing Activities	-	(21,096,372)	(37,642,315)	(35,807,078)
Cash Flows from Financing Activities				
Repayment of Debentures		(3,055,609)	(3,155,395)	(2,359,142)
Proceeds from Self Supporting Loans		73,003	79,252	65,163
Advances to Community Groups		0	(150,000)	(110,000)
Proceeds from New Debentures		2,730,000	3,150,000	6,960,000
Net Cash Provided By (used In) Financing Activities	-	(252,606)	(76,143)	4,556,021
	-			
Net Increase (Decrease) in Cash Held		(2,141,021)	(24,268,112)	(14,176,137)
Cash at Beginning of Year		72,413,339	72,413,339	86,589,475
Cash and Cash Equivalents at the End of the Year	14	70,272,318	48,145,227	72,413,338

This statement is to be read in conjunction with the accompanying notes.

A .





2018-2019 Annual Financial Statements

City of Busselton

Financial Report

For the Year Ended 30th June 2019

Rate Setting Statement

	Note	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
Net current assets at start of financial year – surplus / (def	ficit)	3,511,291	3,511,291	1,839,640
The current assets at start of infancial year - surplus / (act		3,511,291	3,511,291	1,839,640
Revenue from operating activities (excluding rates)		3,311,231	3,311,231	1,055,040
General Purpose Funding		5,286,500	3,980,904	5,295,742
Governance		884,888	275,600	220,184
Law, Order & Public Safety		875,722	749,777	787,726
Health		644,208	587,700	721,791
Education and Welfare		8,614	6,300	4,940
Housing		477,766	475,400	473,969
Community Amenities		8,788,148	8,702,462	8,834,948
Recreation and Culture		4,526,851	3,923,984	3,673,904
Transport		2,020,285	1,463,491	1,420,970
Economic Services		1,891,956	2,072,639	1,925,645
Other Property and Services		584,806	565,930	439,592
		25,989,744	22,804,187	23,799,411
Expenditure from operating activities		20,000,111		,,
General Purpose Funding		(1,004,147)	(1,118,745)	(1,309,152)
Governance		(7,598,777)	(7,407,380)	(6,293,694)
Law, Order & Public Safety		(3,181,299)	(3,169,530)	(2,919,632)
Health		(1,447,639)	(1,493,536)	(1,450,483)
Education and Welfare		(166,793)	(151,790)	(161,830)
Housing		(1,221,087)	(1,314,324)	(1,259,628)
Community Amenities		(12,932,117)	(13,092,564)	(12,137,697)
Recreation and Culture		(23,007,862)	(22,867,447)	(20,158,847)
Transport		(21,915,987)	(21,217,354)	(20,688,838)
Economic Services		(3,340,040)	(3,549,282)	(3,251,478)
Other Property and Services		(1,052,636)	(1,249,782)	(1,257,938)
		(76,868,384)	(76,631,734)	(70,889,217)
Operating activities excluded				
(Profit) on disposal of assets	9(a)	(118,089)	(82,137)	(55,551)
Loss on disposal of assets	9(a)	54,624	34,577	681,441
Movement in deferred pensioner rates		(41,946)	0	(19,965)
Movement in employee benefit provisions		(3,311)	0	398,311
Depreciation and amortisation on assets	9(b)	22,051,156	19,070,922	18,581,517
Asset Adjustments as per Changes to Regulations		1,185,285	0	0
Movement in non-cash contributions		(7,957,839)	(8,365,000)	(8,935,865)
Movement Deposits and Bonds/ Other		(1,216,969)	0	1,604,382
		13,952,911	10,658,362	12,254,270
Amount Attributable to Operating Activities		(33,414,438)	(39,657,894)	(32,995,896)
Investing Activities				
Non-operating grants, subsidies and contributions	2(a)	14,465,113	30,347,185	24,793,990
Proceeds from disposal of assets	9(a)	926,173	1,045,950	424,075
Purchase of property, plant and equipment	7(b)	(8,307,090)	(23,865,760)	(10,733,956)
Purchase and construction of infrastructure	8(b)	(20,290,190)	(36,804,070)	(41,460,704)
Amount attributable to investing activities		(13,205,994)	(29,276,695)	(26,976,595)

This Statement is to be read in conjunction with the accompanying notes.



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Financial Report

For the Year Ended 30th June 2019

Rate Setting Statement (Continued)

	Note	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
		*	*	*
Financing Activities				
Advances to community groups	12(a)	0	(150,000)	(110,000)
Repayment of advances to community groups	12(a)	73,003	79,253	65,163
Repayment of debentures	12(a)	(3,055,609)	(3,155,395)	(2,359,142)
Proceeds from new debentures	12(a)	2,730,000	3,000,000	6,850,000
Proceeds from self-supporting loans	12(a)	0	150,000	110,000
Transfers to reserves (restricted assets)		(22,472,836)	(19,820,123)	(20,908,023)
Transfers from reserves (restricted assets)		22,908,147	40,779,948	35,257,602
Amount attributable to financing activities		182,705	20,883,683	18,905,600
Surplus(deficiency) before general rates		(46,437,727)	(48,050,906)	(41,066,891)
Total amount raised from general rates	21(a)	48,188,803	48,050,906	44,578,182
Net current assets at 30 June c/fwd. – surplus / (deficit)	22	1,751,076	0	3,511,291

This statement is to be read in conjunction with the accompanying notes.



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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

1. BASIS OF PREPARATION

THE LOCAL GOVERNMENT REPORTING ENTITY

The financial report comprises of general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act* 1995 and accompanying regulations.), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act* 1995 and accompanying regulations.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

THE LOCAL GOVERNMENT REPORTING ENTITY (Continued) CRITICAL ACCOUNTING ESTIMATES (Continued)

All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 24 to these financial statements.

2018-2019 Annual Financial Statements

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	City of Busselton		
	Financial Report		
	For the Year Ended 30 th June 20:	19	
	Notes to and Forming Part of the Finance	cial Report	
		2019 Actual \$	2018 Actual \$
2.	Revenue and Expenses		
(a)	Revenue		
	Significant Revenue		
	Reimbursements and Recoveries	2,067,628	1,038,73
		2,067,628	1,038,73
	Reimbursements and Recoveries form part of Operating Grants, subsid	ies and Contributions.	
	Fees & Charges		
	General Purpose Funding	80,088	86,11
	Governance	43,208	35,13
	Law, Order & Public Safety	171,419 538,978	175,96 538,61
	Health	161	15
	Education and Welfare	473,742	470,20
	Housing	8,330,002	8,445,63
	Community Amenities	2,873,539	2,567,86
	Recreation and Culture	1,218,997	1,148,71
	Transport Economic Services	1,821,603	1,877,14
	Other Property and Services	241,861	172,36
	Sales opersy and services	15,793,598	15,517,91
	There were no changes during the year to the amount of the fees or ch Grant Revenue Grants, subsidies and contributions are included as operating revenues Income		
		Actual	Actual
	Operating Grants, Subsidies and Contributions	\$	\$
	General Purpose Funding	2,328,138	2,232,36
	Governance	227,906	145,01
	Law, Order & Public Safety	645,887	527,15
		118,646	132,93
	Health		
	Education and Welfare	8,453	
	Education and Welfare Housing	8,453 4,024	3,76
	Education and Welfare Housing Community Amenities	8,453 4,024 110,762	3,76 186,20
	Education and Welfare Housing Community Amenities Recreation and Culture	8,453 4,024 110,762 1,636,151	3,76 186,20 1,088,46
	Education and Welfare Housing Community Amenities Recreation and Culture Transport	8,453 4,024 110,762 1,636,151 644,667	3,76 186,20 1,088,46 151,63
	Education and Welfare Housing Community Amenities Recreation and Culture Transport Economic Services	8,453 4,024 110,762 1,636,151 644,667 25,629	4,78 3,76 186,20 1,088,46 151,63 5,81
	Education and Welfare Housing Community Amenities Recreation and Culture Transport	8,453 4,024 110,762 1,636,151 644,667	3,76 186,20 1,088,46 151,63

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

		\$	\$
2.	Revenue and Expenses (Continued)		
(a)	Revenue (Continued)		
	Non- operating Grants, Subsidies and Contributions		
	Governance	140,044	0
	Law, Order & Public Safety	814,215	580,964
	Health	8,487	8,397
	Community Amenities	273,000	1,863
	Recreation and Culture	3,417,379	5,305,642
	Transport	9,811,988	18,897,124
	•	14,465,113	24,793,990

SIGNIFICANT ACCOUNTING POLICIES Grants, Donations and Other Contributions

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were

Grants, Donations and Other Contributions (Continued)

undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 20.

2019

Actual

2018

Actual

That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current period.

2019

2018

	Actual \$	Budget \$	Actual \$
Interest Earnings			
- Reserve Funds	1,413,167	900,000	1,130,739
- Restricted Funds	101,722	650,000	651,630
- Other Funds	311,247	283,760	213,287
- Other Interest Revenue (refer note 21(e))	510,160	450,000	457,900
	2,336,296	2,283,760	2,453,556
Operating Grants			
Financial Assistance Grants - Untied	839,925	364,790	378,410
Financial Assistance Grants - Roads	1,477,283	670,544	791,516
	2,317,208	1,035,334	1,169,926

2019

Note: The above Operating Grants (in excess of budget) were paid as an advance payment on income that normally would have been received in the 2019/20 financial year.



Attachment A

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City of Busselton **Financial Report** For the Year Ended 30th June 2019 Notes to and Forming Part of the Financial Report 2019 2018 Actual Actual Revenue and Expenses (Continued) Expenses Significant Expenses Repayment of Royalties for Regions Project Grant relating to the Busselton-Margaret River Airport 1,400,000 Development. 0 1,400,000 **Auditors Remuneration** 18,900 23,300 - Audit of Financial Report 5,183 1,460 - Other Services 20,360 28,483 Interest Expenses (Finance Costs) 0 0 Overdraft Interest Long Term Borrowings (refer Note 12(a)) 1,333,095 1,250,420 1,333,095 1,250,420

- 14 - City of Busselton



Attachment A

City of Busselton

Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

	Note	2019 Actual	2018 Actual
		\$	\$
3.	Cash and Cash Equivalents		
	Unrestricted	3,204,485	4,885,287
	Restricted	67,067,833	67,528,051
		70,272,318	72,413,338
	The following restrictions have been imposed by regulations or		
	other externally imposed requirements:		
100	Airport Infrastructure Renewal Reserve	1,821,554	1,325,502
136	Airport Marketing and Incentive Reserve	3,396,151	1,583,014
143	Airport Noise Mitigation Reserve	890,710	0
148	Airport Existing Terminal Building Reserve	39,882	0
106	Building Asset Renewal Reserve	1,725,056	1,193,934
404	Barnard Park Sports Pavilion Building Reserve	10,666	0
405	Railway House Building Reserve	16,761	0
406	Youth and Community Activities Building Reserve	45,712	0
407	Busselton Library Building Reserve	85,071	0
131	Busselton Community Resource Centre Reserve	190,876	156,654
408	Busselton Jetty Tourist Park Reserve	159,726	0
409	Geographe Leisure Centre Building Reserve	381,186	0
331	Joint Venture Aged Housing Reserve	1,085,871	997,855
403	Winderlup Aged Housing Resident Funded	212,501	186,718
	Naturaliste Community Centre Building Reserve	63,746	0
	Civic and Administration Building Reserve	187,928	0
	Vasse Sports Pavilion Building Reserve	0	0
	Jetty Maintenance Reserve	4,806,278	4,193,450
	Jetty Self Insurance Reserve	365,698	0
	Asset Depreciation Reserve	0	563,412
	Road Assets Renewal Reserve	1,119,116	1,299,765
	Footpath/ Cycle Ways Reserve	3,671	0
	Plant Replacement Reserve	1,205,527	2,185,396
	Major Traffic Improvements Reserve	1,495,578	432,138
132	CBD Enhancement Reserve	171,317	122,491
127	New Infrastructure Development Reserve	1,803,172	1,834,715
141	Commonage Precinct Infrastructure Road Reserve	231,224	225,575
	City Car Parking and Access Reserve	1,281,337	875,926 78,624
107	Corporate IT Systems Reserve	80,398	
133	Election, Valuation and Other Corporate Expenses Reserve	499,906 577,256	149,558 557,904
111	Legal Expenses Reserves	377,230	337,904
	Performing Arts and Convention Centre Reserve	3,096,583	3,111,698
202	Long Service Leave Reserve	122,772	113,025
203	Professional Development Reserve	150,403	175,936
204	Sick Pay Incentive Reserve Workers Compensation and Extended Sick Leave Contingency	130,403	1/3,330
124	Reserve	305,100	356,227



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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

302 Community Facilities - Ety District 2,552,707 2,303,096 304 Community Facilities - Broadwater 158,524 138,049 303 Community Facilities - Dunsborough 188,063 166,327 310 Community Facilities - Dunsborough Lakes Estate 922,773 525,106 310 Community Facilities - Geographe 99,176 95,061 310 Community Facilities - Fort Geographe 343,510 335,117 309 Community Facilities - Vasse 615,586 589,761 308 Community Facilities - Airport North 2,970,179 2,826,296 301 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 682,471 1,455,441 23 Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,947,559 1,101,070 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 139 Commonage Community Facilities Dunsborough Lakes South 7,2622 70,848	3.	Cash and Cash Equivalents (Continued)	Note	2019 Actual \$	2018 Actual \$
303 Community Facilities – Busselton 44,012 34,547 305 Community Facilities – Dunsborough 188,663 166,327 311 Community Facilities – Dunsborough Lakes Estate 922,773 525,106 306 Community Facilities – Geographe 99,176 95,061 310 Community Facilities – Vorse 615,586 589,761 308 Community Facilities – Varse 615,586 589,761 308 Community Facilities – Varse 682,771 797 301 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 682,471 1,455,441 123 Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 575,151 535,722 127 Port Geographe Waterways Management Reserve 575,151 535,722 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 129 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 139 Commona	302	Community Facilities - City District			
305 Community Facilities – Dunsborough 188,063 166,327 311 Community Facilities – Dunsborough Lakes Estate 922,773 525,106 306 Community Facilities – Geographe 99,176 95,061 310 Community Facilities – Port Geographe 343,510 335,117 309 Community Facilities – Vasse 615,586 589,761 308 Community Facilities – Airport North 2,970,179 2,826,296 130 Locke Estate Reserve 1,013 0 120 Port Geographe Development Reserve 1,013 0 121 Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 127 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 128 Commonage Pecinct Bushfire Facilities Reserve 57,261 55,862 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 <	304	Community Facilities - Broadwater			
311 Community Facilities - Dunsborough Lakes Estate 922,773 525,106 306 Community Facilities - Geographe 391,776 95,061 310 Community Facilities - Port Geographe 343,510 335,117 309 Community Facilities - Vasse 615,586 589,761 308 Community Facilities - Airport North 2,970,179 2,826,296 130 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 3,349,717 3,387,485 126 Prot Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 130 Commonage Precinct Bushfire Facilities Reserve 575,261 55,862 130 Commonage Community Facilities Dunsborough Lakes South 72,622 70,848 Reserve Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 21 Busselton Area Drainage and Waterways Improvement Reserve	303	Community Facilities - Busselton			
306 Community Facilities - Geographe 99,176 95,061 310 Community Facilities - Port Geographe 343,510 335,117 309 Community Facilities - Vasse 615,586 589,761 308 Community Facilities - Airport North 2,970,179 2,826,296 130 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 3,349,717 3,387,485 127 Port Geographe Waterways Management Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Community Facilities Reserve 57,261 55,862 139 Reserve 72,622 70,848 140 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coast and Climate Adaptation Reserve 2,845,579 2,472,425	305	Community Facilities – Dunsborough			166,327
310 Community Facilities - Port Geographe 343,510 335,117 309 Community Facilities - Vasse 615,586 589,761 308 Community Facilities - Airport North 2,970,179 2,826,296 310 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 682,471 1,455,441 123 Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 139 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 219 Busselton Area Drainage and Waterways Improvement Reserve 886,172 1,030,368 221 Busselton Area Drainage and Waterways Improvement Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 12,782 50,000 145 Energy Sustainability Reserve 157,626	311	Community Facilities - Dunsborough Lakes Estate			525,106
309 Community Facilities - Vasse 615,586 589,761 308 Community Facilities - Airport North 2,970,179 2,826,296 130 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 682,471 1,455,441 123 Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Community Facilities Subsoluth Reserve 57,261 55,862 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 86,198 229,685	306	Community Facilities - Geographe			, ,
308 Community Facilities - Airport North 2,970,179 2,826,296 130 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 1,013 0 123 Port Geographe Development Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 Commonage Community Facilities Dunsborough Lakes South 72,622 70,848 Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 145 Emergency Disaster Recovery Reserve 157,626 100,000 146 Cemetery Reserve	310	Community Facilities - Port Geographe			
130 Locke Estate Reserve 1,013 0 122 Port Geographe Development Reserve 682,471 1,455,441 123 Port Geographe Development Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 139 Commonage Community Facilities Dunsborough Lakes South 72,622 70,848 Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 142 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 145 Energy Sustainability Reserve 86,198 229,685 120 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 <td< td=""><td>309</td><td>Community Facilities - Vasse</td><td></td><td>615,586</td><td>589,761</td></td<>	309	Community Facilities - Vasse		615,586	589,761
122 Port Geographe Development Reserve 682,471 1,455,441 123 Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 139 Commonage Community Facilities Dunsborough Lakes South Reserve 72,622 70,848 140 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 142 Emergency Disaster Recovery Reserve 72,782 50,000 145 Emergy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 7,861,065 229,685 120 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Untied Grants Rese	308	Community Facilities - Airport North		2,970,179	2,826,296
Port Geographe Waterways Management Reserve 3,349,717 3,387,485 126 Provence Landscape Maintenance Reserve 1,194,759 1,101,707 128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 139 Commonage Community Facilities Dunsborough Lakes South Reserve 72,622 70,848 140 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 121 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 72,782 50,000 145 Emergency Disaster Recovery Reserve 72,782 50,000 146 Cemetery Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 141 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 78,67,207 7,881,065 122 Strategic Projects Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 134 Civic and Administration Centre Construction Reserve 0 0 134 Civic and Administration Centre Construction Reserve 1,232,906 0 135 Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 7,268,906 10,518,573 RA Cash set aside, being unspent specific purpose Government Grants 7,2612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	130	Locke Estate Reserve		1,013	0
126Provence Landscape Maintenance Reserve1,194,7591,101,707128Vasse Newtown Landscape Maintenance Reserve575,151535,722138Commonage Precinct Bushfire Facilities Reserve57,26155,862139Commonage Community Facilities Dunsborough Lakes South Reserve72,62270,848140Commonage Community Facilities South Biddle Precinct Reserve886,1721,030,368321Busselton Area Drainage and Waterways Improvement Reserve546,471548,821102Coastal and Climate Adaptation Reserve2,845,5792,472,425144Emergency Disaster Recovery Reserve72,78250,000145Energy Sustainability Reserve181,853100,000146Cemetery Reserve157,626100,000147Public Art Reserve86,198229,685121Waste Management Facility and Plant Reserve7,867,2077,881,065120Strategic Projects Reserve1,232,9060134Civic and Administration Centre Construction Reserve1,232,9060ACIAccrued Interest (Reserves and Restricted)(202,018)(177,117)RACash set aside in Lieu of Parking275,602275,602Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development1,526,9622,034,699RACash set aside, being unspent specific purpose Government Grants5,699,60610,518,573RACash set aside for Sundry Restricted441,345392,310RA<	122	Port Geographe Development Reserve		682,471	1,455,441
128 Vasse Newtown Landscape Maintenance Reserve 575,151 535,722 138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 139 Commonage Community Facilities Dunsborough Lakes South Reserve 72,622 70,848 140 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0	123	Port Geographe Waterways Management Reserve		3,349,717	3,387,485
138 Commonage Precinct Bushfire Facilities Reserve 57,261 55,862 139 Commonage Community Facilities Dunsborough Lakes South Reserve 72,622 70,848 140 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) </td <td>126</td> <td>Provence Landscape Maintenance Reserve</td> <td></td> <td>1,194,759</td> <td>1,101,707</td>	126	Provence Landscape Maintenance Reserve		1,194,759	1,101,707
139 Commonage Community Facilities Dunsborough Lakes South Reserve 72,622 70,848 140 Commonage Community Facilities South Biddle Precinct Reserve 886,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602	128	Vasse Newtown Landscape Maintenance Reserve		575,151	535,722
139 Reserve 72,622 70,648 140 Commonage Community Facilities South Biddle Precinct Reserve 386,172 1,030,368 321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roa	138	Commonage Precinct Bushfire Facilities Reserve		57,261	55,862
321 Busselton Area Drainage and Waterways Improvement Reserve 546,471 548,821 102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restr	139			72,622	70,848
102 Coastal and Climate Adaptation Reserve 2,845,579 2,472,425 144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345	140	Commonage Community Facilities South Biddle Precinct Reserve		886,172	1,030,368
144 Emergency Disaster Recovery Reserve 72,782 50,000 145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 792,612 2,686,903 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 <t< td=""><td>321</td><td>Busselton Area Drainage and Waterways Improvement Reserve</td><td></td><td>546,471</td><td>548,821</td></t<>	321	Busselton Area Drainage and Waterways Improvement Reserve		546,471	548,821
145 Energy Sustainability Reserve 181,853 100,000 146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	102	Coastal and Climate Adaptation Reserve		2,845,579	2,472,425
146 Cemetery Reserve 157,626 100,000 341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 0 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	144	Emergency Disaster Recovery Reserve		72,782	50,000
341 Public Art Reserve 86,198 229,685 121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	145	Energy Sustainability Reserve		181,853	100,000
121 Waste Management Facility and Plant Reserve 7,867,207 7,881,065 120 Strategic Projects Reserve 257,163 226,213 129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	146	Cemetery Reserve		157,626	100,000
120Strategic Projects Reserve257,163226,213129Untied Grants Reserve1,232,9060134Civic and Administration Centre Construction Reserve00ACIAccrued Interest (Reserves and Restricted)(202,018)(177,117)RACash set aside in Lieu of Parking275,602275,602RACash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development1,526,9622,034,699RACash set aside, being unspent specific purpose Government Grants5,699,60610,518,573RACash set aside, being Unspent Loan Funds792,6122,686,903RACash set aside for Sundry Restricted441,345392,310RACash set aside for Deposits & Bonds2,943,5103,818,562	341	Public Art Reserve		86,198	229,685
129 Untied Grants Reserve 1,232,906 0 134 Civic and Administration Centre Construction Reserve 0 0 0 ACI Accrued Interest (Reserves and Restricted) (202,018) (177,117) RA Cash set aside in Lieu of Parking 275,602 275,602 RA Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	121	Waste Management Facility and Plant Reserve		7,867,207	7,881,065
Cash set aside in Lieu of Parking Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development Cash set aside, being unspent specific purpose Government Grants Cash set aside, being Unspent Loan Funds Cash set aside, being Unspent Loan Funds Cash set aside for Sundry Restricted Cash set aside for Deposits & Bonds	120	Strategic Projects Reserve		257,163	226,213
ACI Accrued Interest (Reserves and Restricted) RA Cash set aside in Lieu of Parking Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development RA Cash set aside, being unspent specific purpose Government Grants RA Cash set aside, being Unspent Loan Funds RA Cash set aside for Sundry Restricted A41,345 392,310 RA Cash set aside for Deposits & Bonds (177,117) 275,602 2,034,699 1,526,962 2,034,699 10,518,573 2,686,903 2,943,510 3,818,562	129	Untied Grants Reserve		1,232,906	0
RA Cash set aside in Lieu of Parking Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development Cash set aside, being unspent specific purpose Government Grants Cash set aside, being Unspent Loan Funds Cash set aside for Sundry Restricted A41,345 Cash set aside for Deposits & Bonds 2794,510 3,818,562	134	Civic and Administration Centre Construction Reserve		0	0
Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development RA Cash set aside, being unspent specific purpose Government Grants RA Cash set aside, being Unspent Loan Funds RA Cash set aside for Sundry Restricted Cash set aside for Deposits & Bonds Cash set aside for Deposits & Bonds Cash set aside for Deposits & Bonds	ACI	Accrued Interest (Reserves and Restricted)		(202,018)	(177,117)
RA as a condition of subdivision/development 1,526,962 2,034,699 RA Cash set aside, being unspent specific purpose Government Grants 5,699,606 10,518,573 RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	RA			275,602	275,602
RA Cash set aside, being Unspent Loan Funds 792,612 2,686,903 RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	RA			1,526,962	2,034,699
RA Cash set aside for Sundry Restricted 441,345 392,310 RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	RA	Cash set aside, being unspent specific purpose Government Grants		5,699,606	10,518,573
RA Cash set aside for Deposits & Bonds 2,943,510 3,818,562	RA	Cash set aside, being Unspent Loan Funds		792,612	2,686,903
	RA	Cash set aside for Sundry Restricted		441,345	392,310
67,067,833 67,528,051	RA	Cash set aside for Deposits & Bonds		2,943,510	3,818,562
				67,067,833	67,528,051

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with maturities of up to 12 months that are readily convertible to known amounts of cash and which are subject to an

Cash and cash equivalents (Continued)

insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.



### Part Plant Part Part					Ö	City of Busselton	ton						
Notes to and Forming Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial Part of the Financial Report Promise Part of the Financial					Œ	nancial Rep	ort						
Serves - Cash Backed Copening Transfers Transf				•	or the Yea	ar Ended 30	th June 20.	19					
servee – Cash Backed Deening Transfers Transfers Closing Balance To Salance Salance Salance To Salance				Notes to	and Form	ing Part of	the Financ	ial Report					
Palance To Spening Transfers Transfers Transfers Closing Palance To Spening Transfers Transfer	4. Reserves – Cash Backed		2018/19	Actual			2018/1	9 Budget			2017/18	Actual	7
fraketing and Incentive 1,235,502 517,682 (81,630) 1,831,550 1,325,502 561,314 (1231,630) 1,655,186 1,428,768 489,364 (670,028 Tarketing and Incentive 1,585,014 1,813,137 0 3,396,151 1,583,014 1,735,945 (1,580,287) 1,730,672 0 <		Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$
Tarketing and Incentive 1,583,014 1,583,014 1,737,945 (1,590,287) 1,730,672 912,986 670,028 oise Mitigation Reserve 0 890,710 0 890,710 0 890,720 0 990,700 0	Airport Infrastructure Renewal Reserve	1,325,502	577,682	(81,630)	1,821,554	1,325,502	561,314	(231,630)	1,655,186	1,428,768	489,364	(592,630)	1,325,502
visting Terminal Building 0 890,710 0 890,710 0 890,710 0 890,710 0 869,550 (869,550) 0 <td>Airport Marketing and Incentive Reserve</td> <td>1,583,014</td> <td>1,813,137</td> <td>0</td> <td>3,396,151</td> <td>1,583,014</td> <td>1,737,945</td> <td>(1,590,287)</td> <td>1,730,672</td> <td>912,986</td> <td>670,028</td> <td>0</td> <td>1,583,014</td>	Airport Marketing and Incentive Reserve	1,583,014	1,813,137	0	3,396,151	1,583,014	1,737,945	(1,590,287)	1,730,672	912,986	670,028	0	1,583,014
Asset Renewal Reserve 1,193,934 92,882 0 39,000 0 39,000 0 39,000 0 <th< td=""><td>Airport Noise Mitigation Reserve</td><td>0</td><td>890,710</td><td>0</td><td>890,710</td><td>0</td><td>869,550</td><td>(055'698)</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></th<>	Airport Noise Mitigation Reserve	0	890,710	0	890,710	0	869,550	(055'698)	0	0	0	0	0
Asset Renewal Reserve 1,193,934 923,435 (392,313) 1,725,056 1,193,934 890,864 (661,918) 1,422,880 1,159,784 56,825 Park Sports Pavilion Building Reserve Outse Building Reserve 0 10,666 0 10,666 0 10,666 0 10,500 0	Airport Existing Terminal Building Reserve	0	39,882	0	39,882	0	39,000	0	39,000	0	0	0	0
Park Sports Pavilion Building Reserve touse Building Reserve to TCM munity Activities 16,761 0 16,761 0 16,760 0 16,500 0 16,500 0 16,500 0	Building Asset Renewal Reserve	1,193,934	923,435	(392,313)	1,725,056	1,193,934	890,864	(661,918)	1,422,880	1,159,784	56,825	(22,675)	1,193,934
downenting Reserve 0 16,761 0 16,760 0 16,500 0 16,500 0 16,500 0 16,500 0 0 16,500 0 0 16,500 0	Barnard Park Sports Pavilion Building Reserve	0	10,666	0	10,666	0	10,500	0	10,500	0	0	0	0
d Community Activities 0 45,712 0 45,712 0 45,000 0 45,000 0 45,000 0 0 45,000 0	Railway House Building Reserve	0	16,761	0	16,761	0	16,500	0	16,500	0	0	0	0
Library Building Reserve 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0 85,071 0	Youth and Community Activities Building Reserve	0	45,712	0	45,712	0	45,000	0	45,000	0	0	0	0
156,654 34,222 0 190,876 156,654 32,373 0 189,027 123,722 32,932	Busselton Library Building Reserve	0	85,071	0	85,071	0	83,580	(11,000)	72,580	0	0	0	0
1 Jetty Tourist Park Reserve 0 221,727 (62,001) 159,726 0 218,272 (214,400) 3,872 0<	Busselton Community Resource Centre Reserve	156,654	34,222	0	190,876	156,654	32,373	0	189,027	123,722	32,932	0	156,654
he Leisure Centre Building 0 484,644 (103,458) 381,186 0 476,640 (290,000) 186,640 0 0 0 ture Aged Housing Reserve 997,855 210,702 (122,686) 1,085,871 97,855 195,520 (121,500) 1,071,875 874,987 147,868 (25,000)	Busselton Jetty Tourist Park Reserve	0	727,122	(62,001)	159,726	0	218,272	(214,400)	3,872	0	0	0	0
997,855 210,702 (122,686) 1,085,871 997,855 195,520 (121,500) 1,071,875 874,987 147,868	Geographe Leisure Centre Building Reserve	0	484,644	(103,458)	381,186	0	476,640	(290,000)	186,640	0	0	0	0
	Joint Venture Aged Housing Reserve	997,855	210,702	(122,686)	1,085,871	997,855	195,520	(121,500)	1,071,875	874,987	147,868	(25,000)	997,855
City of Busselton	7-					6	tv of Busself	000					
													-
City of Busselton	ding Reserve selton Library Building Reserve selton Community Resource tre Reserve selton Jetty Tourist Park Reserve graphe Leisure Centre Building arve t Venture Aged Housing Reserve	0 0 0 0 0 0 0 0 0 0 997,855	85,712 85,071 34,222 221,727 484,644	(122,686)	85,071 190,876 159,726 381,186 1,085,871	156,654 0 0 0 0	45,000 83,580 32,373 218,272 476,640 195,520		45,000 72,580 189,027 3,872 186,640 1,071,875	0 0 0 0 0 0 0 874,987	32,932	0 0 0	

inancial Report inancial Report 2018/19 Budget sfers Transfers 5 \$ 3,504 (66,200) 55,000 0	b June 201 h June 201 2018/1s Transfers Transfers \$ \$ 159,078 185,000 0	Financial Report ear Ended 30th Ju ming Part of the Balance \$ 186,718 0 0 0	Financial Report	Actual Transfers From \$ (42,023) (97,480)	Not 2018/19 Actual Transfers Transf \$ \$ \$ 67,806 (42, 161,226 (97, 187,928	Opening Balance \$	4. Reserves – Cash Backed (Continued) On Backed Winderlup Aged Housing Resident Funded Waturaliste Community Centre Waturaliste Com
(66,200)	he Financi 2018/15 Transfers To \$ \$ 3,504 159,078	Ended 30t g Part of t	or the Year and Formir Closing Balance \$ 212,501 63,746 0	Actual Transfers From \$ \$ (42,023) (97,480) 0	2018/19 Transfers TO \$ \$ 67,806 67,806 161,226	oening salance \$ 186,71	4. Reserves – Cash Backed (Continue) Winderlup Aged Housing Resident Unded Vaturaliste Community Centre Suilding Reserve Ivic and Administration Building Reserve Asses Sports Pavilion Building Reserve
Sudget Transfers From \$ (66,200) (100,000)	2018/15 Transfers Transfers \$ \$3,504 159,078 185,000	Opening Balance \$	and Formir Closing Balance \$ 212,501 63,746 0	Notes to Actual Transfers 5 (42,023) (97,480) 0	2018/19 Transfers To 7 \$ 67,806 67,806 161,226	slance \$	4. Reserves – Cash Backed (Continue) Winderlup Aged Housing Resident Unded Suilding Reserve Evilor and Administration Building Reserve Asses Sports Pavilion Building
	2018/16 Transfers To 5 \$ 3,504 159,078 185,000	Opening Balance \$ 186,718 0	Closing Balance \$ \$ 212,501	n 648 023	2018/19 Transfers To \$ 67,806 161,226 187,928	slance \$	4. Reserves – Cash Backed (Conti
	Transfers 7	Opening Balance \$ 186,718 0	Closing Balance \$ \$ 212,501 63,746 187,928	n 622 1	Fransfers 5 \$ \$ 67,806 161,226 187,928	Opening Balance \$ 186,718 0 0	Vinderlup Aged Housing Resident 'unded Vaturaliste Community Centre Suiding Reserve Ivic and Administration Building Reserve Asses Sports Pavilion Building
(100,000)	3,504	186,718	512,501 63,746 187,928	(42,023)	67,806 161,226 187,928	186,718	Winderlup Aged Housing Resident unded Vaturaliste Community Centre Building Reserve Tivic and Administration Building Reserve Asses Sports Pavilion Building
(100,000)	159,078	0 0 0	63,746	(97,480)	161,226	0 0 0	Vaturaliste Community Centre building Reserve Ivic and Administration Building leserve Asses Sports Pavilion Building
0 0	185,000	0 0	187,928	0 0	187,928	0 0	Zivic and Administration Building keserve /asse Sports Pavilion Building
0	0	0	0	0	0	0	/asse Sports Pavilion Building
(1,552,610)	1,327,704	4,193,450	4,806,278	(744,456)	1,357,284	4,193,450	etty Maintenance Reserve
0	360,000	0	362,698	0	362,698	0	etty Self Insurance Reserve
(573,984)	10,572	563,412	0	(577,442)	14,030	563,412	Asset Depreciation Reserve
(3,875,096)	2,575,340	1,299,765	1,119,116	(2,780,860)	2,600,211	1,299,765	Road Assets Renewal Reserve
(231,906)	231,906	0	3,671	(231,906)	235,577	0	Footpath/ Cycle Ways Reserve
(2,179,650)	886,580	2,185,396	1,205,527	(2,157,044)	1,177,175	2,185,396	Plant Replacement Reserve
(1,650,000)	1,219,222	432,138	1,495,578	(178,422)	1,241,862	432,138	Major Traffic Improvements Reserve
(120,000)	47,292	122,491	171,317	0	48,826	122,491	CBD Enhancement Reserve
(1,470,740)	445,357	1,834,715	1,803,172	(493,585)	462,042	1,834,715	New Infrastructure Development Reserve
(1,470,740)	445,557	1,634,715	1,803,172	(493,383)	462,042	1,634,715	RESERVE 2
	(3,875,98; (3,875,09) (2,179,65; (1,650,00) (1,650,00) (1,470,74;	360,000 10,572 (573,98 2,575,340 (3,875,09) 231,906 (231,90 886,580 (2,179,65 1,219,222 (1,650,00) 47,292 (120,00) 445,357 (1,470,74	360,000 10,572 (573,98 2,575,340 (3,875,09) 231,906 (231,90 886,580 (2,179,65) 1,219,222 (1,650,00) 47,292 (1,60,00) 445,357 (1,470,74) ity of Busselton	263,412 10,572 (573,98 1,299,765 2,575,340 (3,875,09) 0 231,906 (231,90 2,185,396 886,580 (2,179,65 432,138 1,219,222 (1,650,00) 1122,491 47,292 (1,60,00) 122,491 47,292 (1,470,74 AMD	365,688 0 360,000 563,412 10,572 (573,98 1,119,116 1,299,765 2,575,340 (3,875,09 1,205,527 2,185,396 886,580 (2,179,65 1,495,578 1,219,222 (1,650,00 1,495,578 1,219,222 (1,650,00 1,495,377 1,834,715 445,357 (1,470,74 4,7	(2,780,860) 1,119,116 0 563,412 10,572 (573,98 (2,157,044) 1,129,116 0 231,906 (231,906) (2,157,044) 1,205,527 (2,157,044) 1,205,527 (2,157,044) 1,205,527 (2,157,044) 1,205,527 (2,157,046) (2,179,65 (231,906) (1,131,1317 (1,1311 (1,1317 (1,1317 (1,1317 (14,030

				0	City of Busselton	elton						
				_	Financial Report	port						
				For the Ye	For the Year Ended 30 th June 2019	0 th June 2	019					
			Notes t	o and Forr	ning Part of	f the Finar	Notes to and Forming Part of the Financial Report					
4. Reserves – Cash Backed (Continued)	inued)	10000000				10100	40.0.000			1,1,000	1000 4 001 1000	
	Opening Balance	Transfers	Transfers	Closing Balance	Opening Balance	Transfers	Transfers	Closing Balance	Opening Balance	Transfers	Transfers	Closing Balance
Commonage Precinct Infrastructure	\$ 200	\$	v.	\$	\$ 37.5	\$	'n	\$ 000	v.	\$ 200	v,	\$
City Car Parking and Access Reserve	875,926	568.274	(162,863)	1,281,337	875,926	554,452	(1.312.249)	118,129	623.502	459,270	(206.846)	875,926
Corporate IT Systems Reserve	78,624	1,774	0	80,398	78,624	1,476	0	80,100	125,981	2,966	(50,323)	78,624
Election, Valuation and Other Corporate Expenses Reserve	149,558	359,348	(000'6)	499,906	149,558	353,757	(10,300)	493,015	331,553	187,425	(369,420)	149,558
Legal Expenses Reserves	557,904	76,399	(57,047)	577,256	557,904	10,464	(30,000)	538,368	544,832	13,072	0	557,904
Performing Arts and Convention Centre Reserve	0	0	0	0	0	0	0	0	0	0	0	0
Long Service Leave Reserve	3,111,698	478,139	(493,254)	3,096,583	3,111,698	308,368	(606,308)	2,813,758	2,763,368	732,876	(384,546)	3,111,698
Professional Development Reserve	113,025	777,87	(64,030)	122,772	113,025	72,124	(70,000)	115,149	95,329	78,024	(60,328)	113,025
Sick Pay Incentive Reserve	175,935	5,088	(30,620)	150,403	175,935	3,300	(70,000)	109,235	146,380	83,491	(53,935)	175,936
Workers Compensation & Extended Sick Leave Contingency Reserve	356,227	8,873	(60,000)	305,100	356,227	6,684	(60,000)	302,911	322,008	59,219	(25,000)	356,227
Community Facilities - City District	2,303,096	366,946	(117,335)	2,552,707	2,303,096	637,080	(643,415)	2,296,761	2,103,563	430,904	(231,371)	2,303,096
Community Facilities - Broadwater	138,049	20,475	0	158,524	138,049	31,612	0	169,661	108,040	30,009	0	138,049
Community Facilities - Busselton	34,547	9,465	0	44,012	34,547	51,208	(20,000)	65,755	93,423	22,194	(81,070)	34,547
-61				No. of Control of Cont		City of Busselton	olton					
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					city of Busselton	iton						
				_	Financial Report	port						
				For the Yo	For the Year Ended 30 th June 2019	0 th June 2	019					
			Notes t	o and For	Notes to and Forming Part of the Financial Report	f the Finar	icial Report					
4. Reserves – Cash Backed (Continued)	inued)	2018/10	2018/19 Actival			2018/1	2018/19 Rudost			2017/18	2017/18 Actual	
	Opening Balance	Transfers To	Transfers From \$	Closing Balance	Opening Balance	Transfers To	Transfers From \$	Closing Balance \$	Opening Balance	Transfers To	Transfers From	Closing Balance
Community Facilities – Dunsborough	166,327	21,736	0	188,063	166,327	81,720	0	248,047	147,095	19,232	0	166,327
Community Facilities - Dunsborough Lakes Estate	525,106	397,667	0	922,773	525,106	497,632	0	1,022,738	153,793	371,313	0	525,106
Community Facilities - Geographe	95,061	4,115	0	99,176	95,061	7,958	0	103,019	026,35	39,091	0	95,061
Community Facilities - Port Geographe	335,117	8,393	0	343,510	335,117	6,288	0	341,405	327,265	7,852	0	335,117
Community Facilities - Vasse	589,761	25,825	0	615,586	589,761	466,524	0	1,056,285	901,072	24,209	(335,520)	589,761
Community Facilities - Airport North	2,826,296	143,883	0	2,970,179	2,826,296	262,096	0	3,091,392	2,760,074	66,222	0	2,826,296
Locke Estate Reserve	0	65,013	(64,000)	1,013	0	64000	(64,000)	0	129,971	66,963	(196,934)	0
Port Geographe Development Reserve	1,455,441	80,841	(853,811)	682,471	1,455,441	77,300	(999,781)	532,960	1,534,671	35,864	(115,094)	1,455,441
Port Geographe Waterways Management Reserve	3,387,485	281,357	(319,125)	3,349,717	3,387,485	251,113	(337,800)	3,300,798	3,422,821	264,664	(300,000)	3,387,485
Provence Landscape Maintenance Reserve	1,101,707	198,524	(105,472)	1,194,759	1,101,707	187,442	(162,645)	1,126,504	1,001,808	190,128	(90,229)	1,101,707
Vasse Newtown Landscape Maintenance Reserve	535,722	188,692	(149,263)	575,151	535,722	180,434	(174,860)	541,296	485,466	182,106	(131,850)	535,722
Commonage Precinct Bushfire Facilities Reserve	55,862	1,399	0	57,261	55,862	1,044	0	56,906	0	55,862	0	55,862
Commonage Community Facilities Dunsborough Lakes South Reserve	70,848	1,774	0	72,622	70,848	1,332	0	72,180	0	70,848	0	70,848
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12.1	Attachment A

				J	City of Busselton	elton						
				-	Financial Report	port						
				For the Y	For the Year Ended 30 th June 2019	30 th June 2	019					
			Notes 1	to and For	ming Part o	f the Finar	Notes to and Forming Part of the Financial Report					
4. Reserves – Cash Backed (Continued)	tinued)											
		2018/1	2018/19 Actual			2018/1	2018/19 Budget			2017/1	2017/18 Actual	
	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$	Opening Balance \$	Transfers To S	Transfers From \$	Closing Balance
Commonage Community Facilities South Biddle Precinct Reserve	1,030,368	25,804	(170,000)	886,172	1,030,368	19,332	(200,000)	849,700	0	1,030,368	0	1,030,368
Busselton Area Drainage and Waterways Improvement Reserve	548.821	13.451	(15.801)	546.471	548.821	10.296	(716-8317)	389 800	609 789	14 631	(75 599)	548 821
Coastal and Climate Adaptation	202000	500	(oca vec)	0000	207 027		1000 100 1/				(2000)	
Emergency Disaster Recovery Reserve	20.000	22.782	0	72.782	20.000	20.936	0	70.936	0	20,000	0	50.000
Energy Sustainability Reserve	100,000	104,475	(22,622)	181,853	100,000	101,872	(120,000)	81,872	0	100,000	0	100,000
Cemetery Reserve	100,000	81,420	(23,794)	157,626	100,000	78,072	(120,000)	58,072	0	100,000	0	100,000
Public Art Reserve	229,685	5,698	(149,185)	86,198	229,685	104,308	(143,000)	190,993	94,836	148,849	(14,000)	229,685
Waste Management Facility and Plant Reserve	7,881,065	1,513,471	(1,527,326)	7,867,210	7,881,065	1,579,702	(4,140,590)	5,320,177	7,578,592	2,208,862	(1,906,389)	7,881,065
Strategic Projects Reserve	226,213	30,950	0	257,163	226,213	29,236	0	255,449	230,337	30,792	(34,916)	226,213
Untied Grants Reserve	0	1,232,906	0	1,232,906	0	0	0	0	1,146,659	0	(1,146,659)	0
Civic and Administration Centre Construction Reserve	0	0	0	0	0	0	0	0	444,863	0	(444,863)	0
	47,978,517	20,296,092	(12,684,392)	55,590,217	47,978,517	19,269,123	(26,356,026)	40,891,614	43,539,056	15,102,674	(10,663,213)	47,978,517
- 211 -						City of Busselton	iton					
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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

4. Reserves - Cash Backed (continued)

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this report.

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Airport Infrastructure Renewal Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and installation of Airport Infrastructure, Plant, Furniture and Equipment.

Airport Marketing and Incentive Reserve

The purpose of promoting and providing incentives for the Busselton Margaret River Airport.

Airport Noise Mitigation Reserve

To be utilised for the purpose of noise mitigation related activities surrounding the Airport precinct.

Airport Existing Terminal Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Building Asset Renewal Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building requirements for SLH2 to SLH6 assets that do not have their own reserve account and for other major building assets where insufficient funds are held for those assets.

Barnard Park Sports Pavilion Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Railway House Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Youth and Community Activities Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Busselton Library Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Busselton Community Resource Centre Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Busselton Jetty Tourist Park Reserve

To provide funding for capital, maintenance and promotional/ marketing requirements.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

4. Reserves - Cash Backed (Continued)

Geographe Leisure Centre Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Joint Venture Aged Housing Reserve

To hold funds to meet future expenses, including capital, maintenance, operational and administrative costs associated with the provision of community aged housing at Winderlup Villas and Harris Road pursuant to the relevant joint venture agreements with the Department of Housing.

Winderlup Aged Housing Resident Funded

To hold funds to meet future expenses, including capital, maintenance, operational and administrative costs associated with the provision of council owned community aged housing.

Naturaliste Community Centre Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Civic and Administration Building Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Vasse Sports Pavilion Building Reserve

To provide funding for the construction, major maintenance, renewal, replacement, upgrading and future building and fit out requirements for the asset.

Jetty Maintenance Reserve

To provide funding for the maintenance, renewal, replacement, upgrading and future Capital works requirements for the asset.

Jetty Self Insurance Reserve

As a contingency fund to rectify damage caused by the demise of the Busselton jetty or part of the jetty or for large unbudgeted extraordinary jetty repairs.

Asset Depreciation Reserve

To assist the City in funding capital expenditure on renewal, replacement and improvements of infrastructure assets as determined by Council, and as specifically identified in relevant Asset Management Plans.

(Note: This Reserve is being redistributed to the Building Reserves and therefore will be closed as per 2018/19 budget.)

Road Asset Renewal Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future requirements with respect to Road Infrastructure assets within the District.

Footpath/ Cycle Ways Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future requirements with respect to Footpath and Cycleway assets within the District.



Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

Reserves - Cash Backed (Continued)

Plant Replacement Reserve

To provide funding for the major maintenance, renewal, replacement, upgrading and future requirements with respect to Plant and Equipment assets excluding those in independent commercial operations.

Major Traffic Improvements Reserve

To be utilised for the provision of enabling major capital works programs to be funded for the upgrade of the local road network to reduce congestion, increase traffic flow and ease of access within the District.

CBD Enhancement Reserve

To provide funds for Capital and maintenance works and improvements within the Busselton and Dunsborough Central Business Districts.

New Infrastructure Development Reserve

For the purpose of setting aside funds to facilitate the identification, design and development/construction of new infrastructure and other capital projects as identified in the City's LTFP.

Commonage Precinct Infrastructure Road Reserve

To be utilised for the purpose of road infrastructure and road safety upgrades within the Commonage Contribution Area in accordance with the Commonage Contributions Area policy provisions.

<u>City Car Parking and Access Reserve</u>

To provide funding for development of public car parking, the development of infrastructure to provide for the management of public car parking and improving public transport to and within the City or for end of trip facilities. To provide funding for the purchase of land identified as of strategic importance for future parking

<u>Corporate IT Systems Reserve</u>
To provide funding in relation to the ongoing development, enhancement and/ or replacement of the City's corporate systems. To be utilised for the renewal and replacement or introduction of new IT platforms/ hardware for the City.

Election, Valuation and Other Corporate Expenses Reserve

To provide funding for Council elections, rating valuations, fair value valuations and other legislative and corporate governance requirements.

Legal Expenses Reserve

Funding for any legal expenses or contingency involving the City of Busselton.

<u>Performing Arts and Convention Centre Reserve</u>

To provide funds for the planning and construction, and holding of grants or other funds for a future Performing Arts and Convention Centre for the District.

Long Service Leave Reserve

To provide funding to meet the City's future long service leave obligations of employees.

<u>Professional Development Reserve</u>

To provide funding to meet the City's ongoing contractual professional development obligations of employees.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

4. Reserves – Cash Backed (Continued)

Sick Pay Incentive Reserve

To provide funding to meet the City's obligations under a former sick leave incentive scheme pertaining to staff employed pre 2003.

Workers Compensation and Extended Sick Leave Contingency

A contingency fund to assist the City in meeting its Workers Compensation Contribution obligations when claim costs exceed the "Deposit" amount allocated to claims, to fund any shortfall with respect to insurance premiums in any one year, negotiated settlements of outstanding claims, and to enable periods of extended Sick Leave to be funded with a replacement officer.

Community Facilities - City District

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the District.

Community Facilities - Broadwater

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Busselton

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Dunsborough

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Dunsborough Lakes Estate

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Geographe

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Port Geographe

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Vasse

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Community Facilities - Airport North

To hold development contributions received by the City for the provision of new or upgraded community infrastructure within the Precinct as per the adopted contributions plan.

Locke Estate Reserve

To provide funding for the protection of the Locke Estate (Reserve 22674) coastline.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

Reserves - Cash Backed (Continued)

Port Geographe Development Reserve

To provide funds for capital and maintenance costs for development works associated within the Port Geographe contribution area.

Port Geographe Waterways Management Reserve

To provide funds for the City to fulfil its obligations under a Waterways Management Deed with the State Government for the future maintenance of waterways and associated facilities within the Port Geographe contributions area.

Provence Landscape Maintenance Reserve

For the purpose of holding funds for the maintenance of the approved higher standard of landscaping with the contributions area including future Capital replacement of landscaping structures as may be required.

Vasse Newtown Landscape Maintenance Reserve

For the purpose of holding funds for the maintenance of the approved higher standard of landscaping with the contributions area including future Capital replacement of landscaping structures as may be required.

<u>Commonage Precinct Bushfire Facilities Reserve</u>
For the purpose of the provision of fire protection facilities in accordance with the Commonage Contributions Area policy provisions.

Commonage Community Facilities Dunsborough Lakes South Reserve

For the purpose of the provision of future recreational facilities at Dunsborough Lakes South in accordance with the Dunsborough Lakes Developer Contributions Plan.

Commonage Community Facilities South Biddle Precinct Reserve

To be utilised for the provision of community facilities within the South Biddle Precinct in accordance with the Commonage Area Implementation Policy provisions.

Busselton Area Drainage and Waterways Improvement Reserve

To hold development contributions for the provision of drainage works and the management and improvement of waterways and adjacent reserves within Busselton including the lower Vasse River.

Coastal and Climate Adaptation Reserve

The purpose of the reserve is to provide funds for coastal protection of assets and to fund initiatives to address the impacts of climate change including water supply sustainability and improvements/ upgrades of infrastructure susceptible to climate change.

Emergency Disaster Recovery Reserve

To provide funding for Disaster Recovery activities including natural and man-made events.

Energy Sustainability Reserve

To provide funding for the investigation, implementation and optimisation of Energy Sustainability initiatives within the District.

Cemetery Reserve

To provide funding for the renewal, expansion and establishment of Cemeteries within the district

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

Reserves - Cash Backed (Continued)

<u>Public Art Reserve</u>
To hold development contributions received by the City for the commissioning, purchase and enhancement of public art works within the District.

Waste Management Facility and Plant Reserve
To provide funding for development and rehabilitation of waste disposal sites both within the district and regionally. Acquisition of waste plant and equipment and any other waste management activities that may include contaminated sites within the District.

Strategic Projects Reserve

To provide funds for projects which may create a future revenue stream for the City and reduce reliance on rate revenue.

Untied Grants Reserve

To hold untied Government and third party grants monies received in advance.

Civic and Administration Centre Construction Reserve

To provide funding for the construction and fit-out of a Civic and Administration Centre, plus associated costs.

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City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

	2019 Actual \$	2018 Actual \$
Trade and Other Receivables		
Current		
Rates Outstanding	1,902,973	1,709,394
Rates Outstanding – Pensioners	1,619	112,940
Sundry Debtors	1,763,604	2,313,289
GST Receivable	514,881	767,576
Loans – Clubs / Institutions	69,803	73,002
	4,252,880	4,976,201
Non-Current		
Rates Outstanding – Pensioners	317,461	275,514
Sundry Debtors	80,000	5,000
Loans – Clubs / Institutions	283,072	352,875
	680,533	633,389

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Classification and subsequent measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.



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City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

2019 2018 Actual Actual \$ \$

6. Inventories

Current

Materials

24,981 23,672 24,981 23,672

SIGNIFICANT ACCOUNTING POLICIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

7 (a).

City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

	2019 Actual \$	2018 Actual \$
Property, Plant and Equipment		
Land & Buildings		
Freehold Land – Fair Value	52,992,291	52,772,291
Treeliou auto Ton Value	,,	,,
	52,992,291	52,772,291
Buildings – Fair Value	79,026,755	75,220,950
Less Accumulated Depreciation	(6,195,130)	(3,039,620)
	72,831,625	72,181,330
Total Land and Buildings	125,823,916	124,953,621
•		
Furniture and Fittings – Fair Value	3,084,411	4,588,187
Less Accumulated Depreciation	0	(1,258,524)
	3,084,411	3,329,663
Plant and Equipment – Fair Value	15,425,356	17,948,506
Less Accumulated Depreciation	0	(3,924,258)
	15,425,356	14,024,248
Total Property, Plant and Equipment	144,333,683	142,307,532



12.1 Attachment A 2018-2019 Annual Financial Statements

Financial Report Financial Report Financial Report For the Year Ended 30th June 2019 Notes to and Forming Part of the Financial Report Movements in Carrying Amounts Movements in Carrying Amounts Land Specialised Specia	For i Notes to an	City of Busselton Financial Report the Year Ended 30 th Ju Sorming Part of the	City of Busselton Financial Report For the Year Ended 30 th June 2019 Notes to and Forming Part of the Financial Report	Report		
roperty, Plant and Equipment (Continued) fovements in Carrying Amounts he following represents the movement in the ca lance as at 1 July 2018 ditions sposals)	For in Notes to an inving amounts of each cl	Financial R the Year Ended Forming Part of	eport 30 th June 2019 of the Financial	Report		
roperty, Plant and Equipment (Continued) fovements in Carrying Amounts he following represents the movement in the ca lance as at 1 July 2018 ditions sposals)	For the Notes to an inving amounts of each cl	the Year Ended Forming Part of Property, plant	30 th June 2019 of the Financial	Report		
roperty, Plant and Equipment (Continued) fovements in Carrying Amounts he following represents the movement in the ca lance as at 1 July 2018 ditions isposals)	Notes to an	d Forming Part of the state of property, plant	of the Financial	Report		
roperty, Plant and Equipment (Continued) fovements in Carrying Amounts he following represents the movement in the ca lance as at 1 July 2018 ditions isposals)	rrying amounts of each cl	iss of property, plant				
fovements in Carrying Amounts he following represents the movement in the ca lance as at 1 July 2018 ditions sposals)	rrying amounts of each cl	iss of property, plant				
he following represents the movement in the ca lance as at 1 July 2018 ditions isposals)	rrying amounts of each cl	iss of property, plant				
lance as at 1 July 2018 ditions isposals)			and equipment betw	veen the beginning an	id the end of the curre	ent financial year.
lance as at 1 July 2018 ditions isposals)	Land	Buildings Non-	Buildings	Furniture and	Plant and	Total
lance as at 1 July 2018 dittions isposals)	(Level 2)	(Level 2)	(Level 3)	(Level 3)	(Level 3)	
ditions sposals valuation - Increments	52,772,291	46,814,835	25,366,495	3,329,663	14,024,248	142,307,532
isposals) valuation - Increments	220,000	484,283	3,336,522	507,106	3,759,179	8,307,090
valuation - Increments	0	0	(12,295)	(8,994)	(841,420)	(862,709)
- (Decrements)	00	0 0	00	351,368	703,836	1,055,204
Impairment - (Losses) - Reversals	0 0	0 0	0 0	0 0	00	0
Depreciation - (Expense)	0	(1,954,815)	(1,203,400)	(664,349)	(1,984,037)	(5,806,601)
Donated Assets	0	0	0	42,000	476,452	518,452
Asset Accounting Change - Regulations	0	0	0	(472,383)	(712,902)	(1,185,285)
Other Movements	0	0	0	0	C	C
	_)	•
- (Decrements) pairment - (Losses) - Reversals spreciation - (Expense) onated Assets set Accounting Change - Regulations	220,000 220,000 0 0 0 0 0 0 0	46,814,835 484,283 0 0 0 0 (1,954,815)	25,365,455 3,336,522 (12,295) 0 0 0 (1,203,400) 0	3,3,2,503 507,106 (8,994) 351,368 0 0 (664,349) 42,000 (472,383)	14,024,248 3,759,179 (841,420) 703,836 0 0 (1,984,037) 476,452	4

			ort			t Inputs Used	Price per hectare / market borrowing rate.	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessment's (level 3) inputs.	Price per square meter / market borrowing rate	Construction cost (level 2) and current condition (level 3), residual values and remaining useful life assessment (level 3) inouts.		Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.	During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.		
		2019	ıncial Repo			Date of last Valuation	June 2017	June 2017	June 2017	June 2019	June 2019	ilising currer	o determine	selton	
 City of Busselton	Financial Report	For the Year Ended 30 th June 2019	Notes to and Forming Part of the Financial Report			Basis of Valuation	Independent Registered Valuer.	Independent Registered Valuer.	Independent Registered Valuer.	Management valuation.	Management valuation.	patterns of consumption ut neasurement.	by the local government to	City of Busselton	AMD
		For the	Notes to and F	(pai		Valuation Technique	Market approach using recent observable market data for similar	Cost approach using depreciated replacement cost.	Market approach using recent observable market data for similar properties.	Cost approach using depreciated replacement cost.	Cost approach using depreciated Management valuation. replacement cost.	otions with regards to future values and patterns of con a significantly higher or lower fair value measurement.	s in the valuation techniques used		
				ment (Continu		Fair Value Hierarchy	7	m	2	m.	т	assumptions sult in a signi	re no changes		
				7. Property, Plant and Equipment (Continued)	(c) Fair Value Measurements	Asset Class	Land & Buildings Freehold land	Non-Specialised Buildings	Specialised Buildings	Furniture & Equipment Furniture & Equipment	Plant & Equipment Plant & Equipment	Level 3 inputs are based on assum; they have the potential to result in	During the period there wer level 2 or level 3 inputs.	- 32 -	

8 (a). Infrastructure

Roads – Fair Value Less Accumulated Depreciation

Bridges – Fair Value Less Accumulated Depreciation

Car Parks - Fair Value

Less Accumulated Depreciation

2018-2019 Annual Financial Statements

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City of Busselton

Notes to and

Financial Report		
For the Year Ended 30th June 2019		
to and Forming Part of the Financial F	Report	
	2019 Actual \$	2018 Actual \$
ation	299,491,560 (5,798,888)	290,497,518
	293,692,672	290,497,518
ation	37,824,541 (733,154)	37,824,541 0
	37,091,387	37,824,541

9,304,650

(318,660)

564,715,992

8,588,584

553,230,968

0

8,985,990 8,588,584 Stormwater Drainage - Fair Value 58,067,718 55,513,855 0 Less Accumulated Depreciation (792,844) 57,274,874 55,513,855 Other Infrastructure - Fair Value 176,272,067 160,806,470 (8,600,998) Less Accumulated Depreciation 167,671,069 160,806,470

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Council		44
12.1	Attachment A	2018-2019 Annual Financial Statements

		City o	City of Busselton					
		Finan	Financial Report					
		For the Year Ended 30 th June 2019	nded 30 th June	2019				
	Notes t	Notes to and Forming Part of the Financial Report	Part of the Fir	nancial Report				
8	Infrastructure (Continued)							
(q)	Movements in Carrying Amounts Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year	tween the beginning	g and the end of th	e current financial y	ear			
		Roads	Bridges \$	Car Parks	Drainage \$	Other \$	Total \$	1
	Balance as at 1 July 2018	290,497,518	37,824,541	8,588,584	55,513,855	160,806,470	553,230,968	
	Additions	5,629,217	0	716,066	596,963	13,347,945	20,290,191	
	(Disposals)	0	0	0		0	0	
	Revaluation – Increments/ Decrements (transferred to Revaluations)	0	0	0	0	0	0	
	Revaluation – Increments/ Decrements (transferred to Profit or Loss)	0	0	0	0	0	0	
	Impairment - (Losses) - Reversals	0 0	0 0	00	00	00	0 0	10.00
	Depreciation - (Expense)	(5,798,888)	(733,154)	(318,660)	(792,844)	(8,601,009)	(16,244,555)	
	Donated Assets	3,364,825	0	0	1,956,900	2,117,663	7,439,388	
	Other Movements	0	0	0	0	0	0	
	Balance as at 30 June 2019	293,692,672	37,091,387	8,985,990	57,274,874	167,671,069	564,715,992	
- 34 -			City of Busselton	elton				
			AMP.					

			City of Busselton			
			Financial Report			
		For the	For the Year Ended 30 th June 2019	019		
		Notes to and F	Notes to and Forming Part of the Financial Report	ncial Report		
8. Infrastructure (Continued)	(p					
(c) Fair Value Measurements	\$					
Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of last Valuation	Inputs Used	
Roads	m	Cost approach using depreciated replacement cost.	Management valuation.	June 2018	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs.	
Bridges	m	Cost approach using depreciated replacement cost.	Management valuation.	June 2018	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs.	
Car Parks	m.	Cost approach using depreciated replacement cost.	Management valuation.	June 2018	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs.	
Drainage	ю	Cost approach using depreciated replacement cost.	Management valuation.	June 2018	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs.	
Other Infrastructure	m	Cost approach using depreciated replacement cost.	Management valuation.	June 2018	Construction costs (level 2) and current condition (level 3), residual values and remaining useful life assessments (level 3) inputs.	
Level 3 inputs are based on as: potential to result in a signific	sumptions with antly higher or	Level 3 inputs are based on assumptions with regards to future values and patterns o potential to result in a significantly higher or lower fair value measurement.	of consumption utilising current	information. If	Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.	
During the period there were I	no changes in t	During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.	ine the fair value of infrastructu	ire using level 3	inputs.	
- 35 -			City of Busselton	ue		
			4 AMD			
						1

2018-2019 Annual Financial Statements

City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

9. Fixed Assets

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years (but not more than 5 years) in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions.

This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

Revaluation (Continued)

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under control

In accordance with Local Government (Financial Management) Regulation 16(a)(ii), the City was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Land under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a) (i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a) (i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 $\,$ July 2008 is not included as an asset of the City.

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City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

9. Fixed Assets (Continued)

(a) Disposals of Assets – 2018/19 Financial Year

The following assets were disposed of during the year:

By Function/Activity:-

	Net Boo	k Value	Sale	Price	Profit /	(Loss)
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
General Purpose Funding	0	.0	0	0	0	0
Governance	64,638	55,700	65,530	56,300	892	600
Law, Order, Public Safety	61,200	63,762	64,431	62,600	3,231	(1,162)
Health	18,800	18,800	20,625	19,200	1,825	400
Education and Welfare	0	.0	0	.0	0	0
Housing	56	0	0	0	(56)	0
Community Amenities	139,500	156,500	146,859	157,100	7,359	600
Recreation and Culture	104,452	209,256	89,965	241,050	(14,487)	31,794
Transport	385,172	354,332	446,484	372,400	61,312	18,068
Economic Services	15,700	34,400	16,306	36,000	606	1,600
Other Property & Services	73,191	105,640	75,975	101,300	2,784	(4,340)
	862,709	998,390	926,175	1,045,950	63,466	47,560

By Asset Class:-

	Net Boo	k Value	Sale	Price	Profit /	(Loss)
	Actual	Budget	Actual	Budget	Actual	Budget
Land and Buildings	12.295	7	7	7	(12,295)	7 0
	, , , , , , , , , , , , , , , , , , , ,	222 222	040 777	1 045 050	,	47.550
Plant and Equipment	841,420	998,390	919,777	1,045,950	78,357	47,560
Furniture and Fittings	8,994	0	6,398	0	(2,596)	0
Infrastructure	0	0	0	0	0	0
	862,709	998,390	926,175	1,045,950	63,466	47,560

2019

2018

		Actual \$	Actual \$
(b)	Depreciation		
	Buildings	3,158,215	3,040,186
	Furniture and Fittings	664,349	730,640
	Plant and Equipment	1,984,037	2,082,745
	Infrastructure - Roads	5,798,888	5,013,460
	Infrastructure - Bridges	733,154	602,398
	Infrastructure - Car Parks	318,660	308,939
	Infrastructure - Stormwater Drainage	792,844	703,907
	Infrastructure - Other Infrastructure	8,601,009	6,099,242
		22.051.156	19 591 517



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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

- 9. Fixed Assets (Continued)
- (b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following

- a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Depreciation (Continued)

Depreciation rates

Major depreciation periods used for each class of depreciable asset are:

Infrastructure:

Roads	15 - 60	Years
Bridges	40 - 60	Years
Car Parks	20 - 40	Years
Footpaths & Cycle ways	20 - 40	Years
Parks, Gardens & Reserves &	5 - 50	Years
Community Facilities		
Storm water Drainage	25 - 90	Years
Regional Airport & Industrial Park	12 - 40	Years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.



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2018

City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

10. Revaluation Surplus

Revaluations surpluses have arisen on revaluation of the following class of non-current assets:

	2019	2018
•	Actual	Actual
	\$	\$
Land and Buildings		
Opening Balance	56,801,847	56,801,847
Revaluation Increment	0	0
Revaluation Decrement	0	0
Revaluation Decrement	56,801,847	56,801,847
	30,001,047	30,001,047
Furniture & Fittings		
Opening Balance	445,965	445,965
Revaluation Increment	351,368	0
Revaluation Decrement	. 0	0
	797,333	445,965
Plant and Equipment		
Opening Balance	136,902	136,902
Revaluation Increment	703,836	0
Revaluation Decrement	0	0
Revaluation Decrement		
	840,738	136,902
Roads		
Opening Balance	122,047,036	102,035,756
Revaluation Increment	0	20,011,280
Revaluation Decrement	0	0
	122,047,036	122,047,036
Bridges		
Opening Balance	24,939,518	19,677,168
Revaluation Increment	0	5,262,350
Revaluation Decrement	0	0
Revaluation Decrement		24,939,518
	24,939,518	24,939,318
Car Parks		
Opening Balance	5,314,676	5,863,855
Revaluation Increment	0	0
Revaluation Decrement	0	(549,179)
	5,314,676	5,314,676
Drainage		
Opening Balance	14,102,455	9,978,811
Revaluation Increment	0	4,123,644
Revaluation Decrement	0	0
nevaluation bed efficient	14,102,455	14,102,455
Other Informations	14,102,433	14,102,433
Other Infrastructure	44 252 607	0.074.004
Opening Balance	11,352,697	8,274,981
Revaluation Increment	0	3,077,716
Revaluation Decrement	0	0
	11,352,697	11,352,697
All Asset Classes		
Opening Balance	235,141,096	203,215,285
Revaluation Increment	1,055,204	32,474,990
Revaluation Decrement	0	(549,179)
Total Assets Revaluation Surplus	236,196,300	235,141,096
Total Assets Nevaluation Surplus	230,230,300	233,141,030

Movements on revaluation of fixed assets are not able to be reliably attributed to programs as the assets were revalued by class as provided for by AASB 116 Aus. 40.1.



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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

		Actual \$	Actual \$
11.	Trade and Other Payables		
	Current		
	Sundry Creditors	4,306,953	3,619,586
	Deposits and Bonds	2,943,510	3,818,562
	Accrued Expenses	885,575	2,504,165
		8,136,038	9,942,313

SIGNIFICANT ACCOUNTING POLICIES

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City becomes obliged to make future

Trade and other payables (Continued) payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

2019

2018

					City of	City of Busselton							
					Financi	Financial Report							
				For th	e Year Enc	For the Year Ended 30 th June 2019	ne 2019						
		_	Notes	to and	Forming P	Notes to and Forming Part of the Financial Report	inancial R	teport					
12.	Information on Borrowings Debenture Repayments				Principal	New Loans	New Joans	Princinal Renayment	navment	Driva	Principal	Interact Renaument	tuement
	Particulars	Borrowing	<u>با</u> %	Maturity Date	1 July 2018	2018/19 Budget	2018/19 Actual	2018/19 Budget	2018/19 Actual	2018/19 Budget	2018/19 Actual	2018/19 Budget	2018/19 Actual
υ	Administration Loan #207 Civic and Administration Centre	WATC	4.51	06/34	15,496,496	0	0	677,320	677,320	14,819,176	14,819,175	687,544	687,461
S	Recreation & Culture Loan #192 Busselton Tennis Club	WATC	5.74	12/19	10,719	0	0	7,044	7,044	3,675	3,675	465	464
s o	Loan #196 Dunsborough Bay Yacht Club Loan #197 Dunsborough Oval	WATC	6.16	12/19	4,777 349,939	00	00	3,136	3,136 195,453	1,641	1,642	223 16,792	222 16,760
O W	Loan #198 Jetty Construction Loan #199 Busselton Bowling Club	WATC	5.98	03/20	459,296	00	00	256,532	256,532	202,764	202,765	22,040	21,998
S	Loan #200 Dunsborough Bay Yacht Club	WATC	6.00	12/19	3,069	00	00	2,016	2,015	1,053	1,054	139	139
000	Loan #202 Geomermal health gold. Loan #204 Bussetton Foreshore	WATC	4.36	06/29	876,164	000	000	63,526	63,526	812,639	812,639	37,172	37,164
Soci	Loan #205 Suc Extensions Loan #205 Busselton Football & Sportsman's Club	WATC	2.93	04/25	21,392	000	000	2,795	2,795	18,596	18,596	596	596
ں ں	Loan #209 Busselton Foreshore Loan #211 Busselton Foreshore	WATC	2.55	10/24	2,148,145	00	00	355,808	355,808	2,127,154	2,127,153	1/6,/23	1/6,6/5
s s	Loan #212 Dunsborough and Districts Country Loan #213 Geographe Bay Yacht Club	WATC	3.04	05/27	104,085	00	00	10,219	10,219	93,866	93,865	3,087	3,036
νO	Loan #214 Dunsborough & Districts Country Club Loan #215 Busselton Foreshore Jetty Precinct	WATC	3.19	09/27	105,287	00	0 0	9,652	9,652	95,635	95,635	3,282	3,203
υu	Loan #216 Tennis Club Facilities Loan #217 Lot 10 Commonage Road	WATC	3.25	04/28	2,750,000	00	00	236,847	236,847	2,513,153	2,513,153	87,466	86,099 50,094
υs	Loan #218 Busselton Tennis Club Loan #new Community Groups	WATC	2.21 n/a	06/29 n/a	00	1,500,000	1,250,000	31,081 6,251	0 0	1,468,919	1,250,000	14,063	4,022
υu	Transport Loan #203 Land Acquisition for Parking Loan #206 Airport Jet A1 Installation	WATC	3.92	09/21	490,589 226,943	00	00	143,936	143,936	346,652	346,653	18,314	18,297
U	Loan #219 Air Freight Hub Stage 1 Economic Services	WATC	2.21	06/29	0	1,500,000	1,480,000	62,453	0	1,437,547	1,480,000	27,834	4,761
s	Loan #201 Geographe Bay Tourism Association Other Property and Services	WATC	4.76	09/21	37,575	0	0	10,953	10,953	26,623	26,623	1,595	1,595
U	Loan #210 Lot 40 Vasse Highway	WATC	3.61	12/25	850,000	3 150 000	0 730 000	3 155 395	3 055 609	34 722 518	34 402 304	30,685	30,685
	or so the sound of												and and
υs	Council Loans are financed by general purpose revenue. Self-Supporting Loans are financed by payments from third parties.	ue. n third parties			34,302,036	3,000,000	2,730,000	3,076,141	2,982,607	34,225,895	34,049,429	1,357,031	1,318,733
					34,727,913	3,150,000	2,730,000	3,155,395	3,055,609	34,722,518	34,402,304	1,374,387	1,333,095
- 41 -						City of Busselton	sselton				The second second		
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Financial Report	Financial Report	City of Busselton Financial Report	For the Year Ended 30th June 2019 Performation on Borrowings (continued)	Financial Report Financial R	Financial Report	City of Busselton
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For the Year Ended 30th June 2013	Financial Report Financial R	City of Busselton Financial Report	City of Busselton Financial Report	Financial Report Financial R	Financial Report For the Year Ended 30th June 2019	Financial Report
For the Year Ended 30th June 2013	Financial Report Financial R	City of Busselton Financial Report	City of Busselton Financial Report	For the Year Ended 30th June 2019	For the Year Ended 30th June 2019	Financial Report
For the Year Ended 30th June 2013	Financial Report Financial R	City of Busselton Financial Report For the Year Ended 30th June 2013	Financial Report	For the Year Ended 30th June 2013 Patron P	For the Year Ended 30th June 2019	Financial Report Financial Report
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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

		2019 Actual \$	2018 Actual \$
12.	Information on Borrowings (continued)		
(d)	Undrawn Borrowing Facilities Credit Standby Arrangements		
	Electronic Payaway Facility	650,000	650,000
	Electronic Payaway Facility at Balance Date	0	0
	Credit card limit	50,000	50,000
	Credit card balance at balance date	0	0
	Total amount of credit unused	700,000	700,000
	Loan facilities		
	Loan facilities - current	3,291,161	3,055,609
	Loan facilities - non-current	31,111,143	31,672,304
	Total facilities in use at balance date	34,402,304	34,727,913

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the City becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities (Continued)

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Borrowing costs

Borrowing costs are recognised as an expense when incurred.



Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

13. Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Provision for Sick Leave	Total
	\$	\$	\$	\$
Opening balance at 1 July 2018				
Current	1,957,702	2,358,371	175,935	4,492,008
Non-Current	0	753,327	0	753,327
	1,957,702	3,111,698	175,935	5,245,335
Additional Provisions	1,885,750	506,131	1,414	2,393,295
Amounts Used	(1,848,415)	(521,246)	(26,945)	(2,396,606)
Balance 30 June 2019	1,995,037	3,096,583	150,404	5,242,024
Comprises				
Current Provisions	1,995,037	2,468,740	150,404	4,614,181
Non-current Provisions	0	627,843	0	627,843
	1,995,037	3,096,583	150,404	5,242,024

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference

Other long-term employee benefits (Continued)

to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provisions

Provisions are recognised when the City has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

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City of Busselton

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

14. Notes to the Statement of Cash Flows

Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Cash and Cash Equivalents	70,272,318	48,145,227	72,413,338
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	11,775,277	24,570,544	22,282,366
Non-cash flows in Net result:			
Depreciation	22,051,156	19,070,922	18,581,517
(Profit) / Loss on Sale of Asset	(63,465)	(47,560)	625,890
Non-Cash Contributions	(7,957,839)	(8,365,000)	(8,935,865)
Changes in assets and Liabilities:			
(Increase) / Decrease in Receivables	(323,387)	266,122	633,524
(Increase) / Decrease in Inventories	(1,310)	671	786
Increase / (Decrease) in Payables	260,135	(49,554)	(542,432)
Increase / (Decrease) in Employee Provisions	(3,311)	0	398,310
Non-operating Grants and Contributions for the Development of Assets	(6,529,299)	(21,995,799)	(15,969,176)
Net Cash from Operating Activities	19,207,957	13,450,346	17,074,920

15. Total Assets Classified by Function and Activity

	2019 Actual \$	2018 Actual \$
General Purpose Funding	3,191,853	4,928,708
Governance	24,132,437	21,923,044
Law, Order & Public Safety	4,631,076	4,086,602
Health	127,113	128,295
Education and Welfare	600,992	634,904
Housing	16,677,900	17,388,693
Community Amenities	38,041,354	35,521,324
Recreation and Culture	133,903,902	133,394,242
Transport	508,125,504	504,000,047
Economic Services	2,856,771	2,815,829
Other Property and Services	7,377,583	5,494,461
Unallocated	44,613,902	43,268,951
	784,280,387	773,585,100

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

16. Contingent Liabilities

16.1 Resident funded aged persons homes

When the resident funded aged person's unit at the Winderlup Court becomes vacant, then Council has a contractual obligation to reimburse the occupant the contribution made at the outset (less annual depreciation and deductible expenses) and discretion to increase the amount based on market value of the capital cost for the unit involved.

16.2 Buy Back Conditions contained in City Lease Agreements

On the 14 June 1999 the City entered into a lease agreement with the St John Ambulance Association of WA and this lease agreement expires on 30 June 2020. If a new lease is not entered into the City could be liable for the purchase of the building and improvements at market value (Clause 7).

16.3 Busselton Waste Transfer Station Contamination Investigation

The City of Busselton operates the Rendezvous Road Waste Transfer Station from lots 500 and 27 Rendezvous Road, Busselton (Busselton Tip Site). During 2007 the Contaminated Sites Branch of the Department of Environment Regulation (DER) notified the City that Lot 500 had been entered on the Contaminated Sites Register and classified as "Possibly Contaminated-Investigation required" mainly because of the historical activities carried out on the Busselton Tip Site. Both these sites have since been reclassified by the (now) Department of Water and Environment Regulation (DWER) as "Contaminated – Remediation Required".

The Busselton Tip Site had been reported by residents who had advised that they abstracted the groundwater for drinking purposes who indicated that chloride and ammonia, above Australian Drinking Water Standards, had been detected in the groundwater in the vicinity of the Busselton Tip Site.

Potential contamination of groundwater in the vicinity of the Busselton Tip Site has since been investigated and subsequent test results indicated chemical concentrations above health and aesthetic screening criteria on certain properties in this area. In accordance with DWER requirements and directives further investigations into the source, nature and extent of the contamination is ongoing. Depending on the outcome of the investigation the City may incur a certain level of liability in respect of remedial action and/or claims for compensation. Due to complex scientific, operational and legal issues impacting on this matter, it is not reasonably possible to determine Council's potential liability (if any) at this stage.

16.4 Aluminium Composite Panels

The Department of Mines, Industry Regulation and Safety (DMIRS) have been auditing public sector and local government agencies with buildings vested in their control regarding the risk associated with potentially combustible aluminium composite panels. As part of this investigation, the Department has identified buildings that require remediation to remove the hazard. Work is being undertaken to assess remediation costs, however the cost is not able to be reliably estimated at this point in time.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

17. Capital and Leasing Commitments

(a)

Capital Expenditure Commitments	\$	\$
Contracted for:		
Capital projects		
 Busselton Margaret River Regional Airport Airside Infrastructure 	0	885,156
- Busselton Margaret River Regional Airport Landside Infrastructure	13,485,000	13,023,079
Payable:		
- not later than one year	13,485,000	13,908,235
- later than one year but not later than five years	0	0

The capital expenditure projects outstanding at the end of the current reporting period represent construction work associated with the development of the Busselton Margaret River Regional Airport

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year	671,636	637,750
- later than one year but not later than five years	1,793,881	1,305,370
- later than five years	0	0
	2,465,517	1,943,120

SIGNIFICANT ACCOUNTING POLICIES

Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the City, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leases (Continued)

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

2019

Actual

2018

Actual

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.



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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

18. Related Party Transactions

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Councillors Remuneration	*	,	·
The following fees, expenses and allowances were paid to council members and / or the mayor.			
Mayor & Deputy Allowance	99,169	99,169	79,964
Councillors Sitting Fees	278,279	278,273	240,344
Travelling Allowance - Councillors Meetings	9,676	18,500	14,001
Communication Allowance	31,500	36,100	31,481
Other Allowances	1,483	7,700	3,761
	420,107	439,742	369,551

Key Management Personnel (KMP) Compensation Disclosure

The total of remuneration paid to KMP of the City during the year are as follows:

	2019 Actual \$	2018 Actual \$
Short-term employee benefits	1,042,569	1,021,992
Post-employment benefits	122,808	121,684
Other long-term benefits	31,018	44,050
	1,196,395	1,187,726

Short-term employee benefits

These amounts include all salary, paid annual leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

Post-employment benefits

These amounts are the current-year's estimated cost of providing for the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual and long service benefits accruing during the year.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

18. Related Party Transactions (Continued)

Related Parties

Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

iii Joint venture entities accounted for under the equity method

The interest in the joint venture entity (if any) is accounted for in these financial statements using the equity method of accounting. For details of interests held in joint venture entities.

Council has assessed the materiality of disclosure of transactions with related parties on the following criteria;

- 1) The potential effect of the relationship on the financial statements;
- 2) Whether the transaction occurred as:
 - a. Part of a public service provider relationship with a taxpayer on terms no different to that of a transaction with the general public; or
 - b. Part of an ordinary operational transaction within a normal supplier or client/recipient relationship on terms and conditions no more or less favourable than those that are reasonable to expect the council would have adopted with the party at arm's length in the same circumstances.

Council has determined that no material transactions with related parties have occurred during the financial year ended 30 June 2019.

19. Major Land Transactions

Council did not participate in any major land transactions during the 2018/19 financial year pursuant to S3.59 of the Local Government Act and Part 3 of the Local Government Functions and General Regulations.

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			City	City of Busselton							
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		Notes to a	nd Forming	Notes to and Forming Part of the Financial Report	nancial Re	port					
21. (a)	Rating Information – 2018/19 Financial Year Rates										
	Rate Tune	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rates	Total Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Total Revenue	
	Differential General Rate	>	:	>	,	,	>	3	3	٠	
	GRV-Residential GRV-Residential Holiday Homes	9.4747	13,737	253,896,092	24,055,825	339,121	24,394,946	24,055,825	00	24,055,825	
	GRV-Industrial	10.9410	420	19,605,514	2,145,037	63,166	2,208,203	2,145,037	0	2,145,037	
	GRV–Commercial GRV–Residential Vacant Land	10.9410	1,320	63,255,466	6,920,775	383,726	7,304,501	6,920,775	0 0	6,920,775	
	GRV-Industrial Vacant Land	10.9410	99	1,485,300	162,506	(11,856)	150,650	162,506	0	162,506	
	GRV-Commercial Vacant Land	10.9410	823	3,030,600	331,578	(60,624)	270,954	331,578	00	331,578	
	UV-Rural	0.4090	1,459	717,766,000	2,935,663	22,444	2,958,107	2,935,663	0	2,935,663	
	UV-Commercial	0.7732	149	89,701,000	693,567	(27,614)	665,953	693,567	0 642 711	693,567	
	Sub-Totals		18,873	1,794,457,062	41,686,135	680,789	42,366,924	41.686.135	543.711	42,229,846	
		Minimum \$									
	Minimum Differential General Rate GRV-Residential	1,300	1.132	14.116.938	1.471.600	0	1.471.600	1471.600	0	1.471.600	
	GRV-Residential Holiday Homes	1,300	30	352,200	39,000	0	39,000	39,000	0	39,000	
	GRV-Industrial	1,300	22	219,844	28,600	0 0	28,600	28,600	0 0	28,600	
	GRV-Residential Vacant Land	1,300	1,031	7,249,010	1,340,300	00	1,340,300	1,340,300	0	1,340,300	
	GRV-Industrial Vacant Land	1,300	1 7	8,750	1,300	0 0	1,300	1,300	0 0	1,300	
	UV-Primary Production	1,300	231	52,603,500	300,300	00	300,300	300,300	0	300,300	
	UV-Rural	1,400	1,111	261,250,500	1,555,400	00	1,555,400	1,555,400	00	1,555,400	
	Sub-Totals	7,300	4,298	343,574,133	5,698,500	0	5,698,500	5,698,500	0	5,698,500	
	Back Rates / Prior Period Adj. (refer note 21(d)) Total Amount Raised from General Rates						123,379 48,188,803			122,560	
	Specified Area Rate (refer note 21(b))						535,131			524,740	
	Totals					_	48,723,934			48,575,646	
SIG	SIGNIFICANT ACCOUNTING POLICIES Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of rates.	mencement of t	ne rating period	d or, where earlier	, upon receipt o	of rates.					
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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

21(b) Specified Area Rate - 2018/19 Financial Year

	Rate in \$	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Port Geographe							
 Rate 	1.5122	GRV	12,404,172	187,572	187,572	187,572	187,572
 Interim Rate 				6,175	0	6,175	0
 Back Rate 				0	0	0	0
				193,747	187,572	193,747	187,572

	Rate in	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Provence							
 Rate 	1.3912	GRV	11,935,530	166,047	166,047	166,047	166,047
 Rate 	0.0138	UV	5,300,000	731	731	731	731
 Interim Rate 			1	1,684	0	1,684	0
 Back Rate 				0	0	0	0
				168,462	166,778	168.462	166.778

		Rate in	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Vasse								
•	Rate	1.7686	GRV	9,634,080	170,390	170,390	170,390	170,390
•	Interim Rate			1	2,532	0	2,532	0
•	Back Rate				0	0	0	0
					172,922	170,390	172,922	170,390

The purpose of the Specified Area Rates is disclosed in note 4 "Purpose of Reserves".

21(c) Service Charges – 2018/19 Financial Year

				Applied	Budget
	Amount	Revenue	Budget	to	Applied
	of Charge	Raised	Revenue	Service	to Costs
	\$	\$	\$	Costs \$	\$
Nil	0	0	0	0	0
		0	0	0	0

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

21(d) Discounts, Incentives, Concessions & Write-offs - 2018/19 Financial Year

			Total	Budget
			Cost /	Cost /
		Discount	Value	Value
	Type	%	\$	\$
Back Rates Levied / Prior Period Adjustments	Adjustment	0	123,379	122,560
Write-offs	Write-off	0	0	0
		0	123,379	122,560

21(e). Interest Charges and Instalments - 2018/19 Financial Year

	Due Date	Instalment Plan	Instalment Plan	Unpaid Rates
Instalment Options		Admin Charge	Interest Rate	Interest Rate
Option 1				
Single Full Payment	7 September 2018	0	0.00%	11.00%
Option 2				
First Instalment	7 September 2018	0	0.00%	11.00%
Second Instalment	7 November 2018	4.50	5.50%	11.00%
Third Instalment	7 January 2019	4.50	5.50%	11.00%
Fourth Instalment	7 March 2019	4.50	5.50%	11.00%

	Actual Revenue 2019 \$	Budgeted Revenue 2019 \$
Interest on Unpaid Rates	260,98	7 212,000
Interest on Instalments Plan	249,17	3 238,000
Charges on Instalment Plan	116,34	116,760
	626,50	7 566,760

Two separate payment option plans will be made available to all ratepayers for the payment of their rates.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 7th September 2018 or 35 days after the date of service appearing on the rate notice whichever is the later.

Option 2 (4 Instalments)

First instalment to be received on or before 7th September 2018 or 35 days after the date of service appearing on the rate notice whichever is the later and including all arrears and service charges and one quarter of the current rates. The second, third and fourth instalments of the current rates are to be made on or before dates shown below:

1st Instalment
 2nd Instalment
 3rd Instalment
 4th Instalment
 4th Instalment
 7th November 2018
 7th January 2019
 7th March 2019

2019

<u> 2019</u>

2018

City of Busselton

Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

22. Net Current Assets

Composition of net current assets for the purposes of the Rate Setting Statement

	30 June 2019 C/FWD \$	1 July 2018 B/FWD	30 June 2018 C/FWD \$
Surplus / (Deficit)	1,751,076	3,511,291	3,511,291
Comprises:			
Cash - Unrestricted	3,204,485	4,885,287	4,885,287
Cash - Restricted	67,067,833	67,528,052	67,528,052
Sundry Debtors	1,809,546	2,903,750	2,903,750
Rates Debtors	1,904,592	1,822,334	1,822,334
Inventories	24,981	23,671	23,671
	74,011,437	77,163,094	77,163,094
<u>Less:</u>			
Sundry Creditors	(4,306,952)	(3,619,586)	(3,619,586)
Sundry Creditors – Deposits and Bonds	(2,943,510)	(3,818,562)	(3,818,562)
Accrued Expenses	(885,576)	(2,504,165)	(2,504,165)
	(8,136,038)	(9,942,313)	(9,942,313)
	65,875,399	67,220,781	67,220,781
Add Current Liabilities Cash Backed	2,943,510	3,818,562	3,818,562
Less Restricted Cash	(67,067,833)	(67,528,052)	(67,528,052)
Surplus / (Deficit)	1,751,076	3,511,291	3,511,291

Difference:

There was no difference between the surplus 1 July 2018 brought forward position used in the 2019 audited financial report and the surplus carried forward position as disclosed in the 2018 audited financial report.



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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

23. Financial Risk Management

The City's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The City's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the City.

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The City held the following financial instruments at balance date:

	Carrying	Value	Fair Val	lue
	2019	2018	2019	2018
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	70,272,318	72,413,338	70,272,318	72,413,338
Receivables	4,933,413	5,609,590	4,933,413	5,609,590
Financial assets at fair value through profit or loss	0	0	0	0
	75,205,731	78,022,928	75,205,731	78,022,928
Financial Liabilities				
Payables	5,192,528	6,123,751	5,192,528	6,123,751
Borrowings	34,402,304	34,727,913	41,856,011	42,025,196
	39,594,832	40,851,664	47,048,539	48,148,947

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables estimated to the carrying value which approximates net market value.
- Borrowings, held-to-maturity investments estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

- 23. Financial Risk Management (Continued)
- (a) Cash and cash equivalents

The City's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio. Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk – the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the City.

The City manages these risks by diversifying its portfolio and only investing in investments authorised by *Local Government (Financial Management) Regulations 19C.*

20 June 2010

20 June 2019

		30 Julie 2013	JO Julie 2020
		\$	\$
Impact o at balanc	f a 1% $^{(1)}$ movement in interest rates on cash and investments se date:		
•	Equity	702,723	724,133
	Statement of Comprehensive Income	702,723	724,133

Notes:

(1) Sensitivity percentages based on management's expectation of future possible interest rate movements.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

23. Financial Risk Management (Continued)

(b) Receivables

The City's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. The City is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

 $There \ are \ no \ material \ receivables \ that \ have \ been \ subject \ to \ a \ re-negotiation \ of \ repayment \ terms.$

The profile of the Council's credit risk at balance date was:

		30 June 2019	30 June 2018
		\$	\$
Percenta	ge of Rates and Annual Charges		
	Current	4.45%	10.00%
•	Overdue	95.55%	90.00%
Percenta	ge of Other Receivables		
•	Current	99.69%	98.98%
•	Overdue	0.31%	1.02%

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

- 23. Financial Risk Management (Continued)
- (c) Payables and Borrowings

(i) Payables

Payables and borrowings are both subject to liquidity risk – that is, the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the City's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

				Total	
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	contractual cash flows \$	Carrying Values \$
2019					
Payables	5,192,528	0	0	5,192,528	5,192,528
Borrowings	4,562,035	16,131,682	22,154,057	42,847,774	37,457,912
	9,754,563	16,131,682	22,154,057	48,040,302	42,650,440
2018					
Payables	6,123,751	0	0	6,123,751	6,123,751
Borrowings	4,385,287	15,542,819	24,172,084	44,100,190	34,727,913
	10,509,038	15,542,819	24,172,084	50,223,941	40,851,664

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		City of E	City of Busselton						
		Financi	Financial Report						
	Fort	ne Year End	For the Year Ended 30 th June 2019	e 2019					
	Notes to and Forming Part of the Financial Report	Forming Pa	art of the Fi	nancial Re	port				
23.	Financial Risk Management (Continued)								
(2)	Payables and Borrowings (Continued)								
	(ii) Borrowings								
	Borrowings are also subject to interest rate risk — the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.	in interest rate me of negotiat	s could adverse ion.	ely affect fund	ing costs. The	City manages t	this risk by born	rowing long ter	m and fixing
	The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:	al instruments	exposed to inte	rest rate risk:					
		< 1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted
									Average Effective
		s	\$	\$	\$	\$	<γ-	\$	Rate %
	<u>Year Ended 30 June 2019</u> Borrowings Fixed Rate								
	Debentures Weighted Average Effective Interest Rate	363,622	29,447	373,275	0.00%	1,092,711	32,543,249	34,402,304	3.81%
	<u>Year Ended 30 June 2018</u> Borrowings Fixed Rate								
	Debentures Weighted Average Effective Interest Rate	0.00%	817,082	5.94%	528,163 4.23%	0.00%	33,324,278 3.90%	34,727,913	3.95%
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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

24. Trust Funds

	Balance 01-July-18 \$	Amounts Received \$	Amounts Paid \$	Balance 30-June-19 \$
Builders Registration Board Levies	14.601	342,617	(325,934)	31,284
Building Training Levy	6,975	85,986	(71,979)	20,982
Community Appeals	1,000	0	(1,000)	0
Nomination Deposits	0	0	0	0
Cash in Lieu of P.O.S.	1,961,069	83,655	(101,801)	1,942,923
Sundry Other Trusts	24,240	0	(24,240)	0
CLAG Funding	80,832	120,852	(115,062)	86,622
	2 088 717	633 110	(640.016)	2 081 811

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

25. New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the City.

Management's assessments of the new and amended pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

	Title	Issued/	Applicable ⁽¹⁾	Impact
		Compiled		
(11)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the City has with those third parties it has dealings with. It may or may not be significant.
(iii)	AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the City, the impact may or may not be significant.
(iii)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are: - Assets received below fair value; - Transfers received to acquire or construct nonfinancial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the City's operations.



Notes:
(1) Applicable to reporting periods commencing on or after the given date.

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

25. New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Adoption of New and Revised Accounting Standards

During the current year, the City adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled became mandatory and which were applicable to its operations.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

- (i) AASB 2016-4 Amendments to Australian Accounting 1 January 2017
 Standards Recoverable Amount of Non-Cash-Generating Specialised Assets of Not-for-Profit Entities
- (ii) AASB 2016-7 Amendments to Accounting Standards 1 January 2017
 Deferral of AASB 15 for Not-for-Profit Entities

INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the City adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations. Whilst many reflected consequential changes associated with the amendment of existing standards, the only new standard with material application is AASB 9 Financial Instruments.

AASB 9 Financial instruments

AASB 9 Financial Instruments replaces AASB 139 Financial Instruments: Recognition and Measurement for annual reporting periods beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

The City applied AASB 9 prospectively, with an initial application date of 1 July 2018. The adoption of AASB 9 has resulted in changes in accounting policies and adjustments to the amounts recognised in the financial statements. In accordance with AASB 9.7.2.15, the City has not restated the comparative information which continues to be reported under AASB 139. Differences arising from adoption have been recognised directly in accumulated surplus/ (deficit).

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the City's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

The assessment of the City's business model was made as of the date of initial application, 1 July 2018. The assessment of whether contractual cash flows on financial assets are solely comprised of principal and interest was made based on the facts and circumstances as at the initial recognition of the assets.

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

25. New Accounting Standards and Interpretations for Application in Future Periods (Continued)

INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS (continued)

The classification and measurement requirements of AASB 9 did not have an impact on the City. The following are the changes in the classification of the City's financial assets:

- Trade receivables and Loans and advances (i.e. Other debtors) classified as Loans and receivables as at 30 June 2018 are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as financial assets at amortised cost beginning 1 July 2018.
- The City did not designate any financial assets as at fair value through profit and loss.

Impairment

The adoption of AASB 9 has fundamentally changed the City's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach with a forward-looking expected credit loss (ECL) approach. AASB 9 requires the City to recognise an allowance for ECLs for all financial assets not held at fair value through P/L. Upon adoption of AASB 9, the City did not recognise an additional impairment on the City's Trade receivables which resulted in no change to the City's accumulated surplus/ (deficit) as at 1 July 2018.

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

26. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the City's operational cycle. In the case of liabilities where the City does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level :

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The City selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the City are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

26. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Superannuation

The City contributes to a number of Superannuation Funds on behalf of employees. All funds to which the City contributes are defined contribution plans.

h) Fair value of assets and liabilities

Fair value is the price that the City would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the City gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

26. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Impairment of assets

In accordance with Australian Accounting Standards the City's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

Deposits and Bonds

Deposits and bonds received by the City of Busselton, and duly refunded where appropriate are processed via the Municipal fund.

The City's audit committee has considered the requirements of the Accounting Standards and has determined that the concept of control has been met. Council Resolution C1004/115 states that the City continues the accounting treatment for deposits and bonds as part of the Municipal fund. Additionally, the deposits and bonds shall be brought to account as part of the restricted cash in the Municipal fund.

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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

27 Activities/ Programs

City operations as disclosed in these financial statements encompass the following service orientated activities/ Programs

General Purpose Funding

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, interest revenue and other general purpose Government grants together with any expenses incurred in realising these incomes.

Governance

Objective: To provide decision making process for the efficient allocation of scarce resources.

Activities: Includes the activities of members of Council and the administrative support available to the Council for the provision of governance to the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.

Law, Order and Public Safety

Objective: To provide services to help ensure a safer and environmentally conscious community.

Activities: Supervision and enforcement of various by-laws, fire prevention, animal control and emergency services. Council also provides assistance to surf lifesaving efforts.

Health

Objective: To provide an operational framework for environmental and community health.

Activities: Inspections of food outlets and their control, noise control, waste disposal compliance, mosquitoes and stingers control.

Education and Welfare

Objective: To provide services for the elderly, children and youth.

Activities: Annual donation relative to the operation of a Senior Citizen's Centre.

Housing

Objective: To provide and maintain elderly residents housing. **Activities:** The operation of three sets of aged persons homes.

Community Amenities

Objective: To provide services required by the community

Activities: Includes rubbish collection and disposal services, recycling initiatives, septic tank inspection services, urban stormwater drainage networks, environmental protection initiatives, operation of three cemeteries, town scaping facilities, as well as the administration of Council's Town Planning Scheme and associated policies and obligations.

Recreation and Culture

Objective: To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Activities: Maintenance of halls, swimming areas and beaches, various reserves, recreation programs, the Busselton Jetty, the operation of the two Libraries, the maintenance and operation of the two Leisure Centres, and the employment of a Cultural Development Officer.

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

27 Activities/ Programs (Continued)

Transport

Objective: To provide safe, effective and efficient transport services to the community.

Activities: Construction and maintenance of roads, bridges, drainage, footpaths, cycle ways, parking facilities, traffic signs and depot. Also includes cleaning of streets, maintenance of street trees, street lighting etc. Control and maintenance of a regional airport.

Economic Services

Objective: To help promote the City and its economic wellbeing.

Activities: The regulation and provision of tourism initiatives, the maintenance and operation of a Caravan park and the implementation of building controls. Provision of rural services including weed control, vermin control and standpipes.

Other Property and Services

Objective: To monitor and control Council's overheads operating accounts.

Activities: Private works operation, plant repair and operation costs and engineering operation costs.

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For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

28.	Financial	Ratios

	2019 Actual	2018 Actual	2017 Actual
	0.744	0.000	0.010
Current Ratio	0.714	0.882	0.810
Asset Sustainability Ratio	0.801	2.046	1.858
Debt Service Coverage Ratio	4.715	4.798	6.385
Operating Surplus Ratio	(0.039)	(0.039)	0.058
Own Source Revenue Coverage Ratio	0.898	0.905	0.967
Asset Consumption Ratio	0.693	0.731	0.723
Asset Renewal Funding Ratio	0.520	0.896	1.000

The above ratios are calculated as follows:

Current Ratio (ratio required to meet standard > or = to 1) Current assets minus restricted assets

Current liabilities minus liabilities associated with restricted assets

Asset Sustainability Ratio (ratio required to achieve basic standard > 0.9) Capital renewal and replacement expenditure

(ratio required to achieve basic standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2, and advanced standard > or = Principal and interest and depreciation to 2.

to 2, and advanced standard > or = to 5)

Operating Surplus Ratio

(ratio required to achieve basic standard is between 0.01 & 0.15, advanced standard > 0.15)

Operating revenue minus operating expense

Own source operating revenue

Own Source Revenue Coverage Ratio

(ratio required to achieve basic standard is between 0.4 & 0.6, Intermediate standard between 0.6 & 0.9, and advanced standard > 0.9)

Own source operating revenue

Operating expense

Asset Consumption Ratio

(ratio required to meet basic standard > 0.5)

Depreciated replacement cost of depreciable assets Current replacement cost of depreciable assets

Asset Renewal Funding Ratio

(ratio required to achieve basic standard > 0.75)

NPV of required capital expenditure over 10 years

NPV of planned capital renewals over 10 years

City of Busselton



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Financial Report

For the Year Ended 30th June 2019

Notes to and Forming Part of the Financial Report

29. Trading Undertakings and Major Trading Undertakings

Council did not participate in any trading undertakings or major trading undertakings during the 2018/19 financial year.

30. Joint Ventures

The City of Busselton has not been involved in any joint venture arrangements during the reporting period.

31. Post Balance Date Events

There were no events subsequent to the reporting date that materially impact on this financial report.

32. Employee Numbers

The number of full-time equivalent employees at balance date

2019	2018
312.16	310.2

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INDEPENDENT AUDITOR'S REPORT

To the Councillors of the City of Busselton

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the City of Busselton which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the City of Busselton:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the City for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the City in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter - Basis of Accounting

I draw attention to Notes 1 and 9 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the City's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996, does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report
The Chief Executive Officer (CEO) of the City is responsible for the preparation and fair
presentation of the annual financial report in accordance with the requirements of the Act, the
Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting
Standards. The CEO is also responsible for such internal control as the CEO determines is
necessary to enable the preparation of an annual financial report that is free from material
misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Attachment B

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of expressing
 an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matters indicate significant adverse trends in the financial position of the City:
 - a. The Current Ratio as reported in Note 28 of the annual financial report is below the Department of Local Government, Sport and Cultural Industries (DLGSCI)'s standard of 1.0 for the last three financial years; and
 - b. The Operating Surplus Ratio as reported in Note 28 of the annual financial report is below the DLGSCI's basic standard of 0.01 for the current financial year and the prior financial year.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

12.1

Other Matter

The annual financial report of the City for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 28 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the City of Busselton for the year ended 30 June 2019 included on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the annual audited financial report to confirm the information contained in this website version of the annual financial report.

DON CUNNINGHAME

ACTING DEPUTY AUDITOR GENERAL

Delegate of the Auditor General for Western Australia

Perth, Western Australia 19 October 2019

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12.1

Attachment C



Our Ref: 8253

Mr Grant Henley Mayor City of Busselton Locked Bag 1 BUSSELTON WA 6280



7th Floor, Albert Facey House 469 Wellington Street, Perth

> Mail to: Perth BC PO Box 8489 PERTH WA 6849

Tel: (08) 6557 7500 Fax: (08) 6557 7600 Email: info@audit.wa.gov.au

Dear Mayor

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

The Office has completed the audit of the annual financial report for your local government. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the CEO and the Minister, as required by the Act. The CEO is required to publish the annual report, including the auditor's report and the audited financial report, on your City's official website within 14 days after the annual report has been accepted by your Council.

Management Control Issues

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

This letter has been provided for the purposes of the City and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the City for their cooperation with the audit team during our audit.

Feel free to contact me on 6557 7640 if you would like to discuss these matters further.

Yours faithfully

CARLY MEAGHER
DIRECTOR FINANCIAL AUDIT

29 October 2019

Attach

ATTACHMENT

CITY OF BUSSELTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019 FINDINGS IDENTIFIED DURING THE FINAL AUDIT

INDEX OF FINDINGS		RATING		
	Significant	Moderate	Minor	
High Annual Leave Accrual at Year End			✓	

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KEY TO RATINGS

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant	-	Those findings where there is potentially a significant risk to the entity should
		the finding not be addressed by the entity promptly.

Moderate	-	Those findings which are of sufficient concern to warrant action being taken
		by the entity as soon as practicable.

Minor	-	Those findings that are not of primary concern but still warrant action being
		taken.

ATTACHMENT

CITY OF BUSSELTON

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2019 FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. HIGH ANNUAL LEAVE ACCRUAL AT YEAR END

Finding

During our review, we identified twenty five employees who have annual leave accrued balances in excess of 300 hours each as at 30 June 2019.

Rating: Minor Implication:

Excessive accrued annual leave balances increases the risk of an adverse impact through excessive financial liabilities and may also indicate over-reliance on key individuals. This over-reliance can result in business interruption when the employee takes extended leave or is no longer employed by the City. Failure to take leave can also mask fraud.

Recommendation:

The City should continue to manage and monitor the excessive annual leave accruals to reduce the financial liability, risk of business interruption and fraud.

Management Comment:

The finding in relation to excessive leave balances for some employees is acknowledged, although it should be noted that this is an issue in relation to a small percentage of long term employees only and the City does not generally have a problem with excessive leave balances. The City is continuing to work within relevant industrial requirements (regarding consultation and genuine agreement) to achieve a reduction in leave balances while still meeting the needs of the organisation.

12.2 Policy and Legislation Committee - 12/11/2019 - REVIEW OF ASSET MANAGEMENT POLICY

STRATEGIC GOAL6. LEADERSHIP Visionary, collaborative, accountable **STRATEGIC OBJECTIVE**6. 4 Assets are well maintained and responsibly managed.

SUBJECT INDEX Council Policy

BUSINESS UNIT Engineering and Facilities Services **REPORTING OFFICER** Asset Coordinator - Daniel Hall

AUTHORISING OFFICER Director, Engineering and Works Services - Oliver Darby

NATURE OF DECISION Executive: substantial direction setting, including adopting strategies,

plans and policies (excluding local planning policies), tenders, setting and amending budgets, funding, donations and sponsorships,

reviewing committee recommendations

VOTING REQUIREMENT Simple Majority

ATTACHMENTS Attachment A Proposed Policy - Asset Management

Attachment B Current Policy ...

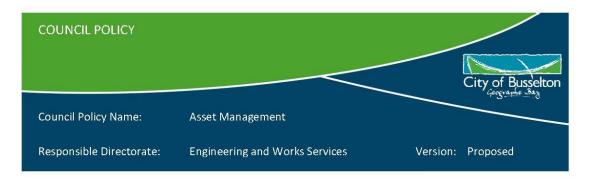
This item was considered by the Policy and Legislation Committee at its meeting on 12 November 2019, the recommendations from which have been included in this report.

OFFICER RECOMMENDATION

That the Council adopts the updated Asset Management policy as per Attachment A, to replace the current policy - Attachment B.

COMMITTEE RECOMMENDATION

That the Council adopts the updated Asset Management policy as per Attachment A, inclusive of the Committee amendments as shown below, to replace the current policy - Attachment B:



1. PURPOSE

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

2. SCOPE

- 2.1. This Policy is applicable to the management of all infrastructure assets owned and directly managed by the City, whether constructed, purchased or donated. This includes, but is not limited to, roads, bridges, footpaths, cycle ways, stormwater drains, park & recreation space components, buildings, and facilities.
- 2.2. Reserve (land) areas under management order with the City are not included in the scope of this policy, however, included is the physical infrastructure they contain such as footpaths, furniture, roads, seawalls, jetties, boat ramps, drains, and any facilities are.

3. DEFINITIONS

Term	Meaning
Service Standards	Defines standards for the construction, maintenance and operation of types of assets (i.e. roads, footpaths).
Asset Management Capability	The combined capacity and ability of a system to meet a specified objective in all its aspects. This includes all the assets and associated personnel, resources and services which are required to meet the objective (i.e. Service Standard).

4. STRATEGIC CONTEXT

4.1. This Policy links to Key Goal Area 6 - Leadership of the City's Strategic Community Plan 2017 and specifically Community Objective 6.4: Assets are well maintained and responsibly managed.

5. POLICY STATEMENT

- 5.1. The City recognises its responsibility to provide and maintain infrastructure assets that service the needs of the community in a manner that does not place undue economic, social or environmental burden on future generations.
- 5.2. In order to achieve this objective the City is committed to implementing a coordinated and integrated approach to asset management that aligns with and supports the City to achieve its Strategic Community Plan objectives.

- 5.3. This Policy is to be used as a guide for strategic asset management, with the following principles to guide the development of the City's aAsset mManagement sStrategy:
 - a. assets are to be acquired, maintained and renewed to adequately meet present-day community expectations and pass to future generations with minimal backlog of maintenance and renewal works;
 - b. community expectations will be quantified through the implementation of Service Standards informed by asset lifecycle activities and incorporated into the asset management and long term financial plans;
 - c. decisions on implementation of new assets, major upgrades or acceptance of donated assets is to be informed by lifecycle costing analysis to determine the true cost of operating and maintaining the asset;
 - d. the City will continuously develop its Asset Management Capability (to meet statutory obligations and reporting requirements) through the implementation of systems and practices enabling effective storage, sharing and evaluation of asset data, knowledge and information.
- 5.4.—This Policy and the aAsset mManagement sStrategy will be supported by asset management plans covering the City's infrastructure assets.

- These documents will form part of a living process, subject to ongoing review and update. Reviews will_ be undertaken on a three yearly cycle, unless otherwise stated for a particular item.
- 5.7.5.5. The Chief Executive Officer (CEO) and Senior Management Group (SMG) have overall responsibility for developing anthe aAsset mManagement sStrategy, plans and operational practices and for informing and advising Council on the status and effectiveness of asset management within the City.
- Council will formalise the short, medium and long term strategic direction of asset management through adoption of its Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, annual budget, aAsset mManagement sStrategy and aAsset management pPlans.

RELATED DOCUMENTATION / LEGISLATION

- 6.1. International Infrastructure Management Manual 2015
- 6.2. Australian Accounting Standards Board AASB13 Fair Value Measurement
- 6.3. Asset Management Strategy and Overall Asset Management Plan
- Strategic Community Plan, Corporate Business Plan, Workforce Plan and Long Term Financial Plan
- 6.5. Footpath Renewal Policy

7. REVIEW DETAILS

Review Frequency		3 yearly		
Council	DATE		Resolution #	
Adoption				
Previous	DATE	14 September 2016	Resolution #	C1609/233
Adoption				

Asset Management Page 2 of 2

The Committee made the recommended amendments to the Policy for improved clarity and readability.

EXECUTIVE SUMMARY

The purpose of this report is to present for adoption an updated City of Busselton Asset Management Policy (the Policy) (Attachment A) to replace the existing policy (Attachment B). The Policy outlines the key principles which the City will apply to the long term planning and management of its assets to ensure that they are safe, sustainable and meet the needs of the community. The Policy also provides guidance for the development of an asset management strategy.

BACKGROUND

An asset management policy was first adopted by the Council on 8 October 2008 (C0810/303) and subsequently reviewed and updated in 2016 (C1609/233). It is now due for review having regard to the Governance System Review, which recommended that Council's policies be reviewed to remove operational level detail and function as strategic guidance documents.

Since the 2016 policy review, the City's knowledge of its infrastructure asset-base and the capability required to effectively manage its assets have continued to grow. The outcome of this continuous improvement is that the asset management philosophies of 2016 need to be refined and updated; and incorporated into a revised policy position.

OFFICER COMMENT

Asset management is a broad subject area covering a range of elements. All of these elements have a purpose, however, some will be more important for the City to address than others, at any given point in time. Adoption of the most important elements as policy principles ensures organisational understanding of what the current priorities are and allows for a targeted approach to asset management planning.

Asset Management Priorities

Below are the five priority areas proposed that the policy principles are designed to address. In order to provide some context for the underpinning policy principles, examples have been provided showing how each principle reflects current asset management priorities for the City. These examples are not intended as a definitive list of what the principles may drive, but rather the best example to illustrate how the principle can be implemented through the asset management plans.

1. Growth of the Infrastructure Asset Base

The estimated replacement value of the City's infrastructure assets has increased to a total value of \$920,758,934 (an increase of \$386,758,934 from 2013). A breakdown of the current value is shown in Table 1 below.

The 2013 calculations in Table 1 are an extract from the original Overall Asset Management Plan. Assets such as Car Parks, Airport, Bridges, Busselton Jetty, Signage and Waste Sites would have carried a value in 2013, however had not received an asset management valuation at that point in time. A significant amount of work has been undertaken since 2013 to improve the knowledge of the asset base, with the calculation process now more thorough than it was and the three yearly fair value cycle having created more accurate valuation data.

Table 1 Current Replacement Value of Infrastructure Assets

Asset Type	Value 2013 \$	Value 2019 \$	Variance
Roads	284,000,000	370,419,378	86,419,378
Car Parks	0	11,959,466	11,959,466
Airport	0	64,350,789	64,350,789
Bridges	0	69,028,840	69,028,840
Footpaths	30,000,000	47,118,362	17,118,362
Coastal Infrastructure (Excluding Busselton	8,000,000	19,279,000	11,279,000
Jetty)			
Busselton Jetty	0	33,658,187	33,658,187
Buildings	104,000,000	126,907,523	22,907,523
Drainage	69,000,000	101,497,452	32,497,452
Signage	0	3,045,626	3,045,626
Public Open Space and Lighting	34,000,000	70,024,377	36,024,377
Waste Sites	0	3,469,934	3,469,934
Other (now valued above)	5,000,000	0	-5,000,000
Total	534,000,000	920,758,934	386,758,934

The City is growing and in order to cater for growth demands larger projects have or are being implemented such as the Busselton foreshore, airport, waste site, and traffic study implementation. Additionally upgrades to infrastructure such as to smaller coastal recreation nodes and narrow seal rural roads are required. All of these activities add value to the area and to the assets.

The growth of the City also generates an annual amount of donated assets which are constructed by property developers and handed to the City to manage after a set maintenance period. These donated assets include Public Open Space (POS) and associated assets, roads, stormwater drainage, footpaths and cycle ways. Once they are donated to the City, they are included in the relevant asset registers to form part of calculations for ongoing maintenance and renewal planning.

As a general rule, as the value of the asset portfolio increases, so does the funding required to maintain it at an acceptable standard. What this means in terms of actual cost and impact on the Councils bottom-line is complex, requiring the consideration of many variables for each asset class. This includes life of the asset and its components, complexity of components, required appearance, intended functionality etc. A balanced approach is required between acquiring, maintaining and renewing assets to meet community needs and being able to sustainably maintain the asset base into the future. Adopting a principle to identify this will help to ensure these impacts are understood, communicated to the Council and planned for.

2. Lifecycle Management of Assets

In order to understand and quantify the bottom-line impact of growth, it is necessary to first understand the lifecycle management requirements for each asset class. Lifecycle management of infrastructure involves many activities throughout its life including planning, design, construction, acquisition, operation, maintenance, renewal and disposal costs.

Initial asset management plans undertaken have focussed on the renewal portion of the lifecycle in determining the funds required to replace the asset at the end of its life. Improved asset management knowledge has highlighted the need for a more comprehensive approach that addresses maintenance related works, and in particular, preventative maintenance activities.

Preventative (or scheduled) work involves pre-planned activities designed to avoid wear and tear, more expensive structural issues in the future and reduce mobilisation costs through undertaking works in a structured manner. Corrective (or reactive) maintenance work is conversely work undertaken in response to an event or general wear and tear of the elements. Renewal work is required either when corrective and /or preventive works have not been undertaken when required, are ineffective or the element has simply reached the end of its useful life. All elements of the lifecycle are linked, and therefore must be considered together when determining the financial requirements for infrastructure. Levels of preventive and corrective maintenance undertaken can have a bearing on required renewal (i.e. may cause it to be undertaken sooner if not adequate) and conversely, timing of renewals can impact maintenance and operating costs if assets remain in a poor condition for too long.

Improved organisational understanding of lifecycle management activities will facilitate a broader view of asset management considering all maintainable elements. This will include implementation of preventive maintenance plans as part of ongoing asset management planning.

3. Community Expectations and Setting of Service Standards

To date the City's asset management planning has largely been based around industry best practice and staff knowledge and experience. This is a sound methodology which can deliver effective outcomes, however would benefit from improved knowledge of community expectations.

Community engagement should be undertaken in order to fully understand what the community values, and in turn what they are prepared to pay for. Community engagement provides guidance on standards for operating, maintenance and renewal activities to determine asset appearance, functionality and performance.

This principle can be addressed by quantifying community expectations through the development of service standards which can be costed, tested for affordability and discussed with the community. These discussions can also inform the community on how the city plans to balance the required renewal against the need for new and upgraded assets.

4. Ongoing Improvement of the City's Asset Management Capability

Asset Management Capability is defined as the combined concepts of the capacity and ability of a system to meet a specified objective in all its aspects. This includes all the assets and associated personnel, resources and services which are required to meet the objective (i.e. required service standards for infrastructure). A system relies on all its elements to work effectively together, so if one is missing or insufficient, it can affect the whole system. Adopting a capability-based principle acknowledges the importance of a strong foundation for asset management.

In order to meet statutory obligations and reporting requirements the City must implement systems and practices enabling effective storage, sharing and evaluation of asset data, knowledge and information.

5. Maintaining Asset with Minimal Backlog of Maintenance and Renewal Works

In order to assist in the long term sustainability of the City's infrastructure assets, consideration should be given to existing assets in conjunction with provision of new assets. This is to ensure a balance between expenditure on new and upgraded assets and required renewal expenditure on existing assets.

The aim is to ensure that all infrastructure assets are maintained adequately and passed on to future generations in a good condition (i.e. no major backlog of maintenance or renewal works). Items such as replacement, expansion or major upgrade should be considered separate to the normal 'like for like' renewal incumbent on the current users of the assets. Replacement, expansion or major upgrade of assets should be subject to separate discussions with the community at the time the works are planned, to agree on the best course of action. An example of this differentiation in practice is outlined below in terms of the building funding methodology.

In 2018 asset staff undertook a modelling exercise for the purpose of allocating renewal funds for buildings into Reserve Accounts; the purpose being to fund major and minor renewal works, such as replacement of components and larger-scale maintenance that require a capital budget allocation.

The methodology allocates an annual percentage of the replacement value of buildings into reserves based on building criticality (Service Level Hierarchy), replacement value and apportioning a percentage of replacement value annually into a reserve account.

The ultimate intention of the funding plan is to maintain these buildings at an acceptable standard until such time as they require replacement, refurbishment or significant upgrade.

The like for like replacement of the City's Administration Building in 50 years' time would cost an estimated \$52.7M (based on base cost of \$20M plus 2% p.a. Building Cost Indexation). In basic terms this equates to an annual amount of \$1.05M required to be saved over the fifty years in order to fund the replacement. This would be in addition to the annual amount required to be spent on maintenance and renewal of components, currently allocated through the methodology.

While the methodology does consider each generations required contribution to these buildings, it is also very mindful of the importance of avoiding situations such as the narrow seal country roads. The narrow seal country roads program is currently dealing with a backlog of renewal as a result of works undertaken in the late sixties without a structured renewal program attached. Had a funding and renewal methodology been implemented at the time of construction, the current backlog of renewal works could have largely been avoided.

How the actual expenditure tracks against what has been predicted, should be monitored and annual allocations adjusted if necessary. This should be a living process that is reviewed and updated to inform each iteration of the Long Term Financial Plan.

Policy Principles

Based on these five priority areas detailed above, the following policy principles are proposed to underpin the City's approach to asset management and the development of strategies and plans:

- Assets are to be acquired, maintained and renewed to adequately meet present-day community expectations and pass to future generations with minimal backlog of maintenance and renewal works.
- Community expectations will be quantified through the implementation of service standards informed by asset lifecycle costing and incorporated into the asset management and Long Term Financial Plans.
- Decisions on implementation of new assets, major upgrades or acceptance of donated assets is to be informed by lifecycle costing analysis to determine the true cost of operating and maintaining the asset.
- Ensure that the City has the Asset Management capability to meet statutory obligations and reporting requirements through the implementation of systems and practices enabling effective storage, sharing and evaluation of asset data, knowledge and information.
- The outcomes and actions required to implement these principles are to be further expanded upon within the Asset Management Strategy. This will then provide guidance in the day to day asset management as well as with the development of asset management plans.

Statutory Environment

In accordance with Section 2.7(2)(b) of the *Local Government Act 1995* it is the role of the Council to determine the local government's policies. The Council does this on the recommendation of a Committee it has established in accordance with Section 5.8 of that Act.

Asset management planning is a key component of the integrated planning and reporting framework which is enforced through the section 5.56 of the *Local Government Act 1995*. Local Governments are required to develop a strategic community plan that links community aspirations with the Council's long term strategy and a corporate business plan which outlines the medium term priorities for delivery. Supporting both of these plans is a long term financial plan that integrates asset management planning and workforce planning.

Relevant Plans and Policies

This Policy provides overarching guidance and direction for the development of an asset management strategy and asset management plans. The data from asset management plans is incorporated into the Long Term Financial Plan and informs the Corporate Business Plan and Annual Budget.

The asset management strategy is in the process of being developed for adoption by the Council, with its purpose being to outline the City's current asset management capability and the organisational resource requirements and responsibilities for adhering to the principles set out in the Policy.

This Policy also has links with other asset management related policies of the Council, namely Footpaths and Cycle ways Funding Policy, Asbestos Management Policy and Building Insurance Policy.

Financial Implications

There are no direct financial implications with the adoption of the Policy. However, it does provide guidance for Long Term Financial Planning and Annual Budget formulation.

Under the guidance set by the policy, asset management plans are required to be formulated. These plans are to outline relevant information about each asset class such as location, size, value, condition and timing and cost of replacements/renewals of existing infrastructure. The outcomes of the adopted asset management plans then inform the Long-term Financial Plan, which in-turn informs the Annual Budget.

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.

The Officer recommendation serves to mitigate the currently identified risk of not adopting clear asset management principles:

Decline over time of condition and capacity of Infrastructure assets.				
Risk Category Risk Consequence Likelihood of Consequence Risk Level				
Financial	Moderate	Unlikely	Medium	

Options

The Council could chose not to adopt the current draft update of the Policy in favour of an alternative set of principles, however in doing so, may not be recognising the current asset management requirements for the City of Busselton.

CONCLUSION

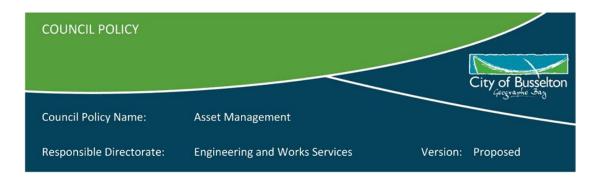
The Policy provides an overview of required focus areas for the City's Asset Management practices to ensure that infrastructure assets are well maintained and responsibly managed. This will be achieved through continuation of current practices as well as continuous improvement.

The principles outlined in the Policy align to the main asset management priorities at the City of Busselton, which are maintaining the existing portfolio, understanding, quantifying and implementing community expectations, catering for the financial and operational impacts of new and upgraded assets and understanding key asset management capabilities required for effective asset management.

How these focus areas are to be achieved and improved will be outlined within an asset management strategy which will detail the activities and resources required to improve the City's ongoing asset management capability.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

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



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PURPOSE

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

SCOPE

- 2.1. This Policy is applicable to the management of all infrastructure assets owned and directly managed by the City, whether constructed, purchased or donated. This includes, but is not limited to, roads, bridges, footpaths, cycle ways, stormwater drains, park & recreation space components, buildings and facilities.
- Reserve (land) areas under management order with the City are not included in the scope of this policy, however the physical infrastructure they contain such as footpaths, furniture, roads, seawalls, jetties, boat ramps, drains and any facilities are.

DEFINITIONS

Term	Meaning
Service Standards	Defines standards for the construction, maintenance and operation of types of assets
	(i.e. roads, footpaths).
Asset Management	The combined capacity and ability of a system to meet a specified objective in all its
Capability	aspects. This includes all the assets and associated personnel, resources and services
	which are required to meet the objective (i.e. Service Standard).

STRATEGIC CONTEXT

This Policy links to Key Goal Area 6 - Leadership of the City's Strategic Community Plan 2017 and specifically Community Objective 6.4: Assets are well maintained and responsibly managed.

POLICY STATEMENT

- 5.1. The City recognises its responsibility to provide and maintain infrastructure assets that service the needs of the community in a manner that does not place undue economic, social or environmental burden on future
- 5.2. In order to achieve this objective the City is committed to implementing a coordinated and integrated approach to asset management that aligns with and supports the City to achieve its Strategic Community Plan objectives.

Proposed Policy - Asset Management

- 5.3. This Policy is to be used as a guide for strategic asset management, with the following principles to guide the development of the City's Asset Management Strategy:
 - a. assets are to be acquired, maintained and renewed to adequately meet present-day community expectations and pass to future generations with minimal backlog of maintenance and renewal works;
 - community expectations will be quantified through the implementation of Service Standards informed by asset lifecycle activities and incorporated into the asset management and long term financial plans;
 - decisions on implementation of new assets, major upgrades or acceptance of donated assets is to be informed by lifecycle costing analysis to determine the true cost of operating and maintaining the asset;
 - d. the City will continuously develop its Asset Management Capability (to meet statutory obligations and reporting requirements) through the implementation of systems and practices enabling effective storage, sharing and evaluation of asset data, knowledge and information.
- 5.4. This Policy and the Asset Management Strategy will be supported by asset management plans covering the City's infrastructure assets.
- 5.5. These documents will form part of a living process, subject to ongoing review and update. Reviews will be undertaken on a three yearly cycle, unless otherwise stated for a particular item.
- 5.6. The Chief Executive Officer (CEO) and Senior Management Group (SMG) have overall responsibility for developing the Asset Management Strategy, plans and operational practices and for informing and advising Council on the status and effectiveness of asset management within the City.
- 5.7. Council will formalise the short, medium and long term strategic direction of asset management through adoption of its Strategic Community Plan, Corporate Business Plan, Long Term Financial Plan, annual budget, Asset Management Strategy and Asset management Plans.

6. RELATED DOCUMENTATION / LEGISLATION

- 6.1. International Infrastructure Management Manual 2015
- 6.2. Australian Accounting Standards Board AASB13 Fair Value Measurement
- 6.3. Asset Management Strategy and Overall Asset Management Plan
- 6.4. Strategic Community Plan, Corporate Business Plan, Workforce Plan and Long Term Financial Plan
- 6.5. Footpath Renewal Policy

7. REVIEW DETAILS

Review Frequency		3 yearly		
Council	DATE		Resolution #	
Adoption				
Previous	DATE	14 September 2016	Resolution #	C1609/233
Adoption				

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Last Updated 14/09/2016

002	Assat Managament	V2 Current	
002	Asset Management	V2 Current	

1. PURPOSE

The intention of this policy is to outline the City of Busselton's commitment to continuous improvement of asset management through a structured, well-planned and integrated approach. This will ensure that the City's infrastructure assets are well maintained for their current purpose and are able to adapt to the changing expectations of future generations.

2. STATEMENT

Scope

The Policy applies to existing infrastructure assets as well as assets that are to be purchased or donated to the City. It covers infrastructure assets, including but not limited to roads, bridges, footpaths and cycleways, stormwater drains, parks and open spaces, buildings, facilities and leisure centres that are owned and directly managed by the City of Busselton.

The definition of an infrastructure asset applicable to this policy is as follows:

"Stationary systems forming a network and serving whole communities, where the system as a whole is intended to be maintained indefinitely, at a particular level of service potential by the continuing replacement and refurbishment of its components. The network may include normally recognised ordinary assets as components." (International Infrastructure Management Manual 2011)

This includes constructed or improved physical assets. Hence, in the example of a reserve area under Management Order with the City of Busselton, the reserve is not included in the asset register, however the physical components such as footpaths, furniture, roads, seawalls, jettys, boatramps, drains and any buildings would be included as assets.

3. POLICY CONTENT

The Council is committed to the long-term sustainability of its infrastructure assets, and recognises the need to undertake asset management planning to ensure that adequate levels of maintenance and renewal are undertaken; whilst also ensuring that demand for new and upgraded infrastructure assets is being catered for.

This will be done by the Council adopting the following asset management principles:

Continuous Improvement of Asset Management

Through the commitment to continuous improvement of asset management, the City will ensure that asset management plans are reviewed and updated at least every three years. This regular review will ensure that the plans are an accurate reflection of the current status and required funding for the various assets at any given time.

Development, review and update of the asset management plans will be done in a cyclic manner to ensure that some form of asset management development, update and review is being undertaken in any given year.

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Improvement Planning

Effective Asset Management Planning will be enabled by the implementation of an Asset Management Improvement Plan. The purpose of this document is to provide a summary of which activities have been undertaken up until the present day and those which are required into the future. This summary will be provided at an asset type level (Roads, Buildings etc.) in order to provide detail on each areas progress and current status.

The Improvement Plan should give a task breakdown for each asset type and a basic timeline to assist with future planning of the City's asset management tasks. The improvement plan should cover activities ranging from initial data collection up to asset management plan adoption and review.

Integrated Planning Framework Compliance

The Council utilises a suite of corporate planning documents in order to comply with the State Government's Integrated Planning Framework. These documents are: a Strategic Community Plan and a Corporate Business Plan, supported and informed by key resourcing and informing plans, namely Asset Management Plans, a Long-term Financial Plan and a Workforce Plan. Falling out of such planning each year will be the local government's Annual Budget. This framework is commonly referred to as Integrated Planning.

Under the guidance of the framework, asset management plans are required to be formulated outlining relevant information about each asset class such as location, size, value, condition and timing and cost of replacements/renewals of existing infrastructure.

Donated Assets

When considering the provision or receipt of a new asset, the following practices are taken into account:

A business case (considering elements such as (but not limited to) condition, age, asset type, location) has been completed to ensure that any new asset will deliver direct and tangible benefits to the community and stakeholders.

- (A) This includes assets that are proposed to be transferred to the City of Busselton (e.g. where the City of Busselton is obliged to accept assets or applies under a Management Order) or where assets are donated (e.g. the City of Busselton is not legally obliged to take ownership). This could show some assets should not be accepted by the City.
 - (ii) That the "life-cycle" costs and cost effectiveness of the asset have been considered over the life of the asset;
 - (iii) Any financial implications to the City of Busselton have been taken into account and can be incorporated into the City's corporate and financial plans. This should include operational costs as well as maintenance, renewal or replacement of the asset.

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As-constructed Data

The City recognises the importance that provision of detailed as-constructed data plays in the effective lifecycle management of an infrastructure asset. As-constructed data will be required from all contractors / consultants before final close out of construction projects.

Detailed as-constructed data will also be provided for infrastructure asset construction undertaken by the Council's internal construction teams.

Lifecycle Costs

The total cost of an asset throughout its life, including planning, design, construction, acquisition, operation, maintenance, rehabilitation and disposal costs will be considered prior to construction / implementation of an asset.

Prioritisation of Renewal Works

Consideration for budgetary priority will be given to existing assets for their operation, maintenance and renewal where required before the provision of new assets. This is to ensure that expenditure on new and upgraded assets is not at the detriment of required renewal expenditure on existing assets. This approach will assist in the long term sustainability of the City's infrastructure assets.

Where appropriate, separate policies should be developed outlining minimum levels of renewal to be applied to individual asset sub class i.e. (roads, buildings, paths and cycle ways).

Core and Advanced Asset Management Plans

Initial asset management plans will be prepared in the context of core asset management working towards advanced asset management planning. The initial plans will be undertaken to meet minimum organisational and legislative requirements for financial planning and reporting. This is referred to as the "core" approach and provides basic technical management outputs such as statements on current levels of service, forward replacement programmes and associated cash flow projections based on historical performance.

Advanced asset management involves engaging with the community to discuss and agree on alternative levels of service, applying analysis to individual assets and implementation of improvements identified in core planning.

The City of Busselton will progress towards advanced asset management through ongoing review and update of asset management data and practices - continuous improvement.

Fair Value According to AASB

Australian Accounting Standards Board AASB13 - Defines Fair Value as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date".

Three Valuation Techniques recommended by AASB13:

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- Market approach: A valuation technique that uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities, such as a business.
- Cost approach: A valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).
- Income approach: Valuation techniques that convert future amounts (e.g. cash flows or income and expenses) to a single current (i.e. discounted) amount.

Fair Value at the City of Busselton

Infrastructure assets are "specialised" in nature (i.e. roads, drainage, footpaths, carparks etc.), therefore market evidence is not always available to guide fair value measurement. AASB 116 recognises the specialised nature of some assets and, provides for an income or current replacement cost approach to be used to determine fair value. The City will predominately use the current replacement cost approach, to value all infrastructure assets. AASB13 defines replacement cost as "a valuation technique that reflects the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost)".

The City will use two methods under the current replacement cost approach for calculating fair value depending on the data that is available / able to be sourced for that particular asset.

The City will determine Fair Value by an assessment of the current replacement cost of the asset, measured against its existing condition to determine to percentage of its life consumed and in turn, the life remaining. This technique reflects the amount that would be required currently to replace the service capacity of an asset.

Where detailed condition data is either unable to be obtained within the required timeframes, unreliable or incomplete, an assessment will be made based on construction date, useful life and replacement cost. This differs from the condition based method as it uses an assumed remaining life based on how old the asset is, rather than a detailed inspection of its current condition.

For each infrastructure asset sub class, a determination will be made to use either condition **or** age as the determining factors, not a mix of both within the one infrastructure class. This will be done to avoid any inconsistencies when comparing values within a particular class.

Asset Management Information systems

The City will ensure that appropriate Asset Management Information Systems (AMIS) are in place to effectively manage asset management data. This will entail a combination of processes, data, software and hardware; which are used to provide the essential outputs for effective asset management.

Review of Policy

This policy will be reviewed as required to ensure the Policy properly reflects the current asset management requirements of the City.

Attachment B **Current Policy**

Last Updated 14/09/2016

Definitions

Renewal Work is defined as works to replace existing assets or facilities with assets or facilities of equivalent capacity or performance capability.

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New works are assets acquired for a new (never before provided) service to the community.

Upgrade works result in a higher (improved) level of service than previously offered. As distinct from new assets, the service currently exists.

Asset - an item that has potential value to an organisation (International Infrastructure Management Manual - 2011).

Asset Management Plan (AM Plan) Long-Term plans (usually 10-20 years or more for infrastructure assets) that outline the asset activities and programmes for each service area and resources applied to provide a defined level of service in the most cost effective way (International Infrastructure Management Manual – 2011).

Lifecycle Cost - The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, rehabilitation and disposal costs.

Advanced Asset Management - Asset Management which employs predictive modelling, risk management and optimised decision-making techniques to establish lifecycle treatment options and related long-term cash flow predictions (International Infrastructure Management Manual - 2011).

Core Asset Management (Also called basic AM) - Asset Management which relies primarily on the use of an asset register, maintenance management systems, top down condition assessments, simple risk assessment and defined levels of service, in order to establish a long term cash flow prediction (International Infrastructure Management Manual - 2011).

Levels of Service - Defines standards for the construction, maintenance and operation of types of assets (i.e. roads, footpaths).

4. APPLICATION OF THE POLICY

Policy Background

Policy Reference No. - 002 Owner Unit - Engineering and Facilities Services Originator - Asset Management Coordinator Policy approved by - Council Date Approved – 8 October, 2008 Review Frequency – as required

Related Documents - Roads Asset Renewal Policy, Footpaths and Cycleways Renewal Policy, Building Insurance Policy, Asbestos Management Policy.

Background/History -

Council Resolution	Date	Information
C1609/233	14 September, 2016	The City's asset management maturity and
		expectations of asset management are now much more defined. The updated policy aims to capture this through the provision of more specific information regarding the present day

Council 102 27 November 2019 12.2 Attachment B Current Policy

Last Updated 14/09/2016

		requirements and providing guidance on future areas for improvement. Version 2
C0810/303	8 October, 2008	Date of implementation
		Version 1

12.3 <u>Policy and Legislation Committee - 12/11/2019 - REVIEW OF ASBESTOS MANAGEMENT</u> POLICY

STRATEGIC GOAL6. LEADERSHIP Visionary, collaborative, accountable **STRATEGIC OBJECTIVE**6.4 Assets are well maintained and responsibly managed.

SUBJECT INDEX Council Policies

BUSINESS UNIT Engineering and Facilities Services **REPORTING OFFICER** Asset Coordinator - Daniel Hall

AUTHORISING OFFICER Director, Engineering and Works Services - Oliver Darby

NATURE OF DECISION Executive: substantial direction setting, including adopting strategies,

plans and policies (excluding local planning policies), tenders, setting and amending budgets, funding, donations and sponsorships,

reviewing committee recommendations

VOTING REQUIREMENT Simple Majority

ATTACHMENTS Attachment A Proposed Policy - Management and Removal of

Asbestos U

Attachment B Current Policy !!

This item was considered by the Policy and Legislation Committee at its meeting on 12 November 2019, the recommendations from which have been included in this report.

OFFICER RECOMMENDATION

That the Council adopts the Council policy Management and Removal of Asbestos as per Attachment A, to replace the current policy (Attachment B).

COMMITTEE RECOMMENDATION

That the Council adopts the Council policy Management and Removal of Asbestos as per Attachment A, inclusive of Committee amendments as shown below, to replace the current policy (Attachment B):



1. PURPOSE

1.1. The purpose of this Policy is to articulate the City's commitment to the long term removal of Asbestos Containing Materials from buildings on City owned or managed land; and in the interim to the identification, risk assessment, monitoring and management of ACM.

2. SCOPE

2.1. This Policy is applicable to the management and removal of ACM by City employees and contractors in all buildings on City-owned or managed land.

3. **DEFINITIONS**

Term	Meaning
ACM	Asbestos Containing Materials; any material, object, product or debris containing asbestos
Competent Person	A person certified under the Code of Practice for the Management and Control of Asbestos in Workplaces as competent to carry out inspection and assess the risk of ACM in buildings
Policy	this City of Busselton Council policy entitled "Management and Removal of Asbestos"

4. STRATEGIC CONTEXT

4.1. This Policy links to Key Goal Area 1 – Community of the City's Strategic Community Plan 2017 and specifically Community Objective 1.1: A friendly, safe and inclusive community with a strong community spirit.

5. POLICY STATEMENT

- 5.1. The City is committed over the long-term to ensuring that all buildings on City owned or managed land are free of ACM.
- 5.2. In the interim, the City is committed to ensuring that ACM in all buildings on City owned or managed land is managed and controlled to protect the health and well-being of employees, contractors, and the community.
- 5.3. It is recognised that ACM in sound condition, left undisturbed and when managed appropriately, presents little risk to the general community.
- 5.4. The City will manage the risks from ACM in accordance with the following objectives:
 - a. increase awareness of the presence of ACM;
 - b. prevention of airborne asbestos fibre exposure;
 - c. prevention of the spread of asbestos fibres;

- d. increase competency and experience in managing ACM;
- e. provide adequate control of works likely to disturb ACM.
- 5.5. If As the opportunity arises, the removal of ACM (regardless of risk level) should will be undertaken in conjunction with any major works or alterations.
- 5.5.5.6. The removal of ACM should and be included in any funding submissions for works on buildings owned or managed by the City. This includes works to be undertaken by the City as well as lessees, licensees, and user groups.

6. RELATED DOCUMENTATION / LEGISLATION

- 6.1. Occupational Safety and Health Act 1984
- 6.2. Occupational Safety and Health Regulations 1996
- 6.3. Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:208 (2005)]

7. REVIEW DETAILS

Review Frequency		3 yearly		
Council	DATE		Resolution #	
Adoption				
Previous	DATE	13 April 2016	Resolution #	C1604/077
Adoption				

Management and Removal of Asbestos Page 2 of 2

Reasons: The Committee made the recommended amendments to the Policy as the term 'Competent Person' is no longer in use, and for improved clarity and readability of the Policy.

EXECUTIVE SUMMARY

This report presents a revised Management and Removal of Asbestos policy (Attachment A) (the Policy) for Council consideration, with the current policy being amended as part of the City's overall review of its Council policies. The Policy, which has been moved into the new policy format, is considered to be of continuing relevance and is therefore recommended for Council's approval.

BACKGROUND

The current policy was adopted in April 2011, the purpose being to provide a framework and guidance for the safe management of asbestos. The policy was last reviewed in April 2016, with only minor changes made to update Shire to City.

Prompted by a requirement to periodically review policies and an initiative to ensure policy documents are strategic in nature and consistent with the City's policy framework, the Policy has been moved into the current policy format and reviewed to remove operational level detail. This operational detail will be included in an Operational Practice to guide staff in the day to day management of asbestos.

OFFICER COMMENT

The City as an employer has a responsibility to maintain a safe working environment under the provisions of the *Occupational Safety and Health Act 1984* and related Regulations.

The ultimate long-term aim of the City is for all buildings on City owned or managed land to be free of asbestos containing materials (ACM). The Policy articulates this commitment but also recognises that immediate removal of all ACM is neither practical nor absolutely necessary where the ACM is left undisturbed and in good condition.

The Policy maintains the current strategic approach whereby the programmed removal of ACM is based on a combination of risk and the availability of resources, with immediate removal of ACM triggered by a risk assessment declaring a risk to human health or imminent demolition or major renovation of a Council building or a building under the City's management control.

The Policy also maintains the approach of removing ACM in conjunction with any major works or upgrade of buildings or facilities on City owned or managed land. Additionally where funding is sought, submissions are required to include the removal of ACM, as part of the application and / or scope of works.

Operational aspects of the Policy associated with the process of asbestos management planning and the maintenance of the asbestos register have been removed to be included within an Operational Practice.

Statutory Environment

In accordance with Section 2.7(2)(b) of the *Local Government Act 1995* (the Act) it is the role of the Council to determine the local government's policies. The Council does this on the recommendation of a Committee it has established in accordance with Section 5.8 of the Act.

Relevant Plans and Policies

The City has a policy framework which was developed and endorsed by Council in response to the recommendations of the Governance Services Review carried out in 2017. The framework sets out the intent of Council policies, as opposed to operational documents such as Staff Management Practices and operational procedures.

Financial Implications

Adoption of the Policy does not commit the Council to any specific allocation of funds for asbestos management, however an annual allocation of funds for this purpose significantly improves the effectives and timeliness of the City's asbestos management practices.

The City's annual budget for 2019/20 has an allocation of \$88,636 for asbestos removal and replacement, funded from the Building Asset Reserve. These funds assist with removal and replacement of asbestos, as well as testing and identification prior to removal works. They provide an effective mechanism for staff to promptly deal with any risks associated with ongoing asbestos management. These funds are currently allocated through the annual budget process.

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

Council could decide not to adopt the Policy or to require further amendments to the Policy.

CONCLUSION

The Policy updates the current Asbestos Management policy and in doing so maintains the current approach to the management of asbestos and the Council's commitment for all buildings on City owned or managed land to, over time, be free of asbestos containing materials.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

The Policy will be placed on the City's website within one week of adoption.



PURPOSE

1.1. The purpose of this Policy is to articulate the City's commitment to the long term removal of Asbestos Containing Materials from buildings on City owned or managed land; and in the interim to the identification, risk assessment, monitoring and management of ACM.

SCOPE

2.1. This Policy is applicable to the management and removal of ACM by City employees and contractors in all buildings on City-owned or managed land.

DEFINITIONS

Term	Meaning	
ACM	Asbestos Containing Materials; any material, object, product or debris containing asbestos	
Competent Person		
Policy	this City of Busselton Council policy entitled "Asbestos Management"	

STRATEGIC CONTEXT

4.1. This Policy links to Key Goal Area 1 – Community of the City's Strategic Community Plan 2017 and specifically Community Objective 1.1: A friendly, safe and inclusive community with a strong community spirit.

POLICY STATEMENT

- 5.1. The City is committed over the long-term to ensuring that all buildings on City owned or managed land are free of ACM.
- 5.2. In the interim, the City is committed to ensuring that ACM in all buildings on City owned or managed land is managed and controlled to protect the health and well-being of employees, contractors and the
- 5.3. It is recognised that ACM in sound condition, left undisturbed and when managed appropriately, presents little risk to the general community.
- 5.4. The City will manage the risks from ACM in accordance with the following objectives:
 - a. increase awareness of the presence of ACM;
 - b. prevention of airborne asbestos fibre exposure;
 - c. prevention of the spread of asbestos fibres;

- Attachment A
 - d. increase competency and experience in managing ACM;
 - e. provide adequate control of works likely to disturb ACM.
- 5.5. As the opportunity arises, the removal of ACM (regardless of risk level) will be undertaken in conjunction with any major works / alterations and be included in any funding submissions for works on buildings owned or managed by the City. This includes works to be undertaken by the City as well as lessees and user groups.

RELATED DOCUMENTATION / LEGISLATION

- 6.1. Occupational Safety and Health Act 1984
- 6.2. Occupational Safety and Health Regulations 1996
- 6.3. Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:208 (2005)]

7. REVIEW DETAILS

Review Frequency		3 yearly		
Council Adoption	DATE		Resolution #	
	DATE	13 April 2016	Resolution #	C1604/077

010 **Asbestos Management** V2 Current

1. **PURPOSE**

This Policy is developed to assist the City of Busselton to comply with government policy and legislative requirements in the management of Asbestos Containing Materials (ACM) in workplaces.

The City of Busselton as an employer has a responsibility to maintain a safe working environment under the provisions of:

- Occupational Safety and Health Act 1984.
- Regulation 3.1 of the Occupational Safety and Health Regulations 1996 (OSH Regulations 1996), which requires an employer to identify hazards at a workplace, assess the risk of harm to a person from each hazard and to take steps to reduce the risk.
- Regulation 5.43 (OSH Regulations 1996) which specifically requires the presence and location of asbestos at a workplace to be identified and that the process of identification and risk assessment is conducted in accordance with the Code of Practice for the Management and Control of Asbestos in Workplaces [NOHSC:2018 (2005)].

2. SCOPE

This policy applies to management of ACM in all buildings on City owned or managed land including, but not limited to;

- Ablutions and Toilets:
- Art and Cultural Buildings;
- Commercial and Community Leased Buildings;
- Community Buildings;
- Community Halls;
- Operations Facilities (Depots etc);
- Recreation Facilities:
- Residential Buildings;
- City Offices;
- Caravan Parks; and
- Camping Reserves (including Locke Estate).

ACM is the general term used to describe all products that contain asbestos; it is defined as any material, object, product or debris containing asbestos.

3. **POLICY CONTENT**

The City of Busselton is committed to ensuring that ACM in all buildings on City owned or managed land is managed and controlled to protect the health and well-being of workers, contractors and the community.

The ultimate long-term aim is for all buildings on City owned or managed land to be free of asbestos materials. The presence of asbestos in premises on City owned or managed land will be identified and the risk to health evaluated.

The programmed removal of ACM will be based on the risk to health as identified by a competent person carrying out an inspection. It is recognised that ACM in sound condition, left undisturbed, present little risk to the general community. Removal may not be immediately necessary but should be completed prior to demolition or major renovation.

The City will manage the risks from ACM and provide a record of actions undertaken with the ultimate aim being to:

- Increase awareness;
- Prevent airborne asbestos fibre exposure;
- Prevent the spread of asbestos fibres;
- Increase competency and experience; and
- Control of works likely to disturb ACM.

To achieve these outcomes the City will:

- Ensure that clubs / organisations wanting to upgrade buildings or facilities on City owned or managed land will be required to remove ACM as part of any facility upgrade or alteration/improvement where it is necessary to do so to comply with legislative requirements.
- In relation to organisations seeking Council support and / or funding support for external funding from such bodies as CSRFF etc, any submission will be required to include the removal of ACM, as part of the application and/ or scope of works.
- Review Council's Lease Documentation to ensure ACM management in accordance with the policy is adequately provided for.
- Ensure that during the planning process and before commencement of major upgrades or renovations of any buildings / facility on City owned or managed land that priority is given to the removal of ACM in relation to funding.
- Where the building is located on land that the City owns or manages, the City will ensure that an appropriate risk assessment of any identified ACM has been conducted. Where the risk assessment has deemed it necessary, the ACM will be safely removed as per the requirements of the OHS Act 1982 and related Regulations and Codes of Practice.
- Ensure that all buildings on City owned or managed land are surveyed to identify ACM, so far as is reasonably practicable, that may be present therein.
- Ensure that all appropriate building surveys prior to any demolition or structural alteration of any buildings on City owned or managed land being undertaken.
- Provide information on ACM to employees, contractors, sub-contractors and any other person who may be affected by the presence of the ACM in their work area.

- Promote awareness of the risks from ACM and the City's Management Procedures through training and induction of relevant employees.
- Ensure that information regarding the presence of asbestos is contained in tender and Request for Quotation documentation as may be appropriate, and that contractors and sub contractors have risk assessments, method statements etc., where appropriate for its removal and/or management in place.
- Ensure that any ACM that may be present in any buildings on land that it owns or manages is maintained in a condition so as to prevent the possibility of any harm to health occurring.
- Monitor the condition of ACM left in situ.
- Provide adequate resources to ensure the provision of appropriate information, instructions and training.
- The Schedule programmed removal of ACM in buildings on City owned or managed land to ensure the eventual long-term aim of removal of all ACM, will be based on the availability of resources, funding and the prioritisation based on a risk assessment that includes the facilities service level hierarchy, assigned level of insurance and the purpose of the facility.

Asbestos management planning will define roles and responsibilities for decisions and address appropriate methodologies for the implementation of these decisions.

The following information shall be collated and documented as a minimum as part of asbestos management planning:

- Asbestos Register. This includes details of the location and condition of the known or presumed ACM and the level of risk posed by the identified ACM;
- Process involved for the Identification of ACM hazards;
- Rationale for conducting risk assessments of ACM hazards;
- Control measures required as a result of risk assessments of ACM hazards;
- Details of any monitoring and management arrangements in place (i.e. labelling and signage and buildings scheduled for planned removal of ACM);
- Safe work methods for working with ACM;
- Emergency procedures;
- Details of consultation, information sharing and training;
- Any operational considerations;
- A timetable for review;
- Areas of responsibility within the asbestos management process.

This Policy is to act as a guide for the effective identification, risk assessment, monitoring and management of ACM within buildings on City owned or managed land; the guidelines contained within are to ensure that the requirements of government policy and legislative requirements are adhered to.

Policy Background

Policy Reference No. - 010
Owner Unit – Engineering and Facilities Services
Originator – Asset Management Officer
Policy approved by – Council
Date Approved – 13 April, 2016
Review Frequency – As required
Related Documents –
Occupational Safety and Health Act 1984

History

Council Resolution	Date	Information
C1604/077	13 April, 2016	Update to City Terminology and
		responsible business unit
		Version 2
C1104/126	/126 27 April, 2011 Date of implementation	
		Version 1

Document Set ID: 2726884 Version: 2, Version Date: 05/10/2016

12.4 <u>Policy and Legislation Committee - 12/11/2019 - RESCISSION OF COUNCIL POLICY: ELECTED</u> MEMBERS MAIL HANDLING

STRATEGIC GOAL 6. LEADERSHIP Visionary, collaborative, accountable

STRATEGIC OBJECTIVE 6.1 Governance systems, process and practices are responsible,

ethical and transparent.

SUBJECT INDEX Council Policies **BUSINESS UNIT** Governance Services

REPORTING OFFICER Governance Coordinator - Emma Heys

AUTHORISING OFFICER Director Finance and Corporate Services - Tony Nottle

plans and policies (excluding local planning policies), tenders, setting and amending budgets, funding, donations and sponsorships,

reviewing committee recommendations

VOTING REQUIREMENT Simple Majority

ATTACHMENTS Attachment A Council Policy 229 Elected Members Mail Handling

Adebe

Attachment B Excerpt Elected Members Guide - Record Keeping !!

This item was considered by the Policy and Legislation Committee at its meeting on 12 November 2019, the recommendations from which have been included in this report.

COMMITTEE RECOMMENDATION AND OFFICER RECOMMENDATION

That the Council rescinds Council Policy 229 'Elected Members Mail Handling' (Attachment A) effective immediately.

EXECUTIVE SUMMARY

This report recommends the rescission of Council policy 229 'Elected Members Mail Handling' (the Policy) (Attachment A), with the Policy having been reviewed as part of the City's overall review of its Council policies. The record keeping responsibilities of Elected Members will instead be included in the Elected Members Guide, with aspects relating to operational processes contained within internal work processes, noting some changes to those work processes are proposed.

BACKGROUND

Council policy 229 'Elected Members Mail Handling' was developed in March 2004 to provide guidance to Elected Members in managing official records created or received by them in the course of their role as Elected Members. It was last reviewed in March 2017, where amendments were made to simplify the processes for Elected Members in relation to record keeping and their compliance with the State Records Act 2000.

The City has developed and implemented a Policy Framework, which sets out the intent of Council policies, as opposed to Operational Practices and other documents. Upon reviewing the Policy, officers found it to be operational and for the most part, repetitive of the City's requirements under the State Records Act 2000, which are captured in the City's Record Keeping Plan 2016.

OFFICER COMMENT

The Policy outlines the two different category of record – records of continuing value and records of temporary value – and sets out how Elected Members are to treat various types of records which are created and received through their role. While the Policy does serve to inform Elected Members of their obligations under the State Records Act 2000, it is largely operational in nature, setting out how Elected Members, Governance staff and Records staff are to transact records management.

An Elected Members Guide has recently been developed to guide and assist Elected Members in their role and responsibilities. This guide already contains some information in relation to records, including an overview of what is considered a record of continuing or temporary value. It is recommended that this be expanded to cover all Elected Member requirements and processes for record keeping (as per the excerpt at Attachment B), and the Policy be rescinded. This will also allow adjustments to be made to processes as required through updating of the Guide.

Statutory Environment

In accordance with Section 2.7(2)(b) of the *Local Government Act 1995* (the Act) it is the role of the Council to determine the local government's policies. The Council does this on recommendation of a Committee it has established in accordance with Section 5.8 of the Act.

Section 19 of the *State Records Act 2000* outlines the record-keeping responsibilities of Elected Members.

Relevant Plans and Policies

The City has a policy framework which was developed and endorsed by Council in response to the recommendations of the Governance Systems Review. The framework sets out the intent of Council policies, as opposed to operational documents such as Operational Practices.

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 leave have been identified.

Options

As an alternative to the proposed recommendation the Council could choose to:

- 1. Retain the Policy in its current form; or
- 2. Retain and make amendments to the Policy.

CONCLUSION

The Policy has been reviewed and it is recommend to be rescinded, with the record keeping requirements for Elected Members to be further added to the Elected Members Guide.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

The Policy will be rescinded immediately upon Council's endorsement. The Elected Members Manual will be updated and published within one week of Council's endorsement and then be updated as required.

Council Policy 229 Elected Members Mail Handling

Last updated 8 March 2017

229	Elected Members Mail Handling	V2 Current	
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PURPOSE

The purpose of these guidelines is to assist elected members to manage the official records created or received by them in the course of their role as an elected member and to comply with their responsibilities under the State Records Act 2000.

RECORDKEEPING PRINCIPLES

Accurately created and maintained records are important, and necessary, because they serve as a history of the transactions and business processes of local government. They are a fundamental tool for providing evidence of local government accountability and responsibility. It is for these reasons that legislation exists to ensure that the government record is properly maintained and preserved for future generations.

DEFINITIONS

Government organisation employee means -

- (a) a person who, whether or not an employee, alone or with others governs, controls or manages a government organisation;
- (b) a person who, under the Public Sector Management Act 1994, is a public service officer of a government organisation; or
- (c) a person who is engaged by a government organisation, whether under a contract for services or otherwise and includes, in the case of a government organisation referred to in item 5 or 6 of Schedule 1, a ministerial officer (as defined in the Public Sector Management Act 1994) assisting the organisation. (State Records Act 2000)

Government record – is a record created or received by or for a government organisation or a government organisation employee or contractor in the course of the work for the organisation (State Records Act 2000).

Record – means any record of information however recorded and includes:

- * anything on which there is writing or Braille;
- a map, plan, diagram or graph;
- a drawing, pictorial or graphic work, or photograph;
- anything on which there are figures, marks, perforations, or symbols, having a meaning for persons qualified to interpret them;
- anything from which images, sounds or writings can be reproduced with or without the aid of anything else; and
- anything on which information has been stored or recorded, either mechanically, magnetically, or electronically (State Records Act 2000).

APPLICABILITY OF THE STATE RECORDS ACT TO ELECTED MEMBERS

It is the view of the Crown Solicitor's Office that although elected members are not employees, they are clearly persons who govern, control and manage the local government in accordance with the Local Government Act 1995.

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Council Policy 229 Elected Members Mail Handling

Last updated 8 March 2017

Therefore, elected members fall under the definition of the term "government organisation employee" as outlined in section 3 of the State Records Act 2000. "Accordingly, records created or received by {elected members} in the course of their capacity as office holders for the local government constitute government records."

The State Records Commission's policy for recordkeeping requirements for local government elected members is as follows:

"In relation to the recordkeeping requirements of local government elected members, records must be created and kept which properly and adequately record the performance of member functions arising from their participation in the decision making processes of Council and Committees of Council.

This requirement should be met through the creation and retention of records of meetings of Council and Committees of Council of local government and other communications and transactions of elected members which constitute evidence affecting the accountability of the Council and the discharge of its business.

Local governments must ensure that appropriate practices are established to facilitate the ease of capture and management of elected members' records up to and including the decision making processes of Council"

ELECTED MEMBERS' RECORDS

Elected Members must create and keep records of communications or transactions, which convey information relating to local government business or functions. These records should be forwarded to the local government for capture into the official recordkeeping system.

Records may include any correspondence received or sent by elected members in any format (e.g. by post, fax, email, courier, hand-delivered) whether received or sent at the City offices or at an elected member's private residence / post box.

Records created or received by elected members can be divided into two broad groups – those of continuing value to the local government and those of temporary value.

Records of continuing value

These are those records which contain information that is of administrative, legal, evidential, fiscal or historical value to the local government. These records may be referred to for many purposes, including the need to:

- * document elected members' decisions, directives, reasons and actions;
- * check an interpretation of the local government policy or the rationale behind it;
- * check the facts on a particular case or provide information;
- monitor progress and coordination of responses to issues; and
- document formal communications.

Records of temporary value

These are those records which have no continuing value and are considered of interest or used for a short time only, for example, a few hours or a few days.

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HOW TO DEAL WITH SPECIFIC KINDS OF RECORDS

To assist elected members' to handle the records created and/or received, the following descriptions and actions relate to some common records with which they may deal.

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1. Diaries / Appointment Books / Calendars

Diaries, appointment books and calendars are generally used to record appointments. They may also be used to record messages and notes, some of which may only be an aide memoire of a routine nature, and some of which may be of significance to the conduct of local government business.

Guidelines

Elected members' diaries, appointment books and calendars that are used to record information such as dates and times of meetings and appointments or to record notes and messages generally, have NO continuing value and may be destroyed when reference to them ceases. However, it is a matter of discretion to be judged by the elected member based on whether the information is:

relevant:

worthy of retention; and

has not already been recorded elsewhere in the recordkeeping system.

2. Telephone and other verbal conversations

Elected members may have telephone or face-to-face conversations at any time on a variety of matters. Some conversations may involve the relay of information, or involve matters, of significance to the conduct of local government business. These conversations should be documented in an appropriate format.

Other conversations may only be very basic or routine in nature, such as the issuing or receiving of basic instructions or information, and need not be documented.

Guidelines

- Conversations involving the exchange of routine or simple administrative instructions or information; and
- * Conversations that do not relate to the business functions of the local government if they are documented in a written or other form, have NO continuing value and may be destroyed when reference to them ceases.
- * Conversations which relate to the business functions of the local government involving the issuing of directives, proposals, recommendations, definitions or interpretations from the elected member to another party or vice versa; and
- * Conversations that are part of an actual business transaction itself, or have policy/procedure implications, or otherwise identified as being significant to the conduct of the local government's business if they are documented in a written or other form, may have continuing value and at the discretion of the elected member should be forwarded to Records for incorporation into the recordkeeping system.

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Council Policy 229 Elected Members Mail Handling

Last updated 8 March 2017

3. Lobbying

Lobbying is the activity of ratepayers or members of the community attempting to influence the Council through representations to elected members, and may include one or more elected members lobbying other elected members.

Guidelines

Records, such as correspondence or petitions, relating to lobbying matters regardless of whether the lobbying itself is of local government or community interest may have continuing value and at the discretion of the elected member should be forwarded to Records for incorporation into the recordkeeping system.

4. Electioneering material

Electioneering material or records created or received by an elected member in regard to electioneering are private records of the elected member, and do not need to be forwarded to the local government office.

5. Agendas/minutes/information brochures

Notes that are written on Council Agendas, Council Minutes or Information Brochures and are considered relevant to the decision made by Council may have continuing value and at the discretion of the elected member should be forwarded to Records for incorporation into the recordkeeping system.

A copy of the notes can be provided to the elected member for their reference, if required.

6. Confidentialdocuments/records

If the elected member believes that some of the documentation forwarded to the City office for incorporation into the recordkeeping system is of a highly sensitive or confidential nature, the elected member should advise the local government to treat the information as confidential and restrict access to those records.

The State Records Office information sheet on how to handle elected members' records is attached for further assistance in determining which records should be captured in the City of Busselton recordkeeping system

7. Destruction of Records

All records should be returned to the City of Busselton Records Management Unit for authorised and legal destruction.

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MAIL HANDLING GUIDELINES

Hard copy mail addressed to Councillors and received via COB (Excludes Mayor) Hard copy retained by Records Tasked to Governance for distribution Hard copy retained by Records to allow authorised disposal to occur Hard copy mail addressed to Mayor Opened Date stamped by Records to allow authorised disposal to occur Hard copy received directly by Councillors i.e. at home, meetings etc Hard copy received directly by Councillors i.e. at home, meetings etc Emails received via Councillor name or cc to Councillors notation Emails received via Councillors@busselton.wa.gov.au Emails received via Councillors@busselton.wa.gov.au Emails received by Councillors that constitute corporate records Emails received by Councillors to incoming records This will ensure integrity of the email is maintained and allow capture of the relevant metadata etc Hard copy responses from Councillors Opened Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Hard copy retained by Records Registered Tasked to Governance Task List for distribution as appropriate Hard copy retained by Records Registered Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List for distribution as appropriate Tasked to Governance Task List	Correspondence	Action	
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Last updated 8 March 2017



INFORMATION SHEET

State Records Office of Western Australia

Local Government Elected Members' Records: Which records to capture?

The State Records Commission policy regarding the records of local government elected members requires the creation and retention of records of the:

"...communications and transactions of elected members which constitute evidence affecting the accountability of the Council and the discharge of its business."

This policy applies regardless of a record's format or where it was received.

Elected members must create and keep records of communications or transactions, which convey information relating to local government business or functions. These records should be forwarded to the local government administration for capture into the official recordkeeping system.

Which records should be captured?

YES – forward to your local government administration

Communications from ratepayers, such as:

- · complaints & compliments;
- correspondence concerning corporate matters;
- · submissions, petitions & lobbying;
- information for Council's interest relating to local government business activity & functions.

Telephone, meetings & other verbal conversations – between an elected member and another party, regarding local government projects or business activities.

Work diaries – containing information that may be significant to the conduct of the elected member on behalf of the local government.

Presentations and speeches delivered as part of an elected member's official duties.

NO – do not need to be forwarded to your local government

Duplicate copies – of Council meeting agenda, minutes & papers.

Draft documents or working papers – which are already captured at the local government.

Publications – such as newsletters, circulars and journals.

Invitations – to community events where an elected member is *not* representing Council or the local government.

Telephone, meetings & other verbal conversations which:

- convey routine information only;
- do not relate to local government business or functions.

Electioneering – or party political information.

Personal records – not related to an elected member's official duties

Destruction of records: return all records to the local government for authorized and legal destruction.

More information: contact your local government administration or State Records Office of Western Australia Tel: 9427 3661 or Email: sro@sro.wa.gov.au

October 2013

Last updated 8 March 2017

Policy Background

Policy Reference No. - 229 Owner Unit – Records Originator – Records Coordinator Policy approved by – Council Date Approved – 8 March, 2017

<u>History</u>

Council Resolution	Date	Information
C1703/037	8 March, 2017	Amended Policy to simplify current process ensuring compliance with the State Records Act 2000
		Version 2
C0403/064	10 March, 2004	Date of implementation
		Version 1

Document Set ID: 2915000 Version: 1, Version Date: 10/03/2017

Excerpt Elected Members Guide - Record Keeping

11.15 Records Management

Accurately created and maintained records are important and necessary, as they serve as a history of the transactions and business processes of the local government. They are a fundamental tool for providing evidence of local government accountability and responsibility. It is for those reasons that legislation exists to ensure that local government records are properly maintained and preserved for future generations.

It is the view of the Crown Solicitor's Office that although Elected Members are not employees, they are persons who govern, control and manage the local government in accordance with the *Local Government Act 1995* and therefore Elected Members fall under the definition of the term "government organisation employee" as outlined in Section 3 of the State Records Act 2000 – "accordingly, records created or received by Elected Members in the course of their capacity as office holders for the local government constitute government records".

The State Records Commission's policy for recordkeeping requirements for local government Elected Members is as follows:

"...records must be created and kept which properly and adequately record the performance of member functions arising from their participation in the decision making processes of Council and Committees of Council.

This requirement should be met through creation and retention of records of meetings of Council and Committee of Council of local government and other communications and transaction of Elected Members which constitute evidence affecting the accountability of the Council and the discharge of its business.

Local governments must ensure that appropriate practices are established to facilitate the ease of capture and management of Elected Members records' up to and including the decision making process of Council".

Elected Members must create and keep records of communication or transaction, which convey information relating to local government business or functions. These records should be forwarded to the appropriate staff, e.g. Executive Assistant to Council or Governance Services for capture into the official recordkeeping system.

Records may include any correspondence received or sent by Elected Members in any format whether received or sent at the City offices / via a City email address or at an Elected Member's private residence or private email.

Attachment B

Records created or received by Elected Members can be divided into two broad groups – those of continuing value to the local government and those of temporary value.

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11.15.1 Records of continuing value

Those records which contain information that is of administrative, legal, evidential, fiscal or historical value to the local government. These records may be referred to for many purposes, including the need to:

- a. document Elected Member's decisions, directives, reasons and actions;
- b. check an interpretation of the local government policy, or the rationale behind it;
- c. check the facts on a particular case or provide information;
- d. monitor progress and coordination of responses to issues; and
- e. document formal communications.

11.15.2 Records of temporary value

Those records which have no continuing value and are considered of interest or used for a short time only. Examples of records of temporary value may be an email trail discussing the availability of Elected Members to attend a meeting;

11.15.3 Diaries/Calendars

Elected Members diaries and calendars that are used to record information such as dates and times of meetings or to record notes and messages generally have no continuing value and may be destroyed when reference to them ceases. However, it is a matter of discretion to be judged by the Elected Member based on whether the information is:

- a. worthy of retention; and
- b. has not already been recorded somewhere else in the recording keeping system.

11.15.4 Telephone and Verbal Conversations

Conversations which relate to the business functions of the City involving the issuing of directives, proposals, recommendations, definitions or interpretations from an Elected Member to another party or vice versa should be documented and forwarded to Governance for the appropriate action.

Conversations involving the exchange of routine or simple administrative instructions or information, and conversations which do not relate to the business functions of the City are not of continuing value and need not be documented or retained.

11.15.5 Lobbying

Records, such as correspondence or petitions relating to lobbying matters regardless of whether the lobbying itself is of the City's or community interest, may have continuing

value and at the discretion of the Elected Member, should be forwarded to Governance for the appropriate action.

11.15.6 Electioneering Material

Electioneering material or records created or received by an Elected Member in regard to electioneering are private records of the elected members and do not need to be forwarded to Governance.

11.15.7 Agendas/Minutes/Information Brochures

Notes that are written by an Elected Member upon Council agendas, Council minutes or information brochures and are considered relevant to the decision made by Council may have continuing value and at the discretion of the Elected Member, should be forwarded to Governance for the appropriate action. A copy of the notes can be provided back to the Elected Member for their reference if required.

11.15.8 Confidential Records

If the Elected Member believes that some of the documentation forwarded to Governance for action is of a highly sensitive or confidential nature, the Elected Member should advise Governance accordingly.

11.15.9 Elected Members Records – process for recording

All records received by Elected Members in the course of their duties and determined by the Elected Member to be a record of continuing value, are to be forwarded to Governance. This includes hard copy records address to individual Elected Members.

Emails received via the <u>City@busselton.wa.gov.au</u> will be recorded as appropriate by Records and tasked through to Governance if required.

Emails received via the <u>Councillors@busselton.wa.gov.au</u> will be managed and recorded as appropriate by Governance.

13. PLANNING AND DEVELOPMENT SERVICES REPORT

Nil

14. <u>ENGINEERING AND WORK SERVICES REPORT</u>

Nil

15. COMMUNITY AND COMMERCIAL SERVICES REPORT

15.1 <u>ECONOMIC DEVELOPMENT TASKFORCE CHARTER REVIEW</u>

STRATEGIC GOAL 4. ECONOMY Diverse, resilient, prosperous

STRATEGIC OBJECTIVE 4.2 A community where local business is supported and in turn drives

our economy

SUBJECT INDEX Economic and Business Development Economic and Business Development

REPORTING OFFICER Economic and Business Development Project Officer - Emma O'Brien

AUTHORISING OFFICER Director, Community and Commercial Services - Naomi Searle

NATURE OF DECISION Executive: substantial direction setting, including adopting strategies,

plans and policies (excluding local planning policies), tenders, setting and amending budgets, funding, donations and sponsorships,

reviewing committee recommendations

VOTING REQUIREMENT Simple Majority

OFFICER RECOMMENDATION

That the Council:

- 1. Endorses the removal of the Economic Development Taskforce Charter from the Economic Development Strategy 2016-2026 and the establishing of a stand-alone Economic Development Taskforce Terms of Reference which may be amended from time to time in conjunction with the Taskforce (and without further Council approval).
- Endorses changes to the membership structure of the Economic Development Taskforce from three key industry sector members (incl. agriculture, property development) to three key industry sector members from nominated representative bodies, such as REIWA to represent the property sector and Margaret River Wine Association to represent the wine industry.

EXECUTIVE SUMMARY

City officers, in consultation with relevant stakeholders, have reviewed the City's Economic Development Strategy 2016–2026 and the Economic Development Taskforce (EDT) Charter contained within, and recommend changes to the membership structure of the EDT, including the format of the Charter to facilitate the most efficient and effective outcomes.

This report seeks Council's endorsement to amend the EDT membership structure and the format of the EDT Charter.

BACKGROUND

In November 2016, Council endorsed the City's Economic Development Strategy 2016–2026 (the Strategy), the Charter for the EDT, and the Strategy's Initiatives to Guide Implementation (Implementation Plan).

The proposed role of the EDT was to identify and advocate for resources to deliver specific initiatives that had been identified in the Implementation Plan and to embody the principles of 'collaborative governance', noting however that the EDT is not a formal Committee of Council (as per s5.8 of the *Local Government Act 1995*) and has no formal decision-making powers and hence, as a group, cannot make formal recommendations direct to Council, it can only do so through City officers. The EDT was formed in March 2017 and has since met quarterly to perform this role. The EDT is supported by two sub-groups, the Digital Economy / Smart Cities Sub-Group and Economic Development Working Group.

Between May and August 2019, City officers undertook a review of the Strategy, and updated the EDT. As a result, it is recommended that changes be made to the EDT Charter to optimise the group's effectiveness in supporting the implementation of the Strategy.

OFFICER COMMENT

The EDT is a reference group made up of representatives from the City, Councillors and staff, South West Development Commission, Regional Development Australia, Busselton Chamber of Commerce and Industry, Margaret River Busselton Tourism Association, Business Advisory South West and Peel, and various business sector representatives. While the group has no formal decision-making powers or authority, it oversees the implementation of the Strategy, assists with prioritising initiatives listed in the Implementation Plan, and provides advice and guidance to officers in relation to the members' respective industry knowledge and experience.

Between May and August 2019, officers reviewed the Strategy and Implementation Plan, including liaising with relevant stakeholders listed as 'lead' and 'support' agencies against particular initiatives in the Implementation Plan. The review highlighted how implementation of the Strategy is tracking, which initiatives are complete, underway, yet to be progressed and/or no longer relevant.

The role of the EDT was also reviewed, with feedback indicating that the group should continue to oversee the implementation of the Strategy and assist in prioritising initiatives. In addition, the group should be a mechanism for members to share key information from their respective organisations/industry sectors, such as key projects, areas of focus, upcoming opportunities and recent trends and observations.

During the review it was identified that it would be beneficial to have members from industry sector agencies or bodies rather than the membership including individual members from industry sectors. Representatives of industry sector agencies or bodies are well placed to provide a broad view of their industry, and to share information, updates, trends and common concerns. To facilitate this, a change to the membership structure of the EDT is required, with the change outlined in the proposed Terms of Reference at Attachment A. The change would result in four current EDT members no longer retaining their positions, and the need to recruit new members from industry sector bodies. Outgoing members would have options to engage with the City and other stakeholders as community members and business representatives through other economic development working groups such as the city centre landowners group that the City has previously convened and the two sub-groups, as well as any groups that result from the city centre activation / place-making work currently being undertaken.

At the 22 August 2019 EDT meeting, the suggested changes outlined above were tabled and discussed. One member expressed doubt that representatives from the industry representative bodies would adequately represent an industry and its members. All other EDT members agreed or were not opposed to the suggested changes. The changes and discussion were recorded in the minutes and distributed to the entire EDT for consideration by any members that were not in attendance at that meeting, with no opposition received.

The EDT Charter was endorsed by Council along with the Strategy in 2016, hence, any changes to the Charter requires a report to Council and Council endorsement. The EDT has been functioning for two and a half years, allowing adequate time for the group to form, and now refine to achieve outcomes in the most effective manner. For this reason and to ensure the group continues to function optimally, it is recommended that the Charter is replaced by a stand-alone Terms of Reference, which the EDT can undertake regular reviews of and make changes as required, without further Council approval being required.

Statutory Environment

The EDT is a reference group with no formal decision-making powers or authority vested to it by Council. Minutes of meetings and associated recommendations are conveyed to Council for information and consideration. Although not a formal Committee of Council (as defined in s5.8 of the *Local Government Act 1995*), the EDT does provide leadership and advice to the City with regards to implementation of the Strategy.

Relevant Plans and Policies

The EDT oversees the implementation of the Strategy and Implementation Plan. These documents identify strategies and initiatives aimed at attracting inward investment; enhancing business retention and expansion; supporting regional workforce development; identifying and advocating for strategic economic infrastructure; and enhancing the quality of place, particularly precincts with high tourist visitation, as well as identifying lead and support agencies for delivering these.

Financial Implications

There are no financial implications associated with the officer recommendation.

Stakeholder Consultation

As part of the review of the Strategy and Implementation Plan, City officers met with representatives from South West Development Commission, Regional Development Australia, Busselton Chamber of Commerce and Industry, Margaret River Busselton Tourism Association, Business Advisory South West and Peel and City staff from various relevant departments to discuss matters relating to the implementation of the Strategy, such as ongoing relevance of individual initiatives, current priorities and effectiveness of the EDT and sub-groups. The findings of the review were distributed to the wider EDT for consideration prior to, and then tabled and discussed at the 22 August 2019 EDT meeting. The feedback received at these meetings informed the recommendations in this report, and these were supported by the EDT.

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. Maintain the current EDT membership structure.
- 2. Dissolve the EDT and continue with the Digital Economy / Smart Cities Sub-Group and Economic Development Working Group.

CONCLUSION

This report details the reasons for recommending changes to the membership of the EDT and to the format of the EDT Charter, and requests that Council supports the ongoing changes to the EDT by endorsing the recommended changes.

TIMELINE FOR IMPLEMENTATION OF OFFICER RECOMMENDATION

EDT members will be advised of the outcome of this report at the next EDT meeting scheduled for 2 December 2019. Should Council endorse the officer recommendation, officers will administer the changes to the Charter in December 2019, and invite industry sector members from representative bodies in December 2019 and January 2020, to have the new EDT in place before the next scheduled EDT meeting in March 2020.

CHARTERTERMS OF REFERENCE ECONOMIC DEVELOPMENT TASKFORCE

1. INTRODUCTION

Although not a formal Committee of Council (as defined in s5.8 of the Local Government Act 1995), the City of Busselton Economic Development Taskforce (EDT) will provide leadership, recommendations and updates to Council on implementation of the City's Economic Development Strategy (2016-2026).

2. AUTHORITY

The EDT is a reference group with no formal decision-making powers or authority vested to it by Council. It will be chaired by the Mayor (or his/her delegate), who will work with members to implement and advocate projects, policies and programs identified within the City's Economic Development Strategy (2016-2026).

The EDT may only act within the Charter and procedural arrangements endorsed by the City of Busselton. It has no authority to:

- Expend moneys on behalf of the City;
- · Commit the City to any arrangement;
- Consider any matter outside its specific reference; and
- Direct City Officers in the performance of their duties.

The City of Busselton will ultimately determine actions, having regard to the advice and recommendations of the EDT. The EDT is not intended as a definitive tool of consultation for economic development initiatives and the City of Busselton may consult with other stakeholders outside of the Taskforce.

3. RESPONSIBILITIES AND FUNCTIONS

It provides advice, recommendations and updates to Council on the implementation and review of the Economic Development Strategy (2016-2026), with a strong focus on Investment Attraction and Marketing; Business Retention and Expansion; Regional Workforce Development; Industry Development; Strategic Infrastructure and Place Making and Activation.

4. MEMBERSHIP

The EDT will consist of the following:

- City of Busselton Mayor, or his/her delegate (Chair);
- Two (2) City of Busselton Councillors;
- Three (3) key industry sector members from representative bodies, such as REIWA to represent the property sector and Margaret River Wine Association to represent the wine industry (incl. agriculture, property development);
- One (1) representative of the Margaret River Busselton Tourism Association;
- One (1) Community leader appointed by Council;
- · Two (2) City of Busselton staff members;
- One (1) representative of the South West Development Commission (State Government);
- One (1) representative of Regional Development Australia South

Proposed EDT Terms of Reference

West (Federal Government);

- One (1) representative of the Busselton Chamber of Commerce and Industry Inc (BCCI);
 and.
- One (1) representative of the Dunsborough-Yallingup Chamber of Commerce and Industry Inc (DYCCI).

The EDT may request the attendance of any other person or representative for advisory purposes only. It may also establish informal sub-committees or working groups comprising its members or other persons to assist in fulfilling its responsibilities and functions.

5. OBLIGATIONS OF MEMBERS

Members of the EDT, in performing their duties, shall:

- · Act in accordance with Council's Values and Code of Conduct;
- Act honestly and in good faith;
- Actively participate in meetings;
- Perform their duties in a manner that public trust in the integrity, objectivity, and impartiality of Council is conserved and enhanced;
- Exercise the care, diligence and skill that would be expected of a reasonable person in comparable circumstances:
- Seek to understand and refer to the guiding principles defining local government's role
 in economic development as referenced in Appendix 1 of the City of Busselton
 Economic Development Strategy (2016-2026) and participate in capacity/knowledge
 building professional development opportunities as and when they are offered by the
 City and/or regional development organisations.

6. MEETINGS AND MINUTES

It is anticipated that the EDT will meet quarterly or as required.

Meetings of the EDT shall be called by the Chair, with notice of the meeting being forwarded to members with Agenda papers distribute with at least seven (7) days' notice.

The quorum for meetings shall be 50% of the members. The Chairperson will have a casting vote, as well as an original vote.

EDT meeting minutes are to be approved for distribution by the Chair and confirmed at the next Ordinary Meeting of the EDT. The Minutes will be distributed to EDT members and available on Council's website for general access as part of the Council minutes Information Bulletin.

The City of Busselton will provide the following administrative support to the EDT:

- Agendas, minutes and associated reports will be forwarded to members prior to the meeting;
- Attending meetings and taking minutes of proceedings;
- Any item from a meeting requiring action by Council officers will, in the first instance, be communicated to the relevant officer/s for consideration and/or action. Actions will be communicated at the next meeting.

7. EVALUATION AND REVIEW

A review of the EDT and its membership will be undertaken every two years to ensure the purpose, membership and operation is current and to make appropriate changes if required.

16. FINANCE AND CORPORATE SERVICES REPORT

Nil

17. CHIEF EXECUTIVE OFFICERS REPORT

17.1 COUNCILLORS INFORMATION BULLETIN

STRATEGIC GOAL 6. LEADERSHIP Visionary, collaborative, accountable

STRATEGIC OBJECTIVE 6.1 Governance systems, process and practices are responsible,

ethical and transparent.

SUBJECT INDEX Councillors Information Bulletin

BUSINESS UNIT Governance Services

REPORTING OFFICER Executive Assistant to Council - Katie Banks

AUTHORISING OFFICER Chief Executive Officer - Mike Archer

NATURE OF DECISION Noting: the item does not require a decision of Council and is simply

for information purposes and noting

VOTING REQUIREMENT Simple Majority

ATTACHMENTS Attachment A Ltr to Minister Saffiotti MLA 20191108.

OFFICER RECOMMENDATION

That the items from the Councillors' Information Bulletin be noted:

17.1.1 Current Active Tenders

17.1.2 Donations, Contributions and Subsidies Fund – October 2019

17.1.3 Recent Correspondence

EXECUTIVE SUMMARY

This report provides an overview of a range of information that is considered appropriate to be formally presented to the Council for its receipt and noting. The information is provided in order to ensure that each Councillor, and the Council, is being kept fully informed, while also acknowledging that these are matters that will also be of interest to the community.

Any matter that is raised in this report as a result of incoming correspondence is to be dealt with as normal business correspondence, but is presented in this bulletin for the information of the Council and the community.

INFORMATION BULLETIN

17.1.1 Current Active Tenders

Note: Information in *italics* has previously been provided to Council, and is provided for completeness.

RFT10/19 SUPPLY AND INSTALLATION OF REUSABLE DAILY COVER SYSTEM FOR LANDFILL

- Requirement the supply, delivery and installation of a reusable alternative daily cover system for the City's municipal solid waste landfill situated at 48 Western Cape Drive, Naturaliste, in partial substitution of the earthen cover used at the site.
- A Request for Tender was advertised on 6 July 2019 with a closing date of 30 July 2019.
- Two submissions were received.
- The value of the contract is not expected to exceed the CEO's delegated authority under Delegation DA 1-07.
- The CEO under delegated authority declined to accept any tender due to an alternative method being deployed.

RFT18/19 DESIGN AND CONSTRUCTION OF TERMINAL BUILDING IMPROVEMENTS

- Requirement design and construct improvements to the terminal building at Busselton Margaret River Airport.
- A Request for Tender was advertised on 16 October 2019 with a closing date of 15 November 2019.
- The value of the contract was previously expected to exceed the CEO's current delegated authority under Delegation DA 1-09 (previous delegation reference LG3L). As a result of Council resolution on 30 October 2019, the CEO now has the delegated authority to award this tender when appropriate.

RFT19/19 DESIGN AND CONSTRUCTION OF ARRIVAL HALL

- Requirement design and construct an arrival hall at Busselton Margaret River Airport.
- A Request for Tender was advertised on 16 October 2019 with a closing date of 8 November 2019.
- The value of the contract is not expected to exceed the CEO's delegated authority under Delegation DA 1-09 (previous delegation reference LG3L).
- The closing date was extended to 15 November 2019.
- The value of the contract was previously expected to exceed the CEO's current delegated authority under Delegation DA 1-09 (previous delegation reference LG3L). As a result of Council resolution on 30 October 2019, the CEO now has the delegated authority to award this tender when appropriate.

RFT20/19 SUPPLY AND LAYING OF EXTRUDED KERBING

- Requirement supply and laying of extruded kerbing within the City of Busselton.
- A Request for Tender will be advertised on 23 November 2019 with a closing date of 12 December 2019.
- The value of the contract is expected to exceed the CEO's current delegated authority under Delegation DA 1-07 (previous delegation reference LG3J) and will require Council approval.

RFT21/19 SUPPLY OF CLEANING CHEMICALS AND PAPER CONSUMABLES

- Requirement the supply of cleaning chemicals and paper consumables to City of Busselton owned and managed facilities.
- A Request for Tender was advertised on 26 October 2019 with a closing date of 21 November 2019.
- The value of the contract is not expected to exceed the CEO's current delegated authority under Delegation DA 1-07 (previous delegation reference LG3J).

RFT22/19 BUSSELTON COASTAL ADAPTION WORKS 2019/2020

- Requirement modification of the Holgate Road Groyne at Broadwater and construction of a new GSC groyne, as well as the construction of three new GSC groynes at Wonnerup.
- A Request for Tender will be advertised on 16 November 2019 with a closing date of 3 December 2019.
- The value of the contract is expected to exceed the CEO's current delegated authority under Delegation DA 1-07 (previous delegation reference LG3J) and will require Council approval.

RFT23/19 LOU WESTON COURTS CONSTRUCTION AND CIVIL WORKS

- Requirement construction of Lou Western Courts and civil works.
- A Request for Tender was advertised on 26 October 2019 with a closing date of 12 November 2019.
- The value of the contract is expected to exceed the CEO's current delegated authority under Delegation DA 1-07 (previous delegation reference LG3J) and will require Council approval.

RFT24/19 LOU WESTON PAVILION CONSTRUCTION

- Requirement construction of the Lou Weston Pavilion.
- A Request for Tender was advertised on 2 November 2019 with a closing date of 26 November 2019.
- The value of the contract is expected to exceed the CEO's current delegated authority under Delegation DA 1-07 (previous delegation reference LG3J) and will require Council approval.

Note:

There may be a Special Council Meeting to consider Tenders, to be held sometime in late January 2020.

17.1.2 Donations, Contributions and Subsidies Fund – October 2019

The Council allocates an annual budget allowance to the Donations, Contributions and Subsidies (Sponsorship Fund). This is provided such that eligible groups and individuals can apply for and receive sponsorship to assist them in the pursuit of endeavors that bring direct benefit to the broader community. Allocation of the funds is delegated to the Chief Executive Officer, in accordance with published guidelines and funding availability.

9 applications were supported in October 2019, totalling \$3,200.00 as outlined in the table below:

Recipient	Purpose	Amount
Justin Hodder	Special circumstances - selected to represent WA as part of the WA Country Team competing at the Singa Cup, Singapore	\$300.00
Emily Hodder	Special circumstances - selected to represent WA as part of the WA Country Team competing at the Singa Cup, Singapore	\$300.00
Rian McDonald	Special circumstances - selected to represent WA as part of the WA Country Team competing at the Phuket Cup	\$300.00
St Mary's Community Care	Funding requested to cover the cost of catering for two events hosted annually at Cliff's Kitchen – the Anti-Poverty week luncheon held in October and the Christmas Day luncheon to provide a place for those less fortunate to enjoy the company of others and a free meal on Christmas Day.	\$1,000.00
Vasse Primary School	Contribution towards end of year award presented at graduation ceremony	\$100.00
Jamie Liston	Special circumstances - selected to represent WA as part of the WA Country Team competing at the Phuket Cup	\$300.00
St Mary MacKillop College	Contribution towards prizes for end of year graduation / award presentation ceremonies - \$100 for Primary school and \$200 for Secondary School awards	\$300.00
Mark McLean	Special circumstances - selected to represent WA as part of the WA Country Team competing at the Singa Cup, Singapore	\$300.00
Geographe Education Support Centre	Contribution towards prizes for end of year graduation / award presentation ceremonies - \$100 for Primary school and \$200 for Secondary School awards	\$300.00
October total		\$3,200.00

17.1.3 Recent Correspondence

Letter to Honourable Rita Saffioti MLA, RE: Bushfire Framework Review

Attachment A

Ltr to Minister Saffiotti MLA 20191108

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Our Ref:

LAGR003

Contact:

Paul Needham 08 9781 0476 City of Busselton

8 November 2019

Honourable Rita Saffioti MLA Minister for Transport; Planning 9th Floor, Dumas House 2 Havelock Street WEST PERTH WA 6005

Dear Minister,

RE: BUSHFIRE FRAMEWORK REVIEW 2019

The City has read with great interest the outcomes of the Bushfire Framework Review 2019, including both the *Action Plan* and the *Bushfire Planning and Policy Review* ('Review'), prepared by Dr Tony Buti MLA. Bushfire planning and policy issues are very important to the City of Busselton, and the City has been broadly supportive of reforms in this area implemented by both current and previous governments. The City does, however, have significant concerns with the current State framework, and is keen to see many of the recommendations of the Review implemented as sensibly and quickly as possible.

The City is certainly pleased that some progress has already been made with implementation, but mostly with respect to parts of the Perth Metropolitan Region, and it is not clear from the Action Plan when or whether some of the recommendations of the Review will be implemented. Recommendations which the City thinks are most important to implement sensibly and quickly, and a brief description of the reasons why, are set out below.

Recommendations 2 and 3 of the Review are as follows -

- The Department of Planning, Lands and Heritage (DPLH), in conjunction with the Department of Fire and Emergency Services (DFES) to identify urban bushfire prone areas, commencing with the Perth and Peel regions, Bunbury and Busselton and subsequently implement across other major cities and towns.
- 3. DPLH, in conjunction with DFES to classify existing bushfire prone area mapping within the urban bushfire prone area boundary into 'large regional reserves and transition areas', 'rural zoned land', 'general bushfire risk areas' and 'planning approved' areas.

Implementation of these recommendations is considered absolutely vital to avoid further unnecessary costs and complications being borne in association with the development of property in urban areas, where those properties may have been identified as bushfire prone because they adjoin relatively small bushland reserves (which, once they are above one hectare in area, are treated in much the same way as much larger areas), or coastal foreshore reserves (which, in aggregate, can contain a significant amount of vegetation, but are long and thin, and do not represent such a significant risk as would many similarly sized areas of different shape and orientation).

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Recommendations 4 and 5 of the Review are as follows -

- Amend SPP 3.7 and the Guidelines to incorporate moderated planning responses in urban bushfire prone areas, including simplified 'deemed to comply' planning requirements.
- 5. Amend the Building Regulations 2012 to implement capped BAL-12.5 in urban bushfire prone areas (except rural zoned lands and planning approved areas).

Implementation of these recommendations is also considered absolutely vital to avoid further unnecessary costs and complications being borne in association with the development of property in urban areas. There are a significant number of undeveloped lots in the City which, when assessed against the current framework, look to be either very expensive to develop or very difficult to develop at all. When bushfire risk (especially risk to life) is looked at considering factors other than proximity to vegetation (i.e. access and egress opportunities, proximity to fire-fighting services and water), however, many of these sites do not look especially high risk. A simplified assessment process and the capping of BAL ratings at 12.5 looks to be a sensible approach to regulation in such areas.

It is worth noting that, when the City implemented its own bushfire planning policies prior to the introduction of the current State framework, the City had identified the potential for the kinds of problems that have arisen from the current State framework, and had identified 'urban bushfire prone areas' (as distinct from other bushfire prone areas) and capped BAL requirements in those areas, very similar to what is now recommended in the Review.

Recommendations 9 and 10 of the Review are as follows -

- 9. Amend SPP 3.7 and Guidelines to adopt a broader landscape risk assessment.
- 10. DPLH, in conjunction with DFES, amend SPP 3.7 and/or the Guidelines to allow emergency planning arrangements to be considered in support of tourism and nature based land use proposals, where the full extent of the existing bushfire protection criteria cannot be achieved.

The current State framework is considered to be too focused on a single hazard (i.e. vegetation), where it is located in proximity to the site, rather than the broader landscape and context. Changes to the framework that would allow for a broader assessment of risk are considered appropriate.

It is seen as important, however, that in doing so the documents confine themselves to matters that can properly and reasonably fall within the scope of town planning and building regulation, and not create unreasonable or unrealistic compliance responsibilities for local governments. Aspects of the recently released Tourism Position Statement look to be well outside the scope of town planning and building regulation and do appear to create unreasonable compliance responsibilities for local governments. It is hoped that further work in this area will address those shortcomings.

Recommendation 11 of the Review is as follows -

11. DPLH to lead discussion with the Department of Mines, Industry Regulation and Safety (DMIRS) to consider ways to strengthen the processes for disclosing information about a property's designation as a bushfire prone area on sale or transfer of land.

The current State framework, which recommends the placement of s70A notifications on the titles of properties in bushfire prone areas as a condition of subdivision or development approval is seen as being a cumbersome and ineffective means of advising prospective purchasers or landowners of bushfire risk. The same can actually be said with respect to other risks as well, notably coastal risk (noting that application of such notifications, associated with coastal risk, is also a recommendation/requirement of SPP2.6: State Coastal Planning Policy).

Attachment A

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The approach is cumbersome with respect to development approval processes especially (new titles are being created anyway when subdivision occurs) and ineffective because only those properties subject of a subdivision or development approval will be subject of such notifications – meaning that most purchasers of bushfire prone properties are not advised of the risk. Also, especially as other recommendations of the Review will result in some, currently, 'bushfire prone' properties being removed from that category, the approach is considered inflexible and not responsive to changes in policy, and in future will result in purchasers being advised that properties are bushfire prone, when that is not actually the case.

A more integrated approach to 'property information reports' or similar across the State would appear to be a less cumbersome, effective and flexible approach, and especially with respect to bushfire risk, could and should wholly replace the requirement for s70A notifications.

Recommendation 14 of the Review is as follows -

14. Minimum 'best practice' requirements for firebreak notices be developed to standardise assessment practices under AS3959 and provide an enforceable mechanism for bushfire management plan compliance.

The current framework for bushfire notices is very outdated and clearly no longer 'fit-for-purpose'. In particular, there does not appear to be any power in any legislation which provides a clear framework for the adoption, modification or revocation of bushfire management plans.

I would appreciate advice on when and whether these recommendations will be implemented.

Should you or your agencies require any further information or assistance with these matters, please do not hesitate to contact the City.

Yours sincerely

Grant Henley

MAYOR

Cc: Hon John R. Quigley, Minister for Commerce Hon Francis M Logan, Minister for Emergency Services

18. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

19. **URGENT BUSINESS**

20. CONFIDENTIAL MATTERS

Nil

21. CLOSURE