



2021-2022

Annual Report

*Where environment, lifestyle
and opportunity meet!*



The City of Busselton acknowledges the Wadandi and Bibbulmun people as the traditional custodians of this region and pay our respects to elders past and present.



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Front Cover Image: Elijah Circle Park

Message from the Mayor

It is with pleasure that I present on behalf of the Council, the 2021-2022 Annual Report.

This annual report documents key service outcomes and achievements across a broad range of services.

Council elections were held in October 2021, with Cr Anne Ryan, Cr Jodie Richards and Cr Mikayla Love elected for a 4 year term. I was also honoured to be re-elected to Council and to be elected as Mayor by my fellow Councillors. Cr Paul Carter was elected as Deputy Mayor. In welcoming new Councillors, we also said farewell to Cr Kelly Hick (Deputy Mayor), Cr Joanne Barrett-Lennard, and Cr Lyndon Miles.

The impacts of COVID-19 continued to be felt throughout the year, with isolation requirements and increasing cases of COVID-19 impacting on the City's own staff, as well as the broader community.

In February 2022, the City held a Special Meeting of Electors to hear the concerns of some in the community with respect to the State Government vaccination mandates. Acknowledging the diversity of views in the community, Council resolved in response to motions carried by Electors, to write to the State Government, expressing the views and concerns of those who attended the special meeting.

In April 2022, with border restrictions eased, the much anticipated launch of Jetstar flights took off, with three flights a

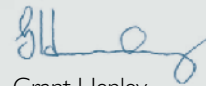
week transporting passengers between Busselton and Melbourne. Demand for the service has remained strong throughout the year.

We also saw an increase in closed charter flights, with a total of 69,120 passengers transiting through the Airport in 2021/2022, an increase of over 70% on the same time last year.

The City of Busselton continues to be an attractive place not only to visit, but to live and to invest in, evidenced by strong levels of development activity. This follows similar levels of activity in previous years, and has placed some pressure on an already busy service area. Staff continue to work hard to meet demand in as timely a fashion as possible.

Following many years of planning, the Council resolved through the year to proceed with construction of the new performing arts and convention centre, Saltwater Busselton. Along with planned investment in sporting and recreation infrastructure including the new Dunsborough Lakes Sporting Precinct, Saltwater Busselton will add to our lifestyle and opportunities.

In presenting this plan, I'd like to acknowledge and thank the efforts of my fellow Councillors and City staff for their dedication to their roles and the pride I know we all take in the City of Busselton.



Grant Henley
Mayor



Message from the CEO

Having been recently appointed to the position of Chief Executive Officer of the City of Busselton, I am privileged to present alongside the Mayor the City's 2021-2022 Annual Report.

Our Vision for this district is to be a place where Environment, Lifestyle and Opportunity meet. These three words represent the things we love about where we live – our beautiful natural environment, the lifestyle we enjoy with a good range of facilities and services, and the opportunities that come with being a growing regional community.

Of course, achieving the right balance across these aspirations can be challenging, and I look forward to working with Council and City staff to provide leadership and achieve the best outcomes for the whole of the community.

In 2021-2022, we continued to deliver on a number of key strategic priorities – establishment of the Busselton Margaret River Regional Airport as a key regional asset, construction of Saltwater Busselton to provide a state of the art performance and convention centre, redevelopment of Barnard Park East along the Busselton Foreshore, construction of additional sporting and recreation facilities at Dunsborough Lakes Sporting Precinct, and continued works to improve the health and amenity of the Lower Vasse River.

City staff also worked hard to provide quality services to the community – upgrading and maintaining rural roads,

keeping our parks and gardens green and tidy, collecting and processing our waste, engaging with and supporting our community groups, seeking new economic development opportunities, and processing large numbers of development applications and building permits to name just a few.

As an organisation we have and continue to be focused on continuous improvement, looking for opportunities to implement service delivery improvements and make the best use of our resources. In presenting this report I would like to thank all staff for their efforts and of course thank the City of Busselton Council for the opportunity to lead the organisation.



Tony Nottle
Chief Executive Officer



Our Vision

**Where
environment,
lifestyle and
opportunity
meet!**

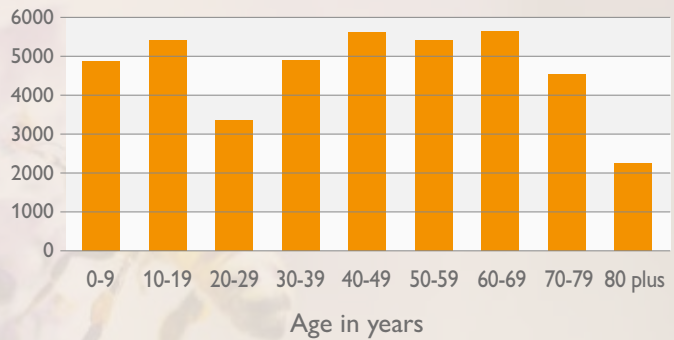
Our Community

Our City is made up of many parts. Within the City's 1,454km² area is a diversity of people, environment, heritage and opportunities; attributes that continue to attract residents, visitors and investors to the region.

Total estimated population



Estimated Population Age Distribution¹



Rates notices

Issued 2021-2022



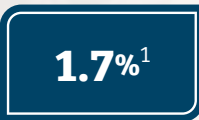
Electors

Total number



Population growth

Estimated 2020-2021



Voter Participation



Languages other than English³ spoken at home

German, Afrikaans, Italian, French, Mandarin

Development Activity 2021-2022

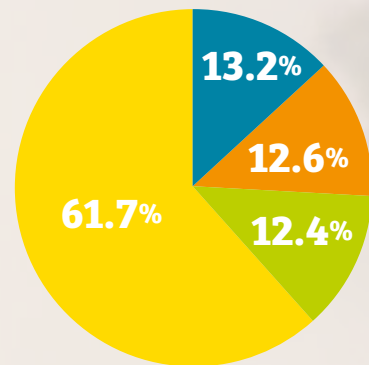


Employment

Total Employment in the area is estimated at **14,650 jobs.**

The major contributors to employment are:

- Retail Trade1,935
- Construction.....1,852
- Accommodation & Food Services....1,821
- Other 9,042



¹ Estimated regional population 2020-2021 financial year: <https://www.abs.gov.au/statistics/people/population/regional-population/2020-21#western-australia> sourced 29 March 2022

² Western Australian Electoral Commission, 2021 Local Govern Election Report, April 2022

³ ABS Census 2021 Language spoken at home by sex (LGA) <https://www.abs.gov.au/statistics/people/population/regional-population-age-and-sex/latest-release#western-australia>

Council



MAYOR
Grant Henley
Term expiry Oct 2025



DEPUTY MAYOR
Paul Carter
Term expiry Oct 2023



COUNCILLOR
Mikayla Love
Term expiry Oct 2025



COUNCILLOR
Jodie Richards
Term expiry Oct 2025



COUNCILLOR
Anne Ryan
Term expiry Oct 2025



COUNCILLOR
Kate Cox
Term expiry Oct 2023



COUNCILLOR
Phill Cronin
Term expiry Oct 2023



COUNCILLOR
Ross Paine
Term expiry Oct 2023



COUNCILLOR
Sue Riccelli
Term expiry Oct 2023

Council Governance

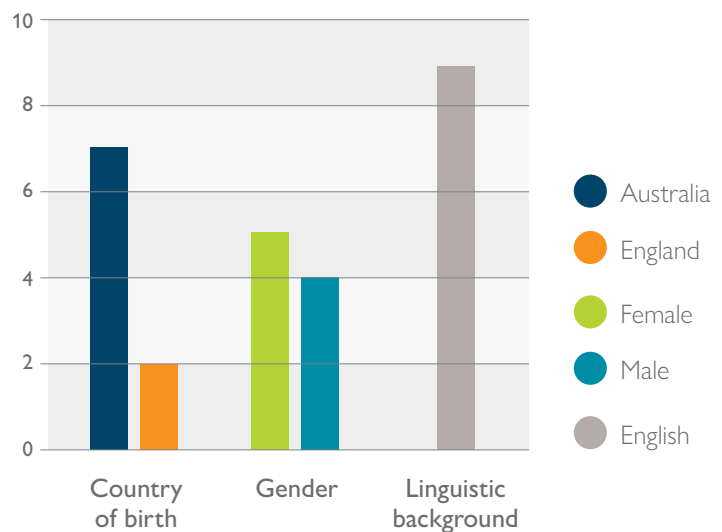
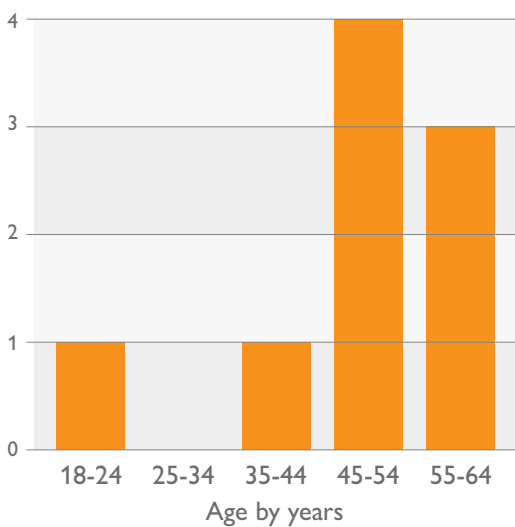
The City of Busselton has nine Councillors. The Mayor and Deputy Mayor are elected by the Council following each ordinary Local Government election. Councillors are elected for a term of four years, with half of the terms expiring every two years.

Council meetings are held on the third Wednesday of each month. Public Presentation Sessions are held on the second Wednesday of each month and allow members of the public to present on matters relating to the current agenda.

Community Access Session are an informal session and held on the first Wednesday of each month.

Councillor Diversity

	Gender	Linguistic Background	Country of Birth	Age range	Aboriginal or Torres Strait Islander
Mayor Henley	Male	English	Australia	55-64	No
Deputy Mayor Carter	Male	English	Australia	45-54	No
Councillor Ryan	Female	English	England	55-64	No
Councillor Richards	Female	English	Australia	45-54	No
Councillor Love	Female	English	Australia	18-24	No
Councillor Cox	Female	English	Australia	45-54	No
Councillor Cronin	Male	English	England	45-54	No
Councillor Paine	Male	English	Australia	35-44	No
Councillor Riccelli	Female	English	Australia	55-64	No



Council and Committee meeting attendance

Elected Member Attendance July 2021 – June 2022

Council Meetings

	Ordinary Council	Special Council*
Mayor Grant Henley	21	4
Deputy Mayor Paul Carter	20	4
Councillor Phill Cronin	18	4
Councillor Ross Paine	19	3
Councillor Sue Riccelli	20	4
Councillor Kate Cox	20	4
Newly Elected Councillors October 2021		
Councillor Mikayla Love	15	2
Councillor Jodie Richards	15	2
Councillor Anne Ryan	15	3
Retiring Councillors October 2021		
Councillor Kelly Hick	5	1
Councillor Jo Barrett-Lennard	5	1
Councillor Lyndon Miles	4	

* Special Council meetings during the year included:

- Special Council Meeting
Adoption of the 2021/2022 Annual Budget: 26 July 2021
- Special Council Meeting
Swearing in of newly Elected Members: 18 October 2021
- Annual General Meeting of Electors
31 January 2022
- Special Meeting of Elector
21 February 2022

Committee Meetings

Committee	No of Meetings	Cr Henley	Cr Carter	Cr Cronin	Cr Paine	Cr Riccelli	Cr Cox	Cr Love	Cr Richards	Cr Ryan	Cr Hick*	Cr Barrett-Lennard*	Cr Miles*
Finance	12	12	11, 1(D)	3	3(D)	10		8		7		4	
Policy & Legislation	10	3, 2(D)	4(D)	4, 2(D)	9	1(D)	8		7	6			2
Airport Advisory	6		5	6			1(D)	1(D)	4	4	1		
Audit & Risk	3	3	3	3						3			
Bushfire Advisory	4	4	1	1(D)	1		1						
Meelup Regional Park	2						1	1			1(D)	1	
Behaviour Complaints	4	4	4	2	4	3	3	4	4	4			
Local Emergency Management	2	2	2										

(D) Deputised * Retiring Councillors October 2021

Councillor Remuneration

In accordance with the *Local Government Act 1995* Mayor Grant Henley received a Mayoral allowance of \$89,753, a Mayoral sitting fee of \$47,516, and a communications and IT allowance of \$3,500.

Each Councillor received a Councillor sitting fee of \$31,678 and a communications and IT allowance of \$3,500.

The Deputy Mayor received an additional \$22,438 Deputy Mayoral allowance.

Our Organisation



Our Organisational Structure

The current Chief Executive Officer (appointed 5 December) Mr Tony Nottle, together with the four City Directors, form the executive team that oversee the organisation.

Each director is responsible for providing leadership, managing the operations of their specific Directorate and ensuring that the City's operations are ethical and accountable.



Naomi Searle
DIRECTOR

Directorate Mission:

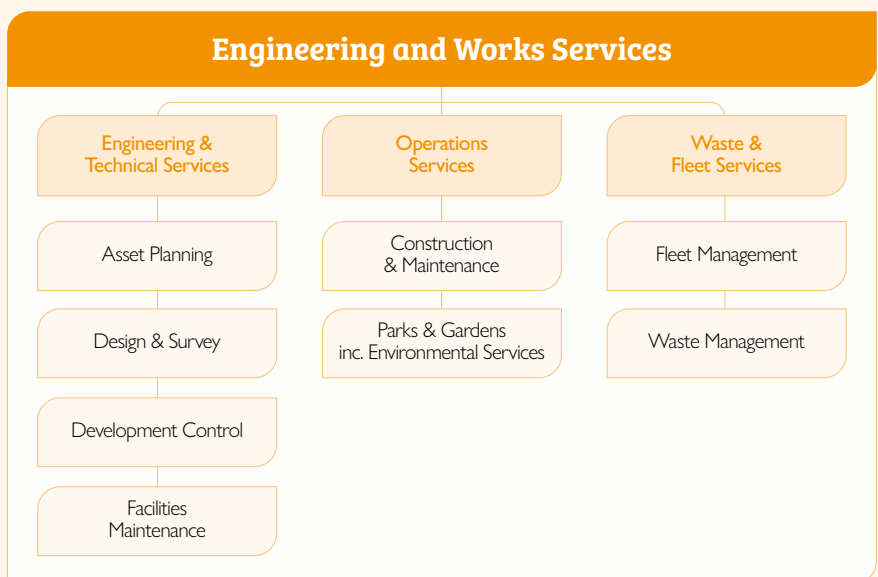
To inspire a community and support an economy where opportunities thrive.

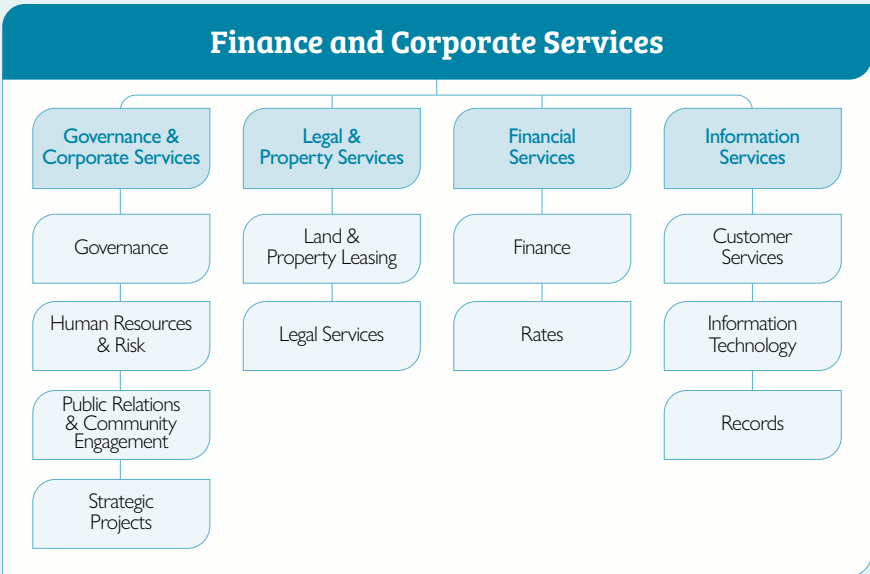


Oliver Darby
DIRECTOR

Directorate Mission:

Take the community vision from idea to reality through the efficient delivery of services.



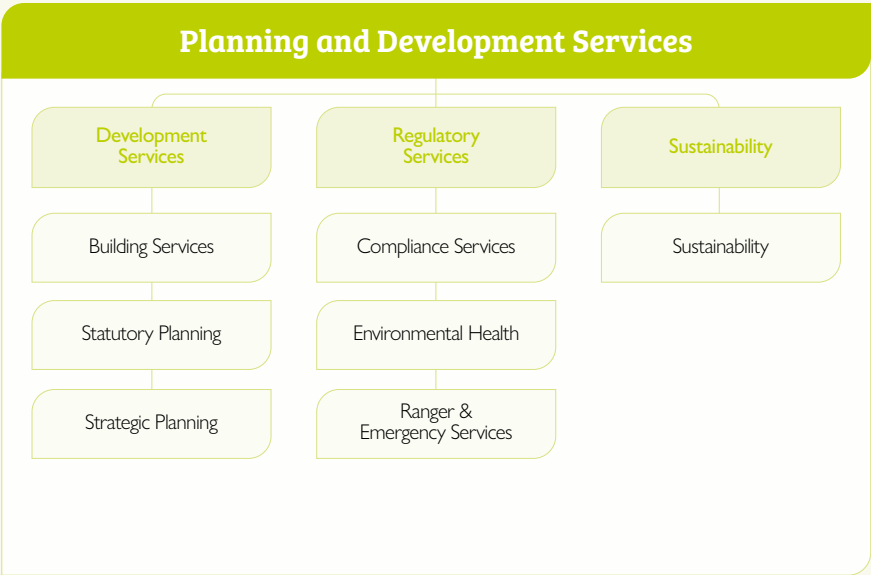


Tony Nottle

DIRECTOR
(former)

Directorate Mission:

Support the provision of City services and informed decision making through the delivery of professional and responsive advice, services and information.



Paul Needham

DIRECTOR

Directorate Mission:

Work together to make our place even better: safe, healthy, green, fair, inviting and thriving.

Our Workforce

Workplace Diversity



People with disability

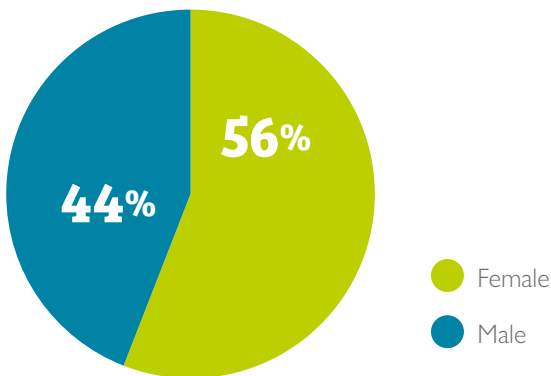


Aboriginal and Torres Strait Islander people

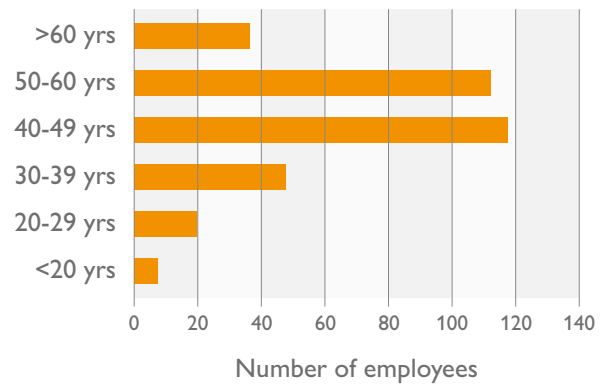


Culturally and linguistically diverse people

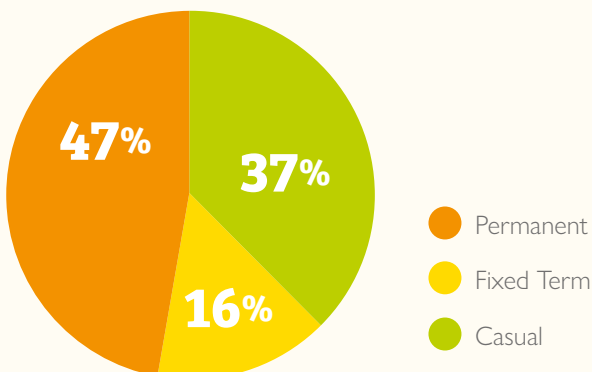
Workforce Gender



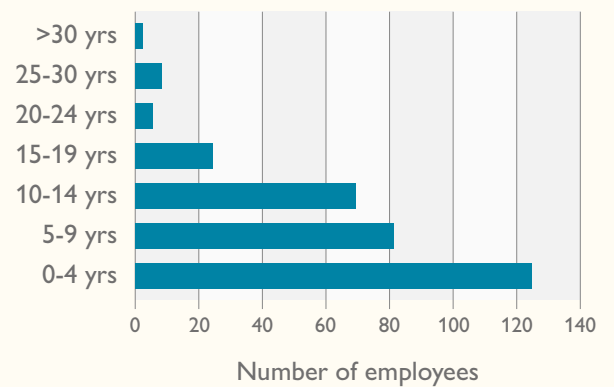
Employee Age Profile



Employment Type



Employee Length of Service



Achievements



Highlights

Coastal Adaptation Strategy: Coastal Hazard Risk management and Adaptation Plan (CHRMAP)

In February 2021 the City sought community and stakeholder feedback on the draft Coastal Hazard Risk Management and Adaptation Plan (CHRMAP), after having developed the Plan over several years. The CHRMAP has been developed to ensure the community and decision makers understand and are equipped to manage the potential future risks to private, public and community assets including our coastal wetlands.



Holiday Homes Review

The City's holiday home regulations are aimed at improving the management of holiday homes, while continuing to recognise the important role of holiday homes to our tourist economy. On 23 March 2022, Council resolved to adopt a staged approach for proposed changes to the regulation of holiday homes in the district. Stage 1 of the review introduced changes to the conditions of registration that applied to all approved Holiday Homes and introduced a Code of Conduct for occupants and their guests.

Dunsborough Precinct Structure Plan

On 25 May 2022 Council approved the draft Dunsborough Precinct Structure Plan (PSP) for advertising, the culmination of strategic planning work that commenced in 2018 with technical studies and stakeholder and community consultation. Once adopted, the PSP will guide the future development of the town centre.



Dunsborough Lakes Sporting Precinct

The \$5.1 million Dunsborough Lakes Sporting Precinct project provides for much needed sporting infrastructure and community amenity

The sports field construction was completed in 2021 and is in the growing stage. The carpark and hard court construction commenced in February 2022.



Lower Vasse River

The City progressed with Stage 1 of the removal of sediment from the Lower Vasse River to improve water quality by reducing nutrient rich sediments that contribute to the cycle of summertime algal blooms.

The City continues to work with key stakeholders to improve the health and amenity of the Lower Vasse River and has been successful in obtaining funding to continue with further stages of sediment removal.

Saltwater Busselton

In November 2021, Broad Construction was appointed to construct Saltwater Busselton (previously Busselton Performing Arts and Convention Centre).

Designed by WVA Architects Kerry Hill, Saltwater will be a multi-functional venue, catering all year round for music concerts of up to 1,000 people standing, orchestral shows, comedy, cabaret and dance performances, music recitals, business events.

With the foundations and basement complete, Saltwater Busselton is now well underway.



You Choose

The You Choose program aims to help the community develop their capacity to deliver projects and initiatives, and provides the community with increased ownership over a small portion of the City's budget.

The program was launched in September 2021 with 26 eligible submissions received. Commencing 21 January 2022, the community took part in allocating the \$100,000 budget with 1277 eligible votes received. In March 2022 Council endorsed six projects to be funded as voted by the community.





Mitchell Park Upgrade

The upgraded parkland was officially re-opened to the public in October 2021. Following consultation with the community and businesses, the design aims to improve pedestrian access to Mitchell Park, and create open green space and connection with shops and cafés.

Design features include timber viewing decks, improved lighting and improved electrical infrastructure to support events.



Progression of the City's Energy Strategy

The Council endorsed the City's participation in WALGA's Energy Sustainability and Renewables Energy project, entering into a purchase agreement with Synergy for 100% NaturalPower for all City's contestable sites.

Busselton Margaret River Airport

After Covid-19 imposed delays, the inaugural Jetstar flights from the Busselton Margaret River Airport to Melbourne finally commenced in April 2022.



Awards

Busselton was named the winner of the 2021 GWN7 Top Tourism Town Award at the 2021 Perth Airport WA Regional Tourism Conference, claiming the Gold Medal in the Top Tourism category

The City also received a commendation from the Local Government Road Safety Commission for its Hannay Lane Revitalisation Project. The project was awarded for its road safety solutions in collaboration with the community.

Community Engagement Activities

Reusable Eco Nappy Workshop

The City commenced the Reusable Eco Nappy Workshop Series in February 2021. The workshops were offered every two months to support parents and carers in reducing the amount of disposable nappies going to landfill. The survey closed on 20 October 2021 and was carried out to find out whether those who attended a workshop found it and the free nappy kit useful.

Events Strategy Review

In September 2021 the City sought community input to help shape the future of City of Busselton events. This feedback assisted the City in the review of the current Events Strategy and will guide the development and attraction of new events.

Revitalisation – Hannay Lane and Telstra Site

In August 2021 the City, in partnership with RAC, sought feedback on its Reconnect WA Initiative for the revitalisation of Hannay Lane. The 12-month trial was a great example of testing new and innovative ways to use our streets and public spaces to promote safe and vibrant communities.



Dunsborough Town Centre Upgrade – Stage 6 Naturaliste Terrace

The City sought feedback on six concept designs for Stage 6 of Dunsborough Town Centre Upgrade, for the section of Naturaliste Terrace between Dunn Bay Road and Cyrille Way. Council used community and local business submissions to guide their final decision.

Bushfire Notice Survey

The Bushfire Notice survey closed on 31 May 2021 with 1504 surveys completed plus another 174 submissions received outside of the survey. The key issues received were regarding the potential APZ standard and boundary firebreaks. Having considered the feedback, the Council decided to pause the project, with a view to recommencing in 2022/23.

Via Vasse Entry Statement

Prior to the City advising the developer to go ahead with the decommissioning of the 'Via Vasse' entry statements, the City provided residents in the area the opportunity to submit a comment or feedback on this plan.

Busselton Margaret River Airport – Draft Noise Management Plan (2022)

The City sought public comments on the draft Busselton Margaret River Airport Noise Management Plan (2022). The Plan was presented to Council and endorsed for public comment on 8 December 2021.

Bussell Highway Widening

The City sought input from residents regarding a design for widening a section of Bussell Highway (from Dolphin Road to Little Colin Street) that incorporated cycle lanes on both sides of the Highway and improved intersections.

Proposed City of Busselton Property Amendment Local Law 2021

The City sought feedback on a proposal to amend sections of the local law by updating the minimum age requirements for entry into swimming pools, updating penalties and clarifying other powers.



Key Themes



KEY THEME 1

Environment

An environment that is valued, conserved and enjoyed by current and future generations.



KEY THEME 2

Lifestyle

A place that is relaxed, safe and friendly, with services and facilities that support healthy lifestyles and wellbeing.





KEY THEME 3

Opportunity

A vibrant City with diverse opportunities and a prosperous economy.



KEY THEME 4

Leadership

A Council that connects with the community and is accountable in its decision making.





KEY THEME 1

Environment

An environment that is valued, conserved and enjoyed by current and future generations.



The Council formally adopted the City's first Coastal Hazard Risk Management and Adaptation Plan (CHRMAP). The plan provides a long-term view of coastal hazards for the City, and aims to ensure that the City is strategically well-placed to contend with those hazards. The City has been recognised for its work, winning the 2022 Planning Institute of Australia (WA) Award for Climate Change and Resilience.

The City took important steps towards improving the health of the Vasse River, with Stage 1 sediment removal works completed in May 2022. Approximately 630 tonnes of sediment was removed from between the Causeway Road Bridge and the Eastern Link Bridge (Cammilleri Bridge). Further stages of sediment removal are planned commencing autumn 2023.

Management of the City's natural areas continues to be a key focus for the City with 22,646 native tube stock planted by the City's Parks and Environment teams, Friends of Reserves and various school groups. In response to the recently developed Weeds Strategy, the City developed a weed control schedule that prioritises weed control in high conservation value areas on City managed reserves.

Ongoing community education has helped to reinforce the 'reduce, reuse, recycle' message, with an increase in the amount of solid waste diverted from landfill for the year from 25% to 30%. The City converted concrete and brick waste at the Dunsborough Waste Facility into 15,531 cubic metres of crushed concrete for road construction and drainage works, and uses solar pumps for the evaporation of septage and leachate.

The following is a report of progress against the City's corporate actions linked to Environment



Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Engineering and Technical Services	1.4	Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) Implement the Coastal Hazard Risk Management and Adaptation Plan.		The Council formally adopted the City of Busselton's CHRMAP at its ordinary meeting held on 27 July 2022, which will now inform City planning and works.
Facilities	1.6	LED Lighting Upgrades Progressively upgrade street lighting to LED to improve the energy efficiency of City owned lighting infrastructure.		Progressed as part of business as usual with Prince Street completed.
Design and Survey	1.2	Vasse River Enhancement – Bridge to Bridge Progress works to enhance the environmental value of the Lower Vasse River foreshore reserve between Peel Terrace and Strelly Street.		The City continued engagement efforts with Undalup Association to guide the progression of works.
Environmental Services	1.2	Meelup Regional Park Management Plan Complete the review of the Meelup Regional park management Plan following consultation with the community.		Review of the Meelup Regional Park Management Plan identified a need for more Aboriginal engagement. In response a Healthy Country Plan was developed by the Undalup Association. In response, the Meelup Regional Park Committee decided that a more complete review of the management plan should be undertaken in conjunction with the Aboriginal community. In the interim a desktop review of the management plan has been completed.
Sustainability	1.3	Lower Vasse River Continue to work with the Lower Vasse River Management Advisory Group to refine and implement actions to significantly improve the health and amenity of the Lower Vasse River.		The Lower Vasse River Management Advisory Group (LVRMAG) met regularly, with representation from the community, Aboriginal organisations, government agencies and GeoCatch. The group provided input into the sediment removal project, operating guidelines for managing the Lower Vasse River culvert, salinity incursion and management of the Vasse surge barrier.
	1.3	Toby Inlet Wetland and Catchment In collaboration with the community, continue to implement management strategies to improve the water quality and amenity of the Toby Inlet.		As per the Toby Inlet Waterway Management Plan, the Toby Inlet ocean entrance was opened in November 2021 and remained open all summer, leading to improved water quality in the lower part of the inlet.
	1.6	Energy Strategy Progress implementation of the City's Energy Strategy to assist the organisation in achieving real savings in all energy sources.		In November 2021, Council resolved to endorse the City's participation in the WALGA Energy Sustainability and Renewables Energy project and enter into a Power Purchase Agreement with Synergy 100% Natural Power for the City's contestable sites, commencing April 2022. A contract was also awarded to install a 40kW PV system at the Busselton airport. Future construction however of a mid-scale solar farm on Lot 27 Rendezvous Rd was put on hold with a feasibility study finding it not to be financially viable.

 Completed
  On track
  On hold
  Experiencing delays

ACHIEVEMENTS



Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Strategic Planning	1.4	<p>Coastal Adaptation strategy: Coastal Hazard Risk management and Adaptation Plan (CHRMAP)</p> <p>Undertake a period of public consultation on the draft Coastal Adaption Strategy and review community feedback prior to Council adoption of the draft strategy. Following consultation, complete the coastal adaptation strategy.</p>		The Council formally adopted the City of Busselton's CHRMAP at its ordinary meeting held on 27 July 2022.
	1.1	<p>Western Ringtail Possum Habitat</p> <p>Progress Scheme Amendment no. 49 which proposes a new special control area with the objective of protecting and enhancing Western Ringtail Possum habitat.</p>		Council resolved to defer amendment No.49 in May 2021. It is anticipated that amendment 49 will be presented to the Council during 2022/2023.
Waste Management	1.5	<p>Future Regional Waste Facility</p> <p>In conjunction with the South West Regional Waste Group (SWRWG), continue to investigate the viability and implications of establishing regional solutions that divert waste from landfill.</p>		Consultation was ongoing despite difficulties in recruiting a suitably qualified project officer.
	1.5	<p>Food Organics Garden Organics</p> <p>Explore the potential for establishing a Food Organics Garden Organics (FOGO) service, which includes identifying a possible site(s) suitable for processing the collected FOGO material.</p>		Implementation of a FOGO collection was placed on hold due to a lack of processing facilities. Focus instead shifted to the proof-of-commercial-concept Renegeri Pyrolysis Waste to Energy plant, currently being built at the Shire of Collie.

Completed
 On track
 On hold
 Experiencing delays



KEY THEME 2

Lifestyle

A place that is relaxed, safe and friendly, with services and facilities that support healthy lifestyles and wellbeing.



The City provides a broad range of facilities and services aimed at creating a great lifestyle for our community. Providing improved services for our youth was a key achievement during 2021/2022, with the establishment of the Youth Centre in Dunsborough.

A review of the City's Social Plan was completed to determine what the future community development priorities should be, with the new Community Development Plan to be presented to Council for adoption in 2022/2023. Progression of the priorities identified in the Sporting and Recreation Facilities Strategy also continued, with officers recognising the need for further targeted consultation in Dunsborough around their needs. A consultant has been engaged to undertake this task.

From a development perspective, 2021/2022 continued to present high levels of demand on City services, with 1,056 development applications received. Building approvals issued totalled 2,026. In terms of longer term planning, review of the City's Local Planning Scheme was commenced.












The management of holiday homes was a key regulatory focus, with a Draft Holiday Homes Directions Paper released for community consultation. As a result Council resolved on changes to the Holiday Homes Regulatory Framework aimed at ensuring the appropriate management of holiday homes while recognising the important role they play in our tourist economy.

In terms of City infrastructure, \$13.58M was spent on the upgrade and renewal of assets, including on roads, footpaths, cycleways, drainage and parks and ovals. Significant projects included the roundabout at the intersection of Peel Terrace and Causeway Road, Barnard Park East foreshore car park and landscaping, West Busselton sea wall, Buayanup Drain shared path, Causeway Road landscaping, POS upgrades and road widening on Kaloorup Road, Chapman Hill Road and Wildwood Road.

The following is a report of progress against the City's corporate actions linked to Lifestyle



ACHIEVEMENTS

Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Parks and Gardens	2.3	Lighting Upgrades Outdoor Playing Spaces Improve the lighting facilities at various ovals and outdoor courts to improve user safety and carrying capacity.		Lighting upgrades were progressed at Churchill Park and planning for new lighting for Vasse Oval was completed. Both projects are scheduled for completion in 2022/2023.
Recreation and Community Development	2.7	Support for Health Services Advocate for and support the provision of mental health, specialist and community health services and infrastructure in the District.		The City continued to partner with Advocacy WA and to collaborate with key stakeholders and services such as the Vasse Human Service Alliance, Valued Lives and the My Community online directory. The City also ran a number of Youth Wellbeing programs through the year. Moving forward this action will be a key focus of the City's new Community Development Plan (previously Social Plan).
	2.8	Dunsborough Playground Consult with the community to ascertain the need and location of a new playground in Dunsborough.		This will now form part of broader community and recreation master planning for Dunsborough, to be undertaken in 2022/2023.
	2.2	Social Plan Review the City's Social Plan to guide the delivery of community services.		The review of the social plan was completed, with the draft Community Development Plan 2022-2027 awaiting final approval by Council (scheduled for August 2022).
	2.3	Squash Court Facility In partnership with the Busselton Golf Club and Busselton Squash Club progress the rebuilding of the two existing squash courts at the Busselton Golf Club.		Discussions were held between Busselton Squash Club and the Busselton Golf Club, as well as the Dunsborough Districts Country Club, around a location for squash facilities. The Busselton Golf Club remains the preferred venue and discussions are ongoing.
	2.3	Sir Stewart Bovell Sport Park Develop a concept design for a future Sporting Talent Hub at Sir Stewart Bovell Sports Park Precinct.		Final concept plans were received and will be presented to Council in early 2022/2023.
	2.3	Dunsborough Country Club Extension In partnership with the Dunsborough and Districts Country Club progress the development of a multi-purpose facility at this site.		Following further review this action has been put on hold while we undertake further community and recreation master planning in Dunsborough.
Youth Services	2.6	Youth Services Plan Together with stakeholders develop a five year strategic plan for youth services.		Funding was received at the end of May 2021 and consultants appointed to consult with stakeholders and develop the plan.
	2.6	Dunsborough SHIFT Youth Crew Establish a youth crew in Dunsborough and progress plans to construct a new youth facility.		The new Youth Centre in Dunsborough was completed with the official opening scheduled for the 3 September.
Cultural Services	2.1	Reconciliation Action Plan (RAP) Implement the City's REFLECT RAP in partnership with the District's local Aboriginal community and organisations.		The RAP continued to guide the City in its reconciliation efforts, with successful NAIDOC events, the acquisition and exhibition of Aboriginal art in the City Administration Building and in project consultation, for example on the Busselton Performing Arts and Convention Centre project and the redevelopment of Barnard Park East. Engagement to review the RAP is currently underway.
	2.4	Performing Arts and Convention Centre – Operations Develop a comprehensive operational plan for the management of the Busselton Performing Arts and Convention Centre.		The draft Operational Business Plan was reviewed in January 2022.

 Completed
  On track
  On hold
  Experiencing delays

Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Engineering and Technical Services	2.10	Busseton Major Traffic Improvements Stage 1A Upgrade the roundabout at the intersection of Peel Terrace and Causeway Road.		This project was completed on 14 April 2022, in just over eight weeks.
Major Projects	2.4	Busseton Performing Arts and Convention Centre (BPACC) – Construction Construct a performing arts and convention space in the Busseton Cultural Precinct.		Stage 1 (below ground) works are almost complete and a building permit for stage 2 (superstructure) works has been approved.
	2.3	Dunsborough Lakes Sporting Precinct Construct Playing fields, a pavilion, multi-use outdoor courts and addition car parking at the Dunsborough Lakes Sports Precinct.		The playing fields are complete and in the growing stage. Hard courts are pending specialised surface and the car parking is complete. The pavilion and lighting are on hold pending the outcome of a funding application.
Design and Survey	2.11	Busseton War Memorial Relocation In consultation with stakeholders, relocate the Busseton War Memorial to Rotary Park to allow for further Busseton traffic improvement works.		The development of concept plans in discussion with the RSL progressed. A community engagement session was run in conjunction with the RSL in June 2022. Further, broader engagement is scheduled for early 2022/2023.
	2.11	Public Transport Continue to work with key stakeholders towards improving public transport services and connections across the District.		The City continued to liaise with the state government in relation to community needs, with a regular bus service into Vasse and Kealy a key focus.
	2.9	Cycleway and Shared Path Networks Improvements Progressively implement the City of Busseton Cycling and Shared Path Network Strategy 2019-2023.		Plans progressed for the construction of a shared path along Causeway Road shared path, with completion scheduled for the 2022/2023 year.
Environmental Health	2.2	Public Health Plan Following consultation with stakeholders, prepare a public health plan that meets the requirements of the Public Health Act 2016 and guides the City's overall planning for public health delivery.		Work on the development of the PHP remains in progress with epidemiology and scoping of the document complete. Stakeholder consultation will commence during 2022/23. The Public Health Plan must be complete by 2024.
Strategic Planning	2.8	Community Infrastructure Plan Develop a City wide Community Infrastructure Network Plan to assist with informing the review of the City's Development Contributions Framework.		The Community Infrastructure Plan has been finalised and will be presented to Council in 2022/2023.
	2.8	Holiday Homes Review Prepare and release for public consultation a Draft Holiday Homes directions Paper as part of the review of the Holiday Homes Regulatory Framework.		This action was completed, with community consultation undertaken between 13 August and 4 October 2021. Council subsequently considered and resolved on changes to the Holiday Homes Regulatory Framework, to be implemented in three separate stages. Stages 1 & 2 relate to the Local Law, and Stage 3 to the local planning framework.
	2.8	Local Planning Scheme Review Complete the review of the City's local planning scheme and prepare a new and replacement scheme to support planning policies.		The drafting of Local Planning Scheme No.22 is underway in line with the Planning and Development (Local Planning Scheme) Regulations and direction from the Department of Planning Lands and Heritage.

 Completed
  On track
  On hold
  Experiencing delays

ACHIEVEMENTS



Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Operations Services	2.12	Churchill Park Progressively upgrade the facilities and ovals at Churchill Park in accordance with the master plan.		Design and procurement of new sports lighting was substantially completed.
	2.11	Road Maintenance and Upgrades Continue to implement the roads maintenance program with a focus on upgrading narrow country roads.		Most road projects reached practical completion by 30th June. Exceptions included Sugarloaf Road, Gifford Road and Dunsborough Townscape Upgrade Stage 6. All of these projects are scheduled for construction in 2022/23.
	2.3	Non Potable Water Supply Continue works to enable the delivery of a non-potable water supply network to recreation spaces in the Dunsborough lakes area.		Stage 1 of the Non-Potable Water Network including bores, pump station, tanks and pipeline was completed in May 2022.
Property Leasing	2.12	Winderup Court Improvements Continue works to refurbish and improve facilities at the Winderup Court community housing complex.		Winderup Court Units continue to be upgraded when they become vacant to refurbish bathrooms, kitchens, carpets etc. To date 2 out of 7 units have had a refurbishment.
Emergency Services	2.2	Bushfire Risk Management Plan (BRMP) Complete a Treatment Schedule (Part 2) of the Bushfire Risk Management Plan.		A treatment schedule for implementation of the priorities within the Bushfire Risk Management Plan was developed.
	2.2	Fire and Community Facilities Building Continue to work with stakeholders to plan for a fire shed and community facility on City Reserve Lot 401 Balmoral Drive, Quindalup.		A request for funding within the Local Government Grant Scheme for master planning of the site was unsuccessful. Stakeholder engagement continues in preparation for future master planning and formalisation of DFES requirements and contribution opportunities.





KEY THEME 3

Opportunity

A vibrant City with diverse opportunities and a prosperous economy.



Review of the City's Economic Development Strategy was completed through the year and will drive the City's efforts in facilitating economic growth over the next five years through to 2027. Significantly the City held its first Economic Development Forum in June 2022, an event that successfully brought together industry experts with the local business community to improve collaboration and explore opportunities across industry sectors.

Commencement of Jetstar flights in April 2022 marked the beginning of many new opportunities, with a three-weekly direct connection to the east coast of Australia facilitating a strengthening of our tourism industry as well as the potential for new industries, and providing improved connections for family and friends. Demand has been high and the City is exploring additional routes with airlines. The airport also saw a significant increase in FIFO charter flights, from 15 the previous year to 27 this year. In total 69,120 passengers came through the airport.

Activation of the City's town centres continued to be a focus, with Stage 1 works to redevelop Mitchell Park completed. Private investment at the site of the Old Library Building and on the foreshore will add vibrancy to the Busselton town centre. A draft Dunsborough Precinct Structure Plan was developed to guide the future growth of the Dunsborough Town Centre. Consultation on this draft plan will be undertaken in 2022/2023. Despite the impacts of COVID-19, events continue to play an important role in creating vibrancy and activation and a review of the Events Strategy was also progressed through the year.

The following is a report of progress against the City's corporate actions linked to Opportunity



ACHIEVEMENTS

Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Airport Services	3.4	Busselton Margaret River General Aviation Precinct Identify demand and construct three general aviation hangars at the Busselton Margaret River Airport.		The WA Planning Commission approved a Class of Lease for the General Aviation precinct of up to 40 years. Tenders for the construction of up to three general aviation hangars were not awarded due to all being over budget. Officers have further reviewed the GA precinct lot design and will seek tenders for two general aviation hangars in 2022/23.
	3.4	Busselton Margaret River Airport Opportunities Continue work with stakeholders to progress aviation opportunities.		A Request for Proposal was advertised for the Commercial and Industrial precinct commercial opportunities. Responses indicated that further investment related information and understanding is required. To further progress the business development opportunities, funding was endorsed by Council for a Business Development Officer role. Due to difficulty recruiting the specialist skills the funding is proposed to be transferred to a consultancy budget.
	3.4	Busselton Margaret River Airport Expansion Continue to pursue funding to enable to construction of a new terminal at the Busselton Margaret River Airport than can cater for both domestic and international travel.		Officers continued to advocate to the State Government for financial support for a new terminal, primarily through liaison with the South West Development Commission. Proposals for the airport to be used (on construction of a new terminal) by DFES as a base for the Large Air Tanker aircraft have also been put.
Busselton Jetty Tourist Park	3.3	Busselton Jetty Tourist Park (BJTP) Complete the review of the Busselton Jetty Tourist Park Master Plan.		A high-level review of the Master Plan was completed to determine what capital works should be undertaken in 2022/23 and 2023/2024. Officers have also commenced work to assess the benefits and risks of future management options for the Park.
Design and Survey	3.3	Wadandi Track Continue to progressively develop and enhance the Wadandi Track as an important regional link for tourism and recreation.		The Wadandi Track continues to be enhanced as funds are available. Fencing of the reserve through farmland and revegetation commenced around the Marybrook area. The City is also assisting the MRBTA to prepare a revised business plan and secure approvals for clearing in critical areas.
Economic and Business Development	3.3	Australian Underwater Discovery Centre (AUDC) In partnership with the Busselton Jetty Inc. continue to support the establishment of the Australian Underwater Discovery Centre.		This project was put on hold and Busselton Jetty Inc. is now proceeding with the Village project.
	3.2	Industry Sector Analysis Implement the City's Industry Sector Analysis recommendations.		A new Economic Development Strategy (2022-27) and implementation plan was endorsed by Council which incorporated recommendations from the Industry sector analysis report.
	3.2	Old Dunsborough Boat Ramp Precinct In partnership with the community, assess the opportunity to establish a café/kiosk at the boat ramp in old Dunsborough.		This action has been put on hold while we undertake further community and recreation master planning in Dunsborough.
	3.2	Dunsborough Foreshore Café Continue to facilitate commercial investment in a café and kiosk development at the Dunsborough foreshore.		City Officers have reviewed the head lease to be executed with the State and drafted the sublease and terms of agreement to be signed by the proponent. Agreements are expected to be signed in 2022/2023.

 Completed
  On track
  On hold
  Experiencing delays



Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Events Services	3.3	Events Strategy Review and implement the City's Events Strategy.	▶	The Strategy was reviewed and is under review by the members of the Marketing and Events Reference Group, with a Council briefing booked for early 2022/2023.
	3.3	Event Attraction and Development Actively target new key events, focussing on the attraction of national level sporting and cultural events.	▶	As COVID restrictions have eased, the level of interest in hosting events in the City increased. Review of the Events Strategy recommends that a funding pool be created for targeted event attraction.
Major Projects	3.1	Mitchell Park Complete works to redevelop and enhance Mitchell Park in the Busselton City Centre.	✔	Stage 1 works have been completed.
	3.2	Busselton Foreshore Hotel Continue to facilitate the development of the 4.5 star hotel on the Busselton foreshore.	▶	Delays to works on the Hilton Project prevented the City from completing carpark and landscaping works. Designs are complete and works have been reprogrammed.
	3.3	Busselton Foreshore Redevelopment Complete works to improve landscaping and car parking facilities at Barnard Park East.	✔	Works have been completed.
Strategic Planning	3.1	Busselton Precinct Structure Plan Complete a plan to guide the overall development and enhancement of the Busselton City Centre.	⏸	Preparation of the Busselton Precinct Structure Plan has not yet commenced due to high development workloads and other priorities.
	3.1	Dunsborough Precinct Structure Plan Complete a plan to guide the overall development and enhancement of the Dunsborough Town centre.	▶	Dunsborough Precinct Structure Plan and Amendment 52 were adopted by Council for advertising on 25 May. The PSP will be advertised in August and then presented to Council before being forwarded to the WAPC towards the end of 2023.
	3.5	Rail Links to Regional Centres Continue to advocate for a light rail link or similar between Busselton and Bunbury and a rail link between Bunbury and Perth.	▶	The Public Transport Authority has confirmed that potential extension of the Perth-Bunbury rail route to Busselton will be considered as part of a feasibility study that is still in relatively early/technical phases.

Completed
 On track
 On hold
 Experiencing delays



KEY THEME 4

Leadership

A Council that connects with the community and is accountable in its decision making.



As part of increasing opportunities for the community to be involved in decision making, the City piloted a new community funding program - You Choose. The program allowed the community to submit ideas for funding, and to decide how the funding should be allocated. Council resolved on six projects to receive funding, as voted by the community. The City continues more broadly to focus on increasing its level of engagement with the community, with a dedicated community engagement officer employed through the year.

Internally, the City undertook a major restructure of its financial chart of accounts, creating a structure which better aligned to our service delivery and which will provide for improved financial analysis and reporting. The City also progressed plans to upgrade its corporate software system, TechnologyOne, to a cloud based platform and to improve its cyber security capacity.

Service and process improvement initiatives will continue to be a key focus for the City. The City, through its annual business planning, focused on its customers, its service outcomes, and

opportunities for improving service delivery. We also implemented a new process mapping solution which will be central to the roll out of a process improvement program through 2022/2023.

The City renegotiated its Enterprise Agreement with staff throughout the year, with 85.83% of staff voting to accept the new agreement. The attraction and retention of staff is critical to the achievement of the City's objectives. Like many organisations the City has seen turnover increase during the year, up from 13.14% last year to 15.57%. Compared to industry benchmarks however, the City's turnover remains low and the City continues to invest in the building of a skilled and engaged workforce.

The following is a report of progress against the City's corporate actions linked to Leadership



Primary Service Area	Primary Objective Link	Project / Action	Status	Achievements
Finance Services	4.5	Financial Health Indicators Continue to lobby for change to the Financial Health Indicators to ensure the indicators consider cash reserves and adequately reflect a local government's financial standing.		Industry consultation has been ongoing for the development of revised ratios. The City has provided submissions and is represented on a WALGA Working Group. Changes by the State Government means that financial ratios will not be included in audited financial reports, however they will continue to be used by the Department of Local Government for the calculation of the Financial Health Indicator Score.
	4.5	Rating Strategy Complete a draft rating strategy that delivers a fair and equitable rating burden and achieves long term financial plan targets.		Development of a high level strategy document was progressed to ensure the most fair and equitable rating burden in accordance with statutory rules and regulations. It is expected to be presented to Council in 2022/2023.
Governance Services	4.2	Strategic Performance Measures Develop and implement a suite of key performance indicators to assist with measuring the performance and success of the City's Strategic Community Plan.		Other priorities and turnover of staff delayed progress against this key action. In particular the focus of relevant staff has been on progressing service and process improvement initiatives. This action will be carried over to 2022/2023.
	4.1	You Choose Community Grants Program Implement the pilot You Choose Community Grants funding program to improve community engagement.		The You Choose Program attracted a total of 26 eligible projects, with 1277 eligible votes cast by the community. Council endorsed the six projects to be funded as voted by the community, allocating almost in full the \$100,000.
	4.2	Service Improvement Review Establish a service catalogue and commence a process of continuous improvement in relation to service delivery.		A draft service catalogue was developed and service review and analysis commenced. A new process mapping tool is being utilised to map selected processes and identify improvements. Workshops with staff across service areas commenced the identification of opportunities for improvement - both quick wins and future opportunities.
Information Services	4.4	Software Upgrades Upgrade the current Office software suite with Office 365 to improve collaboration and resilience of systems.		Teams roll-out was completed for chat / videoconferencing, with further functionality provided as required. The rollout of OneDrive commenced.
	4.4	Systems Improvement Implement improvements to the City's corporate IT system to ensure it meets organisation needs and provides for organisational efficiency.		The Chart of Accounts upgrade took significant effort through the year and was launched for 2022/2023. Preparatory work for the TechnologyOne SaaS migration progressed User Acceptance Testing to begin in 2022/2023.
Public Relations & Community Engagement	4.1	Community Engagement Framework Finalise the City's community engagement framework and embed the framework across the organisation.		A focused Community Engagement Officer was employed in April 2022 to progress the roll-out of the framework and its principles across the organisation. This is ongoing.
	4.4	Website Improvements Refresh the City's intranet to improve employee communication and refresh City websites for the airport and library.		The City's Intranet was redeveloped and launched with new features including a weekly CEO Message, regular organisational news updates and project updates.

 Completed
  On track
  On hold
  Experiencing delays

Performance Indicator Results

Performance indicators are adopted each year as part of the City’s rolling four year Corporate Business Plan (CBP). The performance indicators are monitored regularly to ensure plans, strategies and services are effectively managed and delivered. The information below provides a snapshot of performance indicator results for 2020-2021.

	Measure	Target/Trend	Result	Notes
Corporate Business Plan Progress	Percent of actions achieving milestones or targets	>90%	84.4%	The target of 90% was not achieved due to a number of actions experiencing delays, mainly associated with approvals, third party engagement, or supply chain issues. These do not present a significant risk to the achievement of organisational objectives and a change to the measure for future reporting has been adopted to focus reporting on off track / high risk items.
Financial Ratios	Standard Benchmark achieved as required by the Integrated Planning and Reporting Advisory Standard	100% of ratios achieved	50%	
			Operating Surplus Ratio Target not achieved	The operating surplus ratio continues to be impacted by the City's increasing asset base and corresponding value of the (non-cash) depreciation expense.
			Current Ratio Target not achieved	Cash reserves are not included in current ratio calculations. If included the city would have achieved well over the required standard.
			Debt service coverage ratio Target achieved	The basic standard for debt service is between 2 and 5. The ratio result of 4.8 means the City is within the required standard.
Own Source Revenue Ratio Target achieved	The City achieved the target ratio of 0.9, only marginally below the 0.9 benchmark.			
Asset Ratios	Standard Benchmark achieved as required by the Integrated Planning and Reporting Advisory Standard	90 - 100%	79.1%	During the year the City undertook its 5 yearly revaluation of all Land, Buildings and Infrastructure, resulting in a net increase in asset values, and a higher than forecast depreciation expense. Additionally some capital works were deferred due to supply chain issues, impacting on the total capital renewal and replacement expenditure.
Airport Services	(i) Net position compared to budget	Budget achieved	Net position better than budget	The net operating position for the BMRA for the 2021/22 financial year is a surplus of \$1,802,937 excluding the airline attraction program and depreciation. The net operating surplus including depreciation is \$1,118,483.
	(ii) Charter and Regular Passenger Transport (RPT) numbers	Increasing	Increasing Passenger numbers = 69,120	Passenger numbers increased from 40,469. Jetstar RPT services between Busselton and Melbourne commenced in April 2022.
Geographic Leisure Centre	(i) Net cost compared to budget	Budget achieved	Net cost marginally above budget	Challenged by COVID-19 & competition, management considered market conditions and made ongoing changes to programs & services that resulted in a net position only marginally above budget (and less than budget when excluding depreciation).
	(ii) Member numbers	Stable	Decrease 1890 members	Member numbers decreased from 2,116 in previous year; attributed to member confidence resulting from COVID-19 and increased providers.
	(iii) Member retention – average number of members renewing membership within 12 months of expiry date	55% Target	100%	Changes in Membership promotions to run at select times, increased advertising and connecting with customers has improved retention.



	Measure	Target/Trend	Result	Notes
Busselton Jetty Tourist Park	Net cost compared to budget	Budget achieved	Net position better than budget	A surplus position of \$770,046 was achieved, \$408,137 ahead of budget (note: budget was amended to account for COVID-19 impacts). Occupancy for all accommodation categories was 60.64%, slightly higher than the previous year's 57.66%.
Complaints	(i) Number of complaints received per head of population	Decreasing	Decrease 1:2,414	The number of complaints per head of population decreased from 1:1,120.
	(ii) Average time taken to resolve complaints recorded	Decreasing	Decrease 33 days	Average time has slightly decreased from 34 to 33 days
Waste	Percent of solid waste diverted from landfill (recycled/reused)	25%	30.0%	Result of 30.0% meets the target and is consistent for a residential two bin system.
Development Assessment	(i) 21 calendar days to complete simple development applications	90% achieved	28%	The Development Application workload has continued to be high and there has been a higher than expected turn over in staff. There has also been an increase in the number of complex and/or controversial applications.
	(ii) 42 calendar days to complete standard development applications	80% achieved	13.5%	
	(iii) 70 calendar days to complete complex development applications	70% achieved	20%	
Energy Use	Energy plan targets met	By 2030, the City's corporate carbon emissions per capita are 50% less than 2017-2018 emission levels	On track 37.7% less than 2017-2018 levels	In 2021/22, the City used 4,792,106 kWh of electricity. In total, the City either directly or indirectly sourced 16.5% of its electricity from renewable energy.
Safety	(i) Lost time injuries (LTIs)	< 10	16 LTIs	The majority of the injuries suffered were related to body stressing and strains.
	(ii) Lost time injury frequency rate (LTIFR)	< 17	27.8	The LTIFR determines the number of lost-time injuries within a given period, relative to the total number of hours worked.

Forward Planning



KEY THEME 1

Environment

- **Lower Vasse River**
Stage 2 Sediment Removal
- **Meelup Regional Park**
Complete the review of the Meelup Regional Park Management Plan following consultation with the community



KEY THEME 2

Lifestyle

- **Dunsborough Community and Recreation Master Planning**
Consult with the community and plan for recreation facilities and community amenity
- **Saltwater Busselton**
Continue with the construction programme and operational planning
- **Holiday Home Regulation Review**
Continue with changes to the Holiday Homes Regulatory Framework



KEY THEME 3

Opportunity

- **Busselton Precinct Structure Plan**
Progress with a plan to guide the overall development and enhancement of the Busselton City Centre
- **Dunsborough Precinct Structure Plan**
Finalise the Precinct Structure Plan for Dunsborough
- **Economic Development Strategy**
Implement the City's Industry Sector Analysis recommendations from the new Economic Development Strategy



KEY THEME 4

Leadership

- **Service Improvement Review**
Progress process improvement program to improve service delivery and knowledge retention
- **Rating Strategy**
Complete a rating strategy that delivers fair and equitable rating burden and achieves long term financial plan targets

Additional Statutory Information



Disability Action and Inclusion Plan (DAIP)

The role of Disability Access and Inclusion Plan (DAIP) is an important way of ensuring the City of Busselton continue to improve access and inclusion outcomes for people with disability.

Collecting information about the effectiveness of DAIPs through a Progress Report is a requirement of the *Disability Services Act 1993*. Areas of interest for the 2021/2022 reporting period include:

The City continued its trainee position specifically designed to give people with a disability an opportunity for employment and to develop workplace skills.

Training workshops and assessment material were developed to promote awareness and education for personnel working in the disability space.

The Library provided a variety of sitting and standing tasks, aids such as stools,

trolleys and adjustable tables, and tasks of varying complexity to keep volunteers comfortable and engaged.

10 community groups received a 'Club Renovation Toolkit' which encompasses 8 information modules.

The City established the SW Regional Access and Inclusion Network (AIN). This is a network group for all Community Development Officers (LGA's) to meet and share resources and information. It will serve as a support network in achieving the DAIP requirements.

The DAIP undertook a review of the City's complaint process after it was

identified that a complaint had not been adequately addressed. The review led to some streamlining of information on the City's website.

An Inclusive Checklist was developed to assist event organisers/ venue managers with preparation for an event.

The City's DAIP reference group assessed and provided advice on a number of projects during the year, including plans for the King Street Coastal Nodes Project, the upgrade to Mitchell Park, the extension to the Busselton Library, Dunsborough Townscape Upgrades and the Busselton Performing Arts and Convention Centre.



State Records Act Compliance



Evaluation of Recordkeeping Plan and Systems

The review of the City's Recordkeeping Plan was approved by the State Records Commission in November 2021 for a further five years.

Evaluation of relevant policies and procedures occurred as part of this review. Recommendations for improvement were identified and will be progressed before the next review.

The City's electronic document and records management system ECM is continuously reviewed and developed to improve efficiency for capture, document retrieval, storage and retention of corporate records.

New workflows were created in 2021 which help streamline the flow of information.

As part of a broader Information Technology strategy the system will be upgraded within the next 6 months and will move to the Cloud.

Evaluation of the recordkeeping training program

Reviews of the training program are carried out periodically and training is customised to meet specific areas needs.

Online training feedback forms have been developed to assess the program and incorporate any changes required to the delivery of training.

Functionality focussed training will be developed prior to the upgrade and throughout the year to incorporate changes resulting from system enhancements to further assist staff.

Recordkeeping induction and training program

New employees are informed of their recordkeeping responsibilities as part of the City's online induction program. A total of 46 inductions were completed during 2021/2022.

Where relevant, one to one Records induction and ECM system training are provided to staff within the first 1-2 weeks of commencing their employment. A total of 39 new staff were trained in the use of the ECM during 2021/2022.

Support is provided by way of one to one or group training. Internal reference guides and newsletters are all accessible via the Intranet with additional updates sent via email. Requests for assistance with recordkeeping and systems are tracked through a service desk program.

Other Statutory Information



Freedom of Information

The City received 8 new freedom of information (FOI) applications during the 2021-2022 financial year. Nine applications were finalised, including 1 that was carried forward from the previous year. Of the 8 new applications received, 2 were withdrawn. These statistics relate to valid applications only and do not include FOI enquiries that were either resolved outside the FOI process or did not eventuate in a valid application being received.

Complaints

A register of complaints records all complaints of minor breaches by Council members in relation to an alleged contravention of a rule or conduct or the contravention of a local government's local law.

The City received no complaints within the period under review.

This comment is in relation to complaints that are minor breach in nature only.

Employee Remuneration

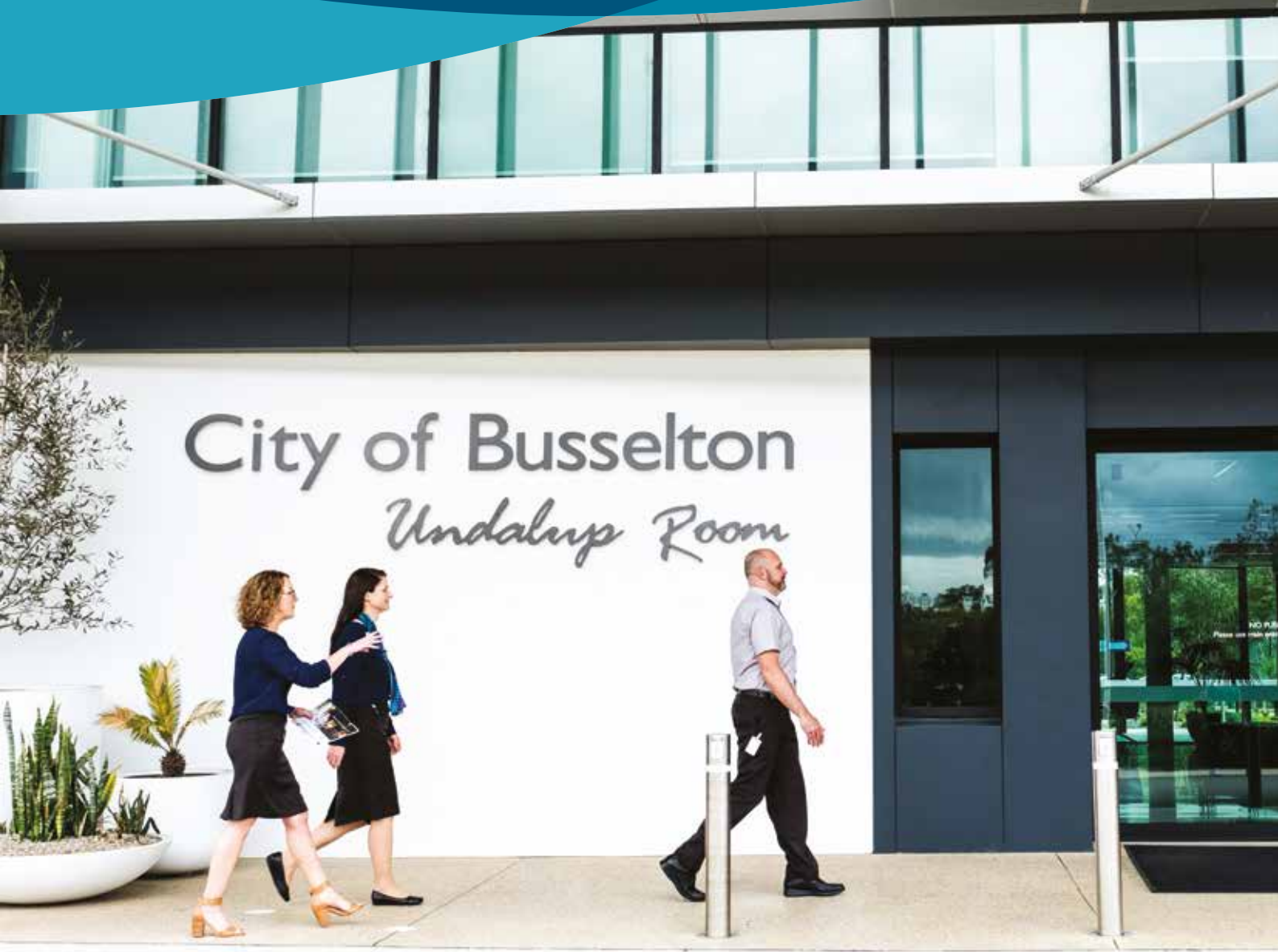
The Chief Executive Officer's remuneration package totalled \$354,242.

Employees entitled to an annual salary of \$130,000 or more are detailed by number below.

130,000 - 139,999	9 employees
140,000 - 149,999	0 employees
150,000 - 159,999	0 employees
160,000 - 169,999	1 employees
170,000 - 179,999	0 employees
180,000 - 189,999	0 employees
190,000 - 199,999	4 employees

Financial Report

For the year ended 30 June 2022



Financial Sustainability

The City of Busselton has continued to improve on its financial performance over the year under review.

During the 21/22 financial year the Council endorsed a Financial Sustainability Plan to ensure that the City remained in a strong financial position while providing appropriate services to the Community.

Over the past two years, the Annual Report indicated three key measures that the City of Busselton would look at financial performance and reporting.

These were -

1. Lobby and advocate for a more appropriate fit for purpose set of financial ratios that includes discretionary reserves and grant funding.
2. Review the rates of depreciation to ensure the Operating Surplus Ratio is more accurate and reflective of actual operations.
3. Further consider Council's previous practice of transferring surplus funds to reserve.

Pleasingly, lobbying efforts of the City of Busselton and the local government industry have been successful with the Local Government Minister, John Carey MLA announcing the first tranche of regulatory amendments to enable the Model Financial Statements, the Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022 (the Regulations), to come into effect.

More specifically, the changes remove the requirement to provide annual financial ratios and an auditor's opinion on the financial ratios in relation to significant adverse trends. These changes have recognised the need for specific amendments and fit for purpose model financial statements. Details regarding the Amendments are available by visiting the

Department of Local Government Sport and Cultural Industries website at Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022 (dlgsc.wa.gov.au)

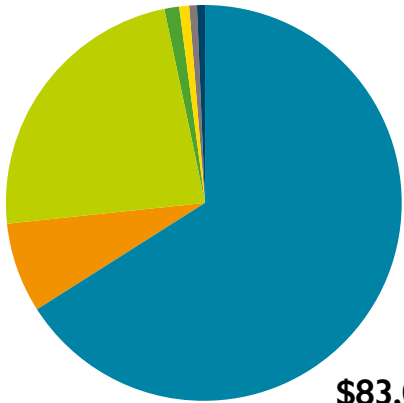
The City has already reviewed its levels of depreciation, however the revaluation of City Assets throughout the 2021/22 financial year has effectively increased the value of the City's Assets, therefore increasing overall depreciation.

Over the ensuing 12 months, the City will also be reviewing its cash reserves with a potential to rationalise and reaffirm the purpose of each reserve.

Over the 2021/22 financial year, the City has continued to maintain a healthy balance in cash backed reserves with \$71.18M as at 30 June 2022 .



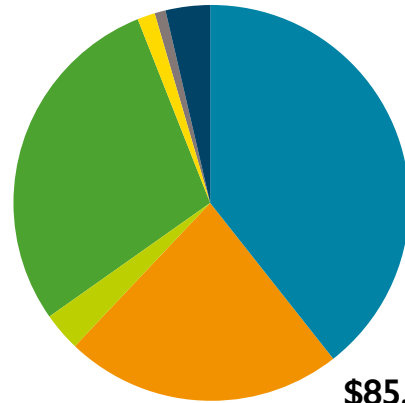
Revenue From Ordinary Activities



\$83,060,414

65.96% Rates.....	54,785,774
7.42% Operating Grants, Subsidies and Contributions.....	6,166,651
23.37% Fees and Charges.....	19,407,734
1.21% Interest Earnings.....	1,004,063
0.93% Other Revenue.....	771,797
0.56% Gain on Sale of Non-Current Assets Held for Sale.....	461,893
0.56% Reversal of Asset Write Off.....	462,502

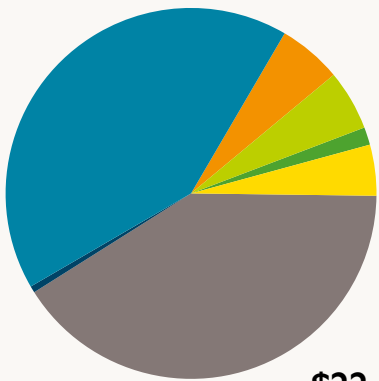
Expenses From Ordinary Activities



\$85,645,837

39.52% Employee Costs.....	33,845,687
22.54% Materials and Contracts.....	19,305,656
3.21% Utility Charges.....	2,750,011
28.64% Depreciation.....	24,526,198
1.45% Interest Expenses.....	1,237,620
0.92% Insurance Expenses.....	783,825
3.73% Other Expenditure.....	3,196,840

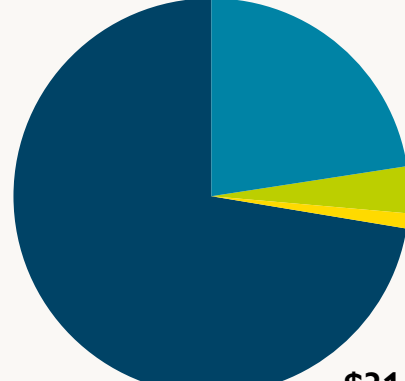
Total Capital Expenditure by Infrastructure Class



\$22,623,150

41.83% Roads.....	9,462,386
5.56% Bridges.....	1,258,488
5.24% Car Parks.....	1,185,864
1.52% Drainage.....	343,693
4.40% Cycleways & Footpaths.....	996,171
41.01% Parks, Gardens & Reserves.....	9,277,590
0.44% Airport & Industrial Parks.....	98,958

Capital Expenditure by Class



\$31,234,477

22.66% Land & Buildings.....	7,078,870
3.61% Plant and Equipment.....	1,126,898
1.30% Furniture and Equipment.....	405,559
72.43% Infrastructure.....	22,623,150



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Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 City of Busselton

To the Councillors of the City of Busselton

Opinion

I have audited the financial report of the City of Busselton (City) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, and Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2022 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 below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to

the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer of the City is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the 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
- 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.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the 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 financial report. 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.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Busselton for the year ended 30 June 2022 included in the annual report 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 financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 November 2022

City of Busselton

Financial Report

For the Year Ended 30 June 2022

*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 30 June 2022 is based on proper accounts and records to present fairly the financial position of the City of Busselton at 30 June 2022 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 14th day of November 2022



Paul Needham
Acting Chief Executive Officer

Statement of Comprehensive Income by Nature or Type

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Revenue				
Rates	27(a)	54,785,774	54,933,780	52,646,781
Operating Grants, Subsidies and Contributions		6,166,651	4,730,088	6,986,817
Fees and Charges	26(c)	19,407,734	18,102,218	17,412,051
Interest Earnings	2(a)	1,004,063	609,250	1,120,191
Other Revenue		771,797	414,950	551,451
Gain on Finance Sublease		0	0	2,786,007
Gain on Sale of Non-Current Assets Held for Sale		461,893	0	0
Reversal of Asset Write Off		462,502	0	0
		83,060,414	78,790,286	81,503,298
Expenses				
Employee Costs		(33,845,687)	(34,562,209)	(32,762,836)
Materials and Contracts		(19,305,656)	(20,245,296)	(16,560,581)
Utility Charges		(2,750,011)	(2,774,773)	(2,651,097)
Depreciation	10(a)	(24,526,198)	(24,957,238)	(24,607,001)
Interest Expenses	2(b)	(1,237,620)	(1,262,247)	(1,192,417)
Insurance Expenses		(783,825)	(777,707)	(748,751)
Other Expenditure		(3,196,840)	(7,517,880)	(832,615)
		(85,645,837)	(92,097,350)	(79,355,298)
		(2,585,423)	(13,307,064)	2,148,000
Non-Operating Grants, Subsidies and Contributions		24,801,422	34,846,780	20,309,932
Profit on Asset Disposals		68,489	46,714	148,677
Loss on Asset Disposals		(748,170)	(65,149)	(521,958)
Fair Value Adjustments to Financial Assets at Fair Value Through Profit or Loss		11,520	0	0
		24,133,261	34,828,345	19,936,651
Net result for the period		21,547,838	21,521,281	22,084,651
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in revaluation surplus		116,968,093	0	0
Total other comprehensive income		116,968,093	0	0
Total comprehensive income for the period		138,515,931	21,521,281	22,084,651

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

Statement of Financial Position

	Note	2022 Actual \$	2021 Actual \$
Current Assets			
Cash and Cash Equivalents	3	23,655,454	17,108,235
Trade and Other Receivables	5	3,977,631	3,793,737
Other Financial Assets	4(a)	74,677,873	62,059,374
Inventories	6	935,800	936,902
Finance Lease Receivables	5.1	230,175	217,910
Other Assets	7(a)	367,383	197,380
Non-Current Assets Held for Sale	7(b)	0	2,035,508
Total Current Assets		103,844,316	86,349,046
Non-current Assets			
Trade and Other Receivables	5	540,050	393,784
Other Financial Assets	4(b)	1,608,066	481,283
Property, Plant and Equipment Infrastructure	8 9	198,219,172 653,437,006	135,213,353 580,752,889
Finance Lease Receivables	5.1	7,704,476	7,698,983
Right of Use Assets	11(a)	342,734	811,327
Total Non-current Assets		861,851,504	725,351,619
Total Assets	26(d)	965,695,820	811,700,665
Current Liabilities			
Trade and Other Payables	12	8,670,757	11,121,259
Contract Liabilities	13.1	1,603,261	2,521,219
Grant Liabilities	13.2	1,396,224	988,563
Lease Liabilities	29(e)	253,212	492,042
Borrowings	14	4,330,300	3,020,442
Employee Related Provisions	15	5,911,972	5,502,681
Other Provisions	16	0	430,000
Total Current Liabilities		22,165,726	24,076,206
Non-current Liabilities			
Contract Liabilities	13.1	7,679,299	7,888,354
Grant Liabilities	13.2	5,623,503	4,276,558
Lease Liabilities	29(e)	188,483	439,461
Borrowings	14	41,844,638	25,247,254
Employee Related Provisions	15	620,893	715,485
Total Non-current Liabilities		55,956,816	38,567,112
Total Liabilities		78,122,542	62,643,318
Net Assets		887,573,278	749,057,347
Equity			
Retained Surplus		475,096,147	461,812,090
Reserves – Cash/ Financial Asset Backed	3	71,183,341	62,919,560
Revaluation Surplus	17	341,293,790	224,325,697
Total Equity		887,573,278	749,057,347

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

Statement of Changes in Equity

	Retained Surplus	Reserves Cash Backed	Revaluation Surplus	Total Equity
Note	\$	\$	\$	\$
Balance as at 1 July 2020	442,749,115	59,897,884	224,325,697	726,972,696
Changes in Accounting Policy	0	0	0	0
Correction of Errors	0	0	0	0
Restated Balance	442,749,115	59,897,884	224,325,697	726,972,696
<u>Comprehensive Income</u>				
Net Result for the period	22,084,651	0	0	22,084,651
Other Comprehensive Income	0	0	0	0
Total Comprehensive Income	22,084,651	0	0	22,084,651
Transfer from / (to) Reserves	(3,021,676)	3,021,676	0	0
Balance as at 30 June 2021	461,812,090	62,919,560	224,325,697	749,057,347
<u>Comprehensive Income</u>				
Net Result	21,547,838	0	0	21,547,838
Changes on Revaluation of Non-Current Assets	0	0	116,968,093	116,968,093
Total Comprehensive Income	21,547,838	0	116,968,093	138,515,931
Transfer from / (to) Reserves	(8,263,781)	8,263,781	0	0
Balance as at 30 June 2022	475,096,147	71,183,341	341,293,790	887,573,278

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

Statement of Cash Flows

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash Flows from Operating Activities				
Receipts				
Rates		55,566,251	54,747,292	53,316,359
Operating Grants, Subsidies and Contributions		5,875,276	4,980,034	7,331,156
Fees & Charges		19,071,146	18,268,448	17,676,719
Interest Earnings		1,004,063	609,250	1,120,191
Goods and Services Tax		7,405,825	5,000,000	5,926,791
Other Receipts		4,878,064	623,621	921,849
		<u>93,800,625</u>	<u>84,228,645</u>	<u>86,293,065</u>
Payments				
Employee Costs		(33,995,104)	(34,562,139)	(32,427,199)
Materials and Contracts		(23,418,262)	(20,203,202)	(16,008,700)
Utility Charges		(2,750,011)	(2,774,773)	(2,651,097)
Interest Expenses		(1,237,620)	(1,262,247)	(1,192,417)
Insurance Expenses		(783,825)	(777,707)	(748,751)
Goods and Services Tax		(7,324,129)	(5,000,000)	(5,986,151)
Other Payments		(5,214,040)	(7,517,880)	(377,712)
		<u>(74,722,991)</u>	<u>(72,097,948)</u>	<u>(59,392,027)</u>
Net Cash Provided by / (used in) Operating Activities	18	<u>19,077,634</u>	<u>12,130,697</u>	<u>26,901,038</u>
Cash Flows from Investing Activities				
Payment for Purchase of Property, Plant & Equipment		(8,995,166)	(26,545,804)	(5,294,071)
Payment for Construction of Infrastructure		(22,623,149)	(38,334,501)	(22,056,714)
Non-Operating Grants, Subsidies and Contributions		12,646,661	25,765,853	11,951,206
Proceeds from Sale of Property, Plant and Equipment		257,564	776,071	647,517
Proceeds from Sale of Non-current Asset Held for Sale		2,500,000	0	0
Proceeds from Financial Assets at Amortised Costs – Term Deposits		(12,500,000)	9,500,000	(11,500,000)
Proceeds from Self Supporting Loans		91,238	267,033	66,867
Net Cash Provided by / (used In) Investing Activities		<u>(28,622,852)</u>	<u>(28,571,348)</u>	<u>(26,185,195)</u>
Cash Flows from Financing Activities				
Repayment of Borrowings		(3,417,757)	(3,839,420)	(3,043,263)
Payments of Principal Portion of Lease Liabilities		(489,806)	(489,199)	(565,649)
Advances to Community Groups		(1,325,000)	(5,450,000)	(110,000)
Proceeds from New Borrowings		21,325,000	15,450,000	110,000
Net Cash Provided By / (used In) Financing Activities		<u>16,092,437</u>	<u>5,671,381</u>	<u>(3,608,912)</u>
Net Increase / (Decrease) in Cash Held		6,547,219	(10,769,270)	(2,893,069)
Cash at Beginning of Year		17,108,235	59,657,456	20,001,304
Cash and Cash Equivalents at the End of the Year	18	<u>23,655,454</u>	<u>48,888,186</u>	<u>17,108,235</u>

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

Rate Setting Statement

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Net current assets at start of financial year – surplus / (deficit)	28(b)	2,448,380	2,448,380	473,794
		2,448,380	2,448,380	473,794
<u>Operating Activities</u>				
<u>Revenue from operating activities (excluding rates)</u>				
Rates (Excluding General Rates)		606,213	604,392	587,545
Operating Grants, Subsidies and Contributions		6,166,651	4,730,088	6,986,817
Fees and Charges		19,407,734	18,102,218	17,412,051
Interest Earnings		1,004,063	609,250	1,120,191
Other Revenue		771,797	414,950	551,451
Gain on Finance Sublease		0	0	2,786,007
Profit on Asset Disposals		68,489	46,714	148,677
Gain on Sale of Non-Current Assets Held for Resale		461,893	0	0
Reversal of Asset Write Off		462,502	0	0
Fair Value Adjustment to Financial Assets through Profit or Loss		11,520	0	0
		28,960,862	24,507,612	29,592,739
<u>Expenditure from operating activities</u>				
Employee Costs		(33,845,687)	(34,562,209)	(32,762,836)
Materials and Contracts		(19,305,656)	(20,245,296)	(16,560,581)
Utility Charges		(2,750,011)	(2,774,773)	(2,651,097)
Depreciation		(24,526,198)	(24,957,238)	(24,607,001)
Interest Expenses		(1,237,620)	(1,262,247)	(1,192,417)
Insurance Expenses		(783,825)	(777,707)	(748,751)
Other Expenditure		(3,196,840)	(7,517,880)	(832,615)
Loss on Asset Disposals		(748,170)	(65,149)	(521,958)
		(86,394,007)	(92,162,499)	(79,877,256)
Non-cash amounts excluded from operating activities	28(a)	13,070,869	16,366,860	15,007,990
Amount Attributable to Operating Activities		(44,362,276)	(51,288,027)	(35,276,527)
<u>Investing activities</u>				
Non-operating grants, subsidies and contributions		24,801,422	34,846,780	20,309,932
Proceeds from disposal of assets		2,757,564	776,071	647,517
Purchase of property, plant and equipment	8 (a)	(8,611,327)	(26,537,397)	(5,396,873)
Purchase and construction of infrastructure	9 (a)	(22,623,150)	(38,334,501)	(22,056,717)
Amount attributable to investing activities		(3,675,490)	(29,249,047)	(6,496,141)
<u>Financing activities</u>				
Advances to community groups	29 (a)	(1,325,000)	(5,450,000)	(110,000)
Repayment of advances to community groups	29 (a)	91,240	267,033	66,867
Repayment of borrowings	29 (a)	(3,417,758)	(3,839,418)	(3,043,263)
Repayment of lease liabilities		(489,807)	(489,199)	(498,833)
Proceeds from new borrowings	29 (a)	21,325,000	15,450,000	110,000
Transfers to reserves and restricted assets		(68,303,015)	(22,130,972)	(32,870,825)
Transfers from reserves and restricted assets		43,870,975	41,070,043	28,034,072
Amount attributable to financing activities		(8,248,367)	24,877,487	(8,311,982)
Surplus/ (deficiency) before imposition of general rates		(53,837,753)	(53,211,207)	(49,610,856)
Total amount raised from general rates	27 (a)	54,179,561	54,329,388	52,059,236
Surplus / (deficit) after imposition of general rates	28 (b)	341,808	1,118,181	2,448,380

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

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1. BASIS OF PREPARATION

Basis of preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the Local Government Act 1995 read with the Local Government (Financial Management) Regulations 1996 prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the City to measure any vested improvements at zero cost. 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 financial 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.

The local government reporting entity

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Judgements and 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure

2. Revenue and Expenses

Revenue Recognition Policy

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	Timing of revenue recognition
Rates	<ul style="list-style-type: none"> General rates & rates charged for specific defined purposes. 	When rates notice is issued.
Operating Grants, Subsidies and Contributions	<ul style="list-style-type: none"> Community events, minor facilities, research, design, planning evaluation and services. General appropriations and contributions with no reciprocal commitment. 	<p>Income from grants that are enforceable and with sufficiently specific performance obligations is recognised as the City satisfies its obligations in the grant agreements.</p> <p>Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when the City has an unconditional right to receive cash which usually coincides with receipt of cash.</p>
Non-Operating Grants, Subsidies and Contributions	<ul style="list-style-type: none"> Construction or acquisition of recognisable non-financial assets to be controlled by the local government. 	Capital grants are recognised as income as the City satisfies its obligations in the grant agreements.
Fees and Charges	<ul style="list-style-type: none"> Building, planning, development and animal management, having the same nature as a licence regardless of naming. Compliance safety check. Regulatory food, health and safety. Kerbside collection service. Waste treatment, recycling and disposal service at disposal sites. Permission to use facilities and runway. Gym and pool membership. Cemetery services, library fees, reinstatements and private works. Aviation fuel, kiosk and visitor centre stock. Fines issued for breaches of local laws. 	At a point in time (or over a relatively short period of time) when the services have been provided and payments are received.
Other Revenue	<ul style="list-style-type: none"> Sale of scrap materials. Insurance claims. Commissions on licencing and ticket sales. 	At a point in time when the goods have been transferred and payments are received, or upon receipt of funds.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
2. Revenue and Expenses (Continued)			
(a) Revenue (Continued)			
Revenue from Statutory Requirements			
Revenue from statutory requirements was recognised during the year for the following nature or types of goods or services:			
General rates	54,179,561	54,329,388	52,059,236
Specified area rates	606,213	604,392	587,545
Statutory permits and licences	1,180,350	1,153,812	1,315,816
Fines	57,130	85,950	84,317
Developer contributions	785,269	755,981	958,602
Public open space contributions	0	10,140	745,999
	56,808,523	54,933,780	55,751,515
Assets and services acquired below fair value			
Contributed assets	12,518,962	5,600,000	9,424,331
	12,518,962	5,600,000	9,424,331
Interest Earnings			
- Reserve Funds	224,316	125,000	337,120
- Other Funds	344,876	75,000	312,408
- Other Interest Revenue	434,871	409,250	470,663
	1,004,063	609,250	1,120,191
(b) Expenses			
Auditors Remuneration			
- Audit of the Annual Financial Report	56,820	49,900	41,000
- Other Services Certifications	5,900	2,500	3,835
	62,720	52,400	44,835
Interest Expenses (Finance Costs)			
Long Term Borrowings (refer Note 29(a))	1,206,769	1,233,787	1,140,572
Lease Interest	30,852	28,460	51,845
	1,237,620	1,262,247	1,192,417

FINANCIAL REPORT
for the year ended 30 June 2022

Notes to and forming part of the Financial Report

	Note	2022 Actual \$	2021 Actual \$
3. Cash and Cash Equivalents			
Unrestricted		29,696	5,414,518
Restricted		23,625,758	11,693,717
		<u>23,655,454</u>	<u>17,108,235</u>
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents - restricted		23,625,758	11,693,717
- Financial Assets at amortised cost – Term Deposits	4	74,500,000	62,000,000
		<u>98,125,758</u>	<u>73,693,717</u>
Reserves – cash/financial asset backed	30	71,183,341	62,919,560
Cash set aside in Lieu of Parking		358,943	275,602
Cash set aside in Lieu of Public Open Space		1,410	381,410
Cash set aside for Roadwork within specific areas, being funds given as a condition of subdivision/development		870,368	1,122,046
Cash set aside, being unspent specific purpose Government Grants	13	7,019,727	5,265,121
Cash set aside, being Unspent Loan Funds	29(c)	14,366,377	49,341
Cash set aside for Sundry Restricted		256,155	256,155
Cash set aside for Deposits & Bonds	12	4,069,438	3,424,482
		<u>98,125,758</u>	<u>73,693,717</u>

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 original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours' notice with no loss of interest.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted Financial Assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement.

Details of restrictions on financial assets can be found at Note 3.

	Note	2022 Actual \$	2021 Actual \$
4. Other Financial Assets			
(a) Current Assets			
Financial assets at amortised cost		74,677,873	62,059,374
		74,677,873	62,059,374
Other Financial Assets at Amortised Costs			
Self-supporting loans		177,873	59,374
Term Deposit	3	74,500,000	62,000,000
		74,677,873	62,059,374
(b) Non-Current Assets			
Financial assets at amortised cost		1471,909	356,646
Financial assets at fair value through profit and loss		136,157	124,637
		1,608,066	481,283
Financial assets at amortised cost			
Self-supporting loans		1,471,909	356,646
		1,471,909	356,646
Financial assets at fair value through profit and loss			
Units in Local Government House Trust		136,157	124,637
		136,157	124,637

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 29(a) as self-supporting loans. Fair value of financial assets at fair value through profit and loss is determined from the net asset value of the units held in trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The City classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Fair values of non-current financial assets at amortised cost are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates.

Interest received is presented under cash flows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit and loss

The City classifies the following financial assets at fair value through profit and loss:

- Debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- Equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

	2022 Actual \$	2021 Actual \$
5. Trade and Other Receivables		
Current		
Rates Receivable	1,017,639	1,458,200
Rates Receivable – Pensioners	21,187	22,432
Trade and Other Receivables	2,319,748	1,612,352
GST Receivable	619,057	700,753
	3,977,631	3,793,737
Non-Current		
Rates Receivable – Pensioners	344,503	327,669
Trade and Other Receivables	195,547	66,115
	540,050	393,784

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.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cash flows and therefore the City measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

5.1 Finance Lease Receivables

	2022	2021
	Actual	Actual
	\$	\$
Current	230,175	217,910
Non-current	7,704,476	7,698,983
	7,934,651	7,916,893

SIGNIFICANT ACCOUNTING POLICIES

Finance lease receivables

The City is an intermediate lessor and the finance lease receivables relate to properties that the City has subleased to third parties. The City has classified these subleases as finance lease as the subleases are for the whole of the remaining term of the head leases.

Amounts due from the finance leases are recorded as receivables. Finance lease receivables are initially recorded at amounts equal to the present value of the minimum lease payments receivable plus the present value of any unguaranteed residual value expected to accrue at the end of the lease term. Finance lease receipts are apportioned between periodic interest revenue and reduction of the lease receivable over the term of the lease in order to reflect a constant periodic rate of return on the net investment outstanding in the leases.

6. Inventories

Current

	2022	2021
	Actual	Actual
	\$	\$
Materials	935,800	936,902
	935,800	936,902

The following movements in inventories occurred during the year:

Balance at beginning of year	936,902	25,802
Adjustment to inventory (a)	0	643,164
Inventories expensed during the year	(114,574)	(195,566)
Additions to inventory	113,472	463,502
Balance at end of year	935,800	936,902

(a) Adjustment of \$643,164 was processed last year to recognise additional inventory as identified by management in that year.

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. Other Assets and Non-Current Assets Held for Sale

	2022 Actual \$	2021 Actual \$
(a) Other Assets		
Prepayments	367,383	197,380
(b) Non-Current Assets Held for Sale		
Land (a)	0	2,035,508

(a) In 2020-21, the City sought an expression of interest for the disposal of Lots 58 and 59 Chapman Hill Road and Lot 60 Queen Elizabeth Avenue, Ambergate. A buyer showed interest in the properties and a local public notice of the proposed sale of lands was advertised in accordance with section 3.58(3) of the Local Government Act. The lands were valued by an external valuer and sold for \$2.5 million in September 2021. A gain of \$0.5 million was recognised in the Statement of Comprehensive Income under 'Gain on Sale of Non-Current Asset Held for Sale'.

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-Current Assets Held for Sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

8. Property, Plant and Equipment
(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings	Furniture and equipment	Plant and equipment	Total
Balance at 1 July 2020	49,966,728	66,469,601	3,970,605	17,009,336	137,416,270
Additions	4,028	3,560,701	568,322	1,263,821	5,396,872
Transfers to held for sale	(2,035,508)	0	0	0	(2,035,508)
(Disposals)	0	(1,452)	(33,550)	(566,734)	(601,736)
Depreciation (expense)	0	(2,779,594)	(521,978)	(2,270,796)	(5,572,368)
Donated Assets	0	110,000	59,231	10,592	179,823
Other Adjustments	0	430,000	0	0	430,000
Balance at 30 June 2021	47,935,248	67,789,256	4,042,630	15,446,219	135,213,353
Comprises:					
Gross balance amount at 30 June 2021	47,935,248	79,836,152	4,877,748	19,731,257	152,380,405
Accumulated depreciation at 30 June 2021	0	(12,046,896)	(835,118)	(4,285,038)	(17,167,052)
Balance at 30 June 2021	47,935,248	67,789,256	4,042,630	15,446,219	135,213,353
Additions	0	7,078,870	405,559	1,126,898	8,611,327
Transfers	(74,438)	(1,004,955)	245,005	367,803	(466,585)
(Disposals)	0	(516,412)	(7,278)	(223,164)	(746,854)
Depreciation (expense)	0	(2,636,425)	(579,118)	(2,380,102)	(5,595,645)
Revaluation Increments/ (Decrements)	12,664,548	47,627,653	0	0	60,292,201
Donated Assets	0	30,000	0	881,375	911,375
Balance at 30 June 2022	60,525,358	118,367,987	4,106,798	15,219,029	198,219,172
Comprises:					
Gross balance amount at 30 June 2022	60,525,358	118,723,727	5,584,364	21,934,234	206,411,943
Accumulated depreciation at 30 June 2022	0	(355,740)	(1,477,566)	(6,715,205)	(8,192,771)
Balance at 30 June 2022	60,525,358	118,367,987	4,106,798	15,219,029	198,219,172

8. Property, Plant and Equipment (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of last Valuation	Inputs Used
(i) Fair Value					
Land	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Registered Valuer	June 2022	Price per hectare / market borrowing rate.
Buildings - Specialised	3	Cost approach using current replacement cost	Independent Registered Valuer	May 2022	Construction costs and current condition, residual values and remaining useful life assessment's inputs.
Buildings - Non-Specialised	2	Market approach using recent observable market data for similar properties/ income approach using discounted cashflow methodology	Independent Registered Valuer	May 2022	Price per square meter / market borrowing rate.

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.

(ii) Cost					
Furniture and Equipment		N/A	Cost	N/A	N/A
Plant & Equipment		N/A	Cost	N/A	N/A

9. **Infrastructure**
(a) Movements in Balances
Movement in the balances of each class of Infrastructure between the beginning and the end of the current financial year.

	Roads Infrastructure	Bridges Infrastructure	Car Parks Infrastructure	Drainage Infrastructure	Other Infrastructure	Total Infrastructure
Balance at 1 July 2020	299,310,528	35,180,124	9,423,180	56,869,325	167,625,414	568,408,571
Additions	13,326,324	4,871	621,792	55,293	8,048,436	22,056,716
(Disposals)	(3,472,083)	3,472,083	0	0	0	0
Impairment (losses)	0	0	0	0	(419,061)	(419,061)
Depreciation (expense)	(6,128,488)	(794,778)	(364,942)	(835,271)	(10,414,366)	(18,537,845)
Donated Assets	3,666,283	0	816,606	2,804,822	1,956,797	9,244,508
Balance at 30 June 2021	306,702,564	37,862,300	10,496,636	58,894,169	166,797,220	580,752,889
Comprises:						
Gross balance amount at 30 June 2021	324,598,350	40,688,674	11,562,208	61,351,453	195,015,955	633,216,640
Accumulated depreciation at 30 June 2021	(17,895,786)	(2,826,374)	(1,065,572)	(2,457,284)	(28,218,735)	(52,463,751)
Balance at 30 June 2021	306,702,564	37,862,300	10,496,636	58,894,169	166,797,220	580,752,889
Additions	9,462,386	1,258,488	1,185,864	343,693	10,372,719	22,623,150
Transfers	(5,669)	0	(61,678)	629	496,556	429,838
(Disposals)	0	(157,772)	0	0	(32,619)	(190,391)
Depreciation (expense)	(6,513,008)	(820,595)	(418,219)	(883,973)	(9,826,164)	(18,461,959)
Revaluation Increments/ (Decrements)	29,134,330	12,932,853	995,088	7,246,139	6,367,483	56,675,893
Donated Assets	2,747,979	3,929,239	0	2,470,181	2,460,187	11,607,586
Balance at 30 June 2022	341,528,582	55,004,513	12,197,691	68,070,838	176,635,382	653,437,006
Comprises:						
Gross balance amount at 30 June 2022	341,528,582	55,004,513	12,197,691	68,070,838	176,635,382	653,437,006
Accumulated depreciation at 30 June 2022	0	0	0	0	0	0
Balance at 30 June 2022	341,528,582	55,004,513	12,197,691	68,070,838	176,635,382	653,437,006

9. Infrastructure (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of last Valuation	Inputs Used
Roads	3	Cost approach using replacement cost	current Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Bridges	3	Cost approach using replacement cost	current Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Car Parks	3	Cost approach using replacement cost	current Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Drainage	3	Cost approach using replacement cost	current Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.
Other Infrastructure	3	Cost approach using replacement cost	current Management valuation	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs.

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 to determine the fair value of infrastructure using level 3 inputs.

10. Fixed Assets

	2022 Actual \$	2022 Budget \$	2021 Actual \$
(a) Depreciation			
Buildings	2,636,425	3,248,840	2,779,595
Furniture and Equipment	579,118	502,320	521,978
Plant and Equipment	2,380,102	2,267,130	2,270,796
Infrastructure - Roads	6,513,008	6,358,820	6,128,488
Infrastructure - Bridges	820,595	825,190	794,778
Infrastructure - Car Parks	418,219	410,800	364,942
Infrastructure - Stormwater Drainage	883,973	855,130	835,271
Infrastructure - Other	9,826,165	10,020,415	10,414,366
Right of Use Assets – Furniture and Equipment	468,593	468,593	496,787
	24,526,198	24,957,238	24,607,001

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Buildings	40 - 90	Years
Furniture and Equipment	3 - 15	Years
Plant and Equipment	3 - 25	Years
<u>Infrastructure:</u>		
Roads	10 - 60	Years
Bridges	40 - 85	Years
Car Parks	20 - 40	Years
Footpaths & Cycle ways	20 - 50	Years
Parks, Gardens & Reserves & Community Facilities	4 - 80	Years
Drainage	80	Years
Regional Airport & Industrial Park	5 - 60	Years

FINANCIAL REPORT
for the year ended 30 June 2022

Notes to and forming part of the Financial Report

10. Fixed Assets (Continued)

(b) Fully Depreciated Assets in Use

The gross carrying value of assets held by the City which are currently in use yet fully depreciated are shown in the table below.

	2022	2021
	Actual	Actual
	\$	\$
Furniture and equipment	130,022	57,297
Plant and equipment	2,919,626	1,590,380
	3,049,648	1,647,677

(c) Disposals of Assets

The following assets were disposed of during the year:

	Net Book Value		Sale Price		Net Profit / (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Buildings	516,412	0	0	0	(516,412)	0
Plant and Equipment	223,164	794,506	257,565	776,071	34,401	(18,435)
Furniture and Fittings	7,278	0	0	0	(7,278)	0
Infrastructure	190,391	0	0	0	(190,391)	0
	937,245	794,506	257,565	776,071	(679,680)	(18,435)

10. Fixed Assets (Continued)

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 for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with Financial Management Regulation 17A. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately. Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

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 zero cost or otherwise significantly less than fair value, 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 that are land, buildings and infrastructure acquired between scheduled revaluation dates 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 revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City. At the end of each period, the carrying amount for each asset class 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 land, buildings, infrastructure, and vested improvements to be shown at fair value.

Revaluation (Continued)

For property, plant and equipment and infrastructure, 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. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

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.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

11. Leases

(a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and end of the current financial year.

	Right of use assets – Furniture and Equipment \$	Right of use assets - Total \$
Balance at 1 July 2020	1,308,114	1,308,114
Depreciation (expense)	(496,787)	(496,787)
Balance at 30 June 2021	811,327	811,327
Depreciation (expense)	(468,593)	(468,593)
Balance at 30 June 2022	342,734	342,734
(b) The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:	2022 Actual \$	2021 Actual \$
Depreciation expense on right of use assets	(468,593)	(496,787)
Interest expense on lease liabilities	(28,460)	(49,434)
Total amount recognised in the statement of comprehensive income	(497,053)	(546,221)
(c) Total cash outflow from leases	(517,660)	(548,268)

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the City uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Right-of-use assets – valuation

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets – depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

11. Leases (Continued)

(d) Property subject to lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2022 Actual \$	2021 Actual \$
Less than 1 year	1,137,441	1,224,369
1 to 2 years	1,114,721	1,161,326
2 to 3 years	1,068,125	1,103,638
3 to 4 years	1,032,489	1,057,043
4 to 5 years	1,032,489	1,032,275
> 5 years	27,512,227	28,555,245
	32,897,492	34,133,896

The City leases properties to external parties with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets.

SIGNIFICANT ACCOUNTING POLICIES

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 to allocate the consideration under the contract to each component.

	2022 Actual \$	2021 Actual \$
12. Trade and Other Payables		
Current		
Sundry Creditors	1,178,615	5,871,565
Prepaid Rates	918,088	894,244
Deposits and Bonds	4,069,438	3,424,482
Accrued Expenses	2,504,616	930,968
	8,670,757	11,121,259

SIGNIFICANT ACCOUNTING POLICIES

Financial Liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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.

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 payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

		2022 Actual \$	2021 Actual \$
13.	Other Liabilities		
	Contracts/ Grant Liabilities		
13.1	Contract Liabilities		
	Current	1,603,261	2,521,219
	Non-current	7,679,299	7,888,354
		9,282,560	10,409,573
13.1.1	Movement in contract liabilities		
	Reconciliation of changes in contract liabilities		
	Opening balance	10,409,573	10,178,544
	Additions	785,269	1,704,601
	Revenue recognised in the reporting period	(1,912,282)	(1,473,572)
	Balance at end of period	9,282,560	10,409,573
13.1.2	Expected satisfaction of contract liabilities		
	Income recognition		
	1 year	1,603,261	2,521,219
	1 to 5 years	2,320,640	2,890,444
	Over 5 years	5,358,659	4,997,910
		9,282,560	10,409,573
13.2	Grant Liabilities		
	Current	1,396,224	988,563
	Non-current	5,623,503	4,276,558
		7,019,727	5,265,121
13.2.1	Movement in grant liabilities		
	Reconciliation of changes in grant liabilities		
	Opening balance	5,265,121	4,548,290
	Additions	14,042,405	5,171,084
	Revenue recognised in the reporting period	(12,287,799)	(4,454,253)
	Balance at end of period	7,019,727	5,265,121
13.2.2	Expected satisfaction of grant liabilities		
	Income recognition		
	1 year	1,396,224	988,563
	1 to 5 years	5,623,503	4,276,558
	Over 5 years	0	0
		7,019,727	5,265,121

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the City's obligation to transfer goods or services to a customer for which the City has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cash flows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

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Notes to and forming part of the Financial Report

14. Borrowings

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
		\$	\$	\$	\$	\$	\$
Secured							
Bank Overdrafts		0	0	0	0	0	0
Bank Loans		0	0	0	0	0	0
Debentures		4,330,300	41,844,638	46,174,938	3,020,442	25,247,254	28,267,696
Total Secured Borrowings	29	4,330,300	41,844,638	46,174,938	3,020,442	25,247,254	28,267,696

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the City.

The City of Busselton has complied with the financial covenants of its borrowing facilities during the 2022 and 2021 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29(a).

15. Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Provision for Sick Leave	Total
	\$	\$	\$	\$
Opening balance at 1 July 2021				
Current	2,244,762	3,151,678	106,241	5,502,681
Non-Current	0	715,485	0	715,485
	2,244,762	3,867,163	106,241	6,218,166
Additional Provisions	2,044,485	859,620	363	2,904,468
Amounts Used	(2,033,992)	(528,650)	(27,127)	(2,589,769)
Balance 30 June 2022	2,255,255	4,198,133	79,477	6,532,865
Comprises				
Current Provisions	2,255,255	3,577,240	79,477	5,911,972
Non-current Provisions	0	620,893	0	620,893
	2,255,255	4,198,133	79,477	6,532,865

SIGNIFICANT ACCOUNTING POLICIES

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

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

Long-term employee benefits provisions 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 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 re-measurements 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.

16. Other Provisions

	2022 Actual	2021 Actual
	\$	\$
Other Provisions (a)	0	430,000
(a) Relates to the provision for building claddings. The claddings replacement was completed in February 2022.		

SIGNIFICANT ACCOUNTING POLICIES

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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17. Revaluation Surplus	2022 Actual \$	2021 Actual \$
Land and Buildings		
Opening Balance	46,409,353	46,409,353
Revaluation Increment	60,292,201	0
Revaluation Decrement	0	0
	<u>106,701,554</u>	<u>46,409,353</u>
Furniture & Fittings		
Opening Balance	797,333	797,333
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>797,333</u>	<u>797,333</u>
Plant and Equipment		
Opening Balance	840,738	840,738
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>840,738</u>	<u>840,738</u>
Roads		
Opening Balance	122,047,036	122,047,036
Revaluation Increment	29,134,329	0
Revaluation Decrement	0	0
	<u>151,181,365</u>	<u>122,047,036</u>
Bridges		
Opening Balance	23,461,409	23,461,409
Revaluation Increment	12,932,853	0
Revaluation Decrement	0	0
	<u>36,394,262</u>	<u>23,461,409</u>
Car Parks		
Opening Balance	5,314,676	5,314,676
Revaluation Increment	995,088	0
Revaluation Decrement	0	0
	<u>6,309,764</u>	<u>5,314,676</u>
Drainage		
Opening Balance	14,102,455	14,102,455
Revaluation Increment	7,246,139	0
Revaluation Decrement	0	0
	<u>21,348,594</u>	<u>14,102,455</u>
Other Infrastructure		
Opening Balance	11,352,697	11,352,697
Revaluation Increment	6,367,483	0
Revaluation Decrement	0	0
	<u>17,720,180</u>	<u>11,352,697</u>
All Asset Classes		
Opening Balance	224,325,697	224,325,697
Revaluation Increment	116,968,093	0
Revaluation Decrement	0	0
Total Assets Revaluation Surplus	<u>341,293,790</u>	<u>224,325,697</u>

18. 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:

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Cash and Cash Equivalents	23,655,454	48,888,186	17,108,235
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	21,547,838	21,521,281	22,084,651
Non-cash flows in Net result:			
Depreciation	24,526,198	24,957,238	24,607,001
(Profit) / Loss on Sale of Asset	679,681	18,435	373,281
Gain on Finance Sublease	0	0	(2,786,007)
Revaluation Adjustment	(924,395)	0	0
Non-Cash Contributions	(12,518,962)	(5,600,000)	(9,424,331)
Changes in assets and Liabilities:			
(Increase) / Decrease in Receivables	(1,150,925)	(33,755)	1,563,661
(Increase) / Decrease in Inventories	1,102	36,902	(911,100)
Increase / (Decrease) in Payables	(948,531)	5,262	2,082,272
Increase / (Decrease) in Provisions	(115,299)	0	314,956
Non-operating Grants and Contributions for the Development of Assets	(12,019,073)	(28,774,666)	(11,003,346)
Net Cash from Operating Activities	19,077,634	12,130,697	26,901,038

19. Contingent Liabilities

19.1 Busselton Waste Transfer Station - Contamination Investigation

The City of Busselton operates the Rendezvous Road Waste Transfer Station from lots 500 and 27 Rendezvous Road, Vasse (Busselton Waste Transfer Site). The quality of groundwater at and in an area to the north of the Busselton Waste Transfer Site has reduced as a result of legacy issues from the use of this site as a former landfill facility, and also potentially from other historical uses in the area. Groundwater in the area has shown levels of hydrocarbons, metals, nutrients and PFAS above background levels.

The City is required to undertake investigations in respect to these legacy issues in accordance with the statutory framework under the Contaminated Sites Act 2003 (WA). The City's investigations have been ongoing for a number of years and are conducted by qualified consultants, reviewed by an independent accredited Contaminated Sites Auditor and advised to DWER. DWER has, pursuant to the Contaminated Sites Act, the power to classify a site if there are reasonable grounds to do so based on relevant guidelines, currently accepted industrial standards or any other information. During this period, a number of sites within the investigation area have been classified by DWER.

The nature and extent of these legacy groundwater issues have been determined with a reasonable level of certainty, and relevant information has been provided to the Contaminated Sites Auditor and DWER. DWER indicated that they are in process of assessing this information and reviewing current property classifications, noting the change in risk profile with the availability of scheme water at affected properties. DWER further indicated that, as part of this review, existing restrictions on use of groundwater could be removed or revised. DWER's final decision in relation to restrictions on use of groundwater in this area (and subsequent classification or re-classification of affected properties), could impact on the value of affected properties (DWER Final Decision). These impacts can only be assessed and, if applicable, quantified, once the DWER Final Decision has been made. It is expected that the DWER Final Decision will be made in the third quarter of 2022. By that stage the City should, depending on the issue of liability, be in a position to consider options for long term remediation and/or mitigation solutions.

Depending on the outcome of the DWER Final Decision, 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 at this stage the City's potential liability (if any). Therefore:

- It is not practicable to make at this stage an estimate of the financial effect of or determine the amount or timing of any outflow associated with the contamination issues associated with the Busselton Waste Transfer Site; and
- Disclosure of further information in relation to the potential financial effect of these contamination issues could prejudice the City's position in any resulting dispute with affected landowners.

19.2 Claim for Damages by Unsuccessful Tenderer pursuant to RFT11/19 'Road Network Upgrade – City Centre Eastern Link Stage 1 and Stages 2A+2B'

An unsuccessful tenderer (Plaintiff) instituted legal action against the City of Busselton, claiming \$1.2 million damages based on breach of "process contract" resulting from RFT11/19. The City is of view that it has a strong case and is therefore defending the matter. Depending on the outcome of the legal proceedings, the City may incur a certain level of liability in respect of damages and/or legal costs.

Indications are that the City's insurance policy will respond to any adverse finding/order against the City. The litigation is ongoing.

19. Contingent Liabilities (Continued)

19.3 Contaminated Sites

Under the Contaminated Sites Act 2003, the City is required to report known and suspected contaminated sites to the Department of Water and Environmental Regulation (DWER). In accordance with the Act, DWER classifies these sites on the basis of the risk to human health, the environment and environmental values. Where sites are classified as 'contaminated – remediation required' or 'possibly contaminated – investigation required', the City may have a liability in respect of investigation or remediation expenses.

DWER has classified eleven sites as 'possibly contaminated – investigation required'. Until the City conducts an investigation, it is not possible to estimate the potential financial effect or to identify the uncertainties relating to the amount or timing of any outflows.

19.4 Jetstar Cash Incentive

Per the Air Services Agreement between the City and Jetstar, the City is required to incentivise and underwrite Jetstar's 3-weekly services to Melbourne, up to an agreed maximum value. The Jetstar flights commenced in April 2022 following the reopening of the WA State border.

At the end of the reporting period, it is acknowledged that there is a possibility that the City may have a liability in relation to the cash subsidy arrangement, if Jetstar's actual revenue is less than the agreed required revenue for the periods in the agreement.

The City is unable to reliably estimate the financial effects, if any, at this time.

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Notes to and forming part of the Financial Report

20. Capital Commitments

	2022 Actual \$	2021 Actual \$
Capital Expenditure Commitments		
Contracted for:		
<u>Capital projects</u>		
- King Street Works	0	26,016
- Busselton Performing Arts and Convention Centre	33,476,638	864,844
- Busselton Senior Citizens Building	0	113,316
- Mitchell Park	36,760	570,824
- Dunsborough Lakes Sports Precinct	509,635	996,852
- Administration Building Car Park	0	32,928
- Busselton Foreshore (East)	0	141,698
- Buayanyup Drain Path	0	347,107
- Energy Efficiency Building Upgrade	0	74,400
- Churchill Park	188,620	0
- Bovell Construction Works	190,123	0
- Construction of Youth Hub in Dunsborough	36,146	0
- Other	17,573	0
	34,455,495	3,167,985
<u>Payable:</u>		
- not later than one year	34,455,495	3,167,985
- 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 works associated with the above stated projects.

21. Related Party Transactions

	2022 Actual \$	2022 Budget \$	2021 Actual \$
(a) Elected Members Remuneration			
The following fees, expenses and allowances were paid to council members and the mayor.			
<u>Mayor Grant Henley</u>			
Allowance	89,261	89,753	80,129
Sitting Fees	47,256	47,516	41,788
Communication Allowance	3,481	3,500	3,500
Other Allowances/ Reimbursements	435	478	226
	140,433	141,247	125,643
<u>Deputy Mayor Kelly Hick</u>			
Allowance	6,639	22,438	20,032
Sitting Fees	9,373	31,678	29,910
Travelling Allowance – Councillors Meetings	815	1,250	2,739
Communication Allowance	1,036	3,500	3,500
Other Allowances/ Reimbursements	0	478	0
	17,863	59,344	56,181
<u>Deputy Mayor Paul Carter</u>			
Allowance	15,676	0	0
Sitting Fees	31,678	31,678	29,910
Travelling Allowance – Councillors Meetings	2,362	1,250	0
Communication Allowance	3,500	3,500	3,500
Other Allowances/ Reimbursements	227	478	0
	53,443	36,906	33,410
<u>Councillor Kate Cox</u>			
Sitting Fees	31,678	31,678	29,910
Travelling Allowance – Councillors Meetings	0	1,250	1,787
Communication Allowance	3,500	3,500	3,500
Other Allowances/ Reimbursements	0	478	168
	35,178	36,906	35,365
<u>Councillor Phill Cronin</u>			
Sitting Fees	31,678	31,678	29,910
Travelling Allowance – Councillors Meetings	2,304	1,250	3,969
Communication Allowance	3,500	3,500	3,500
Other Allowances/ Reimbursements	0	478	217
	37,482	36,906	37,596
<u>Councillor Ross Paine</u>			
Sitting Fees	31,678	31,678	29,910
Travelling Allowance – Councillors Meetings	0	1,250	0
Communication Allowance	3,500	3,500	3,500
Other Allowances/ Reimbursements	184	478	236
	35,362	36,906	33,646
<u>Councillor Jo Barrett-Lennard</u>			
Sitting Fees	9,373	31,678	29,910
Travelling Allowance – Councillors Meetings	0	1,250	756
Communication Allowance	1,036	3,500	3,500
Other Allowances/ Reimbursements	0	478	227
	10,409	36,906	34,393

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21. Related Party Transactions (Continued)

(a) Elected Members Remuneration	2022 Actual \$	2022 Budget \$	2021 Actual \$
<u>Councillor Lyndon Miles</u>			
Sitting Fees	9,373	31,678	29,910
Travelling Allowance – Councillors Meetings	0	1,250	970
Communication Allowance	1,036	3,500	3,500
Other Allowances/ Reimbursements	0	478	382
	10,409	36,906	34,762
<u>Councillor Sue Riccelli</u>			
Sitting Fees	31,678	31,678	29,910
Travelling Allowance – Councillors Meetings	0	1,250	0
Communication Allowance	3,500	3,500	3,500
Other Allowances/ Reimbursements	225	478	213
	35,403	36,906	33,623
<u>Councillor Anne Ryan</u>			
Sitting Fees	22,131	0	0
Travelling Allowance – Councillors Meetings	0	0	0
Communication Allowance	2,445	0	0
Other Allowances/ Reimbursements	0	0	0
	24,576		
<u>Councillor Jodie Richards</u>			
Sitting Fees	22,131	0	0
Travelling Allowance – Councillors Meetings	483	0	0
Communication Allowance	2,445	0	0
Other Allowances/ Reimbursements	0	0	0
	25,059		
<u>Councillor Mikayla Love</u>			
Sitting Fees	22,131	0	0
Travelling Allowance – Councillors Meetings	1,136	0	0
Communication Allowance	2,445	0	0
Other Allowances/ Reimbursements	587	0	0
	26,299		
	451,916	458,933	424,619
<u>TOTAL ELECTED MEMBERS REMUNERATION</u>			
Allowance	111,576	112,191	100,161
Sitting Fees	300,158	300,940	281,068
Travelling Allowance – Councillors Meetings	7,100	10,000	10,221
Communication Allowance	31,424	31,500	31,500
Other Allowances/ Reimbursements	1,658	4,302	1,669
	451,916	458,933	424,619

21. Related Party Transactions (Continued)

(b) Key Management Personnel (KMP) Compensation Disclosure

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

	2022	2021
	Actual	Actual
	\$	\$
Short-term employee benefits	1,140,011	1,105,301
Post-employment benefits	126,502	142,726
Other long-term benefits	109,532	105,783
	1,376,045	1,353,810

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to elected members.

Post-employment benefits

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

Other long-term benefits

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

(c) Transactions with Related Parties

The City's main related parties are as follows:

i 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 Other Related Parties

An associate person of KMP employed by the City under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii 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.

21. Related Party Transactions (Continued)

(c) Transactions with Related Parties (Continued)

Management 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 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 City would have adopted with the party at arm's length in the same circumstances.

During the financial year, the City purchased goods and services from one related party to the value of \$55K. The transactions are on normal commercial terms and conditions. Besides this, there are no other material transactions with related parties entered into during the financial year.

22. Joint Arrangements

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

23. Financial Risk Management

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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 finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. The Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest Rate Risk

Cash and Cash Equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amount	Fixed Interest Rate	Variable Interest Rate	Non-Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and Cash Equivalents	0.80%	23,655,454	7,172,965	16,460,644	21,845
Financial Assets at Amortised Cost – Term Deposits	1.40%	74,500,000	74,500,000	0	0
2021					
Cash and Cash Equivalents	0.07%	17,108,235	3,276,102	13,810,228	21,845
Financial Assets at Amortised Cost – Term Deposits	0.32%	62,000,000	62,000,000	0	0

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23. Financial Risk Management (Continued)

(a) Interest Rate Risk (Continued)

Cash and Cash Equivalents (Continued)

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	Actual	Actual
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	164,606	138,103

* Holding all other variables constant

Borrowings

Borrowings are 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. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29.

23. Financial Risk Management (Continued)

(b) Credit Risk

Trade and Other Receivables

The City's major receivables comprise rates annual charges and user fees and charges. 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. It also encourages ratepayers to pay rates by the due date through incentives.

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 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 the Council monthly and benchmarks are set and monitored for acceptable collection performance.

The City applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 year past due	More than 3 year past due	Total
30 June 2022					
Rates receivable					
Expected credit loss	0%	0%	0%	0%	
Gross carrying amount	747,486	236,682	120,561	(87,090)	1,017,639
Loss allowance	0	0	0	0	0
30 June 2021					
Rates receivable					
Expected credit loss	0%	0%	0%	0%	
Gross carrying amount	963,815	342,474	173,666	(21,755)	1,458,200
Loss allowance	0	0	0	0	0

23. Financial Risk Management (Continued)

(b) Credit Risk (Continued)

The loss allowance as at 30 June 2022 and 30 June 2021 for trade and other receivables was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 year past due	More than 3 year past due	Total
30 June 2022					
Trade and other receivables					
Expected credit loss	0.01%	0.05%	0.06%	0.00%	
Gross carrying amount	2,449,091	0	66,204	0	2,515,295
Loss allowance	178	0	40	0	218
30 June 2021					
Trade and other receivables					
Expected credit loss	0.05%	0.06%	0.00%	0.00%	
Gross carrying amount	1,618,281	60,185	0	0	1,678,466
Loss allowance	777	36	0	0	813

(c) Liquidity Risk

Payables and Borrowings

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 are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying Values \$
2022					
Payables	8,670,757	0	0	8,670,757	8,670,757
Borrowings	5,948,457	22,455,912	28,421,553	56,825,922	46,174,937
Lease Liability	337,904	117,085	0	454,989	441,694
	14,957,118	22,572,997	28,421,553	65,951,668	55,287,388
2021					
Payables	11,121,259	0	0	11,121,259	11,121,259
Borrowings	4,059,936	15,699,497	14,550,390	34,309,823	28,267,696
Lease Liabilities	594,335	378,921	0	973,256	931,503
	15,775,530	16,078,418	14,550,390	46,404,338	40,320,458

24. Events occurring after the end of the reporting period

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

25. 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) 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.

g) 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.

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) 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 1

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.

25. OTHER SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Fair value hierarchy (Continued)

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.

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.

j) Impairment of assets

In accordance with Australian Accounting Standards the City's non-financial assets, 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 regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

26. Function and Activity

(a) Service objectives and descriptions

City operations as disclosed in these financial statements encompass the following service orientated functions and activities.

<u>Objectives</u>	<u>Description</u>
<p>General Purpose Funding To collect revenue to allow for the provision of services.</p>	Rates, other general purpose government grants, and interest revenue.
<p>Governance To provide decision making process for the efficient allocation of scarce resources.</p>	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 local government services.
<p>Law, Order and Public Safety To provide services to help ensure a safer and environmentally conscious community.</p>	Supervision and enforcement of various by-laws, fire prevention, animal control and emergency services. Local government also provides assistance to surf lifesaving efforts.
<p>Health To provide an operational framework for environmental and community health.</p>	Inspections of food outlets and their control, noise control, waste disposal compliance, mosquitoes and stingers control.
<p>Education and Welfare To provide services for the elderly, children and youth.</p>	Annual donation to the operation of a Senior Citizen's Centre.
<p>Housing To provide and maintain elderly residents housing.</p>	The operation of three sets of elderly residents homes.
<p>Community Amenities To provide services required by the community.</p>	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 the Town Planning Scheme and associated policies and obligations.
<p>Recreation and Culture To establish and effectively manage infrastructure and resources which will help the social well-being of the community.</p>	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.

26. Function and Activity (Continued)

(a) Service objectives and descriptions (Continued)

Objectives (Continued)

Description (Continued)

Transport

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

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

To help promote the City and its economic wellbeing.

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

To monitor and control Council's overheads operating accounts.

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

26. Functions and Activities (Continued)

(b) Income and Expenses

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Income excluding grants, subsidies and contributions			
General Purpose Funding	55,645,773	55,616,680	53,646,794
Governance	528,433	81,550	81,341
Law, Order & Public Safety	212,906	256,850	258,922
Health	606,494	584,310	726,764
Education and Welfare	214	200	209
Housing	528,687	504,100	520,464
Community Amenities	10,654,214	9,268,093	9,257,609
Recreation and Culture	3,052,761	2,966,026	2,728,507
Transport	3,013,596	2,383,766	1,931,941
Economic Services	2,408,917	2,099,142	2,323,507
Other Property and Services	321,777	346,195	3,189,100
	<u>76,973,772</u>	<u>74,106,912</u>	<u>74,665,158</u>
Grants, subsidies and contributions			
General Purpose Funding	3,207,562	1,581,946	2,434,314
Governance	208,375	7,676,980	587,389
Law, Order & Public Safety	1,686,280	1,115,600	1,199,001
Health	101,303	78,500	66,583
Education and Welfare	8,723	8,050	8,419
Housing	4,321	4,620	6,709
Community Amenities	986,821	188,720	881,146
Recreation and Culture	6,845,688	10,175,754	4,994,856
Transport	17,415,929	18,488,205	16,537,683
Economic Services	19,390	12,043	14,857
Other Property and Services	483,681	246,450	565,792
	<u>30,968,073</u>	<u>39,576,868</u>	<u>27,296,749</u>
Total Income	<u>107,941,845</u>	<u>113,683,780</u>	<u>101,961,907</u>
Expenses			
General Purpose Funding	(1,507,571)	(1,557,697)	(1,182,829)
Governance	(8,297,705)	(7,868,409)	(7,059,029)
Law, Order & Public Safety	(3,518,190)	(3,812,022)	(3,633,234)
Health	(1,377,970)	(1,471,069)	(1,513,600)
Education and Welfare	(188,420)	(169,524)	(186,001)
Housing	(617,476)	(1,328,858)	(640,563)
Community Amenities	(14,488,180)	(13,601,533)	(13,789,842)
Recreation and Culture	(25,651,410)	(29,717,473)	(23,920,999)
Transport	(25,319,862)	(27,323,469)	(23,643,812)
Economic Services	(3,841,238)	(4,713,397)	(3,131,158)
Other Property and Services	(1,585,985)	(599,048)	(1,176,189)
Total Expenses	<u>(86,394,007)</u>	<u>(92,162,499)</u>	<u>(79,877,256)</u>
Net Result for the Period	<u>21,547,838</u>	<u>21,521,281</u>	<u>22,084,651</u>

FINANCIAL REPORT
for the year ended 30 June 2022

Notes to and forming part of the Financial Report

26. Functions and Activities (Continued)

(c) Fees and Charges

	2022 Actual \$	2022 Budget \$	2021 Actual \$
General Purpose Funding	98,382	66,500	121,516
Governance	29,576	44,600	22,033
Law, Order & Public Safety	156,964	172,150	184,818
Health	606,415	581,810	639,280
Education and Welfare	214	200	209
Housing	528,687	504,100	520,464
Community Amenities	9,651,855	9,069,686	8,967,193
Recreation and Culture	2,986,342	2,951,243	2,679,865
Transport	2,947,884	2,322,400	1,880,541
Economic Services	2,352,643	2,053,236	2,276,559
Other Property and Services	48,772	336,293	119,573
	19,407,734	18,102,218	17,412,051

(d) Total Assets Classified by Function and Activity

	2022 Actual \$	2021 Actual \$
General Purpose Funding	2,683,446	2,866,923
Governance	31,248,508	26,855,109
Law, Order & Public Safety	8,495,541	5,620,228
Health	229,369	234,958
Education and Welfare	2,324,952	518,309
Housing	5,292,759	7,183,897
Community Amenities	47,496,302	44,927,595
Recreation and Culture	223,791,049	145,470,624
Transport	598,231,912	532,491,054
Economic Services	5,055,635	3,559,268
Other Property and Services	14,992,097	12,287,684
Unallocated	25,854,250	29,685,016
	965,695,820	811,700,665

27. Rating Information – 2021/22 Financial Year
(a) Rates

Rate Type	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									
GRV-Residential	10.0916	14,280	263,869,076	26,628,541	413,757	27,042,298	26,628,541	0	26,628,541
GRV-Residential Holiday Homes	11.1020	756	14,837,212	1,647,224	(142)	1,647,082	1,647,224	0	1,647,224
GRV-Industrial	11.6572	456	22,280,544	2,597,285	(30,906)	2,566,379	2,597,285	0	2,597,285
GRV-Commercial	11.6572	1,360	70,749,413	8,247,393	113,317	8,360,710	8,247,393	0	8,247,393
GRV-Residential Vacant Land	10.0916	253	6,891,640	695,476	89,176	784,652	695,476	0	695,476
GRV-Industrial Vacant Land	11.6572	49	1,131,400	131,889	(8,762)	123,127	131,889	0	131,889
GRV-Commercial Vacant Land	11.6572	47	2,287,850	266,699	2,243	268,942	266,699	0	266,699
UV-Primary Production	0.4328	754	611,129,000	2,644,963	11,069	2,656,032	2,644,963	0	2,644,963
UV-Rural	0.4240	1,545	812,534,500	3,445,146	(74,394)	3,370,752	3,445,146	0	3,445,146
UV-Commercial	0.7825	157	100,095,000	783,243	(28,717)	754,526	783,243	0	783,243
Interim Rates		0	0	0	0	0	0	630,850	630,850
Sub-Totals		19,657	1,905,805,635	47,087,859	486,641	47,574,500	47,087,859	630,850	47,718,709
Minimum \$									
Minimum Differential General Rate									
GRV-Residential	1,410	1,262	16,249,976	1,779,420	0	1,779,420	1,779,420	0	1,779,420
GRV-Residential Holiday Homes	1,465	26	323,440	38,090	0	38,090	38,090	0	38,090
GRV-Industrial	1,410	20	196,498	28,200	0	28,200	28,200	0	28,200
GRV-Commercial	1,410	631	4,710,997	889,710	0	889,710	889,710	0	889,710
GRV-Residential Vacant Land	1,410	1,045	7,132,634	1,473,450	0	1,473,450	1,473,450	0	1,473,450
GRV-Industrial Vacant Land	1,410	0	0	0	0	0	0	0	0
GRV-Commercial Vacant Land	1,410	63	398,840	88,830	0	88,830	88,830	0	88,830
UV-Primary Production	1,410	248	59,643,500	349,680	0	349,680	349,680	0	349,680
UV-Rural	1,540	1,112	269,015,500	1,712,480	0	1,712,480	1,712,480	0	1,712,480
UV-Commercial	1,410	90	4,262,937	126,900	0	126,900	126,900	0	126,900
Sub-Totals		4,497	361,934,322	6,486,760	0	6,486,760	6,486,760	0	6,486,760
Other Adjustments (refer note 27(d))									
118,301									
Total Amount Raised from General Rates									
54,179,561									
Specified Area Rate (refer note 27(b))									
606,213									
Totals									
54,785,774									

27(b) Specified Area Rate

	Rate in \$	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Port Geographe							
• Rate	1.5994	GRV	14,319,056	229,019	229,019	229,019	229,019
• Interim Rate				(894)	0	(894)	0
• Back Rate				0	0	0	0
				228,125	229,019	228,125	229,019

	Rate in \$	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Provence							
• Rate	1.4918	GRV	12,634,680	188,484	188,484	188,484	188,484
• Rate	0.0145	UV	5,298,000	768	768	768	768
• Interim Rate				1,634	0	1,634	0
• Back Rate				0	0	0	0
				190,886	189,252	190,886	189,252

	Rate in \$	Basis of Rate	Rateable Value \$	Rate Revenue \$	Budget Rate Revenue \$	Applied to Costs \$	Budget Applied to Costs \$
Vasse							
• Rate	1.8707	GRV	9,949,300	186,121	186,121	186,121	186,121
• Interim Rate				1,081	0	1,081	0
• Back Rate				0	0	0	0
				187,202	186,121	187,202	186,121

The purpose of the Specified Area Rates is disclosed in note 30 "Purpose of Reserves".

27(c) Service Charges – 2021/22 Financial Year

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

27(d) Discounts, Incentives, Concessions & Write-offs

	Type	Discount %	Total Cost / Value \$	Budget Cost / Value \$
Other	Adjustment	0	118,301	123,919
Write-offs	Write-off	0	0	0
		0	118,301	123,919

27(e). Interest Charges and Instalments

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rates %	Unpaid rates interest rates %
<u>OPTION ONE</u>				
Single full payment	10/09/2021	0	0.0%	7.0%
<u>OPTION TWO</u>				
(Four equal or near equal bi-monthly instalments)				
First instalment	10/09/2021	0	5.5%	7.0%
Second instalment	10/11/2021	6.1	5.5%	7.0%
Third instalment	10/01/2022	6.1	5.5%	7.0%
Fourth instalment	10/03/2022	6.1	5.5%	7.0%
<u>OPTION THREE</u>				
40 equal or near equal weekly instalments	10/09/2021	30.50	5.5%	7.0%
<u>OPTION FOUR</u>				
20 equal or near equal fortnightly instalments	10/09/2021	25.50	5.5%	7.0%
<u>OPTION FIVE</u>				
10 equal or near equal monthly instalments	10/09/2021	20.50	5.5%	7.0%

	Actual Revenue 2022 \$	Budgeted Revenue 2022 \$
Interest on Unpaid Rates	170,721	150,000
Interest on Instalments Plan	264,150	259,250
Charges on Instalment Plan	115,929	119,850
	550,800	529,100

27(e) Interest Charges and Instalments (Continued)

Five 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 10th September 2021 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 10th September 2021 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 10th September 2021
- 2nd Instalment 10th November 2021
- 3rd Instalment 10th January 2022
- 4th Instalment 10th March 2022

OPTION THREE

40 equal or near equal weekly instalments

OPTION FOUR

20 equal or near equal fortnightly instalments

OPTION FIVE

10 equal or near equal monthly instalments

SIGNIFICANT ACCOUNTING POLICIES

Rates

Control over assets acquired from rates is obtained at the commencement of the rating period.

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer.

Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the City recognises revenue for the prepaid rates that have not been refunded.

28 Rate Setting Statement Information

	Note	2021/22 Actual (30 June 22 Carried Forward) \$	2021/22 Budget (30 June 22 Brought Forward) \$	2021/22 Actual (1 July 21 Brought Forward) \$	2020/21 Actual (30 June 21 Carried Forward) \$
(a) Non-cash amounts excluded from operating activities					
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with Financial Management Regulation 32.					
Adjustments to operating activities					
Less: Profit on asset disposals		(68,489)	(46,714)	(148,677)	(148,677)
Less: Non-cash grants and contributions for assets	2	(12,518,962)	(5,600,000)	(9,424,331)	(9,424,331)
Add: Movement in liabilities associated with restricted cash		1,452,003	(3,008,813)	1,978,405	1,978,405
Less: Movement in finance leases		0	0	(2,852,822)	(2,852,822)
Less: Fair value adjustments to financial assets at fair value through profit and loss		(935,915)	0	0	0
Less: Movement in pensioner deferred rates (non-current)	5	(16,835)	0	11,499	11,499
Add: Movement in employee benefit provisions	15	314,699	0	314,957	314,957
Less: Movement in Other provisions	16	(430,000)	0	0	0
Add: Loss on disposal of assets		748,170	65,149	521,958	521,958
Add: Depreciation on non-current assets	10(a)	24,526,198	24,957,238	24,607,001	24,607,001
Non cash amounts excluded from operating activities		13,070,869	16,366,860	15,007,990	15,007,990
(b) Surplus/(deficit) after imposition of general rates					
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.					
Adjustments to net current assets					
Less: Reserves/ Restricted Cash	3	(98,125,758)	(54,720,367)	(73,693,717)	(73,693,717)
Less: Financial assets at amortised cost - self-supporting loans	4(a)	(177,873)	(59,374)	(59,374)	(59,374)
Less: Other Assets	7(a)	(367,384)	(197,380)	(197,380)	(197,380)
- Current portion of lease receivables	5.1	(230,175)	0	(217,910)	(217,910)
Less : Assets held for sale	7(b)	0	0	(2,035,508)	(2,035,508)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	14	4,330,300	3,100,000	3,020,442	3,020,442
- Current portion of contract liability held in reserve/ restricted cash	13.1	1,603,261	3,000,000	2,521,219	2,521,219
- Current portion of grant liability held in reserve/ restricted cash	13.2	1,396,224	1,000,000	988,563	988,563
- Current portion of deposits and bonds held in restricted cash	12	4,069,438	3,424,482	3,424,482	3,424,482
- Current portion of lease liabilities	29(e)	253,212	250,975	492,042	492,042
- Current portion of employee benefit provisions	15	5,911,972	5,415,169	5,502,681	5,502,681
- Current portion of other provisions	16	0	0	430,000	430,000
Total adjustments to net current assets		(81,336,782)	(38,786,495)	(59,824,460)	(59,824,460)
Net current assets used in the Rate Setting Statement					
Total current assets		103,844,316	62,894,690	86,349,046	86,349,046
Less: Total current liabilities		(22,165,726)	(22,990,014)	(24,076,206)	(24,076,206)
Less: Total adjustments to net current assets		(81,336,782)	(38,786,495)	(59,824,460)	(59,824,460)
Net current assets used in the Rate Setting Statement		341,808	1,118,181	2,448,380	2,448,380

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29. (a)	Information on Borrowings													
	Borrowings Particulars	Borrowing Institution	Int. %	Maturity Date	Principal 1 July 2021		New Loans		Principal Repayment		Principal		Interest Repayment	
					2021/22 Budget	2021/22 Actual	2021/22 Budget	2021/22 Actual	2021/22 Budget	2021/22 Actual	2021/22 Budget	2021/22 Actual		
C	Administration Loan #207 Civic and Administration Centre	WATC	4.51	06/34	13,369,906	0	0	774,864	774,864	12,595,043	12,595,042	590,000	589,905	
C	Recreation & Culture Loan #202 Geothermal Heating GLC	WATC	3.98	06/23	124,379	0	0	60,958	60,958	63,421	63,421	4,048	4,041	
C	Loan #204 Busseton Foreshore	WATC	4.36	06/29	677,015	0	0	72,352	72,352	604,663	604,663	28,346	28,337	
C	Loan #205 GLC Extensions	WATC	3.92	06/24	411,782	0	0	131,942	131,942	279,840	279,840	14,218	14,204	
S	Loan #208 Busseton Football & Sportsman's Club	WATC	2.93	04/25	12,755	0	0	3,051	3,051	9,705	9,704	340	340	
C	Loan #209 Busseton Foreshore	WATC	3.56	06/27	3,610,992	0	0	549,793	549,793	3,061,200	3,061,199	121,266	121,213	
C	Loan #211 Busseton Foreshore	WATC	2.55	10/24	1,387,819	0	0	384,003	384,003	1,003,817	1,003,816	31,737	30,087	
S	Loan #212 Dunsborough and Districts Country Club	WATC	3.04	05/27	72,478	0	0	11,187	11,187	61,291	61,291	2,119	2,064	
S	Loan #213 Geographe Bay Yacht Club	WATC	3.04	05/27	63,577	0	0	9,813	9,813	53,765	53,764	1,859	1,810	
S	Loan #214 Dunsborough & Districts Country Club	WATC	3.19	09/27	75,391	0	0	10,613	10,613	64,777	64,778	2,321	2,234	
C	Loan #215 Busseton Foreshore Jetty Precinct	WATC	3.25	04/28	1,832,659	0	0	237,180	237,180	1,595,479	1,595,479	57,650	56,281	
C	Loan #216 Tennis Club Facilities	WATC	3.25	04/28	2,015,926	0	0	260,898	260,898	1,755,027	1,755,028	63,415	61,909	
C	Loan #217 Lot 10 Commonage Road	WATC	3.25	04/28	1,172,902	0	0	151,795	151,795	1,021,107	1,021,107	36,896	36,020	
C	Loan #218 Busseton Tennis Club	WATC	2.21	06/29	1,024,748	0	0	118,433	118,433	906,314	906,315	21,670	21,663	
S	Loan #220 Busseton Tennis Club	WATC	1.37	09/26	37,900	0	0	7,011	7,011	30,889	30,889	483	483	
S	Loan #221 Busseton Hockey Club Stadium	WATC	1.31	06/30	40,819	0	0	4,302	4,302	36,517	36,517	514	514	
S	Loan #222 Busseton Golf Club	WATC	1.45	06/31	110,000	0	0	10,297	10,297	99,703	99,703	1,666	1,540	
S	Loan #223 Dunsborough Bay Yacht Club	WATC	1.57	12/26	0	0	0	2,413	2,413	0	22,587	240	0	
S	Loan #224 Geographe Bay Yacht Club	WATC	2.42	12/31	0	0	0	2,224	2,224	0	47,776	0	443	
C	Loan #225 Performing Arts/Convention Centre	WATC	2.10	12/31	0	0	0	467,852	225,924	4,532,148	4,774,076	70,446	44,868	
C	Loan #226 Performing Arts/Convention Centre	WATC	2.39	12/36	0	0	0	143,468	139,529	4,856,532	4,860,471	50,139	51,255	
S	Loan #New Community Groups	Unknown	2.77	06/32	0	0	0	9,215	0	190,785	0	1,680	0	
S	Loan #227 MRBTA – Ancient Lands Discovery Park	WATC	2.77	03/32	0	0	0	23,576	27,227	1,226,424	1,222,773	17,231	10,070	
S	Loan #New Jetty AUDC	Unknown	2.77	06/32	0	0	0	174,868	0	3,825,132	0	54,797	0	
C	Loan #228 Performing Arts/Convention Centre	WATC	3.86	06/42	0	0	0	0	0	0	5,000,000	0	33,556	
C	Loan #229 Performing Arts/Convention Centre	WATC	3.77	06/39	0	0	0	0	0	0	5,000,000	0	32,763	
C	Transport Loan #203 Land Acquisition for Parking	WATC	4.19	09/21	40,142	0	0	40,142	40,142	0	0	420	416	
C	Loan #206 Airport Jet A1 Installation	WATC	3.92	06/24	120,103	0	0	38,482	38,482	81,620	81,622	4,147	4,143	
C	Loan #219 Air Freight Hub Stage 1	WATC	2.21	06/29	1,213,301	0	0	140,225	140,224	1,073,076	1,073,077	25,657	25,649	
S	Economic Services Loan #201 Geographe Bay Tourism Association	WATC	4.76	09/21	3,102	0	0	3,100	3,102	0	0	38	36	
C	Other Property and Services Loan #210 Lot 40 Vasse Highway	WATC	3.61	12/25	850,000	0	0	0	0	850,000	850,000	30,685	30,685	
	Total - Council and Self-supporting Loans				28,267,696	15,450,000	21,325,000	3,839,421	3,417,759	39,878,276	46,174,938	1,233,788	1,206,769	
C	Council Loans are financed by general purpose revenue.				27,851,674	10,000,000	20,000,000	3,572,388	3,326,519	34,279,287	44,525,156	1,150,740	1,186,995	
S	Self-Supporting Loans are financed by payments from third parties.				416,022	5,450,000	1,325,000	267,033	91,240	5,598,989	1,649,782	83,048	19,774	
					28,267,696	15,450,000	21,325,000	3,839,421	3,417,759	39,878,276	46,174,938	1,233,788	1,206,769	

29. Information on Borrowings (continued)

(b) New Borrowings – 2021/22

Particulars / Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used		Balance Unspent
	Actual \$	Budget \$						Actual \$	Budget \$	
Loan #223 Dunsborough Bay Yacht Club	25,000	25,000	WATC	Debenture	5 years	26,089	1.5668%	25,000	25,000	0
Loan #224 Geographe Bay Yacht Club	50,000	50,000	WATC	Debenture	10 years	56,279	2.4174%	50,000	50,000	0
Loan #New Community Groups SSL	0	125,000	Unknown	Debenture	10 years	0	0.0000%	0	0	0
Loan #225 Performing Arts/Convention Centre	5,000,000	5,000,000	WATC	Debenture	10 years	5,548,865	2.0990%	5,000,000	5,000,000	0
Loan #226 Performing Arts/Convention Centre	5,000,000	5,000,000	WATC	Debenture	15 years	5,954,253	2.3855%	682,964	5,000,000	4,317,036
Loan #New Jetty AUDC	0	4,000,000	Unknown	Debenture	10 years	0	0.0000%	0	0	0
Loan #227 MRBTA – Ancient Lands Discovery Park	1,250,000	1,250,000	WATC	Debenture	10 years	1,436,812	2.7713%	1,250,000	1,250,000	0
Loan #228 Performing Arts/Convention Centre	5,000,000	0	WATC	Debenture	20 years	7,231,161	3.8589%	0	0	5,000,000
Loan #229 Performing Arts/Convention Centre	5,000,000	0	WATC	Debenture	17 years	6,826,084	3.7678%	0	0	5,000,000
	21,325,000	15,450,000				27,079,543		7,007,964	11,325,000	14,317,036

(c) Unspent Borrowings

Particulars / Purpose	Date Borrowed	Balance 1 July 2021 \$	Borrowed During Year \$	Expended During Year \$	Balance 30 June 2022 \$
Loan #216 Tennis Club Facilities	27 th April 2018	49,341	0	0	49,341
Loan #226 Performing Arts/Convention Centre	25 th January 2022	0	5,000,000	(682,964)	4,317,036
Loan #228 Performing Arts/Convention Centre	28 th April 2022	0	5,000,000	0	5,000,000
Loan #229 Performing Arts/Convention Centre	28 th April 2022	0	5,000,000	0	5,000,000
		49,341	15,000,000	(682,964)	14,366,377

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	2022 Actual \$	2021 Actual \$
29. Information on Borrowings (continued)		
(d) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Electronic Payaway Facility	850,000	850,000
Electronic Payaway Facility at Balance Date	0	0
Credit card limit	50,000	50,000
Credit card balance at balance date	(28,053)	(22,384)
Total amount of credit unused	871,947	877,616
Loan facilities		
Loan facilities - current	4,330,300	3,020,442
Loan facilities - non-current	41,844,638	25,247,254
Total facilities in use at balance date	46,174,938	28,267,696

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 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 except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Risk

Information regarding exposure to risk can be found at Note 23.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
(e) Lease Liabilities			
Current	253,212	250,975	492,042
Non-current	188,483	114,652	439,461
	441,695	365,627	931,503

30. Reserves – Cash/ Financial Asset Backed

	2021/22 Actual				2021/22 Budget				2020/21 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 \$
Airport Infrastructure Renewal Reserve	1,471,767	5,249	(217,201)	1,259,815	1,471,767	2,928	(435,150)	1,039,545	1,712,273	11,771	(252,277)	1,471,767
Airport Marketing and Incentive Reserve	5,287,408	1,644,004	(545,513)	6,385,899	5,287,408	971,168	(2,350,000)	3,908,576	4,073,791	1,213,617	0	5,287,408
Airport Noise Mitigation Reserve	796,148	2,685	(115,139)	683,694	796,148	1,585	(198,550)	599,183	904,897	5,554	(114,303)	796,148
Airport Development Reserve	0	0	0	0	0	0	0	0	1,577	(199)	(1,378)	0
Airport Existing Terminal Building Reserve	206,250	122,504	(5,629)	323,125	206,250	121,867	(12,200)	315,917	122,795	83,455	0	206,250
Building Asset Renewal Reserve	2,093,333	812,691	(214,571)	2,691,453	2,093,333	807,145	(871,000)	2,029,478	1,483,242	1,046,717	(436,626)	2,093,333
Barnard Park Sports Pavilion Building Reserve	71,950	34,039	0	105,989	71,950	33,835	(12,500)	93,285	41,352	30,598	0	71,950
Railway House Building Reserve	56,792	22,117	(15,822)	63,087	56,792	22,001	(18,600)	60,193	36,854	19,938	0	56,792
Youth and Community Activities Building Reserve	123,843	48,303	(13,989)	158,157	123,843	48,001	(30,000)	141,844	80,355	43,488	0	123,843
Busselton Library Building Reserve	57,065	57,364	(25,503)	88,926	57,065	57,177	(33,900)	80,342	111,022	46,043	(100,000)	57,065
Busselton Community Resource Centre Reserve	324,999	97,706	0	422,705	324,999	96,951	(37,550)	384,400	272,694	88,405	(36,100)	324,999
Busselton Jetty Tourist Park Reserve	636,808	774,664	(170,368)	1,241,104	636,808	359,579	(216,050)	780,337	222,753	585,076	(171,021)	636,808
Geographic Leisure Centre Building Reserve	119,033	290,940	(95,846)	314,127	119,033	290,642	(285,150)	124,525	615,084	265,124	(761,175)	119,033

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30. Reserves – Cash/ Financial Asset Backed (Continued)

	2021/22 Actual				2021/22 Budget				2020/21 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 \$
Joint Venture Aged Housing Reserve	1,363,306	177,587	(49,668)	1,491,225	1,363,306	123,273	(169,200)	1,317,379	1,237,307	199,324	(73,325)	1,363,306
Winderlup Aged Housing Resident Funded Reserve	292,717	72,537	(8,351)	356,903	292,717	52,231	(81,600)	263,348	212,935	79,782	0	292,717
Naturaliste Community Centre Building Reserve	129,592	67,151	(26,654)	170,089	129,592	66,816	(98,600)	97,808	125,077	60,710	(56,195)	129,592
Civic and Administration Building Reserve	670,359	342,853	(516,203)	497,009	670,359	341,712	(615,000)	397,071	429,689	285,733	(45,063)	670,359
Vasse Sports Pavilion Building Reserve	1,082	602	0	1,684	1,082	597	0	1,679	541	541	0	1,082
Jetty Maintenance Reserve	5,682,364	1,370,882	(732,944)	6,320,302	5,682,364	1,359,606	(4,221,890)	2,820,080	5,239,343	1,359,365	(916,344)	5,682,364
Jetty Self Insurance Reserve	495,086	78,324	0	573,410	495,086	77,296	0	572,382	432,198	62,888	0	495,086
Road Assets Renewal Reserve	1,317,210	3,660,291	(3,057,288)	1,920,213	1,317,210	3,655,678	(4,553,734)	419,154	1,597,129	3,514,710	(3,794,629)	1,317,210
Footpath/ Cycle Ways Reserve	838,835	1,245,095	(837,293)	1,246,637	838,835	1,242,385	(1,849,206)	232,014	408,438	1,222,406	(792,009)	838,835
Other Infrastructure Reserves	538,847	364,368	(499,484)	403,731	538,847	363,427	(501,705)	400,569	264,389	359,835	(85,377)	538,847
Parks, Gardens and Reserves Reserve	749,657	1,475,845	(1,592,275)	633,227	749,657	1,474,148	(1,956,750)	267,055	833,946	1,293,941	(1,378,230)	749,657
Furniture and Equipment Reserve	332,483	443,442	(259,744)	516,181	332,483	442,258	(485,800)	288,941	257,784	437,305	(362,606)	332,483
Plant Replacement Reserve	2,114,189	1,027,731	(443,847)	2,698,073	2,114,189	1,080,707	(1,287,969)	1,906,927	1,098,442	1,224,484	(208,737)	2,114,189

30. Reserves – Cash/ Financial Asset Backed (Continued)

	2021/22 Actual			Closing Balance \$
	Opening Balance \$	Transfers To \$	Transfers From \$	
Major Traffic Improvements Reserve	237,210	1,138,233	(190,709)	1,184,734
CBD Enhancement Reserve	1,269,967	567,097	(503,642)	1,333,422
New Infrastructure Development Reserve	884,968	11,513	(172,787)	723,694
Commonage Precinct Infrastructure Road Reserve	236,349	469	(236,000)	818
City Car Parking and Access Reserve	792,732	938,447	(517,291)	1,213,888
Debt Default Reserve	501,841	530	(400,000)	102,371
Corporate IT Systems Reserve	328,722	264,514	(214,716)	378,520
Election, Valuation and Other Corporate Expenses Reserve	715,027	142,691	(603,387)	254,331
Legal Expenses Reserves	671,629	2,326	(35,661)	638,294
Marketing and Area Promotion Reserve	522,266	1,397,678	(1,264,241)	655,703
Performing Arts and Convention Centre Reserve	1,332,269	1,323,173	(269,149)	2,386,293
Long Service Leave Reserve	3,653,494	929,736	(528,649)	4,054,581
Professional Development Reserve	185,931	669	(30,386)	156,214

	2021/22 Budget			Closing Balance \$
	Opening Balance \$	Transfers To \$	Transfers From \$	
	237,210	1,135,260	(375,000)	997,470
	1,269,967	564,095	(1,516,517)	317,545
	884,968	10,290	(637,350)	257,908
	236,349	471	(236,000)	820
	792,732	935,595	(1,016,812)	711,515
	501,841	997	(400,000)	102,838
	328,722	263,655	(250,050)	342,327
	715,027	141,423	(638,000)	218,450
	588,129	1,170	(50,000)	539,299
	522,266	1,395,264	(1,697,678)	219,852
	1,332,269	321,801	(1,188,446)	465,624
	3,653,494	457,267	(544,808)	3,565,953
	185,931	370	(50,000)	136,301

	2020/21 Actual			Closing Balance \$
	Opening Balance \$	Transfers To \$	Transfers From \$	
	638,846	1,090,195	(1,491,831)	237,210
	613,762	778,598	(122,393)	1,269,967
	1,506,176	201,423	(822,631)	884,968
	234,907	1,442	0	236,349
	1,555,123	60,006	(822,397)	792,732
	0	501,841	0	501,841
	226,750	101,972	0	328,722
	560,995	154,032	0	715,027
	636,940	114,689	(80,000)	671,629
	166,392	1,302,316	(946,442)	522,266
	2,625,599	66,130	(1,359,460)	1,332,269
	3,482,110	572,652	(401,268)	3,653,494
	145,029	92,370	(51,468)	185,931

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30. Reserves – Cash/ Financial Asset Backed (Continued)

	2021/22 Actual				2021/22 Budget				2020/21 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 \$
Sick Pay Incentive Reserve	106,241	363	(27,128)	79,476	106,241	210	(74,850)	31,601	144,632	(6,375)	(32,016)	106,241
Workers Compensation & Extended Sick Leave Contingency Reserve	218,482	736	(25,000)	194,218	218,482	435	(25,000)	193,917	309,750	1,901	(93,169)	218,482
Community Facilities - City District	1,295,065	422,344	(633,509)	1,083,900	1,295,065	344,371	(960,650)	678,786	1,120,869	596,851	(422,655)	1,295,065
Community Facilities - Broadwater	185,047	12,686	0	197,733	185,047	15,925	0	200,972	166,414	18,633	0	185,047
Community Facilities - Busseton	39,788	35,270	(3,351)	71,707	39,788	21,213	0	61,001	9,177	30,611	0	39,788
Community Facilities – Dunsborough	334,282	131,164	0	465,446	334,282	34,151	(110,000)	258,433	255,153	79,129	0	334,282
Community Facilities - Dunsborough Lakes Estate	943,223	3,216	(234,004)	712,435	943,223	1,876	(938,000)	7,099	937,469	5,754	0	943,223
Community Facilities - Geographe	114,007	25,268	(1,839)	137,436	114,007	10,655	0	124,662	101,979	12,028	0	114,007
Community Facilities - Port Geographe	351,123	1,299	0	352,422	351,123	698	0	351,821	348,981	2,142	0	351,123
Community Facilities - Vasse	174,754	399	0	175,153	174,754	192,142	0	366,896	489,904	2,895	(318,045)	174,754
Community Facilities - Airport North	3,164,953	11,711	0	3,176,664	3,164,953	119,834	0	3,284,787	3,017,488	147,465	0	3,164,953
Locke Estate Reserve	6,458	61,130	(61,000)	6,588	6,458	65,012	(65,000)	6,470	6,269	60,189	(60,000)	6,458
Port Geographe Development Reserve	117,836	56,091	(46,930)	126,997	117,836	55,907	(147,175)	26,568	224,953	53,311	(160,428)	117,836

30. Reserves – Cash/ Financial Asset Backed (Continued)

	2021/22 Actual			
	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$
Port Geographe Waterways Management Reserve	3,168,297	239,520	(347,214)	3,060,603
Provence Landscape Maintenance Reserve	1,254,363	195,667	(126,470)	1,323,560
Vasse Newtown Landscape Maintenance Reserve	667,371	189,846	(189,118)	668,099
Commonage Precinct Bushfire Facilities Reserve	58,530	217	0	58,747
Commonage Community Facilities Dunsborough Lakes South Reserve	74,232	275	0	74,507
Commonage Community Facilities South Biddle Precinct Reserve	905,216	3,350	0	908,566
Busselton Area Drainage and Waterways Improvement Reserve	448,845	1,638	(319,875)	130,608
Coastal and Climate Adaptation Reserve	1,503,542	858,810	(1,795,442)	566,910
Emergency Disaster Recovery Reserve	114,793	20,823	(60,662)	74,954
Energy Sustainability Reserve	224,270	105,954	(161,818)	168,406
Cemetery Reserve	99,547	175,165	(32,713)	241,999
Public Art Reserve	46,526	203,018	0	249,544
Waste Management Facility and Plant Reserve	8,486,937	1,907,237	(2,107,022)	8,287,152

	2021/22 Budget			
	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$
	3,168,297	235,323	(380,650)	3,022,970
	1,254,363	191,747	(208,900)	1,237,210
	667,371	187,451	(206,975)	647,847
	58,530	116	0	58,646
	74,232	147	0	74,379
	905,216	1,799	0	907,015
	448,845	893	(391,500)	58,238
	1,503,542	860,691	(2,240,900)	123,333
	114,793	20,577	0	135,370
	224,270	105,510	(187,100)	142,680
	99,547	78,197	(100,300)	77,444
	46,526	90	0	46,616
	8,486,937	1,123,863	(3,085,500)	6,525,300

	2020/21 Actual			
	Opening Balance \$	Transfers To \$	Transfers From \$	Closing Balance \$
	3,275,192	243,331	(350,226)	3,168,297
	1,308,477	191,215	(245,329)	1,254,363
	636,364	186,598	(155,591)	667,371
	58,173	357	0	58,530
	73,779	453	0	74,232
	899,694	5,522	0	905,216
	475,582	2,854	(29,591)	448,845
	2,157,593	586,316	(1,240,367)	1,503,542
	94,137	20,656	0	114,793
	137,955	104,042	(17,727)	224,270
	35,871	108,206	(44,530)	99,547
	87,052	534	(41,060)	46,526
	7,629,359	1,378,245	(520,667)	8,486,937

FINANCIAL REPORT
for the year ended 30 June 2022

Notes to and forming part of the
Financial Report

FINANCIAL REPORT
for the year ended 30 June 2022

Notes to and forming part of the Financial Report

30. Reserves – Cash/ Financial Asset Backed (Continued)

	2021/22 Actual			2021/22 Budget			2020/21 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 \$
Strategic Projects Reserve	350,906	2,558,670	0	2,909,576	350,906	54,448	0	405,354	295,560	55,346	0	350,906
Prepaid Grants and Deferred Works & Services Reserve	1,361,166	1,979,866	(1,361,521)	1,979,511	1,361,166	2,708	(1,285,804)	78,070	1,391,422	1,286,742	(1,316,998)	1,361,166
Busselton Foreshore Reserve	111	12,578	0	12,689	111	12,550	0	12,661	100	11	0	111
LED Street Lighting Replacement Program Reserve	121	50,110	(12,134)	38,097	121	50,000	(50,000)	121	0	50,121	(50,000)	121
Waterways Restoration Reserve	0	10	0	10	0	22	0	22	0	0	0	0
	62,919,560	30,220,481	(21,956,700)	71,183,341	62,836,058	22,109,232	(39,381,069)	45,564,221	59,897,884	23,803,360	(20,781,684)	62,919,560

30. Reserves – Cash/ Financial Asset Backed (Continued)

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves – cash/ financial assets backed.

In accordance with council resolutions or adopted budget 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 Development Reserve

To provide funds for new capital works and infrastructure projects that contribute to expanding the operations and capacity of the airport including potential revenue generating opportunities (to be closed in 20/21 and added to Airport Infrastructure Renewal and Replacement Reserve).

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.

30. Reserves – Cash/ Financial Asset Backed (Continued)

Busselton Jetty Tourist Park Reserve

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

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 Reserve

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.

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.

Other Infrastructure Reserve

To provide funding for the major maintenance and renewal of other infrastructure not specifically provided for in other reserves.

30. Reserves – Cash/ Financial Asset Backed (Continued)

Parks, Gardens and Reserves Reserve

To provide funding for the major maintenance and renewal of Parks, Gardens and Reserves within the District.

Furniture and Equipment Reserve

To provide funds for the major maintenance, renewal, replacement, upgrading and future requirements with respect to furniture and equipment assets within the District.

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.

City Car Parking and Access Reserve

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 requirements.

Debt Default Reserve

To provide for potential default on debts owing to the City, particularly in relation negative economic circumstances caused by a declared state of emergency (such as COVID-19).

Corporate IT Systems Reserve

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.

30. Reserves – Cash/ Financial Asset Backed (Continued)

Marketing and Area Promotion Reserve

To fund the City's contributions and expenditure on tourism, marketing, area promotion and events activities as a result of MERG funding allocations.

Performing Arts and Convention Centre Reserve

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.

Professional Development Reserve

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

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 Reserve

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.

30. Reserves – Cash/ Financial Asset Backed (Continued)

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.

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.

Commonage Precinct Bushfire Facilities Reserve

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.

30. Reserves – Cash/ Financial Asset Backed (Continued)

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.

Public Art Reserve

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.

Prepaid Grants and Deferred Works and Services Reserve

To hold Government and third party grants monies received in advance as well as deferred municipal funded works and services as at the end of financial year.

Busselton Foreshore Reserve

To provide funds for on-going asset maintenance and any future capital works.

LED Street Lighting Replacement Program Reserve

To provide funds for the on-going replacement of street lighting throughout the district with LED capacity.

Waterways Restoration Reserve

To provide for any works required to rejuvenate, revive or rectify natural waterways within the Busselton district

31. Trust Funds

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	Balance 1 July 2021 \$	Amounts Received \$	Amounts Paid \$	Balance 30 June 2022 \$
Builders Registration Board Levies	32,621	1,010,281	(969,371)	73,531
Building Training Levy	3,964	57,867	(46,942)	14,889
Cash in Lieu of Public Open Space	919,820	2,634	(777,315)	145,139
Contiguous Local Authorities Group (CLAG) Funding	21,223	31,787	(27,461)	25,549
Nomination Deposits	0	1,120	(1,120)	0
	977,628	1,103,689	(1,822,209)	259,108

32. Major Land Transactions

The City did not participate in any major land transactions during the year.

33. Trading Undertakings and Major Trading Undertakings

There were no material trading undertakings and major trading undertakings that require disclosure at the end of the reporting period.

Keeping In Touch With What We Do

Keep up to date with what is happening at the City of Busselton and also within the region through the following websites, plus keep in touch on Facebook and Instagram.

City of Busselton

www.busselton.wa.gov.au

Information about the City of Busselton Council and City services including information for residents, development across the City, investment opportunities, rates, City plans and publications, and community funding.

Art Geo Cultural Complex

www.artgeo.com.au

What's on at ArtGeo and access to ArtGeo's online shop and gallery.

Geographe Leisure Centre Naturaliste Community Centres

www.busseltonleisurecentres.com.au

Leisure centre classes, facilities, services and memberships.

Busselton Libraries

www.busseltonlibraries.com.au

Information about our libraries, library collections, programs and events.

Community Engagement and Consultation

www.yoursay.busselton.wa.gov.au

The online engagement portal where residents, ratepayers and visitors can share thoughts and ideas on a range of Council activities and community developments.

Busselton Margaret River Airport

www.busseltonmargaretriverairport.com.au

Get flight schedules, airport operations, and commercial opportunities at the airport.

Busselton Jetty

www.busseltonjetty.com.au

Information about the services and facilities provided at the City's Busselton Jetty Tourist Park.

Sister City Association

www.bascca.asn.au

Learn about our sister City relationship and exchange program with Sugito, Japan.

Connecting with Council

Community Access Sessions

Community Access Sessions (CAS) provide an opportunity to raise for discussion any topic that you are passionate about.

Public Participation Sessions

Public Participation Sessions provide an opportunity for you to discuss with Council items on the current Council Agenda.

Council Meetings

Members of the public can attend Council meetings which are also live streamed on the City's website. There is an allocated public question time at each meeting.

When is Council in Session?

Dates of Council Meetings, Public Participation and Community Access sessions are available on the city website.

Subscribe to our newsletter to receive the latest Council information in your inbox each month.

www.busselton.wa.gov.au/connect/news-and-media/bay-to-bay-e-newsletter

*Where environment, lifestyle
and opportunity meet!*



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and opportunity meet!*



City of Busselton
Geographic Bay

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