



ANNUAL BUDGET 2023-2024



ACKNOWLEDGEMENT OF COUNTRY

The City of Bunbury acknowledges the traditional owners of the land, the Noongar Wardandi people and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures; and to Elders past, present and emerging.

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Mayor's Introduction



I acknowledge Goomburrup (Bunbury) is Wardandi Noongar Boodja and pay my respects to Elders past, present and emerging.

On behalf of Bunbury City Council, I am pleased to present the City of Bunbury 2023-24 Annual Budget to our community and key stakeholders. This Budget alongside our Corporate Business Plan, Long-Term Financial Plan and organisational Workforce Plan all form part of the City's comprehensive set of strategic financial planning documents – a first for the City, creating a path for true integrated strategic planning and reporting going forward.

Working closely with Elected Members, our City staff prepare a responsible budget for our community every year, and this year is no exception. In Bunbury's biggest budget in the City's history, our key capital projects will see ongoing upgrades and renewals for roads, paths and cycleways – one of our community's highest priorities as identified in the City's Strategic Community Plan. The City's community sporting facilities will be a highlight this year with \$15.2 million for the multi-year Hands Oval project, replacement of Forrest Park Pavilion and \$650,000 for the detailed design of the Hay Park indoor courts.

We are very mindful of the impact of rising cost of living pressures on our community and this year presented a challenge in finding that balance of affordability while maintaining our services and facilities. Local governments are not immune to the inflationary pressures, so to meet our community expectations our rate yield increase will be seven percent. This increase, along with our carefully planned Long-Term Financial Plan, will ensure our current services are maintained, our assets are kept to a high-standard and that we build capacity for Bunbury to have a bright, sustainable future.

I once again acknowledge the ongoing financial support provided by both State and Federal governments and thank them for their continued support to the Bunbury community.

I thank my fellow Elected Members, City Executive and their teams for their contributions in preparing this year's budget, and I look forward to 2023-24 being Bunbury's brightest year yet.

Jaysen De San Miguel
Mayor

Elected Members and Executive Leadership Team

THE MAYOR

Jaysen De San Miguel

COUNCILLORS

Cr Tresslyn Smith (Deputy Mayor)
Cr Ben Andrew
Cr Gabi Ghasseb
Cr Wendy Giles
Cr Cheryl Kozisek
Cr Betty McCleary
Cr Marina Quain
Cr Michelle Steck
Cr Karen Steele
Cr Karen Turner
Cr Amanda Yip

CHIEF EXECUTIVE OFFICER

Malcolm Osborne

DIRECTOR STRATEGY & ORGANISATIONAL PERFORMANCE

Karin Strachan

DIRECTOR SUSTAINABLE COMMUNITIES

Gary Barbour

DIRECTOR INFRASTRUCTURE

Gavin Harris

ADMINISTRATION OFFICES

4 Stephen Street, Bunbury WA 6230
Telephone (08) 9792 7000, Facsimile (08) 9792 7184, TTY (08) 9792 7370
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Budget Certification**THE CITY OF BUNBURY COMPILED THE ANNUAL BUDGET ACCORDING TO SECTION 6.2 OF THE LOCAL GOVERNMENT ACT 1995**

I hereby certify that the budget for the;

a) Municipal Fund and the following Reserve Accounts

- Airport
- Asset Management and Renewal
- Bunbury Museum and Heritage Centre
- Canal Management
- City Arts Collection
- City Growth and Major Development
- City of Bunbury General Parking
- College Grove Subdivision Amended Joint Venture
- Disaster Relief Fund
- Employee Entitlement and Insurance
- Environmental
- Hay Park Regional Athletics Track
- Heritage Building Maintenance
- Infrastructure Development
- Land Subdivision and Development
- Local Planning Policy Framework
- Meat Inspection
- Planning and Development Act Developer Contributions
- Public Art
- Refuse Collection and Waste Minimisation
- Road Upgrade Contributions
- Town Planning Scheme Land Acquisition and Compensation
- Withers

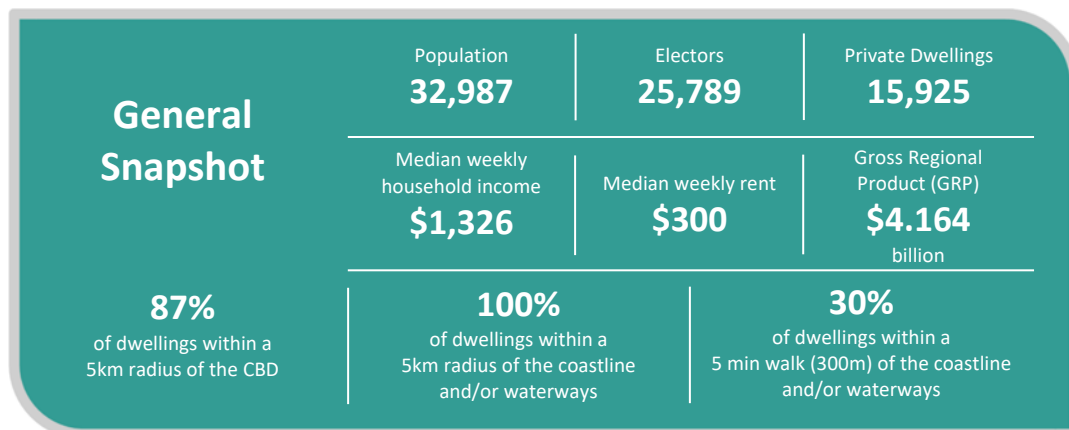
b) Trust Funds

for the City of Bunbury for the 2023-24 financial year were adopted by the Council at a Special Meeting held 25 July 2023.

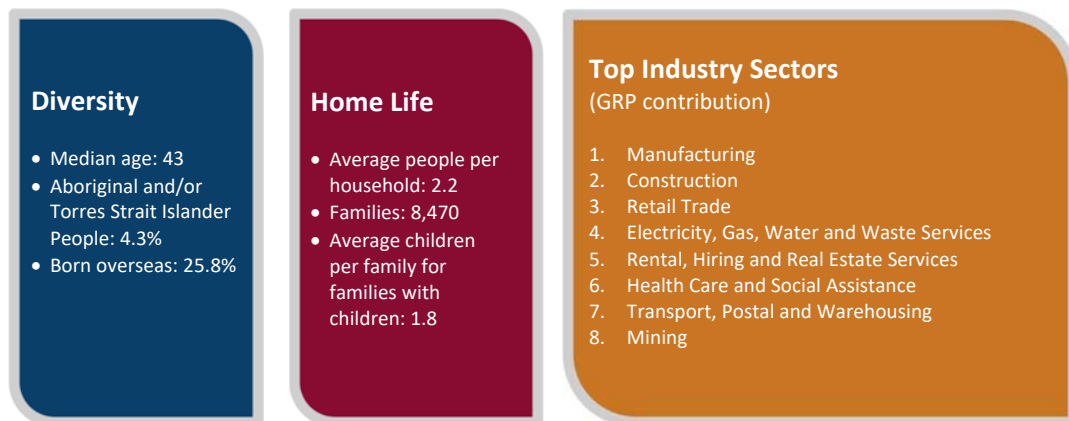
J De San Miguel
Mayor

M Osborne
Chief Executive Officer

Community Profile



Source: 2021 Census



Bunbury is an accessible and inclusive City, where all people are valued equally.

The City of Bunbury has a resident population of 32,987 (2021 Census) and is located in the south west of Western Australia, about 180km south of the State capital, Perth. The Bunbury Geographe region includes the City of Bunbury and the Shires of Capel, Dardanup and Harvey, and has a population of about 94,400 residents. The South West region, to which Bunbury acts as a hub, has a total population of 188,747.

Bunbury is a beautiful place to live, work and visit and has something for everyone. The quality of life is one of its biggest attractions offering residents a variety of amenities, schools, shops, beaches and nightlife, all within easy reach. It has everything a family needs including public and private schools, tertiary education, and a range of health services, not to mention an extensive and diverse events calendar.

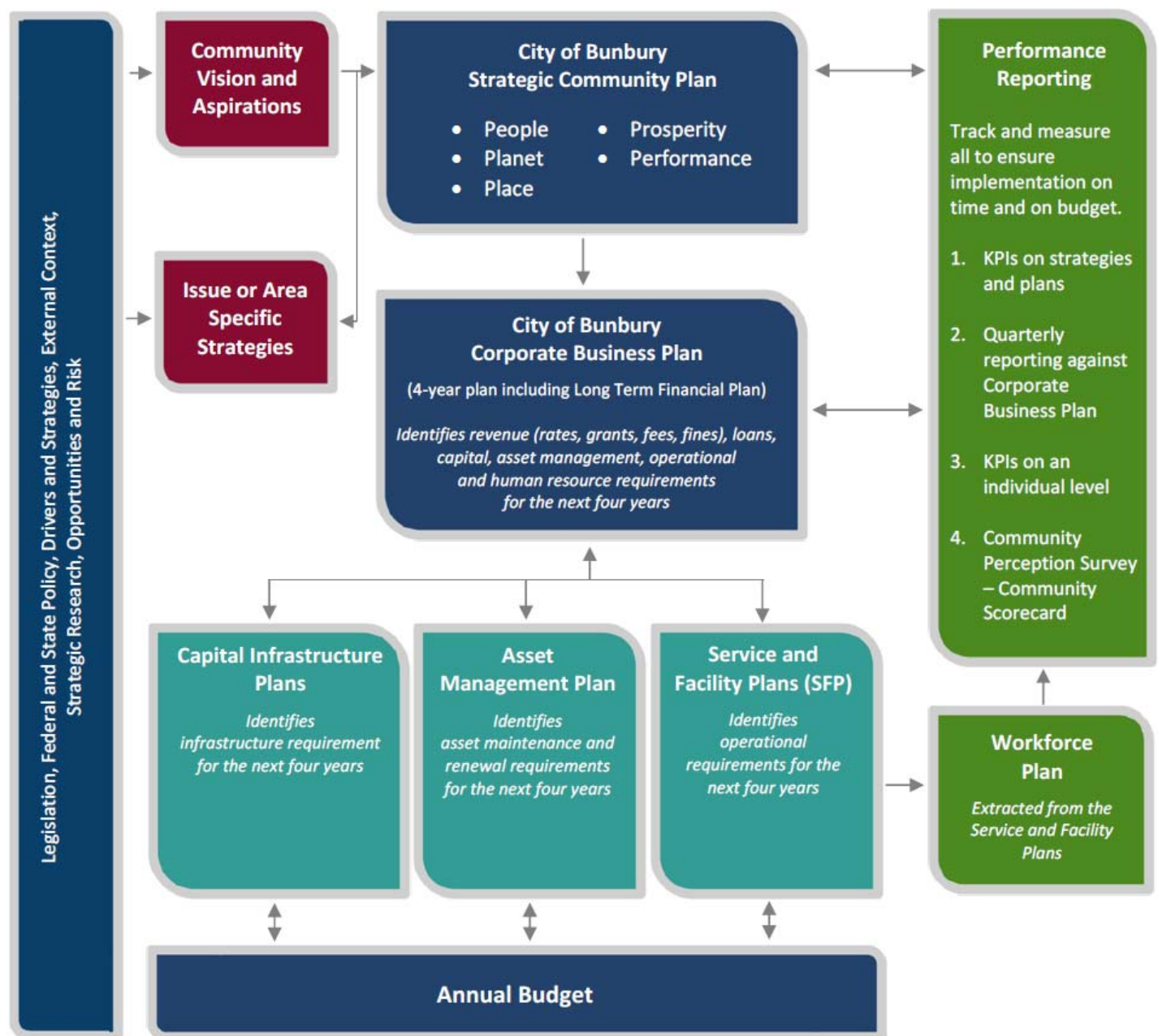
The City of Bunbury will continue to grow, develop and improve thanks to these qualities and the massive potential for investment and growth in our region.

Integrated Strategic Planning and Reporting Framework

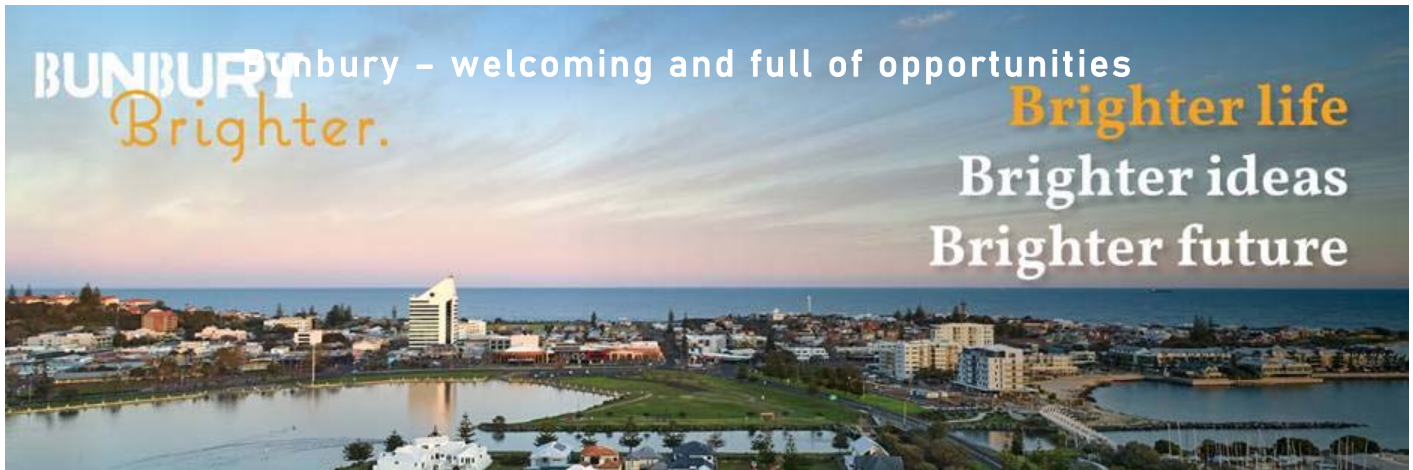
The City of Bunbury adopts an integrated approach to strategic planning adhering to the requirements set out in the Local Government Act 1995.

City of Bunbury Integrated Strategic Planning and Reporting Framework (ISPRF) is the City's way of making sure planning is holistic, integrated and driven by the community. The ISPRF directly links performance monitoring with planning, so the City can adapt and respond to changes in community needs and the business environment.

The approach ensures community input is reliably gathered, provides long-term strategic direction and objectives in line with these inputs, identifies the resourcing and performance reporting required and clearly conveys long term financial implications.



Vision, Core Values and Service Delivery



Core Values

WE ARE COMMUNITY

We are **one team**
 We keep each other **safe**
 We display **empathy and respect**
 We have **fun** and **celebrate** our successes
 We work together to **achieve** great outcomes

WE ARE OPEN

We are **open to opportunities**
 We **actively listen** and think things through
 We are **inclusive** and treat everyone **equally**
 We are **honest** and open in our **communications**
 We are open to feedback to **improve** our performance

WE ARE BRAVE

We **lead the change, we own it!**
 We **trust** and **empower** each other
 We have the **difficult conversations early**
 We hold ourselves to the **highest standard**
 We have the **courage** to improve and **simplify**

Service Delivery

It is proposed that existing service levels will be reviewed for all operational activities in the short term, however the strategic objectives contained in our Strategic Community Plan aspire to setting appropriate levels of service in the longer term whilst moving toward achieving annual operating surpluses each year to fund the provision of new and replacement infrastructure.

Service levels will be reviewed on an ongoing basis and the impact of ongoing growth will be monitored and assessed.

Executive Summary

The 2023/24 Annual Budget forms part of our comprehensive and fully integrated set of strategic financial planning documents, including the Corporate Business Plan and Long Term Financial Plan and organisational Workforce Plan. Information contained in our Asset Management Plan and Service & Facility Plans has informed the Workforce Plan and Long Term Financial Plan, which has formed the basis for the preparation of our Corporate Business Plan and Annual Budget. This is the first time this integration of the Long Term Financial Plan, Corporate Business Plan, and Workforce Plan has been achieved, and will enable the City to truly plan and report in an integrated manner. This has also been complemented by the City's 'Evolve' journey, which is a program of continuous improvement and optimisation.

The Budget has been prepared in accordance with the requirements of the Local Government Act 1995, the relevant Australian Accounting Standards and the Local Government Financial Management Regulations and was developed following nine Councillor workshops between September 2022 and July 2023.

The Budget is focused on maintaining the level of services that the community continues to expect and provides improvements to make Bunbury welcoming and full of opportunities. It includes projects for the renewal of facilities for our community including Hands Oval infrastructure and the Forrest Park Pavilion. The budget also includes a comprehensive infrastructure works program, community projects, and arts and culture programs and events, as detailed within this budget.

While property rates form a significant portion of revenue, the City also relies on other sources of funds including grants from the State and Federal Governments, City of Bunbury reserve funds and loan borrowings. Included in the 2023/24 budget, the City will commence construction of the Hands Oval project with grants totalling \$8.8M and the Withers Regional Renewal project with grant funding of \$2.5M. Reserve funds will reduce by \$6.9M and the City will borrow \$8.2M.

The total budgeted expenditure for 2023/24 is \$102.6M. This comprises \$36.6M of capital works, \$63.5M of operating expenditure (excluding depreciation) and \$2.5M for debt reduction. This is funded from the following sources of revenue: \$46.1M from general rates, \$19.5M from operating revenues (grants, fees and charges, etc.), \$16.7M from capital grants, \$8.2M from new loan borrowings, \$6.9M transferred from cash reserves, \$2.4M in carried forward project funds, \$1.9M from 2023/24 Financial Assistance Grants received in advance, disposal of assets \$0.8M, and proceeds from self-supporting loans \$0.1M.

Rates

As previously resolved by Council on 14 March 2023 (Council decision 044/23) the 2023/24 Budget is based on a 7.0 percent increase in property rates yield. This rate yield increase is necessary to meet the operating and capital expenditure included in the budget. The minimum rate will increase from \$1,330 to \$1,423. The rates for an average residential property will increase on average by \$120 for 2023/24 to \$1,861. Details of rating information are provided within the 'Notes to and Forming Part of the Budget'.

Budget Highlights

Highlights of how our community will benefit from this year's budget of \$102.6M.
(Note: Some budgets are funded by grants or other sources of funding.)

Capital Projects \$36.6M

Buildings \$20.8M

Including:

- Renewal of Hands Oval Infrastructure (\$15.2M)
- Replace Forrest Park Pavilion (\$3.6M)
- Hay Park Indoor Courts detailed design (\$650K)
- Renew community, corporate sport and leisure buildings (\$500K)
- Finalise construction of the Hay Park North Pavilion (\$521K)
- Replace council administration building air-conditioner chiller unit (\$340K)
- Renew Ned Myles Pavilion, Hay Park (\$149K)
- Refurbish City facilities changerooms and public conveniences (\$133K)

Executive Summary (continued)

Roads \$6.6M

Including:

- Withers Regional Renewal (\$2.5M)
- Regional Roadworks program (\$1.1M)
- Continuing the multi-year project to realign and widen Ocean Drive, South Bunbury (\$1.0M)
- Blackspot roadworks (\$559K)
- Construct Koombana Bay Car Park (\$450K)
- Beautifying Bunbury Streetscapes (\$200K)
- Traffic calming and minor intersection treatments (\$179K)
- Bunbury Airport apron expansion (\$150K)
- Roads to Recovery road reseals (\$150K)

Plant and Vehicles \$2.5M

Including:

- Replacement of heavy plant (\$1.1M)
- Replacement of corporate vehicles (\$756K)
- Replacement of waste vehicles and plant (\$539K)
- Renewal of South West Sports Centre plant and machinery (\$133K)

Open Space \$2.2M

Including:

- Replace playground equipment (\$631K)
- Boulters Heights redevelopment (\$592K)
- Renewal of open space irrigation and infrastructure (\$350K)
- Implement Greening Bunbury Plan (\$257K)
- Resurface Hay Park Netball Courts (\$200K)
- Dog Exercise Area and Park Renewal (\$130K)

Marine \$1.3M

Including:

- Renew foreshore marine walls (\$1.2M)

Pathways \$964K

Including:

- Expanding the path and cycleway networks (\$764K)
- Renewal and upgrade of existing paths (\$200K)

Stormwater \$373K

Including:

- Renewal, resleeve and improve drainage network (\$373K)

Structures \$421K

Including:

- Replace boardwalks, lookouts, and beach access stairs (\$259K)
- Construct heritage interpretation, Bunbury Timber Jetty (\$87K)
- Install fencing Hay Park United Soccer (\$75K)

Arts and Culture \$243K

Including:

- Waterfront Public Art Installation (\$210K)

Executive Summary (continued)**Art, Culture and Events**

Include:

- Support Bunbury Regional Entertainment Centre, operating and capital (\$598K)
- 'Signature Events' Grants (\$265K)
- World Class South West Regional Gallery – Stage 1 (\$125K)
- Conduct Indigenous Arts Program at BRAG (\$110K)
- Funding to secure sporting and cultural events (\$100K)
- Support the Stirling Street Arts Centre (\$67K)
- Frame Frank Norton artworks (\$50K)
- Replace Christmas street decorations (\$40K)
- Purchase artworks for the City Art Collection (\$33K)
- Support King Cottage Museum (\$31K)
- Collection storage feasibility study for BRAG and Museum (\$30K)
- Support City of Bunbury Eisteddfod (\$20K)
- Support RSL Anzac Day (\$20K)
- Support Bunbury City Band (\$10K)
- Acquire Bunbury Museum and Heritage Centre collection items (\$10K)
- Bunbury Heritage Building and Urban Art Trails (\$5K)

Community Projects

Include:

- Renewal of Hands Oval Infrastructure (\$15.2M)
- Replace Forrest Park Pavilion (\$3.6M)
- Replace playground equipment (\$631K)
- Complete construction of the Hay Park North Pavilion (\$521K)
- Upgrade of community, corporate sport and leisure buildings (\$500K)
- 'Community Connect' Grants Funding (\$152K)
- Renew Ned Myles Pavilion, Hay Park (\$149K)
- Refurbish City facilities changerooms and public conveniences (\$133K)
- Ocean Pool feasibility study and concept design (\$65K)
- Implement Withers Placemaking (\$56K)
- Deliver Department of Sport and Recreation "Every Club" funding program (\$52K)
- Support Bunbury Geographe Seniors and Community Centre (\$50K)
- 'Neighbourhood Connect' Grant Funding (\$22K)
- Prepare, Implement and Deliver Reconciliation Action Plan Initiatives (\$21K)
- Support South West Clontarf Academy (Newton Moore) (\$15K)
- Conduct Grand-families Fun Day (\$15K)
- Support to Bunbury Regional YouthCare (\$12K)
- Physically Activating Our Community (\$10K)

Loan Borrowing

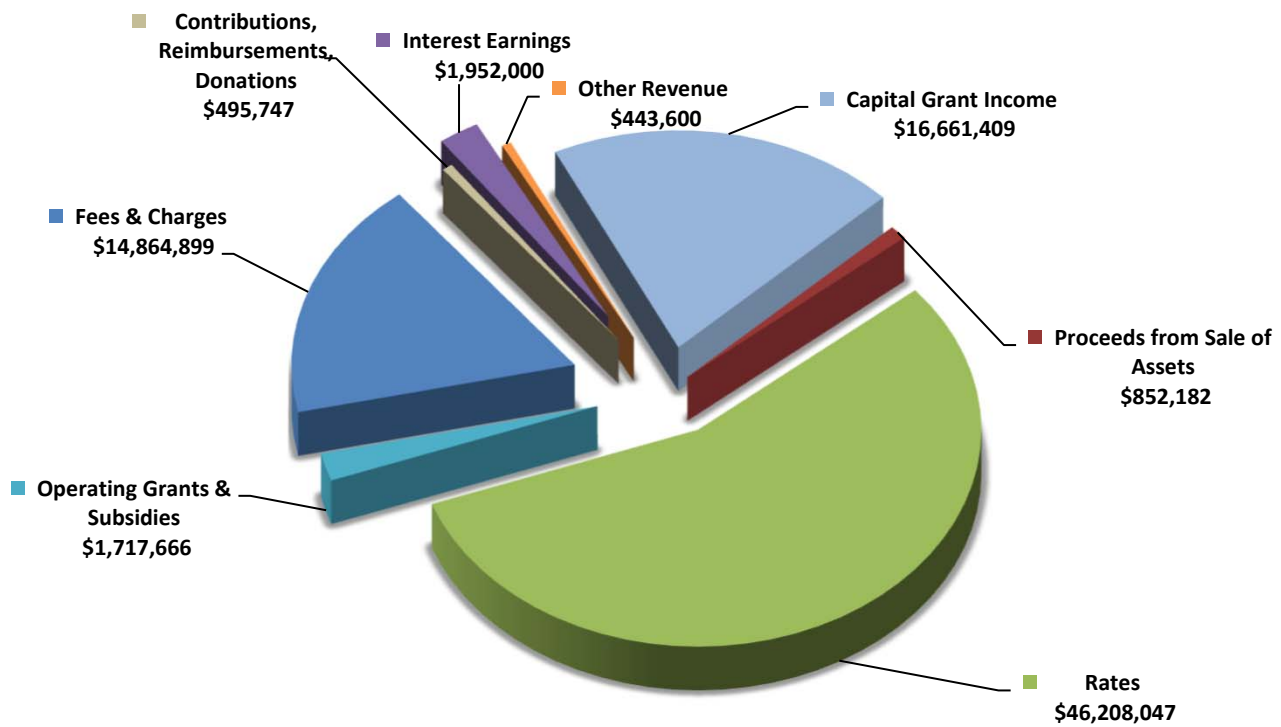
This Budget proposes to borrow a total of \$8.2M for the following projects:

- Forrest Park Pavilion construction (\$2.5M)
- Hands Oval Upgrade (\$4.7M)
- Road and Path Construction (\$1.0M)

Loan details are outlined in the 'Notes to and Forming Part of the Budget.'

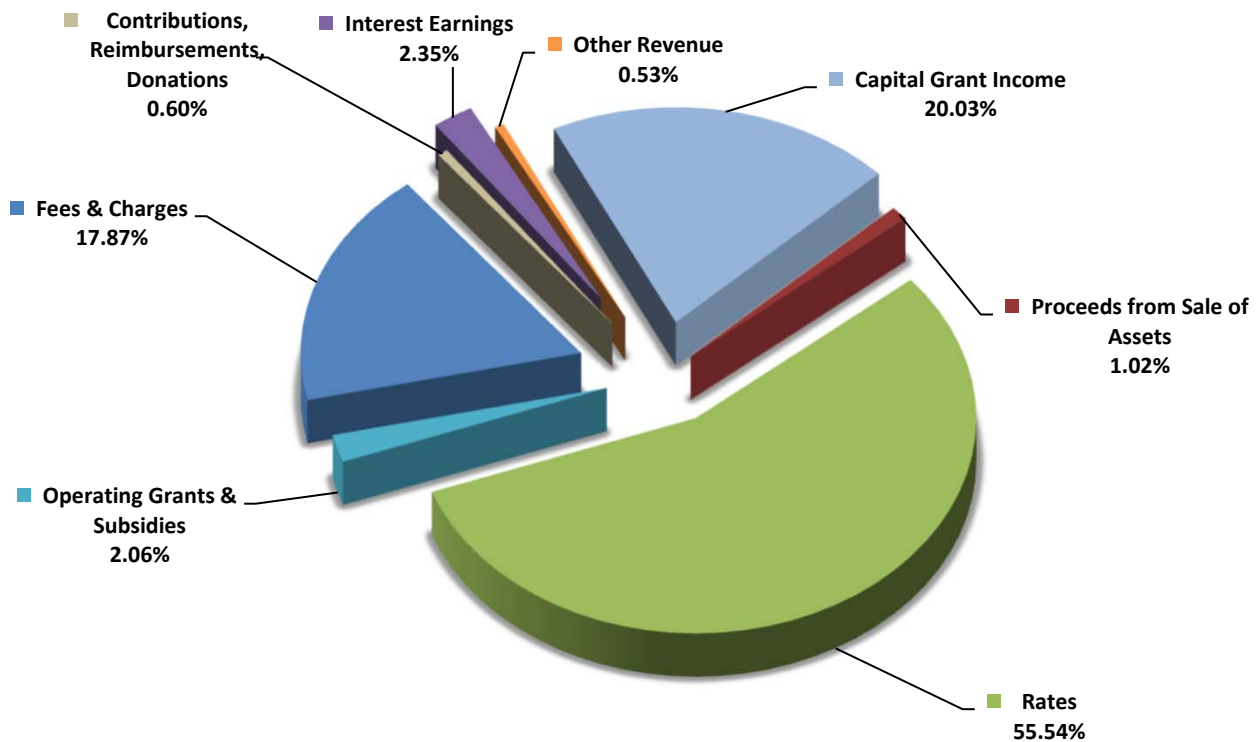
Income Sources

\$83,195,550



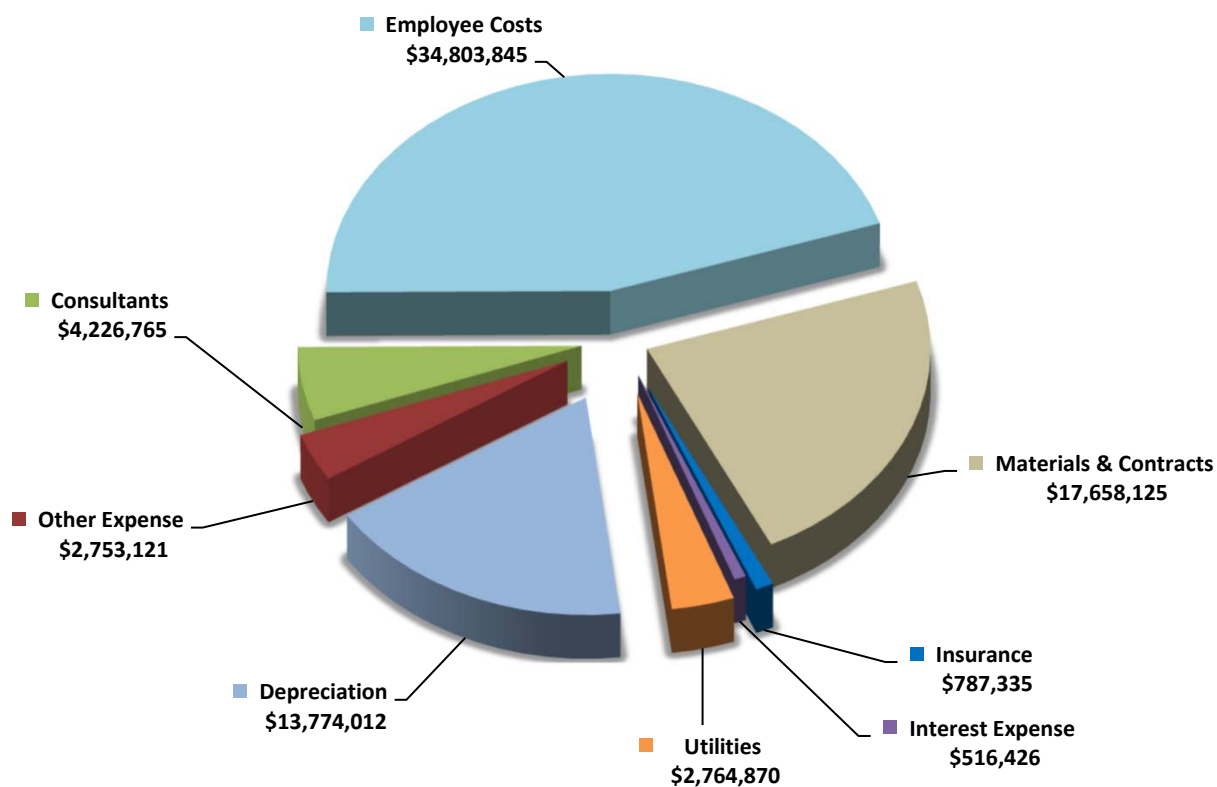
Income Sources

Percentage



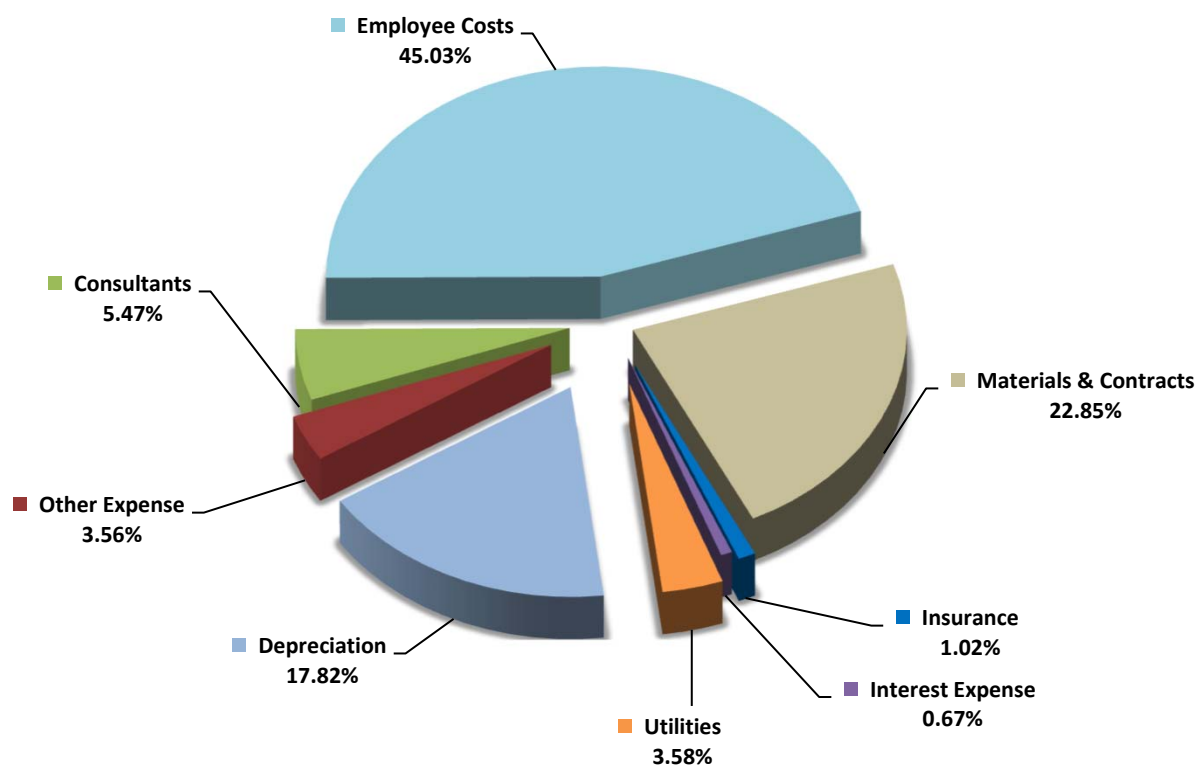
Operating Costs

\$77,284,499

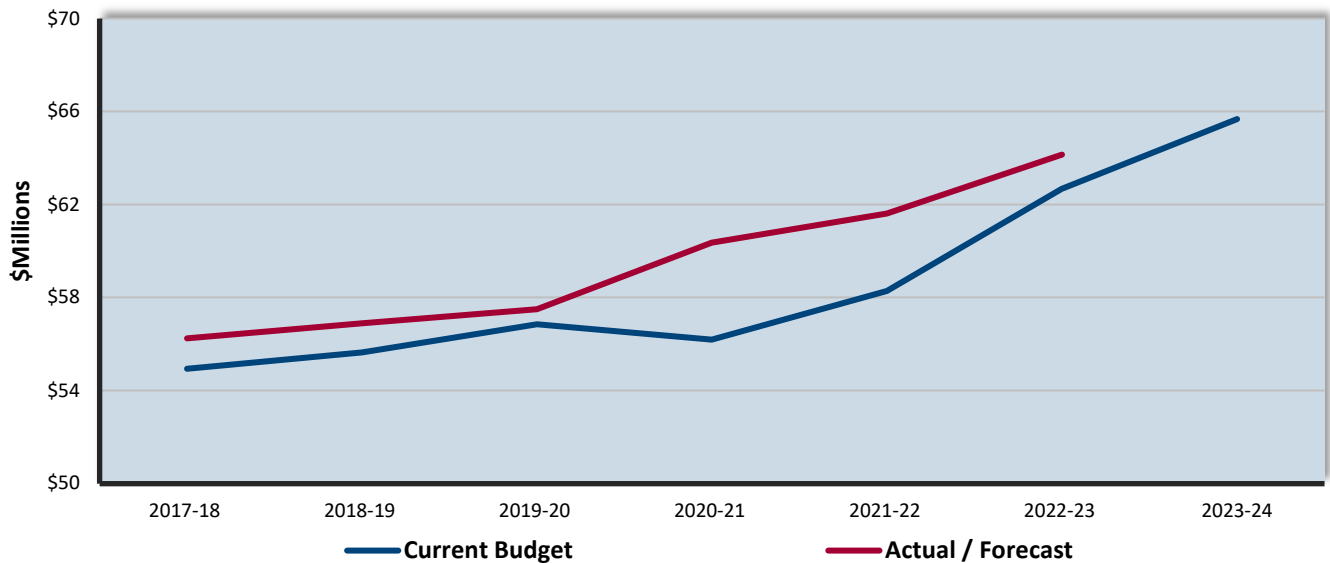


Operating Costs

Percentage



Annual operating income (\$M's)

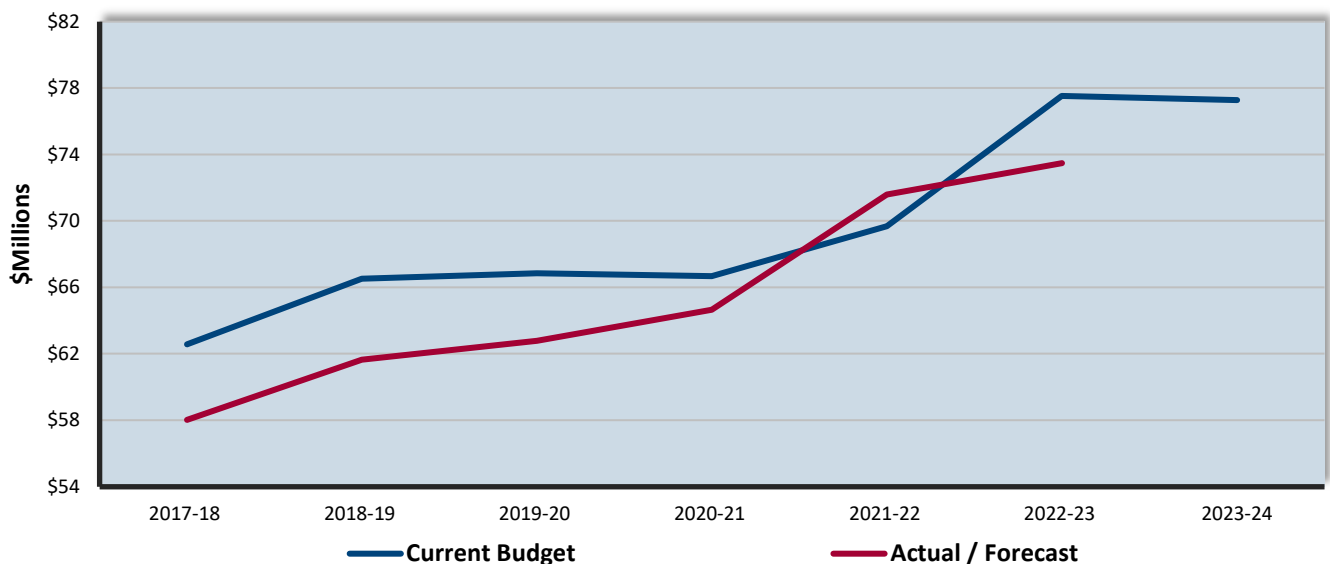


Annual operating income includes rate income, grants and subsidies, contributions, reimbursement and donations, fees and charges, interest received and other revenue.

Non-operating income is excluded from this total.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	54,945	55,641	56,855	56,189	58,280	62,674	65,682
Actual / Forecast	56,244	56,884	57,500	60,365	61,607	64,158	
Variance	(1,299)	(1,243)	(645)	(4,176)	(3,327)	(1,483)	

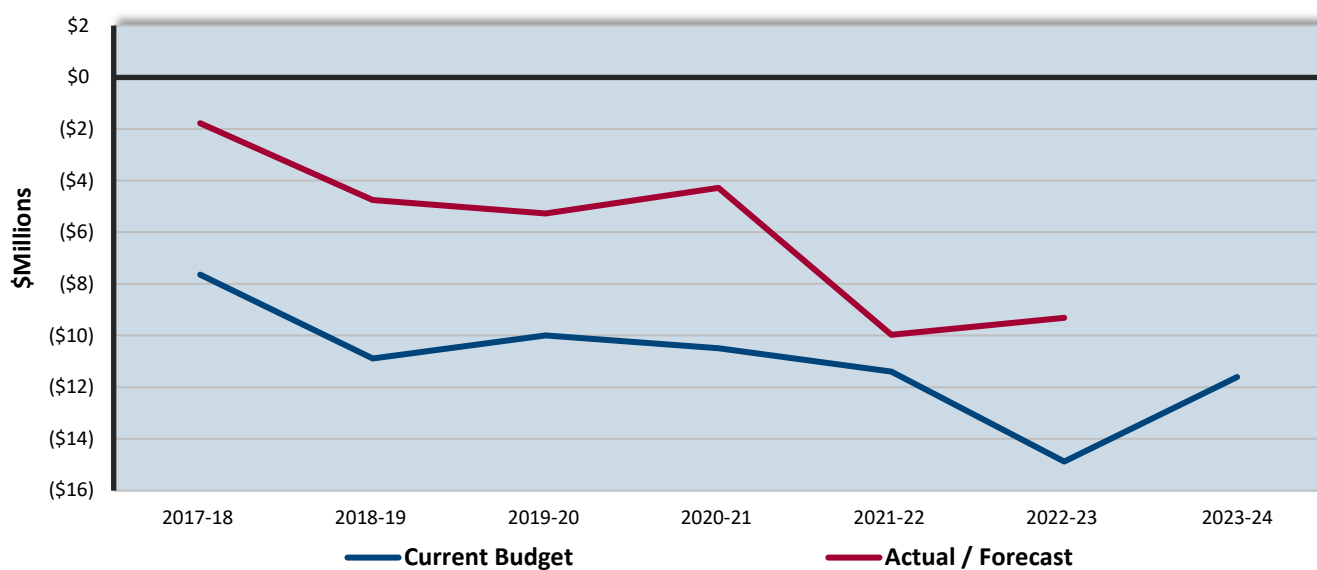
Annual operating expenditure (\$M's)



Annual operating expenditure includes employee costs, materials and contracts, utilities, insurance, depreciation, interest on loan borrowings and other expenses.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	62,584	66,526	66,854	66,677	69,680	77,545	77,284
Actual / Forecast	58,023	61,641	62,774	64,644	71,579	73,477	
Variance	4,560	4,885	4,080	2,033	(1,899)	4,067	

Annual operating surplus (deficit) (\$M's)



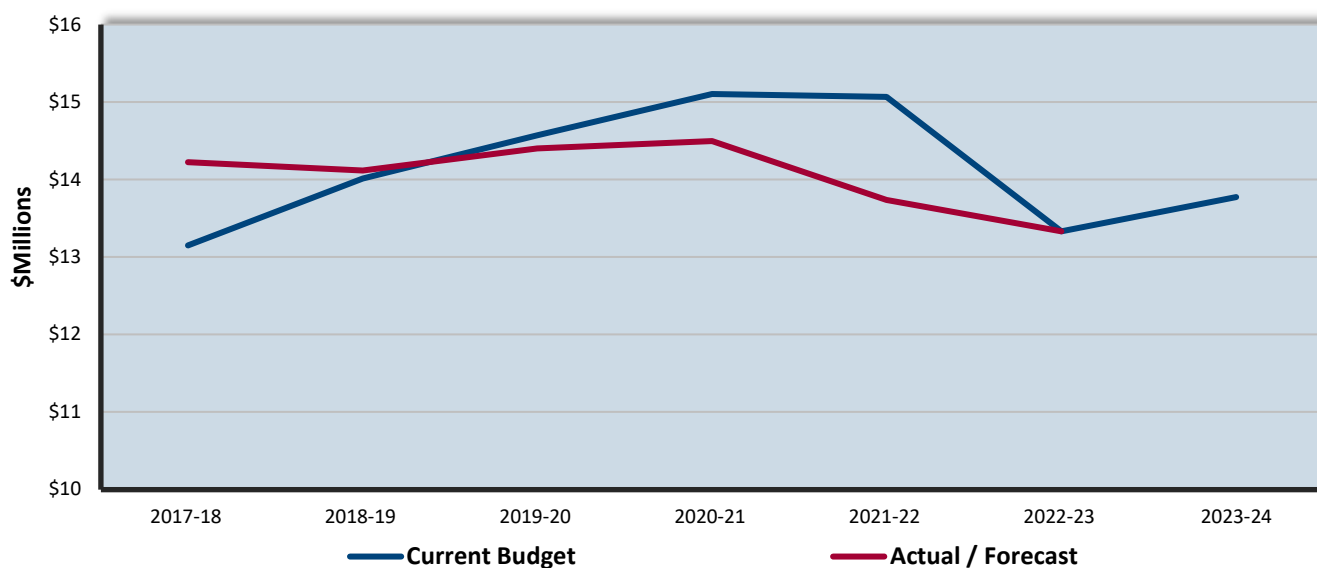
Operating surplus (deficit) measures the financial sustainability of the City, and is determined by operating revenue less operating expenditure (excludes non-operating income and expenditure such as capital grants and contributions).

A surplus indicates that the City has sufficient funds to meet its asset management obligations and has the capacity to repay loan borrowings without impacting its long term financial sustainability.

A deficit indicates that the City is generating insufficient funds for asset renewal and the repayment of its debt obligations.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	(7,638)	(10,885)	(10,000)	(10,488)	(11,400)	(14,871)	(11,603)
Actual / Forecast	(1,779)	(4,756)	(5,274)	(4,279)	(9,972)	(9,320)	
Variance	(5,859)	(6,128)	(4,725)	(6,209)	(1,427)	(5,551)	

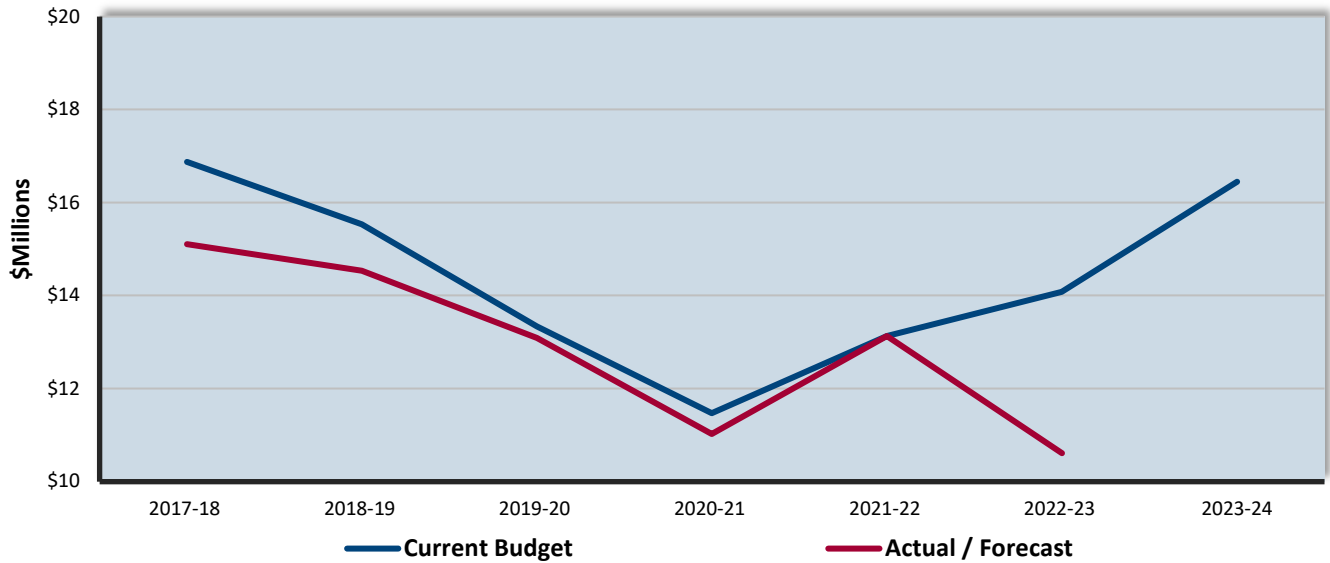
Operating expenditure - depreciation (\$M's)



Annual operating expenses for depreciation.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	13,152	14,013	14,571	15,106	15,066	13,331	13,774
Actual / Forecast	14,225	14,115	14,403	14,500	13,736	13,331	
Variance	(1,073)	(102)	168	606	1,330	-	

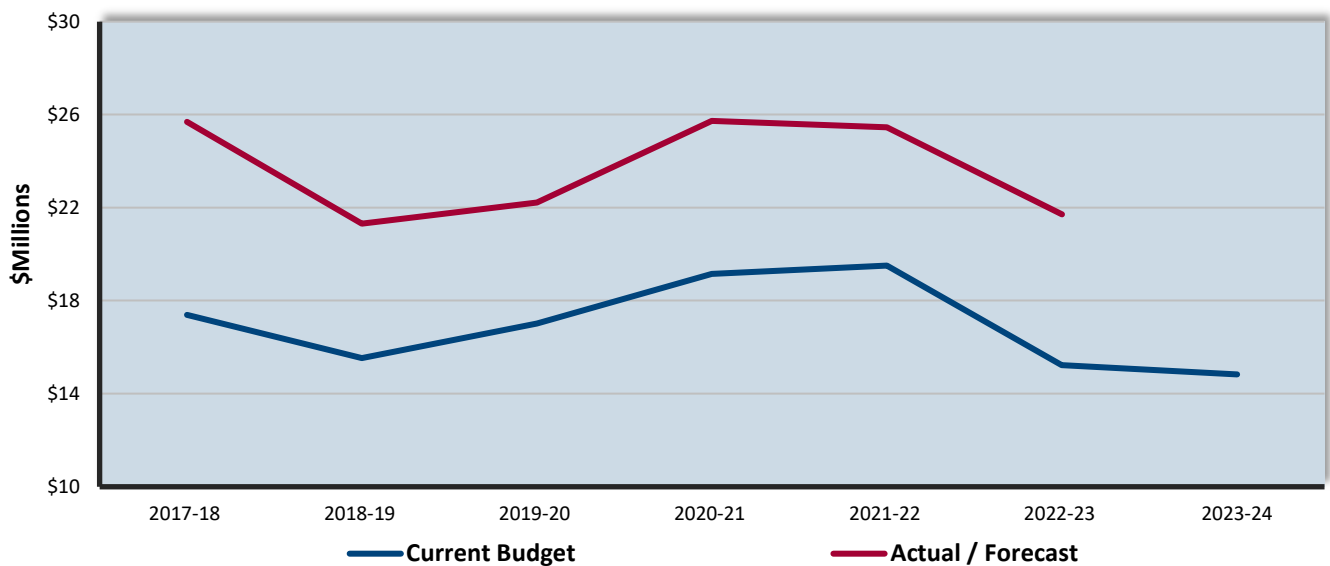
Loan liabilities (\$M's)



Total current and non-current loan liabilities, including self-supporting loans.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	16,877	15,531	13,334	11,470	13,129	14,076	16,447
Actual / Forecast	15,105	14,530	13,084	11,020	13,129	10,610	
Variance	1,772	1,001	250	450	(0)	3,466	

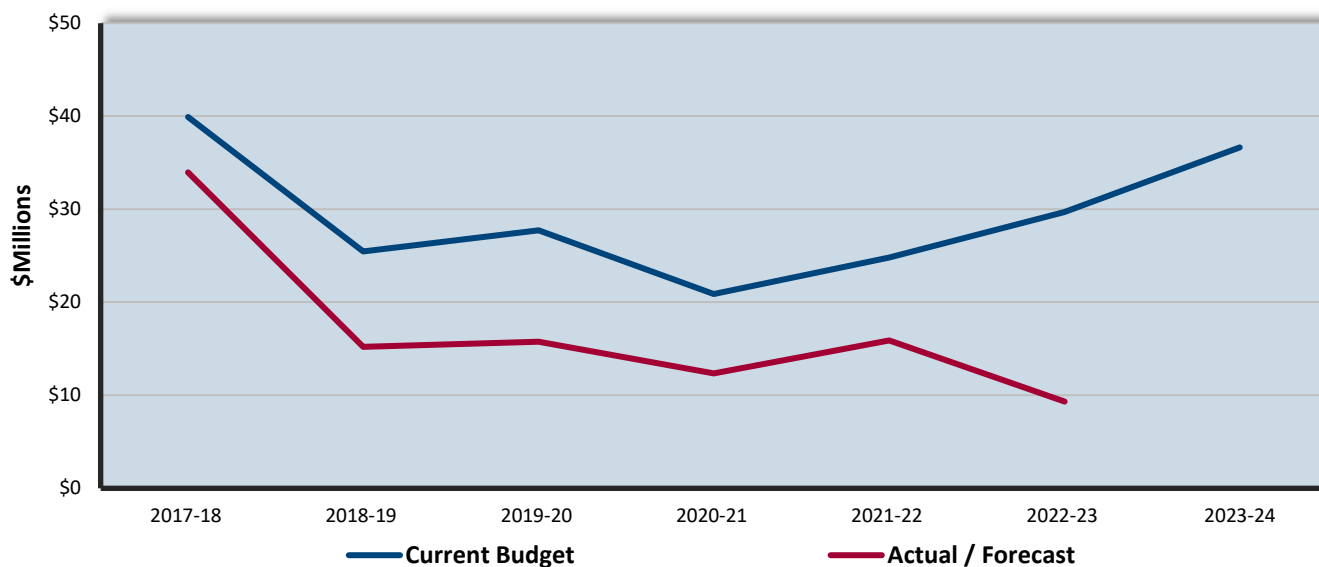
Reserves (\$M's)



Total cash backed reserves.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	17,385	15,531	17,013	19,149	19,516	15,222	14,832
Actual / Forecast	25,687	21,316	22,222	25,737	25,449	21,706	
Variance	(8,302)	(5,785)	(5,209)	(6,588)	(5,933)	(6,484)	

Annual capital expenditure (\$M's)



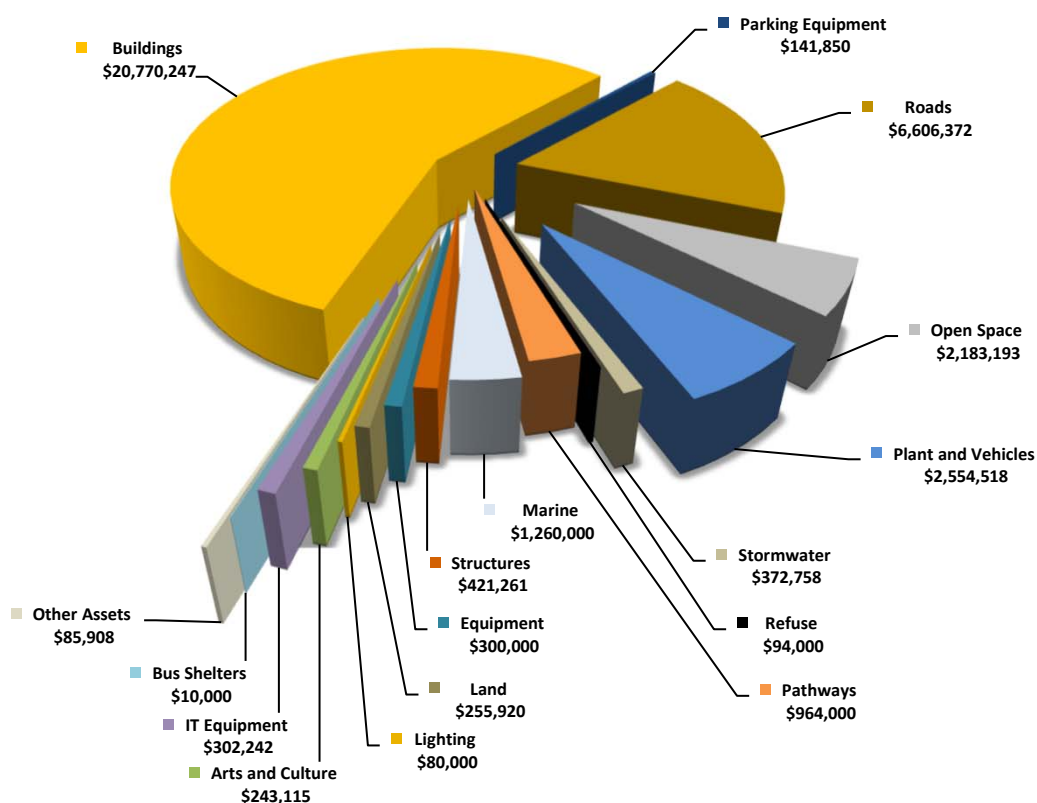
Capital expenditure on capital new (expansion), capital renewal, and capital upgrade projects.

Note: The higher capital expenditure in 2017-18 was mainly due to the construction of the Koombana Bay Foreshore project (\$11.6M), funded by State Government; and also the construction of the new City Infrastructure Services Depot at Picton (\$8M).

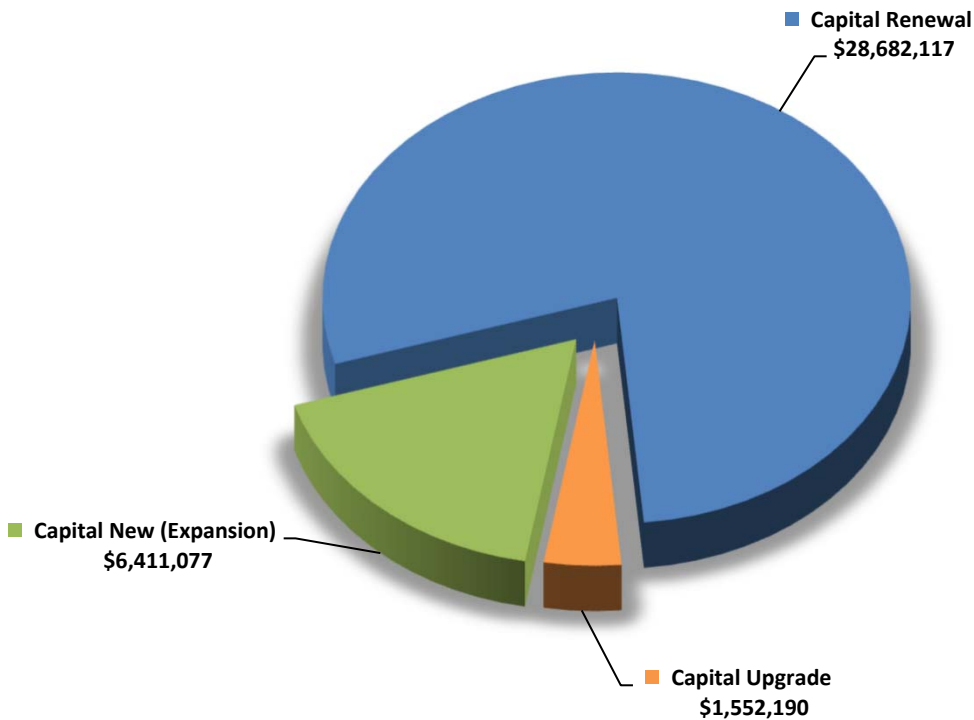
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Current Budget	39,915	25,442	27,719	20,888	24,807	29,699	36,645
Actual / Forecast	33,985	15,207	15,745	12,323	15,887	9,335	-
Variance	5,930	10,235	11,974	8,565	8,920	20,364	-

Capital Expenditure by Asset Class

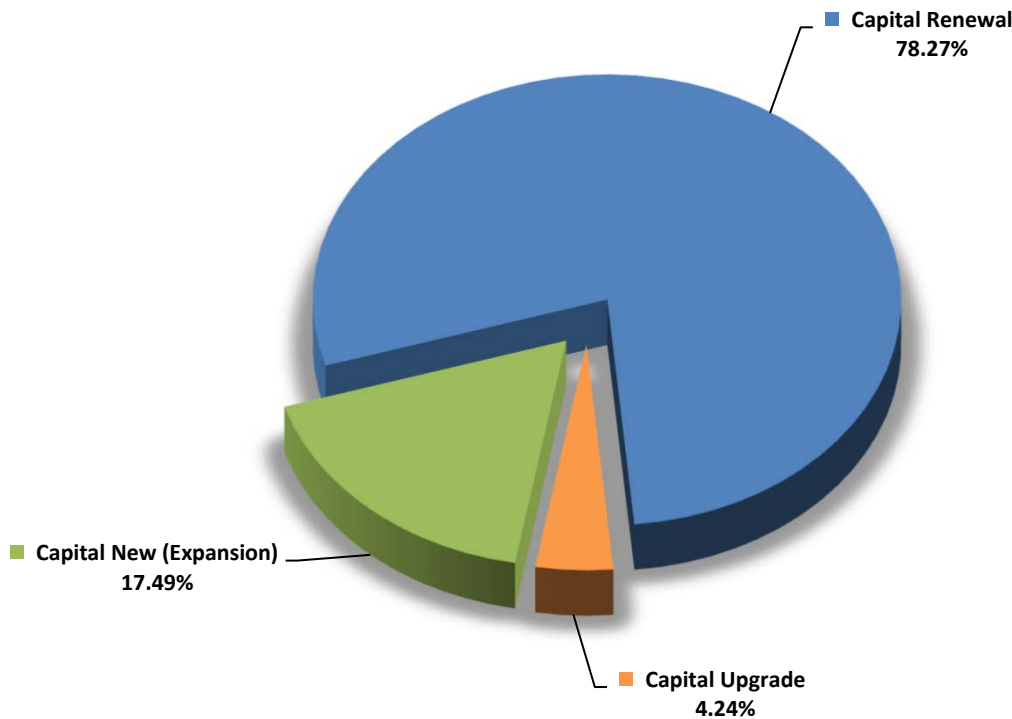
\$36,645,384



Capital Costs
\$36,645,384



Capital Costs
Percentage



Statement of Comprehensive Income by Nature and Type		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Operating Revenue				
Rates	2	42,873,976	43,007,395	46,208,047
Operating Grants and Subsidies	17	1,799,262	3,542,424	1,717,666
Fees and Charges	16	13,572,804	13,828,641	14,864,899
Contributions, Reimbursements, Donations		490,101	1,242,598	495,747
Interest Revenue	11a	598,000	1,897,125	1,952,000
Other Revenue		498,677	639,503	443,600
		59,832,820	64,157,686	65,681,959
Operating Expenditure				
Consultants		(3,819,573)	(2,606,273)	(4,226,765)
Employee Costs		(32,286,595)	(32,406,888)	(34,803,845)
Materials and Contracts		(14,756,784)	(14,569,346)	(17,658,125)
Insurance		(742,834)	(726,786)	(787,335)
Finance Costs	11c	(571,972)	(585,927)	(516,426)
Utilities		(2,510,376)	(2,642,803)	(2,764,870)
Depreciation	6	(13,199,104)	(13,331,140)	(13,774,012)
Other Expense		(5,663,956)	(6,608,259)	(2,753,121)
		(73,551,194)	(73,477,422)	(77,284,499)
Operating Surplus (Deficit)		(13,718,374)	(9,319,736)	(11,602,540)
Non-Operating Income and Expenditure				
Capital Grant Income	17	12,476,768	2,758,043	16,661,409
Proceeds from Asset Disposal	5c	809,427	376,268	852,182
Asset Disposal Values	5c	(388,466)	(388,466)	(246,977)
		12,897,729	2,745,845	17,266,614
Net Result for the Period		(820,645)	(6,573,891)	5,664,074
Other Comprehensive Income				
Changes in asset revaluation surplus		-	-	-
Share of comprehensive income of associates / joint ventures		-	-	-
		-	-	-
Total Comprehensive Income for the Period		(820,645)	(6,573,891)	5,664,074

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

Statement of Comprehensive Income by Program	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Operating Revenue (Refer Notes 1, 2, 11, 16 & 17)			
General Purpose Funding	44,452,872	47,815,642	48,722,547
Governance	2,977	8,772	300
Law, Order and Public Safety	626,716	383,675	540,330
Education and Welfare	2,000	3,313	2,250
Health	469,750	457,742	488,450
Community Amenities	7,322,037	7,249,606	8,192,967
Recreation and Culture	5,035,541	5,885,848	5,958,832
Transport	445,000	268,085	285,000
Economic Services	354,000	351,687	370,000
Other Property and Services	1,121,927	1,733,316	1,121,283
	59,832,820	64,157,686	65,681,959
Operating Expenditure (Refer Notes 1, 6 & 11)			
General Purpose Funding	(785,029)	(803,841)	(682,186)
Governance	(4,373,322)	(4,043,470)	(4,624,797)
Law, Order and Public Safety	(2,113,960)	(1,932,617)	(2,219,003)
Education and Welfare	(989,897)	(884,151)	(1,105,280)
Health	(1,418,487)	(1,389,274)	(1,485,367)
Community Amenities	(13,149,105)	(13,670,852)	(11,483,902)
Recreation and Culture	(25,153,991)	(24,869,216)	(28,014,917)
Transport	(8,641,704)	(8,533,552)	(9,732,039)
Economic Services	(3,560,434)	(3,401,084)	(4,177,482)
Other Property and Services	(12,793,293)	(13,363,438)	(13,243,100)
	(72,979,222)	(72,891,495)	(76,768,073)
Finance Costs (Refer Note 11c)			
Community Amenities	(23,957)	(23,957)	(15,982)
Recreation and Culture	(319,661)	(317,418)	(298,562)
Transport	(61,421)	(77,619)	(58,301)
Other Property and Services	(166,933)	(166,933)	(143,581)
	(571,972)	(585,927)	(516,426)
Non-Operating Income and Expenditure (Refer Notes 5c & 17)			
Community Amenities	1,546,455	141,881	249,597
Recreation and Culture	6,960,755	617,177	11,829,817
Transport	4,464,285	2,090,253	5,091,177
Economic Services	-	285,000	-
Other Property and Services	314,700	-	343,000
Asset Disposal Values	(388,466)	(388,466)	(246,977)
	12,897,729	2,745,845	17,266,614
Net Result	(820,645)	(6,573,891)	5,664,074
Other Comprehensive Income			
Changes in asset revaluation surplus	-	-	-
	-	-	-
Total Comprehensive Income	(820,645)	(6,573,891)	5,664,074

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

Statement of Cash Flows		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
	Note			
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	2	42,873,976	43,007,395	46,208,047
Operating Grants and Subsidies	17	1,799,262	3,542,424	1,717,666
Fees and Charges	16	13,572,804	13,828,641	14,864,899
Contributions, Reimbursements and Donations		490,101	1,242,598	495,747
Interest Earnings	11a	598,000	1,897,125	1,952,000
Other Revenue		498,677	639,503	443,600
		59,832,820	64,157,686	65,681,959
Payments				
Employee Costs (operating only)		(31,936,575)	(32,056,868)	(34,427,353)
Materials and Contracts		(18,576,357)	(17,175,619)	(21,884,890)
Insurance		(742,834)	(726,786)	(787,335)
Finance Costs	11c	(571,972)	(585,927)	(516,426)
Utilities		(2,510,376)	(2,642,803)	(2,764,870)
Other Expense		(5,663,956)	(6,608,259)	(2,753,121)
		(60,002,070)	(59,796,262)	(63,133,995)
Net cash provided by (used in) operating activities	4	(169,250)	4,361,424	2,547,964
CASH FLOWS FROM INVESTING ACTIVITIES				
Non-Operating Grants, Subsidies and Contributions		12,476,768	2,758,043	16,661,409
Acquisition of Assets	5a	(27,873,979)	(9,200,345)	(36,645,384)
Proceeds from the Sale of Assets	5c	809,427	376,268	852,182
Proceeds from Self Supporting Loans	7a	60,559	113,518	66,732
Net cash provided by (used in) investing activities		(14,527,225)	(5,952,516)	(19,065,061)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from New Debentures	7b	3,614,000	144,000	8,182,000
Self Supporting Loan disbursements	7b	(144,000)	(144,000)	-
Repayment of Debentures	7a	(2,609,981)	(2,662,940)	(2,345,114)
Principal Elements of Lease Payments	8	(50,274)	(123,364)	(203,434)
Net cash provided by (used in) financing activities		809,745	(2,786,304)	5,633,452
Net increase (decrease) in cash held		(13,886,730)	(4,377,396)	(10,883,645)
Cash at the beginning of the year		39,826,382	39,826,382	35,448,986
Cash and cash equivalents at the end of the year	4	25,939,652	35,448,986	24,565,341

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

Rate Setting Statement		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
	Note			
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2	42,821,768	42,954,989	46,151,966
Rates - Specified Area	2	52,208	52,406	56,081
Grants and Subsidies - Operating	17	1,799,262	3,542,424	1,717,666
Fees and Charges	16	13,572,804	13,828,641	14,864,899
Contributions Reimbursements and Donations		490,101	1,242,598	495,747
Interest Received	11a	598,000	1,897,125	1,952,000
Other Revenue		498,677	639,503	443,600
		59,832,820	64,157,686	65,681,959
Expenditure from operating activities				
Employee Costs		(32,286,595)	(32,406,888)	(34,803,845)
Materials and Contracts		(18,576,357)	(17,175,619)	(21,884,890)
Insurance		(742,834)	(726,786)	(787,335)
Interest Expense	11c	(571,972)	(585,927)	(516,426)
Utilities		(2,510,376)	(2,642,803)	(2,764,870)
Depreciation	6	(13,199,104)	(13,331,140)	(13,774,012)
Other Expense		(5,663,956)	(6,608,259)	(2,753,121)
		(73,551,194)	(73,477,422)	(77,284,499)
Non-cash amounts excluded from operating activities	3b	13,261,204	13,393,240	13,836,112
Net amount attributable to operating activities		(457,170)	4,073,504	2,233,572
INVESTING ACTIVITIES				
Grants and Contributions for the Development of Assets	17	12,476,768	2,758,043	16,661,409
Proceeds on Disposal of Assets	5c	809,427	376,268	852,182
Proceeds from Self Supporting Loans	7a	60,559	113,518	66,732
Acquisition of Assets	5a	(27,873,979)	(9,200,345)	(36,645,384)
Net amount attributable to investing activities		(14,527,225)	(5,952,516)	(19,065,061)
Net cash revenue and expenditure		(14,984,395)	(1,879,012)	(16,831,489)
FINANCING ACTIVITIES				
Proceeds from New Debentures	7b	3,614,000	144,000	8,182,000
Self Supporting Loan disbursements	7b	(144,000)	(144,000)	-
Transfers from Restricted Cash		8,330,711	3,742,146	6,874,207
Repayment of Debentures	7a	(2,609,981)	(2,662,940)	(2,345,114)
Principal Elements of Lease Payments	8	(50,274)	(123,364)	(203,434)
Net cashflows from financing activities		9,140,456	955,842	12,507,659
Net current assets at start of financial year		5,474,787	5,407,186	4,484,016
Net cash revenue and expenditure		(14,984,395)	(1,879,012)	(16,831,489)
Net cashflows from financing activities		9,140,456	955,842	12,507,659
Surplus / (deficit) remaining after the imposition of general rates	3a	(369,152)	4,484,016	160,186
¹ effect of advance payment of 2023-24 Financial Assistance Grant			(1,892,706)	
² cash attributed to carried forward projects			(2,436,334)	
Unallocated surplus / (deficit) at end of financial year			154,976	

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

Note: The 2023-24 closing surplus of \$4,484,016 is inclusive of;

1 an advance payment of the 2023-24 Financial Assistance Grant of \$1,892,706

2 closing surplus funds committed for projects in 2022-23 of \$2,436,334

* projects commenced in 2022-23 that will be completed in 2023-24 totalling \$22,563,282

Statement of Financial Position	Forecast 2022-23	Draft Budget 2023-24
Equity		
Retained Surplus	188,012,127	200,550,408
Reserves - Cash Backed	21,706,418	14,832,211
Reserves - Asset Revaluation	273,314,917	273,314,917
TOTAL EQUITY	483,033,462	488,697,536
Current Assets		
Cash and Cash Equivalents - Unrestricted	13,742,568	9,733,130
Cash and Cash Equivalents - Restricted	21,706,418	14,832,211
Trade and Other Receivables	5,189,861	5,189,861
Inventories	140,010	140,010
	40,778,858	29,895,213
Non Current Assets		
Other Non Current Receivables	1,084,857	1,018,125
Property Plant and Equipment	237,187,450	232,388,648
Infrastructure	220,329,582	211,107,395
Work in Progress	9,783,725	46,429,109
	468,385,614	490,943,277
Current Liabilities		
Trade and Other Payables	(9,170,922)	(9,170,922)
Current Provisions	(5,370,034)	(5,684,426)
Current Portion Long Term Borrowings	(3,149,541)	(2,293,800)
	(17,690,497)	(17,149,148)
Non Current Liabilities		
Other Non Current Payables	(391,158)	(391,158)
Non Current Provisions	(656,841)	(718,941)
Long Term Borrowings	(7,392,514)	(13,881,707)
	(8,440,513)	(14,991,806)
TOTAL NET ASSETS	483,033,462	488,697,536

Statement of Changes in Equity	Forecast 2022-23	Draft Budget 2023-24
Retained Surplus		
Balance 1 July	190,843,872	188,012,127
Transfer (to) / from Cash Backed Reserves	3,742,146	6,874,207
Net Operating Result	(6,573,891)	5,664,074
Balance 30 June	188,012,127	200,550,408
Reserves Cash Backed		
Balance 1 July	25,448,564	21,706,418
Transfer to / (from) Cash Backed Reserves	(3,742,146)	(6,874,207)
Balance 30 June	21,706,418	14,832,211
Reserves Asset Revaluation		
Balance 1 July	273,314,917	273,314,917
Transfer (to) / from Asset Revaluation Reserve	-	-
Balance 30 June	273,314,917	273,314,917
Equity Balance 30 June	483,033,462	488,697,536

Notes to and forming part of the Annual Budget

1. Basis of Preparation, Key Terms and Definitions

BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local government and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings and 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 annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at page 49 of this budget document.

2022-23 FORECAST BALANCES

Balances shown in this budget as 2022-23 Forecast are as forecast at the time of preparation of the annual budget and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

Unless otherwise state, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

COMPARATIVE FIGURES

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

INITIAL APPLICATION OF ACCOUNTING STANDARDS

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- *AASB 2021-2 Amendments to Australian Accounting Standards*
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards*
 - Disclosure of Accounting Policies; Tier 2 and Other Australian Accounting Standards
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standard and Repeal of Superseded and Redundant Standards*

It is not expected these standards will have an impact on the annual budget.

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - Classification of Liabilities as Current or Non-current
- *AASB 2021-7c Amendments to Australian Accounting Standards*
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - Lease Liability in a Sale and Leaseback
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - Non-current Liabilities with Covenants
- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the annual budget 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
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

1. Basis of Preparation, Key Terms and Definitions (continued)

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates are levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, and service charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges, interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears, and interest on debtors.

The City of Bunbury does not currently have any service charges.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees, rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, and rebates.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of a person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditure on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight, etc.

UTILITIES (GAS, ELECTRICITY, WATER, ETC)

Expenditures made to the respective agencies for the provision of power, gas or water.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

1. Basis of Preparation, Key Terms and Definitions (continued)

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, the City has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the City's Vision, and for each of its broad activities / programs.

OBJECTIVE

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

GOVERNANCE

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

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

To provide an operational framework for environmental and community health.

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth.

COMMUNITY AMENITIES

To provide services required by the community.

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

To help promote the local government and its economic well-being.

OTHER PROPERTY SERVICES

To monitor and control operating accounts.

ACTIVITIES

Rates, general purpose government grants and interest revenue.

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

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Activities and support for community services planning, disabled persons, youth services, indigenous issues, senior citizen centre, playgroups, pre-schools and other welfare and voluntary persons.

Refuse collection services, including recycling, greenwaste and hardwaste. Operation of rubbish disposal sites, litter control, construction and maintenance of urban stormwater drains and public amenities, administration of town planning schemes, protection of the environment, coastline and waterways, environmental planning.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum, art gallery, wildlife park and other cultural facilities.

Construction and maintenance of roads, streets, footpaths, depots, cycleways, bridges, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, pump stations and road verges. Strategic planning for transport and traffic flows. Operation of airport.

Tourism and area promotion, operation of visitor information centre, international relationship expenses, City marketing and economic development, implementation of building control, operation of plant nursery, provision of rural services including weed control.

Private works operation, plant repair and costs, public works overhead, land acquisition (including town planning schemes) and subdivision development and sales.

2. Rating and Valuation Information

Rating Information for 2023-24 Financial Year

RATE TYPE	Rate in the Dollar (cents)	Number of Properties	Rateable Value	2023-24 Budgeted Rate Revenue	2023-24 Budgeted Interim Rates	2023-24 Budgeted Total Revenue	2022-23 Forecast
General Rate							
General	10.6900	14,312	400,068,731	42,767,348	126,095	42,893,443	39,880,574
	Minimum Rate (\$)						
Minimum Rate							
General	\$1,423	2,391	28,418,270	3,402,393		3,402,393	3,214,610
Sub Total		16,703	428,487,001	46,169,741	126,095	46,295,836	43,095,184
Concessions applied							
Storage Units				(78,949)		(78,949)	(73,788)
TPS Heritage Rates				(2,143)		(2,143)	(3,655)
Sporting Clubs				(62,778)		(62,778)	(62,752)
Specified Area Rates				56,081		56,081	52,406
TOTAL		16,703	428,487,001	46,081,952		46,208,047	43,007,395

All land except exempt land in the City of Bunbury is rated according to its Gross Rental Value (GRV).

The general rates detailed for the 2023-24 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous financial year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services / facilities.

Specified Area Rate for 2023-24 Financial Year

	Rate in the Dollar (cents)	Basis of Rate	Rateable Value	Budget Applied to Costs	2023-24 Budgeted Rate Revenue	2022-23 Forecast
Pelican Point Canal Development	1.3660	GRV	4,105,500	56,081	56,081	52,406
TOTAL				56,081	56,081	52,406

2. Rating and Valuation Information (continued)

Specified Area Rates

Pelican Point Canal Development

All rateable properties within the Grand Canals Specified Area will be levied a specified area rate for the purpose of raising funds to allow for the periodic dredging, clearing and maintenance of the canal waterways. The full amount raised in 2023-24 will be transferred to the Canal Management Reserve.

Waivers and Concessions

Waivers

In respect to the Late Payment Interest Charge on rates and charges, the method of calculating the interest charge is on the daily balance outstanding. There are instances where a small balance remains on the property assessment. This may have occurred due to a delay in the receipt of mail payments or monies from property settlements etc., and additional daily interest has accumulated. Amounts outstanding of \$5 and under will be waived, as it is not considered cost effective or equitable to recover from the new property owner. Estimated loss of revenue from this waiver is \$2,500.

Concessions

Storage Units

A concession of \$607.30 per strata titled storage unit, totalling \$78,949 will be granted to strata titled storage units. This concession is to be applied to 130 storage units.

The City of Bunbury Local Planning Scheme No 8 defines "Storage" (including warehouse) in the following terms;

Warehouse / storage means premises including indoor or outdoor facilities used for -

- (a) the storage of goods, equipment, plant or materials; or
- (b) the display or sale by wholesale of goods.

Further to this definition, the following criteria must be met:

- Strata titled;
- Zoned "Industrial" under Town Planning Scheme No. 8;
- Have no ablutions (waste water system) connected;
- Maximum area of 75m²

TPS Heritage Rates

The City of Bunbury contains a significant collection of heritage assets having cultural heritage significance. To acknowledge and encourage conservation works of these properties a concession of 30% (up to a maximum of \$1,000) on the general rates payable will be provided to eligible properties for a period of five years where works relating to the conservation of the cultural heritage significance of the property has been undertaken in accordance with the City's Local Planning Policy - Rate Concession for Heritage Places. The estimated total amount of TPS Heritage Rate concessions for 2023-24 is \$2,143.

Sporting and Community Leases and Licences

The City acknowledges the societal and economic value sporting and community groups provide to the city. Council is committed to supporting sporting and community groups that enter into lease or license arrangements with the City, to ensure they are affordable. To achieve this objective Council resolved to change the methodology for charging property leases and licences to sporting and community groups.

From the 2018-19 financial year any sporting or community groups that have a lease or license arrangement with the City will not be charged a rental fee, and if they are required to pay rates, the City will reduce the amount of rates equal to the minimum rates in lieu of any rental fee.

The City will provide a rate concession being the difference between the Gross Rental Valuation calculated rates for the leased property and the minimum rate imposed by Council each year.

In 2023-24, this will apply to 24 properties and will result in a rate concession totalling \$62,778.

2. Rating and Valuation Information (continued)

Instalment Options

The person liable for the payment of a rate service in the 2023-24 financial year may elect to make the payment by:

First instalment and payment in full	18 September 2023
Second instalment	20 November 2023
Third instalment	22 January 2024
Final instalment	25 March 2024

An instalment fee is applicable and consists of an administration fee of \$7.00 for the second and each subsequent instalment together with a calculated interest component. The interest rate of 5.5% will be calculated on a daily basis at 0.0151% by simple interest basis from the due date of the first instalment to the due date of each respective instalment. It is estimated revenue of \$340,000 will be generated from these fees in 2023-24. Early payment of an instalment will not affect the calculation of the instalment fee.

Late payment penalty interest will be applicable on overdue instalments - refer Penalty Interest note below.

Penalty Interest

Interest at a rate of 11% will be calculated daily at 0.0301% by simple interest basis for the number of days from the due date until the day before the day on which payment is made. Interest will apply to any rate or service charge, inclusive of instalments, after it becomes due and payable, i.e. 35 days after the date of issue of the rate notice. Arrears interest will begin to accrue on 1 July on all rates and / or charges, including previous interest charges that remain in arrears. Interest charges are not applicable to eligible pensioners and seniors. It is estimated revenue of \$175,000 will be generated from penalty interest in 2023-24.

3. Net Current Assets

a) Composition of estimated net current assets

		Opening Balance 2022-23	Forecast 2022-23	Draft Budget 2023-24
	Note			
Current Assets				
Cash and cash equivalents - unrestricted	4	14,377,818	13,742,568	9,733,130
Cash and cash equivalents - restricted	4	25,448,564	21,706,418	14,832,211
Receivables		5,189,861	5,189,861	5,189,861
Inventories		140,010	140,010	140,010
		45,156,254	40,778,858	29,895,213
Current Liabilities				
Trade and other payables		(9,170,922)	(9,170,922)	(9,170,922)
Employee provisions		(5,082,114)	(5,370,034)	(5,684,426)
		(14,253,035)	(14,540,955)	(14,855,347)
Net Current Assets		30,903,218	26,237,902	15,039,865
Less: Total adjustments to net current assets	3c	(25,496,032)	(21,753,886)	(14,879,679)
Net current assets used in the Rate Setting Statement		5,407,186	4,484,016	160,186

Explanation of Difference in Net Current Assets and Surplus/(Deficit)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

b) Non-cash amounts excluded from operating activities

		Opening Balance 2022-23	Forecast 2022-23	Draft Budget 2023-24
	Note			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Add: Depreciation on assets	7	13,199,104	13,331,140	13,774,012
<u>Movements in:</u>				
Non-current employee provisions		62,100	62,100	62,100
Non cash amounts excluded from operating activities		13,261,204	13,393,240	13,836,112

3. Net Current Assets (continued)

c) Current assets and liabilities excluded from budgeted deficiency

Note

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: Cash - restricted reserves

9	(25,448,564)	(21,706,418)	(14,832,211)
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Less: Restricted Receivables

	(47,468)	(47,468)	(47,468)
--	----------	----------	----------

Total adjustment to net current assets

	(25,496,032)	(21,753,886)	(14,879,679)
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MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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.

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 normally paid within 30 days of recognition.

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.

INVENTORIES

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.

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.

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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.

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.

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 receivables are recognised at original invoice amount less any allowances for uncollectible amounts (ie: impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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.

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 receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the city's right to consideration for work completed but not billed at the end of the period.

4. Reconciliation of Cash

	Note	Revised Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:				
<u>Held as:</u>				
Cash - unrestricted		14,377,818	13,742,568	9,733,130
Cash - restricted		25,448,564	21,706,418	14,832,211
		39,826,382	35,448,986	24,565,341

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	(25,448,564)	(21,706,418)	(14,832,211)
	(25,448,564)	(21,706,418)	(14,832,211)

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	9	(25,448,564)	(21,706,418)	(14,832,211)
		(25,448,564)	(21,706,418)	(14,832,211)

Reconciliation of net cash provided by operating activities to net result

Net Result		(820,645)	(6,573,891)	5,664,074
Depreciation	6	13,199,104	13,331,140	13,774,012
(Profit) / Loss on disposal of assets	5d	(420,961)	12,198	(605,205)
Increase / (Decrease) in employee provisions		350,020	350,020	376,492
Non-operating grants, subsidies and contributions		(12,476,768)	(2,758,043)	(16,661,409)
Net cash from operating activities		(169,250)	4,361,424	2,547,964

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

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 cashflows, and
- * the contractual terms give rise to cashflows that are solely payments of principal and interest.

5. Fixed Assets

a) Acquisition of Assets by Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Property, Plant and Equipment			
Arts and Culture	55,000	59,710	243,115
Buildings	13,702,004	1,239,254	20,770,247
Equipment	200,000	20,000	300,000
IT Equipment	343,085	308,255	302,242
Land	201,407	527,691	255,920
Parking Equipment	301,448	118,975	141,850
Plant and Vehicles	2,006,844	923,943	2,554,518
	16,809,788	3,197,828	24,567,892
Infrastructure			
Bridges	84,607	80,475	-
Bus Shelters	-	-	10,000
Lighting	50,000	29,203	80,000
Marine	-	-	1,260,000
Open Space	3,257,727	908,917	2,183,193
Other Assets	409,351	323,443	85,908
Pathways	660,560	574,393	964,000
Refuse	89,500	91,782	94,000
Roads	5,743,916	3,499,773	6,606,372
Stormwater	268,028	202,073	372,758
Structures	500,502	292,458	421,261
	11,064,191	6,002,517	12,077,492
	27,873,979	9,200,345	36,645,384

b) Acquisition of Assets by Program

Governance	244,722	238,053	-
Law, Order and Public Safety	-	-	200,000
Community Amenities	3,123,576	940,314	2,529,232
Recreation and Culture	15,592,741	2,408,576	22,378,088
Transport	7,942,505	4,791,333	9,228,163
Economic Services	291,407	528,519	339,865
Other Property and Services	679,028	293,550	1,970,036
	27,873,979	9,200,345	36,645,384

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

5. Fixed Assets (continued)

c) Disposal of Assets by Class

Profit and Loss on Disposal of Assets

Proceeds from Disposal of Land

Proceeds from Disposal of Plant and Vehicles

Value of Plant and Vehicles Disposed

Profit (Loss) on Disposal of Assets

Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
150,000	285,000	150,000
659,427	91,268	702,182
809,427	376,268	852,182
(388,466)	(388,466)	(246,977)
(388,466)	(388,466)	(246,977)
420,961	(12,198)	605,205

d) Disposal of Assets by Program

Profit and Loss on Disposal of Assets**Governance**

Proceeds from Plant and Vehicle Disposals

Value of Plant and Vehicles Disposed

Law, Order and Public Safety

Proceeds from Plant and Vehicle Disposals

Value of Plant and Vehicles Disposed

Community Amenities

Proceeds from Plant and Vehicle Disposals

Value of Plant and Vehicles Disposed

Recreation and Culture

Proceeds from Plant and Vehicle Disposals

Value of Equipment Disposed

Value of Furniture & Fittings Disposed

Value of Plant and Vehicles Disposed

Transport

Proceeds from Plant and Vehicle Disposals

Value of Plant and Vehicles Disposed

Economic Services

Proceeds from Plant and Vehicle Disposals

Value of Plant and Vehicles Disposed

Other Property and Services

Proceeds from Sale of Land

Proceeds from Plant and Vehicle Disposals

Value of Land Disposed

Value of Plant and Vehicles Disposed

Profit (Loss) on Disposal of Assets

16,000	-	-
(16,500)	(16,500)	-
(500)	(16,500)	-
1,500	-	40,000
(850)	(850)	(39,000)
650	(850)	1,000
170,977	-	129,000
(63,000)	(63,000)	(36,500)
107,977	(63,000)	92,500
70,750	91,268	104,000
-	-	-
-	-	-
(44,933)	(44,933)	(67,745)
25,817	46,335	36,255
330,500	-	382,268
(201,848)	(201,848)	(74,532)
128,652	(201,848)	307,736
-	-	9,500
-	-	(9,500)
-	-	-
150,000	285,000	150,000
69,700	-	37,414
-	-	-
(61,335)	(61,335)	(19,700)
158,365	223,665	167,714
420,961	(12,198)	605,205

SIGNIFICANT ACCOUNTING POLICIES**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period in which they arise.

6. Asset Depreciation

a) Depreciation on non-current assets by Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Bridges	161,382	161,382	161,382
Buildings	2,555,213	2,555,213	2,630,804
Equipment	974,970	673,190	698,666
Furniture and Fittings	8,008	8,008	8,008
Marine	687,888	687,888	703,451
Open Space	904,786	904,786	962,936
Other Infrastructure	663,230	663,230	675,227
Pathways	1,070,277	1,070,277	1,086,677
Plant and Vehicles	613,237	967,050	991,526
Roads	3,927,702	3,927,702	4,052,841
Stormwater	1,201,037	1,201,037	1,202,537
Structures	374,624	374,624	377,136
Leased Assets	56,750	136,753	222,821
	13,199,104	13,331,140	13,774,012

b) Depreciation on non-current assets by Program

Governance	215,596	215,596	226,764
Law, Order and Public Safety	230,984	230,984	250,876
Education and Welfare	104,351	104,351	111,877
Health	14,264	14,264	14,889
Community Amenities	1,789,512	1,817,747	2,511,381
Recreation and Culture	4,201,581	4,201,581	4,031,642
Transport	6,253,626	6,352,295	6,067,471
Economic Services	63,944	63,944	67,040
Other Property and Services	325,246	330,378	492,072
	13,199,104	13,331,140	13,774,012

SIGNIFICANT ACCOUNTING POLICIES

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive income.

DEPRECIATION

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

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.

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

Buildings	10 - 80 years
Furniture and Fittings	7 - 13 years
Plant and Vehicles	4 - 30 years
Equipment	4 - 60 years
Other Assets	4 - 100 years
Road formation (including car parks)	not depreciated
Road pavement (including car parks)	50 years
Road seal (including car parks)	
- aggregate seals	25 years
- asphalt surfaces	25 years
- gravel	10 years
- chip seals	20 years
Signs	12 - 20 years
Kerbs and Gutters	75 years
Stormwater	20 - 100 years
Open Space Assets	5 - 100 years
Pathways	20 - 60 years
Right of Use - plant/equipment	based on remaining lease
Intangible Assets - rehabilitation costs	40 years

7. Information on Borrowings

a) Borrowing repayments

Loan No.	Particulars	Principal Liability 30 Jun 22	Principal \$	Interest & G/Fee \$	Principal Liability 30 Jun 23	Principal \$	Interest & G/Fee \$	Principal Liability 30 Jun 24
Community Amenities								
369	Stormwater Drainage	535,459	172,400	20,459	363,059	178,416	13,224	184,643
379	Public Facilities Upgrades	107,210	20,221	3,688	86,989	20,814	2,954	66,175
		642,669	192,621	24,146	450,048	199,230	16,177	250,817
Recreation and Culture								
362	Bunbury Entertainment Centre	1,020,829	499,349	45,452	521,479	521,479	19,682	-
365	Hay Park Multisport Pavilion	429,040	138,137	16,393	290,904	142,957	10,595	147,946
366	Hands Oval Upgrade	161,222	161,222	6,992	-	-	-	-
367	Glen Iris Skate Park	60,147	29,422	2,678	30,726	30,726	1,160	-
372	Hay Park Sports Pavilions	140,676	33,777	4,469	106,899	34,689	3,320	72,210
373	Museum & Heritage Centre	157,063	29,624	5,402	127,439	30,493	4,327	96,946
382	Stirling Street Arts Centre	652,435	86,589	19,729	565,846	88,706	17,013	477,140
388	Hay Park Pavilion	950,000	76,796	49,257	873,204	80,362	45,148	792,843
389	Youth Precinct	3,000,000	242,512	155,550	2,757,488	253,773	142,572	2,503,714
390	Athletics Track Surface	300,000	55,054	14,201	244,946	57,423	11,449	187,524
392	Forrest Park Pavilion							2,470,000
393	Hands Oval Upgrade							4,712,000
		6,871,411	1,352,481	320,123	5,518,930	1,240,607	255,266	11,460,323
Transport								
363	Road & Path Construction	160,510	160,510	6,961	-	-	-	-
364	Cobblestone Drive Car Park	35,564	35,564	1,542	-	-	-	-
368	Road & Path Construction	336,766	108,427	12,867	228,339	112,211	8,317	116,128
370	Airport Upgrade	82,171	26,456	3,140	55,715	27,380	2,029	28,335
378	Road & Path Construction	418,119	78,863	14,382	339,256	81,175	11,519	258,081
383	Road Construction	362,464	48,105	10,961	314,359	49,281	9,452	265,078
387	Marine Walls	607,870	72,495	11,977	535,375	73,465	10,509	461,910
394	Road & Path Construction							1,000,000
		2,003,464	530,421	61,830	1,473,044	343,512	41,826	2,129,532
Other Property and Services								
319	Civic Building	1,536,479	179,869	96,733	1,356,610	191,489	85,112	1,165,121
381	Depot Construction	1,913,197	294,030	71,889	1,619,168	303,544	60,320	1,315,624
		3,449,676	473,899	168,621	2,975,778	495,033	145,432	2,480,745
Sub Total - Council Loans		12,967,221	2,549,422	574,720	10,417,799	2,278,382	458,701	16,321,417
Self Supporting Loans								
Recreation and Culture								
380	Bunbury Bowling Club	38,516	8,184	1,176	30,332	8,394	909	21,939
384	Bunbury Bowling Club	61,566	61,566	812	-	-	-	-
385	Bunbury & Districts Hockey	61,788	30,588	1,406	31,200	31,200	578	-
391	Bunbury & Districts Hockey		13,181	3,312	130,819	27,138	5,710	103,681
	Sub Total	161,870	113,519	6,706	192,351	66,732	7,197	125,619
Sub Total - Self Supporting Loans		161,870	113,519	6,706	192,351	66,732	7,197	125,619
		13,129,091	2,662,940	581,426	10,610,150	2,345,114	465,898	16,447,036

All loan repayments will be funded by General Purpose Revenue or Reserves, with the exception of Loans 380 and 384 which are funded by the Bunbury Bowling Club, and Loans 385 and 391 which are funded by Bunbury & Districts Hockey Club.

7. Information on Borrowings (continued)

b) New borrowings

Loan No.	Purpose	Term (Years)	Institution	Amount Borrowed \$	Interest Rate	Total Interest / Charges	Amount Used \$	Balance Unspent \$
392	Forrest Park Pavilion	10	Unknown	2,470,000	5.29%	840,829	2,470,000	-
393	Hands Oval Upgrade	10	Unknown	4,712,000	5.29%	1,604,043	4,712,000	-
394	Road & Path Construction	5	Unknown	1,000,000	5.29%	171,198	1,000,000	-
				8,182,000		2,616,070	8,182,000	-

The City had no unspent loan borrowings as at 30 June 2023, nor is it expected to have unspent loan borrowings as at 30 June 2024.

d) Credit facilities

(i) Overdraft or Short Term Lending Facility

Council has not utilised an overdraft facility during the 2022-23 financial year. An overdraft provision or short term lending facility of \$2,500,000 would be established to provide working capital if required. It is not anticipated that this facility will be required to be utilised during 2023-24.

(ii) Credit Cards

Council has a Commonwealth Bank Credit card facility with a limit of \$100,000 that is administered and utilised in accordance with the City's Corporate Guidelines. The facility is cleared at the end of each month from the City's municipal account and all transactions are detailed in the monthly Schedule of Accounts Paid to Council.

e) Other

Loan Guarantees Provided by the City of Bunbury

Council Resolution: 11 November 1997 (Resolution 18a)
 Loan Guarantee provided to: Bunbury Regional Entertainment Centre
 Amount: \$40,000
 Financial Institution: Commonwealth Bank of Australia
 Purpose: Operating overdraft account

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.

8. Lease Liabilities

Lease No.	Purpose	Institution	Lease Term	Interest Rate	Lease Principal 1 Jul 23	2023-24 Principal Repayments	2023-24 Interest Repayments	Principal Outstanding 30 Jun 24
<u>Law, Order & Public Safety</u>								
E6N0163811	Smart Parking	MAIA Financial	5 Yrs	4.26%	406,930	(91,194)	(15,561)	315,735
TBA	SWSC Gym Equipment	MAIA Financial	6 Yrs	TBC	-	(112,240)	(33,526)	579,121
					406,930	(203,434)	(49,087)	894,856

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the City assesses whether the contract is, or contains, 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 a 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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

9. Cash Backed Reserves

Opening Balance 2022-23	Current Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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Airport

Purpose: To receipt funds from airport leases for the future provision of asset management and expansion projects at the airport

Opening Balance	311,416	311,416	311,416	346,329
Transfers to Reserves (Operating Surplus)		61,950	65,801	50,030
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	(81,165)
Transfers from Reserves (Loan Repayments)		(30,888)	(30,888)	(30,203)
Closing Balance		342,478	346,329	284,991

Asset Management and Renewal

Purpose: To provide funding for future asset management / renewal programs / projects

Opening Balance	5,385,279	5,385,279	5,385,279	4,088,712
Transfers to Reserves (Operating Surplus)		103,579	456,655	158,127
Transfers to Reserves (Specified Amount)		417,201	417,201	647,961
Transfers from Reserves (Projects)		(3,658,150)	(2,170,423)	(3,061,869)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		2,247,909	4,088,712	1,832,931

Bunbury Museum and Heritage Centre

Purpose: To provide funding for the Museum

Opening Balance	12,665	12,665	12,665	15,130
Transfers to Reserves (Operating Surplus)		-	2,465	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		12,665	15,130	15,130

Canal Management

Purpose: To receipt specified area rating from the Pelican Point Canal Development to provide for the ongoing management and maintenance of the Canal residential and commercial area

Opening Balance	645,389	645,389	645,389	668,595
Transfers to Reserves (Operating Surplus)		52,374	52,406	56,060
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(40,000)	(29,200)	(10,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		657,763	668,595	714,655

City Arts Collection

Purpose: For the purchase and upgrade of City's Art Collection

Opening Balance	45,046	45,046	45,046	30,046
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(15,000)	(15,000)	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		30,046	30,046	30,046

9. Cash Backed Reserves

Opening Balance 2022-23	Current Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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City Growth and Major Development

Purpose: To provide funds for the development and implementation of strategic projects

Opening Balance	3,607,520	3,607,520	3,607,520	3,370,252
Transfers to Reserves (Operating Surplus)		-	337,294	-
Transfers to Reserves (Specified Amount)		567,201	417,201	897,961
Transfers from Reserves (Projects)		(2,816,169)	(633,697)	(2,424,245)
Transfers from Reserves (Loan Repayments)		(358,066)	(358,066)	(356,164)
Closing Balance		1,000,486	3,370,252	1,487,804

City of Bunbury General Parking

Purpose: To fund motor vehicle parking requirements within the City of Bunbury and promotion of the CBD

Opening Balance	8,232,541	8,232,541	8,232,541	5,316,181
Transfers to Reserves (Operating Surplus)		143,030	227,787	101,868
Transfers to Reserves (Specified Amount)		104,237	104,237	105,000
Transfers from Reserves (Projects)		(3,736,372)	(3,137,712)	(1,519,759)
Transfers from Reserves (Loan Repayments)		(110,672)	(110,672)	(91,194)
Closing Balance		4,632,764	5,316,181	3,912,096

College Grove Subdivision Amended Joint Venture

Purpose: To provide funding for the development of land relating to the amended College Grove joint venture

Opening Balance	595,476	595,476	595,476	615,476
Transfers to Reserves (Operating Surplus)		20,000	20,000	22,500
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		615,476	615,476	637,976

Disaster Relief Fund

Purpose: To provide relief of personal hardship and distress arising from natural disasters

Opening Balance	100,000	100,000	100,000	100,000
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		20,000	-	20,000
Transfers from Reserves (Projects)		(20,000)	-	(20,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		100,000	100,000	100,000

Employee Entitlements and Insurance

Purpose: To provide future funds for employee related entitlements and insurance liabilities

Opening Balance	1,180,372	1,180,372	1,180,372	1,166,618
Transfers to Reserves (Operating Surplus)		(13,754)	(13,754)	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		1,166,618	1,166,618	1,166,618

9. Cash Backed Reserves

Opening Balance 2022-23	Current Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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Environmental

Purpose: For the future provision of environmental management and associated projects

Opening Balance	9,359	9,359	9,359	9,359
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		9,359	9,359	9,359

Hay Park Regional Athletics Track

Purpose: To retain funds for the future replacement of the regional athletics track

Opening Balance	117,824	117,824	117,824	217,824
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		100,000	100,000	100,000
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		217,824	217,824	317,824

Heritage Building Maintenance

Purpose: To provide funding for the maintenance of heritage buildings

Opening Balance	27,500	27,500	27,500	27,500
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		27,500	27,500	27,500

Infrastructure Development

Purpose: To receipt funds specifically raised from the annual rates levied for the renewal and upgrade of existing infrastructure assets

Opening Balance	1,193,969	1,193,969	1,193,969	1,761,171
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		1,502,355	1,502,355	1,502,355
Transfers from Reserves (Projects)		(1,854,382)	(935,153)	(3,013,376)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		841,942	1,761,171	250,150

Land Subdivision and Development

Purpose: To provide funding for land subdivision and development

Opening Balance	327,130	327,130	327,130	100,000
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(253,407)	(227,130)	(100,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		73,723	100,000	-

9. Cash Backed Reserves

Opening Balance 2022-23	Current Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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Local Planning Policy Framework

Purpose: To provide funding for Local Planning Policy Framework

Opening Balance	217,874	217,874	217,874	267,874
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		50,000	50,000	-
Transfers from Reserves (Projects)		-	-	(150,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		267,874	267,874	117,874

Meat Inspection

Purpose: To make funds available to enable the monitoring of annual meat inspection income and expenditure to ensure, as far as possible, the service is carried out on a self-balancing basis

Opening Balance	413,957	413,957	413,957	373,328
Transfers to Reserves (Operating Surplus)		(13,733)	(40,629)	(29,049)
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		400,224	373,328	344,279

Planning and Development Act Developer Contributions

Purpose: To hold cash-in-lieu of open space contributions from property developers, to be used in accordance with Section 154(2) of the Planning and Development Act 2005

Opening Balance	120,387	120,387	120,387	284,387
Transfers to Reserves (Operating Surplus)		9,000	9,000	10,000
Transfers to Reserves (Specified Amount)		155,000	155,000	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		284,387	284,387	294,387

Public Art

Purpose: To provide funding for the installation of artworks in public spaces

Opening Balance	162,433	162,433	162,433	187,433
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		25,000	25,000	50,000
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		187,433	187,433	237,433

Refuse Collection and Waste Minimisation

Purpose: To receipt any annual surplus from the City's waste collection / minimisation program to provide future funding for the City's sanitation program

Opening Balance	2,030,336	2,030,336	2,030,336	2,124,418
Transfers to Reserves (Operating Surplus)		1,474,138	1,611,021	1,313,212
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(1,796,388)	(1,318,861)	(697,761)
Transfers from Reserves (Loan Repayments)		(198,078)	(198,078)	(194,496)
Closing Balance		1,510,008	2,124,418	2,545,373

9. Cash Backed Reserves

Opening Balance 2022-23	Current Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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Road Upgrade Contributions

Purpose: To receipt funds received from the City's subdivision conditions for the future provisions of road improvements and traffic management measures to benefit road infrastructure

Opening Balance	190,578	190,578	190,578	190,578
<i>Transfers to Reserves (Operating Surplus)</i>		-	-	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		-	-	-
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		190,578	190,578	190,578

Town Planning Scheme Land Acquisitions and Compensation

Purpose: For land acquisitions and compensation payable in respect to the implementation of the City's Town Planning schemes

Opening Balance	132,505	132,505	132,505	132,505
<i>Transfers to Reserves (Operating Surplus)</i>		-	-	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		-	-	-
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		132,505	132,505	132,505

Withers

Purpose: To provide funding for the implementation of the Withers Action Plan

Opening Balance	389,008	389,008	389,008	312,702
<i>Transfers to Reserves (Operating Surplus)</i>		-	-	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		(116,367)	(76,306)	(130,000)
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		272,641	312,702	182,702

TOTAL RESERVES	25,448,564	15,222,203	21,706,418	14,832,211
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All of the above reserve accounts are to be supported by money held in financial institutions.

10. Revenue Recognition

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment Terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transactional price	Measuring obligations for returns	Timing of revenue recognition
Rates	General and specified.	Over time.	Payment dates during the year, as adopted by council.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Operating Grants and Subsidies	Grant contracts with customers – with and without agreements and subsidies.	Over time or no obligations. Dependent upon arrangement.	Fixed term transfer for funds based on agreed milestones and reporting or not applicable. Dependent upon arrangement.	Contract obligation if project not complete or not applicable. Dependent upon arrangement.	Set by mutual agreement with customer or when cash is received. Dependent upon arrangement.	Based on the progress of works to match performance obligations or on receipt of funds. Dependent upon arrangement.	Returns limited to repayment of transactional price or not applicable. Dependent upon arrangement.	Output method based on project milestone and/or complete date matched to performance obligations, or when asset is controlled. Dependent upon arrangement.
Non-operating Grants	Construction or acquisition of recognisable non-financial assets.	Over time.	Fixed term transfer for funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transactional price.	Output method based on project milestone and/or complete date matched to performance obligations.
Fees and Charges	Charges made for council-provided services, facility hire, fines, sale of goods and licences.	Single point in time and over time. Dependent upon fee.	In full in advance or on normal credit trading terms. Dependent upon fee.	Dependent upon good or service provided.	Adopted by council annually, set by state legislation, or limited by legislation to the cost of provision, or set by mutual agreement with customers. Dependent upon fee.	Based on timing of provision of associated good or service.	Returns limited to repayment of transactional price for non-provision of service or faulty goods in accordance with council policy or state legislation.	Output method based on provision of service or completion of works.
	Other revenue that cannot be classified into the above categories.	Single point in time and over time. Dependent upon fee.	In full in advance or on normal credit trading terms. Dependent upon fee.	Dependent upon good or service provided.	Adopted by council annually, set by state legislation, or limited by legislation to the cost of provision, or set by mutual agreement with customers. Dependent upon fee.	Based on timing of provision of associated good or service.	Returns limited to repayment of transactional price for non-provision of service or faulty goods in accordance with council policy or state legislation.	Output method based on provision of service or completion of works.

11. Other Information

The net result includes as revenues

a) Interest earnings

Operating Revenue

Interest earnings - Cash and Investments

Interest earnings - Rates Debtors

Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
215,500	1,465,000	1,522,500
382,500	432,125	429,500
598,000	1,897,125	1,952,000
598,000	1,897,125	1,952,000

The net result includes as expenses

b) Auditors' remuneration

Annual Financial Statements and Financial Management

Systems Review

Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
52,500	56,240	83,500
52,500	56,240	83,500

c) Interest expenses

Interest expenses - Loan Borrowings

Interest expenses - Lease Liabilities

Interest expenses - Accrued

583,044	581,426	465,898
1,780	17,353	49,087
(12,852)	(12,852)	1,441
571,972	585,927	516,426

d) Write offs

Write-Off Exp

71,372	694	55,945
71,372	694	55,945
71,372	694	55,945

Note: Each year, the outstanding infringements from two (2) years ago are recommended to Council for write off. Endeavours to facilitate the collection of outstanding infringements will continue through the Ministry of Justice Fines Enforcement Registry (FER), however the certainty of success is reduced after two (2) years and it is prudent that these amounts are removed from the financial statements to accurately reflect the collectability of infringements. Although the fines will be written off by the City, these fines will remain with FER and the City will receive any monies if successfully recovered.

e) Low value lease expenses

Equipment

Vehicles

Land

Plant

60,260	77,306	-
750	-	-
55,250	51,411	55,250
-	119,732	-
116,260	248,449	55,250
116,260	248,449	55,250

12. Elected Members Remuneration

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Mayor			
Annual allowance	91,997	91,997	93,380
Meeting attendance fees	48,704	48,704	49,435
Annual allowance for ICT expenses	3,500	3,500	3,500
Conference, travel and accommodation expenses	4,000	134	4,000
	148,201	144,335	150,315
Deputy Mayor			
Annual allowance	22,999	22,999	23,345
Meeting attendance fees	32,470	32,470	32,960
Annual allowance for ICT expenses	3,500	3,500	3,500
Conference, travel and accommodation expenses	4,000	2,064	4,000
	62,969	61,033	63,805
All other elected members			
Meeting attendance fees	357,170	343,640	318,614
Annual allowance for ICT expenses	38,500	37,042	33,834
Conference, travel and accommodation expenses	44,000	14,691	44,000
	439,670	395,373	396,448
Other conference, training, travel and accommodation expenses	35,550	25,046	89,250
	35,550	25,046	89,250
	686,390	625,787	699,818

Councillors are entitled to be reimbursed for expenses incurred in carrying out their duties.

A provision has been made in this year's budget to reimburse members for expenses such as communications costs (telephone, fax, and postage) and information technology (iPads and internet access).

Note the Salaries and Allowances Tribunal (6 April 2023) prescribes the following Elected Member Fee and Allowances for Bunbury as a Band 1 Council:

1. The maximum mayoral allowance is \$93,380. This budget proposes a mayoral allowance of \$93,380.
2. The mayor is also entitled to a maximum allowance of \$49,435 in lieu of annual attendance fees. This budget proposes an allowance of \$49,435 in lieu of annual attendance fees.
3. The deputy mayor is entitled to a maximum allowance of 25% of the mayoral allowance, ie: \$23,345. This budget proposes a deputy mayoral allowance of \$23,345.
4. Each councillor is entitled to a maximum allowance of \$32,960 in lieu of annual attendance fees. This budget proposes an allowance of \$32,960 in lieu of annual attendance fees.
5. All elected members are entitled to a maximum allowance of \$3,500 each in lieu of reimbursements for communications and information technology expenses. This budget proposes an allowance of \$3,500.

13. Trust Funds

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

	Estimated Balance 1 July 2023 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30 June 2024 \$
<u>City of Bunbury Trust</u>				
Arc Infrastructure (Brookfield Rail Agreement)	83,330	13,461	-	96,791
Mosquito Control - CLAG	36,260	38,200	(40,000)	34,460
Setagaya	-	-	-	-
SWEMA	5,540	-	-	5,540
Security Camera contributions	5,000	-	-	5,000
Builder's Services Levy	35,345	118,200	(153,545)	-
Bunbury Museum and Heritage Centre	50	500	-	550
Bunbury Regional Art Gallery Consignment	5,795	20,000	(25,795)	-
Construction Training Fund (CTF)	14,991	91,000	(105,991)	-
Development Assessment Panel (DAP)	-	5,000	(5,000)	-
Emergency Services Donations	2,473	-	-	2,473
Glen Iris Structure Plan	1,661,626	-	-	1,661,626
Planning and Development Act Section 153	12,326	500	-	12,826
Unclaimed Monies	65,846	500	(1,000)	65,346
University Endowment Trust	6,416	-	-	6,416
Tuart Brook Local Structure Plan	168,054	3,000	-	171,054
Sub Total	2,103,053	290,361	(331,331)	2,062,084
<u>Bunbury Visitor Information Centre Trust</u>				
Accommodation and Tours	8,411	216,000	(219,411)	5,000
Consignment Stock	-	7,000	(7,000)	-
Sub Total	8,411	223,000	(226,411)	5,000
TOTAL TRUST FUNDS HELD	2,111,464	513,361	(557,742)	2,067,084

14. Trade Undertakings and Land Transactions

a) Trading undertakings

No trading undertakings will be commenced for the City of Bunbury in the 2023-24 Financial Year.

b) Major trading undertakings

No major trading undertakings will be commenced for the City of Bunbury in the 2023-24 Financial Year.

c) Major land transactions

No major land transactions will be commenced for the City of Bunbury in the 2023-24 Financial Year.

15. Investment in Associates

College Grove Land Subdivision

Under the Amended Joint Venture Agreement the City of Bunbury has one-third (33.33%) equity in the subdivision and the Department of Primary Industries and Regional Development two-thirds (66.67%) equity in the subdivision. The City of Bunbury is the appointed manager of the subdivision and receives a management fee based on all the project costs. The balance of funds from the proceeds from sales less development costs and dividends are held in the Amended College Grove Joint Venture Reserve to provide for any future funding required on behalf of the joint venture partners, eliminating the need to utilise borrowed funds.

After development costs and management fees are deducted from surplus income, profits on the subdivision are distributed to the joint venture partners in proportion to their equities.

There are no budgeted disbursements of profits in 2023/24.

Bunbury Harvey Regional Council

The City of Bunbury has a share in the Net Assets in the Bunbury Harvey Regional Council (BHRC) as a member council together with the Shire of Harvey. The BHRC provides services in waste management, resource recovery and environmental management and was established in accordance with the Local Government Act 1995.

Fees and Charges

Waste disposal fees payable by the City to the Bunbury Harvey Regional Council are included in the budget.

MATERIAL ACCOUNTING POLICIES	
INVESTMENTS IN ASSOCIATES An associate is an entity over which the City has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss recognised. The carrying amount of the investment includes, where applicable, goodwill relating to the associate.	Any discount on acquisition, whereby the City's share of the fair net value of the associate exceeds the cost of the investment, is recognised in profit or loss in the period in which the investment is acquired. Profits and losses resulting from transactions between the City and the associate are eliminated to the extent of the City's interest in the associate. When the City's share of losses in an associate equals or exceeds its interest in the associate, the City discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the City will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

16. Fees and Charges Revenue

a) Fees and Charges by Nature and Type

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Waste Collection Charges	6,772,554	6,801,186	7,703,821
Parking Fees	435,500	222,388	275,000
Property, Lease and Rental Fees	774,750	815,026	798,500
General Hire Fees	63,500	83,952	79,625
Fines and Penalty Fees	83,000	68,356	85,000
Building and Planning Fees	445,750	398,133	422,250
Rating Fees	130,500	133,608	132,500
Sports Facility Fees	3,389,500	3,683,332	3,773,445
Miscellaneous Fees and Charges	1,477,750	1,622,660	1,594,758
	13,572,804	13,828,641	14,864,899

b) Fees and Charges by Program

General Purpose Funding	130,500	133,608	132,500
Law, Order and Public Safety	209,000	145,935	208,500
Education and Welfare	2,000	2,768	2,250
Health	469,750	455,817	488,450
Community Amenities	7,000,804	7,005,605	7,914,371
Recreation and Culture	4,310,750	4,789,655	4,781,345
Transport	435,500	222,388	275,000
Economic Services	240,500	231,640	233,000
Other Property and Services	774,000	841,225	829,483
	13,572,804	13,828,641	14,864,899

Pages 111 to 134 of the Annual Budget detail the fees and charges proposed to be imposed by the City of Bunbury.

17. Operating and Capital Grants and Contributions Revenue

a) Grants and Contributions Revenue by Program

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Operating			
General Purpose Funding	665,396	2,563,317	245,000
Law, Order and Public Safety	376,966	264,466	311,080
Community Amenities	142,733	81,033	97,596
Recreation and Culture	606,667	623,670	1,056,490
Other Property and Services	7,500	9,938	7,500
	1,799,262	3,542,424	1,717,666
Non-Operating			
Community Amenities	1,391,478	141,881	199,597
Recreation and Culture	6,960,755	617,177	11,829,817
Transport	4,124,535	1,998,985	4,631,995
	12,476,768	2,758,043	16,661,409

17. Operating and Capital Grants and Contributions Revenue (continued)

b) Operating Grants and Contributions

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
South West Sports Centre Court Expansion	-	-	650,000
General Purpose Grants - Main Roads	242,438	247,653	245,000
DFES Mitigation Activity program	265,886	146,300	200,000
Bunbury Regional Art Gallery	170,000	170,000	170,000
Indigenous Arts Program	90,000	152,611	110,000
Better Bins Plus - Go FOGO	117,086	44,076	73,010
Bushfire Brigade (BFB)	59,270	61,100	59,270
Withers Placemaking	60,000	4,200	55,800
State Emergency Services (SES)	51,810	51,810	51,810
Every Day club funding	6,667	-	39,667
Australia Day	30,000	30,000	30,000
Maintain bus shelters	-	-	20,000
Traineeships and cadetships	7,500	9,938	7,500
E-Waste collections	5,647	1,061	4,586
History's Mysteries - Young Writers Competition (Museum)	-	-	1,023
Ocean Pool feasibility study and concept design	250,000	250,000	-
General Purpose Grants - Roads	213,578	1,292,506	-
General Purpose Grants - General	209,380	1,023,158	-
Bus Shelters	20,000	18,526	-
Bin Tagging	-	10,000	-
Better Beginnings (Public Libraries)	-	9,711	-
Keep Australia Beautiful	-	7,370	-
Stay on Your Feet (South West Sports Centre)	-	4,798	-
Science Week (Public Libraries)	-	2,350	-
Animal Welfare in Emergencies	-	5,256	-
	1,799,262	3,542,424	1,717,666

17. Operating and Capital Grants and Contributions Revenue (continued)

c) Capital Grants and Contributions Revenue

Non-Operating

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Hands Oval Infrastructure	6,104,688	437,221	9,012,779
Withers Regional Renewal	2,272,728	128,931	2,543,797
Local Roads and Community Infrastructure program	-	-	935,260
Regional Roadworks program	-	100,000	707,332
Forrest Park Pavilion	650,000	-	700,000
Ocean Drive	696,402	696,402	500,000
Blackspot Roadworks	-	-	372,666
Boulters Heights redevelopment	-	-	330,000
Playground replacement	-	144,956	205,711
Waterfront Public Art installation	-	-	200,000
Hay Park Netball Courts (resurfacing)	-	-	200,000
Road Reseals	685,468	685,468	150,000
Ned Myles Pavilion	-	1,225	148,775
Cycleways	5,492	5,492	122,000
Hay Park North Sports Pavilion	100,000	-	100,000
Bunbury Airport Apron Expansion	-	-	100,000
Hay Park United Soccer (fencing)	-	-	75,000
Heritage Interpretation	71,067	-	71,067
Estuary Drive street lighting	-	-	66,667
Halifax Park Infrastructure	191,478	140,656	50,822
Bunbury Airport Compass Swinging Bay	-	-	31,165
Electric Vehicle Charging Station	-	-	20,000
Sandridge Road	-	81,632	18,368
Water Resource Recovery	1,200,000	-	-
Withers Road Connection	270,000	270,000	-
Harris Road	150,000	25,991	-
Museum Display Cases	35,000	35,000	-
Airport taxiways and runways	24,445	5,069	-
Hotspot lighting	20,000	-	-
	12,476,768	2,758,043	16,661,409

Supplementary and Supporting Information

Capital Works by Asset Class

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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ARTS AND CULTURE

Capital New (Expansion)			
PR-4665 Purchase artworks for the City Art Collection 2022/23	20,000	21,885	
PR-4844 Purchase artworks for the City Art Collection 2023/24			33,115
PR-5017 New display cases for Bunbury Museum and Heritage Centre	35,000	37,825	
PR-5090 Waterfront Public Art Installation			210,000
Total Expenditure - Capital New (Expansion)	55,000	59,710	243,115
TOTAL EXPENDITURE - ARTS AND CULTURE	55,000	59,710	243,115

BRIDGES

Capital Renewal			
PR-4746 Replace footbridge at Ocean Drive and Hayward Street	84,607	80,475	
Total Expenditure - Capital Renewal	84,607	80,475	-
TOTAL EXPENDITURE - BRIDGES	84,607	80,475	-

BUILDINGS

Capital New (Expansion)			
PR-1809 Construct Hay Park North Pavilion	524,348	2,987	521,361
PR-5082 Relocate Bunbury Visitor Centre	100,000	11,055	88,945
PR-5106 World Class South West Regional Gallery - Stage 1			125,000
Total Expenditure - Capital New (Expansion)	624,348	14,042	735,306

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
BUILDINGS			
Capital Renewal			
PR-2403 Replace Forrest Park Pavilion	3,595,517	33,721	3,611,797
PR-3409 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2020/21	9,900		
PR-3417 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2021/22	30,365	26,595	
PR-3720 Hands Oval Redevelopment	8,978,332	874,443	15,234,201
PR-4001 Renew Ned Myles Pavilion, Hay Park		1,225	148,775
PR-4487 Support the Stirling Street Arts Centre 2021/22	4,732	4,732	
PR-4695 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2022/23	250,000	178,683	67,171
PR-4781 Replace South West Sports Centre (SWSC) fire system	108,810	31,344	
PR-4867 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2023/24			500,000
PR-4902 Refurbish City Facilities changerooms and public conveniences 2021/22	100,000	66,626	33,374
PR-4904 Refurbish City Facilities changerooms and public conveniences 2023/24			100,000
PR-5089 Replace administration building air-conditioner chiller unit		7,843	339,623
Total Expenditure - Capital Renewal	13,077,656	1,225,212	20,034,941
TOTAL EXPENDITURE - BUILDINGS	13,702,004	1,239,254	20,770,247

BUS SHELTERS

Capital Renewal			
PR-4875 Renewal of bus stops, bus shelters and public transport 2023/24			10,000
Total Expenditure - Capital Renewal	-	-	10,000
TOTAL EXPENDITURE - BUS SHELTERS	-	-	10,000

EQUIPMENT

Capital New (Expansion)			
PR-5107 Expansion of CCTV Network			50,000
PR-5109 Install Electric Vehicle charging stations			60,000
Total Expenditure - Capital New (Expansion)	-	-	110,000

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
EQUIPMENT			
Capital Renewal			
PR-4681 Support Bunbury Regional Entertainment Centre (BREC) through the purchase of equipment 2022/23	100,000		
PR-4713 Support the Stirling Street Arts Centre 2022/23	20,000	20,000	
PR-4891 Support the Stirling Street Arts Centre 2023/24			20,000
PR-5122 Replace ranger infringement devices			20,000
PR-5123 Replace asset drainage camera			30,000
PR-5124 Replace sound meter			40,000
Total Expenditure - Capital Renewal	120,000	20,000	110,000
Capital Upgrade			
PR-1418 Procure and install Radio Frequency Identification (RFID) and self loans technology at Bunbury Library	80,000		80,000
Total Expenditure - Capital Upgrade	80,000	-	80,000
TOTAL EXPENDITURE - EQUIPMENT	200,000	20,000	300,000

IT EQUIPMENT

Capital Renewal			
PR-4547 Replacement of networking equipment 2021/22	13,363	15,200	
PR-4678 Asset Replacement - Corporate Printers and Photocopiers 2022/23	15,000	5,896	
PR-4679 Asset Replacement - Personal Computers 2022/23	40,000	39,849	
PR-4680 Replacement of networking equipment 2022/23	30,000	9,257	
PR-4864 Asset Replacement - Corporate Printers and Photocopiers 2023/24			39,104
PR-4865 Asset Replacement - Personal Computers 2023/24			202,500
PR-4866 Replacement of networking equipment 2023/24			60,638
Total Expenditure - Capital Renewal	98,363	70,202	302,242
Capital Upgrade			
PR-5040 Upgrade Council Chambers and Function Room Audio Visual and Streaming Equipment	244,722	238,053	
Total Expenditure - Capital Upgrade	244,722	238,053	-
TOTAL EXPENDITURE - IT EQUIPMENT	343,085	308,255	302,242

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
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LAND

Capital New (Expansion)			
<i>PR-3830 Subdivision and sale of part Lot 3 Blair Street</i>		38,080	250,920
<i>PR-4943 Implement land exchange, land acquisition and rationalisation of lots along Withers Crescent, Boulters Heights</i>	191,407	479,384	
<i>PR-5078 Sale of Lot 618 (11) Nyabing Way</i>	10,000	10,227	5,000
Total Expenditure - Capital New (Expansion)	201,407	527,691	255,920
TOTAL EXPENDITURE - LAND	201,407	527,691	255,920

LIGHTING

Capital New (Expansion)			
<i>PR-4914 Install lighting 2022/23</i>	50,000	29,203	
<i>PR-4915 Install lighting 2023/24</i>			50,000
Total Expenditure - Capital New (Expansion)	50,000	29,203	50,000
Capital Renewal			
<i>PR-4909 Renew City Facilities lighting 2023/24</i>			30,000
Total Expenditure - Capital Renewal	-	-	30,000
TOTAL EXPENDITURE - LIGHTING	50,000	29,203	80,000

MARINE

Capital Renewal			
<i>PR-4688 Repair jetties 2023/24</i>			60,000
<i>PR-5105 Renew foreshore marine walls 2023/24</i>			1,200,000
Total Expenditure - Capital Renewal	-	-	1,260,000
TOTAL EXPENDITURE - MARINE	-	-	1,260,000

OPEN SPACE

Capital New (Expansion)			
<i>PR-1543 Boulters Heights Redevelopment</i>	276,102	13,646	592,456
<i>PR-1883 Water Resource Recovery</i>	2,000,000	122,838	23,300
<i>PR-4109 Install new seating area at Bunbury Wildlife Park</i>	5,000	4,517	
<i>PR-5108 Dog Exercise Area and Park Renewal</i>			130,000
Total Expenditure - Capital New (Expansion)	2,281,102	141,001	745,756

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
OPEN SPACE			
Capital Renewal			
PR-4060 Renew open space furniture and equipment 2020/21	70,510	75,177	
PR-4511 Replace playground equipment 2021/22	92,149	85,971	
PR-4527 Renew irrigation infrastructure 2021/22	68,966	59,289	
PR-4701 Replace playground equipment 2022/23	325,000	144,958	205,711
PR-4705 Renew open space infrastructure 2022/23	100,000	99,242	
PR-4886 Replace playground equipment 2023/24			425,000
PR-4888 Renew open space infrastructure 2023/24			200,000
PR-4890 Renew irrigation infrastructure 2023/24			150,000
PR-5074 Back Beach Landscaping	200,000	200,005	
PR-5075 Implement Greening Bunbury Plan	120,000	103,274	256,726
PR-5125 Resurface Hay Park Netball Courts			200,000
Total Expenditure - Capital Renewal	976,625	767,916	1,437,437
TOTAL EXPENDITURE - OPEN SPACE	3,257,727	908,917	2,183,193

PARKING EQUIPMENT

Capital New (Expansion)			
PR-5015 Smart Parking Implementation	163,300		
Total Expenditure - Capital New (Expansion)	163,300	-	-
Capital Renewal			
PR-4521 Replace parking machines and upgrade infrastructure Smart Parking	138,148	118,975	141,850
Total Expenditure - Capital Renewal	138,148	118,975	141,850
TOTAL EXPENDITURE - PARKING EQUIPMENT	301,448	118,975	141,850

PATHWAYS

Capital New (Expansion)			
PR-1308 Expand cycleways (implement Bunbury Bike Plan) 2021/22	17,435	16,270	
PR-4534 Expand Path Network 2021/22	183,125	149,585	
PR-4668 Expand Path Network 2022/23	260,000	260,000	
PR-4858 Expand cycleways (implement Bunbury Bike Plan) 2023/24			244,000
PR-4859 Expand Path Network 2023/24			520,000
Total Expenditure - Capital New (Expansion)	460,560	425,855	764,000

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
PATHWAYS			
Capital Renewal			
<i>PR-4693 Renew and Upgrade Paths as per Asset Management Plan 2022/23</i>	200,000	148,538	
<i>PR-4870 Renew and Upgrade Paths as per Asset Management Plan 2023/24</i>			200,000
Total Expenditure - Capital Renewal	200,000	148,538	200,000
TOTAL EXPENDITURE - PATHWAYS	660,560	574,393	964,000

PLANT AND VEHICLES

Capital Renewal			
<i>PR-1906 Replace waste vehicles and plant 2021/22</i>	270,570	271,170	
<i>PR-2293 Replace corporate heavy plant</i>	367,828	303,362	220,982
<i>PR-4107 Renew South West Sports Centre (SWSC) plant and machinery 2019/20</i>	153,146	141,327	
<i>PR-4709 Replace corporate vehicles 2022/23</i>	290,300		
<i>PR-4710 Replace corporate heavy plant 2022/23</i>	581,000	43,825	670,959
<i>PR-4712 Replace waste vehicles and plant</i>	304,000	110,570	539,577
<i>PR-4758 Renew South West Sports Centre (SWSC) plant and machinery 2022/23</i>	40,000	53,689	
<i>PR-4881 Replace corporate vehicles 2023/24</i>			756,000
<i>PR-4882 Replace corporate heavy plant 2023/24</i>			234,000
<i>PR-4990 Renew South West Sports Centre (SWSC) plant and machinery 2023/24</i>			133,000
Total Expenditure - Capital Renewal	2,006,844	923,943	2,554,518
TOTAL EXPENDITURE - PLANT AND VEHICLES	2,006,844	923,943	2,554,518

REFUSE

Capital Renewal			
<i>PR-4706 Annual bin replacement program 2022/23</i>	65,500	65,969	
<i>PR-4708 Renew bin enclosures 2022/23</i>	24,000	25,813	
<i>PR-4878 Annual bin replacement program 2023/24</i>			66,000
<i>PR-4880 Renew bin enclosures 2023/24</i>			28,000
Total Expenditure - Capital Renewal	89,500	91,782	94,000
TOTAL EXPENDITURE - REFUSE	89,500	91,782	94,000

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
ROADS			
Capital New (Expansion)			
PR-4671 Traffic calming and minor intersection treatments 2022/23	100,000	116,853	79,041
PR-4860 Traffic calming and minor intersection treatments 2023/24			100,000
PR-5004 Withers Road Connection	386,367	346,306	
PR-5038 Withers Regional Renewal	2,272,728	128,931	2,543,797
PR-5111 Bunbury Airport apron expansion			150,000
PR-5112 Bunbury Airport compass swinging bay			62,330
PR-5119 Construct Koombana car park			450,000
Total Expenditure - Capital New (Expansion)	2,759,095	592,090	3,385,168
Capital Renewal			
PR-3950 Reseal Airport bitumen taxiways and runways 2021/22	24,445	5,070	
PR-4376 Roads to Recovery Road Reseals 2021/22	129,154		
PR-4537 Renew Roads as per Asset Management Plan 2021/22	80,305	84,411	
PR-4685 Roads to Recovery Road Reseals 2022/23	556,314	685,468	
PR-4874 Roads to Recovery Road Reseals 2023/24			150,000
PR-4877 Renew / Upgrade Local Roads - Strickland Street			200,000
PR-4924 Regional Roadworks program - Lillydale Road			360,000
PR-4936 CBD Road Works	1,000,000	974,508	98,181
PR-5114 Beautifying Bunbury Streetscapes 2023/24			200,000
PR-5115 Regional Roadworks program - Casuarina Drive			90,000
PR-5116 Regional Roadworks program - Clifton Street			136,000
PR-5117 Regional Roadworks program - Leschenault Drive			209,000
PR-5118 Regional Roadworks program - Bussell Highway			266,000
PR-5120 Renew / Upgrade Carparks - SWSC & Zoe Street			90,655
Total Expenditure - Capital Renewal	1,790,218	1,749,457	1,799,836
Capital Upgrade			
PR-1103 Realign and widen Ocean Drive, South Bunbury	1,044,603	1,044,603	750,000
PR-4923 Upgrade Harris Road	150,000	25,991	
PR-5084 Sandridge / Hennessy left turn slip lane		81,632	18,368
PR-5085 Upgrade street lighting, Estuary Drive		6,000	94,000
PR-5113 Blackspot Roadworks 2023/24			559,000
Total Expenditure - Capital Upgrade	1,194,603	1,158,226	1,421,368
TOTAL EXPENDITURE - ROADS	5,743,916	3,499,773	6,606,372

Capital Works by Asset Class

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
STORMWATER			
Capital Renewal			
PR-4690 Renew, resleeve and improve drainage network 2022/23	200,000	127,242	72,758
PR-4871 Renew, resleeve and improve drainage network 2023/24			300,000
PR-4927 Replace pumps at pump stations	68,028	74,831	
Total Expenditure - Capital Renewal	268,028	202,073	372,758
TOTAL EXPENDITURE - STORMWATER	268,028	202,073	372,758
STRUCTURES			
Capital New (Expansion)			
PR-3898 Construct heritage interpretation, Bunbury Timber Jetty	86,726		86,726
Total Expenditure - Capital New (Expansion)	86,726	-	86,726
Capital Renewal			
PR-3227 Install Bunbury Hockey Perimeter Fencing	120,000	108,217	
PR-4696 Replace boardwalks, lookouts and beach access stairs 2022/23	293,776	184,241	109,535
PR-4868 Replace boardwalks, lookouts and beach access stairs 2023/24			150,000
PR-5126 Install fencing Hay Park United Soccer			75,000
Total Expenditure - Capital Renewal	413,776	292,458	334,535
TOTAL EXPENDITURE - STRUCTURES	500,502	292,458	421,261
MIXED ASSET CLASS			
Capital New (Expansion)			
PR-4786 Detailed design, contract documentation and construction of Youth Precinct	217,873	182,787	35,086
Total Expenditure - Capital New (Expansion)	217,873	182,787	35,086
Capital Upgrade			
PR-4799 Upgrade Halifax Business Park infrastructure	191,478	140,656	50,822
Total Expenditure - Capital Upgrade	191,478	140,656	50,822
TOTAL EXPENDITURE - OTHER ASSETS	409,351	323,443	85,908
Total Expenditure: Capital New (Expansion)	6,899,411	1,972,379	6,411,077
Total Expenditure: Capital Renewal	19,263,765	5,691,031	28,682,117
Total Expenditure: Capital Upgrade	1,710,803	1,536,935	1,552,190
TOTAL EXPENDITURE ON ALL ASSET CLASSES	27,873,979	9,200,345	36,645,384

Operating Projects by Service Area

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
CHIEF EXECUTIVE LEADERSHIP				
<i>PR-3875 Support Regional Cities Alliance</i>	Expenditure	(15,000)	(15,000)	(15,000)
<i>PR-5039 South West Cities</i>	Expenditure	(20,000)	(15,000)	(5,000)
<i>PR-4504 Provide disaster assistance</i>	Expenditure	(20,000)		(20,000)
<i>PR-4573 Contribution towards Busselton Margaret River Regional Airport Marketing Fund</i>	Expenditure	(10,000)		(10,000)
<i>PR-5083 Discretionary funding allocation</i>	Expenditure	(50,000)		(30,000)
Net Income (Expenditure) for Chief Executive Leadership		(115,000)	(30,000)	(80,000)
FINANCIAL ACCOUNTING				
<i>Disposal value of corporate plant</i>	Expenditure	(188,166)	(188,166)	(51,077)
<i>Disposal value of corporate vehicles</i>	Expenditure	(153,800)	(153,800)	(159,400)
<i>Dispose of waste vehicles</i>	Expenditure	(46,500)	(46,500)	(36,500)
<i>PR-3860 Support RSL in the delivery of Anzac Day</i>	Expenditure	(20,000)	(20,000)	(20,000)
<i>PR-3848 Support Bunbury Regional Entertainment Centre (BREC) - operating and capital subsidies</i>	Expenditure	(445,773)	(569,000)	(598,478)
<i>PR-3844 Support Bunbury City Band</i>	Expenditure	(10,000)	(10,000)	(10,000)
<i>PR-3840 Support King Cottage Museum</i>	Expenditure	(31,544)	(31,544)	(31,544)
<i>PR-3852 Support Stirling Street Arts Centre (SSAC) - operating subsidy</i>	Expenditure	(66,625)	(66,625)	(66,625)
<i>PR-4349 Provide support to Bunbury Regional YouthCare</i>	Expenditure	(10,000)	(10,000)	(12,000)
<i>PR-4350 Support South West Clontarf Academy (Newton Moore College)</i>	Expenditure	(15,000)	(15,000)	(15,000)
<i>PR-4356 Contribute to a rail-line reinstatement trust with Arc Infrastructure</i>	Expenditure	(13,462)	(13,462)	(13,461)
<i>PR-4517 Bunbury Geographe Seniors and Community Centre Financial Support</i>	Expenditure	(50,000)	(50,000)	(50,000)
<i>PR-5073 Provide financial support to the BHRC</i>	Expenditure	(3,000,000)	(3,849,334)	
Net Income (Expenditure) for Financial Accounting		(4,050,870)	(5,023,431)	(1,064,085)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
BUSINESS SYSTEMS SUPPORT & IT OPERATIONS				
<i>PR-5008 City of Bunbury "Project Shine" Transformation</i>	Expenditure	(1,773,698)	(819,999)	(1,089,159)
<i>PR-2249 Asset Replacement - Fixed and mobile phones and devices</i>	Expenditure	(20,000)	(17,901)	(24,099)
Net Income (Expenditure) for Business Systems Support & IT Operations		(1,793,698)	(837,900)	(1,113,258)
CORPORATE GOVERNANCE AND RISK				
<i>PR-2431 Conduct Council elections</i>	Expenditure			(140,000)
Net Income (Expenditure) for Corporate Governance and Risk		-	-	(140,000)
CORPORATE INFORMATION				
<i>PR-5092 Scanning plans and records</i>	Expenditure			(20,000)
Net Income (Expenditure) for Corporate Information		-	-	(20,000)
COUNCIL SUPPORT				
<i>PR-5035 Replace council function room furniture</i>	Expenditure	(11,850)	(12,085)	
<i>PR-5132 Art, Photos and Honour Board - Council Chambers and Function Area</i>	Expenditure			(20,000)
Net Income (Expenditure) for Council Support		(11,850)	(12,085)	(20,000)
HUMAN RESOURCES				
<i>PR-5093 Volunteer awards program</i>	Expenditure			(2,000)
Net Income (Expenditure) for Human Resources		-	-	(2,000)
MARKETING AND COMMUNICATIONS				
<i>PR-4010 Update digital library</i>	Expenditure			(6,000)
<i>PR-4299 Bunbury Brighter Campaign</i>	Expenditure	(50,000)	(46,606)	(53,394)
<i>PR-4290 Develop new website and digital platform for City of Bunbury</i>	Expenditure	(205,447)	(95,149)	(125,548)
Net Income (Expenditure) for Marketing and Communications		(255,447)	(141,755)	(184,942)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
STRATEGY				
<i>PR-4301 Undertake an annual community satisfaction and perception survey</i>	Expenditure	(20,000)	(11,745)	(33,255)
<i>PR-4631 Commission business cases and strategic studies</i>	Expenditure	(70,918)		(90,000)
Net Income (Expenditure) for Strategy		(90,918)	(11,745)	(123,255)
SUSTAINABLE COMMUNITIES LEADERSHIP				
<i>PR-3868 Undertake City Parking Strategy</i>	Expenditure	(64,250)	(15,750)	(78,500)
Net Income (Expenditure) for Sustainable Communities Leadership		(64,250)	(15,750)	(78,500)
CITY PLANNING				
<i>PR-3584 Review Local Planning Strategy</i>	Expenditure			(100,000)
<i>PR-3585 Review Local Planning Scheme</i>	Expenditure			(50,000)
<i>PR-4452 Conduct major review of Municipal Heritage Inventory</i>	Expenditure	(20,000)	(12,750)	
<i>PR-5005 Housing Strategy Focus Area 2.1 - Spencer/Blair</i>	Expenditure	(50,000)	(50,373)	
<i>PR-5006 Housing Strategy Focus Area 2.3 - Back Beach Precinct</i>	Expenditure	(50,000)		(50,000)
<i>PR-5012 Ocean Beach Heritage Trail Implementation</i>	Expenditure	(14,521)		(14,521)
<i>PR-5095 Bicentennial Square Precinct Plan</i>	Expenditure			(50,000)
<i>PR-5096 City Centre Analysis and Urban Design Framework</i>	Expenditure			(50,000)
<i>PR-5097 Local Heritage Survey Report</i>	Expenditure			(15,000)
Net Income (Expenditure) for City Planning		(134,521)	(63,123)	(329,521)
ECONOMIC DEVELOPMENT				
<i>PR-4249 Implement Economic Development Strategy</i>	Expenditure	(161,610)	(82,954)	(178,656)
<i>PR-1402 Mayoral delegation visit to Setagaya Sister City</i>	Expenditure			(35,000)
<i>PR-5001 Implementation of the Bunbury Geographe Tourism Partnership Strategy</i>	Income	93,500	88,000	115,000
	Expenditure	(203,500)	(200,000)	(215,000)
Net Income (Expenditure) for Economic Development		(271,610)	(194,954)	(313,656)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
INTERNATIONAL ENGAGEMENT				
<i>PR-4470 Bunbury Setagaya Biennial Photographic Competition</i>	Expenditure	(4,000)	(1,000)	(9,000)
<i>PR-4656 Conduct anniversary celebrations for the Bunbury-Setagaya Sister City incoming tours 2022/23</i>	Expenditure	(10,000)		
<i>PR-4658 Bunbury-Setagaya Sister City anniversary celebrations</i>	Expenditure	(10,000)	(560)	(45,000)
Net Income (Expenditure) for International Engagement		(24,000)	(1,560)	(54,000)
VISITOR CENTRE				
<i>PR-2755 Support the Bunbury Cruise Ship Committee</i>	Expenditure		(1,000)	
Net Income (Expenditure) for Visitor Centre		-	(1,000)	-
BUNBURY REGIONAL ART GALLERY				
<i>PR-4386 Conduct Indigenous Arts Program at BRAG</i>	Income	90,000	160,029	110,000
	Expenditure	(90,000)	(160,029)	(110,000)
<i>PR-5099 Bunbury Heritage Building and Urban Art Trails</i>	Expenditure			(5,000)
<i>PR-5100 Collections storage feasibility study for BRAG and Museum</i>	Expenditure			(30,000)
<i>PR-5101 Frame Frank Norton artworks</i>	Expenditure			(50,000)
Net Income (Expenditure) for Bunbury Regional Art Gallery		-	-	(85,000)
COMMUNITY PARTNERSHIPS				
<i>PR-4337 Prepare, Implement and Deliver Reconciliation Action Plan Initiatives</i>	Expenditure	(16,506)	(10,224)	(21,282)
<i>PR-5014 Youth Precinct Opening Event</i>	Expenditure	(21,575)	(21,029)	
<i>PR-5081 Implement Withers Placemaking</i>	Income	60,000	4,200	55,800
	Expenditure	(60,000)	(4,200)	(55,800)
Net Income (Expenditure) for Community Partnerships		(38,081)	(31,253)	(21,282)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
EVENTS				
<i>PR-4160 Provide funding for "Minor Community Grants"</i>	Expenditure			(10,000)
<i>PR-4189 Provide funding for a "New Maker" Grant Round</i>	Expenditure	(2,000)	(2,000)	(5,000)
<i>PR-4190 Provide funding for a "Neighbourhood Connect" Grant Round</i>	Expenditure	(7,000)	(4,742)	(22,000)
<i>PR-4198 Provide funding for a "Community Connect" Grant Round</i>	Expenditure	(119,983)	(102,615)	(152,100)
<i>PR-4211 Provide funding for "Signature Events" Grant Round</i>	Expenditure	(217,730)	(184,914)	(265,156)
<i>PR-4241 Funding to secure state, national and international sporting or cultural events</i>	Expenditure	(115,500)	(123,700)	(100,000)
<i>PR-5010 Provide funding for second event funding round</i>	Expenditure	(5,200)	(5,200)	
<i>PR-4762 Conduct City of Bunbury Staff Conference</i>	Expenditure	(30,000)	(26,630)	(30,000)
<i>PR-5133 Support City of Bunbury Eisteddfod</i>	Expenditure			(20,000)
Net Income (Expenditure) for Events		(497,413)	(449,801)	(604,256)

BUNBURY MUSEUM & HERITAGE CENTRE

<i>PR-3858 Acquire Bunbury Museum and Heritage Centre collection items</i>	Expenditure	(3,500)	(1,792)	(10,000)
Net Income (Expenditure) for Bunbury Museum & Heritage Centre		(3,500)	(1,792)	(10,000)

LIBRARIES

<i>PR-4554 Replacement of children's toys in City Library Children's Area</i>	Expenditure	(2,500)	(2,536)	(3,000)
Net Income (Expenditure) for Libraries		(2,500)	(2,536)	(3,000)

SOUTH WEST SPORTS CENTRE

<i>PR-3829 Support South West Academy of Sport (SWAS)</i>	Expenditure	(6,000)	(10,000)	(11,000)
<i>PR-4532 Renew South West Sports Centre (SWSC) furnishings and equipment</i>	Expenditure	(10,000)	(12,821)	(77,000)
<i>PR-4930 Prepare a preliminary feasibility study and concept design plans for South West Sports Centre redevelopment</i>	Expenditure	(4,580)	(4,580)	
<i>PR-5086 Detailed Design Hay Park Indoor Courts</i>	Income			650,000
	Expenditure			(650,000)
<i>PR-5087 Prepare Sport & Recreation Facilities Plan</i>	Expenditure			(40,000)
Net Income (Expenditure) for South West Sports Centre		(20,580)	(27,401)	(128,000)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
OTHER SPORT & RECREATION				
PR-4717 Deliver Department of Sport and Recreation "Every Club" funding program	Income	6,667		39,667
	Expenditure	(9,664)	(14)	(51,668)
PR-5076 Support Bunbury Hockey CSRFF application	Expenditure	(250,000)	(264,000)	
PR-5079 Support Central Croquet Club for club nights lighting project	Expenditure	(4,357)	(4,357)	
PR-5102 Physically Activating Our Community	Expenditure			(10,000)
Net Income (Expenditure) for Other Sport & Recreation		(257,354)	(268,371)	(22,001)
BUNBURY WILDLIFE PARK				
PR-3294 Conduct Grandfamilies Fun Day	Income	2,750	1,325	2,750
	Expenditure	(14,750)	(13,325)	(14,750)
Net Income (Expenditure) for Bunbury Wildlife Park		(12,000)	(12,000)	(12,000)
COMMUNITY SAFETY & EMERGENCY MANAGEMENT				
PR-4449 Implement South West Sport Centre (SWSC) Bushfire Mitigation Project	Expenditure	(332,171)	(20,678)	
PR-5072 Purchase body worn cameras for City Rangers	Expenditure	(21,000)	(17,694)	
PR-4947 Undertake Department of Fire and Emergency Services Mitigation Activity program	Income	265,886	146,300	200,000
	Expenditure	(265,886)	(146,300)	(200,000)
Net Income (Expenditure) for Community Safety & Emergency Management		(353,171)	(38,372)	-
EXECUTIVE LEADERSHIP INFRASTRUCTURE				
PR-1831 Ocean Pool feasibility study and concept design	Income	250,000	250,000	
	Expenditure	(300,000)	(314,560)	(65,440)
Net Income (Expenditure) for Executive Leadership Infrastructure		(50,000)	(64,560)	(65,440)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
PROPERTY MANAGEMENT & MAINTENANCE				
PR-1928 Paint sport and leisure buildings	Expenditure	(4,800)	(4,800)	
PR-4268 Renewable Energy and Energy Efficient Projects	Expenditure	(291,174)	(1,205)	(289,969)
PR-4611 Review City Facilities security systems	Expenditure	(5,000)	(4,400)	
PR-4673 Replace office furniture and equipment	Expenditure	(25,000)	(29,252)	(25,000)
PR-5002 Remove and replace cladding to Administration building	Expenditure	(250,000)	(254,146)	
PR-4935 Replace Christmas street decorations	Expenditure	(40,000)	(45,231)	(40,000)
PR-5103 Install AFDRS signage	Expenditure			(20,000)
PR-5110 Replace CBD Parking Signs	Expenditure			(110,000)
Net Income (Expenditure) for Property Management & Maintenance		(615,974)	(339,034)	(484,969)
DESIGN ENGINEERING				
PR-1168 Replace signs and linemarking	Expenditure	(25,000)	(26,749)	(25,000)
PR-4624 Undertake Drainage Catchment Studies	Expenditure	(200,000)	(31,057)	(168,943)
PR-4627 Support Industry Road Safety Initiatives	Expenditure	(6,000)	(4,512)	(3,000)
PR-4948 Implement CBD Action Plan - Detailed Road Design for Blair/Casuarina and Prinsep/Haley	Expenditure	(113,262)	(40,573)	
Net Income (Expenditure) for Design Engineering		(344,262)	(102,891)	(196,943)
NATURAL ENVIRONMENT				
PR-2590 Participate in Peron Naturaliste Partnership	Expenditure	(20,000)	(17,375)	(20,000)
PR-4286 Prepare City of Bunbury Coastal Hazard Risk Management and Adaptation Plan	Expenditure	(11,504)	(1,584)	
PR-5003 Conduct detailed site investigations at Big Swamp and Mangles Reserves	Expenditure	(59,210)	(5,615)	
PR-4456 Implement Sustainability Strategy Action Plan	Expenditure	(53,026)	(27,055)	(50,000)
PR-4604 Implement culling of introduced Corellas	Expenditure	(17,500)	(19,870)	(20,000)
PR-5128 Implement CHRMAP	Expenditure			(220,000)
Net Income (Expenditure) for Natural Environment		(161,240)	(71,499)	(310,000)

Operating Projects by Service Area

		Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
PROJECT PLANNING AND ASSETS				
<i>PR-4589 Survey and monitoring of Pelican Point Grand Canals</i>	Expenditure	(20,000)	(29,200)	(10,000)
Net Income (Expenditure) for Project Planning and Assets		(20,000)	(29,200)	(10,000)
FLEET				
<i>PR-2308 Replace corporate minor plant</i>	Income	2,000	9,339	2,000
	Expenditure	(30,000)	(30,563)	(30,750)
Net Income (Expenditure) for Fleet		(28,000)	(21,224)	(28,750)
WASTE SERVICES				
<i>PR-5000 Better Bins Plus "Go FOGO" Kerbside Collection program</i>	Income	117,086	44,936	73,010
	Expenditure	(117,086)	(44,936)	(73,010)
<i>PR-5007 Increase E-Waste collections, enabling infrastructure and media campaign</i>	Income	5,647	1,061	4,586
	Expenditure	(22,147)	(1,061)	(68,770)
<i>PR-5088 Bin Tagging program</i>	Income		10,000	
	Expenditure		(10,000)	
<i>PR-5104 Site Assessment and Feasibility Study - McCombe Road</i>	Expenditure			(50,000)
Net Income (Expenditure) for Waste Services		(16,500)	-	(114,184)
Total Net Income (Expenditure)		(9,232,739)	(7,793,237)	(5,619,042)

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CHIEF EXECUTIVE LEADERSHIP

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(484,465)	(460,088)	(515,184)
Materials & Contracts	(16,500)	(51,046)	(45,750)
Other Expense	(110,250)	(107,730)	(144,050)
Total Expenditure	(611,215)	(618,864)	(704,984)
Internal Allocations	(45,138)	(45,138)	(38,777)
Internal Recovery	200,529	200,529	231,843
Net Internal Allocations / Recovery	155,391	155,391	193,066
Operating Projects	(115,000)	(30,000)	(80,000)
Net Operating Projects	(115,000)	(30,000)	(80,000)
Net Revenue / (Expenditure)	(570,824)	(493,473)	(591,918)

STRATEGY & ORGANISATIONAL PERFORMANCE LEADERSHIP

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(497,971)	(479,138)	(685,589)
Materials & Contracts	(7,106)	(22,209)	(54,550)
Other Expense	(750)	(1,598)	(1,500)
Total Expenditure	(505,827)	(502,945)	(741,639)
Internal Allocations	(114,478)	(114,478)	(133,168)
Internal Recovery	310,155	310,155	334,792
Net Internal Allocations / Recovery	195,677	195,677	201,624
Net Revenue / (Expenditure)	(310,150)	(307,268)	(540,015)

MANAGE DEPARTMENT FINANCE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(164,937)	(162,151)	(196,148)
Materials & Contracts	(14,779)	(8,649)	(8,627)
Other Expense	(7,000)	(5,474)	(7,000)
Total Expenditure	(186,716)	(176,274)	(211,775)
Internal Allocations	(93,473)	(93,473)	(111,180)
Internal Recovery	142,830	142,830	152,969
Net Internal Allocations / Recovery	49,357	49,357	41,789
Net Revenue / (Expenditure)	(137,359)	(126,917)	(169,986)

FINANCIAL ACCOUNTING

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	665,396	2,563,317	245,000
Contributions, Reimbursements & Donations	158,824	173,039	171,197
Fees & Charges	-	25,315	31,733
Interest Received	215,500	1,465,000	1,522,500
Other Revenue	-	1,302	-
Total Revenue	1,039,720	4,227,973	1,970,430
Expenditure			
Employee Costs	(745,991)	(745,991)	(851,468)
Materials & Contracts	(78,000)	(77,348)	(109,000)
Depreciation	(12,585,867)	(12,364,090)	(12,782,486)
Interest Expense	(570,192)	(568,574)	(467,339)
Utilities	(150,500)	(164,664)	(164,000)
Total Expenditure	(14,130,550)	(13,920,667)	(14,374,293)
Internal Allocations	(257,809)	(257,809)	(300,851)
Internal Recovery	693,939	693,939	565,502
Net Internal Allocations / Recovery	436,130	436,130	264,651
Operating Projects	(4,050,870)	(5,023,431)	(1,064,085)
Net Operating Projects	(4,050,870)	(5,023,431)	(1,064,085)
Net Revenue / (Expenditure)	(16,705,570)	(14,279,995)	(13,203,297)

PROCUREMENT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	750	922	750
Total Revenue	750	922	750
Expenditure			
Employee Costs	(333,937)	(333,937)	(371,642)
Materials & Contracts	(12,500)	(21,306)	(20,000)
Total Expenditure	(346,437)	(355,243)	(391,642)
Internal Allocations	(123,587)	(123,587)	(122,976)
Internal Recovery	565,845	565,845	513,869
Net Internal Allocations / Recovery	442,258	442,258	390,893
Net Revenue / (Expenditure)	96,571	87,937	1

RATING SERVICES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Rates	42,873,976	43,007,395	46,208,047
Contributions, Reimbursements & Donations	-	30,075	-
Fees & Charges	130,500	133,608	132,500
Interest Received	382,500	432,125	429,500
Other Revenue	185,000	181,027	185,000
Total Revenue	43,571,976	43,784,230	46,955,047
Expenditure			
Employee Costs	(275,978)	(275,978)	(296,566)
Materials & Contracts	(150,200)	(169,200)	(160,450)
Other Expense	(2,500)	(2,312)	(2,500)
Total Expenditure	(428,678)	(447,490)	(459,516)
Internal Allocations	(356,351)	(356,351)	(222,670)
Net Internal Allocations / Recovery	(356,351)	(356,351)	(222,670)
Net Revenue / (Expenditure)	42,786,947	42,980,389	46,272,861

MANAGE DEPARTMENT GOVERNANCE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(176,923)	(148,107)	(201,803)
Materials & Contracts	(40,391)	(50,435)	(43,952)
Other Expense	(3,000)	(468)	(3,000)
Total Expenditure	(220,314)	(199,010)	(248,755)
Internal Allocations	(83,817)	(83,817)	(102,780)
Internal Recovery	149,315	149,315	194,095
Net Internal Allocations / Recovery	65,498	65,498	91,315
Net Revenue / (Expenditure)	(154,816)	(133,512)	(157,440)

BUSINESS SYSTEM SUPPORT & IT OPERATIONS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	370	-
Total Revenue	-	370	-
Expenditure			
Employee Costs	(840,011)	(840,011)	(877,262)
Materials & Contracts	(1,560,922)	(1,683,872)	(2,092,804)
Total Expenditure	(2,400,933)	(2,523,883)	(2,970,066)
Internal Allocations	(358,556)	(358,556)	(183,000)
Internal Recovery	2,352,727	2,352,727	1,941,035
Net Internal Allocations / Recovery	1,994,171	1,994,171	1,758,035
Operating Projects	(1,793,698)	(837,900)	(1,113,258)
Net Operating Projects	(1,793,698)	(837,900)	(1,113,258)
Net Revenue / (Expenditure)	(2,200,460)	(1,367,242)	(2,325,289)

CORPORATE GOVERNANCE & RISK

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Other Revenue	250	1,018	300
Total Revenue	250	1,018	300
Expenditure			
Employee Costs	(428,473)	(428,473)	(463,666)
Materials & Contracts	(25,000)	-	(25,000)
Total Expenditure	(453,473)	(428,473)	(488,666)
Internal Allocations	(127,085)	(127,085)	(108,741)
Net Internal Allocations / Recovery	(127,085)	(127,085)	(108,741)
Operating Projects	-	-	(140,000)
Net Operating Projects	-	-	(140,000)
Net Revenue / (Expenditure)	(580,308)	(554,540)	(737,107)

CORPORATE INFORMATION

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(275,978)	(275,978)	(220,275)
Materials & Contracts	(45,000)	(37,014)	(45,000)
Total Expenditure	(320,978)	(312,992)	(265,275)
Internal Allocations	(114,718)	(114,718)	(86,731)
Internal Recovery	380,221	380,221	257,262
Net Internal Allocations / Recovery	265,503	265,503	170,531
Operating Projects	-	-	(20,000)
Net Operating Projects	-	-	(20,000)
Net Revenue / (Expenditure)	(55,475)	(47,489)	(114,744)

COUNCIL SUPPORT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	7,045	-
Other Revenue	-	709	-
Total Revenue	-	7,754	-
Expenditure			
Employee Costs	(121,992)	(121,992)	(100,998)
Materials & Contracts	(49,735)	(79,201)	(62,500)
Other Expense	(686,390)	(625,787)	(699,818)
Total Expenditure	(858,117)	(826,980)	(863,316)
Internal Allocations	(29,835)	(29,835)	(23,687)
Net Internal Allocations / Recovery	(29,835)	(29,835)	(23,687)
Operating Projects	(11,850)	(12,085)	(20,000)
Net Operating Projects	(11,850)	(12,085)	(20,000)
Net Revenue / (Expenditure)	(899,802)	(861,146)	(907,003)

CUSTOMER SERVICES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(308,999)	(308,999)	(407,765)
Materials & Contracts	(16,250)	(16,104)	(18,500)
Other Expense	-	(204)	-
Total Expenditure	(325,249)	(325,307)	(426,265)
Internal Allocations	(122,284)	(122,284)	(125,587)
Internal Recovery	399,434	399,434	410,475
Net Internal Allocations / Recovery	277,150	277,150	284,888
Net Revenue / (Expenditure)	(48,099)	(48,157)	(141,377)

DATA & DIGITAL

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(902,454)	(817,504)	(912,806)
Materials & Contracts	(252,210)	(257,754)	(268,400)
Total Expenditure	(1,154,664)	(1,075,258)	(1,181,206)
Internal Allocations	(265,078)	(265,078)	(138,362)
Net Internal Allocations / Recovery	(265,078)	(265,078)	(138,362)
Net Revenue / (Expenditure)	(1,419,742)	(1,340,336)	(1,319,568)

MANAGE DEPARTMENT PEOPLE & SAFETY

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(386,781)	(382,096)	(188,421)
Materials & Contracts	(9,621)	(12,149)	(10,904)
Other Expense	(500)	(490)	(550)
Total Expenditure	(396,902)	(394,735)	(199,875)
Internal Allocations	(124,418)	(124,418)	(137,135)
Internal Recovery	397,347	397,347	259,477
Net Internal Allocations / Recovery	272,929	272,929	122,342
Net Revenue / (Expenditure)	(123,973)	(121,806)	(77,533)

HUMAN RESOURCES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	10,000	115,000	10,000
Other Revenue	2,500	2,903	2,500
Total Revenue	12,500	117,903	12,500
Expenditure			
Employee Costs	(999,416)	(947,843)	(1,038,899)
Materials & Contracts	(178,000)	(284,626)	(274,500)
Other Expense	(15,000)	(118,075)	(15,000)
Total Expenditure	(1,192,416)	(1,350,544)	(1,328,399)
Internal Allocations	(293,648)	(293,648)	(222,661)
Internal Recovery	961,381	961,381	1,237,695
Net Internal Allocations / Recovery	667,733	667,733	1,015,034
Operating Projects	-	-	(2,000)
Net Operating Projects	-	-	(2,000)
Net Revenue / (Expenditure)	(512,183)	(564,908)	(302,865)

SAFETY

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	108,195	-
Total Revenue	-	108,195	-
Expenditure			
Employee Costs	(202,861)	(367,004)	(220,531)
Materials & Contracts	(52,500)	(59,788)	(101,000)
Other Expense	(500)	(363)	(550)
Total Expenditure	(255,861)	(427,155)	(322,081)
Internal Allocations	(199,719)	(199,719)	(172,256)
Internal Recovery	452,731	452,731	491,765
Net Internal Allocations / Recovery	253,012	253,012	319,509
Net Revenue / (Expenditure)	(2,849)	(65,948)	(2,572)

TRAINEESHIPS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	7,500	9,938	7,500
Total Revenue	7,500	9,938	7,500
Expenditure			
Employee Costs	(544,752)	(538,495)	(587,385)
Total Expenditure	(544,752)	(538,495)	(587,385)
Internal Allocations	(162,931)	(162,931)	(123,151)
Internal Recovery	-	-	-
Net Internal Allocations / Recovery	(162,931)	(162,931)	(123,151)
Net Revenue / (Expenditure)	(700,183)	(691,488)	(703,036)

MANAGE DEPARTMENT STRATEGY, PROJECTS & COMMUNICATIONS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(173,773)	(170,451)	(190,849)
Materials & Contracts	(8,284)	(8,351)	(9,692)
Total Expenditure	(182,057)	(178,802)	(200,541)
Internal Allocations	(83,588)	(83,588)	(101,331)
Internal Recovery	197,334	197,334	210,795
Net Internal Allocations / Recovery	113,746	113,746	109,464
Net Revenue / (Expenditure)	(68,311)	(65,056)	(91,077)

MARKETING & COMMUNICATIONS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(625,888)	(625,888)	(798,926)
Materials & Contracts	(108,750)	(106,151)	(140,000)
Total Expenditure	(734,638)	(732,039)	(938,926)
Internal Allocations	(191,320)	(191,320)	(183,312)
Net Internal Allocations / Recovery	(191,320)	(191,320)	(183,312)
Operating Projects	(255,447)	(141,755)	(184,942)
Net Operating Projects	(255,447)	(141,755)	(184,942)
Net Revenue / (Expenditure)	(1,181,405)	(1,065,114)	(1,307,180)

PROJECT MANAGEMENT OFFICE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(486,237)	(486,237)	(369,081)
Materials & Contracts	(15,000)	(1,320)	(15,000)
Total Expenditure	(501,237)	(487,557)	(384,081)
Internal Allocations	(142,716)	(142,716)	(121,469)
Net Internal Allocations / Recovery	(142,716)	(142,716)	(121,469)
Net Revenue / (Expenditure)	(643,953)	(630,273)	(505,550)

STRATEGY

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(900,543)	(900,543)	(940,263)
Materials & Contracts	(15,000)	(21,688)	(15,000)
Total Expenditure	(915,543)	(922,231)	(955,263)
Internal Allocations	(231,551)	(231,551)	(209,592)
Net Internal Allocations / Recovery	(231,551)	(231,551)	(209,592)
Operating Projects	(90,918)	(11,745)	(123,255)
Net Operating Projects	(90,918)	(11,745)	(123,255)
Net Revenue / (Expenditure)	(1,238,012)	(1,165,527)	(1,288,110)

SUSTAINABLE COMMUNITIES LEADERSHIP

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(420,795)	(401,675)	(483,227)
Materials & Contracts	(1,750)	(720)	(750)
Other Expense	(250)	(150,000)	(250)
Total Expenditure	(422,795)	(552,395)	(484,227)
Internal Allocations	(162,345)	(162,345)	(121,211)
Internal Recovery	292,568	292,568	302,096
Net Internal Allocations / Recovery	130,223	130,223	180,885
Operating Projects	(64,250)	(15,750)	(78,500)
Net Operating Projects	(64,250)	(15,750)	(78,500)
Net Revenue / (Expenditure)	(356,822)	(437,922)	(381,842)

DEPARTMENT MANAGEMENT CITY GROWTH

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Other Revenue	5,727	172,182	6,200
Total Revenue	5,727	172,182	6,200
Expenditure			
Employee Costs	(310,962)	(303,205)	(210,169)
Materials & Contracts	(10,727)	(18,420)	(19,202)
Other Expense	(4,750)	(3,181)	(5,000)
Total Expenditure	(326,439)	(324,806)	(234,371)
Internal Allocations	(123,001)	(123,001)	(99,867)
Internal Recovery	336,698	336,698	212,029
Net Internal Allocations / Recovery	213,697	213,697	112,162
Net Revenue / (Expenditure)	(107,015)	61,073	(116,009)

BUILDING & COMPLIANCE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	221,500	201,890	215,500
Other Revenue	4,000	3,577	3,000
Total Revenue	225,500	205,467	218,500
Expenditure			
Employee Costs	(432,433)	(432,433)	(637,522)
Materials & Contracts	(60,000)	(31,055)	(65,000)
Other Expense	(500)	-	(3,700)
Total Expenditure	(492,933)	(463,488)	(706,222)
Internal Allocations	(213,807)	(213,807)	(183,029)
Net Internal Allocations / Recovery	(213,807)	(213,807)	(183,029)
Net Revenue / (Expenditure)	(481,240)	(471,828)	(670,751)

CITY PLANNING

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	5,000	6,107	5,000
Fees & Charges	232,750	223,262	216,750
Total Revenue	237,750	229,369	221,750
Expenditure			
Employee Costs	(1,245,154)	(1,125,154)	(1,236,767)
Materials & Contracts	(31,500)	(35,610)	(48,750)
Other Expense	(18,100)	(883)	(18,100)
Total Expenditure	(1,294,754)	(1,161,647)	(1,303,617)
Internal Allocations	(345,601)	(345,601)	(250,663)
Net Internal Allocations / Recovery	(345,601)	(345,601)	(250,663)
Operating Projects	(134,521)	(63,123)	(329,521)
Net Operating Projects	(134,521)	(63,123)	(329,521)
Net Revenue / (Expenditure)	(1,537,126)	(1,341,002)	(1,662,051)

ECONOMIC DEVELOPMENT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	25,000	34,526	30,000
Fees & Charges	539,500	576,090	559,500
Total Revenue	564,500	610,616	589,500
Expenditure			
Employee Costs	(472,103)	(457,103)	(452,346)
Materials & Contracts	(95,750)	(98,562)	(110,250)
Other Expense	(13,000)	(11,035)	(28,800)
Total Expenditure	(580,853)	(566,700)	(591,396)
Internal Allocations	(204,668)	(204,668)	(154,197)
Net Internal Allocations / Recovery	(204,668)	(204,668)	(154,197)
Operating Projects	(271,610)	(194,954)	(313,656)
Net Operating Projects	(271,610)	(194,954)	(313,656)
Net Revenue / (Expenditure)	(492,631)	(355,706)	(469,749)

INTERNATIONAL ENGAGEMENT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	2,727	-	-
Total Revenue	2,727	-	-
Expenditure			
Employee Costs	(146,132)	(146,132)	(135,753)
Materials & Contracts	(22,250)	(1,560)	(22,750)
Other Expense	(5,500)	-	(5,500)
Total Expenditure	(173,882)	(147,692)	(164,003)
Internal Allocations	(74,805)	(74,805)	(46,276)
Net Internal Allocations / Recovery	(74,805)	(74,805)	(46,276)
Operating Projects	(24,000)	(1,560)	(54,000)
Net Operating Projects	(24,000)	(1,560)	(54,000)
Net Revenue / (Expenditure)	(269,960)	(224,057)	(264,279)

VISITOR CENTRE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	10,500	3,731	7,500
Other Revenue	14,500	28,229	19,000
Total Revenue	25,000	31,960	26,500
Expenditure			
Employee Costs	(364,131)	(364,131)	(380,219)
Materials & Contracts	(23,025)	(20,569)	(27,050)
Utilities	(1,600)	(1,188)	(1,600)
Other Expense	-	(23)	(1,000)
Total Expenditure	(388,756)	(385,911)	(409,869)
Internal Allocations	(107,746)	(107,746)	(85,441)
Net Internal Allocations / Recovery	(107,746)	(107,746)	(85,441)
Operating Projects	-	(1,000)	-
Net Operating Projects	-	(1,000)	-
Net Revenue / (Expenditure)	(471,502)	(462,697)	(468,810)

DEPARTMENT MANAGEMENT COMMUNITY CONNECTION

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(164,937)	(162,874)	(188,914)
Materials & Contracts	-	(12,526)	(20,000)
Other Expense	-	(207)	-
Total Expenditure	(164,937)	(175,607)	(208,914)
Internal Allocations	(93,045)	(93,045)	(95,358)
Internal Recovery	232,183	232,183	254,376
Net Internal Allocations / Recovery	139,138	139,138	159,018
Net Revenue / (Expenditure)	(25,799)	(36,469)	(49,896)

BUBNURY REGIONAL ART GALLERY

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	170,000	170,000	170,000
Contributions, Reimbursements & Donations	26,750	22,794	16,750
Fees & Charges	41,500	60,868	47,500
Other Revenue	17,500	12,421	17,500
Total Revenue	255,750	266,083	251,750
Expenditure			
Employee Costs	(632,672)	(632,672)	(660,990)
Materials & Contracts	(262,490)	(266,283)	(420,140)
Utilities	(46,730)	(45,286)	(46,980)
Other Expense	(5,250)	(8,125)	(7,500)
Total Expenditure	(947,142)	(952,366)	(1,135,610)
Internal Allocations	(255,402)	(255,402)	(191,081)
Net Internal Allocations / Recovery	(255,402)	(255,402)	(191,081)
Operating Projects	-	-	(85,000)
Net Operating Projects	-	-	(85,000)
Net Revenue / (Expenditure)	(946,794)	(941,685)	(1,159,941)

COMMUNITY PARTNERSHIPS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	-	50	-
Other Revenue	-	545	-
Total Revenue	-	595	-
Expenditure			
Employee Costs	(426,827)	(356,827)	(446,897)
Materials & Contracts	(84,000)	(29,973)	(123,500)
Total Expenditure	(510,827)	(386,800)	(570,397)
Internal Allocations	(125,588)	(125,588)	(122,811)
Net Internal Allocations / Recovery	(125,588)	(125,588)	(122,811)
Operating Projects	(38,081)	(31,253)	(21,282)
Net Operating Projects	(38,081)	(31,253)	(21,282)
Net Revenue / (Expenditure)	(674,496)	(543,046)	(714,490)

EVENTS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	30,000	30,000	30,000
Contributions, Reimbursements & Donations	10,000	24,825	15,000
Fees & Charges	10,750	1,150	200
Other Revenue	2,000	2,058	2,000
Total Revenue	52,750	58,033	47,200
Expenditure			
Employee Costs	(440,899)	(441,506)	(460,957)
Materials & Contracts	(264,875)	(272,114)	(282,875)
Other Expense	(2,500)	(2,523)	(2,500)
Total Expenditure	(708,274)	(716,143)	(746,332)
Internal Allocations	(145,342)	(145,342)	(136,820)
Net Internal Allocations / Recovery	(145,342)	(145,342)	(136,820)
Operating Projects	(497,413)	(449,801)	(604,256)
Net Operating Projects	(497,413)	(449,801)	(604,256)
Net Revenue / (Expenditure)	(1,298,279)	(1,253,253)	(1,440,208)

MUSEUM

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	-	-	1,023
Contributions, Reimbursements & Donations	750	2,465	1,000
Fees & Charges	3,000	12,538	5,750
Other Revenue	250	149	250
Total Revenue	4,000	15,152	8,023
Expenditure			
Employee Costs	(237,639)	(237,639)	(366,193)
Materials & Contracts	(31,475)	(42,077)	(49,743)
Utilities	(6,750)	(7,474)	(7,500)
Other Expense	(1,000)	(860)	(1,000)
Total Expenditure	(276,864)	(288,050)	(424,436)
Internal Allocations	(136,065)	(136,065)	(92,903)
Net Internal Allocations / Recovery	(136,065)	(136,065)	(92,903)
Operating Projects	(3,500)	(1,792)	(10,000)
Net Operating Projects	(3,500)	(1,792)	(10,000)
Net Revenue / (Expenditure)	(412,429)	(410,755)	(519,316)

DEPARTMENT MANAGEMENT COMMUNITY FACILITIES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(164,937)	(166,040)	(225,589)
Materials & Contracts	(19,082)	(13,292)	(16,250)
Other Expense	(750)	(949)	(1,000)
Total Expenditure	(184,769)	(180,281)	(242,839)
Internal Allocations	(96,179)	(96,179)	(94,987)
Internal Recovery	288,203	288,203	258,093
Net Internal Allocations / Recovery	192,024	192,024	163,106
Net Revenue / (Expenditure)	7,255	11,743	(79,733)

LIBRARIES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	-	12,061	-
Fees & Charges	25,750	31,132	26,250
Other Revenue	5,000	5,213	5,000
Total Revenue	30,750	48,406	31,250
Expenditure			
Employee Costs	(1,057,510)	(1,057,526)	(1,104,430)
Materials & Contracts	(92,250)	(109,433)	(132,200)
Utilities	(93,250)	(94,954)	(98,250)
Other Expense	(11,250)	(11,099)	(19,500)
Total Expenditure	(1,254,260)	(1,273,012)	(1,354,380)
Internal Allocations	(372,456)	(372,456)	(259,796)
Net Internal Allocations / Recovery	(372,456)	(372,456)	(259,796)
Operating Projects	(2,500)	(2,536)	(3,000)
Net Operating Projects	(2,500)	(2,536)	(3,000)
Net Revenue / (Expenditure)	(1,598,466)	(1,599,598)	(1,585,926)

SOUTH WEST SPORTS CENTRE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	-	4,798	-
Contributions, Reimbursements & Donations	5,750	16,247	10,000
Fees & Charges	3,858,250	4,164,574	4,269,895
Other Revenue	-	1,831	-
Total Revenue	3,864,000	4,187,450	4,279,895
Expenditure			
Employee Costs	(3,414,931)	(3,374,931)	(3,616,351)
Materials & Contracts	(808,780)	(834,253)	(844,180)
Interest Expense	(1,780)	(1,480)	(33,526)
Utilities	(564,275)	(543,615)	(565,595)
Other Expense	(45,500)	(55,253)	(46,550)
Total Expenditure	(4,835,266)	(4,809,532)	(5,106,202)
Internal Allocations	(820,041)	(820,041)	(563,133)
Net Internal Allocations / Recovery	(820,041)	(820,041)	(563,133)
Operating Projects	(20,580)	(27,401)	(128,000)
Net Operating Projects	(20,580)	(27,401)	(128,000)
Net Revenue / (Expenditure)	(1,811,887)	(1,469,524)	(1,517,440)

OTHER SPORT & RECREATION

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	7,500	14,639	10,000
Fees & Charges	41,500	52,529	52,500
Total Revenue	49,000	67,168	62,500
Expenditure			
Employee Costs	(96,708)	(96,708)	(100,998)
Materials & Contracts	(250)	(119)	(250)
Utilities	(26,290)	(44,624)	(42,100)
Total Expenditure	(123,248)	(141,451)	(143,348)
Internal Allocations	(69,275)	(69,275)	(23,687)
Net Internal Allocations / Recovery	(69,275)	(69,275)	(23,687)
Operating Projects	(257,354)	(268,371)	(22,001)
Net Operating Projects	(257,354)	(268,371)	(22,001)
Net Revenue / (Expenditure)	(400,877)	(411,929)	(126,536)

WILDLIFE PARK

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	500	795	750
Fees & Charges	332,000	468,691	381,500
Total Revenue	332,500	469,486	382,250
Expenditure			
Employee Costs	(594,668)	(594,668)	(628,490)
Materials & Contracts	(285,395)	(285,870)	(310,771)
Utilities	(23,300)	(25,353)	(26,300)
Other Expense	(10,750)	(7,170)	(11,500)
Total Expenditure	(914,113)	(913,061)	(977,061)
Internal Allocations	(187,941)	(187,941)	(170,818)
Net Internal Allocations / Recovery	(187,941)	(187,941)	(170,818)
Operating Projects	(12,000)	(12,000)	(12,000)
Net Operating Projects	(12,000)	(12,000)	(12,000)
Net Revenue / (Expenditure)	(781,554)	(643,516)	(777,629)

DEPARTMENT MANAGEMENT COMMUNITY WELLBEING

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Other Revenue	9,955	8,909	8,300
Total Revenue	9,955	8,909	8,300
Expenditure			
Employee Costs	(201,613)	(188,104)	(197,100)
Materials & Contracts	(94,979)	(74,458)	(81,870)
Other Expense	(2,075)	(2,206)	(2,250)
Total Expenditure	(298,667)	(264,768)	(281,220)
Internal Allocations	(102,239)	(102,239)	(100,725)
Internal Recovery	364,026	364,026	318,220
Net Internal Allocations / Recovery	261,787	261,787	217,495
Net Revenue / (Expenditure)	(26,925)	5,928	(55,425)

COMMUNITY SAFETY & EMERGENCY MANAGEMENT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	111,080	118,166	111,080
Contributions, Reimbursements & Donations	10,750	(13,540)	5,750
Fees & Charges	177,000	124,428	181,500
Total Revenue	298,830	229,054	298,330
Expenditure			
Employee Costs	(970,197)	(859,197)	(936,210)
Materials & Contracts	(173,296)	(215,316)	(218,045)
Utilities	(7,675)	(8,114)	(6,850)
Insurance Expense	(9,459)	(10,950)	(10,985)
Other Expense	(47,518)	(947)	(32,695)
Total Expenditure	(1,208,145)	(1,094,524)	(1,204,785)
Internal Allocations	(410,726)	(410,726)	(349,277)
Net Internal Allocations / Recovery	(410,726)	(410,726)	(349,277)
Operating Projects	(353,171)	(38,372)	-
Net Operating Projects	(353,171)	(38,372)	-
Net Revenue / (Expenditure)	(1,673,212)	(1,314,568)	(1,255,732)

ENVIRONMENTAL HEALTH

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	1,950	-
Fees & Charges	131,750	143,682	143,250
Total Revenue	131,750	145,632	143,250
Expenditure			
Employee Costs	(694,388)	(674,853)	(725,221)
Materials & Contracts	(22,000)	(20,641)	(22,475)
Other Expense	(5,000)	(5,000)	(5,000)
Total Expenditure	(721,388)	(700,494)	(752,696)
Internal Allocations	(311,116)	(311,116)	(321,172)
Net Internal Allocations / Recovery	(311,116)	(311,116)	(321,172)
Net Revenue / (Expenditure)	(900,754)	(865,978)	(930,618)

MEAT INSPECTION

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	340,000	316,185	347,200
Total Revenue	340,000	316,185	347,200
Expenditure			
Employee Costs	(328,728)	(326,228)	(342,915)
Materials & Contracts	(8,750)	(14,331)	(14,500)
Total Expenditure	(337,478)	(340,559)	(357,415)
Internal Allocations	(16,255)	(16,255)	(18,834)
Net Internal Allocations / Recovery	(16,255)	(16,255)	(18,834)
Net Revenue / (Expenditure)	(13,733)	(40,629)	(29,049)

PARKING

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	30,000	(13,211)	15,000
Fees & Charges	467,500	243,895	302,000
Total Revenue	497,500	230,684	317,000
Expenditure			
Employee Costs	(132,902)	(132,902)	(89,899)
Materials & Contracts	(226,078)	(85,180)	(171,630)
Interest Expense	-	(15,873)	(15,561)
Utilities	(14,350)	(20,935)	(20,500)
Other Expense	(27,104)	(60)	(28,000)
Total Expenditure	(400,434)	(254,950)	(325,590)
Internal Allocations	(71,994)	(71,994)	(29,542)
Net Internal Allocations / Recovery	(71,994)	(71,994)	(29,542)
Net Revenue / (Expenditure)	25,072	(96,260)	(38,132)

INFRASTRUCTURE LEADERSHIP

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	286	-
Total Revenue	-	286	-
Expenditure			
Employee Costs	(380,630)	(371,722)	(426,543)
Materials & Contracts	(33,856)	(13,144)	(10,481)
Other Expense	(1,850)	(804)	(1,850)
Total Expenditure	(416,336)	(385,670)	(438,874)
Internal Allocations	(117,605)	(117,605)	(155,203)
Internal Recovery	270,720	270,720	262,347
Net Internal Allocations / Recovery	153,115	153,115	107,144
Operating Projects	(50,000)	(64,560)	(65,440)
Net Operating Projects	(50,000)	(64,560)	(65,440)
Net Revenue / (Expenditure)	(313,221)	(296,829)	(397,170)

DEPARTMENT MANAGEMENT INFRASTRUCTURE MAINTENANCE SERVICES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	-	622	-
Total Revenue	-	622	-
Expenditure			
Employee Costs	(526,614)	(501,008)	(463,769)
Materials & Contracts	(471,368)	(483,604)	(519,420)
Other Expense	(2,750)	(9,422)	(2,750)
Total Expenditure	(1,000,732)	(994,034)	(985,939)
Internal Allocations	(143,610)	(143,610)	(384,381)
Internal Recovery	741,134	741,134	773,526
Net Internal Allocations / Recovery	597,524	597,524	389,145
Net Revenue / (Expenditure)	(403,208)	(395,888)	(596,794)

PARKS & RESERVES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	29,050	268,127	29,050
Fees & Charges	-	42	-
Other Revenue	2,000	2,984	2,500
Total Revenue	31,050	271,153	31,550
Expenditure			
Employee Costs	(2,654,656)	(2,594,656)	(3,315,310)
Materials & Contracts	(2,355,554)	(2,294,177)	(2,703,412)
Utilities	(399,731)	(417,037)	(451,850)
Total Expenditure	(5,409,941)	(5,305,870)	(6,470,572)
Internal Allocations	(883,080)	(883,080)	(1,355,223)
Net Internal Allocations / Recovery	(883,080)	(883,080)	(1,355,223)
Net Revenue / (Expenditure)	(6,261,971)	(5,917,797)	(7,794,245)

PROPERTY MANAGEMENT & MAINTENANCE

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	117,009	1,250
Other Revenue	1,500	1,797	-
Total Revenue	1,500	118,806	1,250
Expenditure			
Employee Costs	(673,796)	(673,796)	(813,296)
Materials & Contracts	(1,694,369)	(1,737,135)	(1,979,815)
Utilities	(208,980)	(242,154)	(259,900)
Other Expense	(88,495)	(86,976)	(88,495)
Total Expenditure	(2,665,640)	(2,740,061)	(3,141,506)
Internal Allocations	(502,660)	(502,660)	(630,141)
Internal Recovery	1,226,304	1,226,304	1,580,182
Net Internal Allocations / Recovery	723,644	723,644	950,041
Operating Projects	(615,974)	(339,034)	(484,969)
Net Operating Projects	(615,974)	(339,034)	(484,969)
Net Revenue / (Expenditure)	(2,556,470)	(2,236,645)	(2,675,184)

WORKS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	4,137	-
Other Revenue	57,200	36,217	-
Total Revenue	57,200	40,354	-
Expenditure			
Employee Costs	(993,512)	(993,512)	(1,586,156)
Materials & Contracts	(1,078,787)	(954,246)	(1,124,125)
Utilities	(37,800)	(38,347)	(43,725)
Total Expenditure	(2,110,099)	(1,986,105)	(2,754,006)
Internal Allocations	(760,720)	(760,720)	(1,045,216)
Net Internal Allocations / Recovery	(760,720)	(760,720)	(1,045,216)
Net Revenue / (Expenditure)	(2,813,619)	(2,706,471)	(3,799,222)

DEPARTMENT MANAGEMENT PROJECTS & ASSET MANAGEMENT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Other Revenue	3,545	1,218	1,300
Total Revenue	3,545	1,218	1,300
Expenditure			
Employee Costs	(168,010)	(165,222)	(212,865)
Materials & Contracts	(69,685)	(42,449)	(28,375)
Other Expense	(7,250)	(4,948)	(7,250)
Total Expenditure	(244,945)	(212,619)	(248,490)
Internal Allocations	(135,903)	(135,903)	(132,177)
Internal Recovery	382,128	382,128	323,854
Net Internal Allocations / Recovery	246,225	246,225	191,677
Net Revenue / (Expenditure)	4,825	34,824	(55,513)

AIRPORT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Fees & Charges	233,750	239,125	237,500
Total Revenue	233,750	239,125	237,500
Expenditure			
Employee Costs	(86,250)	(91,158)	(124,511)
Materials & Contracts	(50,157)	(48,845)	(47,500)
Utilities	(8,800)	(8,928)	(10,600)
Other Expense	(3,750)	(1,550)	(3,750)
Total Expenditure	(148,957)	(150,481)	(186,361)
Internal Allocations	(22,836)	(22,836)	(40,922)
Net Internal Allocations / Recovery	(22,836)	(22,836)	(40,922)
Net Revenue / (Expenditure)	61,957	65,808	10,217

DESIGN ENGINEERING

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	20,000	18,526	20,000
Other Revenue	9,500	11,566	10,000
Total Revenue	29,500	30,092	30,000
Expenditure			
Employee Costs	(554,262)	(529,262)	(578,918)
Materials & Contracts	(135,500)	(158,517)	(90,000)
Other Expense	(19,000)	(14,071)	(20,000)
Total Expenditure	(708,762)	(701,850)	(688,918)
Internal Allocations	(294,241)	(294,241)	(355,533)
Net Internal Allocations / Recovery	(294,241)	(294,241)	(355,533)
Operating Projects	(344,262)	(102,891)	(196,943)
Net Operating Projects	(344,262)	(102,891)	(196,943)
Net Revenue / (Expenditure)	(1,317,765)	(1,068,890)	(1,211,394)

NATURAL ENVIRONMENT

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Other Revenue	-	2,215	-
Total Revenue	-	2,215	-
Expenditure			
Employee Costs	(293,960)	(293,960)	(313,745)
Materials & Contracts	(243,200)	(289,653)	(293,800)
Total Expenditure	(537,160)	(583,613)	(607,545)
Internal Allocations	(119,019)	(119,019)	(159,655)
Net Internal Allocations / Recovery	(119,019)	(119,019)	(159,655)
Operating Projects	(161,240)	(71,499)	(310,000)
Net Operating Projects	(161,240)	(71,499)	(310,000)
Net Revenue / (Expenditure)	(817,419)	(771,916)	(1,077,200)

PROJECT COORDINATION

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(385,456)	(385,456)	(402,612)
Total Expenditure	(385,456)	(385,456)	(402,612)
Internal Allocations	(352,184)	(352,184)	(229,172)
Net Internal Allocations / Recovery	(352,184)	(352,184)	(229,172)
Net Revenue / (Expenditure)	(737,640)	(737,640)	(631,784)

PROJECT PLANNING & ASSETS

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	20,000	5,467	-
Total Revenue	20,000	5,467	-
Expenditure			
Employee Costs	(635,332)	(635,332)	(663,543)
Materials & Contracts	(26,975)	(20,691)	(76,500)
Utilities	(892,700)	(947,305)	(986,945)
Insurance Expense	(733,375)	(715,836)	(776,350)
Other Expense	(5,000)	(3,247)	(5,000)
Total Expenditure	(2,293,382)	(2,322,411)	(2,508,338)
Internal Allocations	(280,468)	(280,468)	(339,566)
Net Internal Allocations / Recovery	(280,468)	(280,468)	(339,566)
Operating Projects	(20,000)	(29,200)	(10,000)
Net Operating Projects	(20,000)	(29,200)	(10,000)
Net Revenue / (Expenditure)	(2,573,850)	(2,626,612)	(2,857,904)

DEPARTMENT MANAGEMENT WASTE OPERATIONS & INFRASTRUCTURE BUSINESS SERVICES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	-	9,750	-
Other Revenue	500	445	500
Total Revenue	500	10,195	500
Expenditure			
Employee Costs	(167,201)	(160,952)	(323,514)
Materials & Contracts	(48,834)	(96,370)	(50,544)
Other Expense	-	(1,550)	-
Total Expenditure	(216,035)	(258,872)	(374,058)
Internal Allocations	(108,268)	(108,268)	(129,152)
Internal Recovery	328,927	328,927	435,258
Net Internal Allocations / Recovery	220,659	220,659	306,106
Net Revenue / (Expenditure)	5,124	(28,018)	(67,452)

DEPOT STORES & PURCHASING

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Other Revenue	-	11,350	-
Total Revenue	-	11,350	-
Expenditure			
Employee Costs	(276,203)	(276,203)	(283,068)
Materials & Contracts	(43,500)	(63,081)	(43,500)
Utilities	(24,095)	(29,387)	(27,750)
Total Expenditure	(343,798)	(368,671)	(354,318)
Internal Allocations	(98,043)	(98,043)	(220,050)
Internal Recovery	787,669	787,669	568,966
Net Internal Allocations / Recovery	689,626	689,626	348,916
Net Revenue / (Expenditure)	345,828	332,305	(5,402)

FLEET

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Contributions, Reimbursements & Donations	54,000	209,970	60,000
Total Revenue	54,000	209,970	60,000
Expenditure			
Employee Costs	(129,844)	(129,844)	(141,567)
Materials & Contracts	(1,164,650)	(1,418,803)	(1,483,200)
Depreciation	(613,237)	(967,050)	(991,526)
Total Expenditure	(1,907,731)	(2,515,697)	(2,616,293)
Internal Allocations	(151,165)	(151,165)	(274,202)
Internal Recovery	1,939,193	1,457,506	2,289,226
Net Internal Allocations / Recovery	1,788,028	1,306,341	2,015,024
Operating Projects	(28,000)	(21,224)	(28,750)
Net Operating Projects	(28,000)	(21,224)	(28,750)
Net Revenue / (Expenditure)	(93,703)	(1,020,610)	(570,019)

INFRASTRUCTURE BUSINESS SERVICES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Expenditure			
Employee Costs	(266,991)	(266,991)	(399,744)
Materials & Contracts	(7,500)	(9,362)	(7,500)
Total Expenditure	(274,491)	(276,353)	(407,244)
Internal Allocations	(94,773)	(94,773)	(200,391)
Internal Recovery	-	-	605,018
Net Internal Allocations / Recovery	(94,773)	(94,773)	404,627
Net Revenue / (Expenditure)	(369,264)	(371,126)	(2,617)

WASTE SERVICES

	Original Budget 2022-23	Forecast 2022-23	Draft Budget 2023-24
Revenue			
Operating Grants & Subsidies	-	7,370	-
Contributions, Reimbursements & Donations	-	1,495	-
Fees & Charges	6,774,554	6,803,452	7,705,621
Other Revenue	173,000	138,592	175,500
Total Revenue	6,947,554	6,950,909	7,881,121
Expenditure			
Employee Costs	(1,911,367)	(1,921,367)	(1,754,317)
Materials & Contracts	(2,655,565)	(2,863,218)	(4,178,205)
Utilities	(3,550)	(3,438)	(4,425)
Total Expenditure	(4,570,482)	(4,788,023)	(5,936,947)
Internal Allocations	(422,036)	(422,036)	(563,510)
Net Internal Allocations / Recovery	(422,036)	(422,036)	(563,510)
Operating Projects	(16,500)	-	(114,184)
Net Operating Projects	(16,500)	-	(114,184)
Net Revenue / (Expenditure)	1,938,536	1,740,850	1,266,480