



ANNUAL BUDGET 2024-2025



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 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 2024-25 Annual Budget to our community and key stakeholders. This Budget, alongside our Corporate Business Plan (CBP), Long-Term Financial Plan and organisational Workforce Plan, forms part of the City's comprehensive set of strategic financial planning documents.

City staff have again worked closely with Elected Members to prepare a responsible budget and I am proud to see the level and scope of works directly linked to what our community has told us they want through the most recent community scorecard.

Completion of the Hands Oval redevelopment (\$6.2 million) and the Forrest Park Pavilion (\$2.2 million), along with the netball court refurbishment (\$1.6 million) and our regional roadworks program (\$1.3 million) are among the big items in this year's budget.

We have listened and we know what our community's priorities are, I am proud to see capital projects such as \$210,000 to beautify Bunbury streetscapes and \$150,000 to develop a Bicentennial Square precinct plan, a focus on arts and culture with \$322,000 for signature event grants and \$618,000 to support Bunbury Regional Entertainment Centre and \$659,000 to expand path and cycle networks.

In acknowledging the current cost of living pressures facing our entire community, it is important to note that the City is not immune from rising costs and that we are committed to delivering services and facilities that meet the expectations of our community. To meet those community expectations our rate yield increase will be seven percent.

The City is also continuing to advocate for State and Federal policy discussions around equitable funding and support for regional infrastructure as well as working collaboratively with surrounding Bunbury-Geographe councils to solve the funding inequities in the region.

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 a bright 2024-25 year for Bunbury.

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 Todd Brown

Cr Gabi Ghasseb

Cr Cheryl Kozisek

Cr Marina Quain

Cr Parthasarathy Ramesh

Cr Michelle Steck

Cr Karen Steele

Cr Karen Turner

CHIEF EXECUTIVE OFFICER

Alan Ferris

DIRECTOR CORPORATE & COMMUNITY

Karin Strachan

DIRECTOR SUSTAINABLE DEVELOPMENT

Andrew McRobert

DIRECTOR INFRASTRUCTURE (Acting)

Aileen Clemens

ADMINISTRATION OFFICES

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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
 - Information and Communications Technology (ICT)
 - Infrastructure Development
 - Land Subdivision and Development
 - Local Planning Policy Framework
 - Meat Inspection
 - Planning and Development Act Developer Contributions
 - Public Art
 - Rates Equalisation & Contingency
 - Refuse Collection and Waste Minimisation
 - Road Upgrade Contributions
 - Strategic Land Management
 - Town Planning Scheme Land Acquisition and Compensation
 - Withers

- b) Trust Funds

for the City of Bunbury for the 2024-25 financial year were adopted by the Council at a Special Meeting held 23 July 2024.

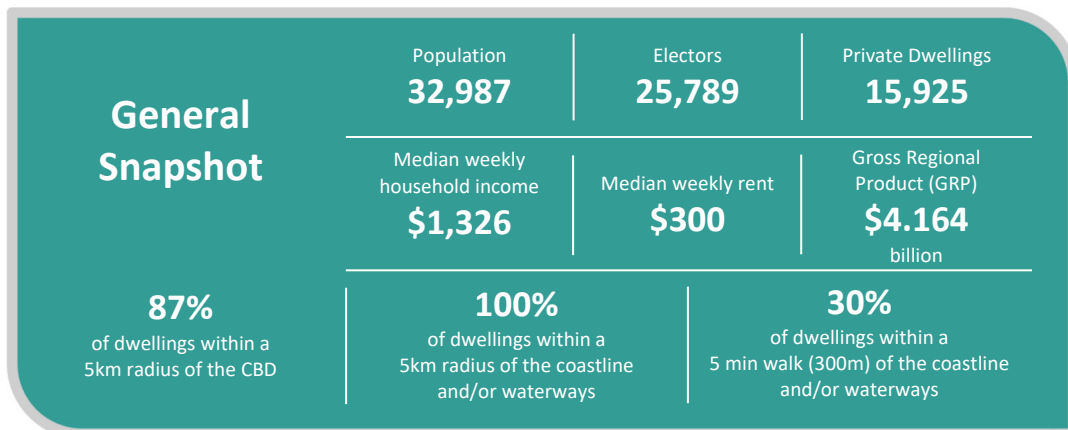


J De San Miguel
Mayor

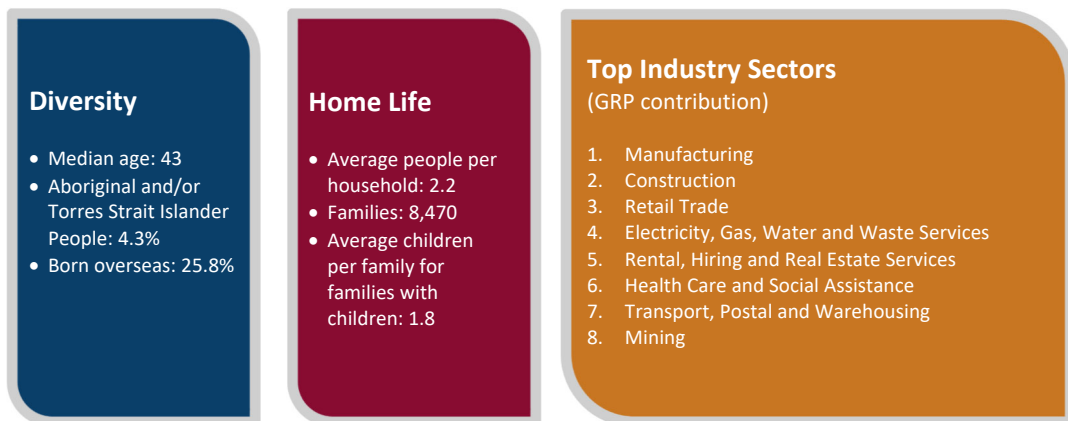


A Ferris
Chief Executive Officer

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.

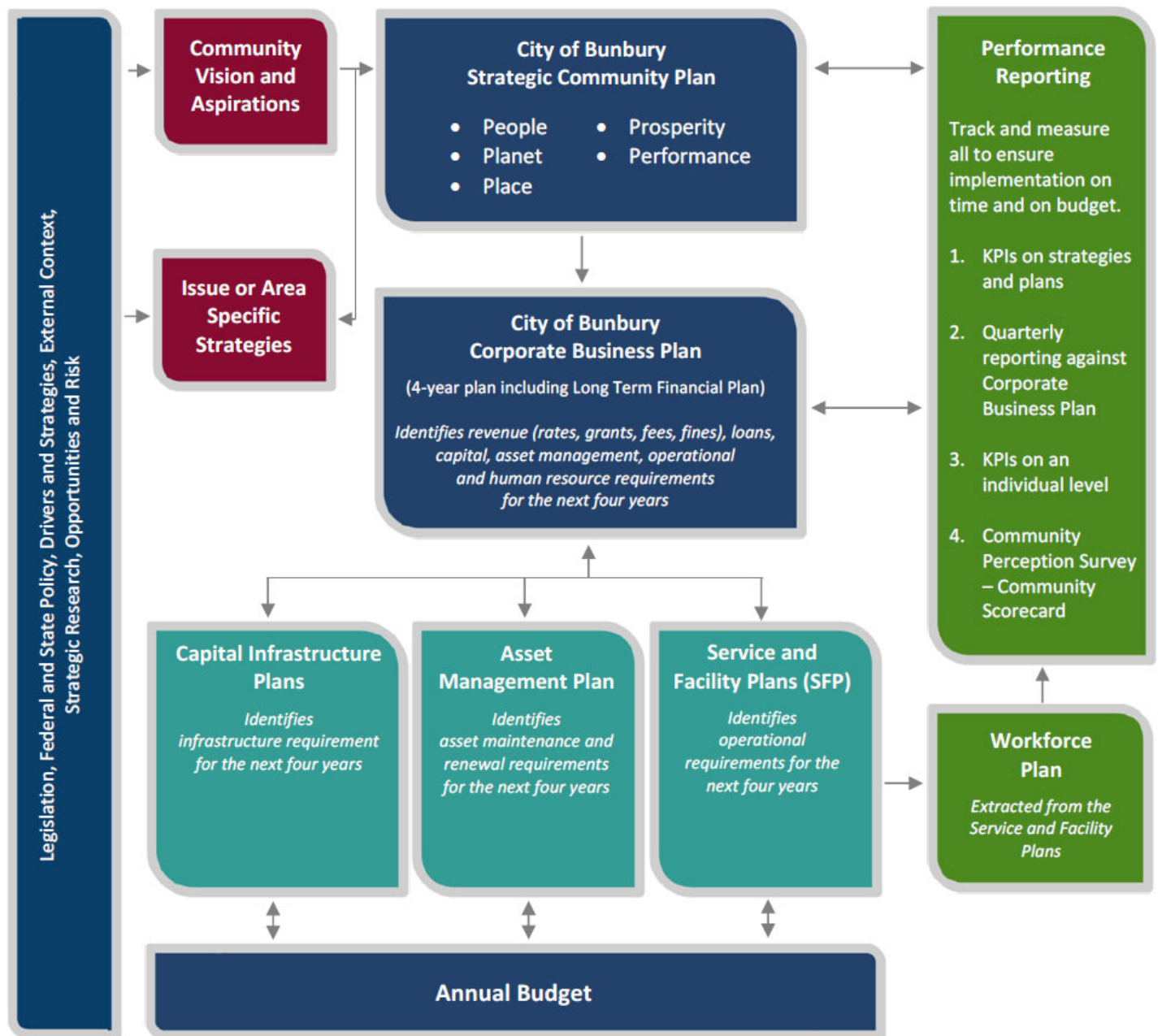
The City of Bunbury will continue to grow, develop and improve thanks to these qualities and the massive potential for investment and growth in our region.

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 2024/25 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 integration of the Long Term Financial Plan, Corporate Business Plan, and Workforce Plan ensures that the City can plan and report in an integrated manner.

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 eight Councillor workshops between October 2023 and June 2024.

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 the completion of the multi-year projects: Hands Oval redevelopment and Forrest Park Pavilion. The budget also includes a comprehensive infrastructure works program, community projects, 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. The City is budgeting to receive grants totalling \$9.8M for operating and capital projects including \$3.0M for Hands Oval. Reserve funds will reduce by \$3.1M and the City will borrow \$4.0M.

The total budgeted expenditure for 2024/25 is \$93.8M. This comprises \$23.9M of capital works, \$67.0M of operating expenditure (excluding depreciation) and \$2.9M for debt reduction. This is funded from the following sources of revenue: \$49.7M from general rates, \$22.8M from operating revenues (grants, fees and charges, etc.), \$7.3M from capital grants, \$4.0M from new loan borrowings, \$2.0M in unspent 2023/24 loan funds, \$3.1M transferred from cash reserves, \$1.5M in carried forward project funds, \$1.8M from 2023/24 Financial Assistance Grants received in advance, \$1.0M surplus from 2023/24, and disposal of assets \$0.6.

Rates

As previously resolved by Council on 4 June 2024 (Council decision 098/24) the 2024/25 Budget is based on a 7.0 percent increase in property rates. This rate increase is necessary to meet the operating and capital expenditure included in the budget. The minimum rate will increase from \$1,423 to \$1,522. The rates for an average residential property will increase on average by \$132 for 2024/25 to \$1,993. 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 \$93.8M.
(Note: Some budgets are funded by grants or other sources of funding.)

Capital Projects \$23.9M

Buildings \$9.7M

- Completion of the multi-year renewal of Hands Oval redevelopment (\$6.2M)
- Completion of the multi-year renewal of Forrest Park Pavilion (\$2.2M)
- Renew community, corporate sport and leisure buildings (\$500K)
- Preliminary costs for the new Hay Park Court expansion (\$350K)
- Refurbish City changerooms and public conveniences (\$100K)

Roads \$4.8M

- Regional Roadworks program (\$1.3M)
- Blackspot roadworks (\$804K)
- Roads to Recovery road reseals (\$650K)
- Renewal and upgrade local roads (\$550K)
- CBD roadworks (\$400K)
- Bunbury Airport apron expansion and compass swinging bay (\$334K)
- Traffic calming and minor intersection treatments (\$270K)
- Beautifying Bunbury Streetscapes (\$210K)
- Renewal and upgrade Car Parks (\$75K)

Executive Summary (continued)

Open Space \$3.4M

- Netball Court refurbishment (\$1.6M)
- Boulters Heights redevelopment (\$675K)
- Renewal of open space irrigation and infrastructure (\$430K)
- Replace playground equipment (\$400K)
- Implement Greening Bunbury Plan (\$240K)
- Dog Exercise Area and Park Renewal (\$85K)

Plant and Vehicles \$2.7M

- Replacement of waste vehicles and plant (\$1.1M)
- Replacement of corporate vehicles (\$884K)
- Replacement of heavy plant (\$534K)
- Renewal of South West Sports Centre plant and machinery (\$180K)

Pathways \$859K

- Expanding the path and cycleway networks (\$659K)
- Renewal and upgrade of existing paths (\$200K)

Marine \$439K

- Renew foreshore marine walls and jetty repairs (\$439K)

Stormwater \$423K

- Renewal, resleeve and improve drainage network (\$423K)

Structures \$371K

- Replace boardwalks, lookouts, and beach access stairs (\$277K)
- Construct heritage interpretation, Bunbury Timber Jetty (\$87K)

Art, Culture and Events

- Support Bunbury Regional Entertainment Centre, operating and capital (\$618K)
- 'Signature Events' Grants (\$322K)
- World Class South West Regional Gallery – Stage 1 (\$225K)
- Waterfront Public Art Installation (\$152K)
- Conduct Indigenous Arts Program at BRAG (\$124K)
- Funding to secure sporting and cultural events (\$107K)
- Noongar Country Arts exhibition (\$85K)
- Support the Stirling Street Arts Centre (\$67K)
- Replace Christmas street decorations (\$40K)
- Artworks for City Art Collection (\$40K)
- Support King Cottage Museum (\$31K)
- Storage for cultural collections (\$22K)
- 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)
- Frame Frank Norton artworks (\$8K)

Executive Summary (continued)**Community Projects**

- Complete the renewal of Hands Oval Infrastructure (\$6.2M)
- Complete the replacement of Forrest Park Pavilion (\$2.2M)
- Upgrade of community, corporate sport and leisure buildings (\$500K)
- Replace playground equipment (\$400K)
- Preliminary costs for the new Hay Park Court Expansion (\$350K)
- 'Community Connect' Grants Funding (\$162K)
- Refurbish City facilities changerooms and public conveniences (\$100K)
- Ocean Pool feasibility study and concept design (\$62K)
- Support Colts Cricket Club CSFRR application (\$58K)
- Support Bunbury Geographe Seniors and Community Centre (\$50K)
- Support Bunbury Motorcross Club CSRFF application (\$45K)
- Deliver Department of Sport and Recreation "Every Club" funding program (\$38K)
- 'Neighbourhood Connect' Grant Funding (\$22K)
- Prepare, Implement and Deliver Reconciliation Action Plan Initiatives (\$21K)
- Support Youth Program (\$15K)
- Conduct Grand-families Fun Day (\$15K)
- Support to Bunbury Regional YouthCare (\$12K)
- Support Bunbury Tennis Club CSFRR application (\$10K)
- Implement Withers Placemaking (\$8K)
- Support Greater Bunbury Rotary Club – Dunstan Street Christmas Lights (\$6K)

Loan Borrowing

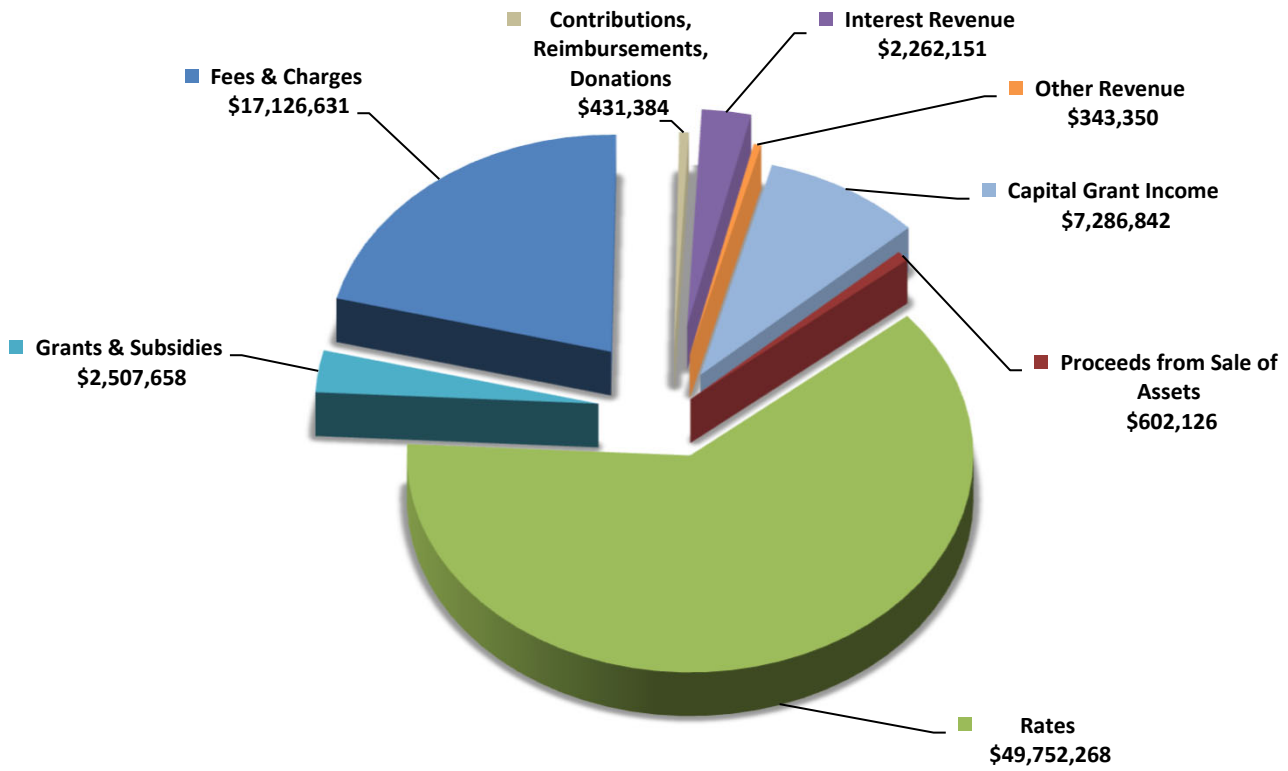
This Budget proposes to borrow a total of \$4.0M for the following projects:

- Infrastructure Assets (\$3.0M)
- Netball Court Upgrade (\$1.0M)

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

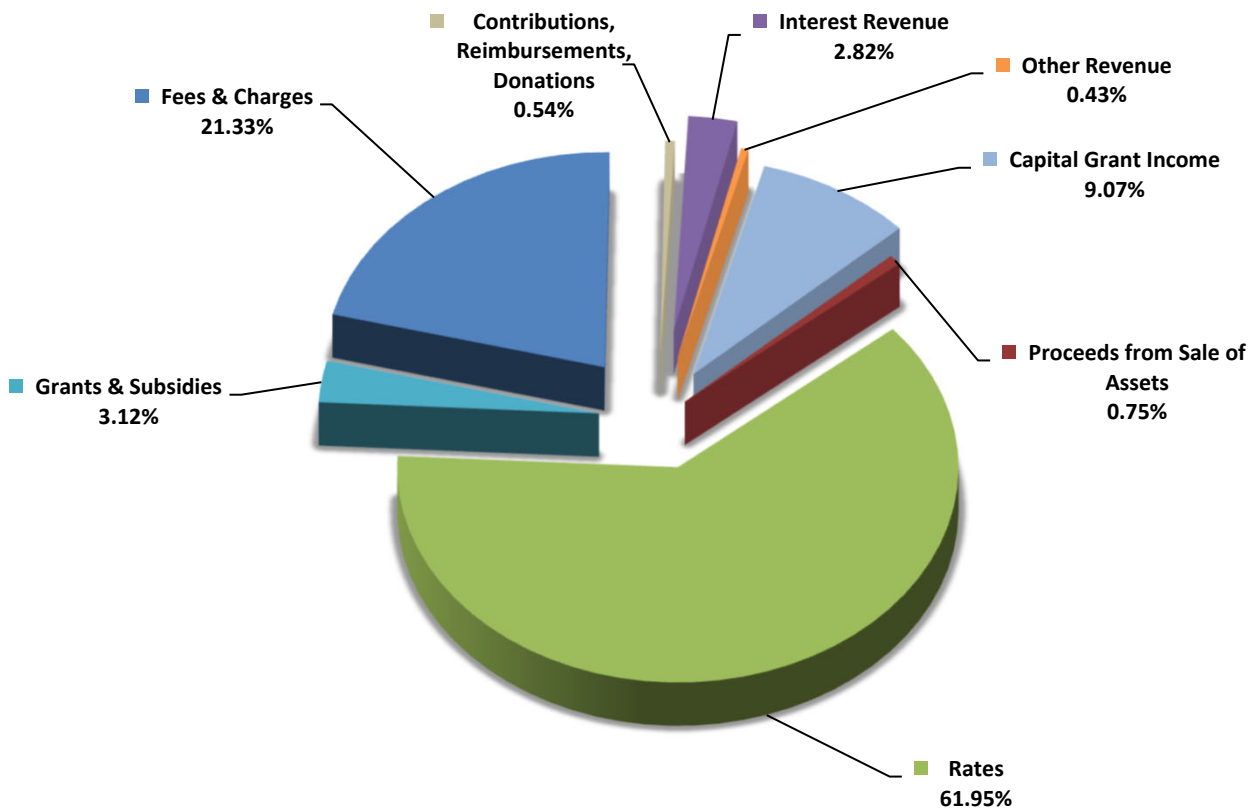
Income Sources

\$80,312,410



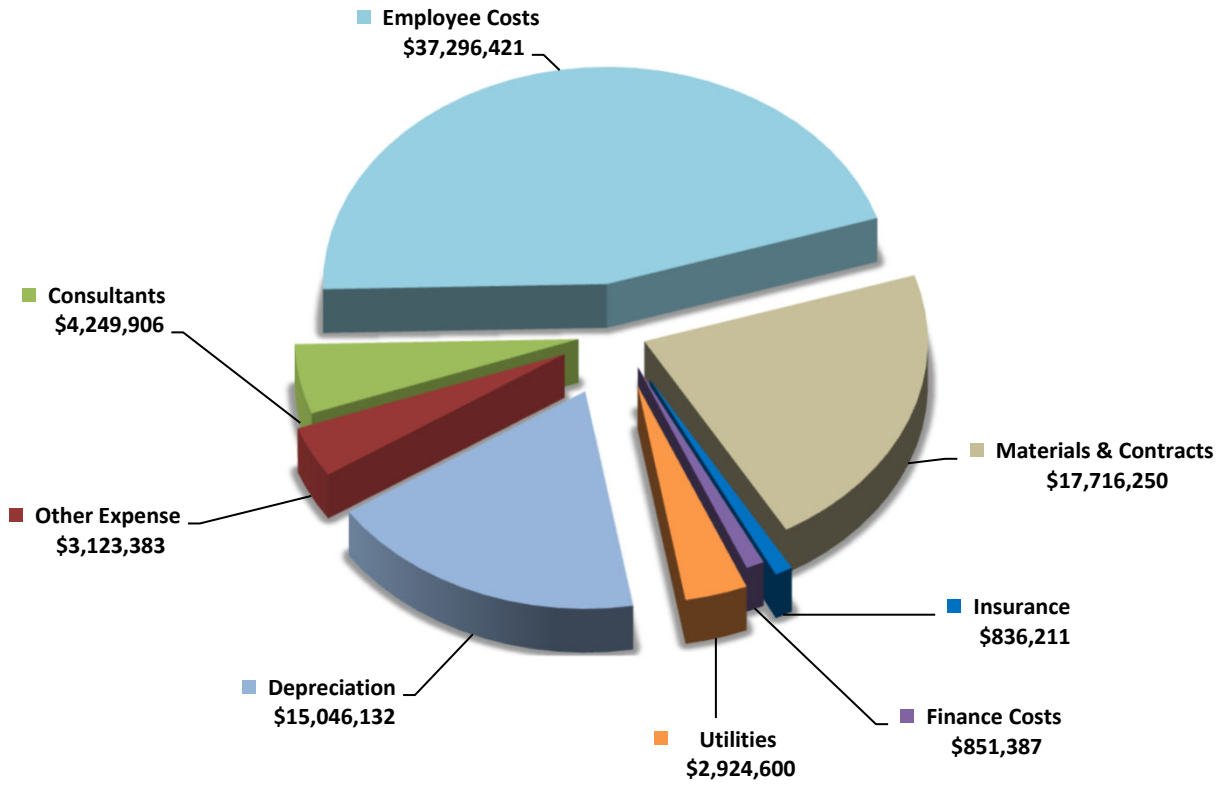
Income Sources

Percentage



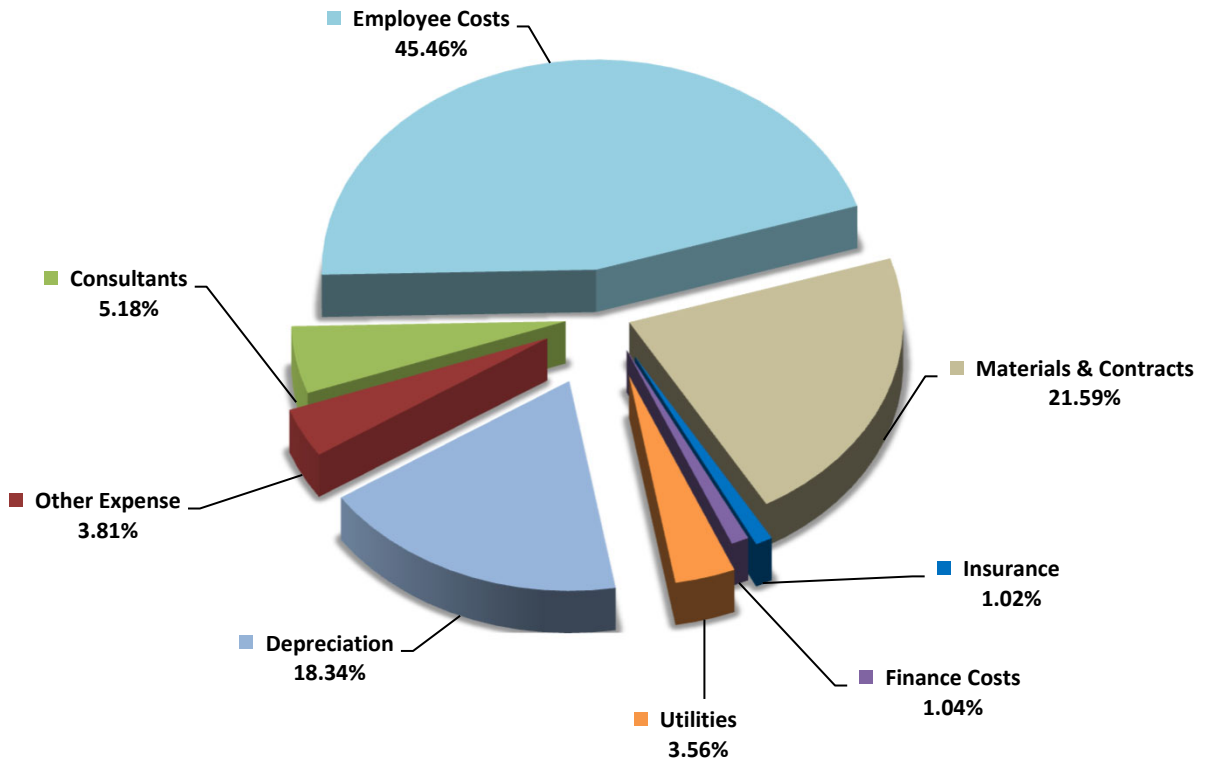
Operating Costs

\$82,044,290

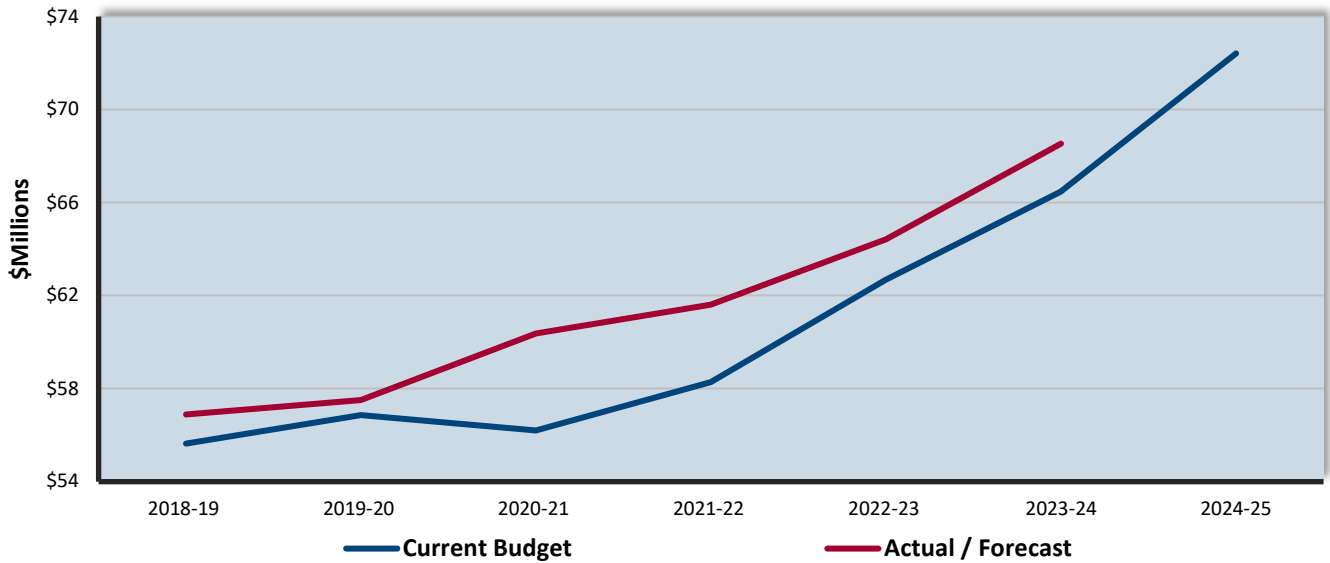


Operating Costs

Percentage



Annual operating income (\$M's)

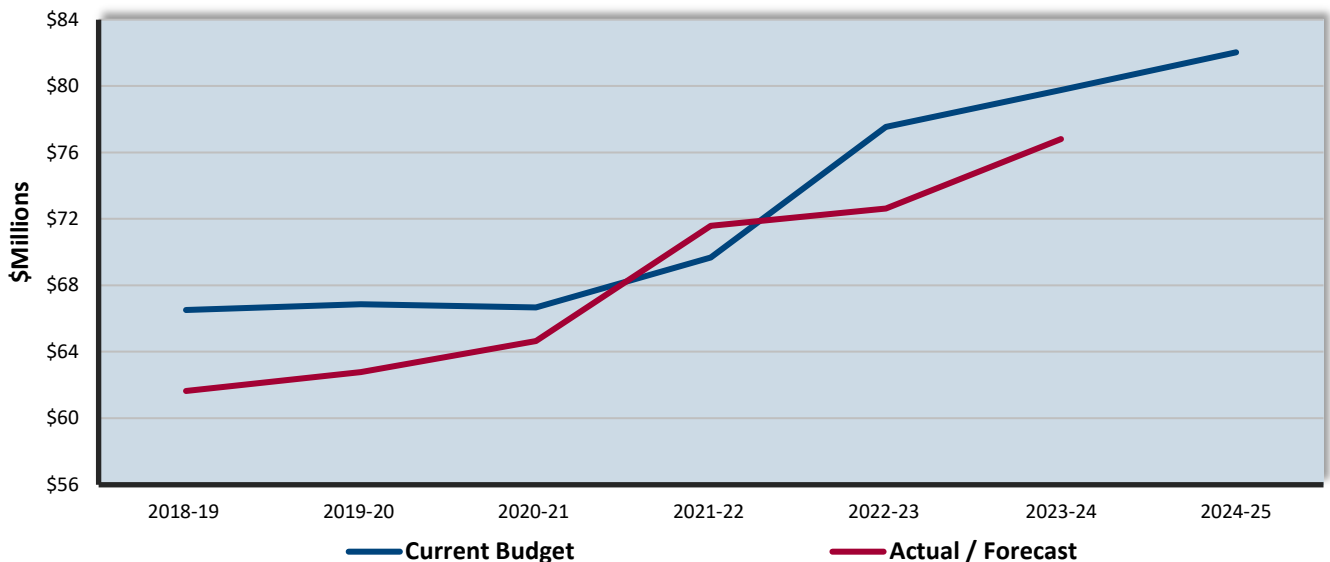


Annual operating income includes rate income, grants and subsidies, contributions, reimbursement and donations, fees and charges, interest received and other revenue.

Non-operating income is excluded from this total.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	55,641	56,855	56,189	58,280	62,674	66,463	72,423
Actual / Forecast	56,884	57,500	60,365	61,607	64,420	68,533	-
Variance	(1,243)	(645)	(4,176)	(3,327)	(1,745)	(2,070)	-

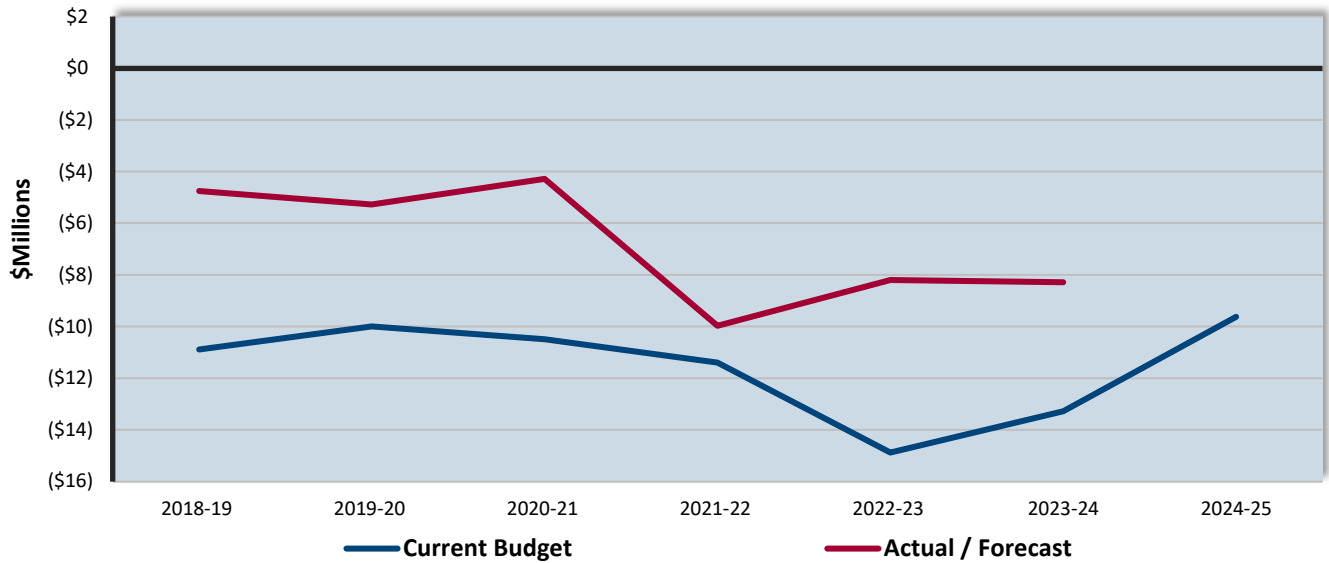
Annual operating expenditure (\$M's)



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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	66,526	66,854	66,677	69,680	77,545	79,750	82,044
Actual / Forecast	61,641	62,774	64,644	71,579	72,624	76,821	-
Variance	4,885	4,080	2,033	(1,899)	4,921	2,928	-

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



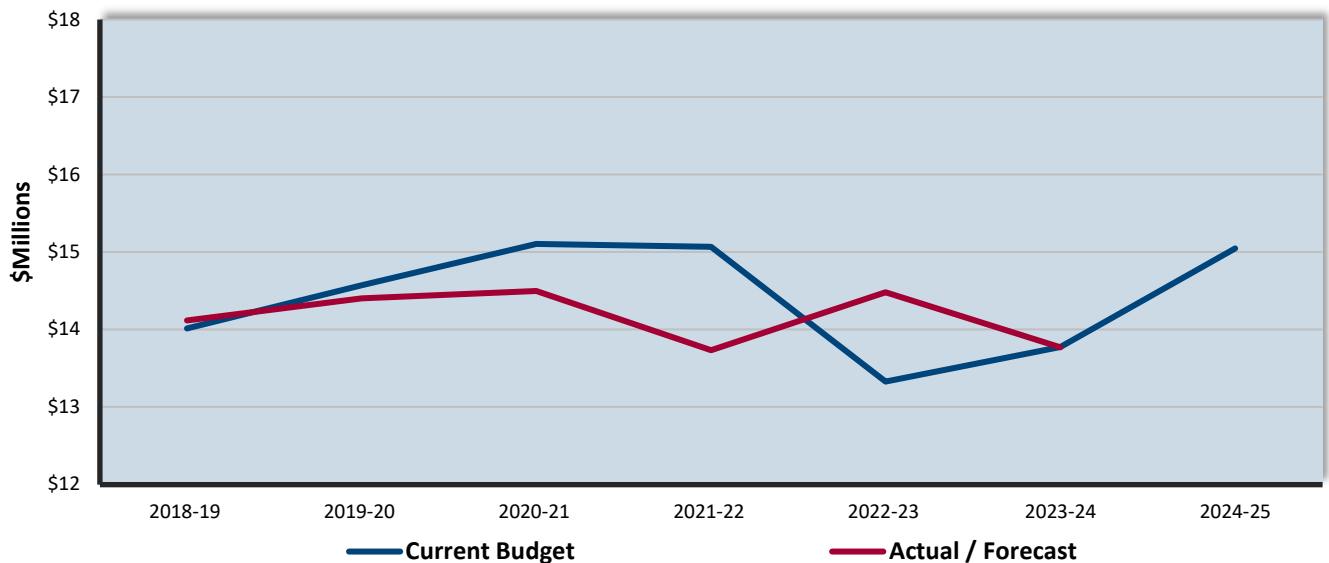
Operating surplus (deficit) measures the financial sustainability of the City, and is determined by operating revenue less operating expenditure (excludes non-operating income and expenditure such as capital grants and contributions).

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.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	(10,885)	(10,000)	(10,488)	(11,400)	(14,871)	(13,287)	(9,621)
Actual / Forecast	(4,756)	(5,274)	(4,279)	(9,972)	(8,204)	(8,289)	
Variance	(6,128)	(4,725)	(6,209)	(1,427)	(6,667)	(4,998)	

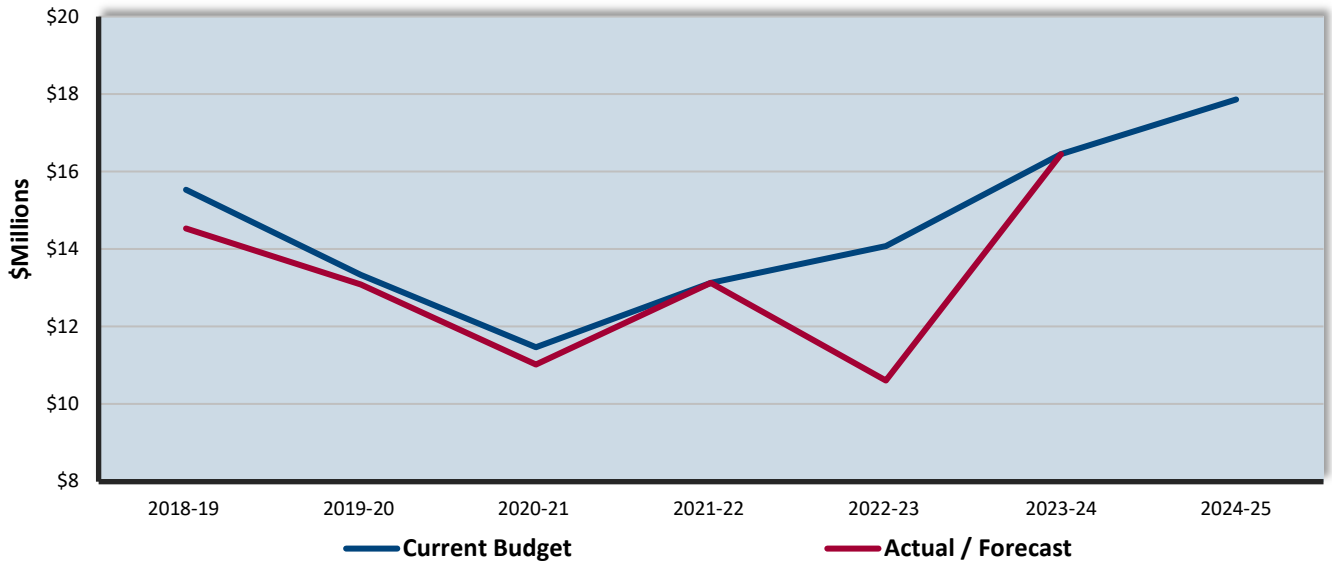
Operating expenditure - depreciation (\$M's)



Annual operating expenses for depreciation.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	14,013	14,571	15,106	15,066	13,331	13,774	15,046
Actual / Forecast	14,115	14,403	14,500	13,736	14,482	13,769	
Variance	(102)	168	606	1,330	(1,150)	5	

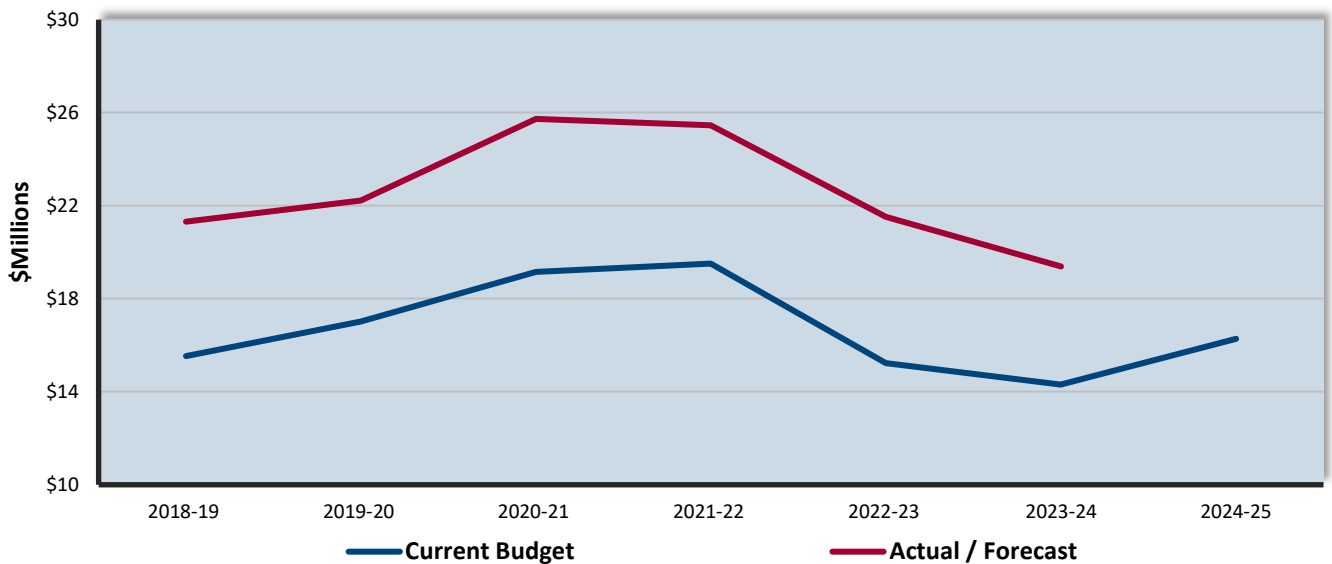
Loan liabilities (\$M's)



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

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	15,531	13,334	11,470	13,129	14,076	16,447	17,861
Actual / Forecast	14,530	13,084	11,020	13,129	10,610	16,447	-
Variance	1,001	250	450	(0)	3,466	-	-

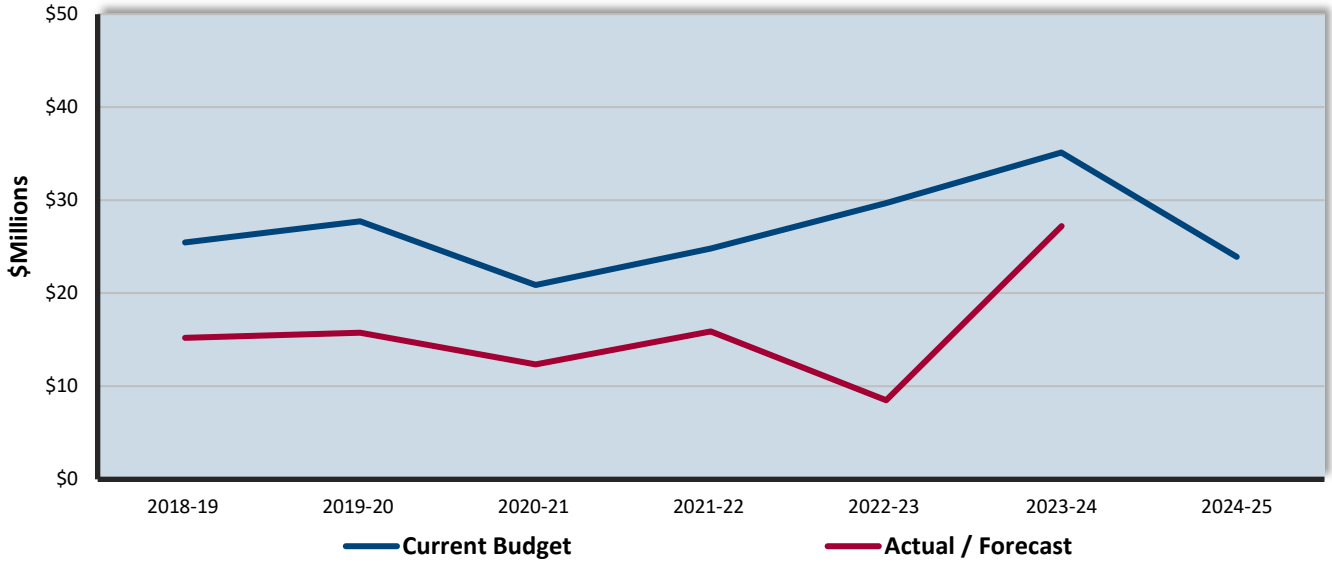
Reserves (\$M's)



Total cash backed reserves.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	15,531	17,013	19,149	19,516	15,222	14,308	16,267
Actual / Forecast	21,316	22,222	25,737	25,449	21,517	19,387	-
Variance	(5,785)	(5,209)	(6,588)	(5,933)	(6,295)	(5,079)	-

Annual capital expenditure (\$M's)

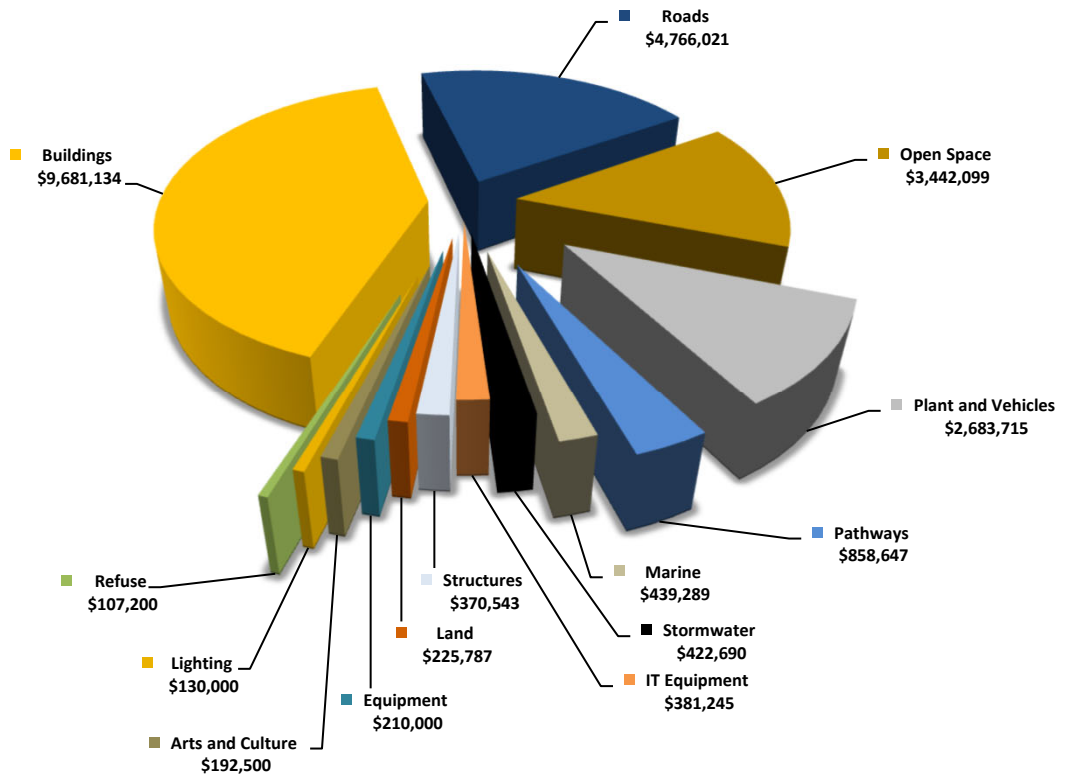


Capital expenditure on capital new (expansion), capital renewal, and capital upgrade projects.

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Current Budget	25,442	27,719	20,888	24,807	29,699	35,151	23,911
Actual / Forecast	15,207	15,745	12,323	15,887	8,506	27,231	
Variance	10,235	11,974	8,565	8,920	21,193	7,920	

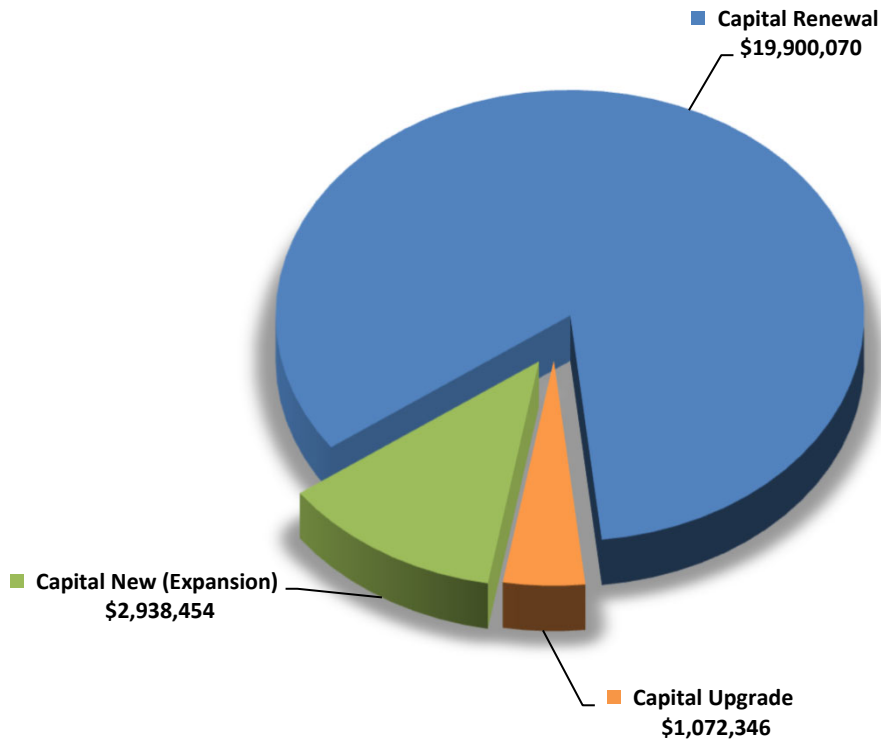
Capital Expenditure by Asset Class

\$23,910,870



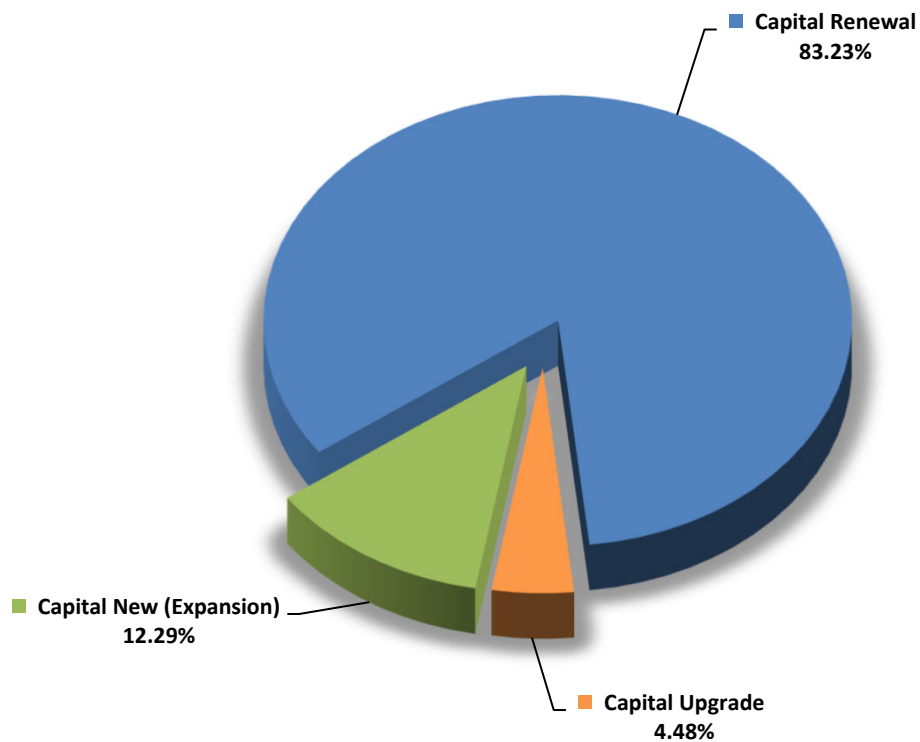
Capital Costs

\$23,910,870



Capital Costs

Percentage



Statement of Comprehensive Income		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Operating Revenue				
Rates	2	46,208,047	46,316,098	49,752,268
Grants and Subsidies	17b	1,717,666	3,113,842	2,507,658
Fees and Charges	16	14,864,899	15,146,132	17,126,631
Contributions, Reimbursements and Donations		495,747	1,060,139	431,384
Interest Revenue	11a	1,952,000	2,497,663	2,262,151
Other Revenue		443,600	398,769	343,350
		65,681,959	68,532,643	72,423,442
Operating Expenditure				
Consultants		(4,226,765)	(2,779,361)	(4,249,906)
Employee Costs		(34,803,845)	(35,061,475)	(37,296,421)
Materials and Contracts		(17,658,125)	(17,114,287)	(17,716,250)
Insurance		(787,335)	(787,335)	(836,211)
Finance Costs	11c	(516,426)	(508,695)	(851,387)
Utilities		(2,764,870)	(2,777,870)	(2,924,600)
Depreciation	6	(13,774,012)	(13,768,757)	(15,046,132)
Other Expense		(2,753,121)	(4,023,676)	(3,123,383)
		(77,284,499)	(76,821,456)	(82,044,290)
Operating Surplus (Deficit)		(11,602,540)	(8,288,813)	(9,620,848)
Non-Operating Income and Expenditure				
Capital Grant Income	17c	16,661,409	15,026,436	7,286,842
Proceeds from Asset Disposal	5c	852,182	370,851	602,126
Asset Disposal Values	5c	(246,977)	(246,977)	(377,301)
		17,266,614	15,150,310	7,511,667
Net Result for the Period		5,664,074	6,861,497	(2,109,181)
Other Comprehensive Income for the Period				
Changes in asset revaluation surplus		-	-	-
Share of comprehensive income of associates / joint ventures		-	-	-
		-	-	-
Total Comprehensive Income for the Period		5,664,074	6,861,497	(2,109,181)

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

Statement of Comprehensive Income by Program	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Operating Revenue (Refer Notes 1, 2, 11, 16 & 17b)			
General Purpose Funding	48,722,547	51,410,610	53,016,634
Governance	300	400	300
Law, Order and Public Safety	540,330	544,802	588,618
Education and Welfare	2,250	3,270	2,700
Health	488,450	488,450	486,750
Community Amenities	8,192,967	8,141,539	9,747,238
Recreation and Culture	5,958,832	5,828,364	6,436,629
Transport	285,000	245,965	504,120
Economic Services	370,000	372,205	372,250
Other Property and Services	1,121,283	1,497,038	1,268,203
	65,681,959	68,532,643	72,423,442
Operating Expenditure (Refer Notes 1, 6 & 11)			
General Purpose Funding	(682,186)	(722,186)	(1,332,976)
Governance	(4,624,797)	(4,533,884)	(4,876,685)
Law, Order and Public Safety	(2,219,003)	(2,168,965)	(2,494,764)
Education and Welfare	(1,105,280)	(1,145,062)	(1,429,698)
Health	(1,485,367)	(1,485,367)	(1,641,485)
Community Amenities	(11,483,902)	(12,167,245)	(11,825,228)
Recreation and Culture	(28,014,917)	(27,437,269)	(31,641,297)
Transport	(9,732,039)	(9,686,767)	(10,983,557)
Economic Services	(4,177,482)	(3,795,189)	(4,816,679)
Other Property and Services	(13,243,100)	(13,170,827)	(10,150,534)
	(76,768,073)	(76,312,761)	(81,192,903)
Finance Costs (Refer Note 11c)			
Community Amenities	(15,982)	(15,982)	(7,820)
Recreation and Culture	(298,562)	(290,831)	(622,740)
Transport	(58,301)	(58,301)	(94,647)
Other Property and Services	(143,581)	(143,581)	(126,180)
	(516,426)	(508,695)	(851,387)
Non-Operating Income and Expenditure (Refer Notes 5c & 17c)			
Community Amenities	249,597	247,480	76,500
Recreation and Culture	11,829,817	10,445,698	4,756,971
Transport	5,091,177	4,396,532	2,668,066
Other Property and Services	343,000	307,577	387,431
Asset Disposal Values	(246,977)	(246,977)	(377,301)
	17,266,614	15,150,310	7,511,667
Net Result	5,664,074	6,861,497	(2,109,181)
Other Comprehensive Income for the Period			
Changes in asset revaluation surplus	-	-	-
	-	-	-
Total Comprehensive Income	5,664,074	6,861,497	(2,109,181)

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

Statement of Cash Flows	Note	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	2	46,208,047	46,316,098	49,752,268
Grants and Subsidies	17b	1,717,666	3,113,842	2,507,658
Fees and Charges	16	14,864,899	15,146,132	17,126,631
Contributions, Reimbursements and Donations		495,747	1,060,139	431,384
Interest Earnings	11a	1,952,000	2,497,663	2,262,151
Other Revenue		443,600	398,769	343,350
		65,681,959	68,532,643	72,423,442
Payments				
Employee Costs (operating only)		(34,427,353)	(34,684,983)	(36,933,700)
Materials and Contracts		(21,884,890)	(19,893,648)	(21,966,156)
Insurance Paid		(787,335)	(787,335)	(836,211)
Finance Costs	11c	(516,426)	(508,695)	(851,387)
Utility Charges		(2,764,870)	(2,777,870)	(2,924,600)
Other Expense		(2,753,121)	(4,023,676)	(3,123,383)
		(63,133,995)	(62,676,207)	(66,635,437)
Net cash provided by (used in) operating activities	4	2,547,964	5,856,436	5,788,005
CASH FLOWS FROM INVESTING ACTIVITIES				
Capital Grants, Subsidies and Contributions		16,661,409	15,026,436	7,286,842
Acquisition of Assets	5a	(36,645,384)	(27,408,990)	(23,910,870)
Proceeds from the Sale of Assets	5c	852,182	370,851	602,126
Proceeds from Self Supporting Loans	7a	66,732	66,732	36,816
Net cash provided by (used in) investing activities		(19,065,061)	(11,944,971)	(15,985,086)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from New Borrowings	7b	8,182,000	8,182,000	4,000,000
Repayment of Borrowings	7a	(2,345,114)	(2,345,114)	(2,585,933)
Principal Elements of Lease Liabilities	8	(203,434)	(201,688)	(298,477)
Net cash provided by (used in) financing activities		5,633,452	5,635,198	1,115,590
Net increase (decrease) in cash held		(10,883,645)	(453,337)	(9,081,491)
Cash at the beginning of the year		36,020,014	36,020,014	35,566,677
Cash and cash equivalents at the end of the year	4	25,136,369	35,566,677	26,485,186

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

Statement of Financial Activity		Original Budget	Forecast	Draft Budget
	Note	2023-24	2023-24	2024-25
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2	46,151,966	46,260,017	49,690,996
Rates - Specified Area	2	56,081	56,081	61,272
Grants and Subsidies	17b	1,717,666	3,113,842	2,507,658
Fees and Charges	16	14,864,899	15,146,132	17,126,631
Contributions, Reimbursements and Donations		495,747	1,060,139	431,384
Interest Received	11a	1,952,000	2,497,663	2,262,151
Other Revenue		443,600	398,769	343,350
		65,681,959	68,532,643	72,423,442
Expenditure from operating activities				
Employee Costs		(34,803,845)	(35,061,475)	(37,296,421)
Materials and Contracts		(21,884,890)	(19,893,648)	(21,966,156)
Insurance		(787,335)	(787,335)	(836,211)
Interest Expense	11c	(516,426)	(508,695)	(851,387)
Utilities		(2,764,870)	(2,777,870)	(2,924,600)
Depreciation	6	(13,774,012)	(13,768,757)	(15,046,132)
Other Expense		(2,753,121)	(4,023,676)	(3,123,383)
		(77,284,499)	(76,821,456)	(82,044,290)
Non-cash amounts excluded from operating activities	3b	13,836,112	13,830,857	15,108,232
Amount attributable to operating activities		2,233,572	5,542,044	5,487,384
INVESTING ACTIVITIES				
Inflows from investing activities				
Grants and Contributions for the Development of Assets	17c	16,661,409	15,026,436	7,286,842
Proceeds on Disposal of Assets	5c	852,182	370,851	602,126
Proceeds from Self Supporting Loans	7a	66,732	66,732	36,816
Outflows from investing activities				
Acquisition of Assets	5a	(36,645,384)	(27,408,990)	(23,910,870)
Amount attributable to investing activities		(19,065,061)	(11,944,971)	(15,985,086)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from New Borrowings	7b	8,182,000	8,182,000	4,000,000
Transfers from Restricted Cash		(12,819,658)	(12,935,682)	(15,628,947)
Outflows from financing activities				
Repayment of Borrowings	7a	(2,345,114)	(2,345,114)	(2,585,933)
Principal Elements of Lease Liabilities	8	(203,434)	(201,688)	(298,477)
Transfers to Restricted Cash		19,693,865	15,066,117	18,748,226
Non-cash amounts excluded from financing activities	3c	-	(1,915,216)	1,915,216
Amount attributable to financing activities		12,507,659	5,850,417	6,150,085
Surplus (Deficit) at the start of the financial year		4,484,016	4,900,127	4,347,617
Amount attributable to operating activities		2,233,572	5,542,044	5,487,384
Amount attributable to investing activities		(19,065,061)	(11,944,971)	(15,985,086)
Amount attributable to financing activities		12,507,659	5,850,417	6,150,085
Surplus / (deficit) remaining after the imposition of general rates	3	160,186	4,347,617	-
			¹ effect of advance payment of 2024-25 Financial Assistance Grant	(1,836,367)
			² cash attributed to carried forward projects	(1,505,205)
			required to fund 2024-25 Annual Budget	(1,006,045)
Unallocated surplus / (deficit) at end of financial year			-	

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

Note: The 2023-24 closing surplus of \$4,347,617 is inclusive of;

1 an advance payment of the 2024-25 Financial Assistance Grant of \$1,836,367

2 closing surplus funds committed for 2023-24 projects and being carried forward of \$1,505,205

* projects commenced in 2023-24 that will be completed in 2024-25 totalling \$10,036,811

Statement of Financial Position	Forecast 2023-24	Draft Budget 2024-25
Equity		
Retained Surplus	197,230,820	198,240,918
Reserves - Cash Backed	19,386,692	16,267,413
Reserves - Asset Revaluation	278,223,062	278,223,062
TOTAL EQUITY	494,840,573	492,731,392
Current Assets		
Cash and Cash Equivalents - Unrestricted	14,264,769	10,217,773
Cash and Cash Equivalents - Restricted	21,301,908	16,267,413
Trade and Other Receivables	4,037,504	4,037,504
Inventories	148,840	148,840
	39,753,021	30,671,530
Non Current Assets		
Other Non Current Receivables	4,387,628	4,350,812
Property Plant and Equipment	235,729,343	230,934,040
Infrastructure	218,525,037	208,068,903
Work in Progress	29,006,983	52,917,853
	487,648,990	496,271,607
Current Liabilities		
Trade and Other Payables	(8,483,618)	(8,483,618)
Current Provisions	(5,583,063)	(5,883,684)
Current Portion Long Term Borrowings	(2,834,351)	(2,986,849)
	(16,901,032)	(17,354,151)
Non Current Liabilities		
Other Non Current Payables	(401,519)	(401,519)
Non Current Provisions	(647,211)	(709,311)
Long Term Borrowings	(14,611,676)	(15,746,764)
	(15,660,406)	(16,857,594)
TOTAL NET ASSETS	494,840,573	492,731,392

Statement of Changes in Equity	Forecast 2023-24	Draft Budget 2024-25
Retained Surplus		
Balance 1 July	188,238,888	197,230,820
Transfer (to) / from Cash Backed Reserves	2,130,435	3,119,279
Net Operating Result	6,861,497	(2,109,181)
Balance 30 June	197,230,820	198,240,918
Reserves Cash Backed		
Balance 1 July	21,517,127	19,386,692
Transfer to / (from) Cash Backed Reserves	(2,130,435)	(3,119,279)
Balance 30 June	19,386,692	16,267,413
Reserves Asset Revaluation		
Balance 1 July	278,223,062	278,223,062
Transfer (to) / from Asset Revaluation Reserve	-	-
Balance 30 June	278,223,062	278,223,062
Equity Balance 30 June	494,840,573	492,731,392

Notes to and forming part of the Annual Budget

1. Basis of Preparation, Key Terms and Definitions

BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

LOCAL GOVERNMENT ACT 1995 REQUIREMENTS

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

The Local Government (Financial Management) Regulations 1996 specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings 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.

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 of this budget document.

2023-24 FORECAST BALANCES

Balances shown in this budget as 2023-24 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.

ROUNDING OFF FIGURES

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

STATEMENT OF CASHFLOWS

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-Current
- 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 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-Current Liabilities with Covenants: Tier 2

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

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year.

Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of the *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory 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 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 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

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 2024-25 Financial Year

RATE TYPE	Rate in the Dollar (cents)	Number of Properties	Rateable Value	2024-25 Budgeted Rate Revenue	2024-25 Budgeted Interim Rates	2024-25 Budgeted Total Revenue	2023-24 Forecast
General Rate							
General	11.4300	14,408	403,542,026	46,124,855	141,197	46,266,052	42,999,189
	Minimum Rate (\$)						
Minimum Rate							
General	\$1,522	2,352	24,560,751	3,579,744		3,579,744	3,405,239
Sub Total		16,760	428,102,777	49,704,599	141,197	49,845,796	46,404,428
Concessions applied							
Storage Units				(84,474)		(84,474)	(78,949)
TPS Heritage Rates				(4,000)		(4,000)	(2,684)
Sporting Clubs				(66,326)		(66,326)	(62,778)
Specified Area Rates				61,272		61,272	56,081
TOTAL		16,760	428,102,777	49,611,071		49,752,268	46,316,098

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 2024-25 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 2024-25 Financial Year

	Rate in the Dollar (cents)	Basis of Rate	Rateable Value	Budget Applied to Costs	2024-25 Budgeted Rate Revenue	2023-24 Forecast
Pelican Point Canal Development	1.4620	GRV	4,190,940	61,272	61,272	56,081
TOTAL				61,272	61,272	56,081

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 2024-25 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 \$649.80 per strata titled storage unit, totalling \$84,474 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 abluitions (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 2024-25 is \$4,000.

Sporting and Community Leases and Licenses

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 2024-25, this will apply to 24 properties and will result in a rate concession totalling \$66,326.

2. Rating and Valuation Information (continued)

Instalment Options

The person liable for the payment of a rate service in the 2024-25 financial year may elect to make the payment by:

First instalment and payment in full	18 September 2024
Second instalment	18 November 2024
Third instalment	20 January 2025
Final instalment	24 March 2025

An instalment fee is applicable and consists of an administration fee of \$8.00 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 \$360,000 will be generated from these fees in 2024-25. 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 2024-25.

3. Net Current Assets

a) Composition of estimated net current assets		Opening Balance 2023-24	Forecast 2023-24	Draft Budget 2024-25
	Note			
Current Assets				
Cash and cash equivalents - unrestricted	4	14,502,887	14,264,769	10,217,773
Cash and cash equivalents - restricted	4	21,517,127	21,301,908	16,267,413
Receivables		4,067,420	4,037,504	4,037,504
Inventories		148,840	148,840	148,840
		40,236,274	39,753,021	30,671,530
Current Liabilities				
Trade and other payables		(8,483,618)	(8,483,618)	(8,483,618)
Employee provisions		(5,268,671)	(5,583,063)	(5,883,684)
		(13,752,289)	(14,066,681)	(14,367,302)
Net Current Assets		26,483,985	25,686,340	16,304,228
Less: Total adjustments to net current assets	3d	(21,583,858)	(21,338,724)	(16,304,229)
Net current assets used in the Statement of Financial Activity		4,900,127	4,347,617	0

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

b) Non-cash amounts excluded from operating activities		Opening Balance 2023-24	Forecast 2023-24	Draft Budget 2024-25
	Note			
The following non-cash revenue or expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Add: Depreciation on assets	6	13,774,012	13,768,757	15,046,132
<u>Movements in:</u>				
Non-current employee provisions		62,100	62,100	62,100
Non cash amounts excluded from operating activities		13,836,112	13,830,857	15,108,232

3. Net Current Assets (continued)

c) Non-cash amounts excluded from financing activities

	Opening Balance 2023-24	Forecast 2023-24	Draft Budget 2024-25
	-	(1,915,216)	1,915,216
Non cash amounts excluded from investing activities	-	(1,915,216)	1,915,216

Note

The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to investing activitiesMovements in:

Unspent loan borrowings

Non cash amounts excluded from investing activities

d) Current assets and liabilities excluded from budgeted deficiency

	Opening Balance 2023-24	Forecast 2023-24	Draft Budget 2024-25
	(21,517,127)	(19,386,692)	(16,267,413)
	-	(1,915,216)	-
	(66,732)	(36,816)	(36,816)
Total adjustment to net current assets	(21,583,858)	(21,338,724)	(16,304,229)

Note

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity 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

Less: Cash - restricted unspent loan funds

Less: Restricted Receivables

Total adjustment to net current assets

9	(21,517,127)	(19,386,692)	(16,267,413)
7c	-	(1,915,216)	-
	(66,732)	(36,816)	(36,816)
	(21,583,858)	(21,338,724)	(16,304,229)

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 2023-24	Forecast 2023-24	Draft Budget 2024-25
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	14,502,887	14,264,769	10,217,773
Cash - restricted	21,517,127	21,301,908	16,267,413
	36,020,014	35,566,677	26,485,186

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	(21,517,127)	(19,386,692)	(16,267,413)
	(21,517,127)	(19,386,692)	(16,267,413)

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

Reserves - cash/financial asset backed	9	(21,517,127)	(19,386,692)	(16,267,413)
Unspent borrowings	7c	-	(1,915,216)	-
		(21,517,127)	(21,301,908)	(16,267,413)

Reconciliation of net cash provided by operating activities to net result

Net Result		5,664,074	6,861,497	(2,109,181)
Depreciation	6	13,774,012	13,768,757	15,046,132
(Profit) / Loss on disposal of assets	5c	(605,205)	(123,874)	(224,825)
Increase / (Decrease) in employee provisions		376,492	376,492	362,721
Non-operating grants, subsidies and contributions		(16,661,409)	(15,026,436)	(7,286,842)
Net cash from operating activities		2,547,964	5,856,436	5,788,005

MATERIAL ACCOUNTING POLICIES

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. Property, Plant and Equipment

a) Acquisition of Assets by Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Property, Plant and Equipment			
Arts and Culture	243,115	88,600	192,500
Buildings	20,770,247	16,115,351	9,681,134
Equipment	300,000	98,003	210,000
IT Equipment	302,242	74,174	381,245
Land	255,920	30,133	225,787
Parking Equipment	141,850	114,027	-
Plant and Vehicles	2,554,518	1,456,912	2,683,715
	24,567,892	17,977,200	13,374,381
Infrastructure			
Bus Shelters	10,000	-	-
Lighting	80,000	69,773	130,000
Marine	1,260,000	1,320,711	439,289
Open Space	2,183,193	1,673,270	3,442,099
Other Assets	85,908	88,758	-
Pathways	964,000	764,792	858,647
Refuse	94,000	105,748	107,200
Roads	6,606,372	4,940,547	4,766,021
Stormwater	372,758	241,686	422,690
Structures	421,261	226,505	370,543
	12,077,492	9,431,790	10,536,489
	36,645,384	27,408,990	23,910,870

b) Acquisition of Assets by Program

Law, Order and Public Safety	200,000	44,511	155,489
Health	-	6,102	-
Community Amenities	2,529,232	2,053,980	2,110,118
Recreation and Culture	22,378,088	17,133,724	13,506,388
Transport	9,228,163	6,958,702	6,503,468
Economic Services	339,865	34,134	305,731
Other Property and Services	1,970,036	1,177,837	1,329,676
	36,645,384	27,408,990	23,910,870

MATERIAL 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. Property, Plant and Equipment (continued)

c) Disposal of Assets by Class	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Profit and Loss on Disposal of Assets			
Proceeds from Disposal of Land	150,000	-	150,000
Proceeds from Disposal of Plant and Vehicles	702,182	370,851	452,126
	852,182	370,851	602,126
Value of Plant and Vehicles Disposed	(246,977)	(246,977)	(377,301)
	(246,977)	(246,977)	(377,301)
Profit (Loss) on Disposal of Assets	605,205	123,874	224,825

MATERIAL 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 2023-24	Forecast 2023-24	Draft Budget 2024-25
Bridges	161,382	161,382	120,320
Buildings	2,630,804	2,630,804	2,676,102
Equipment	698,666	698,666	688,518
Furniture and Fittings	8,008	8,008	9,156
Marine	703,451	703,451	790,078
Open Space	962,936	962,936	1,368,761
Other Infrastructure	675,227	675,227	1,114,110
Pathways	1,086,677	1,086,677	1,383,780
Plant and Vehicles	991,526	991,526	905,348
Roads	4,052,841	4,052,841	4,041,722
Stormwater	1,202,537	1,202,537	1,230,745
Structures	377,136	377,136	406,618
Leased Assets	222,821	217,566	310,874
	13,774,012	13,768,757	15,046,132

b) Depreciation on non-current assets by Program

Governance	222,758	222,758	246,258
Law, Order and Public Safety	238,658	238,658	272,442
Education and Welfare	107,818	107,818	121,494
Health	14,738	14,738	16,169
Community Amenities	1,878,134	1,878,134	2,727,269
Recreation and Culture	4,341,161	4,341,161	4,378,217
Transport	6,563,324	6,563,324	6,589,054
Economic Services	66,068	66,068	72,803
Other Property and Services	341,353	336,098	622,426
	13,774,012	13,768,757	15,046,132

MATERIAL 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 life 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 23	Principal \$	Interest & G/Fee \$	Principal Liability 30 Jun 24	Principal \$	Interest & G/Fee \$	Principal Liability 30 Jun 25
Community Amenities								
369	Stormwater Drainage	363,059	178,416	13,224	184,643	184,643	5,729	-
379	Public Facilities Upgrades	86,989	20,814	2,954	66,175	21,424	2,195	44,751
		450,048	199,230	16,177	250,817	206,067	7,924	44,751
Recreation and Culture								
362	Bunbury Entertainment Centre	521,479	521,479	19,682	-	-	-	-
365	Hay Park Multisport Pavilion	290,904	142,957	10,595	147,946	147,946	4,590	-
367	Glen Iris Skate Park	30,726	30,726	1,160	-	-	-	-
372	Hay Park Sports Pavilions	106,899	34,689	3,320	72,210	35,624	2,137	36,586
373	Museum & Heritage Centre	127,439	30,493	4,327	96,946	31,386	3,216	65,560
382	Stirling Street Arts Centre	565,846	88,706	17,013	477,140	90,875	14,209	386,265
388	Hay Park Pavilion	873,204	80,362	45,148	792,843	84,093	40,847	708,750
389	Youth Precinct	2,757,488	253,773	142,572	2,503,714	265,557	128,991	2,238,157
390	Athletics Track Surface	244,946	57,423	11,449	187,524	59,894	8,575	127,630
392	Forrest Park Pavilion	-	-	-	2,470,000	197,699	133,130	2,272,302
393	Hands Oval Upgrade	-	-	-	4,712,000	377,148	253,971	4,334,852
396	Netball Courts	-	-	-	-	-	-	1,000,000
		5,518,930	1,240,607	255,266	11,460,323	1,290,222	589,667	11,170,101
Transport								
368	Road & Path Construction	228,339	112,211	8,317	116,128	116,128	3,603	-
370	Airport Upgrade	55,715	27,380	2,029	28,335	28,335	879	-
378	Road & Path Construction	339,256	81,175	11,519	258,081	83,554	8,561	174,527
383	Road Construction	314,359	49,281	9,452	265,078	50,486	7,895	214,592
387	Marine Walls	535,375	73,465	10,509	461,910	74,449	8,997	387,461
394	Infrastructure Assets	-	-	-	1,000,000	182,591	49,693	817,409
395	Infrastructure Assets	-	-	-	-	-	-	3,000,000
		1,473,044	343,512	41,826	2,129,532	535,543	79,628	4,593,989
Other Property and Services								
319	Civic Building	1,356,610	191,489	85,112	1,165,121	203,920	72,681	961,200
381	Depot Construction	1,619,168	303,544	60,320	1,315,624	313,366	48,326	1,002,258
		2,975,778	495,033	145,432	2,480,745	517,286	121,007	1,963,459
Sub Total - Council Loans		10,417,799	2,278,382	458,701	16,321,417	2,549,117	798,226	17,772,300
Self Supporting Loans								
Recreation and Culture								
380	Bunbury Bowling Club	30,332	8,394	909	21,939	8,609	633	13,330
385	Bunbury & Districts Hockey	31,200	31,200	578	-	-	-	-
391	Bunbury & Districts Hockey	130,819	27,138	5,710	103,681	28,207	4,450	75,474
	Sub Total	192,351	66,732	7,197	125,619	36,816	5,084	88,803
Sub Total - Self Supporting Loans		192,351	66,732	7,197	125,619	36,816	5,084	88,803
		10,610,150	2,345,114	465,898	16,447,036	2,585,933	803,309	17,861,103

All loan repayments will be funded by General Purpose Revenue or Reserves, with the exception of Loan 380 which is 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 \$
395	Infrastructure Assets	10	Unknown	3,000,000	5.19%	892,837	3,000,000	-
396	Netball Court Upgrade	5	Unknown	1,000,000	4.95%	140,415	1,000,000	-
				4,000,000		1,033,252	4,000,000	-

c) Unspent borrowings

Loan No.	Purpose	Year Funded	Balance 30 Jun 24	Proposed Expense	Balance 30 Jun 25
392	Forrest Park Pavilion	10	281,350	281,350	-
393	Hands Oval Upgrade	10	1,633,866	1,633,866	-
			1,915,216	1,915,216	-

d) Credit facilities

(i) *Overdraft or Short Term Lending Facility*

Council has not utilised an overdraft facility during the 2023-24 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 2024-25.

(ii) *Credit Cards*

Council has a Commonwealth Bank Credit card facility with a limit of \$150,000 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

MATERIAL 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 24	2024-25 Principal Repayments	2024-25 Interest Repayments	Principal Outstanding 30 Jun 25
Law, Order & Public Safety								
E6N0163811	Smart Parking	MAIA Financial	5 Yrs	4.26%	315,735	(95,154)	(11,601)	220,581
E6TE64059	SWSC Gym Equipment	MAIA Financial	4 Yrs	4.52%	295,263	(86,301)	(11,897)	208,962
E6TE64058	SWSC Gym Equipment	MAIA Financial	6 Yrs	4.26%	387,992	(66,962)	(16,558)	321,030
tba	ICT Hardware	tba	3 Yrs	4.66%	-	(37,353)	(4,827)	80,105
tba	ICT Hardware	tba	4 Yrs	4.64%	-	(12,706)	(2,312)	41,832
					998,990	(298,477)	(47,195)	872,510

MATERIAL 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 2023-24	Current Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
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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	349,199	349,199	349,199	347,145
Transfers to Reserves (Operating Surplus)		32,389	32,389	14,415
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(206,835)	(4,240)	(202,595)
Transfers from Reserves (Loan Repayments)		(30,203)	(30,203)	(29,492)
Closing Balance		144,550	347,145	129,473

Asset Management and Renewal

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

Opening Balance	4,098,161	4,098,161	4,098,161	3,379,297
Transfers to Reserves (Operating Surplus)		208,127	208,127	215,002
Transfers to Reserves (Specified Amount)		647,961	647,961	896,416
Transfers from Reserves (Projects)		(2,979,903)	(1,574,952)	(3,053,627)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		1,974,346	3,379,297	1,437,088

Bunbury Museum and Heritage Centre

Purpose: To provide funding for the Museum

Opening Balance	14,107	14,107	14,107	21,487
Transfers to Reserves (Operating Surplus)		-	7,380	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		14,107	21,487	21,487

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	685,481	685,481	685,481	727,561
Transfers to Reserves (Operating Surplus)		56,060	56,060	71,272
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(14,000)	(13,980)	(20,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		727,541	727,561	778,833

City Arts Collection

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

Opening Balance	30,046	30,046	30,046	32,061
Transfers to Reserves (Operating Surplus)		-	2,015	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		30,046	32,061	32,061

City Growth and Major Development

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

Opening Balance	3,339,755	3,339,755	3,339,755	3,104,666
Transfers to Reserves (Operating Surplus)		(114,940)	-	(85,000)
Transfers to Reserves (Specified Amount)		897,961	747,961	1,246,416
Transfers from Reserves (Projects)		(2,471,245)	(626,886)	(2,424,273)
Transfers from Reserves (Loan Repayments)		(356,164)	(356,164)	(985,338)
Closing Balance		1,295,367	3,104,666	856,471

9. Cash Backed Reserves

Opening Balance 2023-24	Current Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
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City of Bunbury General Parking

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

Opening Balance	5,340,196	5,340,196	5,340,196	4,964,367
Transfers to Reserves (Operating Surplus)		(28,771)	(19,696)	59,964
Transfers to Reserves (Specified Amount)		105,000	132,000	164,880
Transfers from Reserves (Projects)		(812,976)	(396,939)	(658,756)
Transfers from Reserves (Loan Repayments)		(91,194)	(91,194)	(95,154)
Closing Balance		4,512,255	4,964,367	4,435,301

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	611,017	611,017	611,017	633,517
Transfers to Reserves (Operating Surplus)		22,500	22,500	22,500
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		633,517	633,517	656,017

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	1,166,618	1,166,618	1,166,618	1,118,657
Transfers to Reserves (Operating Surplus)		(47,961)	(47,961)	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		1,118,657	1,118,657	1,118,657

Environmental

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

Opening Balance	9,359	9,359	9,359	196,936
Transfers to Reserves (Operating Surplus)		-	187,577	-
Transfers to Reserves (Specified Amount)		-	-	440,000
Transfers from Reserves (Projects)		-	-	(440,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		9,359	196,936	196,936

Hay Park Regional Athletics Track

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

Opening Balance	217,824	217,824	217,824	317,824
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		317,824	317,824	417,824

9. Cash Backed Reserves

Opening Balance 2023-24	Current Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
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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

Information and Communications Technology (ICT)

Purpose: To provide funds for the acquisition and replacement of computer software, information technology hardware, cyber incident response and ICT services

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

Infrastructure Development

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

Opening Balance	1,741,231	1,741,231	1,741,231	950,033
Transfers to Reserves (Operating Surplus)	-	-	-	-
Transfers to Reserves (Specified Amount)	-	1,602,355	1,602,355	1,502,355
Transfers from Reserves (Projects)	-	(3,013,376)	(2,393,553)	(1,493,126)
Transfers from Reserves (Loan Repayments)	-	-	-	-
Closing Balance		330,210	950,033	959,262

Land Subdivision and Development

Purpose: To provide funding for land subdivision and development

Opening Balance	100,000	100,000	100,000	71,332
Transfers to Reserves (Operating Surplus)	-	-	-	-
Transfers to Reserves (Specified Amount)	-	-	-	-
Transfers from Reserves (Projects)	-	(100,000)	(28,668)	(71,332)
Transfers from Reserves (Loan Repayments)	-	-	-	-
Closing Balance		-	71,332	-

Local Planning Policy Framework

Purpose: To provide funding for Local Planning Policy Framework

Opening Balance	267,874	267,874	267,874	267,874
Transfers to Reserves (Operating Surplus)	-	-	-	-
Transfers to Reserves (Specified Amount)	-	-	-	50,000
Transfers from Reserves (Projects)	-	(150,000)	-	(150,000)
Transfers from Reserves (Loan Repayments)	-	-	-	-
Closing Balance		117,874	267,874	167,874

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	400,224	400,224	400,224	371,175
Transfers to Reserves (Operating Surplus)	-	(29,049)	(29,049)	(10,212)
Transfers to Reserves (Specified Amount)	-	-	-	-
Transfers from Reserves (Projects)	-	-	-	-
Transfers from Reserves (Loan Repayments)	-	-	-	-
Closing Balance		371,175	371,175	360,963

9. Cash Backed Reserves

Opening Balance 2023-24	Current Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
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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

	293,805	293,805	293,805	303,805
Opening Balance				
Transfers to Reserves (Operating Surplus)		10,000	10,000	10,000
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		303,805	303,805	313,805

Public Art

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

	187,433	187,433	187,433	237,433
Opening Balance				
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		50,000	50,000	75,000
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		237,433	237,433	312,433

Rates Equalisation & Contingency

Purpose: To temporarily retain any surplus carried forward funds, as shown in the audited Annual Financial Report Statement of Financial Activity, in excess of the estimated surplus funds brought forward amount identified in the following years' Annual Budget Statement of Financial Activity, to subsequently be used to reduce the need to raise rates in future years, or to meet any budget shortfalls identified during budget reviews, including expenditure on unbudgeted contingencies.

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

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 and the rehabilitation of contaminated sites.

	1,901,510	1,901,510	1,901,510	1,630,221
Opening Balance				
Transfers to Reserves (Operating Surplus)		1,379,714	1,380,182	3,171,307
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(1,542,227)	(1,456,975)	(1,163,639)
Transfers from Reserves (Loan Repayments)		(194,496)	(194,496)	(190,773)
Closing Balance		1,544,501	1,630,221	3,447,116

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

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

9. Cash Backed Reserves

Opening Balance 2023-24	Current Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
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Strategic Land Management

Purpose: To hold proceeds from City land disposal, to be used for future strategic projects.

Opening Balance	-	-	-	-
<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		-	-	-

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	125,030
<i>Transfers to Reserves (Operating Surplus)</i>		(7,475)	(7,475)	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		-	-	-
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		125,030	125,030	125,030

Withers

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

Opening Balance	312,702	312,702	312,702	268,191
<i>Transfers to Reserves (Operating Surplus)</i>		-	-	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		(130,000)	(44,511)	(85,489)
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		182,702	268,191	182,702

TOTAL RESERVES	21,517,127	14,308,379	19,386,692	16,267,413
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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 dependent 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 2023-24	Forecast 2023-24	Draft Budget 2024-25
Interest earnings - Cash and Investments	1,522,500	1,915,543	1,832,651
Interest earnings - Rates Debtors	429,500	582,120	429,500
	1,952,000	2,497,663	2,262,151
	1,952,000	2,497,663	2,262,151

The net result includes as expenses

b) Auditors' remuneration

Annual Financial Statements and Financial Management

Systems Review

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Annual Financial Statements and Financial Management	83,500	83,500	105,350
Systems Review			
	83,500	83,500	105,350

c) Interest expenses

Interest expenses - Loan Borrowings

Interest expenses - Lease Liabilities

Interest expenses - Accrued

Interest expenses - Loan Borrowings	465,898	465,898	803,291
Interest expenses - Lease Liabilities	49,087	41,356	47,195
Interest expenses - Accrued	1,441	1,441	901
	516,426	508,695	851,387

d) Write offs

Write-Off Exp

Write-Off Exp	55,945	55,945	55,945
	55,945	55,945	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

Sundry

Land

Equipment	-	37,336	15,000
Sundry	-	-	10,000
Land	55,250	55,250	55,250
	55,250	92,586	80,250

12. Elected Members Remuneration

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Mayor			
Annual allowance	93,380	93,380	97,115
Meeting attendance fees	49,435	49,435	51,412
Annual allowance for ICT expenses	3,500	3,500	3,500
Conference, travel and accommodation expenses	4,000	4,000	4,000
	150,315	150,315	156,027
Deputy Mayor			
Annual allowance	23,345	23,345	24,279
Meeting attendance fees	32,960	32,960	34,278
Annual allowance for ICT expenses	3,500	3,500	3,500
Conference, travel and accommodation expenses	4,000	4,000	4,000
	63,805	63,805	66,057
All other elected members			
Meeting attendance fees	318,614	318,614	308,502
Annual allowance for ICT expenses	33,834	33,834	31,500
Conference, travel and accommodation expenses	44,000	44,000	36,000
	396,448	396,448	376,002
Other conference, training, travel and accommodation expenses	89,250	89,250	89,250
	89,250	89,250	89,250
	699,818	699,818	687,336

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 (5 April 2024) prescribes the following Elected Member Fee and Allowances for Bunbury as a Band 1 Council:

1. The maximum mayoral allowance is \$97,115. This budget proposes a mayoral allowance of \$97,115.
2. The mayor is also entitled to a maximum allowance of \$51,412 in lieu of annual attendance fees. This budget proposes an allowance of \$51,412 in lieu of annual attendance fees.
3. The deputy mayor is entitled to a maximum allowance of 25% of the mayoral allowance, ie: \$24,279. This budget proposes a deputy mayoral allowance of \$24,279.
4. Each councillor is entitled to a maximum allowance of \$34,278 in lieu of annual attendance fees. This budget proposes an allowance of \$34,278 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)	118,108	13,461	-	131,569
Mosquito Control - CLAG	37,162	38,200	(40,000)	35,362
Setagaya	6,550	-	-	6,550
SWEMA	5,540	-	-	5,540
Security Camera contributions	5,000	-	-	5,000
Builder's Services Levy	47,267	118,200	(165,467)	-
Bunbury Museum and Heritage Centre	50	500	-	550
Bunbury Regional Art Gallery Consignment	705	20,000	(20,705)	-
Construction Training Fund (CTF)	25,805	91,000	(116,805)	-
Development Assessment Panel (DAP)	-	5,000	(5,000)	-
Emergency Services Donations	2,473	-	-	2,473
Glen Iris Structure Plan	1,745,589	-	-	1,745,589
Planning and Development Act Section 153	12,991	500	-	13,491
Unclaimed Monies	52,787	500	(1,000)	52,287
University Endowment Trust	6,416	-	-	6,416
Tuart Brook Local Structure Plan	176,546	3,000	-	179,546
Sub Total	2,242,989	290,361	(348,977)	2,184,373
<u>Bunbury Visitor Information Centre Trust</u>				
Accommodation and Tours	2,318	216,000	(219,411)	(1,093)
Consignment Stock	-	7,000	(7,000)	-
Sub Total	2,318	223,000	(226,411)	(1,093)
TOTAL TRUST FUNDS HELD	2,245,307	513,361	(575,388)	2,183,280

14. Trade Undertakings and Land Transactions

a) Trading undertakings

No trading undertakings will be commenced for the City of Bunbury in the 2024-25 Financial Year.

b) Major trading undertakings

No major trading undertakings will be commenced for the City of Bunbury in the 2024-25 Financial Year.

c) Major land transactions

No major land transactions will be commenced for the City of Bunbury in the 2024-25 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 2024/25.

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

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
a) Fees and Charges by Nature and Type			
Waste Collection Charges	7,703,821	7,713,302	9,427,938
Parking Fees	275,000	214,338	242,870
Property, Lease and Rental Fees	798,500	825,500	870,380
General Hire Fees	79,625	82,225	85,950
Fines and Penalty Fees	85,000	99,235	80,000
Building and Planning Fees	422,250	428,433	438,720
Rating Fees	132,500	138,193	152,750
Sports Facility Fees	3,773,445	3,961,048	4,135,750
Miscellaneous Fees and Charges	1,594,758	1,683,858	1,692,273
	14,864,899	15,146,132	17,126,631
b) Fees and Charges by Program			
General Purpose Funding	132,500	138,193	152,750
Law, Order and Public Safety	208,500	198,000	164,250
Education and Welfare	2,250	2,250	2,700
Health	488,450	488,450	486,750
Community Amenities	7,914,371	7,930,035	9,638,488
Recreation and Culture	4,781,345	5,045,648	5,255,450
Transport	275,000	214,338	242,870
Economic Services	233,000	242,735	246,720
Other Property and Services	829,483	886,483	936,653
	14,864,899	15,146,132	17,126,631

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

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
a) Grants and Contributions Revenue by Program			
Operating			
General Purpose Funding	245,000	2,233,656	666,465
Law, Order and Public Safety	311,080	324,052	403,618
Community Amenities	97,596	93,010	20,000
Recreation and Culture	1,056,490	438,254	1,058,545
Transport	-	-	249,000
Economic Services	-	7,470	102,530
Other Property and Services	7,500	17,400	7,500
	1,717,666	3,113,842	2,507,658
Non-Operating			
Community Amenities	199,597	229,298	-
Recreation and Culture	11,829,817	10,445,698	4,756,971
Transport	4,631,995	4,101,932	2,529,871
Other Property and Services	-	249,508	-
	16,661,409	15,026,436	7,286,842

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

b) Operating Grants and Contributions	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
South West Sports Centre Court Expansion	650,000	11,400	638,600
General Purpose Grants - Main Roads	245,000	265,471	342,406
Koombana Bridge renewal	-	-	249,000
Bunbury Regional Art Gallery	170,000	179,000	220,000
General Purpose Grants - General Local Roads	-	1,135,580	190,697
DFES Mitigation Activity program	200,000	183,134	175,957
General Purpose Grants - General Purpose	-	832,605	133,362
Indigenous Arts Program	110,000	114,331	123,645
Community storm recovery resource support	-	-	116,581
Bicentennial Square Precinct Plan	-	-	100,000
Bushfire Brigade (BFB)	59,270	60,580	59,270
State Emergency Services (SES)	51,810	67,438	51,810
Australia Day	30,000	55,000	30,000
Every Day club funding	39,667	30,000	28,000
Maintain bus shelters	20,000	20,000	20,000
Youth Engagement Initiatives	-	7,470	12,530
Withers Placemaking	55,800	47,500	8,300
Traineeships and cadetships	7,500	7,500	7,500
Better Bins Plus - Go FOGO	73,010	73,010	-
E-Waste collections	4,586	-	-
History's Mysteries - Young Writers Competition (Museum)	1,023	1,023	-
DFES AWARE program	-	12,900	-
Natural area management	-	9,900	-
	1,717,666	3,113,842	2,507,658

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

c) Capital Grants and Contributions Revenue	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Non-Operating			
Hands Oval Infrastructure	9,012,779	9,281,979	3,035,800
Regional Roadworks program	707,332	329,490	859,281
Road Reseals	150,000	324,219	650,000
Blackspot Roadworks	372,666	177,341	574,565
Hay Park Netball Courts (resurfacing)	200,000	-	532,822
Forrest Park Pavilion	700,000	202,500	497,500
Sport Court Expansion	-	-	350,000
Withers Regional Renewal	2,543,797	2,360,555	183,242
Waterfront Public Art installation	200,000	47,500	152,500
Replace boardwalks, lookouts, stairs	250,000	132,718	117,282
Bunbury Airport Apron Expansion	100,000	-	100,000
Heritage Interpretation	71,067	-	71,067
Cycleways	122,000	52,677	69,323
Traffic calming and intersection treatments	100,536	38,241	62,295
Bunbury Airport Compass Swinging Bay	31,165	-	31,165
Ocean Drive	500,000	517,359	-
Boulters Heights redevelopment	330,000	330,000	-
Playground replacement	310,988	298,865	-
Renew community buildings	207,857	207,857	-
Ned Myles Pavilion	148,775	148,480	-
Renew and upgrade local roads	126,563	194,380	-
Hay Park North Sports Pavilion	100,000	100,000	-
Hay Park United Soccer (fencing)	75,000	52,136	-
Local Roads and Community Infrastructure program	73,437	-	-
Estuary Drive street lighting	66,667	48,708	-
Halifax Park Infrastructure	50,822	50,822	-
Renew and upgrade carparks	41,594	41,594	-
Refurbishment of changerooms	29,996	29,996	-
Electric Vehicle Charging Station	20,000	17,368	-
Sandridge Road	18,368	-	-
SES Roof renewal	-	41,651	-
	16,661,409	15,026,436	7,286,842

Supplementary and Supporting Information

Capital Works by Asset Class

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
ARTS AND CULTURE			
Capital New (Expansion)			
<i>PR-4844 Purchase artworks for the City Art Collection 2023/24</i>	33,115	31,100	
<i>PR-5090 Waterfront Public Art Installation</i>	210,000	57,500	152,500
<i>PR-5160 Purchase artworks for the City Art Collection 2024/25</i>			40,000
Total Expenditure - Capital New (Expansion)	243,115	88,600	192,500
TOTAL EXPENDITURE - ARTS AND CULTURE	243,115	88,600	192,500

BUILDINGS

Capital New (Expansion)			
<i>PR-1809 Construct Hay Park North Pavilion</i>	521,361	271,361	
<i>PR-5082 Relocate Bunbury Visitor Centre</i>	88,945	4,546	84,399
<i>PR-5106 World Class South West Regional Gallery - Stage 1</i>	125,000		225,000
<i>PR-5130 South West Sports Centre Court Expansion</i>			350,000
Total Expenditure - Capital New (Expansion)	735,306	275,907	659,399
Capital Renewal			
<i>PR-2403 Replace Forrest Park Pavilion</i>	3,611,797	2,391,150	2,220,647
<i>PR-3720 Hands Oval Redevelopment</i>	15,234,201	12,360,113	6,201,088
<i>PR-4001 Renew Ned Myles Pavilion, Hay Park</i>	148,775	148,480	
<i>PR-4695 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2022/23</i>	67,171	89,261	
<i>PR-4867 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2023/24</i>	500,000	448,810	
<i>PR-4902 Refurbish City Facilities changerooms and public conveniences 2021/22</i>	33,374	33,900	
<i>PR-4904 Refurbish City Facilities changerooms and public conveniences 2023/24</i>	100,000	97,783	
<i>PR-5089 Replace administration building air-conditioner chiller unit</i>	339,623	269,947	
<i>PR-5164 Renew or refurbish community, corporate, sport and leisure buildings, as per AMP 2024/25</i>			500,000
<i>PR-5168 Refurbish City Facilities changerooms and public conveniences 2024/25</i>			100,000
Total Expenditure - Capital Renewal	20,034,941	15,839,444	9,021,735
TOTAL EXPENDITURE - BUILDINGS	20,770,247	16,115,351	9,681,134

BUS SHELTERS

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

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
EQUIPMENT			
Capital New (Expansion)			
<i>PR-5107 Expansion of CCTV Network</i>	50,000		
<i>PR-5109 Install Electric Vehicle charging stations</i>	60,000	42,109	
<i>PR-5181 Expansion of CCTV Network 2024/25</i>			50,000
<i>PR-5323 Expansion of electric vehicle charging infrastructure 2024/25</i>			40,000
<i>PR-5345 Dual sided UV Meter</i>		6,102	
Total Expenditure - Capital New (Expansion)	110,000	48,211	90,000
Capital Renewal			
<i>PR-4891 Support the Stirling Street Arts Centre 2023/24</i>	20,000	19,792	
<i>PR-5122 Replace ranger infringement devices</i>	20,000		20,000
<i>PR-5123 Replace asset drainage camera</i>	30,000	30,000	
<i>PR-5124 Replace sound meter</i>	40,000		
<i>PR-5176 Support the Stirling Street Arts Centre (Capital support) 2024/25</i>			20,000
Total Expenditure - Capital Renewal	110,000	49,792	40,000
Capital Upgrade			
<i>PR-1418 Procure and install Radio Frequency Identification (RFID) and self loans technology at Bunbury Library</i>	80,000		80,000
Total Expenditure - Capital Upgrade	80,000	-	80,000
TOTAL EXPENDITURE - EQUIPMENT	300,000	98,003	210,000

IT EQUIPMENT

Capital New (Expansion)			
<i>PR-5343 Purchase of Laser Projector for gallery exhibitions</i>		5,375	
Total Expenditure - Capital New (Expansion)	-	5,375	-
Capital Renewal			
<i>PR-4864 Asset Replacement - Corporate Printers and Photocopiers 2023/24</i>	39,104		
<i>PR-4865 Asset Replacement - Personal Computers 2023/24</i>	202,500	35,837	
<i>PR-4866 Replacement of networking equipment 2023/24</i>	60,638	32,962	
<i>PR-5186 IT network and equipment renewals, as per AMP 2024/25</i>			381,245
Total Expenditure - Capital Renewal	302,242	68,799	381,245
TOTAL EXPENDITURE - IT EQUIPMENT	302,242	74,174	381,245

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
LAND			
Capital New (Expansion)			
<i>PR-3830 Subdivision and sale of part Lot 3 Blair Street</i>	250,920	29,588	221,332
<i>PR-5078 Sale of Lot 618 (11) Nyabing Way</i>	5,000	545	4,455
Total Expenditure - Capital New (Expansion)	255,920	30,133	225,787
TOTAL EXPENDITURE - LAND	255,920	30,133	225,787

LIGHTING

Capital New (Expansion)			
<i>PR-4915 Install lighting 2023/24</i>	50,000	48,464	
<i>PR-5190 City lighting expansion 2024/25</i>			70,000
Total Expenditure - Capital New (Expansion)	50,000	48,464	70,000
Capital Renewal			
<i>PR-4909 Renew City Facilities lighting 2023/24</i>	30,000	21,309	
<i>PR-5195 Renew City Facilities lighting, as per AMP 2024/25</i>			60,000
Total Expenditure - Capital Renewal	30,000	21,309	60,000
TOTAL EXPENDITURE - LIGHTING	80,000	69,773	130,000

MARINE

Capital Renewal			
<i>PR-4688 Repair jetties 2023/24</i>	60,000	15,000	45,000
<i>PR-5105 Renew foreshore marine walls 2023/24</i>	1,200,000	1,305,711	94,289
<i>PR-5204 Leschenault Inlet wall repairs (south of storm surge barrier)</i>			300,000
Total Expenditure - Capital Renewal	1,260,000	1,320,711	439,289
TOTAL EXPENDITURE - MARINE	1,260,000	1,320,711	439,289

OPEN SPACE

Capital New (Expansion)			
<i>PR-1883 Water Resource Recovery</i>	23,300	39,537	
<i>PR-5108 Dog Exercise Area and Park Renewal</i>	130,000	44,511	85,489
Total Expenditure - Capital New (Expansion)	153,300	84,048	85,489

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
OPEN SPACE			
Capital Renewal			
<i>PR-4701 Replace playground equipment 2022/23</i>	205,711	205,388	
<i>PR-4886 Replace playground equipment 2023/24</i>	425,000	428,952	
<i>PR-4888 Renew open space infrastructure 2023/24</i>	200,000	202,017	
<i>PR-4890 Renew irrigation infrastructure 2023/24</i>	150,000	147,921	
<i>PR-5075 Implement Greening Bunbury Plan</i>	256,726	187,957	
<i>PR-5125 Resurface Hay Park Netball Courts</i>	200,000		
<i>PR-5209 Implement Greening Bunbury Plan 2024/25</i>			240,000
<i>PR-5214 Renew irrigation infrastructure 2024/25</i>			230,000
<i>PR-5219 Renew open space infrastructure 2024/25</i>			200,000
<i>PR-5223 Renew playground equipment, as per AMP 2024/25</i>			400,000
<i>PR-5322 Netball Court Refurbishment</i>			1,611,141
Total Expenditure - Capital Renewal	1,437,437	1,172,235	2,681,141
Capital Upgrade			
<i>PR-1543 Boulders Heights Redevelopment</i>	592,456	416,987	675,469
Total Expenditure - Capital Upgrade	592,456	416,987	675,469
TOTAL EXPENDITURE - OPEN SPACE	2,183,193	1,673,270	3,442,099
PARKING EQUIPMENT			
Capital Renewal			
<i>PR-4521 Replace parking machines and upgrade infrastructure Smart Parking</i>	141,850	114,027	
Total Expenditure - Capital Renewal	141,850	114,027	-
TOTAL EXPENDITURE - PARKING EQUIPMENT	141,850	114,027	-
PATHWAYS			
Capital New (Expansion)			
<i>PR-4858 Expand cycleways (implement Bunbury Bike Plan) 2023/24</i>	244,000	105,353	138,647
<i>PR-4859 Expand Path Network 2023/24</i>	520,000	437,872	
<i>PR-5230 Expand path network 2024/25</i>			520,000
Total Expenditure - Capital New (Expansion)	764,000	543,225	658,647
Capital Renewal			
<i>PR-4870 Renew and Upgrade Paths as per Asset Management Plan 2023/24</i>	200,000	221,567	
<i>PR-5239 Renew and upgrade paths, as per AMP 2024/25</i>			200,000
Total Expenditure - Capital Renewal	200,000	221,567	200,000
TOTAL EXPENDITURE - PATHWAYS	964,000	764,792	858,647

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
PLANT AND VEHICLES			
Capital Renewal			
<i>PR-2293 Replace corporate heavy plant</i>	220,982	163,098	
<i>PR-4710 Replace corporate heavy plant 2022/23</i>	670,959	646,646	
<i>PR-4712 Replace waste vehicles and plant</i>	539,577	63,254	
<i>PR-4758 Renew South West Sports Centre (SWSC) plant and machinery 2022/23</i>		49,231	
<i>PR-4881 Replace corporate vehicles 2023/24</i>	756,000	258,824	367,176
<i>PR-4882 Replace corporate heavy plant 2023/24</i>	234,000	172,710	
<i>PR-4990 Renew South West Sports Centre (SWSC) plant and machinery 2023/24</i>	133,000	103,149	
<i>PR-5251 Replace waste vehicles and plant 2024/25</i>			1,085,939
<i>PR-5255 Replace corporate heavy plant 2024/25</i>			533,800
<i>PR-5260 Replace corporate vehicles 2024/25</i>			516,800
<i>PR-5265 Renew South West Sports Centre (SWSC) plant and machinery 2024/25</i>			180,000
Total Expenditure - Capital Renewal	2,554,518	1,456,912	2,683,715
TOTAL EXPENDITURE - PLANT AND VEHICLES	2,554,518	1,456,912	2,683,715

REFUSE

Capital Renewal			
<i>PR-4878 Annual bin replacement program 2023/24</i>	66,000	77,748	
<i>PR-4880 Renew bin enclosures 2023/24</i>	28,000	28,000	
<i>PR-5269 Renew bin enclosures 2024/25</i>			40,700
<i>PR-5274 Annual bin replacement program 2024/25</i>			66,500
Total Expenditure - Capital Renewal	94,000	105,748	107,200
TOTAL EXPENDITURE - REFUSE	94,000	105,748	107,200

ROADS

Capital New (Expansion)			
<i>PR-4671 Traffic calming and minor intersection treatments 2022/23</i>	79,041	8,606	70,435
<i>PR-4860 Traffic calming and minor intersection treatments 2023/24</i>	100,000	97,692	
<i>PR-5038 Withers Regional Renewal</i>	2,543,797	2,360,555	183,242
<i>PR-5111 Bunbury Airport apron expansion</i>	150,000	4,018	228,982
<i>PR-5112 Bunbury Airport compass swinging bay</i>	62,330	222	104,778
<i>PR-5119 Construct Koombana car park</i>	450,000		
<i>PR-5296 Traffic calming and minor intersection treatments 2024/25</i>			200,000
Total Expenditure - Capital New (Expansion)	3,385,168	2,471,093	787,437

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
ROADS			
Capital Renewal			
<i>PR-4874 Roads to Recovery Road Reseals 2023/24</i>	150,000	325,170	
<i>PR-4877 Renew / Upgrade Local Roads - Strickland Street</i>	200,000	194,380	200,000
<i>PR-4924 Regional Roadworks program - Lillydale Road</i>	360,000	270,244	
<i>PR-4936 CBD Road Works</i>	98,181	57,369	400,000
<i>PR-5114 Beautifying Bunbury Streetscapes 2023/24</i>	200,000	189,682	10,318
<i>PR-5115 Regional Roadworks program - Casuarina Drive</i>	90,000		90,000
<i>PR-5116 Regional Roadworks program - Clifton Street</i>	136,000		
<i>PR-5117 Regional Roadworks program - Leschenault Drive</i>	209,000	1,080	417,920
<i>PR-5118 Regional Roadworks program - Bussell Highway</i>	266,000	225,317	223,000
<i>PR-5120 Renew / Upgrade Carparks - SWSC & Zoe Street</i>	90,655	53,050	
<i>PR-5278 Renew and upgrade local roads (Industrial) as per AMP 2024/25</i>			350,000
<i>PR-5291 Blackspot roadworks 2024/25</i>			412,000
<i>PR-5301 Reseal roads projects for Roads to Recovery 2024/25</i>			650,000
<i>PR-5305 Beautifying Bunbury Streetscapes 2024/25</i>			200,000
<i>PR-5314 Renew and upgrade carparks 2024/25</i>			75,000
<i>PR-5327 Roads projects for Regional Roadworks program 2024/25</i>			558,000
Total Expenditure - Capital Renewal	1,799,836	1,316,292	3,586,238
Capital Upgrade			
<i>PR-1103 Realign and widen Ocean Drive, South Bunbury</i>	750,000	779,644	
<i>PR-5084 Sandridge / Hennessy left turn slip lane</i>	18,368	380	
<i>PR-5085 Upgrade street lighting, Estuary Drive</i>	94,000	107,127	
<i>PR-5113 Blackspot Roadworks 2023/24</i>	559,000	266,011	392,346
Total Expenditure - Capital Upgrade	1,421,368	1,153,162	392,346
TOTAL EXPENDITURE - ROADS	6,606,372	4,940,547	4,766,021
STORMWATER			
Capital Renewal			
<i>PR-4690 Renew, resleeve and improve drainage network 2022/23</i>	72,758	112,584	
<i>PR-4871 Renew, resleeve and improve drainage network 2023/24</i>	300,000	129,102	122,690
<i>PR-5247 Renew, resleeve and improve drainage network 2024/25</i>			300,000
Total Expenditure - Capital Renewal	372,758	241,686	422,690
TOTAL EXPENDITURE - STORMWATER	372,758	241,686	422,690

Capital Works by Asset Class

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
STRUCTURES			
Capital New (Expansion)			
<i>PR-3898 Construct heritage interpretation, Bunbury Timber Jetty</i>	86,726		86,726
<i>PR-5340 Bunbury Wildlife Park bulk feed storage</i>			7,000
Total Expenditure - Capital New (Expansion)	86,726	-	93,726
Capital Renewal			
<i>PR-4696 Replace boardwalks, lookouts and beach access stairs 2023/24</i>	109,535	132,718	126,817
<i>PR-4868 Replace boardwalks, lookouts and beach access stairs 22/23</i>	150,000		
<i>PR-5126 Install fencing Hay Park United Soccer</i>	75,000	52,136	
<i>PR-5243 Replace boardwalks, lookouts, and access stairs 2024/25</i>			150,000
<i>PR-5382 Renew SES roof</i>		41,651	
Total Expenditure - Capital Renewal	334,535	226,505	276,817
TOTAL EXPENDITURE - STRUCTURES	421,261	226,505	370,543
MIXED ASSET CLASS			
Capital New (Expansion)			
<i>PR-4786 Detailed design, contract documentation and construction of Youth Precinct</i>	35,086	36,977	
Total Expenditure - Capital New (Expansion)	35,086	36,977	-
Capital Upgrade			
<i>PR-4799 Upgrade Halifax Business Park infrastructure</i>	50,822	51,781	
Total Expenditure - Capital Upgrade	50,822	51,781	-
TOTAL EXPENDITURE - OTHER ASSETS	85,908	88,758	-
Total Expenditure: Capital New (Expansion)	6,411,077	4,049,020	2,938,454
Total Expenditure: Capital Renewal	28,682,117	22,155,027	19,900,070
Total Expenditure: Capital Upgrade	1,552,190	1,204,943	1,072,346
TOTAL EXPENDITURE ON ALL ASSET CLASSES	36,645,384	27,408,990	23,910,870

Operating Projects by Service Area

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
EXECUTIVE LEADERSHIP - CEO				
<i>PR-3875 Support Regional Cities Alliance</i>	Expenditure	(15,000)	(15,000)	(15,000)
<i>PR-5039 South West Cities</i>	Expenditure	(5,000)	(600)	
<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)	(10,000)
<i>PR-4631 Commission business cases and strategic studies</i>	Expenditure	(90,000)	(27,102)	
<i>PR-5083 Discretionary funding allocation</i>	Expenditure	(30,000)	(6,000)	(96,057)
<i>PR-5351 Innovative Industries of the Future Conference</i>	Expenditure			(100,000)
<i>PR-5346 Economic Development Implementation Fund</i>	Expenditure		(6,215)	(120,000)
<i>PR-5383 Strategic Reviews</i>	Expenditure			(150,000)
Net Income (Expenditure) for Executive Leadership - CEO		(170,000)	(64,917)	(511,057)
COUNCIL SUPPORT				
<i>PR-5132 Art, Photos and Honour Board - Council Chambers and Function Area</i>	Expenditure	(20,000)	(5,432)	(14,568)
<i>PR-5158 Provide Elected member and Executive AICD</i>	Expenditure		(19,823)	
Net Income (Expenditure) for Council Support		(20,000)	(25,255)	(14,568)
MARKETING & COMMUNICATIONS				
<i>PR-4010 Update digital library</i>	Expenditure	(6,000)	(5,950)	
<i>PR-4299 Bunbury Brighter Campaign</i>	Expenditure	(53,394)	(51,001)	(102,393)
Net Income (Expenditure) for Marketing & Communications		(59,394)	(56,951)	(102,393)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
PLACE ACTIVATION				
<i>PR-4160 Provide funding for "Minor Community Grants"</i>	Expenditure	(10,000)		(10,000)
<i>PR-4189 Provide funding for a "New Maker" Grant Round</i>	Expenditure	(5,000)	(2,500)	(5,000)
<i>PR-4190 Provide funding for a "Neighbourhood Connect" Grant Round</i>	Expenditure	(22,000)	(2,770)	(22,000)
<i>PR-4198 Provide funding for a "Community Connect" Grant Round</i>	Expenditure	(152,100)	(89,111)	(162,000)
<i>PR-4211 Provide funding for "Signature Events" Grant Round</i>	Expenditure	(265,156)	(214,224)	(321,651)
<i>PR-4241 Funding to secure state, national and international sporting or cultural events</i>	Expenditure	(100,000)	(153,078)	(106,922)
<i>PR-4470 Bunbury Setagaya Biennial Photographic Competition</i>	Expenditure	(9,000)	(2,353)	
<i>PR-1402 Mayoral delegation visit to Setagaya Sister City</i>	Expenditure	(35,000)		
<i>PR-4658 Support incoming/outgoing delegations and activities that develop international relations</i>	Expenditure	(45,000)	(1,716)	(25,000)
<i>PR-4762 Conduct City of Bunbury Staff Conference</i>	Expenditure	(30,000)	(34,950)	(30,000)
<i>PR-5133 Support City of Bunbury Eisteddfod</i>	Expenditure	(20,000)	(20,000)	(20,000)
<i>PR-5155 Support Greater Bunbury Rotary Club for Dunstan St Christmas Lights Event</i>	Expenditure			(6,000)
<i>PR-5159 Promotion of Bunbury around the Bunbury Cup</i>	Expenditure		(5,000)	
Net Income (Expenditure) for Place Activation		(693,256)	(525,702)	(708,573)
ECONOMIC DEVELOPMENT				
<i>PR-4249 Implement Economic Development Strategy</i>	Expenditure	(178,656)	(51,528)	(127,128)
<i>PR-5001 Implementation of the Bunbury Geographe Tourism Partnership Strategy</i>	Income	115,000	100,000	
	Expenditure	(215,000)	(210,000)	(60,000)
<i>PR-5095 Bicentennial Square Precinct Plan</i>	Income			100,000
	Expenditure	(50,000)		(150,000)
<i>PR-5152 Bunbury Tourism Plan Working Group</i>	Expenditure		(33,650)	(6,350)
<i>PR-5156 Support ECU Creative Tech Village</i>	Expenditure		(20,000)	(20,000)
Net Income (Expenditure) for Economic Development		(328,656)	(215,178)	(263,478)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
LEAD DEPARTMENT - COMMUNITY CONNECTION				
<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	(598,478)	(598,478)	(618,228)
<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	(12,000)	(12,000)	(12,000)
<i>PR-4350 Youth Program Support (MOU)</i>	Expenditure	(15,000)	(15,000)	(15,000)
<i>PR-4517 Bunbury Geographe Seniors and Community Centre Financial Support</i>	Expenditure	(50,000)	(50,000)	(50,000)
Net Income (Expenditure) for Lead Department - Community Connection		(803,647)	(803,647)	(823,397)
BUNBURY MUSEUM & HERITAGE CENTRE				
<i>PR-3858 Acquire Bunbury Museum and Heritage Centre collection items</i>	Expenditure	(10,000)	(2,620)	(10,000)
Net Income (Expenditure) for Bunbury Museum & Heritage Centre		(10,000)	(2,620)	(10,000)
BUNBURY REGIONAL ART GALLERY				
<i>PR-4386 Conduct Indigenous Arts Program at BRAG</i>	Income	110,000	116,549	123,645
	Expenditure	(110,000)	(116,549)	(123,645)
<i>PR-5099 Bunbury Heritage Building and Urban Art Trails</i>	Expenditure	(5,000)		
<i>PR-5100 Storage for cultural collections</i>	Expenditure	(30,000)	(8,070)	(21,930)
<i>PR-5101 Frame Frank Norton artworks</i>	Expenditure	(50,000)	(41,652)	(8,348)
<i>PR-5349 Conduct Noongar Country art exhibition</i>	Expenditure			(85,000)
Net Income (Expenditure) for Bunbury Regional Art Gallery		(85,000)	(49,722)	(115,278)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
COMMUNITY DEVELOPMENT				
<i>PR-4337 Prepare, Implement and Deliver Reconciliation Action Plan Initiatives</i>	Income		3,155	
	Expenditure	(21,282)	(19,222)	(20,215)
<i>PR-5081 Implement Withers Placemaking</i>	Income	55,800	47,500	8,300
	Expenditure	(55,800)	(47,500)	(8,300)
<i>PR-5348 Youth Initiatives - Youth Advisory Council of WA</i>	Income		7,470	2,530
	Expenditure		(7,470)	(2,530)
<i>PR-5352 Youth engagement initiatives</i>	Income			10,000
	Expenditure			(10,000)
Net Income (Expenditure) for Community Development		(21,282)	(16,067)	(20,215)
LIBRARIES & LEARNING				
<i>PR-4554 Replacement of children's toys in City Library Children's Area</i>	Expenditure	(3,000)	(4,621)	(3,000)
<i>PR-5334 Replace library digital customer devices</i>	Expenditure			(5,000)
<i>PR-5333 Renew libraries furnishings and equipment</i>	Expenditure			(7,500)
Net Income (Expenditure) for Libraries & Learning		(3,000)	(4,621)	(15,500)
FINANCIAL ACCOUNTING				
<i>Disposal value of corporate plant</i>	Expenditure	(51,077)	(51,077)	(130,362)
<i>Disposal value of corporate vehicles</i>	Expenditure	(159,400)	(159,400)	(100,650)
<i>Disposal value of waste vehicles</i>	Expenditure	(36,500)	(36,500)	(146,289)
<i>PR-3168 Undertake GRV Property revaluation in accordance with legislation</i>	Expenditure			(470,000)
<i>PR-4356 Contribute to a rail-line reinstatement trust with Arc Infrastructure</i>	Expenditure	(13,461)	(13,461)	(13,462)
<i>PR-5073 Provide financial support to the BHRC</i>	Expenditure		(1,303,000)	(47,000)
Net Income (Expenditure) for Financial Accounting		(260,438)	(1,563,438)	(907,763)
CORPORATE GOVERNANCE				
<i>PR-2431 Conduct Council elections</i>	Income		100	
	Expenditure	(140,000)	(113,027)	
Net Income (Expenditure) for Corporate Governance		(140,000)	(112,927)	-

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
INTEGRATED PLANNING				
<i>PR-4301 Undertake community satisfaction and perception survey</i>	Expenditure	(33,255)	(13,371)	
<i>PR-4389 Review and development of City of Bunbury Strategic Plan in line with legislative requirements</i>	Expenditure			(5,000)
Net Income (Expenditure) for Integrated Planning		(33,255)	(13,371)	(5,000)
CORPORATE INFORMATION				
<i>PR-5092 Scanning plans and records</i>	Expenditure	(20,000)	(17,773)	
Net Income (Expenditure) for Corporate Information		(20,000)	(17,773)	-
DATA & DIGITAL				
<i>PR-4290 Develop new website and digital platform for City of Bunbury</i>	Expenditure	(125,548)	(34,274)	(53,251)
Net Income (Expenditure) for Data & Digital		(125,548)	(34,274)	(53,251)
INFORMATION TECHNOLOGY				
<i>PR-5008 City of Bunbury "Project Shine" Transformation</i>	Expenditure	(1,089,159)	(676,886)	(174,273)
<i>PR-2249 Asset Replacement - Fixed and mobile phones and devices</i>	Expenditure	(24,099)	(25,871)	(20,000)
<i>PR-5150 Data Centre Exit & Cloud Migration</i>	Expenditure			(200,000)
<i>PR-5318 Ranger and emergency management two-way radio upgrade</i>	Expenditure			(30,000)
Net Income (Expenditure) for Information Technology		(1,113,258)	(702,757)	(424,273)
BUSINESS PARTNERS				
<i>PR-5093 Volunteer awards program</i>	Expenditure	(2,000)		(4,000)
<i>PR-5094 HRIS Learn Module content</i>	Expenditure			(25,000)
Net Income (Expenditure) for Business Partners		(2,000)	-	(29,000)
ORGANISATIONAL DESIGN				
<i>PR-5157 Role Clarity and Performance Framework</i>	Expenditure			(90,000)
Net Income (Expenditure) for Organisational Design		-	-	(90,000)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
EXECUTIVE LEADERSHIP - SUSTAINABLE DEVELOPMENT				
<i>PR-3868 Undertake City Parking Strategy</i>	Expenditure	(78,500)	(20,318)	(58,182)
Net Income (Expenditure) for Executive Leadership - Sustainable Development		(78,500)	(20,318)	(58,182)
RANGERS & EMERGENCY MANAGEMENT				
<i>PR-4947 Undertake Department of Fire and Emergency Services Mitigation Activity program</i>	Income	200,000	183,134	175,957
	Expenditure	(200,000)	(183,134)	(175,957)
<i>PR-5344 All West Australians Reducing Emergencies (AWARE) Program</i>	Income		12,900	
	Expenditure		(13,800)	(3,400)
Net Income (Expenditure) for Rangers & Emergency Management		-	(900)	(3,400)
CITY PLANNING				
<i>PR-3584 Review Local Planning Strategy</i>	Expenditure	(100,000)		(100,000)
<i>PR-3585 Review Local Planning Scheme</i>	Expenditure	(50,000)		(50,000)
<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-5096 City Centre Analysis and Urban Design Framework</i>	Expenditure	(50,000)		(50,000)
<i>PR-5097 Local Heritage Survey Report</i>	Expenditure	(15,000)		(15,000)
<i>PR-5332 Spencer/Blair Precinct Plan Engagement (JV)</i>	Expenditure			(50,000)
Net Income (Expenditure) for City Planning		(279,521)	-	(329,521)
BUNBURY WILDLIFE PARK				
<i>PR-3294 Conduct Grandfamilies Fun Day</i>	Income	2,750	6,335	2,750
	Expenditure	(14,750)	(12,262)	(14,750)
<i>PR-5339 Renew wildlife park furnishings and equipment</i>	Expenditure			(7,500)
Net Income (Expenditure) for Bunbury Wildlife Park		(12,000)	(5,927)	(19,500)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
SOUTH WEST SPORTS CENTRE				
<i>PR-3829 Support South West Academy of Sport (SWAS)</i>	Expenditure	(11,000)	(10,000)	(10,000)
<i>PR-4717 Deliver Department of Sport and Recreation "Every Club" funding program</i>	Income	39,667	30,000	28,000
	Expenditure	(51,668)	(47,879)	(38,460)
<i>PR-4532 Renew South West Sports Centre (SWSC) furnishings and equipment</i>	Expenditure	(77,000)	(75,757)	(75,500)
<i>PR-5086 Detailed Design Hay Park Indoor Courts</i>	Income	650,000	11,400	638,600
	Expenditure	(650,000)	(11,400)	(638,600)
<i>PR-5087 Prepare Sport & Recreation Facilities Plan</i>	Expenditure	(40,000)		(40,000)
<i>PR-5102 Physically Activating Our Community</i>	Expenditure	(10,000)	(783)	
<i>PR-5153 Support Carey Park Football Lights Program CSRFF application</i>	Expenditure		(62,640)	
<i>PR-5154 Support Colts Cricket Club CSRFF application</i>	Expenditure			(57,808)
<i>PR-5336 Support Bunbury Tennis Club CSRFF application</i>	Expenditure			(10,000)
<i>PR-5337 Support Bunbury Motorcross Club CSRFF application</i>	Expenditure			(45,000)
<i>PR-5338 Renew other sport and recreation furnishings and equipment</i>	Expenditure			(7,500)
<i>PR-5350 Support Bunbury Central Croquet Club DLGSCI Club Night Light application</i>	Expenditure			(3,446)
Net Income (Expenditure) for South West Sports Centre		(150,001)	(167,059)	(259,714)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
EXECUTIVE LEADERSHIP - INFRASTRUCTURE				
<i>PR-1831 Ocean Pool feasibility study and concept design</i>	Expenditure	(65,440)	(3,718)	(61,722)
Net Income (Expenditure) for Executive Leadership - Infrastructure		(65,440)	(3,718)	(61,722)
PROPERTY MANAGEMENT & MAINTENANCE				
<i>PR-4268 Renewable Energy and Energy Efficient Projects</i>	Expenditure	(289,969)	(153,885)	(136,084)
<i>PR-4673 Replace office furniture and equipment</i>	Expenditure	(25,000)	(34,628)	(40,372)
<i>PR-4935 Replace Christmas street decorations</i>	Income		1,000	
	Expenditure	(40,000)	(40,229)	(40,000)
<i>PR-5103 Install AFDRS signage</i>	Expenditure	(20,000)	(14,571)	
<i>PR-5110 Replace CBD parking signs</i>	Expenditure	(110,000)	(55,036)	(48,181)
Net Income (Expenditure) for Property Management & Maintenance		(484,969)	(297,349)	(264,637)
WORKS				
<i>PR-1168 Replace signs and linemarking</i>	Expenditure	(25,000)	(14,775)	(25,000)
Net Income (Expenditure) for Works		(25,000)	(14,775)	(25,000)
ENGINEERING DESIGN				
<i>PR-4624 Undertake drainage catchment studies</i>	Income		9,920	
	Expenditure	(168,943)	(31,919)	
<i>PR-4627 Support Industry Road Safety Initiatives</i>	Expenditure	(3,000)		(3,000)
Net Income (Expenditure) for Engineering Design		(171,943)	(21,999)	(3,000)
NATURAL ENVIRONMENT & SUSTAINABILITY				
<i>PR-2590 Participate in Peron Naturaliste Partnership</i>	Expenditure	(20,000)	(18,568)	(20,000)
<i>PR-4456 Implement Sustainability Strategy Action Plan</i>	Expenditure	(50,000)	(25,349)	(24,651)
<i>PR-4604 Implement culling of introduced Corellas</i>	Expenditure	(20,000)	(17,993)	(20,000)
<i>PR-5128 Implement CHRMAP</i>	Expenditure	(220,000)	(32,423)	(440,000)
<i>PR-5129 Climate Action Plan Implementation</i>	Expenditure			(250,000)
Net Income (Expenditure) for Natural Environment & Sustainability		(310,000)	(94,333)	(754,651)

Operating Projects by Service Area

		Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
PROJECT PLANNING & ASSETS				
<i>PR-4589 Survey and monitoring of Pelican Point Grand Canals</i>	Expenditure	(10,000)	(13,980)	(20,000)
<i>PR-5321 Koombana Bridge (Bridge 1319) renewals</i>	Income			249,000
	Expenditure			(249,000)
Net Income (Expenditure) for Project Planning & Assets		(10,000)	(13,980)	(20,000)
WASTE SERVICES				
<i>PR-5000 Better Bins Plus "Go FOGO" Kerbside Collection program</i>	Income	73,010	73,010	
	Expenditure	(73,010)	(76,165)	
<i>PR-2308 Replace corporate minor plant</i>	Income	2,000	7,077	2,000
	Expenditure	(30,750)	(31,425)	(31,519)
<i>PR-5007 Increase E-Waste collections, enabling infrastructure and media campaign</i>	Income	4,586		
	Expenditure	(68,770)		
<i>PR-5104 Site Assessment and Feasibility Study - McCombe Road</i>	Expenditure	(50,000)		
Net Income (Expenditure) for Waste Services		(142,934)	(27,503)	(29,519)
Total Net Income (Expenditure)		(5,619,042)	(4,877,081)	(5,922,592)

Operations by Service and Facility

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Lead Department Communications & Place Activation	77
Marketing & Communications	77
Place Activation	78
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Economic Growth	79
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Directorate: Corporate & Community

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Bunbury Museum & Heritage Centre	82
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Community Development	83
Libraries & Learning	84
Lead Department Finance	85
Financial Accounting	85
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Rating Services	86
Lead Department Governance & Integrated Planning	87
Corporate Governance	87
Integrated Planning	87
Lead Department Information Services	88
Corporate Information	88
Customer Support	88
Data & Digital	89
Information Technology	89
Lead Department People & Safety	90
Business Partners	90
Organisational Design	90
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Directorate: Sustainable Development

Sustainable Development Leadership	93
Lead Department Community Wellbeing	94
Environmental Health	94
Meat Inspection	95
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Rangers & Emergency Management	96
Lead Department Planning & Development	97
Building Certification	97
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Bunbury Wildlife Park	99
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Directorate: Infrastructure

Infrastructure Leadership	101
Lead Department Infrastructure Maintenance Services	102
IMS Project Coordination	102
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Parks & Reserves	103
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Engineering Design	106
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Project Coordination & Landscape Architecture Design	107
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Lead Department Waste Operations & Infrastructure Business Services	108
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Fleet	109
Infrastructure Business Services	109
Waste Services	110

CHIEF EXECUTIVE LEADERSHIP

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(515,184)	(516,293)	(501,449)
Materials & Contracts	(45,750)	(45,750)	(40,750)
Other Expense	(144,050)	(150,850)	(121,250)
Total Expenditure	(704,984)	(712,893)	(663,449)
Internal Allocations	(38,777)	(38,777)	(58,277)
Internal Recovery	231,843	231,843	454,454
Net Internal Allocations / Recovery	193,066	193,066	396,177
Operating Projects	(170,000)	(64,917)	(511,057)
Net Operating Projects	(170,000)	(64,917)	(511,057)
Net Revenue / (Expenditure)	(681,918)	(584,744)	(778,329)

COUNCIL SUPPORT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(100,998)	(100,998)	(126,925)
Materials & Contracts	(62,500)	(234,474)	(74,000)
Other Expense	(699,818)	(699,818)	(702,336)
Total Expenditure	(863,316)	(1,035,290)	(903,261)
Internal Allocations	(23,687)	(23,687)	(101,985)
Net Internal Allocations / Recovery	(23,687)	(23,687)	(101,985)
Operating Projects	(20,000)	(25,255)	(14,568)
Net Operating Projects	(20,000)	(25,255)	(14,568)
Net Revenue / (Expenditure)	(907,003)	(1,084,232)	(1,019,814)

LEAD DEPARTMENT COMMUNICATIONS & PLACE ACTIVATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(190,849)	(198,724)	(197,190)
Materials & Contracts	(9,692)	(9,692)	(9,299)
Total Expenditure	(200,541)	(208,416)	(206,489)
Internal Allocations	(101,331)	(101,331)	(140,596)
Internal Recovery	210,795	210,795	277,668
Net Internal Allocations / Recovery	109,464	109,464	137,072
Net Revenue / (Expenditure)	(91,077)	(98,952)	(69,417)

MARKETING & COMMUNICATIONS

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Other Revenue	-	-	2,000
Total Revenue	-	-	2,000
Expenditure			
Employee Costs	(798,926)	(798,926)	(738,151)
Materials & Contracts	(140,000)	(140,000)	(221,135)
Total Expenditure	(938,926)	(938,926)	(959,286)
Internal Allocations	(183,312)	(183,312)	(372,432)
Net Internal Allocations / Recovery	(183,312)	(183,312)	(372,432)
Operating Projects	(59,394)	(56,951)	(102,393)
Net Operating Projects	(59,394)	(56,951)	(102,393)
Net Revenue / (Expenditure)	(1,181,632)	(1,179,189)	(1,432,111)

PLACE ACTIVATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	30,000	55,000	30,000
Contributions, Reimbursements & Donations	15,000	28,912	15,000
Fees & Charges	200	200	200
Other Revenue	2,000	2,000	2,000
Total Revenue	47,200	86,112	47,200
Expenditure			
Employee Costs	(596,710)	(596,710)	(618,403)
Materials & Contracts	(305,625)	(331,783)	(321,375)
Other Expense	(8,000)	(8,000)	(2,500)
Total Expenditure	(910,335)	(936,493)	(942,278)
Internal Allocations	(183,096)	(183,096)	(295,070)
Net Internal Allocations / Recovery	(183,096)	(183,096)	(295,070)
Operating Projects	(693,256)	(525,702)	(708,573)
Net Operating Projects	(693,256)	(525,702)	(708,573)
Net Revenue / (Expenditure)	(1,739,487)	(1,559,179)	(1,898,721)

LEAD DEPARTMENT ECONOMIC GROWTH

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	-	-	(199,233)
Total Expenditure	-	-	(199,233)
Internal Allocations	-	-	(139,744)
Internal Recovery	-	-	271,182
Net Internal Allocations / Recovery	-	-	131,438
Net Revenue / (Expenditure)	-	-	(67,795)

ECONOMIC DEVELOPMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	30,000	30,000	33,750
Fees & Charges	797,000	824,000	870,380
Total Revenue	827,000	854,000	904,130
Expenditure			
Employee Costs	(452,346)	(452,346)	(848,638)
Materials & Contracts	(110,250)	(167,950)	(112,750)
Other Expense	(28,800)	(28,800)	(13,000)
Total Expenditure	(591,396)	(649,096)	(974,388)
Internal Allocations	(154,197)	(154,197)	(410,511)
Net Internal Allocations / Recovery	(154,197)	(154,197)	(410,511)
Operating Projects	(328,656)	(215,178)	(263,478)
Net Operating Projects	(328,656)	(215,178)	(263,478)
Net Revenue / (Expenditure)	(247,249)	(164,471)	(744,247)

VISITOR CENTRE

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	7,500	5,000	4,750
Other Revenue	19,000	19,000	18,000
Total Revenue	26,500	24,000	22,750
Expenditure			
Employee Costs	(380,219)	(380,219)	(210,250)
Materials & Contracts	(27,050)	(27,050)	(24,565)
Utilities	(1,600)	(1,600)	(1,600)
Other Expense	(1,000)	(1,000)	(1,000)
Total Expenditure	(409,869)	(409,869)	(237,415)
Internal Allocations	(85,441)	(85,441)	(147,108)
Net Internal Allocations / Recovery	(85,441)	(85,441)	(147,108)
Net Revenue / (Expenditure)	(468,810)	(471,310)	(361,773)

CORPORATE & COMMUNITY LEADERSHIP

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(685,589)	(684,656)	(434,436)
Materials & Contracts	(54,550)	(52,275)	(17,550)
Other Expense	(1,500)	(1,500)	(1,500)
Total Expenditure	(741,639)	(738,431)	(453,486)
Internal Allocations	(133,168)	(133,168)	(116,490)
Internal Recovery	334,792	334,792	427,485
Net Internal Allocations / Recovery	201,624	201,624	310,995
Net Revenue / (Expenditure)	(540,015)	(536,807)	(142,491)

LEAD DEPARTMENT COMMUNITY CONNECTION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	-	1,020	-
Total Revenue	-	1,020	-
Expenditure			
Employee Costs	(188,914)	(194,055)	(242,016)
Materials & Contracts	(20,000)	(33,564)	-
Other Expense	-	(6,077)	-
Total Expenditure	(208,914)	(233,696)	(242,016)
Internal Allocations	(95,358)	(95,358)	(141,514)
Internal Recovery	254,376	254,376	345,180
Net Internal Allocations / Recovery	159,018	159,018	203,666
Operating Projects	(803,647)	(803,647)	(823,397)
Net Operating Projects	(803,647)	(803,647)	(823,397)
Net Revenue / (Expenditure)	(853,543)	(877,305)	(861,747)

BUNBURY MUSEUM & HERITAGE CENTRE

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	1,023	1,023	-
Contributions, Reimbursements & Donations	1,000	1,000	1,000
Fees & Charges	5,750	5,750	5,750
Other Revenue	250	250	250
Total Revenue	8,023	8,023	7,000
Expenditure			
Employee Costs	(366,193)	(366,193)	(384,540)
Materials & Contracts	(49,743)	(37,643)	(25,500)
Utilities	(7,500)	(7,500)	(8,500)
Other Expense	(1,000)	(1,000)	(1,000)
Total Expenditure	(424,436)	(412,336)	(419,540)
Internal Allocations	(92,903)	(92,903)	(286,189)
Net Internal Allocations / Recovery	(92,903)	(92,903)	(286,189)
Operating Projects	(10,000)	(2,620)	(10,000)
Net Operating Projects	(10,000)	(2,620)	(10,000)
Net Revenue / (Expenditure)	(519,316)	(499,836)	(708,729)

BUNBURY REGIONAL ART GALLERY

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	170,000	179,000	220,000
Contributions, Reimbursements & Donations	16,750	16,750	16,750
Fees & Charges	47,500	47,500	54,750
Other Revenue	17,500	17,500	17,500
Total Revenue	251,750	260,750	309,000
Expenditure			
Employee Costs	(660,990)	(670,990)	(659,815)
Materials & Contracts	(420,140)	(379,640)	(434,050)
Utilities	(46,980)	(46,980)	(47,750)
Other Expense	(7,500)	(14,739)	(11,100)
Total Expenditure	(1,135,610)	(1,112,349)	(1,152,715)
Internal Allocations	(191,081)	(191,081)	(382,343)
Net Internal Allocations / Recovery	(191,081)	(191,081)	(382,343)
Operating Projects	(85,000)	(49,722)	(115,278)
Net Operating Projects	(85,000)	(49,722)	(115,278)
Net Revenue / (Expenditure)	(1,159,941)	(1,092,402)	(1,341,336)

COMMUNITY DEVELOPMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	-	-	116,581
Total Revenue	-	-	116,581
Expenditure			
Employee Costs	(446,897)	(446,897)	(766,138)
Materials & Contracts	(123,500)	(118,500)	(56,500)
Total Expenditure	(570,397)	(565,397)	(822,638)
Internal Allocations	(122,811)	(122,811)	(247,120)
Net Internal Allocations / Recovery	(122,811)	(122,811)	(247,120)
Operating Projects	(21,282)	(16,067)	(20,215)
Net Operating Projects	(21,282)	(16,067)	(20,215)
Net Revenue / (Expenditure)	(714,490)	(704,275)	(973,392)

LIBRARIES & LEARNING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	26,250	26,250	28,700
Other Revenue	5,000	5,000	5,000
Total Revenue	31,250	31,250	33,700
Expenditure			
Employee Costs	(1,104,430)	(1,104,430)	(1,158,803)
Materials & Contracts	(132,200)	(132,200)	(134,780)
Utilities	(98,250)	(98,250)	(101,000)
Other Expense	(19,500)	(19,500)	(17,945)
Total Expenditure	(1,354,380)	(1,354,380)	(1,412,528)
Internal Allocations	(259,796)	(259,796)	(543,334)
Net Internal Allocations / Recovery	(259,796)	(259,796)	(543,334)
Operating Projects	(3,000)	(4,621)	(15,500)
Net Operating Projects	(3,000)	(4,621)	(15,500)
Net Revenue / (Expenditure)	(1,585,926)	(1,587,547)	(1,937,662)

LEAD DEPARTMENT FINANCE

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(196,148)	(200,151)	(204,166)
Materials & Contracts	(8,627)	(8,627)	(9,671)
Other Expense	(7,000)	(7,000)	(7,000)
Total Expenditure	(211,775)	(215,778)	(220,837)
Internal Allocations	(111,180)	(111,180)	(120,593)
Internal Recovery	152,969	152,969	256,071
Net Internal Allocations / Recovery	41,789	41,789	135,478
Net Revenue / (Expenditure)	(169,986)	(173,989)	(85,359)

FINANCIAL ACCOUNTING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	245,000	2,233,656	666,465
Contributions, Reimbursements & Donations	171,197	224,197	205,084
Fees & Charges	31,733	61,733	66,273
Interest Received	1,522,500	1,915,543	1,832,651
Total Revenue	1,970,430	4,435,129	2,770,473
Expenditure			
Employee Costs	(851,468)	(851,468)	(892,177)
Materials & Contracts	(109,000)	(109,000)	(130,850)
Depreciation	(13,774,012)	(13,768,757)	(15,046,132)
Interest Expense	(467,339)	(467,339)	(804,192)
Utilities	(165,500)	(178,500)	(200,000)
Other Expense	(88,495)	(88,495)	(88,495)
Total Expenditure	(15,455,814)	(15,463,559)	(17,161,846)
Internal Allocations	(300,851)	(300,851)	(426,245)
Internal Recovery	565,502	565,502	1,030,047
Net Internal Allocations / Recovery	264,651	264,651	603,802
Operating Projects	(260,438)	(1,563,438)	(907,763)
Net Operating Projects	(260,438)	(1,563,438)	(907,763)
Net Revenue / (Expenditure)	(13,481,171)	(12,327,217)	(14,695,334)

PROCUREMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	750	750	-
Total Revenue	750	750	-
Expenditure			
Employee Costs	(371,642)	(371,642)	(339,109)
Materials & Contracts	(20,000)	(20,000)	(20,000)
Total Expenditure	(391,642)	(391,642)	(359,109)
Internal Allocations	(122,976)	(122,976)	(181,572)
Internal Recovery	513,869	513,869	432,543
Net Internal Allocations / Recovery	390,893	390,893	250,971
Net Revenue / (Expenditure)	1	1	(108,138)

RATING SERVICES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Rates	46,208,047	46,316,098	49,752,268
Fees & Charges	132,500	138,193	152,750
Interest Received	429,500	582,120	429,500
Other Revenue	185,000	185,000	183,000
Total Revenue	46,955,047	47,221,411	50,517,518
Expenditure			
Employee Costs	(296,566)	(296,566)	(309,277)
Materials & Contracts	(160,450)	(200,450)	(162,920)
Other Expense	(2,500)	(2,500)	(2,500)
Total Expenditure	(459,516)	(499,516)	(474,697)
Internal Allocations	(222,670)	(222,670)	(388,279)
Net Internal Allocations / Recovery	(222,670)	(222,670)	(388,279)
Net Revenue / (Expenditure)	46,272,861	46,499,225	49,654,542

LEAD DEPARTMENT GOVERNANCE & INTEGRATED PLANNING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(201,803)	(209,250)	(196,261)
Materials & Contracts	(43,952)	(43,952)	(58,910)
Other Expense	(3,000)	(3,000)	(3,000)
Total Expenditure	(248,755)	(256,202)	(258,171)
Internal Allocations	(102,780)	(102,780)	(120,528)
Internal Recovery	194,095	194,095	302,960
Net Internal Allocations / Recovery	91,315	91,315	182,432
Net Revenue / (Expenditure)	(157,440)	(164,887)	(75,739)

CORPORATE GOVERNANCE

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Other Revenue	300	300	300
Total Revenue	300	300	300
Expenditure			
Employee Costs	(463,666)	(463,666)	(506,571)
Total Expenditure	(463,666)	(463,666)	(506,571)
Internal Allocations	(108,741)	(108,741)	(229,661)
Net Internal Allocations / Recovery	(108,741)	(108,741)	(229,661)
Operating Projects	(140,000)	(112,927)	-
Net Operating Projects	(140,000)	(112,927)	-
Net Revenue / (Expenditure)	(712,107)	(685,034)	(735,932)

INTEGRATED PLANNING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(1,309,344)	(1,309,344)	(883,592)
Materials & Contracts	(55,000)	(30,000)	(18,000)
Total Expenditure	(1,364,344)	(1,339,344)	(901,592)
Internal Allocations	(331,061)	(331,061)	(379,218)
Net Internal Allocations / Recovery	(331,061)	(331,061)	(379,218)
Operating Projects	(33,255)	(13,371)	(5,000)
Net Operating Projects	(33,255)	(13,371)	(5,000)
Net Revenue / (Expenditure)	(1,728,660)	(1,683,776)	(1,285,810)

LEAD DEPARTMENT INFORMATION SERVICES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	-	-	(213,611)
Materials & Contracts	(141,750)	(146,040)	(141,750)
Total Expenditure	(141,750)	(146,040)	(355,361)
Internal Allocations	-	-	(115,137)
Internal Recovery	-	-	376,396
Net Internal Allocations / Recovery	-	-	261,259
Net Revenue / (Expenditure)	(141,750)	(146,040)	(94,102)

CORPORATE INFORMATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(220,275)	(220,275)	(264,519)
Materials & Contracts	(45,000)	(45,000)	(46,800)
Total Expenditure	(265,275)	(265,275)	(311,319)
Internal Allocations	(86,731)	(86,731)	(225,903)
Internal Recovery	257,262	257,262	357,530
Net Internal Allocations / Recovery	170,531	170,531	131,627
Operating Projects	(20,000)	(17,773)	-
Net Operating Projects	(20,000)	(17,773)	-
Net Revenue / (Expenditure)	(114,744)	(112,517)	(179,692)

CUSTOMER SUPPORT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(407,765)	(407,765)	(425,277)
Materials & Contracts	(18,500)	(18,500)	(19,240)
Total Expenditure	(426,265)	(426,265)	(444,517)
Internal Allocations	(125,587)	(125,587)	(247,106)
Internal Recovery	410,475	410,475	506,081
Net Internal Allocations / Recovery	284,888	284,888	258,975
Net Revenue / (Expenditure)	(141,377)	(141,377)	(185,542)

DATA & DIGITAL

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(912,806)	(912,806)	(1,210,343)
Materials & Contracts	(126,650)	(126,650)	(126,650)
Total Expenditure	(1,039,456)	(1,039,456)	(1,336,993)
Internal Allocations	(138,362)	(138,362)	(328,924)
Internal Recovery	-	-	1,231,893
Net Internal Allocations / Recovery	(138,362)	(138,362)	902,969
Operating Projects	(125,548)	(34,274)	(53,251)
Net Operating Projects	(125,548)	(34,274)	(53,251)
Net Revenue / (Expenditure)	(1,303,366)	(1,212,092)	(487,275)

INFORMATION TECHNOLOGY

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(877,262)	(877,262)	(917,845)
Materials & Contracts	(2,092,804)	(2,087,314)	(2,047,805)
Interest Expense	-	-	(7,139)
Total Expenditure	(2,970,066)	(2,964,576)	(2,972,789)
Internal Allocations	(183,000)	(183,000)	(361,653)
Internal Recovery	1,941,035	1,941,035	2,345,650
Net Internal Allocations / Recovery	1,758,035	1,758,035	1,983,997
Operating Projects	(1,113,258)	(702,757)	(424,273)
Net Operating Projects	(1,113,258)	(702,757)	(424,273)
Net Revenue / (Expenditure)	(2,325,289)	(1,909,298)	(1,413,065)

LEAD DEPARTMENT PEOPLE & SAFETY

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(188,421)	(251,499)	(263,620)
Materials & Contracts	(10,904)	(29,086)	(12,994)
Other Expense	(550)	(550)	(550)
Total Expenditure	(199,875)	(281,135)	(277,164)
Internal Allocations	(137,135)	(137,135)	(165,040)
Internal Recovery	259,477	259,477	442,205
Net Internal Allocations / Recovery	122,342	122,342	277,165
Net Revenue / (Expenditure)	(77,533)	(158,793)	1

BUSINESS PARTNERS

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(701,197)	(701,197)	(737,342)
Materials & Contracts	(252,000)	(319,356)	(271,800)
Other Expense	(5,000)	(5,000)	(5,000)
Total Expenditure	(958,197)	(1,025,553)	(1,014,142)
Internal Allocations	(123,644)	(123,644)	(322,006)
Internal Recovery	1,237,695	1,237,695	1,027,335
Net Internal Allocations / Recovery	1,114,051	1,114,051	705,329
Operating Projects	(2,000)	-	(29,000)
Net Operating Projects	(2,000)	-	(29,000)
Net Revenue / (Expenditure)	153,854	88,498	(337,813)

ORGANISATIONAL DESIGN

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	-	-	(132,648)
Materials & Contracts	-	-	(20,000)
Total Expenditure	-	-	(152,648)
Internal Allocations	-	-	(89,603)
Internal Recovery	-	-	205,414
Net Internal Allocations / Recovery	-	-	115,811
Operating Projects	-	-	(90,000)
Net Operating Projects	-	-	(90,000)
Net Revenue / (Expenditure)	-	-	(126,837)

ORGANISATIONAL DEVELOPMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(236,593)	(236,593)	(291,128)
Materials & Contracts	(20,000)	(60,000)	-
Total Expenditure	(256,593)	(296,593)	(291,128)
Internal Allocations	(69,371)	(69,371)	(136,190)
Internal Recovery	-	-	360,846
Net Internal Allocations / Recovery	(69,371)	(69,371)	224,656
Net Revenue / (Expenditure)	(325,964)	(365,964)	(66,472)

PAYROLL

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	10,000	90,000	10,000
Other Revenue	2,500	6,109	2,500
Total Revenue	12,500	96,109	12,500
Expenditure			
Employee Costs	(101,109)	(101,109)	(105,340)
Materials & Contracts	(2,500)	(3,316)	(2,500)
Other Expense	(10,000)	(90,000)	(10,000)
Total Expenditure	(113,609)	(194,425)	(117,840)
Internal Allocations	(29,646)	(29,646)	(105,036)
Internal Recovery	-	-	209,130
Net Internal Allocations / Recovery	(29,646)	(29,646)	104,094
Net Revenue / (Expenditure)	(130,755)	(127,962)	(1,246)

SAFETY

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	-	122,356	-
Total Revenue	-	122,356	-
Expenditure			
Employee Costs	(220,531)	(305,492)	(366,313)
Materials & Contracts	(101,000)	(101,000)	(121,000)
Other Expense	(550)	(550)	(550)
Total Expenditure	(322,081)	(407,042)	(487,863)
Internal Allocations	(172,256)	(172,256)	(146,058)
Internal Recovery	491,765	491,765	629,409
Net Internal Allocations / Recovery	319,509	319,509	483,351
Net Revenue / (Expenditure)	(2,572)	34,823	(4,512)

TRAINEESHIPS

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	7,500	7,500	7,500
Total Revenue	7,500	7,500	7,500
Expenditure			
Employee Costs	(587,385)	(587,385)	(460,820)
Total Expenditure	(587,385)	(587,385)	(460,820)
Internal Allocations	(123,151)	(123,151)	(118,141)
Net Internal Allocations / Recovery	(123,151)	(123,151)	(118,141)
Net Revenue / (Expenditure)	(703,036)	(703,036)	(571,461)

SUSTAINABLE DEVELOPMENT LEADERSHIP

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(483,227)	(484,271)	(475,959)
Materials & Contracts	(750)	(750)	(750)
Other Expense	(250)	(7,725)	(250)
Total Expenditure	(484,227)	(492,746)	(476,959)
Internal Allocations	(121,211)	(121,211)	(143,106)
Internal Recovery	302,096	302,096	465,051
Net Internal Allocations / Recovery	180,885	180,885	321,945
Operating Projects	(78,500)	(20,318)	(58,182)
Net Operating Projects	(78,500)	(20,318)	(58,182)
Net Revenue / (Expenditure)	(381,842)	(332,179)	(213,196)

LEAD DEPARTMENT COMMUNITY WELLBEING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Other Revenue	8,300	8,300	8,300
Total Revenue	8,300	8,300	8,300
Expenditure			
Employee Costs	(197,100)	(202,470)	(395,216)
Materials & Contracts	(81,870)	(81,870)	(90,647)
Other Expense	(2,250)	(2,250)	(2,250)
Total Expenditure	(281,220)	(286,590)	(488,113)
Internal Allocations	(100,725)	(100,725)	(251,366)
Internal Recovery	318,220	318,220	672,686
Net Internal Allocations / Recovery	217,495	217,495	421,320
Net Revenue / (Expenditure)	(55,425)	(60,795)	(58,493)

ENVIRONMENTAL HEALTH

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	143,250	143,250	131,250
Total Revenue	143,250	143,250	131,250
Expenditure			
Employee Costs	(725,221)	(725,221)	(658,923)
Materials & Contracts	(22,475)	(22,475)	(23,475)
Other Expense	(5,000)	(5,000)	(5,000)
Total Expenditure	(752,696)	(752,696)	(687,398)
Internal Allocations	(321,172)	(321,172)	(505,597)
Net Internal Allocations / Recovery	(321,172)	(321,172)	(505,597)
Net Revenue / (Expenditure)	(930,618)	(930,618)	(1,061,745)

MEAT INSPECTION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	347,200	347,200	357,500
Total Revenue	347,200	347,200	357,500
Expenditure			
Employee Costs	(342,915)	(342,915)	(353,212)
Materials & Contracts	(14,500)	(14,500)	(14,500)
Total Expenditure	(357,415)	(357,415)	(367,712)
Internal Allocations	(18,834)	(18,834)	(45,528)
Net Internal Allocations / Recovery	(18,834)	(18,834)	(45,528)
Net Revenue / (Expenditure)	(29,049)	(29,049)	(55,740)

PARKING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	15,000	15,000	15,000
Fees & Charges	302,000	236,338	264,870
Total Revenue	317,000	251,338	279,870
Expenditure			
Employee Costs	(89,899)	(89,899)	(93,572)
Materials & Contracts	(131,630)	(138,907)	(159,950)
Interest Expense	(15,561)	(15,561)	(11,601)
Other Expense	(28,000)	(28,000)	(28,000)
Total Expenditure	(265,090)	(272,367)	(293,123)
Internal Allocations	(29,542)	(29,542)	(34,283)
Net Internal Allocations / Recovery	(29,542)	(29,542)	(34,283)
Net Revenue / (Expenditure)	22,368	(50,571)	(47,536)

RANGERS & EMERGENCY MANAGEMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	111,080	128,018	111,080
Contributions, Reimbursements & Donations	5,750	7,750	5,750
Fees & Charges	181,500	176,000	142,250
Total Revenue	298,330	311,768	259,080
Expenditure			
Employee Costs	(936,210)	(936,210)	(875,726)
Materials & Contracts	(218,045)	(232,683)	(231,070)
Utilities	(6,850)	(6,850)	(7,250)
Insurance Expense	(10,985)	(10,985)	(10,985)
Other Expense	(32,695)	(32,695)	(32,695)
Total Expenditure	(1,204,785)	(1,219,423)	(1,157,726)
Internal Allocations	(349,277)	(349,277)	(612,255)
Net Internal Allocations / Recovery	(349,277)	(349,277)	(612,255)
Operating Projects	-	(900)	(3,400)
Net Operating Projects	-	(900)	(3,400)
Net Revenue / (Expenditure)	(1,255,732)	(1,257,832)	(1,514,301)

LEAD DEPARTMENT PLANNING & DEVELOPMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Other Revenue	6,200	13,527	6,200
Total Revenue	6,200	13,527	6,200
Expenditure			
Employee Costs	(210,169)	(217,290)	(291,942)
Materials & Contracts	(19,202)	(19,202)	(20,741)
Other Expense	(5,000)	(5,000)	(5,000)
Total Expenditure	(234,371)	(241,492)	(317,683)
Internal Allocations	(99,867)	(99,867)	(221,209)
Internal Recovery	212,029	212,029	426,954
Net Internal Allocations / Recovery	112,162	112,162	205,745
Net Revenue / (Expenditure)	(116,009)	(115,803)	(105,738)

BUILDING CERTIFICATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	215,500	215,500	231,970
Other Revenue	3,000	3,000	3,000
Total Revenue	218,500	218,500	234,970
Expenditure			
Employee Costs	(637,522)	(637,522)	(584,939)
Materials & Contracts	(65,000)	(65,000)	(65,000)
Other Expense	(3,700)	(3,700)	(1,200)
Total Expenditure	(706,222)	(706,222)	(651,139)
Internal Allocations	(183,029)	(183,029)	(414,613)
Net Internal Allocations / Recovery	(183,029)	(183,029)	(414,613)
Net Revenue / (Expenditure)	(670,751)	(670,751)	(830,782)

CITY PLANNING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	5,000	5,000	5,000
Fees & Charges	216,750	235,168	216,750
Total Revenue	221,750	240,168	221,750
Expenditure			
Employee Costs	(1,236,767)	(1,236,767)	(1,289,813)
Materials & Contracts	(48,750)	(48,750)	(48,750)
Other Expense	(18,100)	(18,100)	(18,100)
Total Expenditure	(1,303,617)	(1,303,617)	(1,356,663)
Internal Allocations	(250,663)	(250,663)	(562,356)
Net Internal Allocations / Recovery	(250,663)	(250,663)	(562,356)
Operating Projects	(279,521)	-	(329,521)
Net Operating Projects	(279,521)	-	(329,521)
Net Revenue / (Expenditure)	(1,612,051)	(1,314,112)	(2,026,790)

LEAD DEPARTMENT SPORT & RECREATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(225,589)	(238,866)	(225,374)
Materials & Contracts	(16,250)	(16,250)	(12,919)
Other Expense	(1,000)	(1,000)	(1,000)
Total Expenditure	(242,839)	(256,116)	(239,293)
Internal Allocations	(94,987)	(94,987)	(189,374)
Internal Recovery	258,093	258,093	428,668
Net Internal Allocations / Recovery	163,106	163,106	239,294
Net Revenue / (Expenditure)	(79,733)	(93,010)	1

BUNBURY WILDLIFE PARK

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	750	1,956	750
Fees & Charges	381,500	434,600	464,500
Total Revenue	382,250	436,556	465,250
Expenditure			
Employee Costs	(628,490)	(628,490)	(757,812)
Materials & Contracts	(310,771)	(215,771)	(211,034)
Utilities	(26,300)	(26,300)	(29,500)
Other Expense	(11,500)	(11,500)	(13,000)
Total Expenditure	(977,061)	(882,061)	(1,011,346)
Internal Allocations	(170,818)	(170,818)	(446,159)
Net Internal Allocations / Recovery	(170,818)	(170,818)	(446,159)
Operating Projects	(12,000)	(5,927)	(19,500)
Net Operating Projects	(12,000)	(5,927)	(19,500)
Net Revenue / (Expenditure)	(777,629)	(622,250)	(1,011,755)

COMMUNITY RECREATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	20,000	20,000	19,500
Fees & Charges	66,925	69,525	76,500
Total Revenue	86,925	89,525	96,000
Expenditure			
Employee Costs	(100,998)	(100,998)	(183,139)
Materials & Contracts	(5,250)	(4,750)	(5,250)
Utilities	(77,350)	(77,350)	(34,750)
Total Expenditure	(183,598)	(183,098)	(223,139)
Internal Allocations	(23,687)	(23,687)	(83,102)
Net Internal Allocations / Recovery	(23,687)	(23,687)	(83,102)
Operating Projects	(62,001)	(81,302)	(174,214)
Net Operating Projects	(62,001)	(81,302)	(174,214)
Net Revenue / (Expenditure)	(182,361)	(198,562)	(384,455)

SOUTH WEST SPORTS CENTRE

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	4,255,470	4,457,738	4,627,750
Total Revenue	4,255,470	4,457,738	4,627,750
Expenditure			
Employee Costs	(3,616,351)	(3,616,351)	(3,529,705)
Materials & Contracts	(839,180)	(946,284)	(840,900)
Interest Expense	(33,526)	(25,795)	(28,455)
Utilities	(530,345)	(530,345)	(654,000)
Other Expense	(46,550)	(46,550)	(45,550)
Total Expenditure	(5,065,952)	(5,165,325)	(5,098,610)
Internal Allocations	(563,133)	(563,133)	(1,478,067)
Net Internal Allocations / Recovery	(563,133)	(563,133)	(1,478,067)
Operating Projects	(88,000)	(85,757)	(85,500)
Net Operating Projects	(88,000)	(85,757)	(85,500)
Net Revenue / (Expenditure)	(1,461,615)	(1,356,477)	(2,034,427)

INFRASTRUCTURE LEADERSHIP

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(426,543)	(427,495)	(580,880)
Materials & Contracts	(10,481)	(10,481)	(11,442)
Other Expense	(1,850)	(1,850)	(1,850)
Total Expenditure	(438,874)	(439,826)	(594,172)
Internal Allocations	(155,203)	(155,203)	(162,173)
Internal Recovery	262,347	262,347	567,258
Net Internal Allocations / Recovery	107,144	107,144	405,085
Operating Projects	(65,440)	(3,718)	(61,722)
Net Operating Projects	(65,440)	(3,718)	(61,722)
Net Revenue / (Expenditure)	(397,170)	(336,400)	(250,809)

LEAD DEPARTMENT INFRASTRUCTURE MAINTENANCE SERVICES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(463,769)	(478,994)	(245,563)
Materials & Contracts	(67,445)	(36,913)	(52,076)
Other Expense	(2,750)	(2,750)	(2,750)
Total Expenditure	(533,964)	(518,657)	(300,389)
Internal Allocations	(384,381)	(384,381)	(337,839)
Internal Recovery	773,526	773,526	638,230
Net Internal Allocations / Recovery	389,145	389,145	300,391
Net Revenue / (Expenditure)	(144,819)	(129,512)	2

IMS PROJECT COORDINATION

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	-	-	(132,776)
Total Expenditure	-	-	(132,776)
Internal Allocations	-	-	(91,478)
Net Internal Allocations / Recovery	-	-	(91,478)
Net Revenue / (Expenditure)	-	-	(224,254)

IMS SCHEDULING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	-	-	(105,340)
Total Expenditure	-	-	(105,340)
Internal Allocations	-	-	(91,315)
Net Internal Allocations / Recovery	-	-	(91,315)
Net Revenue / (Expenditure)	-	-	(196,655)

PARKS & RESERVES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	29,050	42,050	29,050
Other Revenue	2,500	4,103	6,750
Total Revenue	31,550	46,153	35,800
Expenditure			
Employee Costs	(3,315,310)	(3,315,310)	(3,621,384)
Materials & Contracts	(2,703,412)	(2,702,319)	(2,885,568)
Utilities	(451,850)	(451,850)	(523,500)
Total Expenditure	(6,470,572)	(6,469,479)	(7,030,452)
Internal Allocations	(1,355,223)	(1,355,223)	(1,286,008)
Net Internal Allocations / Recovery	(1,355,223)	(1,355,223)	(1,286,008)
Net Revenue / (Expenditure)	(7,794,245)	(7,778,549)	(8,280,660)

PROPERTY MANAGEMENT & MAINTENANCE

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	1,250	216,469	14,750
Other Revenue	-	17,027	1,500
Total Revenue	1,250	233,496	16,250
Expenditure			
Employee Costs	(813,296)	(813,296)	(883,611)
Materials & Contracts	(2,431,790)	(2,729,450)	(2,769,910)
Utilities	(258,400)	(258,400)	(354,750)
Total Expenditure	(3,503,486)	(3,801,146)	(4,008,271)
Internal Allocations	(630,141)	(630,141)	(505,035)
Internal Recovery	1,580,182	1,580,182	2,143,017
Net Internal Allocations / Recovery	950,041	950,041	1,637,982
Operating Projects	(484,969)	(297,349)	(264,637)
Net Operating Projects	(484,969)	(297,349)	(264,637)
Net Revenue / (Expenditure)	(3,037,164)	(2,914,958)	(2,618,676)

WORKS

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	-	13,800	-
Total Revenue	-	13,800	-
Expenditure			
Employee Costs	(1,586,156)	(1,586,156)	(1,626,280)
Materials & Contracts	(1,164,125)	(1,164,125)	(1,407,539)
Utilities	(64,225)	(64,225)	(42,250)
Total Expenditure	(2,814,506)	(2,814,506)	(3,076,069)
Internal Allocations	(1,045,216)	(1,045,216)	(948,784)
Net Internal Allocations / Recovery	(1,045,216)	(1,045,216)	(948,784)
Operating Projects	(25,000)	(14,775)	(25,000)
Net Operating Projects	(25,000)	(14,775)	(25,000)
Net Revenue / (Expenditure)	(3,884,722)	(3,860,697)	(4,049,853)

LEAD DEPARTMENT PROJECTS & ASSET MANAGEMENT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Other Revenue	1,300	1,300	1,300
Total Revenue	1,300	1,300	1,300
Expenditure			
Employee Costs	(212,865)	(218,203)	(218,837)
Materials & Contracts	(28,375)	(28,375)	(55,295)
Other Expense	(7,250)	(7,250)	(5,000)
Total Expenditure	(248,490)	(253,828)	(279,132)
Internal Allocations	(132,177)	(132,177)	(229,787)
Internal Recovery	323,854	323,854	507,618
Net Internal Allocations / Recovery	191,677	191,677	277,831
Net Revenue / (Expenditure)	(55,513)	(60,851)	(1)

AIRPORT

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(124,511)	(124,511)	(129,585)
Materials & Contracts	(47,500)	(65,141)	(77,500)
Utilities	(10,600)	(10,600)	(12,250)
Other Expense	(3,750)	(3,750)	(3,750)
Total Expenditure	(186,361)	(204,002)	(223,085)
Internal Allocations	(40,922)	(40,922)	(43,781)
Net Internal Allocations / Recovery	(40,922)	(40,922)	(43,781)
Net Revenue / (Expenditure)	(227,283)	(244,924)	(266,866)

ENGINEERING DESIGN

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	20,000	20,000	20,000
Contributions, Reimbursements & Donations	-	2,545	-
Other Revenue	10,000	10,000	10,000
Total Revenue	30,000	32,545	30,000
Expenditure			
Employee Costs	(578,918)	(578,918)	(696,149)
Materials & Contracts	(90,000)	(100,000)	(110,000)
Other Expense	(20,000)	(20,000)	(20,000)
Total Expenditure	(688,918)	(698,918)	(826,149)
Internal Allocations	(355,533)	(355,533)	(336,507)
Net Internal Allocations / Recovery	(355,533)	(355,533)	(336,507)
Operating Projects	(171,943)	(21,999)	(3,000)
Net Operating Projects	(171,943)	(21,999)	(3,000)
Net Revenue / (Expenditure)	(1,186,394)	(1,043,905)	(1,135,656)

NATURAL ENVIRONMENT & SUSTAINABILITY

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Operating Grants & Subsidies	-	9,900	-
Total Revenue	-	9,900	-
Expenditure			
Employee Costs	(313,745)	(313,745)	(336,515)
Materials & Contracts	(293,800)	(323,700)	(392,520)
Total Expenditure	(607,545)	(637,445)	(729,035)
Internal Allocations	(159,655)	(159,655)	(215,149)
Net Internal Allocations / Recovery	(159,655)	(159,655)	(215,149)
Operating Projects	(310,000)	(94,333)	(754,651)
Net Operating Projects	(310,000)	(94,333)	(754,651)
Net Revenue / (Expenditure)	(1,077,200)	(881,533)	(1,698,835)

PROJECT COORDINATION & LANDSCAPE ARCHITECTURE DESIGN

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(402,612)	(402,612)	(410,648)
Total Expenditure	(402,612)	(402,612)	(410,648)
Internal Allocations	(229,172)	(229,172)	(216,753)
Net Internal Allocations / Recovery	(229,172)	(229,172)	(216,753)
Net Revenue / (Expenditure)	(631,784)	(631,784)	(627,401)

PROJECT PLANNING & ASSETS

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	-	46,059	-
Total Revenue	-	46,059	-
Expenditure			
Employee Costs	(663,543)	(663,543)	(691,971)
Materials & Contracts	(76,500)	(76,500)	(166,500)
Utilities	(986,945)	(986,945)	(903,750)
Insurance Expense	(776,350)	(776,350)	(825,226)
Other Expense	(5,000)	(5,000)	(5,000)
Total Expenditure	(2,508,338)	(2,508,338)	(2,592,447)
Internal Allocations	(339,566)	(339,566)	(380,526)
Net Internal Allocations / Recovery	(339,566)	(339,566)	(380,526)
Operating Projects	(10,000)	(13,980)	(20,000)
Net Operating Projects	(10,000)	(13,980)	(20,000)
Net Revenue / (Expenditure)	(2,857,904)	(2,815,825)	(2,992,973)

LEAD DEPARTMENT WASTE OPERATIONS & INFRASTRUCTURE BUSINESS SERVICES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Other Revenue	500	500	500
Total Revenue	500	500	500
Expenditure			
Employee Costs	(323,514)	(330,313)	(269,291)
Materials & Contracts	(50,544)	(50,544)	(45,834)
Other Expense	-	-	(1,550)
Total Expenditure	(374,058)	(380,857)	(316,675)
Internal Allocations	(129,152)	(129,152)	(230,424)
Internal Recovery	435,258	435,258	481,959
Net Internal Allocations / Recovery	306,106	306,106	251,535
Net Revenue / (Expenditure)	(67,452)	(74,251)	(64,640)

DEPOT STORES & PURCHASING

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(283,068)	(283,068)	(295,362)
Materials & Contracts	(159,100)	(144,300)	(142,670)
Utilities	(27,750)	(27,750)	-
Total Expenditure	(469,918)	(455,118)	(438,032)
Internal Allocations	(220,050)	(220,050)	(144,459)
Internal Recovery	568,966	568,966	474,035
Net Internal Allocations / Recovery	348,916	348,916	329,576
Net Revenue / (Expenditure)	(121,002)	(106,202)	(108,456)

FLEET

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Contributions, Reimbursements & Donations	60,000	60,000	60,000
Total Revenue	60,000	60,000	60,000
Expenditure			
Employee Costs	(141,567)	(141,567)	(107,562)
Materials & Contracts	(1,367,600)	(1,392,600)	(1,383,315)
Total Expenditure	(1,509,167)	(1,534,167)	(1,490,877)
Internal Allocations	(274,202)	(274,202)	(219,279)
Internal Recovery	2,289,226	2,289,226	2,104,936
Net Internal Allocations / Recovery	2,015,024	2,015,024	1,885,657
Operating Projects	(28,750)	(24,348)	(29,519)
Net Operating Projects	(28,750)	(24,348)	(29,519)
Net Revenue / (Expenditure)	537,107	516,509	425,261

INFRASTRUCTURE BUSINESS SERVICES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Expenditure			
Employee Costs	(399,744)	(399,744)	(427,250)
Materials & Contracts	(7,500)	(7,500)	(7,500)
Total Expenditure	(407,244)	(407,244)	(434,750)
Internal Allocations	(200,391)	(200,391)	(178,865)
Internal Recovery	605,018	605,018	594,732
Net Internal Allocations / Recovery	404,627	404,627	415,867
Net Revenue / (Expenditure)	(2,617)	(2,617)	(18,883)

WASTE SERVICES

	Original Budget 2023-24	Forecast 2023-24	Draft Budget 2024-25
Revenue			
Fees & Charges	7,705,621	7,715,102	9,429,738
Other Revenue	175,500	97,658	70,500
Total Revenue	7,881,121	7,812,760	9,500,238
Expenditure			
Employee Costs	(1,754,317)	(1,754,317)	(2,130,553)
Materials & Contracts	(4,178,205)	(4,038,004)	(3,291,364)
Utilities	(4,425)	(4,425)	(3,750)
Total Expenditure	(5,936,947)	(5,796,746)	(5,425,667)
Internal Allocations	(563,510)	(563,510)	(694,904)
Net Internal Allocations / Recovery	(563,510)	(563,510)	(694,904)
Operating Projects	(114,184)	(3,155)	-
Net Operating Projects	(114,184)	(3,155)	-
Net Revenue / (Expenditure)	1,266,480	1,449,349	3,379,667