

ANNUAL BUDGET

2022-2023



CITY OF
BUNBURY



ACKNOWLEDGEMENT OF COUNTRY

The City of Bunbury (“the City”) recognises the Wardandi Noongar people as the traditional owners of the land upon which the City is situated and respects the ongoing relationship these original custodians have with their land.

The City is committed to achieving genuine reconciliation in the community through strong relationships, recognition of traditional landowners and celebration of our rich cultural diversity and history.

The City acknowledges the cultural importance of Welcome to Country and Acknowledgement of Country for Wardandi Noongar people and its importance to Bunbury’s heritage and identity.

Table of Contents

Mayor’s Introduction.....	3
Elected Members and Executive Leadership Team.....	4
Budget Certification.....	5
Community Profile.....	6
Performance Management Framework	7
Vision, Core Values and Service Delivery	8
Executive Summary	9
Financial Graphs, Charts and Summaries	12
Statement of Comprehensive Income by Nature and Type	19
Statement of Comprehensive Income by Program	20
Statement of Cash Flows	21
Rate Setting Statement	22
Statement of Financial Position.....	23
Statement of Changes in Equity	23
Notes to and forming part of the Annual Budget.....	24
1. Basis of Preparation, Key Terms and Definitions.....	25
2. Rating and Valuation Information	28
3. Net Current Assets.....	31
4. Reconciliation of Cash.....	34
5. Fixed Assets	35
6. Depreciation	37
7. Information on Borrowings.....	38
8. Lease Liabilities	40
9. Cash Backed Reserves.....	41
10. Revenue Recognition	46
11. Other Information.....	47
12. Elected Members Remuneration.....	48
13. Trust Funds	50
14. Trade Undertakings and Land Transactions.....	50
15. Investment in Associates	51
16. Fees and Charges Revenue	52
17. Operating and Capital Grants and Contributions Revenue	52
Supplementary and Supporting Information	55
Capital Works by Asset Class.....	56
Operating Projects by Service Area.....	65
Operations by Service and Facility	75

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Mayor's Introduction



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

On behalf of the Bunbury City Council, I am pleased to present the City of Bunbury 2022/23 Annual Budget to our community and key stakeholders. With our ratepayers and the City feeling the impact of rising costs, this Budget was challenging in that we needed to find the right balance between the need to maintain our diverse range of services and facilities with keeping property rates affordable. This year, the rates yield has increased by 5 per cent, which is below the Perth annual inflation rate of 7.6 per cent (to March 2022). The City is also mindful that the change in property values (Gross Rental Value) from 1 July 2022 as determined by the Landgate, will also impact the amount of rates paid.

This year has already started on a high note with the successful – and overwhelmingly popular - opening of Koolambidi Woola, one of the City's biggest projects to date. Originally dubbed a youth precinct, the exciting and inclusive facility will be an area for the whole community to enjoy. During the year, the City will start the Hands Oval infrastructure project, replacement of the Forrest Park pavilion, and the new Water Resource Recovery project. It will also see the Withers Regional Renewal project delivered to provide improved road connections, public open space and landscaping works in this area. As usual, these will be complemented by the City's annual infrastructure capital works including roads, paths, drainage, reticulation, playground equipment and boardwalks.

I acknowledge that a number of the City's significant projects could not proceed without the financial support provided by both the State and Federal governments and thank them for their continued support to the Bunbury community.

The City will this year also benefit from the implementation of the digital transformation plan, Evolve. This will see better community engagement, improved service delivery, increased ability to meet customer expectations and more effective use of resources.

I thank my fellow Councillors, City Executive and their teams for their contributions in preparing this year's budget.

Jaysen De San Miguel
Mayor

Elected Members and Executive Leadership Team

THE MAYOR

Jaysen De San Miguel

COUNCILLORS

Cr Tresslyn Smith (Deputy Mayor)

Cr Ben Andrew

Cr Gabi Ghasseb

Cr Wendy Giles

Cr Cheryl Kozisek

Cr Betty McCleary

Cr Kris Plumb

Cr Marina Quain

Cr Michelle Steck

Cr Karen Steele

Cr Karen Turner

Cr Amanda Yip

CHIEF EXECUTIVE OFFICER

Malcolm Osborne

DIRECTOR STRATEGY & ORGANISATIONAL PERFORMANCE

Karin Strachan

DIRECTOR SUSTAINABLE COMMUNITIES

Gary Barbour

DIRECTOR INFRASTRUCTURE

Gavin Harris

ADMINISTRATION OFFICES

4 Stephen Street, Bunbury WA 6230

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Budget Certification

THE CITY OF BUNBURY COMPILED THE ANNUAL BUDGET ACCORDING TO SECTION 6.2 OF THE LOCAL GOVERNMENT ACT 1995

I hereby certify that the budget for the;

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

- b) Trust Funds

for the City of Bunbury for the 2022-23 financial year were adopted by the Council at a Special Meeting held 26 July 2022.

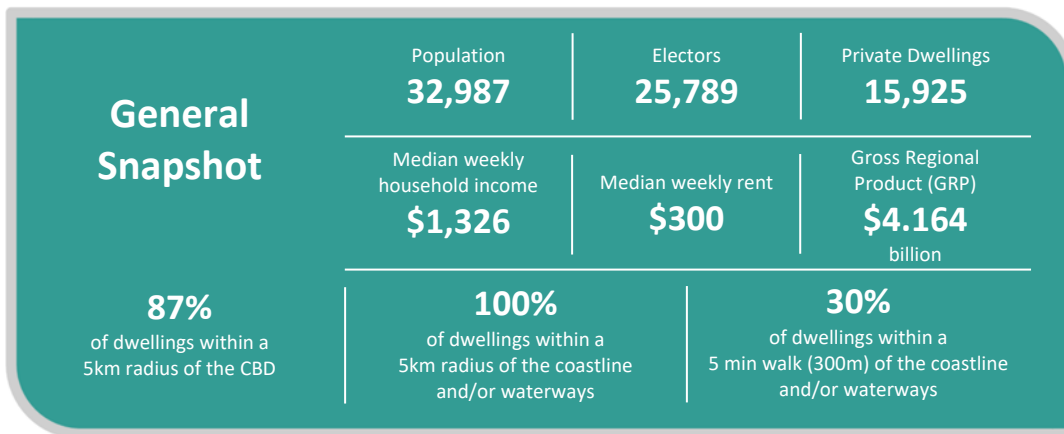


J De San Miguel
Mayor



M Osborne
Chief Executive Officer

Community Profile



Source: 2021 Census

Diversity

- Median age: 43
- Aboriginal and/or Torres Strait Islander People: 4.3%
- Born overseas: 25.8%

Home Life

- Average people per household: 2.2
- Families: 8,470
- Average children per family for families with children: 1.8

Significant Local Events

- Skyfest Australia Day Celebrations
- Christmas in the City
- Bunbury Fringe Fest
- Chef’s Long Table Lunch
- Bunbury Show
- CinefestOz
- Bunbury Cup
- Country Coastal Junior Soccer Association Carnival
- Nina’s Women’s Triathlon
- Relay for Life
- Targa Bunbury Sprint
- Surf to Surf Fun Run
- Groovin’ the Moo
- 3 Waters Running Festival
- Pridefest South West
- Bunbury Markets
- Bunbury Biennale
- South West Art Now
- Noongar Country
- Bunbury Summer School
- Tree Street Art Safari
- NAIDOC Week
- WA Performing Arts Eisteddfod
- Grand Families Day
- South West Junior Hockey Championships
- State Youth Games
- Bunbury City Classic Triathlon
- SWAS Fun Run
- Barrett Bunbury Swim Thru
- South West Multicultural Festival
- Shift Youth Festival
- Krikke Boys Shootout
- Chinese New Year Festival
- Bunbury Beer & Cider Festival
- Stakes Day
- Artisan Fayre
- Bunbury Trotting Club New Year’s Eve Fireworks
- South West Seniors Expo

Top Industry Sectors (GRP contribution)

1. Manufacturing
2. Construction
3. Retail Trade
4. Electricity, Gas, Water and Waste Services
5. Rental, Hiring and Real Estate Services
6. Health Care and Social Assistance
7. Transport, Postal and Warehousing
8. Mining

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.

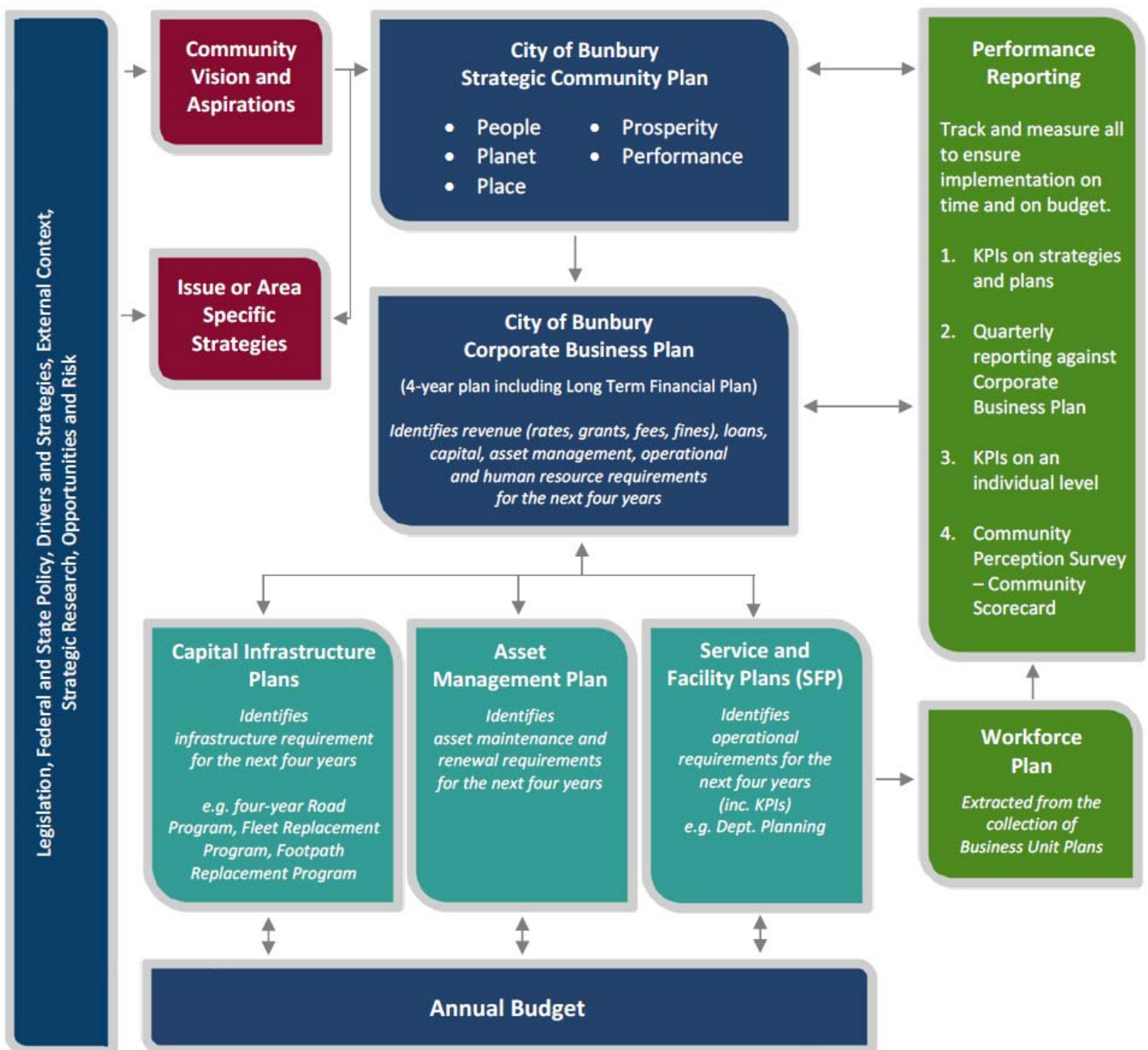
The City of Bunbury will continue to grow, develop and improve thanks to these qualities and the massive potential for investment and growth in our region.

Performance Management Framework

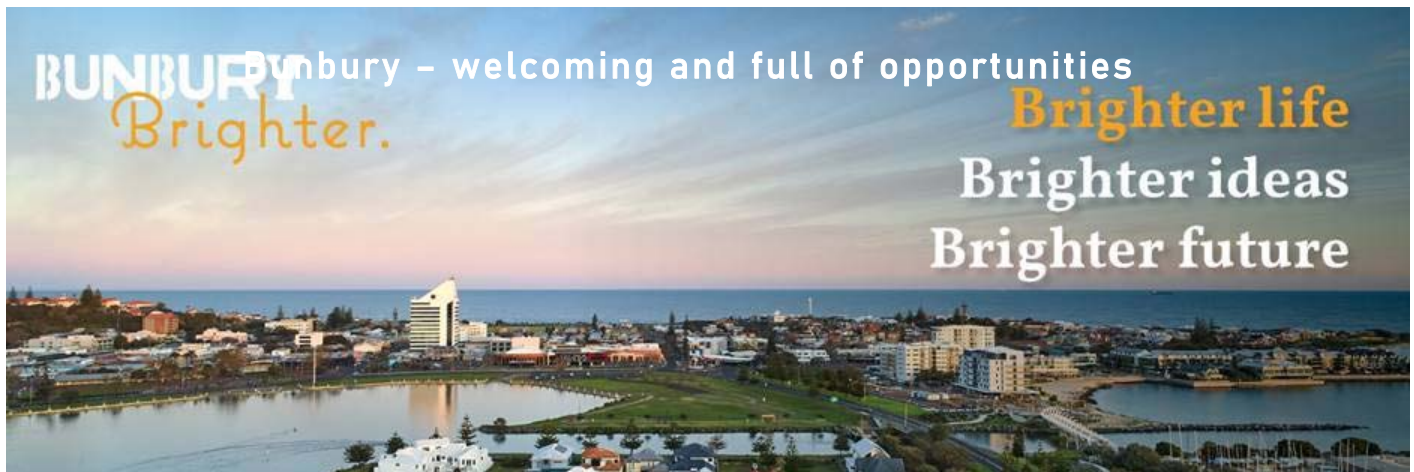
The City’s strategic management planning documents include:

- Strategic Community Plan
- Corporate Business Plan
- Long Term Financial Plan
- Asset Management Plan
- Workforce Plan

The following diagram depicts our strategic planning and performance management framework and describes the linkages between all relevant planning documents.



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 2022/23 Annual 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. The budget is also aligned with the Corporate Business Plan which was developed at the same time. Councillors have held eight workshops between March and July 2022 to consider the 2022/23 Budget.

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

While property rates form a significant portion of revenue, the City also relies on other sources of funds including grants from the State and Federal Governments, City of Bunbury reserve funds and loan borrowings. Included in the 2022/23 budget, the City will deliver the Hands Oval project with grants totalling \$6.1M and the Withers Regional Renewal project with grant funding of \$2.3M. Reserve funds will reduce by \$8.3M and the City will borrow \$3.6M.

The total budgeted expenditure for 2022/23 is \$91.0 million. This comprises \$27.9M of capital works, \$60.4M of operating expenditure (excluding depreciation) and \$2.7M for debt reduction. This is funded from the following sources of revenue: \$42.8M from general rates, \$17.0M from operating revenues (grants, fees and charges, etc.), \$8.3M transferred from cash reserves, \$12.5M from capital grants, \$3.6M from new loan borrowings, \$3.7M in carried forward project funds, \$1.4M from 2022/23 Financial Assistance Grants received in advance, disposal of assets \$0.8M, proceeds from self-supporting loans \$0.1M and \$0.4M from the 2021/22 closing surplus; leaving a budgeted shortfall (deficit) of \$0.4M. The funding of the budget deficit will be identified during the 2022/23 financial year from project savings and operational efficiencies.

Rates

As previously resolved by Council on 7 June 2022 (Council decision 112/22) the 2022/23 Budget is based on a 5.0 percent increase in property rates yield. This rate yield increase is necessary to meet the operating and capital expenditure included in the budget. The minimum rate will increase from \$1,229 to \$1,330. The rates for an average residential property will increase on average by \$131 for 2022/23 to \$1,732. Individual properties will vary from this average due to the revaluation of property Gross Rental Values (GRV) by Landgate. 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 \$91 million.
(Note: Some budgets are funded by grants or other sources of funding.)

Capital Projects \$27.9M

Buildings \$13.7M

Including:

- Renewal of Hands Oval Infrastructure (\$9.0M)
- Replace Forrest Park Pavilion (\$3.6M)
- Finalise construction of the Hay Park North Pavilion (\$524K)
- Renew community, corporate sport and leisure buildings (\$250K)
- Replace South West Sports Centre fire system (\$109K)
- Refurbish City facilities changerooms and public conveniences (\$100K)
- Relocate the Bunbury Visitor Centre (\$100K)

Open Space \$3.2M

Including:

- Water Resource Recovery (\$2.0M)
- Replace playground equipment (\$325K)
- Landscaping and irrigation systems at Boulders Heights (\$276K)
- Back Beach Landscaping (\$200K)
- Implement Greening Bunbury Plan (\$120K)

Executive Summary (continued)

Pathways \$661K

Including:

- Expanding the path and cycleway networks (\$461K)
- Renewal and upgrade of existing paths (\$200K)

Plant and Vehicles \$2.0M

Including:

- Replacement of heavy plant (\$949K)
- Replacement of waste vehicles and plant (\$575K)
- Replacement of corporate vehicles (\$290K)
- Renewal of South West Sports Centre plant and machinery (\$193K)

Roads \$5.7M

Including:

- Withers Regional Renewal (\$2.3M)
- Continuing the multi-year project to realign and widen Ocean Drive, South Bunbury (\$1.0M)
- CBD Road Works (\$1.0M)
- Roads to Recovery road reseals (\$685K)
- Withers Road Connection (\$386K)
- Traffic calming and minor intersection treatments (\$100K)

Stormwater \$268K

Including:

- Renewal, resleeve and improve drainage network (\$200K)
- Replace pumps at pump stations (\$68K)

Structures \$501K

Including:

- Replace boardwalks, lookouts, and beach access stairs (\$294K)
- Install Bunbury Hockey Perimeter Fencing (\$120K)
- Construct heritage interpretation, Bunbury Timber Jetty (\$87K)

Other \$409K

Including:

- Complete construction of Youth Precinct (\$218K)
- Upgrade Halifax Business Park Infrastructure (\$191K)

Art, Culture and Events

Include:

- Support Bunbury Regional Entertainment Centre (\$446K)
- 'Signature Events' Grants (\$218K)
- Provide funding to secure sporting and cultural events through Sports Marketing Australia (\$116K)
- Bunbury Regional Entertainment Centre equipment (\$100K)
- Conduct Indigenous Arts Program at BRAG (\$90K)
- Support the Stirling Street Arts Centre (\$67K)
- Replace Christmas street decorations (\$40K)
- Bunbury Museum and Heritage Centre Display Cases (\$35K)
- Support King Cottage Museum (\$31K)
- Youth Precinct Opening (\$22K)
- Purchase artworks for the City Art Collection (\$20K)
- Support RSL Anzac Day (\$20K)
- Support Bunbury City Band (\$10K)

Executive Summary (continued)**Community Projects**

Include:

- Renewal of Hands Oval Infrastructure (\$9.0M)
- Replace Forrest Park Pavilion (\$3.6M)
- Water Resource Recovery (\$2.0M)
- Complete construction of the Hay Park North Pavilion (\$524K)
- Replace playground equipment (\$325K)
- Ocean Pool feasibility study and concept design (\$300K)
- Upgrade of community, corporate sport and leisure buildings (\$250K)
- Support Bunbury Hockey Club CSRFF application (\$250K)
- 'Community Connect' Grants Funding (\$120K)
- Refurbish City facilities changerooms and public conveniences (\$100K)
- Implement Withers Placemaking (\$60K)
- Support Bunbury Geographe Seniors and Community Centre (\$50K)
- Prepare, Implement and Deliver Reconciliation Action Plan Initiatives (\$16K)
- Support South West Clontarf Academy (Newton Moore) (\$15K)
- Conduct Grand-families Fun Day (\$15K)
- Support to Bunbury Regional YouthCare (\$10K)
- 'Neighbourhood Connect' Grant Funding (\$7K)
- 'Achievement' Grant Funding (\$2K)

Loan Borrowing

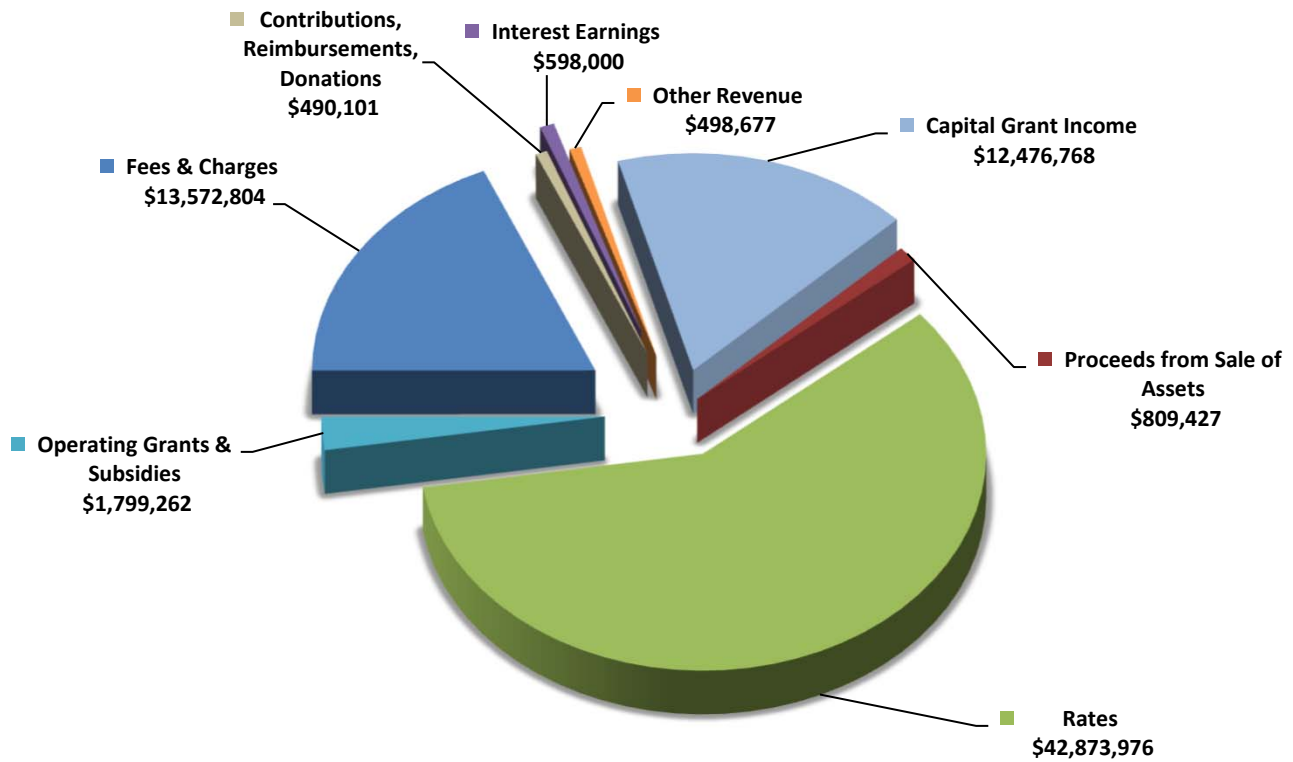
This Budget proposes to borrow a total of \$3.6M for the following projects:

- Forrest Park Pavilion construction (\$2.5M)
- Hands Oval Upgrade (\$1.0M)
- Bunbury & Districts Hockey Stadium Lighting (\$144K)

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

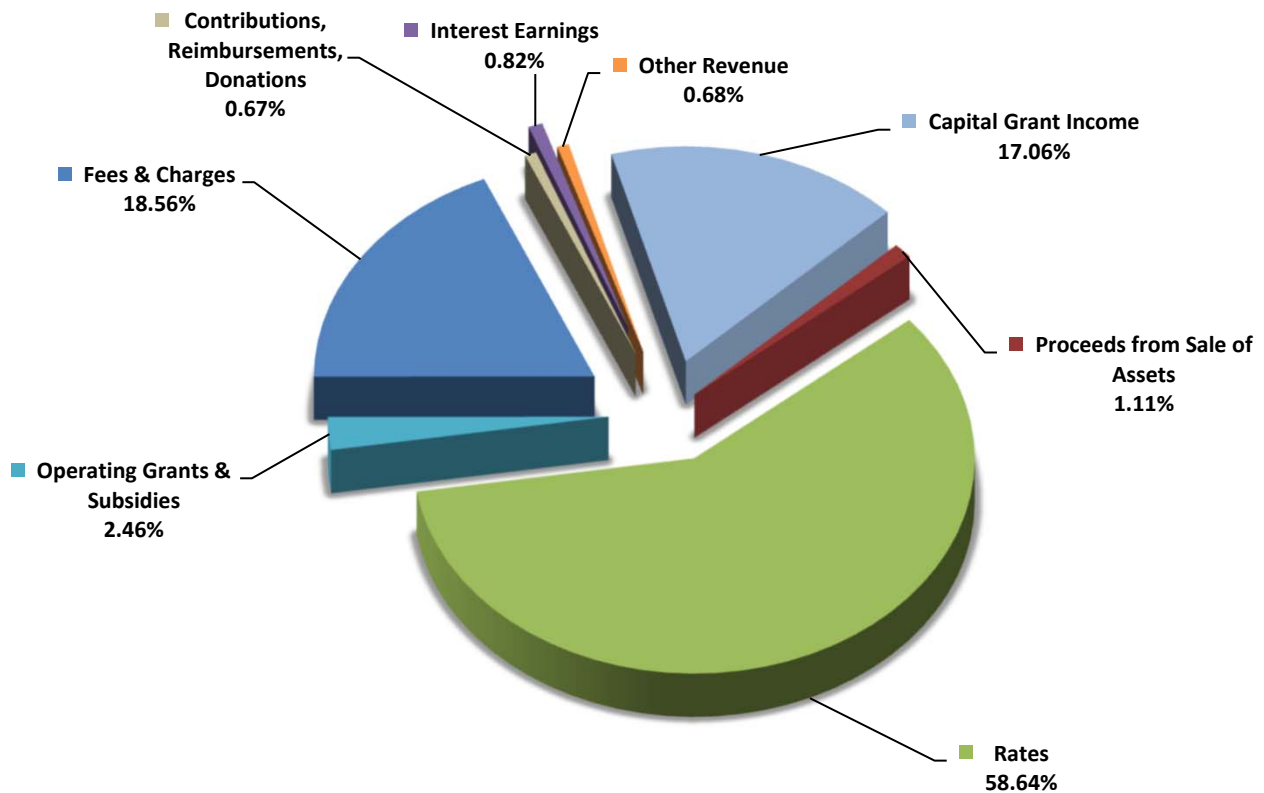
Income Sources

\$73,119,015



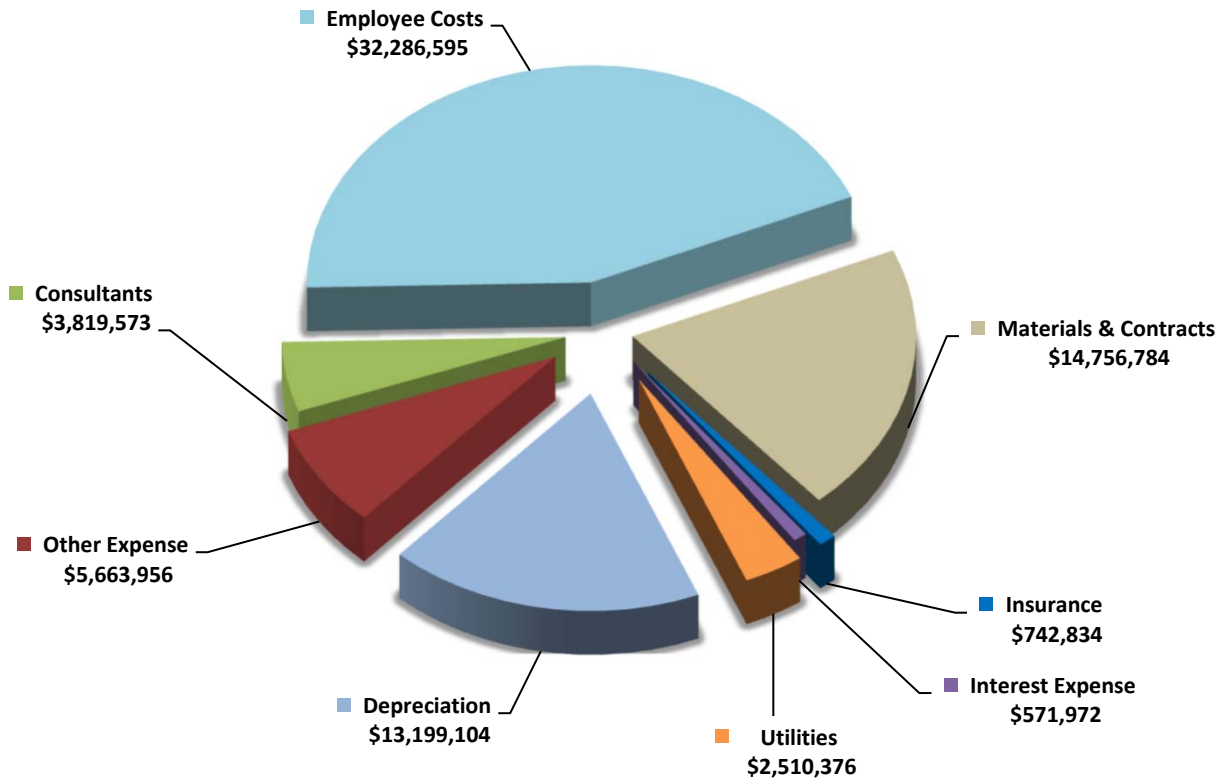
Income Sources

Percentage



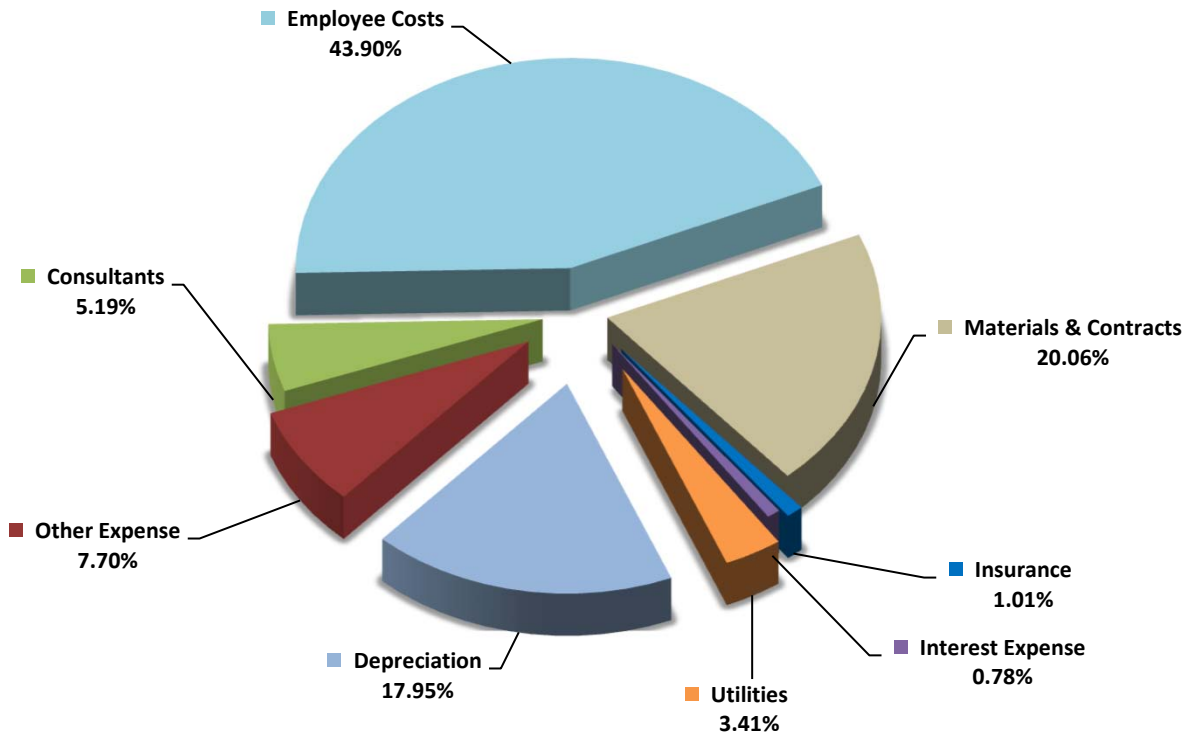
Operating Costs

\$73,551,194

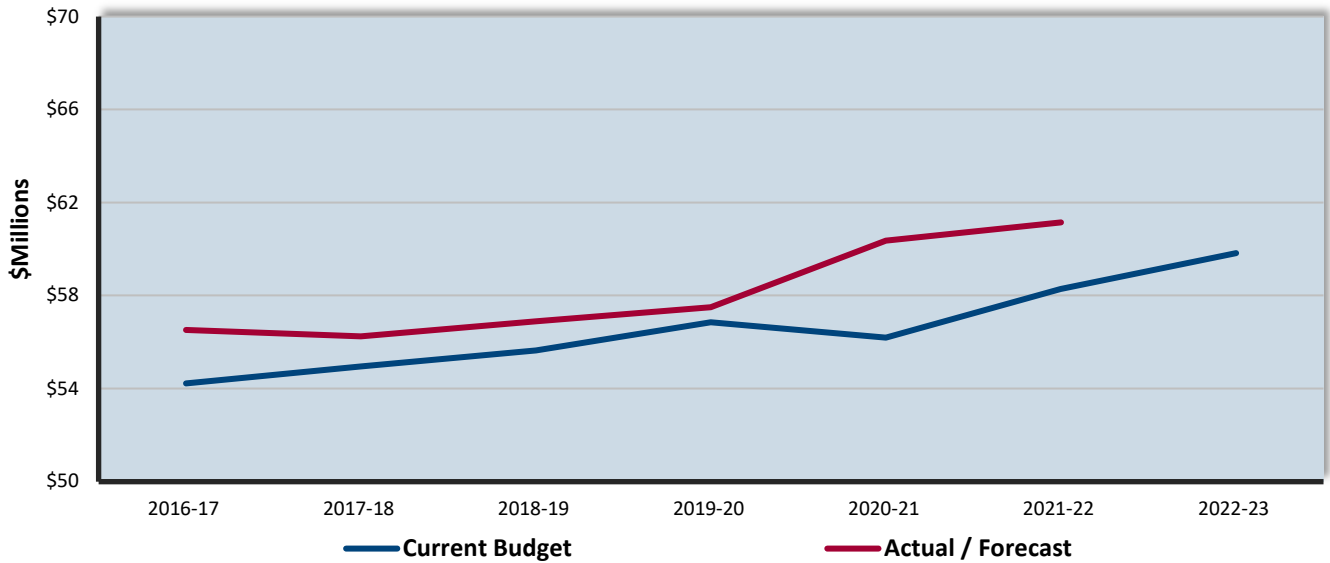


Operating Costs

Percentage



Annual operating income (\$M's)

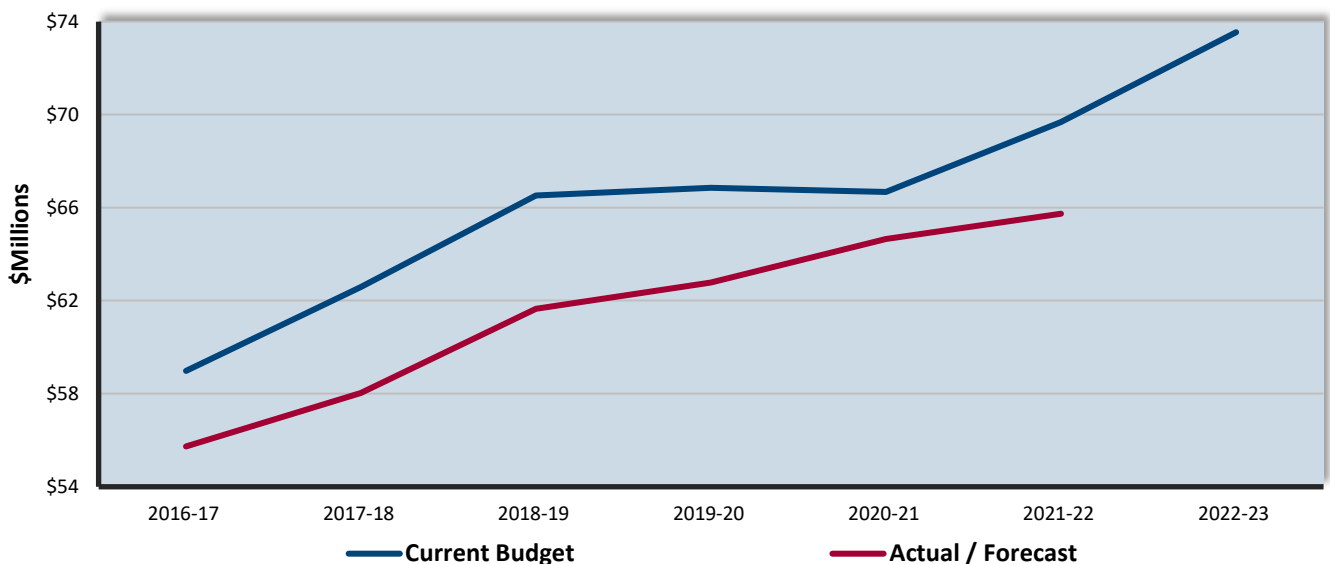


Annual operating income includes rate income, grants and subsidies, contributions, reimbursement and donations, fees and charges, interest received and other revenue.

Non-operating income is excluded from this total.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	54,221	54,945	55,641	56,855	56,189	58,280	59,833
Actual / Forecast	56,515	56,244	56,884	57,500	60,365	61,151	-
Variance	(2,295)	(1,299)	(1,243)	(645)	(4,176)	(2,871)	-

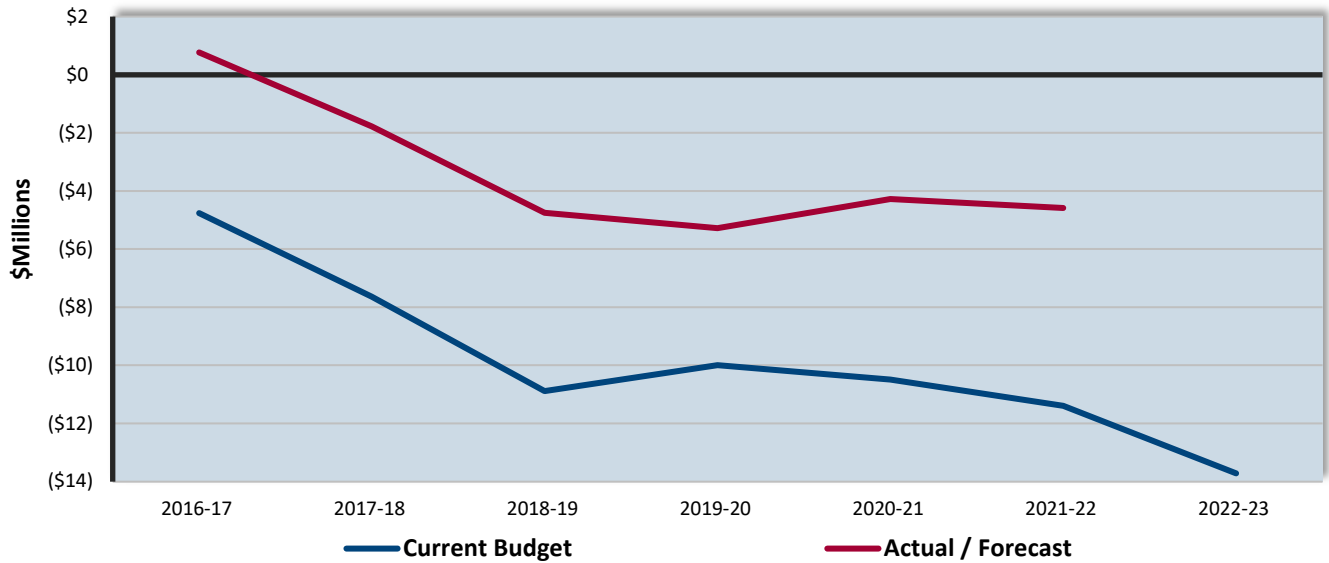
Annual operating expenditure (\$M's)



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

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	58,984	62,584	66,526	66,854	66,677	69,680	73,551
Actual / Forecast	55,739	58,023	61,641	62,774	64,644	65,743	-
Variance	3,245	4,560	4,885	4,080	2,033	3,937	-

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



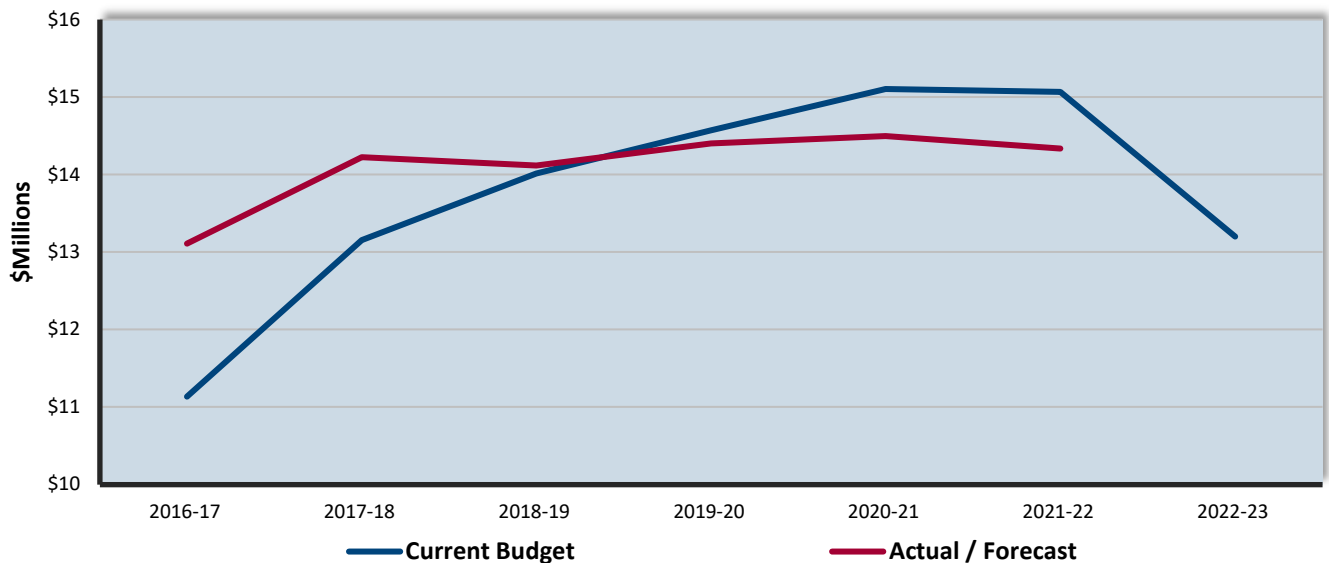
Operating surplus (deficit) measures the financial sustainability of the City, and is determined by operating revenue less operating expenditure (excludes non-operating income and expenditure such as capital grants and contributions).

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.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	(4,763)	(7,638)	(10,885)	(10,000)	(10,488)	(11,400)	(13,718)
Actual / Forecast	776	(1,779)	(4,756)	(5,274)	(4,279)	(4,592)	
Variance	(5,540)	(5,859)	(6,128)	(4,725)	(6,209)	(6,808)	

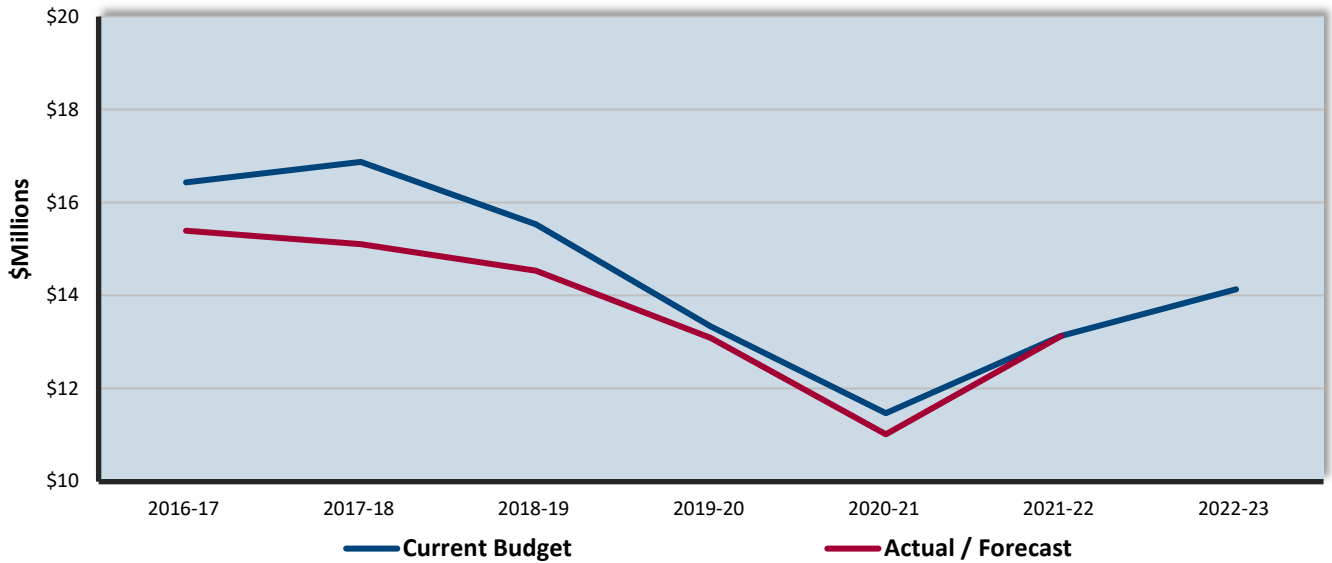
Operating expenditure - depreciation (\$M's)



Annual operating expenses for depreciation.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	11,137	13,152	14,013	14,571	15,106	15,066	13,199
Actual / Forecast	13,110	14,225	14,115	14,403	14,500	14,337	
Variance	(1,974)	(1,073)	(102)	168	606	729	

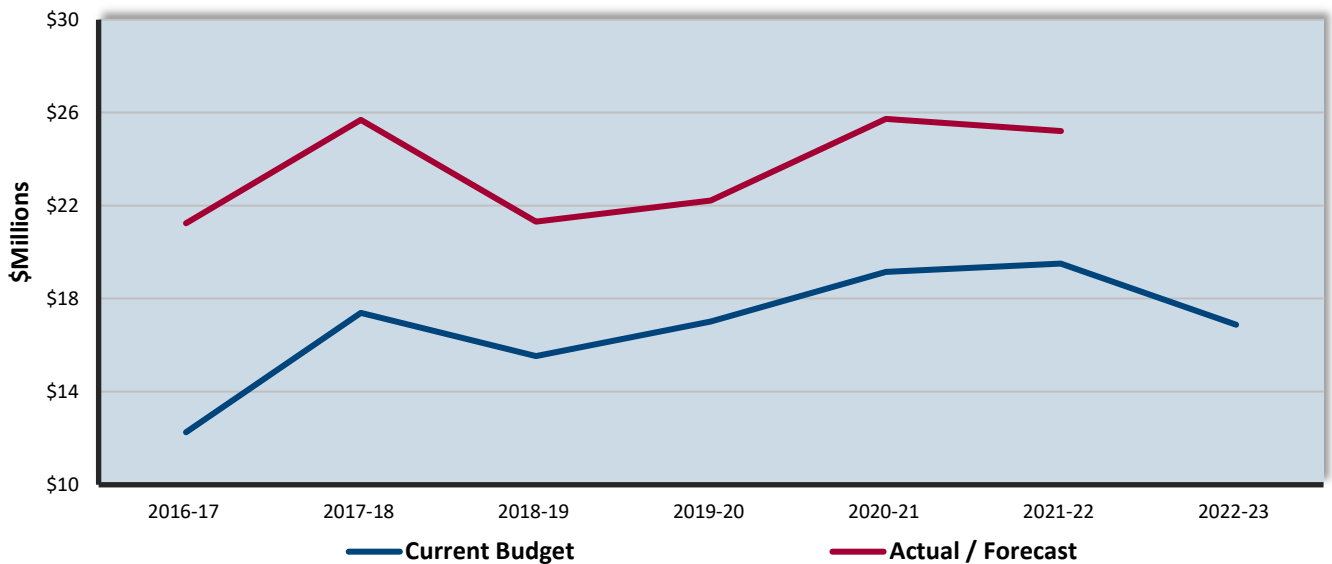
Loan liabilities (\$M's)



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

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	16,435	16,877	15,531	13,334	11,470	13,129	14,133
Actual / Forecast	15,396	15,105	14,530	13,084	11,020	13,129	
Variance	1,040	1,772	1,001	250	450	-	

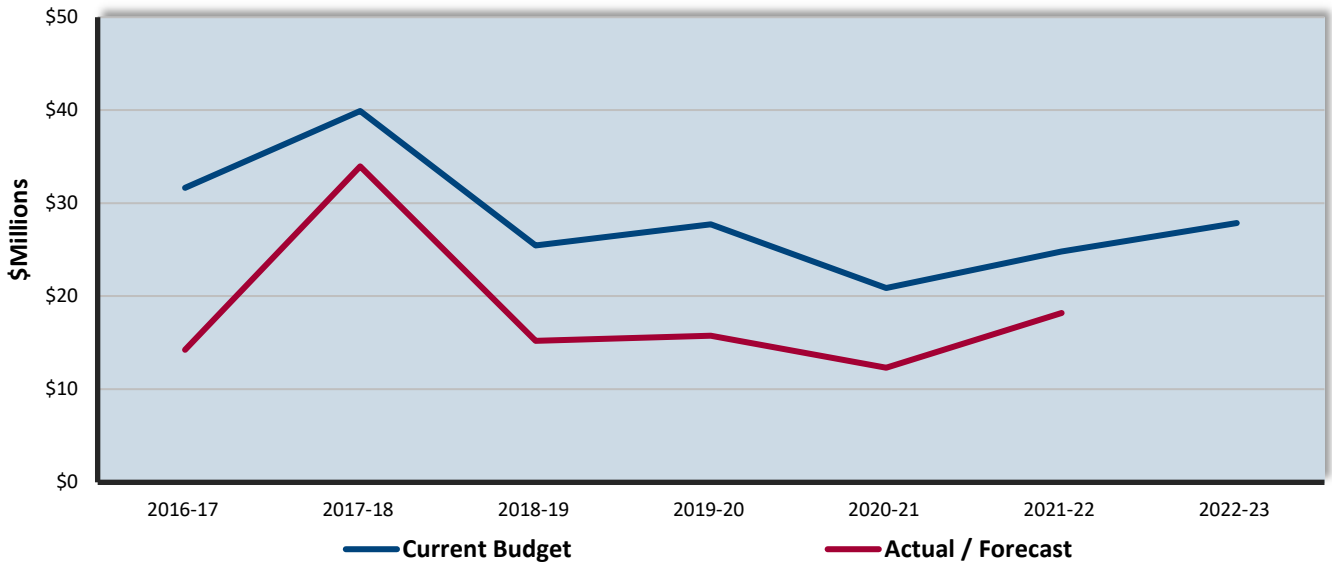
Reserves (\$M's)



Total cash backed reserves.

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	12,250	17,385	15,531	17,013	19,149	19,516	16,877
Actual / Forecast	21,248	25,687	21,316	22,222	25,737	25,207	
Variance	(8,998)	(8,302)	(5,785)	(5,209)	(6,588)	(5,691)	

Annual capital expenditure (\$M's)



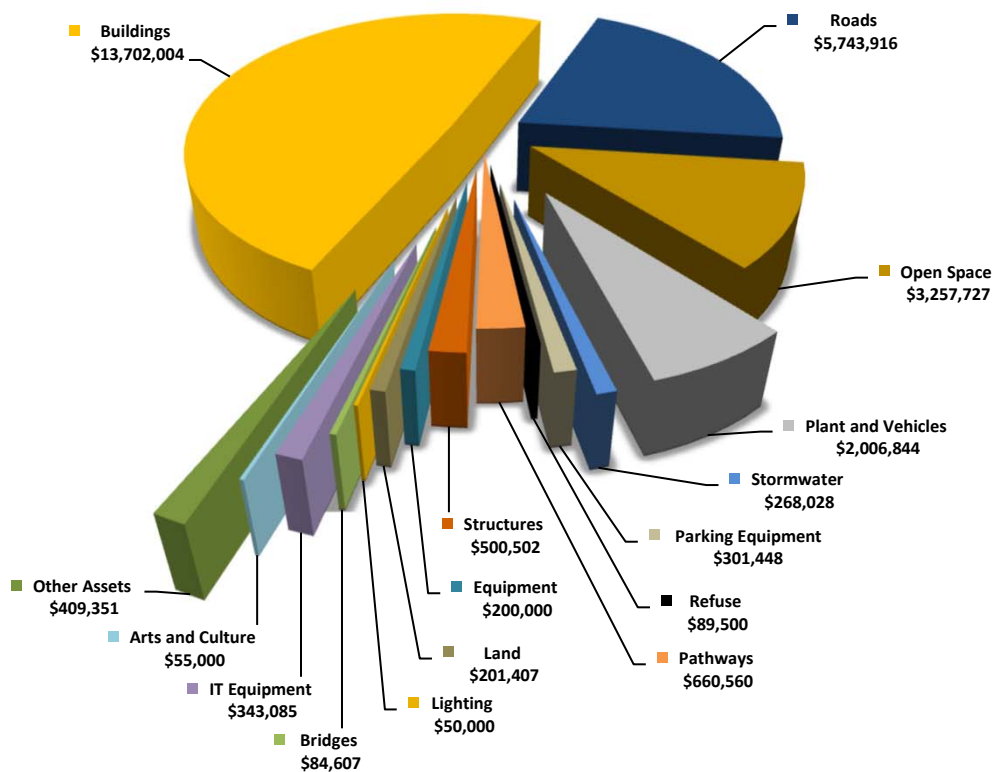
Capital expenditure on capital new (expansion), capital renewal, and capital upgrade projects.

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

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Current Budget	31,656	39,915	25,442	27,719	20,888	24,807	27,874
Actual / Forecast	14,246	33,985	15,207	15,745	12,323	18,200	-
Variance	17,409	5,930	10,235	11,974	8,565	6,607	-

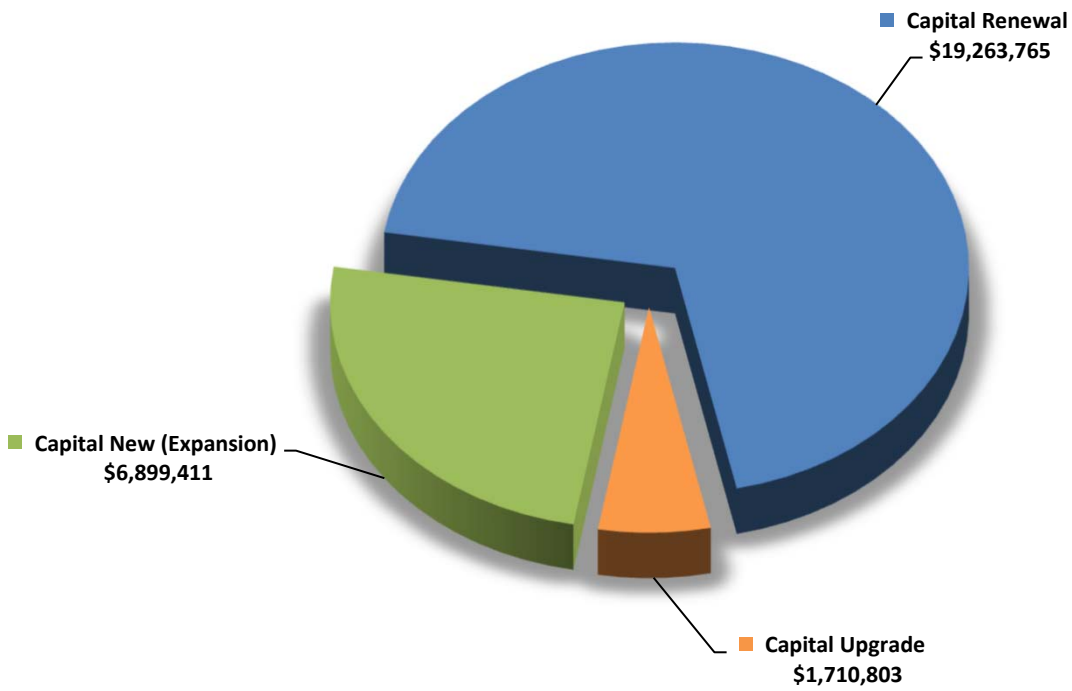
Capital Expenditure by Asset Class

\$27,873,979



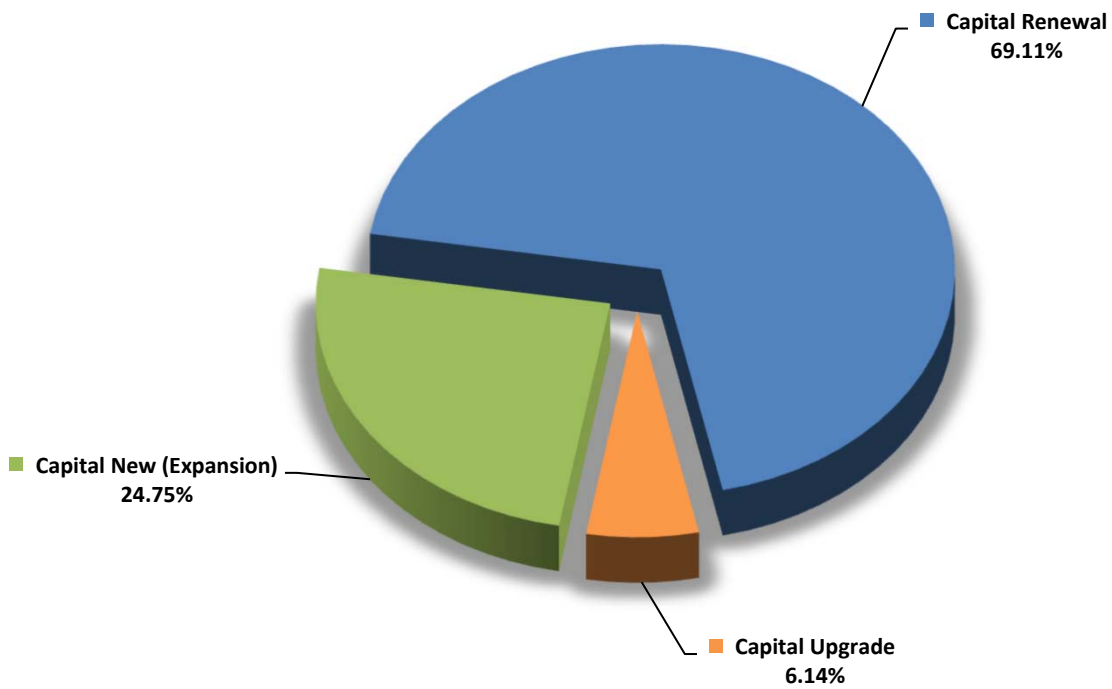
Capital Costs

\$27,873,979



Capital Costs

Percentage



Statement of Comprehensive Income by Nature and Type		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Operating Revenue				
Rates	2	40,669,906	40,676,118	42,873,976
Operating Grants and Subsidies	17	2,463,826	3,920,407	1,799,262
Fees and Charges	16	12,362,920	13,043,751	13,572,804
Contributions, Reimbursements, Donations		949,433	1,967,412	490,101
Interest Earnings	11a	579,000	577,358	598,000
Other Revenue		411,505	966,385	498,677
		57,436,590	61,151,431	59,832,820
Operating Expenditure				
Consultants		(3,345,800)	(2,228,382)	(3,819,573)
Employee Costs		(29,010,739)	(29,286,351)	(32,286,595)
Materials and Contracts		(15,656,106)	(13,385,623)	(14,756,784)
Insurance		(682,148)	(723,772)	(742,834)
Interest Expense	11c	(453,017)	(458,345)	(571,972)
Utilities		(2,548,450)	(2,564,758)	(2,510,376)
Depreciation	6	(15,035,882)	(14,336,838)	(13,199,104)
Other Expense		(2,512,443)	(2,759,151)	(5,663,956)
		(69,244,585)	(65,743,220)	(73,551,194)
Operating Surplus (Deficit)		(11,807,995)	(4,591,789)	(13,718,374)
Non-Operating Income and Expenditure				
Capital Grant Income	17	6,370,528	5,897,667	12,476,768
Interest on Capital Grants	11a	-	313	-
Proceeds from Asset Disposal	5c	423,677	987,909	809,427
Asset Disposal Values	5c	(168,477)	(1,936,753)	(388,466)
		6,625,728	4,949,136	12,897,729
Net Result for the Period		(5,182,267)	357,347	(820,645)
Other Comprehensive Income				
Changes in asset revaluation surplus		-	-	-
		-	-	-
Total Comprehensive Income for the Period		(5,182,267)	357,347	(820,645)

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

Statement of Comprehensive Income by Program	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Operating Revenue (Refer Notes 1, 2, 11, 16 & 17)			
General Purpose Funding	42,379,060	43,957,601	44,452,872
Governance	83,800	3,495	2,977
Law, Order and Public Safety	682,432	442,013	626,716
Education and Welfare	18,328	26,572	2,000
Health	471,000	467,341	469,750
Community Amenities	6,929,904	7,359,903	7,322,037
Recreation and Culture	4,270,493	5,189,430	5,035,541
Transport	1,176,688	1,270,192	445,000
Economic Services	358,030	337,320	354,000
Other Property and Services	1,066,855	2,097,564	1,121,927
	57,436,590	61,151,431	59,832,820
Operating Expenditure (Refer Notes 1, 6 & 11)			
General Purpose Funding	(950,482)	(920,031)	(785,029)
Governance	(3,370,567)	(3,059,034)	(4,373,322)
Law, Order and Public Safety	(1,729,388)	(1,454,899)	(2,113,960)
Education and Welfare	(538,632)	(666,481)	(989,897)
Health	(1,050,775)	(1,048,739)	(1,418,487)
Community Amenities	(9,875,160)	(10,385,034)	(13,149,105)
Recreation and Culture	(23,594,255)	(21,506,726)	(25,153,991)
Transport	(8,912,817)	(9,065,628)	(8,641,704)
Economic Services	(3,078,648)	(2,744,701)	(3,560,434)
Other Property and Services	(15,690,844)	(14,433,602)	(12,793,293)
	(68,791,568)	(65,284,875)	(72,979,222)
Finance Costs (Refer Note 11c)			
Community Amenities	(31,642)	(32,297)	(23,957)
Recreation and Culture	(150,945)	(154,265)	(319,661)
Transport	(81,338)	(80,816)	(61,421)
Other Property and Services	(189,092)	(190,967)	(166,933)
	(453,017)	(458,345)	(571,972)
Non-Operating Income and Expenditure (Refer Notes 5c & 17)			
Law, Order and Public Safety	25,700	25,700	-
Community Amenities	306,355	11,900	1,546,455
Recreation and Culture	4,134,074	3,985,011	6,960,755
Transport	2,235,576	2,142,369	4,464,285
Other Property and Services	92,500	720,909	314,700
Asset Disposal Values	(168,477)	(1,936,753)	(388,466)
	6,625,728	4,949,136	12,897,729
Net Result	(5,182,267)	357,347	(820,645)
Other Comprehensive Income			
Changes in asset revaluation surplus	-	-	-
	-	-	-
Total Comprehensive Income	(5,182,267)	357,347	(820,645)

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

Statement of Cash Flows	Note	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates	2	40,669,906	40,676,118	42,873,976
Operating Grants and Subsidies	17	2,463,826	3,920,407	1,799,262
Fees and Charges	16	12,362,920	13,043,751	13,572,804
Contributions, Reimbursements and Donations		949,433	1,967,412	490,101
Interest Earnings	11a	579,000	577,358	598,000
Other Revenue		411,505	966,385	498,677
		57,436,590	61,151,431	59,832,820
Payments				
Employee Costs (operating only)		(28,685,685)	(28,961,297)	(31,936,575)
Materials and Contracts		(19,001,906)	(15,614,005)	(18,576,357)
Insurance		(682,148)	(723,772)	(742,834)
Interest Expense	11c	(453,017)	(458,345)	(571,972)
Utilities		(2,548,450)	(2,564,758)	(2,510,376)
Other Expense		(2,512,443)	(2,759,151)	(5,663,956)
		(53,883,649)	(51,081,328)	(60,002,070)
Net cash provided by (used in) operating activities	4	3,552,941	10,070,103	(169,250)
CASH FLOWS FROM INVESTING ACTIVITIES				
Non-Operating Grants, Subsidies and Contributions		6,370,528	5,897,667	12,476,768
Interest Received on Capital Grants		-	313	-
Acquisition of Assets	5a	(25,600,698)	(18,200,076)	(27,873,979)
Proceeds from the Sale of Assets	5c	423,677	987,909	809,427
Proceeds from Self Supporting Loans	7a	46,403	46,403	60,559
Net cash provided by (used in) investing activities		(18,760,090)	(11,267,784)	(14,527,225)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from New Debentures	7b	4,750,000	4,250,000	3,614,000
Self Supporting Loan disbursements	7b	-	-	(144,000)
Repayment of Debentures	7a	(2,141,210)	(2,141,210)	(2,609,981)
Principal Elements of Lease Payments	8	(63,066)	(122,615)	(50,274)
Net cash provided by (used in) financing activities		2,545,724	1,986,175	809,745
Net increase (decrease) in cash held		(12,661,425)	788,494	(13,886,730)
Cash at the beginning of the year		40,528,946	40,528,946	41,317,440
Cash and cash equivalents at the end of the year	4	27,867,521	41,317,440	27,430,710

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

Rate Setting Statement	Note	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus / (deficit)	3a	4,461,225	4,419,618	5,474,787
Revenue from operating activities (excluding rates)				
Rates - Specified Area	2	51,523	51,536	52,208
Grants and Subsidies - Operating	17	2,463,826	3,920,407	1,799,262
Fees and Charges	16	12,362,920	13,043,751	13,572,804
Contributions Reimbursements and Donations		949,433	1,967,412	490,101
Interest Received	11a	579,000	577,358	598,000
Other Revenue		411,505	966,385	498,677
		16,818,207	20,526,849	17,011,052
Expenditure from operating activities				
Employee Costs		(29,010,739)	(29,286,351)	(32,286,595)
Materials and Contracts		(19,001,906)	(15,614,005)	(18,576,357)
Insurance		(682,148)	(723,772)	(742,834)
Interest Expense	11c	(453,017)	(458,345)	(571,972)
Utilities		(2,548,450)	(2,564,758)	(2,510,376)
Depreciation	6	(15,035,882)	(14,336,838)	(13,199,104)
Other Expense		(2,512,443)	(2,759,151)	(5,663,956)
		(69,244,585)	(65,743,220)	(73,551,194)
Non-cash amounts excluded from operating activities	3b	15,097,982	14,398,938	13,261,204
Net amount attributable to operating activities		(37,328,396)	(30,817,433)	(43,278,938)
INVESTING ACTIVITIES				
Grants and Contributions for the Development of Assets	17	6,370,528	5,897,667	12,476,768
Interest on Capital Grants	11a	-	313	-
Proceeds on Disposal of Assets	5c	423,677	987,909	809,427
Proceeds from Self Supporting Loans	7a	46,403	46,403	60,559
Acquisition of Assets	5a	(25,600,698)	(18,200,076)	(27,873,979)
		(18,760,090)	(11,267,784)	(14,527,225)
FINANCING ACTIVITIES				
Proceeds from New Debentures	7b	4,750,000	4,250,000	3,614,000
Self Supporting Loan disbursements	7b	-	-	(144,000)
Transfers from Restricted Cash		8,611,220	529,629	8,330,711
Repayment of Debentures	7a	(2,141,210)	(2,141,210)	(2,609,981)
Principal Elements of Lease Payments	8	(63,066)	(122,615)	(50,274)
		11,156,944	2,515,804	9,140,456
Net amount attributable to investing and financing activities		(7,603,146)	(8,751,980)	(5,386,769)
Budgeted deficiency before general rates		(40,470,317)	(35,149,795)	(43,190,920)
Estimated amount to be raised from general rates	2	40,618,383	40,624,582	42,821,768
Net current assets at end of financial year - surplus / (deficit)	3a	148,066	5,474,787	(369,152)
			¹ effect of advance payment of 2022-23 Financial Assistance Grant	(1,353,230)
			² cash attributed to carried forward projects	(3,732,878)
			³ required to fund 2022-23 Annual Budget	(388,679)
		Unallocated surplus / (deficit) at end of financial year		0

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

Note: The 2021-22 closing surplus of \$5,474,787 is inclusive of;

- * an advance payment of the 2022-23 Financial Assistance Grant of \$1,353,230
- * projects commenced in 2021-22 that will be completed in 2022-23 totalling \$9,036,753
- * closing surplus funds committed for projects in 2020-21 of \$3,732,878
- * funds of \$388,679 required to cover expenditure in 2022-23

Statement of Financial Position	Forecast 2021-22	Draft Budget 2022-23
Equity		
Retained Surplus	194,321,186	201,831,252
Reserves - Cash Backed	25,207,371	16,876,660
Reserves - Asset Revaluation	289,323,694	289,323,694
TOTAL EQUITY	508,852,251	508,031,606
Current Assets		
Cash and Cash Equivalents - Unrestricted	16,110,069	10,554,050
Cash and Cash Equivalents - Restricted	25,207,371	16,876,660
Trade and Other Receivables	3,148,856	3,148,856
Inventories	109,390	109,390
	44,575,685	30,688,955
Non Current Assets		
Other Non Current Receivables	879,285	962,726
Property Plant and Equipment	235,867,476	231,270,832
Infrastructure	233,469,162	224,478,236
Work in Progress	21,789,126	49,663,105
	492,005,048	506,374,898
Current Liabilities		
Trade and Other Payables	(8,907,629)	(8,907,629)
Current Provisions	(4,939,496)	(5,227,416)
Current Portion Long Term Borrowings	(2,180,947)	(2,665,239)
	(16,028,072)	(16,800,284)
Non Current Liabilities		
Other Non Current Payables	(5,568)	(5,568)
Non Current Provisions	(691,431)	(753,531)
Long Term Borrowings	(11,003,411)	(11,472,864)
	(11,700,411)	(12,231,964)
TOTAL NET ASSETS	508,852,251	508,031,606

Statement of Changes in Equity	Forecast 2021-22	Draft Budget 2022-23
Retained Surplus		
Balance 1 July	193,434,210	194,321,186
Transfer (to) / from Cash Backed Reserves	529,629	8,330,711
Net Operating Result	357,347	(820,645)
Balance 30 June	194,321,186	201,831,252
Reserves Cash Backed		
Balance 1 July	25,737,000	25,207,371
Transfer to / (from) Cash Backed Reserves	(529,629)	(8,330,711)
Balance 30 June	25,207,371	16,876,660
Reserves Asset Revaluation		
Balance 1 July	289,323,694	289,323,694
Transfer (to) / from Asset Revaluation Reserve	-	-
Balance 30 June	289,323,694	289,323,694
Equity Balance 30 June	508,852,251	508,031,606

Notes to and forming part of the Annual Budget

1. Basis of Preparation, Key Terms and Definitions

BASIS OF PREPARATION

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at page 50 of this budget document.

2021-22 FORECAST BALANCES

Balances shown in this budget as 2021-22 Forecast are as forecast at the time of preparation of the annual budget and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

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

COMPARATIVE FIGURES

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

INITIAL APPLICATION OF ACCOUNTING STANDARDS

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

- *AASB 2020-3 Amendments to Australian Accounting Standards*
– Annual Improvements 2018-2020 and Other Amendments
- *AASB 2020-6 Amendments to Australian Accounting Standards*
– Classification of Liabilities as Current or Non-current – Deferral of Effective Date

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

NEW ACCOUNTING STANDARDS FOR APPLICATION IN FUTURE YEARS

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

- *AASB 2021-2 Amendments to Australian Accounting Standards*
– Disclosure of Accounting Policies or Definition of Accounting Estimates
- *AASB 2021-6 Amendments to Australian Accounting Standards*
– Disclosure of Accounting Policies; Tier 2 and Other Australian Accounting Standards

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

JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

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

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

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

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

ROUNDING OFF FIGURES

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

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditure on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight, contract services, consultancy, information technology, rental or lease expenditures, 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 includes loss on disposal of long term investments.

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 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 2022-23 Financial Year

RATE TYPE	Rate in the Dollar (cents)	Number of Properties	Rateable Value	2022-23 Budgeted Rate Revenue	2022-23 Budgeted Interim Rates	2022-23 Budgeted Total Revenue	2021-22 Forecast
General Rate							
General	9.9940	14,229	396,121,600	39,588,393	152,674	39,741,067	37,393,107
	Minimum Rate (\$)						
Minimum Rate							
General	\$1,330	2,417	25,053,190	3,214,610		3,214,610	3,371,147
Sub Total		16,646	421,174,790	42,803,003	152,674	42,955,677	40,764,254
Concessions applied							
Storage Units				(73,788)		(73,788)	(70,200)
TPS Heritage Rates				(2,666)		(2,666)	(3,934)
Sporting Clubs				(57,455)		(57,455)	(65,538)
Specified Area Rates				52,208		52,208	51,536
TOTAL		16,646	421,174,790	42,721,302		42,873,976	40,676,118

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 2022-23 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 2022-23 Financial Year

	Rate in the Dollar (cents)	Basis of Rate	Rateable Value	Budget Applied to Costs	2022-23 Budgeted Rate Revenue	2021-22 Forecast
Pelican Point Canal Development	1.2770	GRV	4,088,320	52,208	52,208	51,536
TOTAL				52,208	52,208	51,536

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 2022-23 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 \$567.60 per strata titled storage unit, totalling \$73,788 will be granted to strata titled storage units. This concession is to be applied to 130 storage units.

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

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

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

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

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

TPS Heritage Rates

The City of Bunbury contains a significant collection of heritage assets having cultural heritage significance. To acknowledge and encourage conservation works of these properties a concession of 30% (up to a maximum of \$1,000) on the general rates payable will be provided to eligible properties for a period of five years where works relating to the conservation of the cultural heritage significance of the property has been undertaken in accordance with the City's Local Planning Policy - Rate Concession for Heritage Places. The estimated total amount of TPS Heritage Rate concessions for 2022-23 is \$2,666.

Sporting and Community Leases and Licences

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

From the 2019-20 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 2022-23, this will apply to 25 properties and will result in a rate concession totalling \$57,455.

2. Rating and Valuation Information (continued)

Instalment Options

The person liable for the payment of a rate service in the 2022-23 financial year may elect to make the payment by:

First instalment and payment in full	19 September 2022
Second instalment	21 November 2022
Third instalment	23 January 2023
Final instalment	24 March 2023

An instalment fee is applicable and consists of an administration fee of \$7.00 for the second and each subsequent instalment together with a calculated interest component. The interest rate of 5.5% will be calculated on a daily basis at 0.0151% by simple interest basis from the due date of the first instalment to the due date of each respective instalment. It is estimated revenue of \$320,000 will be generated from these fees in 2022-23. 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 7% will be calculated daily at 0.0192% 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 \$155,000 will be generated from penalty interest in 2022-23.

Note: The penalty interest charge will not be applied to a person who is considered by the City of Bunbury to be suffering financial hardship as a consequence of the COVID-19 pandemic.

3. Net Current Assets

a) Composition of estimated net current assets		Opening Balance 2021-22	Forecast 2021-22	Draft Budget 2022-23
	Note			
Current Assets				
Cash and cash equivalents - unrestricted	4	14,791,946	16,110,069	10,554,050
Cash and cash equivalents - restricted	4	25,737,000	25,207,371	16,876,660
Receivables		3,148,856	3,148,856	3,148,856
Inventories		109,390	109,390	109,390
		43,787,191	44,575,685	30,688,955
Current Liabilities				
Trade and other payables		(6,026,101)	(6,026,101)	(6,026,101)
Contract liabilities		(2,881,528)	(2,881,528)	(2,881,528)
Employee provisions		(4,676,542)	(4,939,496)	(5,227,416)
Other provisions		-	-	-
		(13,584,171)	(13,847,125)	(14,135,045)
Net Current Assets		30,203,020	30,728,560	16,553,910
Less: Total adjustments to net current assets	3c	(25,783,403)	(25,253,774)	(16,923,063)
Net current assets used in the Rate Setting Statement		4,419,618	5,474,787	(369,152)

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 2021-22	Forecast 2021-22	Draft Budget 2022-23
	Note			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Add: Depreciation on assets	7	15,035,882	14,336,838	13,199,104
<u>Movements in:</u>				
Non-current employee provisions		62,100	62,100	62,100
Non cash amounts excluded from operating activities		15,097,982	14,398,938	13,261,204

SIGNIFICANT 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.

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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

4. Reconciliation of Cash

Note	Revised Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
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	14,791,946	16,110,069	10,554,050
Cash - restricted	25,737,000	25,207,371	16,876,660
	40,528,946	41,317,440	27,430,710

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

Cash and cash equivalents	(25,737,000)	(25,207,371)	(16,876,660)
	(25,737,000)	(25,207,371)	(16,876,660)

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

Reserves - cash/financial asset backed	9 (25,737,000)	(25,207,371)	(16,876,660)
	(25,737,000)	(25,207,371)	(16,876,660)

Reconciliation of net cash provided by operating activities to net result

Net Result		(5,182,267)	357,347	(820,645)
Depreciation	6	15,035,882	14,336,838	13,199,104
(Profit) / Loss on disposal of assets	5d	(255,200)	948,844	(420,961)
Increase / (Decrease) in employee provisions		325,054	325,054	350,020
Non-operating grants, subsidies and contributions		(6,370,528)	(5,897,980)	(12,476,768)
Net cash from operating activities		3,552,941	10,070,103	(169,250)

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. Fixed Assets

a) Acquisition of Assets by Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Property, Plant and Equipment			
Arts and Culture	20,000	10,790	55,000
Buildings	4,141,624	2,524,379	13,702,004
Equipment	236,471	249,616	200,000
IT Equipment	75,000	246,753	343,085
Land	195,907	1,043	201,407
Parking Equipment	823,000	161,852	301,448
Plant and Vehicles	1,976,548	841,582	2,006,844
	7,468,550	4,036,015	16,809,788
Infrastructure			
Bridges	108,786	70,393	84,607
Bus Shelters	20,000	10,074	-
Lighting	130,000	121,423	50,000
Marine	461,454	387,376	-
Open Space	2,462,665	1,941,849	3,257,727
Other Assets	8,343,248	7,982,054	409,351
Pathways	640,500	541,074	660,560
Refuse	803,267	87,569	89,500
Roads	3,861,137	2,581,090	5,743,916
Stormwater	885,130	267,866	268,028
Structures	415,961	173,293	500,502
	18,132,148	14,164,061	11,064,191
	25,600,698	18,200,076	27,873,979

b) Acquisition of Assets by Program

Governance	-	278	244,722
Law, Order and Public Safety	36,471	35,911	-
Community Amenities	2,599,209	566,826	3,123,576
Recreation and Culture	15,502,981	12,878,571	15,592,741
Transport	6,615,079	3,999,813	7,942,505
Economic Services	191,407	-	291,407
Other Property and Services	655,551	718,677	679,028
	25,600,698	18,200,076	27,873,979

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

5. Fixed Assets (continued)

c) Disposal of Assets by Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Profit and Loss on Disposal of Assets			
Proceeds from Disposal of Land	-	600,000	150,000
Proceeds from Disposal of Plant and Vehicles	423,677	387,909	659,427
	423,677	987,909	809,427
Value of Land Disposed	-	(843,043)	-
Value of Equipment Disposed	-	(30,959)	-
Value of Furniture & Fittings Disposed	-	(6,074)	-
Value of Plant and Vehicles Disposed	(168,477)	(1,056,677)	(388,466)
	(168,477)	(1,936,753)	(388,466)
Profit (Loss) on Disposal of Assets	255,200	(948,844)	420,961

d) Disposal of Assets by Program

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

Proceeds from Plant and Vehicle Disposals	-	-	16,000
Value of Plant and Vehicles Disposed	-	-	(16,500)
	-	-	(500)

Law, Order and Public Safety

Proceeds from Plant and Vehicle Disposals	-	49,545	1,500
Value of Plant and Vehicles Disposed	-	(26,622)	(850)
	-	22,923	650

Community Amenities

Proceeds from Plant and Vehicle Disposals	102,977	-	170,977
Value of Plant and Vehicles Disposed	(35,326)	(548,309)	(63,000)
	67,651	(548,309)	107,977

Recreation and Culture

Proceeds from Plant and Vehicle Disposals	-	58,409	70,750
Value of Equipment Disposed	-	(30,959)	-
Value of Furniture & Fittings Disposed	-	(6,074)	-
Value of Plant and Vehicles Disposed	-	(44,642)	(44,933)
	-	(23,266)	25,817

Transport

Proceeds from Plant and Vehicle Disposals	-	249,318	330,500
Value of Plant and Vehicles Disposed	-	(391,404)	(201,848)
	-	(142,086)	128,652

Economic Development

Proceeds from Plant and Vehicle Disposals	-	-	330,500
Value of Plant and Vehicles Disposed	-	(12,700)	(201,848)
	-	(12,700)	128,652

Other Property and Services

Proceeds from Sale of Land	-	600,000	150,000
Proceeds from Plant and Vehicle Disposals	320,700	30,636	69,700
Value of Land Disposed	-	(843,043)	-
Value of Plant and Vehicles Disposed	(133,151)	(33,000)	(61,335)
	187,549	(245,407)	158,365

Profit (Loss) on Disposal of Assets	255,200	(948,844)	420,961
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SIGNIFICANT ACCOUNTING POLICIES**GAINS AND LOSSES ON DISPOSAL**

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

6. Asset Depreciation

a) Depreciation on non-current assets by Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Bridges	162,255	162,252	161,382
Buildings	3,136,536	2,551,262	2,555,213
Equipment	965,003	796,216	974,970
Furniture and Fittings	25,453	9,570	8,008
Marine	757,588	757,584	687,888
Open Space	770,284	770,280	904,786
Other Assets	29,052	-	-
Other Infrastructure	976,582	976,584	663,230
Pathways	1,420,919	1,420,920	1,070,277
Plant and Vehicles	1,004,789	1,031,410	613,237
Roads	4,039,970	4,039,968	3,927,702
Stormwater	1,318,550	1,318,548	1,201,037
Structures	372,151	372,156	374,624
Leased Assets	56,750	130,088	56,750
	15,035,882	14,336,838	13,199,104

b) Depreciation on non-current assets by Program

Governance	274,002	222,237	204,601
Law, Order and Public Safety	390,378	238,099	219,204
Education and Welfare	114,790	107,565	99,029
Health	15,565	14,703	13,536
Community Amenities	1,994,864	2,404,573	2,213,752
Recreation and Culture	4,681,729	3,942,616	3,629,740
Transport	7,058,268	7,005,865	6,449,899
Economic Services	67,477	65,914	60,683
Other Property and Services	438,809	335,266	308,660
	15,035,882	14,336,838	13,199,104

SIGNIFICANT ACCOUNTING POLICIES

AMORTISATION

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

The assets residual value of intangible assets is considered to be zero and useful 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 21	Principal \$	Interest & G/Fee \$	Principal Liability 30 Jun 22	Principal \$	Interest & G/Fee \$	Principal Liability 30 Jun 23
Community Amenities								
369	Stormwater Drainage	702,045	166,586	27,443	535,459	172,400	20,459	363,059
379	Public Facilities Upgrades	126,855	19,645	4,402	107,210	20,221	3,688	86,989
		828,900	186,231	31,846	642,669	192,621	24,146	450,048
Recreation and Culture								
362	Bunbury Entertainment Centre	1,498,987	478,158	69,594	1,020,829	499,349	45,452	521,479
365	Hay Park Multisport Pavilion	562,519	133,478	21,989	429,040	138,137	16,393	290,904
366	Hands Oval Upgrade	316,243	155,022	14,159	161,222	161,222	6,992	-
367	Glen Iris Skate Park	88,321	28,173	4,100	60,147	29,422	2,678	30,726
372	Hay Park Sports Pavilions	173,566	32,890	5,586	140,676	33,777	4,469	106,899
373	Museum & Heritage Centre	185,843	28,781	6,450	157,063	29,624	5,402	127,439
382	Stirling Street Arts Centre	736,958	84,523	22,392	652,435	86,589	19,729	565,846
388	Hay Park Pavilion				950,000	76,796	49,257	873,204
389	Youth Precinct				3,000,000	242,512	155,550	2,757,488
390	Athletics Track Surface				300,000	55,054	14,201	244,946
392	Forrest Park Pavilion							2,470,000
393	Hands Oval Upgrade							1,000,000
		3,562,436	941,025	144,270	6,871,411	1,352,481	320,123	8,988,930
Transport								
363	Road & Path Construction	314,848	154,338	14,097	160,510	160,510	6,961	-
364	Cobblestone Drive Car Park	69,760	34,196	3,123	35,564	35,564	1,542	-
368	Road & Path Construction	441,537	104,771	17,260	336,766	108,427	12,867	228,339
370	Airport Upgrade	107,735	25,564	4,211	82,171	26,456	3,140	55,715
378	Road & Path Construction	494,737	76,617	17,169	418,119	78,863	14,382	339,256
383	Road Construction	409,421	46,957	12,439	362,464	48,105	10,961	314,359
387	Marine Walls	679,408	71,537	13,437	607,870	72,495	11,977	535,375
		2,517,445	513,981	81,738	2,003,464	530,421	61,830	1,473,044
Other Property and Services								
319	Civic Building	1,705,236	168,757	107,845	1,536,479	179,869	96,733	1,356,610
381	Depot Construction	2,198,011	284,814	83,122	1,913,197	294,030	71,889	1,619,168
		3,903,246	453,570	190,967	3,449,676	473,899	168,621	2,975,778
Sub Total - Council Loans		10,812,028	2,094,807	448,821	12,967,221	2,549,422	574,720	13,887,799
Self Supporting Loans								
Recreation and Culture								
380	Bunbury Bowling Club	46,495	7,979	1,438	38,516	8,184	1,176	30,332
384	Bunbury Bowling Club	70,002	8,436	2,535	61,566	8,697	2,214	52,870
385	Bunbury & Districts Hockey	91,776	29,988	2,218	61,788	30,588	1,406	31,200
391	Bunbury & Districts Hockey					13,091	3,528	130,909
	Sub Total	208,272	46,403	6,190	161,870	60,559	8,324	245,311
Sub Total - Self Supporting Loans		208,272	46,403	6,190	161,870	60,559	8,324	245,311
		11,020,300	2,141,210	455,011	13,129,091	2,609,981	583,044	14,133,110

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

7. Information on Borrowings (continued)

b) New borrowings

Loan No.	Purpose	Term (Years)	Institution	Amount Borrowed \$	Interest Rate	Total Interest / Charges	Amount Used \$	Balance Unspent \$
391	Bunbury Hockey Club	5	Unknown	144,000	4.96%	20,262	144,000	-
392	Forrest Park Pavilion	10	Unknown	2,470,000	5.29%	735,102	2,470,000	-
393	Hands Oval Upgrade	10	Unknown	1,000,000	5.29%	297,612	1,000,000	-
				3,614,000		1,052,976	3,614,000	-

c) Unspent borrowings

The City had no unspent loan borrowings as at 30 June 2022, nor is it expected to have unspent loan borrowings as at 30 June 2023.

d) Credit facilities

(i) Overdraft or Short Term Lending Facility

Council has not utilised an overdraft facility during the 2021-22 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 2022-23.

(ii) Credit Cards

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

e) Other

Loan Guarantees Provided by the City of Bunbury

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

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

8. Lease Liabilities

Lease No.	Purpose	Institution	Lease Term	Interest Rate	Lease Principal 1 Jul 22	2022-23 Principal Repayments	2022-23 Interest Repayments	Principal Outstanding 30 Jun 23
Recreation and Culture								
E6N0159949	SWSC Equipment	MAIA Financial	6 Yrs	6.96%	7,669	(7,669)	(268)	-
E6N0159899	SWSC Equipment	MAIA Financial	6 Yrs	7.06%	42,605	(42,605)	(1,512)	-
					50,274	(50,274)	(1,780)	-

SIGNIFICANT ACCOUNTING POLICIES**LEASES**

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

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

LEASE LIABILITIES

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

9. Cash Backed Reserves

Opening Balance 2021-22	Current Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
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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	307,433	307,433	307,433	311,335
Transfers to Reserves (Operating Surplus)		50,562	62,918	61,950
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(43,038)	(27,466)	-
Transfers from Reserves (Loan Repayments)		(31,550)	(31,550)	(30,888)
Closing Balance		283,407	311,335	342,397

Asset Management and Renewal

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

Opening Balance	5,027,101	5,027,101	5,027,101	5,255,153
Transfers to Reserves (Operating Surplus)		62,919	1,001,077	90,579
Transfers to Reserves (Specified Amount)		203,168	205,689	417,201
Transfers from Reserves (Projects)		(2,250,101)	(978,714)	(3,388,150)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		3,043,087	5,255,153	2,374,783

Bunbury Museum and Heritage Centre

Purpose: To provide funding for the Museum

Opening Balance	11,007	11,007	11,007	12,665
Transfers to Reserves (Operating Surplus)		-	1,658	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		11,007	12,665	12,665

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	592,220	592,220	592,220	643,756
Transfers to Reserves (Operating Surplus)		51,536	51,536	52,208
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	(20,000)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		643,756	643,756	675,964

City Arts Collection

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

Opening Balance	35,836	35,836	35,836	45,046
Transfers to Reserves (Operating Surplus)		-	9,210	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		35,836	45,046	45,046

9. Cash Backed Reserves

Opening Balance 2021-22	Current Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
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City Growth and Major Development

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

Opening Balance	3,793,368	3,793,368	3,793,368	3,650,086
Transfers to Reserves (Operating Surplus)		418,175	344,930	-
Transfers to Reserves (Specified Amount)		203,168	205,689	567,201
Transfers from Reserves (Projects)		(911,774)	(693,901)	(2,816,169)
Transfers from Reserves (Loan Repayments)		-	-	(358,066)
Closing Balance		3,502,937	3,650,086	1,043,052

City of Bunbury General Parking

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

Opening Balance	8,791,345	8,791,345	8,791,345	8,322,162
Transfers to Reserves (Operating Surplus)		204,991	247,919	146,697
Transfers to Reserves (Specified Amount)		104,237	105,970	104,237
Transfers from Reserves (Projects)		(1,526,609)	(784,544)	(3,857,439)
Transfers from Reserves (Loan Repayments)		(38,528)	(38,528)	(37,582)
Closing Balance		7,535,436	8,322,162	4,678,075

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	17,120	17,120	17,120	606,410
Transfers to Reserves (Operating Surplus)		500	500	500
Transfers to Reserves (Specified Amount)		600,000	600,000	-
Transfers from Reserves (Projects)		(14,009)	(11,210)	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		603,611	606,410	606,910

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	1,151,701	1,151,701	1,151,701	1,180,373
Transfers to Reserves (Operating Surplus)		(34,037)	28,672	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		1,117,664	1,180,373	1,180,373

9. Cash Backed Reserves

Opening Balance 2021-22	Current Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
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Environmental

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

Opening Balance	36,109	36,109	36,109	9,358
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(32,257)	(26,751)	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		3,852	9,358	9,358

Hay Park Regional Athletics Track

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

Opening Balance	705,474	705,474	705,474	117,824
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		100,000	100,000	100,000
Transfers from Reserves (Projects)		(694,809)	(687,650)	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		110,665	117,824	217,824

Heritage Building Maintenance

Purpose: To provide funding for the maintenance of heritage buildings

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

Infrastructure Development

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

Opening Balance	1,940,375	1,940,375	1,940,375	1,192,450
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		1,502,355	1,502,355	1,502,355
Transfers from Reserves (Projects)		(3,113,589)	(2,250,280)	(1,855,327)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		329,141	1,192,450	839,478

Land Subdivision and Development

Purpose: To provide funding for land subdivision and development

Opening Balance	327,130	327,130	327,130	327,130
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(191,407)	-	(191,407)
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		135,723	327,130	135,723

9. Cash Backed Reserves

Opening Balance 2021-22	Current Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
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Local Planning Policy Framework

Purpose: To provide funding for Local Planning Policy Framework

Opening Balance	167,874	167,874	167,874	217,874
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		50,000	50,000	50,000
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		217,874	217,874	267,874

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	430,601	430,601	430,601	413,957
Transfers to Reserves (Operating Surplus)		(19,611)	(16,644)	(13,733)
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		410,990	413,957	400,224

Planning and Development Act Developer Contributions

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

Opening Balance	84,500	84,500	84,500	120,056
Transfers to Reserves (Operating Surplus)		-	35,556	-
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		84,500	120,056	120,056

Public Art

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

Opening Balance	137,433	137,433	137,433	162,433
Transfers to Reserves (Operating Surplus)		-	-	-
Transfers to Reserves (Specified Amount)		25,000	25,000	25,000
Transfers from Reserves (Projects)		-	-	-
Transfers from Reserves (Loan Repayments)		-	-	-
Closing Balance		162,433	162,433	187,433

Refuse Collection and Waste Minimisation

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

Opening Balance	1,346,022	1,346,022	1,346,022	1,779,801
Transfers to Reserves (Operating Surplus)		263,260	1,050,058	1,960,160
Transfers to Reserves (Specified Amount)		-	-	-
Transfers from Reserves (Projects)		(843,332)	(414,718)	(525,593)
Transfers from Reserves (Loan Repayments)		(201,561)	(201,561)	(198,078)
Closing Balance		564,389	1,779,801	3,016,290

9. Cash Backed Reserves

Opening Balance 2021-22	Current Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
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Road Upgrade Contributions

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

Opening Balance	171,704	171,704	171,704	190,488
<i>Transfers to Reserves (Operating Surplus)</i>		15,237	18,784	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		-	-	-
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		186,941	190,488	190,488

Town Planning Scheme Land Acquisitions and Compensation

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

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

Withers

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

Opening Balance	402,641	402,641	402,641	389,008
<i>Transfers to Reserves (Operating Surplus)</i>		-	-	-
<i>Transfers to Reserves (Specified Amount)</i>		-	-	-
<i>Transfers from Reserves (Projects)</i>		(130,000)	(13,633)	(116,367)
<i>Transfers from Reserves (Loan Repayments)</i>		-	-	-
Closing Balance		272,641	389,008	272,641

TOTAL RESERVES	25,737,000	19,515,896	25,207,371	16,876,660
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All of the above reserve accounts are to be supported by money held in financial institutions.

10. Revenue Recognition

SIGNIFICANT ACCOUNTING POLICIES

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

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

Non Operating Revenue and Expenses

Interest on Capital Grants

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Interest earnings - Cash and Investments	231,500	160,832	215,500
Interest earnings - Rates Debtors	347,500	384,939	382,500
Interest earnings - Accrued	-	31,587	-
579,000	577,358	598,000	
Non Operating Revenue and Expenses			
Interest on Capital Grants	-	313	-
-	313	-	
579,000	577,671	598,000	

The net result includes as expenses

b) Auditors remuneration

Annual Financial Statements and Financial Management
Systems Review

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Annual Financial Statements and Financial Management	43,000	55,210	52,500
Systems Review			
43,000	55,210	52,500	

c) Interest expenses

Interest expenses - Loan Borrowings
Interest expenses - Lease Liabilities
Interest expenses - Accrued

Interest expenses - Loan Borrowings	455,012	451,554	583,044
Interest expenses - Lease Liabilities	6,340	6,791	1,780
Interest expenses - Accrued	(8,335)	-	(12,852)
453,017	458,345	571,972	

d) Write offs

Write-Off Exp

Write-Off Exp	65,092	50,978	71,372
65,092	50,978	71,372	
65,092	50,978	71,372	

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

e) Low value lease expenses

Equipment
Vehicles
Land
Plant

Equipment	84,146	118,274	60,260
Vehicles	1,000	109	750
Land	115,250	42,228	55,250
Plant	-	112,880	-
200,396	273,491	116,260	
200,396	273,491	116,260	

12. Elected Members Remuneration

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Mayor Jaysen De San Miguel			
Mayor's Allowance	49,941	49,941	91,997
Deputy Mayor's Allowance	5,141	5,141	-
Meeting Attendance Fees	33,750	33,750	48,704
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,520	3,202	5,820
Travel and Accommodation Expenses	900	-	970
	94,752	95,534	150,991
Mayor Gary Brennan			
Mayor's Allowance	20,564	20,564	-
Meeting Attendance Fees	10,517	10,517	-
Annual Allowance for ICT Expenses	1,021	1,021	-
Conference Registration	-	-	-
Travel and Accommodation Expenses	70	68	-
	32,172	32,170	-
Councillor Tresslyn Smith			
Deputy Mayor's Allowance	11,751	11,751	22,999
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	3,449	5,765
Travel and Accommodation Expenses	965	515	965
	45,872	47,356	65,699
Councillor Ben Andrew			
Meeting Attendance Fees	19,933	19,933	32,470
Annual Allowance for ICT Expenses	2,479	2,479	3,500
Conference Registration	1,515	2,616	5,765
Travel and Accommodation Expenses	965	-	965
	24,892	25,029	42,700
Councillor Todd Brown			
Meeting Attendance Fees	8,208	8,208	-
Annual Allowance for ICT Expenses	1,021	1,021	-
Conference Registration	-	32	-
Travel and Accommodation Expenses	-	-	-
	9,229	9,261	-
Councillor Gabi Ghaseb			
Meeting Attendance Fees	19,933	19,933	32,470
Annual Allowance for ICT Expenses	2,479	2,479	3,500
Conference Registration	1,515	2,653	5,765
Travel and Accommodation Expenses	965	-	965
	24,892	25,065	42,700
Councillor Wendy Giles			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	1,277	5,765
Travel and Accommodation Expenses	965	515	965
	34,121	33,433	42,700
Councillor Cheryl Kozisek			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	3,160	5,765
Travel and Accommodation Expenses	965	515	965
	34,121	35,316	42,700
Councillor Betty McCleary			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	4,129	5,765
Travel and Accommodation Expenses	965	412	965
	34,121	36,182	42,700

12. Elected Members Remuneration (continued)

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Councillor Kris Plumb			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	1,423	5,765
Travel and Accommodation Expenses	965	544	965
	34,121	33,608	42,700
Councillor Marina Quain			
Meeting Attendance Fees	19,933	19,933	32,470
Annual Allowance for ICT Expenses	2,479	2,479	3,500
Conference Registration	1,515	5,575	5,765
Travel and Accommodation Expenses	965	696	965
	24,892	28,684	42,700
Councillor Michelle Steck			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	2,653	5,765
Travel and Accommodation Expenses	965	-	965
	34,121	34,294	42,700
Councillor Karen Steele			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	2,724	5,765
Travel and Accommodation Expenses	965	-	965
	34,121	34,365	42,700
Councillor Karen Turner			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	4,653	5,765
Travel and Accommodation Expenses	965	1,071	965
	34,121	37,365	42,700
Councillor Amanda Yip			
Meeting Attendance Fees	28,141	28,141	32,470
Annual Allowance for ICT Expenses	3,500	3,500	3,500
Conference Registration	1,515	3,040	5,765
Travel and Accommodation Expenses	965	344	965
	34,121	35,025	42,700
	529,669	542,687	686,390

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 (7 April 2022) prescribes the following Elected Member Fee and Allowances for Bunbury as a Band 1 Council:

1. The maximum mayoral allowance is \$91,997. This budget proposes a mayoral allowance of \$91,997.
2. The mayor is also entitled to a maximum allowance of \$48,704 in lieu of annual attendance fees. This budget proposes an allowance of \$48,704 in lieu of annual attendance fees.
3. The deputy mayor is entitled to a maximum allowance of 25% of the mayoral allowance, ie: \$22,999. This budget proposes a deputy mayoral allowance of \$22,999.
4. Each councillor is entitled to a maximum allowance of \$32,470 in lieu of annual attendance fees. This budget proposes an allowance of \$32,470 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 2022 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30 June 2023 \$
<u>City of Bunbury Trust</u>				
Arc Infrastructure (Brookfield Rail Agreement)	83,330	13,462	-	96,792
Mosquito Control - CLAG	30,637	38,200	(37,250)	31,587
Setagaya	-	-	-	-
SWEMA	5,540	-	-	5,540
Security Camera contributions	5,000	-	-	5,000
Builder's Services Levy	34,780	118,200	(152,980)	-
Bunbury Museum and Heritage Centre	186	500	(125)	561
Bunbury Regional Art Gallery Consignment	8,660	20,000	(28,660)	-
Construction Training Fund (CTF)	11,847	91,000	(102,847)	-
Development Assessment Panel (DAP)	-	5,000	(5,000)	-
Emergency Services Donations	2,473	-	-	2,473
Glen Iris Structure Plan	1,613,269	-	-	1,613,269
Planning and Development Act Section 153	11,965	500	-	12,465
Unclaimed Monies	66,628	500	(1,000)	66,128
University Endowment Trust	6,416	-	-	6,416
Tuart Brook Local Structure Plan	163,163	3,000	-	166,163
Sub Total	2,043,896	290,362	(327,863)	2,006,395
<u>Bunbury Visitor Information Centre Trust</u>				
Accommodation and Tours	52,228	216,000	(265,728)	2,500
Consignment Stock	-	7,000	(7,000)	-
Sub Total	52,228	223,000	(272,728)	2,500
TOTAL TRUST FUNDS HELD	2,096,123	513,362	(600,591)	2,008,894

14. Trade Undertakings and Land Transactions

a) Trading undertakings

No trading undertakings will be commenced for the City of Bunbury in the 2022-23 Financial Year.

b) Major trading undertakings

No major trading undertakings will be commenced for the City of Bunbury in the 2022-23 Financial Year.

c) Major land transactions

No major land transactions will be commenced for the City of Bunbury in the 2022-23 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 2022/23.

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.

SIGNIFICANT 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 2021-22	Forecast 2021-22	Draft Budget 2022-23
a) Fees and Charges by Nature and Type			
Waste Collection Charges	5,992,407	6,002,008	6,772,554
Parking Fees	422,000	446,819	435,500
Property, Lease and Rental Fees	760,350	798,726	774,750
General Hire Fees	45,000	67,751	63,500
Fines and Penalty Fees	186,250	113,658	83,000
Building and Planning Fees	382,500	460,795	445,750
Rating Fees	132,000	130,707	130,500
Sports Facility Fees	3,048,663	3,492,235	3,389,500
Miscellaneous Fees and Charges	1,393,750	1,531,052	1,477,750
	12,362,920	13,043,751	13,572,804
b) Fees and Charges by Program			
General Purpose Funding	132,000	130,707	130,500
Law, Order and Public Safety	356,750	238,721	209,000
Education and Welfare	3,000	2,644	2,000
Health	471,000	465,224	469,750
Community Amenities	6,187,407	6,253,296	7,000,804
Recreation and Culture	3,815,913	4,461,499	4,310,750
Transport	422,000	446,819	435,500
Economic Services	235,500	245,148	240,500
Other Property and Services	739,350	799,693	774,000
	12,362,920	13,043,751	13,572,804

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 2021-22	Forecast 2021-22	Draft Budget 2022-23
a) Grants and Contributions Revenue by Program			
Operating			
General Purpose Funding	894,154	2,385,861	665,396
Governance	42,050	-	-
Law, Order and Public Safety	251,432	156,789	376,966
Education and Welfare	15,328	20,000	-
Community Amenities	132,247	49,346	142,733
Recreation and Culture	345,897	540,611	606,667
Transport	747,188	762,188	-
Economic Services	25,530	-	-
Other Property and Services	10,000	5,612	7,500
	2,463,826	3,920,407	1,799,262
Non-Operating			
Law, Order and Public Safety	25,700	25,700	-
Community Amenities	203,378	11,900	1,391,478
Recreation and Culture	4,134,074	3,985,011	6,960,755
Transport	2,007,376	1,875,369	4,124,535
	6,370,528	5,897,980	12,476,768

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

b) Operating Grants and Contributions	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Koombana Bridge	514,157	514,157	-
General Purpose Grants - Roads	350,238	1,244,165	213,578
General Purpose Grants - General	316,364	914,144	209,380
Bunbury Marine Facilities	233,031	233,031	-
General Purpose Grants - Main Roads	227,552	227,552	242,438
Bunbury Regional Art Gallery	170,000	176,000	170,000
DFES Mitigation Activity program	151,432	36,982	265,886
Better Bins Plus - Go FOGO	106,600	30,877	117,086
Indigenous Arts Program	90,000	209,591	90,000
Bushfire Brigade (BFB)	50,000	68,667	59,270
State Emergency Services (SES)	50,000	51,140	51,810
Art wall and landscaping to Glen Iris Skate Park	50,000	50,000	-
Connect with Asia	42,050	-	-
Australia Day	30,000	50,000	30,000
Design infrastructure for Regional Tourism Strategy	25,530	-	-
Bus Shelters	20,000	18,469	20,000
Be Connected Capacity Building	15,328	-	-
Traineeships and cadetships	10,000	5,612	7,500
E-Waste collections	5,647	-	5,647
Regional Mountain Bike maps (ASW)	5,000	-	-
Every Day club funding	897	897	6,667
Bunbury City Charter - Compassionate Cities	-	20,000	-
There Were Moments of Transformation exhibition	-	15,783	-
Safe Active Street Detailed Design – East Bunbury	-	15,000	-
Bunbury Wildlife Park	-	12,434	-
Art exhibitions	-	10,000	-
Libraries	-	8,850	-
Bunbury Museum and Heritage Centre	-	7,056	-
Ocean Pool feasibility study and concept design	-	-	250,000
Withers Placemaking	-	-	60,000
	2,463,826	3,920,407	1,799,262

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

c) Capital Grants and Contributions Revenue	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Non-Operating			
Youth Precinct	3,299,872	3,277,142	-
Road Reseals	556,314	427,172	129,154
Hay Park North Sports Pavilion	511,756	412,069	100,000
Ocean Drive	500,000	303,598	696,402
Airport taxiways and runways	300,000	178,004	24,445
Withers Road Connection	270,000	-	270,000
Maidens Reserve	231,379	231,379	-
Halifax Park Infrastructure	203,378	11,900	191,478
Sandridge Road	200,000	146,667	-
Cycleways	100,000	94,508	5,492
Heritage Interpretation	71,067	-	71,067
Reading Street Path	40,500	40,500	-
Harris Road	30,562	630,562	150,000
Bunbury Regional Art Gallery CCTV system	25,700	25,700	-
Foreshore Marine Walls	20,000	21,236	-
Bus Shelters	10,000	-	-
Path Network	-	34,576	-
Jetties	-	33,185	-
Wellington Upper Esplanade	-	19,782	-
All Terrain Wheelchair	-	10,000	-
Hands Oval Infrastructure	-	-	6,104,688
Withers Regional Renewal	-	-	2,272,728
Water Resource Recovery	-	-	1,200,000
Forrest Park Pavilion	-	-	650,000
Roads to Recovery	-	-	556,314
Bunbury Museum & Heritage Centre display cases	-	-	35,000
Hotspot Lighting	-	-	20,000
	6,370,528	5,897,980	12,476,768

Supplementary and Supporting Information

Capital Works by Asset Class

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
ARTS AND CULTURE			
Capital New (Expansion)			
<i>PR-4516 Purchase artworks for the City Art Collection 2021/22</i>	20,000	10,790	
<i>PR-4665 Purchase artworks for the City Art Collection 2022/23</i>			20,000
<i>PR-5017 New display cases for Bunbury Museum and Heritage Centre</i>			35,000
Total Expenditure - Capital New (Expansion)	20,000	10,790	55,000
TOTAL EXPENDITURE - ARTS AND CULTURE	20,000	10,790	55,000

BRIDGES

Capital Renewal			
<i>PR-4531 Replace footbridges 2021/22</i>	20,000		
<i>PR-4746 Replace footbridge at Ocean Drive and Hayward Street</i>	88,786	70,393	84,607
Total Expenditure - Capital Renewal	108,786	70,393	84,607
TOTAL EXPENDITURE - BRIDGES	108,786	70,393	84,607

BUILDINGS

Capital New (Expansion)			
<i>PR-1809 Construct Hay Park North Pavilion</i>	2,266,756	1,742,721	524,348
<i>PR-5082 Relocate Bunbury Visitor Centre</i>			100,000
Total Expenditure - Capital New (Expansion)	2,266,756	1,742,721	624,348
Capital Renewal			
<i>PR-2403 Replace Forrest Park Pavilion</i>	500,000	28,304	3,595,517
<i>PR-3409 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2020/21</i>	12,392	2,760	9,900
<i>PR-3417 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2021/22</i>	250,000	236,445	30,365
<i>PR-3720 Renew Hands Oval Infrastructure</i>	500,000	132,607	8,978,332
<i>PR-4487 Support the Stirling Street Arts Centre 2021/22</i>	20,000	9,534	4,732
<i>PR-4695 Renew or refurbish community, corporate, sport and leisure buildings as per AMP 2022/23</i>			250,000
<i>PR-4759 Renew South West Sports Centre (SWSC) carpet</i>	15,000		
<i>PR-4781 Replace South West Sports Centre (SWSC) fire system</i>	377,476	268,666	108,810
<i>PR-4902 Refurbish City Facilities changerooms and public conveniences 2021/22</i>	100,000		100,000
Total Expenditure - Capital Renewal	1,774,868	678,316	13,077,656

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
BUILDINGS			
Capital Upgrade			
<i>PR-4112 Upgrade facilities to meet the goal of becoming the Most Accessible Regional City in Australia</i>	100,000	103,342	
Total Expenditure - Capital Upgrade	100,000	103,342	-
TOTAL EXPENDITURE - BUILDINGS	4,141,624	2,524,379	13,702,004

BUS SHELTERS

Capital Renewal			
<i>PR-4509 Renewal of bus stops, bus shelters and public transport 2021/22</i>	20,000	10,074	
Total Expenditure - Capital Renewal	20,000	10,074	-
TOTAL EXPENDITURE - BUS SHELTERS	20,000	10,074	-

EQUIPMENT

Capital New (Expansion)			
<i>PR-5080 Freedom Trax All-terrain Wheelchair</i>		13,705	
Total Expenditure - Capital New (Expansion)	-	13,705	-
Capital Renewal			
<i>PR-4523 Support Bunbury Regional Entertainment Centre (BREC) through the purchase of equipment 2021/22</i>	200,000	200,000	
<i>PR-4681 Support Bunbury Regional Entertainment Centre (BREC) through the purchase of equipment 2022/23</i>			100,000
<i>PR-4713 Support the Stirling Street Arts Centre 2022/23</i>			20,000
Total Expenditure - Capital Renewal	200,000	200,000	120,000
Capital Upgrade			
<i>PR-1418 Procure and install Radio Frequency Identification (RFID) and self loans technology at Bunbury Library</i>			80,000
<i>PR-4282 Upgrade and expand Bunbury Regional Art Gallery (BRAG) CCTV System</i>	36,471	35,911	
Total Expenditure - Capital Upgrade	36,471	35,911	80,000
TOTAL EXPENDITURE - EQUIPMENT	236,471	249,616	200,000

IT EQUIPMENT

Capital New (Expansion)			
<i>PR-5033 New Starter Technology</i>		149,949	
Total Expenditure - Capital New (Expansion)	-	149,949	-

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
IT EQUIPMENT			
Capital Renewal			
<i>PR-4525 Asset Replacement - Corporate Printers and Photocopiers 2021/22</i>	15,000		
<i>PR-4526 Asset Replacement - Personal Computers 2021/22</i>	30,000	79,889	
<i>PR-4547 Replacement of networking equipment 2021/22</i>	30,000	16,637	13,363
<i>PR-4678 Asset Replacement - Corporate Printers and Photocopiers 2022/23</i>			15,000
<i>PR-4679 Asset Replacement - Personal Computers 2022/23</i>			40,000
<i>PR-4680 Replacement of networking equipment 2022/23</i>			30,000
Total Expenditure - Capital Renewal	75,000	96,526	98,363
Capital Upgrade			
<i>PR-5040 Upgrade Council Chambers and Function Room Audio Visual and Streaming Equipment</i>		278	244,722
Total Expenditure - Capital Upgrade	-	278	244,722
TOTAL EXPENDITURE - IT EQUIPMENT	75,000	246,753	343,085
LAND			
Capital New (Expansion)			
<i>PR-3730 Dispose of Lot 70 Winthrop Avenue (Amended College Grove Joint Venture)</i>	4,500	1,043	
<i>PR-4943 Implement land exchange, land acquisition and rationalisation of lots along Withers Crescent, Boulters Heights</i>	191,407		191,407
<i>PR-5078 Sale of Lot 618 (11) Nyabing Way</i>			10,000
Total Expenditure - Capital New (Expansion)	195,907	1,043	201,407
TOTAL EXPENDITURE - LAND	195,907	1,043	201,407
LIGHTING			
Capital New (Expansion)			
<i>PR-1152 Install hotspot street lighting 2021/22</i>	20,000	61,327	
<i>PR-4913 Install Nightscape lighting 2021/22</i>	50,000	14,356	
<i>PR-4914 Install lighting 2022/23</i>			50,000
Total Expenditure - Capital New (Expansion)	70,000	75,683	50,000
Capital Renewal			
<i>PR-4907 Renew City Facilities lighting 2021/22</i>	60,000	45,740	
Total Expenditure - Capital Renewal	60,000	45,740	-
TOTAL EXPENDITURE - LIGHTING	130,000	121,423	50,000

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
MARINE			
Capital Renewal			
<i>PR-2391 Rehabilitate foreshore marine walls 2021/22</i>	120,000	48,157	
<i>PR-4577 Repair jetties 2021/22</i>	63,400	75,820	
<i>PR-4761 Repair and renew Marlston Jetty</i>	278,054	263,399	
Total Expenditure - Capital Renewal	461,454	387,376	-
TOTAL EXPENDITURE - MARINE	461,454	387,376	-
OPEN SPACE			
Capital New (Expansion)			
<i>PR-1543 Install landscaping and irrigation systems at Boulters Heights</i>	176,102		276,102
<i>PR-1883 Water Resource Recovery</i>			2,000,000
<i>PR-4109 Install new seating area at Bunbury Wildlife Park</i>			5,000
Total Expenditure - Capital New (Expansion)	176,102	-	2,281,102
Capital Renewal			
<i>PR-1303 Replace playground equipment 2019/20</i>	11,396	10,000	
<i>PR-2408 Replace athletics track surface</i>	994,809	988,368	
<i>PR-4060 Renew open space furniture and equipment 2020/21</i>	97,059	26,549	70,510
<i>PR-4231 Renew Shade Sails in Public Open Space 2020/21</i>	46,920	46,140	
<i>PR-4235 Replace playground equipment 2020/21</i>	275,000	278,194	
<i>PR-4511 Replace playground equipment 2021/22</i>	325,000	229,657	92,149
<i>PR-4527 Renew irrigation infrastructure 2021/22</i>	230,000	61,034	68,966
<i>PR-4538 Renew open space infrastructure 2021/22</i>	75,000	69,464	
<i>PR-4701 Replace playground equipment 2022/23</i>			325,000
<i>PR-4705 Renew open space infrastructure 2022/23</i>			100,000
<i>PR-5074 Back Beach Landscaping</i>			200,000
<i>PR-5075 Implement Greening Bunbury Plan</i>			120,000
Total Expenditure - Capital Renewal	2,055,184	1,709,406	976,625
Capital Upgrade			
<i>PR-4946 Upgrade Maidens Reserve</i>	231,379	232,443	
Total Expenditure - Capital Upgrade	231,379	232,443	-
TOTAL EXPENDITURE - OPEN SPACE	2,462,665	1,941,849	3,257,727

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
PARKING EQUIPMENT			
Capital New (Expansion)			
<i>PR-5015 Smart Parking Implementation</i>	508,000		163,300
Total Expenditure - Capital New (Expansion)	508,000	-	163,300
Capital Renewal			
<i>PR-4519 Replace infringement issuing devices 2021/22</i>	15,000		
<i>PR-4521 Replace parking machines and upgrade infrastructure Smart Parking</i>	300,000	161,852	138,148
Total Expenditure - Capital Renewal	315,000	161,852	138,148
TOTAL EXPENDITURE - PARKING EQUIPMENT	823,000	161,852	301,448
PATHWAYS			
Capital New (Expansion)			
<i>PR-1308 Expand cycleways (implement Bunbury Bike Plan) 2021/22</i>	200,000	189,016	17,435
<i>PR-4534 Expand Path Network 2021/22</i>	300,000	202,690	183,125
<i>PR-4668 Expand Path Network 2022/23</i>			260,000
Total Expenditure - Capital New (Expansion)	500,000	391,706	460,560
Capital Renewal			
<i>PR-4533 Renew and Upgrade Paths as per Asset Management Plan 2021/22</i>	59,500	68,261	
<i>PR-4693 Renew and Upgrade Paths as per Asset Management Plan 2022/23</i>			200,000
Total Expenditure - Capital Renewal	59,500	68,261	200,000
Capital Upgrade			
<i>PR-5011 Upgrade Reading Street Path</i>	81,000	81,107	
Total Expenditure - Capital Upgrade	81,000	81,107	-
TOTAL EXPENDITURE - PATHWAYS	640,500	541,074	660,560

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
PLANT AND VEHICLES			
Capital Renewal			
<i>PR-1906 Replace waste vehicles and plant 2021/22</i>	340,123	96,149	270,570
<i>PR-2293 Replace corporate heavy plant 2021/22</i>	528,610	160,782	367,828
<i>PR-4107 Renew South West Sports Centre (SWSC) plant and machinery 2019/20</i>	325,000	198,952	153,146
<i>PR-4177 Replace waste vehicles and plant 2020/21</i>	267,311		
<i>PR-4178 Replace corporate heavy plant 2020/21</i>	158,046	133,123	
<i>PR-4181 Replace corporate vehicles 2020/21</i>	326,051	213,789	
<i>PR-4205 Renew South West Sports Centre (SWSC) plant and machinery 2020/21</i>	31,407	38,787	
<i>PR-4709 Replace corporate vehicles 2022/23</i>			290,300
<i>PR-4710 Replace corporate heavy plant 2022/23</i>			581,000
<i>PR-4712 Replace waste vehicles and plant 2022/23</i>			304,000
<i>PR-4758 Renew South West Sports Centre (SWSC) plant and machinery 2022/23</i>			40,000
Total Expenditure - Capital Renewal	1,976,548	841,582	2,006,844
TOTAL EXPENDITURE - PLANT AND VEHICLES	1,976,548	841,582	2,006,844

REFUSE

Capital Renewal			
<i>PR-1662 Annual bin replacement program 2021/22</i>	65,000	63,471	
<i>PR-4524 Renew bin enclosures 2021/22</i>	24,000	24,098	
<i>PR-4706 Annual bin replacement program 2022/23</i>			65,500
<i>PR-4708 Renew bin enclosures 2022/23</i>			24,000
Total Expenditure - Capital Renewal	89,000	87,569	89,500
Capital Upgrade			
<i>PR-4845 Upgrade Waste Recycle Centre and Container Deposit Scheme refund point</i>	714,267		
Total Expenditure - Capital Upgrade	714,267	-	-
TOTAL EXPENDITURE - REFUSE	803,267	87,569	89,500

ROADS

Capital New (Expansion)			
<i>PR-4485 Traffic calming and minor intersection treatments 2021/22</i>	100,000	65,148	
<i>PR-4671 Traffic calming and minor intersection treatments 2022/23</i>			100,000
<i>PR-5004 Withers Road Connection</i>	400,000	13,633	386,367
<i>PR-5038 Withers Regional Renewal</i>			2,272,728
Total Expenditure - Capital New (Expansion)	500,000	78,781	2,759,095

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
ROADS			
Capital Renewal			
<i>PR-1112 Reseal and repair pavement Sandridge Road, East Bunbury (King Rd to Eelup RAB)</i>	300,000	221,429	
<i>PR-2100 Reseal car park</i>	75,000	75,395	
<i>PR-3950 Reseal Airport bitumen taxiways and runways 2021/22</i>	300,000	178,004	24,445
<i>PR-4051 Renew pavement and drainage, and re-seal Victoria Street</i>	183,979	211,963	
<i>PR-4376 Roads to Recovery Road Reseals 2021/22</i>	556,314	427,172	129,154
<i>PR-4537 Renew Roads as per Asset Management Plan 2021/22</i>	350,000	208,070	80,305
<i>PR-4685 Roads to Recovery Road Reseals 2022/23</i>			556,314
<i>PR-4936 CBD Road Works</i>	450,000		1,000,000
Total Expenditure - Capital Renewal	2,215,293	1,322,033	1,790,218
Capital Upgrade			
<i>PR-1103 Realign and widen Ocean Drive, South Bunbury</i>	750,000	455,397	1,044,603
<i>PR-3449 Upgrade Forrest Avenue and Blair Street intersection and construct slip lane</i>	100,000	29,555	
<i>PR-3700 Reseal and upgrade Harris Road including drainage</i>	45,844	66,765	
<i>PR-4923 Upgrade Harris Road</i>	250,000	607,920	150,000
<i>PR-5016 Improve Wellington Upper Esplanade Intersection</i>		20,639	
Total Expenditure - Capital Upgrade	1,145,844	1,180,276	1,194,603
TOTAL EXPENDITURE - ROADS	3,861,137	2,581,090	5,743,916
STORMWATER			
Capital Renewal			
<i>PR-2653 Renew, resleeve and improve drainage network 2021/22</i>	200,000	147,081	
<i>PR-4690 Renew, resleeve and improve drainage network 2022/23</i>			200,000
<i>PR-4927 Replace pumps at pump stations</i>	114,340	51,207	68,028
Total Expenditure - Capital Renewal	314,340	198,288	268,028
Capital Upgrade			
<i>PR-4723 Blair Street drainage upgrade</i>	570,790	69,578	
Total Expenditure - Capital Upgrade	570,790	69,578	-
TOTAL EXPENDITURE - STORMWATER	885,130	267,866	268,028

Capital Works by Asset Class

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
STRUCTURES			
Capital New (Expansion)			
<i>PR-3898 Construct heritage interpretation, Bunbury Timber Jetty</i>	94,961	8,235	86,726
Total Expenditure - Capital New (Expansion)	94,961	8,235	86,726
Capital Renewal			
<i>PR-1341 Replace perimeter and internal fencing at Payne Park</i>	120,000	114,771	
<i>PR-3227 Install Bunbury Hockey Perimeter Fencing</i>			120,000
<i>PR-4520 Replace fencing at Bunbury Airport 2021/22</i>	20,000	21,050	
<i>PR-4529 Replace boardwalks, lookouts and beach access stairs 2021/22</i>	150,000	6,224	
<i>PR-4530 Replace timber shelters 2021/22</i>	11,000	4,425	
<i>PR-4572 Renew Bunbury Wildlife Park enclosures 2021/22</i>	20,000	18,588	
<i>PR-4696 Replace boardwalks, lookouts and beach access stairs 2022/23</i>			293,776
Total Expenditure - Capital Renewal	321,000	165,058	413,776
TOTAL EXPENDITURE - STRUCTURES	415,961	173,293	500,502
MIXED ASSET CLASS			
Capital New (Expansion)			
<i>PR-4786 Detailed design, contract documentation and construction of Youth Precinct</i>	7,211,646	6,971,043	217,873
<i>PR-5071 Covid related capital purchases</i>		20,925	
Total Expenditure - Capital New (Expansion)	7,211,646	6,991,968	217,873
Capital Renewal			
<i>PR-4015 Improve City's Landscaping, Parks, Gardens and Entry Statements</i>	928,224	978,186	
Total Expenditure - Capital Renewal	928,224	978,186	-
Capital Upgrade			
<i>PR-4799 Upgrade Halifax Business Park infrastructure</i>	203,378	11,900	191,478
Total Expenditure - Capital Upgrade	203,378	11,900	191,478
TOTAL EXPENDITURE - OTHER ASSETS	8,343,248	7,982,054	409,351
Total Expenditure: Capital New (Expansion)	11,543,372	9,533,425	6,899,411
Total Expenditure: Capital Renewal	10,974,197	7,020,660	19,263,765
Total Expenditure: Capital Upgrade	3,083,129	1,645,991	1,710,803
TOTAL EXPENDITURE ON ALL ASSET CLASSES	25,600,698	18,200,076	27,873,979

Operating Projects by Service Area

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
CHIEF EXECUTIVE LEADERSHIP				
<i>PR-3875 Support Regional Cities Alliance</i>	Expenditure	(15,000)	(15,000)	(15,000)
<i>PR-3877 Management of funds for the Bunbury Marines Facilities: Engineering, Environmental and Planning Studies</i>	Income	233,031	237,627	
	Expenditure	(233,031)	(237,627)	
<i>PR-5039 South West Cities</i>	Expenditure			(20,000)
<i>PR-4504 Provide disaster assistance</i>	Expenditure	(20,000)		(20,000)
<i>PR-4573 Contribution towards Busselton Margaret River Regional Airport Marketing Fund</i>	Expenditure	(10,000)		(10,000)
<i>PR-5083 Discretionary funding allocation</i>	Expenditure			(50,000)
Net Income (Expenditure) for Chief Executive Leadership		(45,000)	(15,000)	(115,000)
STRATEGY & ORGANISATIONAL PERFORMANCE LEADERSHIP				
<i>PR-5008 City of Bunbury "Project Shine" Transformation</i>	Expenditure	(775,000)	(56,210)	(1,773,698)
Net Income (Expenditure) for Strategy & Organisational Performance Leadership		(775,000)	(56,210)	(1,773,698)
COUNCIL SUPPORT				
<i>PR-5035 Replace council function room furniture</i>	Expenditure		(13,907)	(11,850)
Net Income (Expenditure) for Council Support		-	(13,907)	(11,850)
BUSINESS SYSTEMS SUPPORT & IT OPERATIONS				
<i>PR-5034 Critical Application Server Support</i>	Expenditure		(46,853)	
<i>PR-2249 Asset Replacement - Fixed and mobile phones and devices</i>	Expenditure	(20,000)	(17,676)	(20,000)
Net Income (Expenditure) for Business Systems Support & IT Operations		(20,000)	(64,529)	(20,000)
DATA & DIGITAL				
<i>PR-4290 Develop new website and digital platform for City of Bunbury</i>	Expenditure	(303,588)	(98,141)	(205,447)
<i>PR-4945 Develop Business Intelligence and Human Resource Information System</i>	Expenditure	(160,170)	(8,037)	
Net Income (Expenditure) for Data & Digital		(463,758)	(106,178)	(205,447)

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
FINANCIAL ACCOUNTING				
<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 subsidy</i>	Expenditure	(439,185)	(439,185)	(445,773)
<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)	(10,000)
<i>PR-4350 Support South West Clontarf Academy (Newton Moore College)</i>	Expenditure	(15,000)	(15,000)	(15,000)
<i>PR-4356 Contribute to a rail-line reinstatement trust with Arc Infrastructure</i>	Expenditure	(13,461)	(13,461)	(13,462)
<i>PR-4517 Bunbury Geographe Seniors and Community Centre Financial Support</i>	Expenditure	(50,000)	(50,000)	(50,000)
<i>PR-5073 Provide financial support to the BHRC</i>	Expenditure		(231,000)	(3,000,000)
Net Income (Expenditure) for Financial Accounting		(657,815)	(888,815)	(3,662,404)
RATING SERVICES				
<i>PR-3168 Undertake GRV Property revaluation in accordance with legislation</i>	Expenditure	(415,000)	(422,631)	
Net Income (Expenditure) for Rating Services		(415,000)	(422,631)	-
CORPORATE GOVERNANCE				
<i>PR-2431 Conduct Council elections</i>	Income		400	
	Expenditure	(108,000)	(104,241)	
Net Income (Expenditure) for Corporate Governance		(108,000)	(103,841)	-

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
PUBLIC RELATIONS				
<i>PR-4299 Bunbury Brighter Campaign</i>	Expenditure	(60,000)		(50,000)
<i>PR-4771 Implement Bunbury Promotional Strategy</i>	Expenditure	(34,000)	(33,438)	
<i>PR-2718 City of Bunbury corporate marketing</i>	Expenditure	(50,000)		
Net Income (Expenditure) for Public Relations		(144,000)	(33,438)	(50,000)
STRATEGY				
<i>PR-4301 Undertake an annual community satisfaction and perception survey</i>	Expenditure	(20,000)		(20,000)
<i>PR-4389 Review and development of City of Bunbury Strategic Plan in line with legislative requirements</i>	Expenditure	(40,000)	(64,585)	
<i>PR-4630 Conduct Service Reviews</i>	Expenditure	(30,432)	(29,568)	
<i>PR-4631 Develop Business Cases for Future Capital Works</i>	Expenditure	(84,389)	(13,471)	(70,918)
Net Income (Expenditure) for Strategy		(174,821)	(107,624)	(90,918)
CITY PLANNING				
<i>PR-3868 Undertake City Parking Strategy</i>	Expenditure	(80,000)	(15,750)	(64,250)
<i>PR-4452 Conduct major review of Municipal Heritage Inventory</i>	Expenditure	(30,000)	(10,000)	(20,000)
<i>PR-5005 Housing Strategy Focus Area 2.1 - Spencer/Blair</i>	Expenditure	(50,000)		(50,000)
<i>PR-4969 Glen Iris District Structure Plan</i>	Income	24,750	26,750	
	Expenditure	(24,750)	(27,750)	
<i>PR-5006 Housing Strategy Focus Area 2.3 - Back Beach Precinct</i>	Expenditure			(50,000)
<i>PR-5012 Ocean Beach Heritage Trail Implementation</i>	Expenditure	(30,000)	(15,479)	(14,521)
<i>PR-3591 Prepare Local Planning Strategy (LPS) for Housing and Lifestyle</i>	Expenditure	(25,000)		
Net Income (Expenditure) for City Planning		(215,000)	(42,229)	(198,771)

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
ECONOMIC DEVELOPMENT				
<i>PR-4789 Deliver connect with Asia</i>	Income	79,550		
	Expenditure	(79,550)		
<i>PR-4249 Implement Economic Development Strategy</i>	Expenditure	(200,091)	(38,481)	(161,610)
<i>PR-4334 Design and development of infrastructure for the Regional Tourism Strategy</i>	Income	25,530		
	Expenditure	(25,530)		
<i>PR-4629 Implement LandCorp MOU for Punchbowl Caravan site</i>	Expenditure	(45,636)		
<i>PR-4763 Produce Regional mountain bike maps</i>	Income	7,000		
	Expenditure	(7,000)		
<i>PR-5001 Implementation of the Bunbury Geographe Tourism Partnership Strategy</i>	Income	72,000	72,000	93,500
	Expenditure	(337,700)	(337,700)	(203,500)
<i>PR-5009 Sale of Lot 330 Ocean Drive (College Grove JV)</i>	Expenditure	(15,500)	(10,167)	
Net Income (Expenditure) for Economic Development		(526,927)	(314,348)	(271,610)
INTERNATIONAL ENGAGEMENT				
<i>PR-4470 Bunbury Setagaya Biennial Photographic Competition</i>	Expenditure	(5,000)	(1,000)	(4,000)
<i>PR-4656 Conduct anniversary celebrations for the Bunbury-Setagaya Sister City incoming tours 2022/23</i>	Expenditure			(10,000)
<i>PR-4658 Conduct anniversary celebrations for the Bunbury-Setagaya Sister City Outgoing Tours 2022/23</i>	Expenditure			(10,000)
Net Income (Expenditure) for International Engagement		(5,000)	(1,000)	(24,000)
BUNBURY REGIONAL ART GALLERY				
<i>PR-4386 Conduct Indigenous Arts Program at BRAG</i>	Income	90,000	213,671	90,000
	Expenditure	(90,000)	(213,671)	(90,000)
<i>PR-4428 Display Bunbury Biennale</i>	Expenditure	(5,909)	(5,900)	
<i>PR-4574 Conduct South West Art Now (SWAN) Exhibition</i>	Income	10,000	4,668	
	Expenditure	(20,000)	(22,203)	
<i>PR-5036 There Were Moments of Transformation exhibition</i>	Income		15,783	
	Expenditure		(15,783)	
Net Income (Expenditure) for Bunbury Regional Art Gallery		(15,909)	(23,435)	-

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
COMMUNITY PARTNERSHIPS				
<i>PR-3294 Conduct Grandfamilies Fun Day</i>	Income	2,750		2,750
	Expenditure	(14,750)		(14,750)
<i>PR-4337 Prepare, Implement and Deliver Reconciliation Action Plan Initiatives</i>	Expenditure	(18,955)	(12,449)	(16,506)
<i>PR-4425 Implement Aged Friendly Community Strategic Plan Outcomes</i>	Expenditure	(10,000)	(8,200)	
<i>PR-5014 Youth Precinct Opening Event</i>	Expenditure	(40,000)	(22,435)	(21,575)
<i>PR-5077 Develop a Bunbury City Charter - Compassionate Communities</i>	Income		20,000	
	Expenditure		(20,000)	
<i>PR-5081 Implement Withers Placemaking</i>	Income			60,000
	Expenditure			(60,000)
Net Income (Expenditure) for Community Partnerships		(80,955)	(43,084)	(50,081)
EVENTS				
<i>PR-4189 Provide funding for an "Achievement" Grant Round</i>	Expenditure	(20,914)	(23,020)	(2,000)
<i>PR-4190 Provide funding for a "Neighbourhood Connect" Grant Round</i>	Expenditure	(26,142)	(8,838)	(7,000)
<i>PR-4198 Provide funding for a "Community Connect" Grant Round</i>	Expenditure	(106,248)	(88,392)	(119,983)
<i>PR-4211 Provide funding for "Signature Events" Grant Round</i>	Expenditure	(268,069)	(186,507)	(217,730)
<i>PR-4241 Funding to secure state, national and international sporting or cultural events</i>	Expenditure	(116,000)	(70,500)	(115,500)
<i>PR-4358 Refurbish Hay Park grounds following Groovin the Moo event</i>	Income	23,993		
	Expenditure	(23,993)		
<i>PR-5010 Provide funding for second event funding round</i>	Expenditure	(50,000)	(44,800)	(5,200)
<i>PR-4762 Conduct City of Bunbury Staff Conference</i>	Expenditure	(30,000)	(258)	(30,000)
Net Income (Expenditure) for Events		(617,373)	(422,315)	(497,413)
BUNBURY MUSEUM & HERITAGE CENTRE				
<i>PR-3858 Acquire Bunbury Museum and Heritage Centre collection items</i>	Income		1,500	
	Expenditure	(3,500)	(5,166)	(3,500)
Net Income (Expenditure) for Bunbury Museum & Heritage Centre		(3,500)	(3,666)	(3,500)

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
LIBRARIES				
<i>PR-4805 Deliver "Be Connected Capacity Building" program</i>	Income	15,328		
	Expenditure	(15,328)		
<i>PR-4554 Replacement of children's toys in City Library Children's Area</i>	Expenditure	(2,500)	(2,500)	(2,500)
Net Income (Expenditure) for Libraries		(2,500)	(2,500)	(2,500)
SOUTH WEST SPORTS CENTRE				
<i>PR-3829 Support South West Academy of Sport (SWAS)</i>	Expenditure	(6,000)	(6,000)	(6,000)
<i>PR-4532 Renew South West Sports Centre (SWSC) furnishings and equipment</i>	Expenditure	(10,000)	(10,000)	(10,000)
<i>PR-4930 Prepare a preliminary feasibility study and concept design plans for South West Sports Centre redevelopment</i>	Expenditure	(20,222)	(59,169)	(4,580)
Net Income (Expenditure) for South West Sports Centre		(36,222)	(75,169)	(20,580)
OTHER SPORT & RECREATION				
<i>PR-4717 Deliver Department of Sport and Recreation "Every Club" funding program</i>	Income	897	897	6,667
	Expenditure	(897)	(1,233)	(9,664)
<i>PR-5076 Support Bunbury Hockey CSRFF application</i>	Expenditure			(250,000)
<i>PR-4795 Support Bunbury Football Club CSRFF application</i>	Expenditure	(25,000)	(25,000)	
<i>PR-5079 Support Central Croquet Club for club nights lighting project</i>	Expenditure			(4,357)
Net Income (Expenditure) for Other Sport & Recreation		(25,000)	(25,336)	(257,354)
COMMUNITY SAFETY & EMERGENCY MANAGEMENT				
<i>PR-4449 Implement South West Sport Centre (SWSC) Bushfire Mitigation Project</i>	Expenditure	(337,470)	(5,299)	(332,171)
<i>PR-5072 Purchase body worn cameras for City Rangers</i>	Expenditure			(21,000)
<i>PR-4947 Undertake Department of Fire and Emergency Services Mitigation Activity program</i>	Income	151,432	36,982	265,886
	Expenditure	(151,432)	(36,982)	(265,886)
Net Income (Expenditure) for Community Safety & Emergency Management		(337,470)	(5,299)	(353,171)
ENVIRONMENTAL HEALTH				
<i>PR-1578 Develop and implement a public health plan</i>	Expenditure	(28,482)	(22,723)	
Net Income (Expenditure) for Environmental Health		(28,482)	(22,723)	-

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
PARKING				
<i>PR-3952 Undertake general improvements to carparks</i>	Expenditure	(25,000)	(18,288)	
Net Income (Expenditure) for Parking		(25,000)	(18,288)	-
EXECUTIVE LEADERSHIP INFRASTRUCTURE				
<i>PR-1831 Ocean Pool feasibility study and concept design</i>	Income			250,000
	Expenditure	(50,000)	(278)	(300,000)
Net Income (Expenditure) for Executive Leadership Infrastructure		(50,000)	(278)	(50,000)
PARKS & RESERVES				
<i>PR-4895 Develop a Public Open Space Strategy for Parks and Playgrounds</i>	Expenditure	(21,395)	(18,900)	
<i>PR-4721 Conduct irrigation system audits</i>	Expenditure	(20,000)	(3,240)	
<i>PR-4722 Develop the Greener Bunbury Strategy</i>	Expenditure	(25,984)	(22,890)	
<i>PR-4949 Implement CBD Action Plan - Greening Bunbury</i>	Expenditure	(41,712)	(38,626)	
Net Income (Expenditure) for Parks & Reserves		(109,091)	(83,656)	-
PROPERTY MANAGEMENT & MAINTENANCE				
<i>PR-1683 Paint South West Sports Centre (SWSC)</i>	Expenditure	(19,390)	(9,060)	
<i>PR-1928 Paint sport and leisure buildings</i>	Expenditure	(35,000)	(11,873)	(4,800)
<i>PR-4268 Renewable Energy and Energy Efficient Projects</i>	Expenditure	(291,174)		(291,174)
<i>PR-4611 Review City Facilities security systems</i>	Expenditure	(5,000)		(5,000)
<i>PR-4612 Implement City Facilities master key system</i>	Expenditure	(5,000)		
<i>PR-4673 Replace office furniture and equipment</i>	Expenditure	(25,000)	(24,515)	(25,000)
<i>PR-5002 Remove and replace cladding to Administration building</i>	Expenditure	(250,000)	(739)	(250,000)
<i>PR-4773 Implement CBD Action Plan - Lighting Up Bunbury</i>	Expenditure	(19,622)	(10,029)	
<i>PR-4935 Replace Christmas street decorations</i>	Expenditure	(17,317)	(21,918)	(40,000)
Net Income (Expenditure) for Property Management & Maintenance		(667,503)	(78,134)	(615,974)

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
AIRPORT				
<i>PR-3378 CASA required airport training</i>	Expenditure	(5,000)	(280)	
Net Income (Expenditure) for Airport		(5,000)	(280)	-
DESIGN				
<i>PR-1168 Replace signs and linemarking</i>	Expenditure	(20,000)	(15,667)	(25,000)
<i>PR-4624 Undertake Drainage Catchment Studies</i>	Expenditure	(20,000)	(27,230)	(200,000)
<i>PR-4627 Support Industry Road Safety Initiatives</i>	Expenditure	(3,000)	(2,050)	(6,000)
<i>PR-5037 Safe Active Street Detailed Design - East Bunbury</i>	Income		15,000	
	Expenditure		(27,250)	
<i>PR-4948 Implement CBD Action Plan - Detailed Road Design for Blair/Casuarina and Prinsep/Haley</i>	Expenditure	(219,430)	(106,168)	(113,262)
Net Income (Expenditure) for Design		(262,430)	(163,365)	(344,262)
NATURAL ENVIRONMENT				
<i>PR-2590 Participate in Peron Naturaliste Partnership</i>	Expenditure	(20,000)	(16,734)	(20,000)
<i>PR-3196 Conduct detailed contaminated site investigation for Nuytsia Ave depot</i>	Expenditure	(22,531)	(20,684)	
<i>PR-3711 Management of Environmental Offset Site - Bunbury Regional Airport - Rescue Helicopter Base and Hangar Development Project</i>	Expenditure	(17,070)	(6,218)	
<i>PR-3326 Develop and implement environmental projects 2019/20</i>	Expenditure	(9,726)	(6,067)	
<i>PR-4214 Investigation and management of Council contaminated sites</i>	Expenditure	(34,162)	(33,843)	
<i>PR-4286 Prepare City of Bunbury Coastal Hazard Risk Management and Adaptation Plan</i>	Income	50,000		
	Expenditure	(80,752)	(19,248)	(11,504)
<i>PR-5003 Conduct detailed site investigations at Big Swamp and Mangles Reserves</i>	Expenditure	(120,000)	(60,790)	(59,210)
<i>PR-4456 Implement Sustainability Strategy Action Plan</i>	Expenditure	(50,000)	(18,919)	(53,026)
<i>PR-4604 Implement culling of introduced Corellas</i>	Expenditure	(17,500)	(15,212)	(17,500)
Net Income (Expenditure) for Natural Environment		(321,741)	(197,715)	(161,240)
PROJECT DELIVERY				
<i>PR-4626 Prepare a plan and design for Hands Oval redevelopment</i>	Expenditure	(655,571)	(28,967)	
Net Income (Expenditure) for Project Delivery		(655,571)	(28,967)	-

Operating Projects by Service Area

		Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
PROJECT PLANNING & ASSET MANAGEMENT				
<i>PR-3665 Koombana Bridge (Bridge 1319) general maintenance</i>	Income	514,157	514,157	
	Expenditure	(514,157)	(514,157)	
<i>PR-4589 Survey and monitoring of Pelican Point Grand Canals</i>	Expenditure	(10,000)		(20,000)
<i>PR-4928 Repoint Pelican Point marine seawalls</i>	Expenditure	(50,000)	(3,690)	
Net Income (Expenditure) for Project Planning & Asset Management		(60,000)	(3,690)	(20,000)
FLEET				
<i>PR-2308 Replace corporate minor plant</i>	Income	2,000	115	2,000
	Expenditure	(30,000)	(28,911)	(30,000)
Net Income (Expenditure) for Fleet		(28,000)	(28,796)	(28,000)
WASTE SERVICES				
<i>PR-5000 Better Bins Plus "Go FOGO" Kerbside Collection program</i>	Income	106,600	30,877	117,086
	Expenditure	(106,600)	(30,877)	(117,086)
<i>PR-5013 Art wall and landscaping to Glen Iris Skate Park (Graffiti Hot Spot Funding)</i>	Income	50,000	50,000	
	Expenditure	(50,000)	(50,000)	
<i>PR-5007 Increase E-Waste collections, enabling infrastructure and media campaign</i>	Income	5,647		5,647
	Expenditure	(22,147)		(22,147)
Net Income (Expenditure) for Waste Services		(16,500)	-	(16,500)
Total Net Income (Expenditure)		(6,898,568)	(3,396,446)	(8,844,273)

Operations by Service and Facility

Directorate; Chief Executive Officer

Chief Executive Leadership	78
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Directorate; Strategy & Organisational Performance

Strategy & Organisational Leadership	79
Council Support	79
Coordinate Digital Services	80
Business Systems Support & IT Operations	80
Data & Digital	81
Manage Department Finance	82
Financial Accounting	82
Property & Procurement	83
Rating Services	83
Manage Department Governance	84
Corporate Governance	84
Corporate Information	85
Customer Support	85
Manage Department People & Safety	86
Human Resources	86
Safety	87
Traineeships	87
Manage Department Strategy, Projects & Communications	88
Project Management Office	88
Public Relations	88
Strategy	89

Directorate; Sustainable Communities

Sustainable Communities Leadership	90
Manage Department City Growth	91
Building Certification	91
City Planning	92
Economic Development	92
International Engagement	93
Visitor Centre	93
Department Management Community Connection	94
Bunbury Regional Art Gallery	94
Community Partnerships	95
Events	95
Bunbury Museum & Heritage Centre	96
Department Management Community Facilities	97
Libraries	97
South West Sports Centre	98
Other Sport & Recreation	98
Bunbury Wildlife Park	99
Department Management Community Wellbeing	100
Community Safety & Emergency Management	100
Environmental Health	101
Meat Inspection	101
Parking	102

Directorate; Infrastructure

Infrastructure Leadership	103
Department Management Infrastructure Maintenance Services	104
Parks & Reserves	104
Property Management & Maintenance	105
Works	105
Department Management Projects & Asset Management	106
Airport	106
Design	107
Natural Environment	107
Project Delivery	108
Project Planning & Asset Management	108
Department Management Waste Operations & Infrastructure Business Services	109
Infrastructure Business Services & Depot Stores	109
Fleet	110
Waste Services	110

CHIEF EXECUTIVE LEADERSHIP

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(520,492)	(543,684)	(484,465)
Materials & Contracts	(40,192)	(30,426)	(16,500)
Other Expense	(81,530)	(94,476)	(110,250)
Total Expenditure	(642,214)	(668,586)	(611,215)
Internal Allocations	(26,265)	(29,118)	(45,138)
Internal Recovery	-	-	200,529
Net Internal Allocations / Recovery	(26,265)	(29,118)	155,391
Operating Projects	(45,000)	(15,000)	(115,000)
Net Operating Projects	(45,000)	(15,000)	(115,000)
Net Revenue / (Expenditure)	(713,479)	(712,704)	(570,824)

STRATEGY & ORGANISATIONAL PERFORMANCE LEADERSHIP

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	405	-
Total Revenue	-	405	-
Expenditure			
Employee Costs	(241,547)	(248,674)	(497,971)
Materials & Contracts	(2,542)	(8,226)	(7,106)
Other Expense	(940)	(813)	(750)
Total Expenditure	(245,029)	(257,713)	(505,827)
Internal Allocations	(12,325)	(12,718)	(114,478)
Internal Recovery	-	-	310,155
Net Internal Allocations / Recovery	(12,325)	(12,718)	195,677
Operating Projects	(775,000)	(56,210)	(1,773,698)
Net Operating Projects	(775,000)	(56,210)	(1,773,698)
Net Revenue / (Expenditure)	(1,032,354)	(326,236)	(2,083,848)

COUNCIL SUPPORT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(107,454)	(90,365)	(121,992)
Materials & Contracts	(59,505)	(33,960)	(49,735)
Other Expense	(539,633)	(542,685)	(686,390)
Total Expenditure	(706,592)	(667,010)	(858,117)
Internal Allocations	(10,194)	(10,913)	(29,835)
Net Internal Allocations / Recovery	(10,194)	(10,913)	(29,835)
Operating Projects	-	(13,907)	(11,850)
Net Operating Projects	-	(13,907)	(11,850)
Net Revenue / (Expenditure)	(716,786)	(691,830)	(899,802)

COORDINATE DIGITAL SERVICES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	-	(35,021)	(161,691)
Materials & Contracts	-	-	(129,250)
Total Expenditure	-	(35,021)	(290,941)
Internal Allocations	-	-	(78,310)
Internal Recovery	-	-	276,939
Net Internal Allocations / Recovery	-	-	198,629
Net Revenue / (Expenditure)	-	(35,021)	(92,312)

BUSINESS SYSTEMS SUPPORT & IT OPERATIONS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	8,668	-
Total Revenue	-	8,668	-
Expenditure			
Employee Costs	(822,404)	(810,208)	(840,011)
Materials & Contracts	(1,030,421)	(1,014,730)	(1,560,922)
Total Expenditure	(1,852,825)	(1,824,938)	(2,400,933)
Internal Allocations	(43,973)	(48,693)	(358,556)
Internal Recovery	-	-	2,075,788
Net Internal Allocations / Recovery	(43,973)	(48,693)	1,717,232
Operating Projects	(20,000)	(64,529)	(20,000)
Net Operating Projects	(20,000)	(64,529)	(20,000)
Net Revenue / (Expenditure)	(1,916,798)	(1,929,492)	(703,701)

DATA & DIGITAL

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(483,942)	(294,424)	(740,763)
Materials & Contracts	-	(207,060)	(122,960)
Total Expenditure	(483,942)	(501,484)	(863,723)
Internal Allocations	(71,969)	(76,432)	(186,768)
Net Internal Allocations / Recovery	(71,969)	(76,432)	(186,768)
Operating Projects	(463,758)	(106,178)	(205,447)
Net Operating Projects	(463,758)	(106,178)	(205,447)
Net Revenue / (Expenditure)	(1,019,669)	(684,094)	(1,255,938)

MANAGE DEPARTMENT FINANCE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	-	5,000	-
Total Revenue	-	5,000	-
Expenditure			
Employee Costs	(162,104)	(280,110)	(164,937)
Materials & Contracts	(14,274)	(9,128)	(14,779)
Other Expense	(4,340)	(7,032)	(7,000)
Total Expenditure	(180,718)	(296,270)	(186,716)
Internal Allocations	(13,019)	(13,495)	(93,473)
Internal Recovery	482,220	552,462	142,830
Net Internal Allocations / Recovery	469,201	538,967	49,357
Net Revenue / (Expenditure)	288,483	247,697	(137,359)

FINANCIAL ACCOUNTING

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	894,154	2,385,861	665,396
Contributions, Reimbursements & Donations	6,190	4,731	8,324
Interest Received	231,500	192,202	215,500
Total Revenue	1,131,844	2,583,245	889,220
Expenditure			
Employee Costs	(680,983)	(691,467)	(745,991)
Materials & Contracts	(72,280)	(130,476)	(78,000)
Depreciation	(15,035,882)	(14,336,838)	(13,199,104)
Interest Expense	(446,677)	(451,554)	(570,192)
Total Expenditure	(16,235,822)	(15,610,335)	(14,593,287)
Internal Allocations	(71,001)	(76,021)	(257,809)
Internal Recovery	-	-	693,939
Net Internal Allocations / Recovery	(71,001)	(76,021)	436,130
Operating Projects	(657,815)	(888,815)	(3,662,404)
Net Operating Projects	(657,815)	(888,815)	(3,662,404)
Net Revenue / (Expenditure)	(15,832,794)	(13,991,926)	(16,930,341)

PROPERTY & PROCUREMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	196,000	221,183	175,500
Fees & Charges	512,500	560,380	540,250
Total Revenue	708,500	781,563	715,750
Expenditure			
Employee Costs	(485,206)	(467,260)	(594,871)
Materials & Contracts	(99,920)	(94,942)	(108,250)
Utilities	(176,000)	(143,455)	(150,500)
Other Expense	-	(12,934)	(13,000)
Total Expenditure	(761,126)	(718,591)	(866,621)
Internal Allocations	(80,216)	(78,940)	(220,157)
Internal Recovery	-	-	565,845
Net Internal Allocations / Recovery	(80,216)	(78,940)	345,688
Net Revenue / (Expenditure)	(132,842)	(15,968)	194,817

RATING SERVICES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Rates	40,669,906	40,676,118	42,873,976
Contributions, Reimbursements & Donations	25,000	-	-
Fees & Charges	132,000	130,707	130,500
Interest Received	347,500	384,939	382,500
Other Revenue	80,000	187,323	185,000
Total Revenue	41,254,406	41,379,087	43,571,976
Expenditure			
Employee Costs	(264,694)	(247,121)	(275,978)
Materials & Contracts	(170,045)	(141,030)	(150,200)
Other Expense	(3,000)	(2,490)	(2,500)
Total Expenditure	(437,739)	(390,641)	(428,678)
Internal Allocations	(97,743)	(106,759)	(356,351)
Net Internal Allocations / Recovery	(97,743)	(106,759)	(356,351)
Operating Projects	(415,000)	(422,631)	-
Net Operating Projects	(415,000)	(422,631)	-
Net Revenue / (Expenditure)	40,303,924	40,459,056	42,786,947

MANAGE DEPARTMENT GOVERNANCE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(154,264)	(211,176)	(176,923)
Materials & Contracts	(45,043)	(36,003)	(40,391)
Other Expense	(4,500)	(2,342)	(3,000)
Total Expenditure	(203,807)	(249,521)	(220,314)
Internal Allocations	(10,794)	(11,143)	(83,817)
Internal Recovery	537,765	661,084	149,315
Net Internal Allocations / Recovery	526,971	649,941	65,498
Net Revenue / (Expenditure)	323,164	400,420	(154,816)

CORPORATE GOVERNANCE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	250	350	250
Total Revenue	250	350	250
Expenditure			
Employee Costs	(101,222)	(149,857)	(428,473)
Materials & Contracts	-	(43,478)	(25,000)
Other Expense	-	(60)	-
Total Expenditure	(101,222)	(193,395)	(453,473)
Internal Allocations	(25,318)	(27,057)	(127,085)
Net Internal Allocations / Recovery	(25,318)	(27,057)	(127,085)
Operating Projects	(108,000)	(103,841)	-
Net Operating Projects	(108,000)	(103,841)	-
Net Revenue / (Expenditure)	(234,290)	(323,943)	(580,308)

CORPORATE INFORMATION

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	18	-
Total Revenue	-	18	-
Expenditure			
Employee Costs	(186,574)	(230,197)	(275,978)
Materials & Contracts	(40,740)	(42,449)	(45,000)
Other Expense	-	(290)	-
Total Expenditure	(227,314)	(272,936)	(320,978)
Internal Allocations	(15,675)	(16,414)	(114,718)
Internal Recovery	-	-	380,221
Net Internal Allocations / Recovery	(15,675)	(16,414)	265,503
Net Revenue / (Expenditure)	(242,989)	(289,332)	(55,475)

CUSTOMER SUPPORT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(296,376)	(332,276)	(308,999)
Materials & Contracts	(19,906)	(15,373)	(16,250)
Other Expense	-	(11)	-
Total Expenditure	(316,282)	(347,660)	(325,249)
Internal Allocations	(29,161)	(30,594)	(122,284)
Internal Recovery	-	-	399,434
Net Internal Allocations / Recovery	(29,161)	(30,594)	277,150
Net Revenue / (Expenditure)	(345,443)	(378,254)	(48,099)

MANAGE DEPARTMENT PEOPLE & SAFETY

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(147,177)	(190,016)	(386,781)
Materials & Contracts	(6,271)	(7,219)	(9,621)
Other Expense	(3,310)	(554)	(500)
Total Expenditure	(156,758)	(197,789)	(396,902)
Internal Allocations	(7,559)	(8,021)	(124,418)
Internal Recovery	833,145	963,231	397,347
Net Internal Allocations / Recovery	825,586	955,210	272,929
Net Revenue / (Expenditure)	668,828	757,421	(123,973)

HUMAN RESOURCES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	26,343	10,000
Other Revenue	2,000	4,218	2,500
Total Revenue	2,000	30,561	12,500
Expenditure			
Employee Costs	(967,196)	(721,486)	(999,416)
Materials & Contracts	(113,416)	(275,157)	(178,000)
Other Expense	(9,450)	(25,632)	(15,000)
Total Expenditure	(1,090,062)	(1,022,275)	(1,192,416)
Internal Allocations	(33,353)	(35,285)	(293,648)
Internal Recovery	-	-	961,381
Net Internal Allocations / Recovery	(33,353)	(35,285)	667,733
Net Revenue / (Expenditure)	(1,121,415)	(1,026,999)	(512,183)

SAFETY

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	85,602	-
Total Revenue	-	85,602	-
Expenditure			
Employee Costs	(194,600)	(339,983)	(202,861)
Materials & Contracts	(57,865)	(34,808)	(52,500)
Other Expense	(240)	(417)	(500)
Total Expenditure	(252,705)	(375,208)	(255,861)
Internal Allocations	(18,981)	(19,330)	(199,719)
Internal Recovery	-	-	452,731
Net Internal Allocations / Recovery	(18,981)	(19,330)	253,012
Net Revenue / (Expenditure)	(271,686)	(308,936)	(2,849)

TRAINEESHIPS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	10,000	5,612	7,500
Total Revenue	10,000	5,612	7,500
Expenditure			
Employee Costs	(230,766)	(141,059)	(544,752)
Materials & Contracts	-	(270)	-
Total Expenditure	(230,766)	(141,329)	(544,752)
Internal Allocations	(50,183)	(52,687)	(162,931)
Net Internal Allocations / Recovery	(50,183)	(52,687)	(162,931)
Net Revenue / (Expenditure)	(270,949)	(188,404)	(700,183)

MANAGE DEPARTMENT STRATEGY, PROJECTS & COMMUNICATIONS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(189,746)	(261,263)	(173,773)
Materials & Contracts	(110,391)	(135,372)	(8,284)
Total Expenditure	(300,137)	(396,635)	(182,057)
Internal Allocations	(14,794)	(12,145)	(83,588)
Internal Recovery	941,459	966,614	197,334
Net Internal Allocations / Recovery	926,665	954,469	113,746
Net Revenue / (Expenditure)	626,528	557,834	(68,311)

PROJECT MANAGEMENT OFFICE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(661,442)	(438,503)	(486,237)
Materials & Contracts	(5,000)	(49,520)	(15,000)
Total Expenditure	(666,442)	(488,023)	(501,237)
Internal Allocations	(66,653)	(71,176)	(142,716)
Net Internal Allocations / Recovery	(66,653)	(71,176)	(142,716)
Net Revenue / (Expenditure)	(733,095)	(559,199)	(643,953)

PUBLIC RELATIONS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(417,347)	(544,107)	(625,888)
Materials & Contracts	(116,271)	(91,018)	(108,750)
Total Expenditure	(533,618)	(635,125)	(734,638)
Internal Allocations	(39,185)	(41,953)	(191,320)
Net Internal Allocations / Recovery	(39,185)	(41,953)	(191,320)
Operating Projects	(144,000)	(33,438)	(50,000)
Net Operating Projects	(144,000)	(33,438)	(50,000)
Net Revenue / (Expenditure)	(716,803)	(710,516)	(975,958)

STRATEGY

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(460,625)	(450,895)	(900,543)
Materials & Contracts	(5,000)	(564)	(15,000)
Total Expenditure	(465,625)	(451,459)	(915,543)
Internal Allocations	(63,101)	(67,235)	(231,551)
Net Internal Allocations / Recovery	(63,101)	(67,235)	(231,551)
Operating Projects	(174,821)	(107,624)	(90,918)
Net Operating Projects	(174,821)	(107,624)	(90,918)
Net Revenue / (Expenditure)	(703,547)	(626,318)	(1,238,012)

SUSTAINABLE COMMUNITIES LEADERSHIP

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	-	397	-
Total Revenue	-	397	-
Expenditure			
Employee Costs	(377,049)	(368,993)	(420,795)
Materials & Contracts	(1,389)	(2,807)	(1,750)
Other Expense	(450)	(134)	(250)
Total Expenditure	(378,888)	(371,934)	(422,795)
Internal Allocations	(26,277)	(27,649)	(162,345)
Internal Recovery	-	-	292,568
Net Internal Allocations / Recovery	(26,277)	(27,649)	130,223
Net Revenue / (Expenditure)	(405,165)	(399,186)	(292,572)

DEPARTMENT MANAGEMENT CITY GROWTH

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	1,000	46,444	5,727
Total Revenue	1,000	46,444	5,727
Expenditure			
Employee Costs	(160,991)	(362,518)	(310,962)
Materials & Contracts	(11,767)	(7,789)	(10,727)
Other Expense	(4,720)	(4,533)	(4,750)
Total Expenditure	(177,478)	(374,840)	(326,439)
Internal Allocations	(12,059)	(12,140)	(123,001)
Internal Recovery	-	-	336,698
Net Internal Allocations / Recovery	(12,059)	(12,140)	213,697
Net Revenue / (Expenditure)	(188,537)	(340,536)	(107,015)

BUILDING CERTIFICATION

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	191,500	225,462	221,500
Other Revenue	4,000	4,382	4,000
Total Revenue	195,500	229,844	225,500
Expenditure			
Employee Costs	(404,528)	(264,266)	(432,433)
Materials & Contracts	-	(113,918)	(60,000)
Other Expense	(1,890)	(472)	(500)
Total Expenditure	(406,418)	(378,656)	(492,933)
Internal Allocations	(70,807)	(76,305)	(213,807)
Net Internal Allocations / Recovery	(70,807)	(76,305)	(213,807)
Net Revenue / (Expenditure)	(281,725)	(225,117)	(481,240)

CITY PLANNING

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	4,000	5,159	5,000
Fees & Charges	199,000	244,102	232,750
Total Revenue	203,000	249,261	237,750
Expenditure			
Employee Costs	(1,174,494)	(1,104,368)	(1,245,154)
Materials & Contracts	(40,738)	(29,030)	(31,500)
Other Expense	(5,720)	(1,131)	(1,500)
Total Expenditure	(1,220,952)	(1,134,529)	(1,278,154)
Internal Allocations	(135,011)	(143,320)	(345,601)
Net Internal Allocations / Recovery	(135,011)	(143,320)	(345,601)
Operating Projects	(215,000)	(42,229)	(198,771)
Net Operating Projects	(215,000)	(42,229)	(198,771)
Net Revenue / (Expenditure)	(1,367,963)	(1,070,817)	(1,584,776)

ECONOMIC DEVELOPMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(202,580)	(201,947)	(211,169)
Materials & Contracts	-	(255)	-
Other Expense	(16,600)	-	(16,600)
Total Expenditure	(219,180)	(202,202)	(227,769)
Internal Allocations	(22,275)	(26,313)	(108,098)
Net Internal Allocations / Recovery	(22,275)	(26,313)	(108,098)
Operating Projects	(526,927)	(314,348)	(271,610)
Net Operating Projects	(526,927)	(314,348)	(271,610)
Net Revenue / (Expenditure)	(768,382)	(542,863)	(607,477)

INTERNATIONAL ENGAGEMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	3,000	2,727	2,727
Total Revenue	3,000	2,727	2,727
Expenditure			
Employee Costs	(123,012)	(104,482)	(146,132)
Materials & Contracts	(24,072)	(8,791)	(22,250)
Other Expense	(5,430)	(282)	(5,500)
Total Expenditure	(152,514)	(113,555)	(173,882)
Internal Allocations	(13,526)	(13,614)	(74,805)
Net Internal Allocations / Recovery	(13,526)	(13,614)	(74,805)
Operating Projects	(5,000)	(1,000)	(24,000)
Net Operating Projects	(5,000)	(1,000)	(24,000)
Net Revenue / (Expenditure)	(168,040)	(125,442)	(269,960)

VISITOR CENTRE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	37,250	9,890	10,500
Other Revenue	19,500	14,085	14,500
Total Revenue	56,750	23,975	25,000
Expenditure			
Employee Costs	(354,881)	(340,969)	(364,131)
Materials & Contracts	(26,413)	(21,677)	(23,025)
Utilities	(3,960)	(1,387)	(1,600)
Total Expenditure	(385,254)	(364,033)	(388,756)
Internal Allocations	(44,247)	(45,984)	(107,746)
Net Internal Allocations / Recovery	(44,247)	(45,984)	(107,746)
Net Revenue / (Expenditure)	(372,751)	(386,042)	(471,502)

DEPARTMENT MANAGEMENT COMMUNITY CONNECTION

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	-	(152,239)	(164,937)
Materials & Contracts	-	(56)	-
Other Expense	-	(750)	-
Total Expenditure	-	(153,045)	(164,937)
Internal Allocations	-	-	(93,045)
Internal Recovery	-	-	232,183
Net Internal Allocations / Recovery	-	-	139,138
Net Revenue / (Expenditure)	-	(153,045)	(25,799)

BUBNURY REGIONAL ART GALLERY

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	170,000	186,000	170,000
Contributions, Reimbursements & Donations	5,500	35,658	26,750
Fees & Charges	38,250	44,561	41,500
Other Revenue	10,000	24,407	17,500
Total Revenue	223,750	290,626	255,750
Expenditure			
Employee Costs	(640,482)	(484,117)	(632,672)
Materials & Contracts	(198,703)	(302,594)	(262,490)
Utilities	(45,350)	(46,025)	(46,730)
Other Expense	(2,000)	(5,443)	(5,250)
Total Expenditure	(886,535)	(838,179)	(947,142)
Internal Allocations	(139,745)	(122,950)	(255,402)
Net Internal Allocations / Recovery	(139,745)	(122,950)	(255,402)
Operating Projects	(15,909)	(23,435)	-
Net Operating Projects	(15,909)	(23,435)	-
Net Revenue / (Expenditure)	(818,439)	(693,938)	(946,794)

COMMUNITY PARTNERSHIPS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	3,000	405	-
Other Revenue	-	3,928	-
Total Revenue	3,000	4,333	-
Expenditure			
Employee Costs	(315,060)	(306,245)	(426,827)
Materials & Contracts	(82,721)	(55,408)	(84,000)
Other Expense	(1,500)	-	-
Total Expenditure	(399,281)	(361,653)	(510,827)
Internal Allocations	(26,254)	(27,481)	(125,588)
Net Internal Allocations / Recovery	(26,254)	(27,481)	(125,588)
Operating Projects	(80,955)	(43,084)	(50,081)
Net Operating Projects	(80,955)	(43,084)	(50,081)
Net Revenue / (Expenditure)	(503,490)	(427,885)	(686,496)

EVENTS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	30,000	50,000	30,000
Contributions, Reimbursements & Donations	36,500	12,272	10,000
Fees & Charges	18,000	10,302	10,750
Other Revenue	1,500	2,125	2,000
Total Revenue	86,000	74,699	52,750
Expenditure			
Employee Costs	(424,182)	(410,517)	(440,899)
Materials & Contracts	(279,124)	(250,268)	(264,875)
Other Expense	(1,420)	(2,986)	(2,500)
Total Expenditure	(704,726)	(663,771)	(708,274)
Internal Allocations	(43,634)	(45,695)	(145,342)
Net Internal Allocations / Recovery	(43,634)	(45,695)	(145,342)
Operating Projects	(617,373)	(422,315)	(497,413)
Net Operating Projects	(617,373)	(422,315)	(497,413)
Net Revenue / (Expenditure)	(1,279,733)	(1,057,082)	(1,298,279)

BUNBURY MUSEUM & HERITAGE CENTRE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	-	7,056	-
Contributions, Reimbursements & Donations	-	6,203	750
Fees & Charges	1,750	3,657	3,000
Other Revenue	-	419	250
Total Revenue	1,750	17,335	4,000
Expenditure			
Employee Costs	(317,616)	(370,030)	(237,639)
Materials & Contracts	(16,902)	(36,115)	(31,475)
Utilities	(6,940)	(6,884)	(6,750)
Other Expense	(470)	(845)	(1,000)
Total Expenditure	(341,928)	(413,874)	(276,864)
Internal Allocations	(61,013)	(58,437)	(136,065)
Net Internal Allocations / Recovery	(61,013)	(58,437)	(136,065)
Operating Projects	(3,500)	(3,666)	(3,500)
Net Operating Projects	(3,500)	(3,666)	(3,500)
Net Revenue / (Expenditure)	(404,691)	(458,642)	(412,429)

DEPARTMENT MANAGEMENT COMMUNITY FACILITIES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	3,000	697	-
Total Revenue	3,000	697	-
Expenditure			
Employee Costs	(150,495)	(413,386)	(164,937)
Materials & Contracts	(22,733)	(26,784)	(19,082)
Other Expense	(940)	(593)	(750)
Total Expenditure	(174,168)	(440,763)	(184,769)
Internal Allocations	(10,610)	(10,469)	(96,179)
Internal Recovery	-	-	288,203
Net Internal Allocations / Recovery	(10,610)	(10,469)	192,024
Net Revenue / (Expenditure)	(181,778)	(450,535)	7,255

LIBRARIES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	-	8,850	-
Contributions, Reimbursements & Donations	-	568	-
Fees & Charges	23,500	25,375	25,750
Other Revenue	5,000	4,816	5,000
Total Revenue	28,500	39,609	30,750
Expenditure			
Employee Costs	(1,014,761)	(951,015)	(1,057,510)
Materials & Contracts	(86,947)	(84,349)	(92,250)
Utilities	(66,180)	(85,022)	(93,250)
Other Expense	(940)	(10,996)	(11,250)
Total Expenditure	(1,168,828)	(1,131,382)	(1,254,260)
Internal Allocations	(245,859)	(207,789)	(372,456)
Net Internal Allocations / Recovery	(245,859)	(207,789)	(372,456)
Operating Projects	(2,500)	(2,500)	(2,500)
Net Operating Projects	(2,500)	(2,500)	(2,500)
Net Revenue / (Expenditure)	(1,388,687)	(1,302,062)	(1,598,466)

SOUTH WEST SPORTS CENTRE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	500	8,006	5,750
Fees & Charges	3,446,163	3,994,042	3,858,250
Total Revenue	3,446,663	4,002,048	3,864,000
Expenditure			
Employee Costs	(3,354,258)	(3,158,340)	(3,414,931)
Materials & Contracts	(698,082)	(818,276)	(808,780)
Interest Expense	(6,340)	(6,340)	(1,780)
Utilities	(511,630)	(546,333)	(564,275)
Other Expense	(34,490)	(53,306)	(45,500)
Total Expenditure	(4,604,800)	(4,582,595)	(4,835,266)
Internal Allocations	(638,117)	(654,115)	(820,041)
Net Internal Allocations / Recovery	(638,117)	(654,115)	(820,041)
Operating Projects	(36,222)	(75,169)	(20,580)
Net Operating Projects	(36,222)	(75,169)	(20,580)
Net Revenue / (Expenditure)	(1,832,476)	(1,309,831)	(1,811,887)

OTHER SPORT & RECREATION

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	5,000	9,090	7,500
Fees & Charges	23,000	43,707	41,500
Total Revenue	28,000	52,797	49,000
Expenditure			
Employee Costs	-	(3,888)	(96,708)
Materials & Contracts	(232)	(200)	(250)
Utilities	(27,760)	(25,969)	(26,290)
Total Expenditure	(27,992)	(30,057)	(123,248)
Internal Allocations	-	-	(69,275)
Net Internal Allocations / Recovery	-	-	(69,275)
Operating Projects	(25,000)	(25,336)	(257,354)
Net Operating Projects	(25,000)	(25,336)	(257,354)
Net Revenue / (Expenditure)	(24,992)	(2,596)	(400,877)

BUNBURY WILDLIFE PARK

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	-	12,434	-
Contributions, Reimbursements & Donations	250	822	500
Fees & Charges	263,250	337,520	332,000
Total Revenue	263,500	350,776	332,500
Expenditure			
Employee Costs	(571,051)	(562,469)	(594,668)
Materials & Contracts	(187,544)	(264,901)	(285,395)
Utilities	(33,210)	(22,554)	(23,300)
Other Expense	(5,030)	(7,262)	(10,750)
Total Expenditure	(796,835)	(857,186)	(914,113)
Internal Allocations	(96,856)	(76,898)	(187,941)
Net Internal Allocations / Recovery	(96,856)	(76,898)	(187,941)
Net Revenue / (Expenditure)	(630,191)	(583,308)	(769,554)

DEPARTMENT MANAGEMENT COMMUNITY WELLBEING

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	9,155	9,864	9,955
Total Revenue	9,155	9,864	9,955
Expenditure			
Employee Costs	(152,994)	(298,456)	(201,613)
Materials & Contracts	(94,141)	(75,028)	(94,979)
Other Expense	(1,890)	(2,073)	(2,075)
Total Expenditure	(249,025)	(375,557)	(298,667)
Internal Allocations	(14,342)	(14,273)	(102,239)
Internal Recovery	-	-	364,026
Net Internal Allocations / Recovery	(14,342)	(14,273)	261,787
Net Revenue / (Expenditure)	(254,212)	(379,966)	(26,925)

COMMUNITY SAFETY & EMERGENCY MANAGEMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	100,000	119,807	111,080
Contributions, Reimbursements & Donations	14,250	15,518	10,750
Fees & Charges	268,750	199,436	177,000
Total Revenue	383,000	334,761	298,830
Expenditure			
Employee Costs	(962,062)	(896,545)	(970,197)
Materials & Contracts	(193,713)	(159,084)	(173,296)
Utilities	(12,460)	(7,080)	(7,675)
Insurance Expense	(6,500)	(9,459)	(9,459)
Other Expense	(44,594)	(34,225)	(47,518)
Total Expenditure	(1,219,329)	(1,106,393)	(1,208,145)
Internal Allocations	(157,989)	(160,967)	(410,726)
Net Internal Allocations / Recovery	(157,989)	(160,967)	(410,726)
Operating Projects	(337,470)	(5,299)	(353,171)
Net Operating Projects	(337,470)	(5,299)	(353,171)
Net Revenue / (Expenditure)	(1,331,788)	(937,898)	(1,673,212)

ENVIRONMENTAL HEALTH

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	2,117	-
Fees & Charges	133,000	137,937	131,750
Total Revenue	133,000	140,054	131,750
Expenditure			
Employee Costs	(623,512)	(610,123)	(694,388)
Materials & Contracts	(16,693)	(14,665)	(22,000)
Other Expense	(5,000)	(6,868)	(5,000)
Total Expenditure	(645,205)	(631,656)	(721,388)
Internal Allocations	(66,976)	(72,302)	(311,116)
Net Internal Allocations / Recovery	(66,976)	(72,302)	(311,116)
Operating Projects	(28,482)	(22,723)	-
Net Operating Projects	(28,482)	(22,723)	-
Net Revenue / (Expenditure)	(607,663)	(586,627)	(900,754)

MEAT INSPECTION

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	340,000	329,982	340,000
Total Revenue	340,000	329,982	340,000
Expenditure			
Employee Costs	(315,237)	(324,539)	(328,728)
Materials & Contracts	(10,910)	(7,353)	(8,750)
Total Expenditure	(326,147)	(331,892)	(337,478)
Internal Allocations	(13,372)	(14,735)	(16,255)
Net Internal Allocations / Recovery	(13,372)	(14,735)	(16,255)
Net Revenue / (Expenditure)	481	(16,645)	(13,733)

PARKING

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	60,000	49,081	30,000
Fees & Charges	510,000	485,854	467,500
Total Revenue	570,000	534,935	497,500
Expenditure			
Employee Costs	(50,017)	(52,763)	(132,902)
Materials & Contracts	(199,126)	(254,556)	(226,078)
Utilities	(20,320)	(14,181)	(14,350)
Other Expense	(22,388)	(17,955)	(27,104)
Total Expenditure	(291,851)	(339,455)	(400,434)
Internal Allocations	(37,648)	(43,347)	(71,994)
Net Internal Allocations / Recovery	(37,648)	(43,347)	(71,994)
Operating Projects	(25,000)	(18,288)	-
Net Operating Projects	(25,000)	(18,288)	-
Net Revenue / (Expenditure)	215,501	133,845	25,072

INFRASTRUCTURE LEADERSHIP

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	-	409	-
Total Revenue	-	409	-
Expenditure			
Employee Costs	(349,358)	(344,026)	(380,630)
Materials & Contracts	(50,064)	(30,950)	(33,856)
Other Expense	(2,600)	(6,641)	(1,850)
Total Expenditure	(402,022)	(381,617)	(416,336)
Internal Allocations	(33,606)	(32,392)	(117,605)
Internal Recovery	-	-	270,720
Net Internal Allocations / Recovery	(33,606)	(32,392)	153,115
Operating Projects	(50,000)	(278)	(50,000)
Net Operating Projects	(50,000)	(278)	(50,000)
Net Revenue / (Expenditure)	(485,628)	(413,878)	(313,221)

DEPARTMENT MANAGEMENT INFRASTRUCTURE MAINTENANCE SERVICES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	-	973	-
Other Revenue	-	9	-
Total Revenue	-	982	-
Expenditure			
Employee Costs	(231,009)	(867,717)	(526,614)
Materials & Contracts	(489,227)	(443,382)	(471,368)
Other Expense	(3,780)	(2,281)	(2,750)
Total Expenditure	(724,016)	(1,313,380)	(1,000,732)
Internal Allocations	(28,973)	(29,279)	(143,610)
Internal Recovery	1,041,598	870,345	741,134
Net Internal Allocations / Recovery	1,012,625	841,066	597,524
Net Revenue / (Expenditure)	288,609	(471,332)	(403,208)

PARKS & RESERVES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	58,801	29,050
Fees & Charges	-	2,183	-
Other Revenue	1,500	2,213	2,000
Total Revenue	1,500	63,197	31,050
Expenditure			
Employee Costs	(2,454,843)	(1,884,617)	(2,654,656)
Materials & Contracts	(2,127,802)	(2,248,969)	(2,355,554)
Utilities	(412,700)	(374,227)	(399,731)
Total Expenditure	(4,995,345)	(4,507,813)	(5,409,941)
Internal Allocations	(326,478)	(362,279)	(883,080)
Net Internal Allocations / Recovery	(326,478)	(362,279)	(883,080)
Operating Projects	(109,091)	(83,656)	-
Net Operating Projects	(109,091)	(83,656)	-
Net Revenue / (Expenditure)	(5,429,414)	(4,890,551)	(6,261,971)

PROPERTY MANAGEMENT & MAINTENANCE

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	4,317	-
Fees & Charges	-	1,149	-
Other Revenue	1,500	1,875	1,500
Total Revenue	1,500	7,341	1,500
Expenditure			
Employee Costs	(624,790)	(459,788)	(673,796)
Materials & Contracts	(1,674,161)	(1,582,006)	(1,699,369)
Utilities	(253,330)	(265,607)	(208,980)
Other Expense	(66,000)	(84,281)	(88,495)
Total Expenditure	(2,618,281)	(2,391,682)	(2,670,640)
Internal Allocations	(99,702)	(111,996)	(502,660)
Internal Recovery	-	-	1,226,304
Net Internal Allocations / Recovery	(99,702)	(111,996)	723,644
Operating Projects	(667,503)	(78,134)	(615,974)
Net Operating Projects	(667,503)	(78,134)	(615,974)
Net Revenue / (Expenditure)	(3,383,986)	(2,574,471)	(2,561,470)

WORKS

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	24,033	-
Other Revenue	53,100	54,792	57,200
Total Revenue	53,100	78,825	57,200
Expenditure			
Employee Costs	(1,031,062)	(1,125,554)	(993,512)
Materials & Contracts	(1,167,201)	(1,105,019)	(1,073,787)
Utilities	(20,330)	(36,760)	(37,800)
Total Expenditure	(2,218,593)	(2,267,333)	(2,105,099)
Internal Allocations	(242,834)	(269,877)	(760,720)
Net Internal Allocations / Recovery	(242,834)	(269,877)	(760,720)
Net Revenue / (Expenditure)	(2,408,327)	(2,458,385)	(2,808,619)

DEPARTMENT MANAGEMENT PROJECTS & ASSET MANAGEMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	1,250	2,736	3,545
Total Revenue	1,250	2,736	3,545
Expenditure			
Employee Costs	(145,125)	(361,972)	(168,010)
Materials & Contracts	(56,507)	(48,551)	(69,685)
Other Expense	(1,890)	(6,661)	(7,250)
Total Expenditure	(203,522)	(417,184)	(244,945)
Internal Allocations	(31,486)	(34,871)	(135,903)
Internal Recovery	-	-	382,128
Net Internal Allocations / Recovery	(31,486)	(34,871)	246,225
Net Revenue / (Expenditure)	(233,758)	(449,319)	4,825

AIRPORT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	270	-
Fees & Charges	226,850	232,849	233,750
Total Revenue	226,850	233,119	233,750
Expenditure			
Employee Costs	(83,145)	(91,270)	(86,250)
Materials & Contracts	(49,878)	(53,921)	(50,157)
Utilities	(17,750)	(8,087)	(8,800)
Other Expense	(1,180)	(2,167)	(3,750)
Total Expenditure	(151,953)	(155,445)	(148,957)
Internal Allocations	(14,374)	(15,189)	(22,836)
Net Internal Allocations / Recovery	(14,374)	(15,189)	(22,836)
Operating Projects	(5,000)	(280)	-
Net Operating Projects	(5,000)	(280)	-
Net Revenue / (Expenditure)	55,523	62,205	61,957

DESIGN

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Operating Grants & Subsidies	20,000	18,469	20,000
Contributions, Reimbursements & Donations	-	8,984	-
Other Revenue	7,000	10,365	9,500
Total Revenue	27,000	37,818	29,500
Expenditure			
Employee Costs	(488,340)	(400,148)	(554,262)
Materials & Contracts	(104,622)	(108,983)	(135,500)
Other Expense	(18,890)	(19,446)	(19,000)
Total Expenditure	(611,852)	(528,577)	(708,762)
Internal Allocations	(97,218)	(108,613)	(294,241)
Net Internal Allocations / Recovery	(97,218)	(108,613)	(294,241)
Operating Projects	(262,430)	(163,365)	(344,262)
Net Operating Projects	(262,430)	(163,365)	(344,262)
Net Revenue / (Expenditure)	(944,500)	(762,737)	(1,317,765)

NATURAL ENVIRONMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Expenditure			
Employee Costs	(209,603)	(281,198)	(293,960)
Materials & Contracts	(215,500)	(190,243)	(243,200)
Total Expenditure	(425,103)	(471,441)	(537,160)
Internal Allocations	(22,798)	(24,995)	(119,019)
Net Internal Allocations / Recovery	(22,798)	(24,995)	(119,019)
Operating Projects	(321,741)	(197,715)	(161,240)
Net Operating Projects	(321,741)	(197,715)	(161,240)
Net Revenue / (Expenditure)	(769,642)	(694,151)	(817,419)

PROJECT DELIVERY

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Fees & Charges	-	1,464	-
Total Revenue	-	1,464	-
Expenditure			
Employee Costs	(367,537)	(340,779)	(385,456)
Total Expenditure	(367,537)	(340,779)	(385,456)
Internal Allocations	(107,245)	(132,294)	(352,184)
Net Internal Allocations / Recovery	(107,245)	(132,294)	(352,184)
Operating Projects	(655,571)	(28,967)	-
Net Operating Projects	(655,571)	(28,967)	-
Net Revenue / (Expenditure)	(1,130,353)	(500,576)	(737,640)

PROJECT PLANNING & ASSET MANAGEMENT

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	697,303	20,000
Total Revenue	-	697,303	20,000
Expenditure			
Employee Costs	(666,612)	(532,061)	(635,332)
Materials & Contracts	(47,684)	(12,162)	(26,975)
Utilities	(852,700)	(949,405)	(892,700)
Insurance Expense	(675,648)	(714,313)	(733,375)
Other Expense	(5,000)	(3,386)	(5,000)
Total Expenditure	(2,247,644)	(2,211,327)	(2,293,382)
Internal Allocations	(131,468)	(144,956)	(280,468)
Net Internal Allocations / Recovery	(131,468)	(144,956)	(280,468)
Operating Projects	(60,000)	(3,690)	(20,000)
Net Operating Projects	(60,000)	(3,690)	(20,000)
Net Revenue / (Expenditure)	(2,439,112)	(1,662,670)	(2,573,850)

DEPARTMENT MANAGEMENT WASTE OPERATIONS & INFRASTRUCTURE BUSINESS SERVICES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Other Revenue	3,000	26	500
Total Revenue	3,000	26	500
Expenditure			
Employee Costs	(156,714)	(351,342)	(167,201)
Materials & Contracts	(16,645)	(26,110)	(48,834)
Total Expenditure	(173,359)	(377,452)	(216,035)
Internal Allocations	(14,315)	(15,150)	(108,268)
Internal Recovery	-	-	328,927
Net Internal Allocations / Recovery	(14,315)	(15,150)	220,659
Net Revenue / (Expenditure)	(184,674)	(392,576)	5,124

INFRASTRUCTURE BUSINESS SERVICES & DEPOT STORES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	-	15,464	-
Total Revenue	-	15,464	-
Expenditure			
Employee Costs	(423,240)	(452,666)	(543,194)
Materials & Contracts	(43,172)	(43,500)	(51,000)
Utilities	(78,080)	(24,135)	(24,095)
Total Expenditure	(544,492)	(520,301)	(618,289)
Internal Allocations	(43,224)	(45,891)	(192,816)
Internal Recovery	305,256	304,366	787,669
Net Internal Allocations / Recovery	262,032	258,475	594,853
Net Revenue / (Expenditure)	(282,460)	(246,362)	(23,436)

FLEET

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	50,000	117,440	54,000
Total Revenue	50,000	117,440	54,000
Expenditure			
Employee Costs	(124,563)	(265,481)	(129,844)
Materials & Contracts	744,921	890,499	774,543
Total Expenditure	620,358	625,018	644,699
Internal Allocations	(41,304)	(46,023)	(151,165)
Net Internal Allocations / Recovery	(41,304)	(46,023)	(151,165)
Operating Projects	(28,000)	(28,796)	(28,000)
Net Operating Projects	(28,000)	(28,796)	(28,000)
Net Revenue / (Expenditure)	601,054	667,639	519,534

WASTE SERVICES

	Original Budget 2021-22	Forecast 2021-22	Draft Budget 2022-23
Revenue			
Contributions, Reimbursements & Donations	325,000	434,670	-
Fees & Charges	5,993,157	6,015,396	6,774,554
Other Revenue	204,000	589,539	173,000
Total Revenue	6,522,157	7,039,605	6,947,554
Expenditure			
Employee Costs	(2,108,971)	(1,963,422)	(1,911,367)
Materials & Contracts	(2,581,191)	(2,499,485)	(2,655,565)
Interest Expense	-	(451)	-
Utilities	(9,750)	(7,647)	(3,550)
Other Expense	(250,000)	(436,878)	-
Total Expenditure	(4,949,912)	(4,907,883)	(4,570,482)
Internal Allocations	(228,339)	(243,385)	(422,036)
Net Internal Allocations / Recovery	(228,339)	(243,385)	(422,036)
Operating Projects	(16,500)	-	(16,500)
Net Operating Projects	(16,500)	-	(16,500)
Net Revenue / (Expenditure)	1,327,406	1,888,337	1,938,536