



Annual Budget

2023-2024



In Brief

The 2023-2024 Annual Budget has been developed over several months, which has included -

- Workshops for council members aimed at delivering information, exploring concepts and clarifying options,
- Research with other local government regarding the approach towards increased costs,
- Modelling of new Unimproved Valuation for properties outside townsites,
- Consideration of grant funding and the conditions for those funds, and
- Consideration of Council's Integrated Planning Framework.

The 2023-2024 Annual Budget has been prepared to include information required by legislation and Australian Accounting Standards.

The main features of the Annual Budget include -

- The budget has been prepared with an average 6% rate increase, which is comparative to increased costs currently being experienced for local governments.
- Minimum payments for rates has increased to \$550, compared to \$525 in 2022-2023.
- The initial rates strike, not the forecast rates for the entire year, is \$1.69 million, which compares to \$1.60 million in the 2022-2023 financial year.
- Individual salaries and wages have increased by 5.75% in accordance with instruction from the Fair Work Commissioner.
- Fees and charges increased by 5%, where applicable, to reflect the increased cost in providing goods and services.
- Entry fee to the Wickepin Swimming Pool remain the same as for 2022-2023.
- Total capital expenses of \$3.27 million, representing \$2.7 million in new initiatives and \$0.6 million of projects funded and carried forward from the previous year.
- Total operating expense of \$8.8 million, consisting of \$4.8 million in non-cash expense required to be reported to meet Australian Accounting Standards.
- No new loans are proposed.
- An estimated surplus of \$2.3 million is anticipated to be brought forward from 30 June 2023. This is an unaudited figure which includes \$1.8 million of prepaid Financial Assistance Grants (which has been notionally identified as Council's total annual grant allocation. Any changes to this surplus value will be presented to Council at a future budget review.

In compiling the Annual Budget, Shire officers have, in accordance with legislation and Australian Accounting Standards -

- Identified and reviewed recurring operating revenue and expense,
- Prepared salary and wage schedules, including proposed new employees, employee increment changes, local government award increases, and the mandated increase from 10.5% to 11.0% for the superannuation guarantee,
- Prepared water, power, and other essential cost estimates and increase assumptions,
- Prepared capital expense forecasts based, where possible, on reasonably assumed estimates for construction and / or purchase, together with indicative timing (taking into account resourcing requirements),
- Confirmed grants reasonably expected to be received for both operating and capital initiatives,
- Forecast the opening position based on the information available at the time of collation,
- Identified committed carry forward funds from the previous financial year,
- Identified committed funds held as contract liabilities,
- Obtained revenue estimates for the disposal of non-current assets,
- Obtained estimates for insurance, including workers' compensation,
- Reviewed fees and charges, and
- Prepared and collated the information in the statutory budget in accordance with the recommendation of the Department of Local Government.



Budget Financial Statements

Statement of Financial Activity

		2023-2024	2022-2023	2022-2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Operating Activities				
Revenue from Operating Activities				
General Rates	2	1,552,400	1,457,981	1,470,054
Rates Excluding General Rates	2	14,400	13,709	13,580
Operating Grants, Subsidies and Contributions	11	221,600	3,177,786	1,225,452
Fees and Charges	18	469,700	620,474	484,626
Service Charges	2	-	-	-
Interest Revenue	12	105,500	105,939	6,800
Other Revenue	12	255,700	8,381	-
Profit on Asset Disposals	5	34,400	8,088	-
Share of Associate Net Profit by Equity Method	16	-	-	-
		2,653,700	5,392,358	3,200,512
Expense from Operating Activities				
Employee Costs		(1,594,200)	(1,235,241)	(1,379,607)
Materials and Contracts		(1,920,233)	(1,197,463)	(1,382,862)
Utility Charges		(231,600)	(219,074)	(187,250)
Depreciation	6	(4,785,500)	(4,793,811)	(4,727,594)
Finance Costs	12	(2,800)	(4,974)	(3,387)
Insurance		(255,700)	(238,630)	(227,952)
Other Expense		(32,500)	(31,656)	(20,000)
Loss on Asset Disposals	5	(6,200)	(6,993)	(5,195)
Reversal of Prior Year Loss on Asset Revaluations		-	-	-
		(8,828,733)	(7,727,843)	(7,933,847)
Non-Cash Amounts Excluded from Operating Activities	3	4,686,200	4,767,090	4,702,881
		4,686,200	4,767,090	4,702,881
Net Cash Revenue and Expense from Operating Activities		(1,488,833)	2,431,605	(30,454)
Investing Activities				
Revenue from Investing Activities				
Capital Grants, Subsidies and Contributions	11	2,655,900	1,834,382	3,079,760
Proceeds from Disposal of Assets	5	253,000	209,466	196,000
Proceeds from Self Supporting Loans	7	-	7,124	7,124
		2,908,900	2,050,972	3,282,884

		2023-2024	2022-2023	2022-2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Expense from Investing Activities				
Payments for Land and Property Held for Resale	5	-	-	-
Payments for Property, Plant and Equipment	5	(1,274,500)	(1,462,236)	(1,561,979)
Payments for Infrastructure	5	(1,998,600)	(2,238,673)	(3,118,551)
Financial Assets at Fair Value Through Profit and Loss		-	(2,764)	-
		(3,273,100)	(3,703,673)	(4,680,530)
Non-Cash Amounts Excluded from Investing Activities	3	-	-	-
		-	-	-
Net Cash Revenue and Expense from Investing Activities		(364,200)	(1,652,701)	(1,397,646)
Net Cash Revenue and Expense		(1,853,033)	778,905	(1,428,100)
Financing Activities				
Cash Inflows from Financing Activities				
Proceeds from New Borrowings	7	-	-	-
Transfer from Reserve Accounts	9	113,100	546,248	346,248
		113,100	546,248	346,248
Cash Outflows from Financing Activities				
Repayment of Borrowings	7	(40,000)	(46,784)	(46,785)
Payment of Principal Portion of Liabilities	8	-	-	-
Transfer to Reserve Accounts	9	(569,300)	(361,088)	(282,500)
		(609,300)	(407,872)	(329,285)
Net Cashflows from Financing Activities		(496,200)	138,376	16,963
Surplus / (Deficit) Movement				
Surplus / (Deficit) at the Start of the Year	3	2,349,233	1,431,952	1,411,055
Amount Attributable to Operating Activities		(1,488,833)	2,431,605	(30,454)
Amount Attributable to Investing Activities		(364,200)	(1,652,701)	(1,397,646)
Amount Attributable to Financing Activities		(496,200)	138,376	16,963
Surplus / (Deficit) Remaining After General Rates		-	2,349,232	(82)

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

Statement of Cash Flows

		2023-2024	2022-2023	2022-2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Cash Flows from Operating Activities				
Receipts				
Rates		1,566,800	1,465,737	1,483,634
Operating Grants, Subsidies and Contributions		(271,992)	2,355,101	29,489
Fees and Charges		469,700	620,474	484,626
Service Charges		-	-	-
Interest Revenue		105,500	105,939	6,800
Goods and Services Tax Received		-	1,924	-
Other Revenue		255,700	8,381	-
		2,125,708	4,557,556	2,004,549
Payments				
Employee Costs		(1,594,200)	(1,307,186)	(1,379,607)
Materials and Contracts		(1,920,233)	(1,081,823)	(1,382,862)
Utility Charges		(231,600)	(219,074)	(187,250)
Finance Costs		(2,800)	(4,974)	(3,387)
Insurance		(255,700)	(238,630)	(227,952)
Goods and Services Tax Paid		-	-	-
Other Expense		(32,500)	(31,656)	(20,000)
		(4,037,033)	(2,883,343)	(3,201,058)
Net Cash Provided By (Used In) Operating Activities	4	(1,911,325)	1,674,213	(1,196,509)
Cash Flows from Investing Activities				
Receipts				
Capital Grants, Subsidies and Contributions		2,655,900	1,834,382	3,079,760
Sale of Land Held for Resale	5	-	-	-
Sale of Property, Plant and Equipment	5	253,000	209,466	196,000
Financial Assets at Amortised Cost - Self Supporting Loans	7	-	7,124	7,124
		2,908,900	2,050,972	3,282,884
Payments				
Development of Land Held for Resale	5	-	-	-
Purchase of Property, Plant and Equipment	5	(1,274,500)	(1,462,236)	(1,561,979)
Construction of Infrastructure	5	(1,998,600)	(2,238,673)	(3,118,551)
Financial Assets at Fair Value Through Profit and Loss		-	(2,764)	-
		(3,273,100)	(3,703,673)	(4,680,530)
Net Cash Provided By (Used In) Investing Activities		(364,200)	(1,652,701)	(1,397,646)

		2023-2024	2022-2023	2022-2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Cash Flows from Financing Activities				
Receipts				
Financial Assets at Amortised Cost - Term Deposits		-	-	-
New Borrowings	7	-	-	-
		-	-	-
Payments				
Borrowings	7	(40,000)	(46,784)	(46,785)
Principal Portion of Liabilities	8	-	-	-
Financial Assets at Amortised Cost - Term Deposits		-	-	-
		(40,000)	(46,784)	(46,785)
Net Cash Provided By (Used In) Financing Activities		(40,000)	(46,784)	(46,785)
Cash Held				
Net Increase / (Decrease) in Cash Held		(2,315,525)	(25,272)	(2,640,940)
Cash at Beginning of the Year		5,678,158	5,703,430	5,703,427
Cash, and Cash Equivalents, Held at the End of the Year	4	3,362,633	5,678,158	3,062,487

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

Statement of Comprehensive Income by Nature

		2023-2024	2022-2023	2022-2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Revenue				
Rates	2	1,566,800	1,471,690	1,483,634
Operating Grants, Subsidies and Contributions	11	221,600	3,177,786	1,225,452
Fees and Charges	18	469,700	620,474	484,626
Service Charges	2	-	-	-
Interest Revenue	12	105,500	105,939	6,800
Other Revenue	12	255,700	8,381	-
		2,619,300	5,384,270	3,200,512
Expense				
Employee Costs		(1,594,200)	(1,235,241)	(1,379,607)
Materials and Contracts		(1,920,233)	(1,197,463)	(1,382,862)
Utility Charges		(231,600)	(219,074)	(187,250)
Depreciation	6	(4,785,500)	(4,793,811)	(4,727,594)
Finance Costs	12	(2,800)	(4,974)	(3,387)
Insurance		(255,700)	(238,630)	(227,952)
Other Expense		(32,500)	(31,656)	(20,000)
		(8,822,533)	(7,720,850)	(7,928,652)
Sub-Total		(6,203,233)	(2,336,580)	(4,728,140)
Other Items				
Capital Grants, Subsidies and Contributions	11	2,655,900	1,834,382	3,079,760
Profit on Asset Disposals	5	34,400	8,088	-
Loss on Asset Disposals	5	(6,200)	(6,993)	(5,195)
Reversal of Prior Year Loss on Asset Revaluations		-	-	-
Share of Associate Net Profit by Equity Method	16	-	-	-
		2,684,100	1,835,477	3,074,565
Net Result for the Period		(3,519,133)	(501,103)	(1,653,575)
Other Comprehensive Income				
<i>Items Not Classified Subsequently to Profit or Loss</i>				
Changes in Asset Revaluation Surplus		-	-	-
Share of Associate Comprehensive Income by Equity Method		-	-	-
Total Other Comprehensive Income		-	-	-
Total Comprehensive Income for the Period		(3,519,133)	(501,103)	(1,653,575)

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



Budget Notes

1 - Basis of Preparation

Local Government Act 1995 Requirements

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments 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 precedent over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify 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 road, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this 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 asset, financial asset and liabilities.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry its functions have been included in the financial statements forming part of this budget. In the process of reporting on the local government as a single unit, all transaction and balances between those Funds (for example, loans and transfer 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 in the budget.

2022-2023 Actual Balances

Balances shown in this budget as 2022-2023 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

Budget Comparative Figures

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

Comparative Figures

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

Rounding Off Figures

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

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 applicable to operations -

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

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

New Accounting Standards for Application in Future Years

The following new accounting standard will have application to local government in future years -

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

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

Judgements, Estimates and Assumptions

The preparation of the annual budget, in conformity to Australian Accounting Standards, requires management to make judgements, estimates and assumptions which 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 which 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 which 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

Revenue - Key Terms and Definitions

Rates

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area, minimum, interim, back, and ex-gratia rates, less any discounts and concessions offered. Does not include administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

Grants, Subsidies and Contributions

Refers to all amounts received as grants, subsidies and contributions which are not capital in nature.

Capital Grants, Subsidies and Contributions

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

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies the performance obligations under the contract.

Fees and Charges

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

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 rebroadcasting, underground electricity and neighbourhood surveillance services. Does not include rubbish removal 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

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

Profit on Asset Disposal

Profit on the disposal of assets, including gains on the disposal of long-term investments.

Expense - Key Terms and Definitions

Employee Costs

All costs associated with the employment of people, such as salaries, wages, allowances, benefits (such as vehicle and housing), superannuation, employment expense, removal and relocation, workers' compensation insurance, training, conference, personal protection equipment, medical examinations, fringe benefits taxation etc.

Materials and Contracts

All expense on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expense, consultancy, maintenance agreements, communication expense, advertising, memberships, periodicals, publications, minor equipment hire, rentals, leases, postage and freight etc.

Utilities

Expense made to the respective agencies for the provision of power, gas or water. Does not include the reinstatement of services associated with civil works.

Insurance

All insurance other than workers' compensation and health benefit insurance (which are employee costs).

Loss on Asset Disposal

Loss on the disposal of fixed assets, including losses on the disposal of long-term investments.

Depreciation on Non-Current Assets

Depreciation and amortisation expense raised on all classes of assets.

Finance Costs

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

Other Expense

Statutory fees, taxes, provision for bad debts, members' fees, taxes, and donations and subsidies provided to community groups.

2 - Rates and Service Charges

Rating Information

Rate Type	Rate in \$ / Minimum Payment	Number of Properties	Rateable Value \$	2023-2024 Budget \$	2023-2024 Interim / Back \$	2023-2024 Total \$
General Rates						
<u>Rates Above Minimum Payment</u>						
Gross Rental Value	0.078864	144	1,501,516	118,416	-	118,416
Unimproved Value	0.006166	276	242,224,595	1,493,557	778	1,494,335
		420	243,726,111	1,611,972	778	1,612,750
<u>Minimum Payment</u>						
Gross Rental Value	550	116	360,400	63,800	-	63,800
Unimproved Value	550	29	1,332,127	15,950	-	15,950
		145	1,692,527	79,750	-	79,750
Sub-Total		565	245,418,638	1,691,722	778	1,692,500
<u>Other Items</u>						
Discounts on General Rates						(140,000)
Waivers or Concessions on General Rates						(100)
						(140,100)
Total General Rates						1,552,400
Ex-Gratia Rates						
Cooperative Bulk Handling						14,400
Total Ex-Gratia Rates						14,400
Total Rates						1,566,800

Rates Overview

The rating system is the means by which sufficient revenue is raised to pay for the local government services and facilities which are provided to the community. The methodology is designed to ensure all property owners make a reasonable rate contribution, taking into account an owner's ability to pay, and ensuring no sector is rated excessively.

All land, (other than exempt land) in the district is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remaining areas.

The general rates for the financial year have been determined on the basis of raising the revenue required to meet the deficiency between the total estimated expense 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 year.

The minimum payment, as set, has been determined on the basis all ratepayers must make a reasonable contribution to the cost of local government services and facilities.

Interest Charges and Instalments

The following options are available for the payment of rates and service charges -

Instalment Option	Due Date	Instalment Plan Administration Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One			-	7.0%
Single Full Payment	27-Sep-23			
Option Two			5.5%	7.0%
First Instalment	27-Sep-23			
Second Instalment	27-Nov-23			
Third Instalment	27-Jan-24			
Fourth Instalment	28-Mar-24			

Revenue from Interest Charges and Instalments	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Instalment Plan Administration Charge	-	-	-
Instalment Plan Interest	-	-	-
Unpaid Rates and Service Charge Interest	3,500	4,056	3,500
	3,500	4,056	3,500

Specified Area Rates

No Specified Area Rates were imposed last financial year and there is no intention to impose any this financial year.

Service Charges

No Service Charges were imposed last financial year and there is no intention to impose any this financial year.

Early Payment Discounts

Description	Applied Discount \$	Applied Discount %	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Ratepayers who pay rates in full within 35 days of issue of rates.	-	10.0	140,000	138,835	126,800
			140,000	138,835	126,800

Waivers and Concessions

Description	Applied Discount \$	Applied Discount %	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Rate balances less than \$5.00 will be waived and written-off for administrative efficiency.	Various	-	100	57	10
			100	57	10

3 - Net Current Assets

Composition of Estimated Net Current Assets

	Note	30 June 2024 Budget \$	30 June 2023 Actual \$	30 June 2023 Budget \$
Current Assets				
Cash and Cash Equivalents	4	3,362,633	5,678,158	3,062,487
Financial Assets		-	-	-
Receivables		335,589	335,589	211,141
Contract Assets		-	-	-
Inventories		-	-	-
Other Assets		-	-	-
		3,698,222	6,013,747	3,273,628
Current Liabilities				
Trade and Other Payables		(192,722)	(192,722)	(107,716)
Contract Liabilities		-	(493,592)	-
Capital Grants and Contributions Liability		-	-	-
Lease Liability	8	-	-	-
Long Term Borrowings	7	(40,437)	(40,031)	(40,030)
Employee Provisions		(199,000)	(199,000)	(263,757)
Other Provisions		-	-	-
		(432,159)	(925,345)	(411,503)
Net Current Assets		3,266,063	5,088,402	2,862,125
Adjustments				
Total Adjustments to Net Current Assets	3	(3,266,063)	(2,739,169)	(2,862,207)
Net Current Assets Used in the Statement of Financial Activity		-	2,349,233	(82)

Items Excluded from Calculation of Budgeted Deficiency

When calculating the budget deficiency for the purpose of Section 6.2 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 budget expense.

		30 June 2024	30 June 2023	30 June 2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Non-Cash Amounts Excluded from Operating Activities				
Profit on Asset Disposals	5	(34,400)	(8,088)	-
Loss on Asset Disposals	5	6,200	6,993	5,195
Depreciation	6	4,785,500	4,793,811	4,727,594
Movement in Non-Current Employee Provisions		-	-	-
Movement in Current Employee Provisions		(71,100)	(31,088)	(29,908)
Non-Cash Movement in Non-Current Employee Provisions		-	5,462	-
		4,686,200	4,767,090	4,702,881
Current Assets and Liabilities Excluded from Budget Deficiency				
Cash - Restricted Reserves	8	(3,306,500)	(2,850,300)	(2,971,713)
Current Assets Not Expected to be Received at Year End				
- Land Held for Resale		-	-	-
- Current Portion of Self-Supporting Loans Receivable		-	-	-
Current Liabilities Not Expected to be Cleared at Year End				
- Current Portion of Borrowings		40,437	40,031	40,030
- Current Portion of Lease Liabilities		-	-	-
- Current Portion of Employee Benefit Provisions		-	71,100	69,476
		(3,266,063)	(2,739,169)	(2,862,207)

Material Accounting Policies

Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 it is not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months, except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year which are unpaid and arise when the Shire 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 recognised as revenue for those rates which have not been refunded.

Inventories

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 Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire 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 to the buyer at this point. Land held for resale is classified as current except where it is held as non-current based on intentions to release for sale.

Goods and Services Tax (GST)

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

Contract Liabilities

Contract liabilities represent an obligation to transfer goods or services to a customer for which consideration has been received from the customer. Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts known to be uncollectable are written off when identified. An allowance for doubtful debts is raised when there is objective evidence they will not be collected. Trade receivables are held with the objective to collect the contractual cashflows and therefore they are measured at amortised cost using the effective interest rate method. Due to the short-term nature of current receivables, the carrying amount is considered to be the same as the fair value. Non-current receivables are indexed to inflation, with any difference between the face value and fair value considered immaterial.

Provisions

Provisions are recognised when there is a legal or constructive obligation, as a result of past events, for which it is probable an outflow of economic benefits will result and the 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.

Short-Term Employee Benefits

Provision is made for obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) 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. Obligations for short-term employee benefits, such as wages, salaries and sick leave, are recognised as a part of current trade and other payables. Obligations for employees' annual leave and long service leave entitlements are recognised as provisions.

Long-Term Employee Benefits

Long-term employee benefit provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. Obligations for long-term employee benefits are presented as non-current, except where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

4 - Reconciliation of Cash

Estimated Cash at End of Reporting Period

	Note	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Cash and Cash Equivalents				
Cash at Bank and on Hand		56,133	2,827,858	90,774
Term Deposits		3,306,535	2,850,300	2,971,713
		3,362,668	5,678,158	3,062,487
Held as -				
Unrestricted Cash and Cash Equivalents	3	56,133	2,827,858	90,774
Restricted Cash and Cash Equivalents	3	3,306,500	2,850,300	2,971,713
		3,362,633	5,678,158	3,062,487
Restrictions				
Cash and Cash Equivalents		3,306,500	2,850,300	2,971,713
		3,306,500	2,850,300	2,971,713
Restrictions on Cash Assets Arise From -				
Financially Backed Reserves	9	3,306,500	2,850,300	2,971,713
Bank Overdraft		-	-	-
Unspent Borrowings		-	-	-
Unspent Capital Grants, Subsidies and Contributions Liabilities		-	-	-
		3,306,500	2,850,300	2,971,713

Reconciliation of Net Cash Provided by Operating Activities to Net Result

		2023-2024	2022-2023	2022-2023
	Note	Budget	Actual	Budget
		\$	\$	\$
Net Cash from Operating Activities				
Net Result		(3,546,600)	(501,103)	(1,653,575)
Depreciation	6	4,785,500	4,793,811	4,727,594
(Profit) / Loss on Asset Disposals	5	(28,200)	(1,095)	5,195
(Increase) / Decrease in Receivables		-	(124,343)	-
(Increase) / Decrease in Inventories		-	-	-
(Increase) / Decrease in Other Assets		-	-	-
Increase / (Decrease) in Payables		-	102,990	-
Increase / (Decrease) in Contract Liabilities		(493,592)	(702,371)	(1,195,963)
Increase / (Decrease) in Unspent Capital Funding		-	-	-
Increase / (Decrease) in Employee Provisions		-	(59,295)	-
Capital Grants, Subsidies and Contributions		(2,655,900)	(1,834,382)	(3,079,760)
		(1,938,792)	1,674,212	(1,196,509)

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 which 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.

Financial Assets and Amortised Cost

Financial assets are classified at amortised cost if both 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 cash flows which are solely payment of principal and interest.

5 - Fixed Assets

Acquisition of Assets

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Property, Plant and Equipment			
Land Held for Resale	-	-	-
Buildings	692,500	1,210,301	1,327,979
Furniture and Equipment	110,000	-	-
Plant and Machinery	472,000	251,935	234,000
	1,274,500	1,462,236	1,561,979
Infrastructure			
Roads	1,555,100	2,116,183	2,622,551
Pathways and Drainage	-	-	15,000
Sewerage	-	-	-
Parks, Ovals and Gardens	443,500	122,490	481,000
Bridges	-	-	-
	1,998,600	2,238,673	3,118,551
Total Asset Acquisitions	3,273,100	3,700,909	4,680,530

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*. 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.

Details of Asset Acquisitions

A detailed breakdown of asset acquisitions on an individual basis is included in a separate section of this document.

Disposal of Assets

	2023-2024 Budget Net Book Value \$	2023-2024 Budget Sale Proceeds \$	2023-2024 Budget Profit / (Loss) \$
Property, Plant and Equipment			
Land Held for Resale	-	-	-
Buildings	-	-	-
Furniture and Equipment	-	-	-
Plant and Machinery	224,800	253,000	28,200
	224,800	253,000	28,200
Total Asset Disposals	224,800	253,000	28,200

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 which they arise.

Details of Asset Disposals

A detailed breakdown of asset disposals on an individual basis is included in a separate section of this document.

6 - Asset Depreciation

Asset Depreciation

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Program			
General Purpose Funding	-	-	-
Governance	25,000	25,061	27,787
Law, Order and Public Safety	77,000	76,872	83,112
Health	-	-	-
Education and Welfare	-	60	-
Housing	40,000	43,502	37,057
Community Amenities	50,000	51,979	49,756
Recreation and Culture	527,000	526,570	438,452
Transport	4,000,500	4,000,985	4,018,269
Economic Services	40,000	43,500	41,221
Other Property and Services	26,000	25,282	31,940
	4,785,500	4,793,811	4,727,594
Class			
Land Held for Resale	-	-	-
Buildings	280,000	288,228	275,000
Furniture and Equipment	15,000	14,482	15,000
Plant and Machinery	410,000	408,805	440,000
Roads	3,666,000	3,666,370	3,613,594
Pathways and Drainage	18,500	18,562	18,000
Sewerage	8,000	7,883	8,000
Parks, Ovals and Gardens	350,000	351,402	320,000
Bridges	38,000	38,080	38,000
	4,785,500	4,793,812	4,727,594

Depreciation

The depreciable amount of all fixed assets, excluding 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. Asset residual values and useful lives are reviewed, and adjusted if appropriate, on a regular basis. An asset's carrying amount is written down immediately to its recoverable amount

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

Buildings	50 to 80 years	Pathways and Drainage	20 years
Furniture and Equipment	4 to 10 years	Sewerage	80 years
Plant and Machinery	5 to 15 years	Parks, Ovals and Gardens	10 to 60 years
Roads	20 to 80 years	Bridges	60 years

7 - Borrowings

Borrowings - 2023-2024 Budget

	Institution and Interest Rate	Principal 1 July \$	New Loans \$	Principal Repayment \$	Principal 30 June \$	Interest Expense \$
Housing						
103 - Staff Housing	WATC - 0.91%	309,500	-	(40,000)	269,500	(2,800)
		309,500	-	(40,000)	269,500	(2,800)

Borrowings - Previous Year Actual

		Principal 1 July \$	New Loans \$	Principal Repayment \$	Principal 30 June \$	Interest Expense \$
Housing						
103 - Staff Housing	WATC - 0.91%	349,199	-	(39,660)	309,539	(3,173)
Recreation and Culture						
102 - Wickepin Greens (SSL)	WATC - 0.04%	7,125	-	(7,125)	-	(214)
		356,324	-	(46,785)	309,539	(3,387)

Borrowing Costs and Repayments

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.

All borrowing repayments, other than self-supporting loans, are financed through general purpose revenue. Self-Supporting Loans (SSL) are fully reimbursed by external parties.

Unspent and New Borrowings

There are no unspent borrowings at the end of the previous financial year, nor is it expected to have unspent borrowings as at the

Credit Facilities

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Credit Standby Arrangements			
Credit Card Limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	-	-	-
	5,000	5,000	5,000
Loan Facilities			
Loan Facilities in Use at Balance Date	269,500	309,539	309,539
	269,500	309,539	309,539

8 - Lease Liabilities

Leases - 2023-2024 Budget

No lease payments, nor new leases, are forecast in this financial year.

Leases - Previous Year Actual

No leases payments were incurred, nor leases raised, in the previous financial year.

Leases

At the inception of a contract, assessment is made 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 created at the present value of the lease payments which are not paid at the date. The lease payments are discounted using the interest rate implicit in the lease if the rate can be readily determined. If the rate cannot be readily determined the incremental borrowing rate is used.

Lease Liabilities

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

9 - Reserve Accounts

Reserve Accounts - Movement and Purpose

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Aged Persons Accommodation Facilities			
<i>To be used to assist with any significant expense associated with Aged Persons Accommodation facilities.</i>			
Opening Balance	3,700	221,356	221,357
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	-	3,700	182
Transfer from Reserve	(3,700)	(221,356)	(221,356)
	-	3,700	183
Albert Facey Homestead			
<i>To be used to assist with any significant expense associated with the Albert Facey Homestead.</i>			
Opening Balance	10,100	9,976	9,976
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	200	124	8
Transfer from Reserve	-	-	-
	10,300	10,100	9,984
Asset Replacement - Wickepin Bowls Greens			
<i>To be used to assist with the replacement of the Wickepin Bowls Greens, as per grant conditions.</i>			
Opening Balance	-	-	-
Transfer to Reserve - Municipal Funds	168,800	-	-
Transfer to Reserve - Interest Earnings	1,000	-	-
Transfer from Reserve	-	-	-
	169,800	-	-
Asset Replacement - Yealering Bowls Greens			
<i>To be used to assist with the replacement of the Yealering Bowls Greens, as per grant conditions.</i>			
Opening Balance	-	-	-
Transfer to Reserve - Municipal Funds	81,900	-	-
Transfer to Reserve - Interest Earnings	500	-	-
Transfer from Reserve	-	-	-
	82,400	-	-

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Buildings			
<i>To be used to assist with any significant expense associated with Council buildings, predominantly staff housing.</i>			
Opening Balance	232,800	454,045	454,045
Transfer to Reserve - Municipal Funds	-		-
Transfer to Reserve - Interest Earnings	4,200	7,647	374
Transfer from Reserve	-	(228,892)	(28,892)
	237,000	232,800	425,527
Caravan Parks and Accommodation			
<i>To be used to assist with any significant expense associated with Council's Caravan Parks and Accommodation facilities.</i>			
Opening Balance	322,000	318,639	318,639
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	5,800	3,361	263
Transfer from Reserve	-	-	-
	327,800	322,000	318,902
Cottage Homes Units			
<i>To be used to assist with any significant expense associated with Council's Cottage Homes Units.</i>			
Opening Balance	63,200	62,115	62,115
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	1,100	1,085	51
Transfer from Reserve	-	-	-
	64,300	63,200	62,166
Fire Fighting Equipment			
<i>To be used to assist in the provision of fire fighting equipment for Council's bushfire brigades.</i>			
Opening Balance	23,100	22,684	22,684
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	-	416	19
Transfer from Reserve	(23,100)	-	-
	-	23,100	22,703

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Fuel Facility			
<i>To be used to assist with any significant expense associated with the Wickepin Fuel Facility.</i>			
Opening Balance	164,800	159,387	159,387
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	3,000	5,413	131
Transfer from Reserve	-	-	-
	167,800	164,800	159,518
Future Projects			
<i>To be used to assist with any significant expense associated with the delivery of Council projects.</i>			
Opening Balance	-	-	-
Transfer to Reserve - Municipal Funds	206,600	-	-
Transfer to Reserve - Interest Earnings	1,300	-	-
Transfer from Reserve	-	-	-
	207,900	-	-
Information Technology			
<i>To be used to assist with any significant expense associated with information technology systems.</i>			
Opening Balance	52,400	51,559	51,559
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	900	841	42
Transfer from Reserve	-	-	-
	53,300	52,400	51,601
Land Development			
<i>To be used to assist with any significant expense associated with land development on Lot 9001, Wickepin.</i>			
Opening Balance	239,400	206,006	206,006
Transfer to Reserve - Municipal Funds	-	31,916	-
Transfer to Reserve - Interest Earnings	4,300	1,478	170
Transfer from Reserve	-	-	-
	243,700	239,400	206,176

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Leave			
<i>To be used to assist with the payment of annual leave and long service leave requirements for employees.</i>			
Opening Balance	71,100	99,394	99,394
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	-	1,706	82
Transfer from Reserve	(71,100)	(30,000)	(30,000)
	-	71,100	69,476
Natural Disaster Events			
<i>To be used to assist with any significant expense associated with natural disaster events.</i>			
Opening Balance	203,300	200,587	200,587
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	3,700	2,713	166
Transfer from Reserve	-	-	-
	207,000	203,300	200,753
Plant and Machinery			
<i>To be used to assist with any significant expense associated with the purchase or major maintenance of Council's plant and machinery.</i>			
Opening Balance	619,900	334,273	334,273
Transfer to Reserve - Municipal Funds	60,000	278,000	280,000
Transfer to Reserve - Interest Earnings	11,100	7,627	275
Transfer from Reserve	-	-	-
	691,000	619,900	614,548
Saleyards			
<i>To be used to assist with any significant expense associated with the Wickepin Saleyards.</i>			
Opening Balance	66,000	129,816	129,816
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	1,200	2,184	107
Transfer from Reserve	-	(66,000)	(66,000)
	67,200	66,000	63,923

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Sewerage System			
<i>To be used to assist with any significant expense associated with the Wickepin Sewerage System.</i>			
Opening Balance	303,000	297,975	297,975
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	5,400	5,025	245
Transfer from Reserve	-	-	-
	308,400	303,000	298,220
Special Events			
<i>To be used to assist with any significant expense associated with hosting special events or celebrations.</i>			
Opening Balance	15,200	14,925	14,925
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	-	275	12
Transfer from Reserve	(15,200)	-	-
	-	15,200	14,937
Swimming Pool			
<i>To be used to assist with any significant expense associated with the Wickepin Swimming Pool facility.</i>			
Opening Balance	231,200	227,404	227,404
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	4,200	3,796	187
Transfer from Reserve	-	-	-
	235,400	231,200	227,591
Waste Management			
<i>To be used to assist with any significant expense associated with waste management sites and services.</i>			
Opening Balance	126,400	124,322	124,322
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	2,300	2,078	103
Transfer from Reserve	-	-	-
	128,700	126,400	124,425

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Young Singles Accommodation			
<i>To be used to assist with any significant expense associated with Young Singles Accommodation facilities.</i>			
Opening Balance	102,700	100,997	100,997
Transfer to Reserve - Municipal Funds	-	-	-
Transfer to Reserve - Interest Earnings	1,800	1,703	83
Transfer from Reserve	-	-	-
	104,500	102,700	101,080
Reserve Fund Summary			
Opening Balance	2,850,300	3,035,460	3,035,461
Transfer to Reserve - Municipal Funds	517,300	309,916	280,000
Transfer to Reserve - Interest Earnings	52,000	51,172	2,500
Transfer from Reserve	(113,100)	(546,248)	(346,248)
	3,306,500	2,850,300	2,971,713

The following Reserve Accounts will be closed at the end of the financial year -

- Aged Persons Accommodation Facilities
- Fire Fighting Equipment
- Leave
- Special Events

10 - Revenue Recognition

Material Accounting Policies

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows -

Revenue Category	When Obligations Satisfied	Payment Terms	Returns / Refunds / Warranties	Transaction Price Determining	Allocating Transaction Price	Measuring Return Obligations	Revenue Recognition Timing
Grant Contracts With Customers	Over time	Fixed terms transfer of funds based on agreement	Contract obligation if not complete	Set by mutual agreement with the customer	Based on works progress to match performance	Limited to repayment of transaction terms breach	Output based on project milestone achievement
Licences / Registrations / Approvals	Single point in time	Full payment prior to issue	Normally none, time limit breach may incur	Set be State legislation or limited by provision cost	Based on timing of issue of the rights	No refunds, unless time breach occurs	On payment and issue of licence, approval etc.
Waste Management Entry Fees	Single point in time	Payment in advance at gate or on credit	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied in full based on provision timing	Not applicable	Output based on service provision or completion
Sale of stock	Single point in time	Payment in full in advance or by credit	Refund for faulty items	Adopted by council annually	Applied in full based on provision timing	Limited to repayment of transaction price	Output based on the goods

11 - Program Information

Key Terms and Definitions

In order to discharge Council's responsibilities to the community, the following objectives and activities have been defined. They are established both on an overall basis, reflected within Council's key strategic documents and vision statement, and also for each of the broad activities listed in the following programs.

General Purpose Funding

The provision of the efficient collection of revenue to allow for the provision of services. Activities include rate collection, receipt of general-purpose grants and interest earnings.

Governance

The provision of a decision-making process for the efficient allocation of resources. Activities include the administration and operation of facilities and services to members of council.

Law, Order and Public Safety

The provision of services to help ensure a safer community. Activities include supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety, including emergency services.

Health

The provision of an operational framework for environmental and community health. Activities include food safety programs, trading permits, drinking water analysis, public and private pool safety, mosquito management, noise and dust inspections, environmental health support to Aboriginal communities, and the provision of public information regarding matters such as asbestos, mosquito-borne infections and food hygiene.

Education and Welfare

The provision of services to disadvantaged persons, the elderly, children and youth. Activities include the maintenance of pre-school facilities, financial assistance to schools, assistance to welfare groups and programs for youth.

Housing

The provision of housing. Activities include the provision and maintenance of staff and rental housing.

Community Amenities

The provision of services required by the community. Activities include rubbish collection, refuse site operations, litter control, administration of planning schemes, cemetery operations, public toilet facilities and protection of the environment.

Recreation and Culture

The provision and management of infrastructure and resources which will assist the social well-being of the community. Activities include the maintenance of public halls, swimming pools, sporting facilities, parks and associated facilities, provision of library services, museums and other cultural facilities.

Transport

The provision of safe, effective and efficient transport infrastructure for the community. Activities include the construction and maintenance of streets, roads, bridges, pathways, street lighting, traffic management and aerodrome facilities.

Economic Services

The provision of area promotion and economic improvement services. Activities include tourism and area promotion, maintenance and operation of caravan parks and tourism accommodation, weed control, vermin control, standpipes and building control.

Other Property and Services

The provision of support services to monitor and control operations. Activities include private works operations, plant repairs, plant operating expense, stock and material management, salaries and wages of council employees and organisational overheads.

11 - Program Information

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Income Excluding Grants, Subsidies and Contributions			
General Purpose Funding	1,927,900	1,586,553	1,495,334
Governance	100	14,178	15
Law, Order and Public Safety	68,900	67,882	59,618
Health	200	120	200
Education and Welfare	300	10,227	300
Housing	77,700	80,832	76,750
Community Amenities	187,600	197,097	186,438
Recreation and Culture	18,000	38,270	44,080
Transport	44,400	14,394	10,000
Economic Services	77,000	93,841	82,325
Other Property and Services	30,000	111,179	19,000
	2,432,100	2,214,572	1,974,060
Grants, Subsidies and Contributions			
General Purpose Funding	-	2,222,529	326,854
Governance	-	-	-
Law, Order and Public Safety	61,600	78,882	72,749
Health	-	-	-
Education and Welfare	-	25,155	-
Housing	-	680,134	680,134
Community Amenities	-	-	-
Recreation and Culture	-	22,237	-
Transport	160,000	148,849	145,715
Economic Services	-	-	-
Other Property and Services	-	-	-
	221,600	3,177,786	1,225,452
Capital Grants, Subsidies and Contributions			
General Purpose Funding	-	-	-
Governance	-	-	-
Law, Order and Public Safety	-	-	-
Health	-	-	-
Education and Welfare	-	-	-
Housing	150,000	-	150,000
Community Amenities	104,500	-	-
Recreation and Culture	1,153,100	-	785,047
Transport	1,248,300	1,834,382	2,144,713
Economic Services	-	-	-
Other Property and Services	-	-	-
	2,655,900	1,834,382	3,079,760

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Expense			
General Purpose Funding	(109,700)	(94,585)	(107,118)
Governance	(617,733)	(462,289)	(526,097)
Law, Order and Public Safety	(290,300)	(237,973)	(249,424)
Health	(32,300)	(24,742)	(26,397)
Education and Welfare	(47,200)	(28,283)	(43,786)
Housing	(178,900)	(165,526)	(186,759)
Community Amenities	(679,100)	(471,683)	(488,286)
Recreation and Culture	(1,412,200)	(1,338,934)	(1,133,188)
Transport	(5,103,500)	(4,662,418)	(4,853,044)
Economic Services	(343,700)	(237,075)	(322,362)
Other Property and Services	(14,100)	(4,335)	3,614
	(8,828,733)	(7,727,843)	(7,932,847)
Total Expense	(8,828,733)	(7,727,843)	(7,932,847)
Net Result for the Period			
Total Income	5,309,600	7,226,739	6,279,272
Total Expense	(8,828,733)	(7,727,843)	(7,932,847)
Total	(3,519,133)	(501,103)	(1,653,575)

12 - Other Information

Revenue in Net Result

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Interest Earnings			
Investments			
- Reserve Funds	52,000	51,172	2,500
- Other Funds	50,000	50,711	800
Late Payment of Fees and Charges	-	-	-
Other Interest Revenue	3,500	4,056	3,500
	105,500	105,939	6,800
Other Revenue			
Reimbursements and Recoveries	-	8,381	-
Other	255,700	-	-
	255,700	8,381	-

Expense in Net Result

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Auditor Remuneration			
Audit Services	30,000	17,000	17,000
Other Services	5,000	4,500	5,000
	35,000	21,500	22,000
Interest Expense (Finance Costs)			
Borrowings	2,800	3,387	3,387
Lease Liabilities	-	-	-
Other Finance Costs	-	1,586	-
	2,800	4,973	3,387
Write-Offs			
General Rate	100	57	10
Fees and Charges	-	-	-
	100	57	10

13 - Council Member Payments

By Elected Member

	2023-2024 Budget \$	2022-2023 Actual \$	2022-2023 Budget \$
Cr J Russell			
President's Allowance	9,000	4,500	4,500
Meeting Attendance Fees	3,000	3,510	1,750
Annual Allowance for ICT Expenses	525	526	563
Travel Expense Payment	250	-	-
	12,775	8,536	6,813
Cr W Astbury			
Deputy President's Allowance	1,500	1,000	1,000
Meeting Attendance Fees	2,250	1,885	1,750
Annual Allowance for ICT Expenses	525	526	563
Travel Expense Payment	1,750	1,580	1,500
	6,025	4,991	4,813
Cr J Mearns			
Meeting Attendance Fees	2,500	2,665	1,750
Annual Allowance for ICT Expenses	525	526	562
Travel Expense Payment	250	491	500
	3,275	3,682	2,812
Cr T Miller			
Meeting Attendance Fees	2,250	1,690	1,750
Annual Allowance for ICT Expenses	525	526	563
Travel Expense Payment	250	-	-
	3,025	2,216	2,313
Cr F Allan			
Meeting Attendance Fees	2,500	3,165	1,750
Annual Allowance for ICT Expenses	525	526	563
Travel Expense Payment	1,750	1,567	1,500
	4,775	5,258	3,813

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Cr P Thompson			
Meeting Attendance Fees	2,250	1,755	1,750
Annual Allowance for ICT Expenses	525	526	562
Travel Expense Payment	1,250	1,067	1,000
	4,025	3,348	3,312
Cr L Corke			
Meeting Attendance Fees	2,250	1,300	1,750
Annual Allowance for ICT Expenses	525	526	562
Travel Expense Payment	1,000	-	-
	3,775	1,826	2,312
New Councillor			
Meeting Attendance Fees	-	-	1,750
Annual Allowance for ICT Expenses	-	-	562
Travel Expense Payment	-	-	-
	-	-	2,312
Total Council Member Payments	37,675	29,857	28,500
Summary			
President's Allowance	9,000	4,500	4,500
Deputy President's Allowance	1,500	1,000	1,000
Meeting Attendance Fees	17,000	15,970	14,000
Annual Allowance for ICT Expenses	3,675	3,682	4,500
Travel Expense Payment	6,500	4,705	4,500
Total Council Member Payments	37,675	29,857	28,500

14 - Major Land Transactions

No Major Land Transactions occurred last financial year and there is no intention to undertake any this financial year.

15 - Trading Undertakings and Major Trading Undertakings

No Trading Undertakings occurred last financial year and there is no intention to undertake any this financial year.

No Major Trading Undertakings occurred last financial year and there is no intention to undertake any this financial year.

16 - Investment in Associates

No Investment in Associates occurred last financial year and there is no intention to undertake any this financial year.

17 - 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 -

	Balance 30 June 2023	Estimated Receipts	Estimated Payments	Balance 30 June 2024
	\$	\$	\$	\$
Wickepin Lawn Bowls Green Replacement	168,800	-	(168,800)	-
Yealering Lawn Bowls Green Replacement	81,900	-	(81,900)	-
Miscellaneous and Minor Holdings	2,400	3,000	(2,600)	2,800
	253,100	3,000	(253,300)	2,800

18 - Fees and Charges

By Program

	2023-2024	2022-2023	2022-2023
	Budget	Actual	Budget
	\$	\$	\$
Program			
General Purpose Funding	4,900	6,160	4,900
Governance	100	6,090	15
Law, Order and Public Safety	68,900	67,882	59,618
Health	200	120	200
Education and Welfare	300	10,227	300
Housing	77,700	80,832	76,750
Community Amenities	182,600	191,480	186,438
Recreation and Culture	18,000	38,270	44,080
Transport	10,000	14,394	10,000
Economic Services	77,000	93,841	82,325
Other Property and Services	30,000	111,179	19,000
	469,700	620,474	483,626



Account Listing



03 - General Purpose Funding

Rates

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
101110	Interim Rates	(500)	(513)	-	(778)	(778)
101230	Legal Fees Reimbursed - With GST	-	-	-	-	-
101310	Rates Levied	(1,596,364)	(1,596,361)	-	(1,691,722)	(1,691,722)
101410	Rates Adjustments And Write Offs	10	57	-	100	100
101430	Legal Fees Reimbursed - GST Free	(900)	(1,080)	-	(900)	(900)
101510	Discounts/Concessions	126,800	138,835	-	140,000	140,000
101520	Prior Year Rate Adjustment	-	-	-	-	-
101530	Fees And Charges - Rates	(4,000)	(5,080)	-	(4,000)	(4,000)
101610	Ex Gratia Rates	(13,580)	(13,709)	-	(14,400)	(14,400)
101700	Less Rates Overpaid	-	-	-	-	-
101710	Rates Penalty/Interest	(3,500)	(4,056)	-	(3,500)	(3,500)
102210	Back Rates	-	-	-	-	-
Total Operating Revenue		(1,492,034)	(1,481,905)	-	(1,575,200)	(1,575,200)
Operating Expense						
100020	Administration Allocated	44,939	43,547	-	54,600	54,600
101220	Rates Expenses Other	1,000	1,080	-	1,000	1,000
101320	Title Searches	50	81	-	100	100
101920	Valuation Expenses	23,000	13,310	-	8,000	8,000
Total Operating Expense		68,989	58,019	-	63,700	63,700
Total Rates		(1,423,045)	(1,423,887)	-	(1,511,500)	(1,511,500)

Other General Purpose Funding

Account	Particulars	2022-2023 Revised Budget \$	2022-2023 Forecast Actual \$	2023-2024 Carry Forwards \$	2023-2024 New Funds \$	2023-2024 Total Budget \$
Operating Revenue						
100230	Transport Income	-	-	-	-	-
101030	Interest on Municipal	(800)	(50,711)	-	(50,000)	(50,000)
101130	Interest on Reserves	(2,500)	(51,172)	-	(52,000)	(52,000)
101330	Reimbursements	-	-	-	(250,700)	(250,700)
101810	Grants Commission	(259,434)	(1,455,422)	-	-	-
101910	Gain on Fair Value Investment	-	(2,764)	-	-	-
101990	Royalties for Regions	-	-	-	-	-
102010	Untied Road Grants	(67,420)	(767,107)	-	-	-
Total Operating Revenue		(330,154)	(2,327,176)	-	(352,700)	(352,700)
Operating Expense						
100220	Transport Expense	-	-	-	-	-
100920	Administration Allocation	31,675	28,397	-	38,600	38,600
101720	Consultants	-	-	-	-	-
101820	Bank Fees and Charges	5,700	8,146	-	7,300	7,300
101840	Charges - GST	115	24	-	100	100
Total Operating Expense		37,490	36,567	-	46,000	46,000
Non-Operating Revenue						
116130	Self-Supporting Loan Income	-	(7,124)	-	-	-
Total Non-Operating Revenue		-	(7,124)	-	-	-
Non-Operating Expense						
183840	Loan Principal	-	46,784	-	40,000	40,000
101140	To Reserve - Reserve Interest	-	-	-	-	-
1FUTU0	To Reserve - Future Projects	-	-	-	207,900	207,900
Total Non-Operating Expense		-	46,784	-	247,900	247,900
Total Other General Purpose Funding		(292,664)	(2,250,950)	-	(58,800)	(58,800)
Total General Purpose Funding		(1,715,709)	(3,674,837)	-	(1,570,300)	(1,570,300)

04 - Governance

Members of Council

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
107330	Reimbursements - Members	-	(659)	-	-	-
107430	Reimbursements - No GST	-	(200)	-	-	-
Total Operating Revenue		-	(859)	-	-	-
Operating Expense						
102020	Members Travelling	4,500	4,705	-	6,500	6,500
102120	Conferences and Training	16,000	16,292	-	14,000	14,000
102220	Property Inspections	-	-	-	-	-
102320	Meeting Allowance	14,000	16,035	-	17,000	17,000
102420	Presidential Allowance	5,500	5,500	-	10,500	10,500
102520	Audit Fees	25,000	21,500	-	35,000	35,000
102620	Refreshments / Entertainment	18,000	17,310	-	19,000	19,000
102720	Finance / Grants Consultants	-	5,980	-	-	-
102920	Insurance - Members	38,530	38,527	-	41,500	41,500
103020	Subscriptions	33,935	32,149	-	35,800	35,800
103120	Presentations and Other	5,500	5,259	-	5,400	5,400
103220	Administration Allocation	345,362	310,666	-	422,200	422,200
103320	Legal Matters	10,000	4,155	-	10,000	10,000
103420	Postage and Freight	1,500	1,311	-	1,500	1,500
103520	Elections	-	-	-	15,000	15,000
103620	Gratuities	1,000	1,016	-	3,000	3,000
103640	Loss - Asset Disposal	-	-	-	-	-
104220	Technology Allowance	4,500	3,679	-	3,700	3,700
Total Operating Expense		523,327	484,084	-	640,100	640,100
Total Members of Council		523,327	483,225	-	640,100	640,100

Other Governance

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
108230	Photocopying Fees	(15)	(109)	-	(100)	(100)
109030	Reimbursements - GST Inclusive	-	(3,657)	-	-	-
109230	Reimbursement- No GST	-	(137)	-	-	-
109730	Reimbursements - GST Inclusive	-	(1,327)	-	-	-
109930	Profit - Asset Disposal	-	(8,088)	-	-	-
110030	Rates Instalment Charge	-	-	-	-	-
Total Operating Revenue		(15)	(13,319)	-	(100)	(100)
Operating Expense						
102230	Loss- Asset Disposal	155	-	-	3,700	3,700
102820	Advertising	17,000	4,840	-	12,000	12,000
105320	Admin Salaries	486,340	429,241	-	585,300	585,300
105420	Admin Allowance	-	-	-	-	-
105620	Superannuation	60,234	49,932	-	67,000	67,000
105720	Insurance	6,222	6,540	-	7,300	7,300
105820	Long Service Leave	-	26,872	-	-	-
105920	Administration Building	-	-	-	-	-
105920.LAB1	- Administration Office	33,380	48,860	-	49,200	49,200
106020	Office Equipment Expenses	4,500	-	-	4,000	4,000
106120	Printing And Stationery	18,000	20,774	-	22,000	22,000
106220	Watershed Costs	6,500	6,500	-	6,500	6,500
106620	Consultancy Fees	32,000	30,071	35,000	99,933	134,933
106720	Staff Relocation Expenses	5,000	2,564	-	5,000	5,000
106820	Staff Training	-	-	-	-	-
106920	Vehicle Expenses	5,000	14,801	-	15,200	15,200
107120	Staff Training	24,000	9,917	-	30,000	30,000
107620	Computer Support	89,300	43,262	-	53,000	53,000
107820	Office Expenses Other	1,000	3,278	-	2,500	2,500
107920	Fringe Benefits Tax	20,000	25,900	-	20,000	20,000
108220	Staff Subsidies Uniform	3,000	4,634	-	4,000	4,000
108320	Depreciation	27,787	25,061	-	25,000	25,000
108620	Cash Round Off Control	-	6	-	-	-
109120	Less Administration Allocation	(806,150)	(688,956)	-	(1,021,100)	(1,021,100)
109220	Less Building Allocation	(33,377)	(42,927)	-	(47,900)	(47,900)
109320	Accrued Leave	-	(42,965)	-	-	-
Total Operating Expense		(110)	(21,795)	35,000	(57,367)	(22,367)

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Capital Expense						
109440	Capital Expense Administration Office	-	-	-	-	-
109440.LABC	- Administration Office Capital	-	-	-	-	-
109540	Furniture And Equipment	-	-	-	-	-
109540.XAB4	- Recording System	-	-	-	20,000	20,000
109540.XAB5	- Upgrade Technology	-	-	-	50,000	50,000
109540.XCTV	- CCTV Systems	-	-	-	40,000	40,000
109640	Buildings	-	-	-	-	-
109640.LAB2	- Front Door	21,000	21,695	-	10,000	10,000
109640.XAB3	- Upgrade Carport	-	-	-	20,000	20,000
110640	Plant And Equipment	10,000	108,300	-	-	-
110640.XCEO1	- 4x4 Wagon (1)	-	-	-	60,000	60,000
110640.XCEO2	- 4x4 Wagon (2)	-	-	-	60,000	60,000
Total Capital Expense		31,000	129,995	-	260,000	260,000
Non-Operating Revenue						
109750	From Reserve - Technology	-	-	-	-	-
110450	Proceeds - Asset Disposal	-	(109,466)	-	(160,000)	(160,000)
Total Non-Operating Revenue		-	(109,466)	-	(160,000)	(160,000)
Non-Operating Expense						
109740	To Reserve - Technology	-	841	-	900	900
Total Non-Operating Expense		-	841	-	900	900
Total Other Governance		30,875	(13,744)	35,000	43,433	78,433
Total Governance		554,202	469,481	35,000	683,533	718,533

05 - Law, Order and Public Safety

Animal Control

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
113230	Fines And Penalties	(1,400)	(1,211)	-	(1,400)	(1,400)
113430	Registrations	(2,600)	(1,895)	-	(2,600)	(2,600)
Total Operating Revenue		(4,000)	(3,106)	-	(4,000)	(4,000)
Operating Expense						
112520	Ranger Fees	-	-	-	-	-
112620	Administration Allocated	16,162	10,905	-	20,900	20,900
112820	Dog Control Other Expense	4,000	2,315	-	4,000	4,000
Total Operating Expense		20,162	13,220	-	24,900	24,900
Total Animal Control		16,162	10,114	-	20,900	20,900

Fire Prevention

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
111230	Government Grants	(72,749)	(78,882)	-	(61,600)	(61,600)
111530	Charges, Fines And Penalties	-	(9,103)	-	-	-
111930	El - Commission	(4,000)	(4,000)	-	(4,000)	(4,000)
112030	El - Rates Levied	(51,418)	(51,429)	-	(60,700)	(60,700)
112130	El - Penalty Income	(200)	(245)	-	(200)	(200)
Total Operating Revenue		(128,367)	(143,658)	-	(126,500)	(126,500)
Operating Expense						
110220	Administration Allocated	15,004	10,393	-	18,400	18,400
110320	Depreciation	83,112	74,602	-	77,000	77,000
110420	Loss - Asset Disposal	-	-	-	-	-
110620	Printing And Stationery	-	86	-	-	-
110720	Fire Insurance	51,228	41,477	-	54,900	54,900
110820	El Funded Fire Expenses	18,000	31,752	-	18,000	18,000
111020	Other Minor Expenses	-	-	-	-	-
111020.LFE1	- Fire Prevention Expenses	10,240	12,479	-	20,400	20,400
111120	Fire Break Inspections	-	-	-	-	-
111620	Bushfire Mitigation Agreement	-	-	-	16,000	16,000
111920	El Remittance	51,418	51,693	-	60,700	60,700
Total Operating Expense		229,002	222,483	-	265,400	265,400
Capital Expense						
111840	Plant And Equipment	-	-	-	-	-
Total Capital Expense		-	-	-	-	-
Non-Operating Revenue						
111750	From Reserve - Fire Fighting	-	-	-	(23,100)	(23,100)
111850	Proceeds - Asset Disposal	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	(23,100)	(23,100)
Non-Operating Expense						
111740	To Reserve - Fire Fighting	-	416	-	-	-
Total Non-Operating Expense		-	416	-	-	-
Total Fire Prevention		100,635	79,241	-	115,800	115,800
Total Law, Order and Public Safety		116,797	89,355	-	136,700	136,700

07 - Health

Health Administration and Inspection

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
124430	Septic Tank Fees	(100)	(120)	-	(100)	(100)
126730	Health Charges	(100)	-	-	(100)	(100)
Total Operating Revenue		(200)	(120)	-	(200)	(200)
Operating Expense						
122720	Depreciation	-	-	-	-	-
122820	Group Regional Scheme	7,000	4,054	-	7,000	7,000
122920	Administration Allocation	6,707	6,441	-	8,300	8,300
124420	Loss - Asset Disposal	-	-	-	-	-
Total Operating Expense		13,707	10,495	-	15,300	15,300
Total Health Administration and Inspection		13,507	10,375	-	15,100	15,100

Preventative Services

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Expense						
125420	Building Allocation	-	-	-	-	-
125620	Analytical Expenses	360	360	-	300	300
125720	Mosquito Control	-	-	-	-	-
125720.LMC1	- Mosquito Control	10,356	11,837	-	13,100	13,100
125820	Administration Allocation	1,902	2,049	-	3,600	3,600
Total Operating Expense		12,618	14,247	-	17,000	17,000
Capital Expense						
125740	Plant And Equipment	-	-	-	-	-
Total Capital Expense		-	-	-	-	-
Total Preventative Services		12,618	14,247	-	17,000	17,000
Total Health		26,125	24,622	-	32,100	32,100

08 - Education and Welfare

Other Education

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
115330	Grant Income/Reimbursements	(300)	(35,382)	-	(300)	(300)
Total Operating Revenue		(300)	(35,382)	-	(300)	(300)
Operating Expense						
115120	Playgroup	-	-	-	-	-
115120.LPS1	- Playgroup	15,703	5,664	-	6,500	6,500
115220	Playgroup Running Costs	-	-	-	-	-
115320	Bus Shelter	-	-	-	-	-
116120	Donations	1,600	889	-	20,600	20,600
116420	Depreciation	-	60	-	-	-
116820	Administration Allocation	4,148	1,976	-	5,100	5,100
116920	Community Development Project	-	-	-	-	-
116920.CDOP	- Community Projects	32,300	19,694	-	15,000	15,000
Total Operating Expense		53,751	28,283	-	47,200	47,200
Capital Expense						
115140	Capital - Playgroup Building	-	19,840	-	-	-
115140.XPG1	- Wickepin Playgroup - Gazebo	-	-	-	6,000	6,000
Total Capital Expense		-	19,840	-	6,000	6,000
Total Other Education		53,451	12,740	-	52,900	52,900
Total Education and Welfare		53,451	12,740	-	52,900	52,900

09 - Housing

Housing - Council Staff

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
132130	Charges - House Rentals	(9,000)	(13,056)	-	(12,000)	(12,000)
132330	Reimbursements	-	-	-	-	-
132730	Profit - Asset Disposal	-	-	-	-	-
Total Operating Revenue		(9,000)	(13,056)	-	(12,000)	(12,000)
Operating Expense						
132020	Building	-	-	-	-	-
132020.LHS1	- 7 Rintel Street	8,568	18,899	-	10,000	10,000
132020.LHS10	- Lot 40 19 Moss Parade CEO Reside	13,970	17,219	-	18,000	18,000
132020.LHS11	- 5 Smith Street, Wickepin	7,555	3,115	-	7,400	7,400
132020.LHS12	- 14 Smith Street	7,350	4,370	-	8,900	8,900
132020.LHS2	- 7 Smith Street	2,735	1,735	-	3,300	3,300
132020.LHS3	- 7 Fisher Street	-	628	-	-	-
132020.LHS4	- 49 Collins Street	9,605	8,961	-	2,900	2,900
132020.LHS5	- 40 Wogolin Road	-	-	-	-	-
132020.LHS6	- 54 Fisher Street	-	-	-	-	-
132020.LHS7	- Cleaning Vacant Houses	3,000	-	-	3,000	3,000
132020.LHS8	- 5 Moss Pde	-	-	-	-	-
132020.LHS9	- 10 Smith Street	-	-	-	-	-
132120	Administration Allocation	12,273	6,953	-	16,300	16,300
133010	Staff Housing Subsidy	5,900	3,758	-	5,000	5,000
133020	Depreciation	27,045	34,380	-	30,000	30,000
133120	Debt Servicing 82	-	-	-	-	-
133320	Debt Servicing Loan 90 And 100	3,173	3,173	-	2,800	2,800
Total Operating Expense		101,174	103,189	-	107,600	107,600
Capital Expense						
132320.CSH1	- 7 Rintel Street - Bathroom	-	-	-	5,000	5,000
132320.XSH1	- 7 Rintel Street - Flooring	-	-	-	7,000	7,000
132320.XSH12	- 14 Smith Street - Fencing	-	-	-	15,000	15,000
Total Capital Expense		-	-	-	27,000	27,000
Non-Operating Revenue						
132030	Proceeds - Asset Disposal	-	-	-	-	-
132160	From Reserve - Housing	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Total Housing - Council Staff		92,174	90,133	-	122,600	122,600

Housing - Other

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
134030	Yarling Court Reimbursements	(50)	-	-	(100)	(100)
134130	Cottage Homes Rent	(20,500)	(23,330)	-	(20,500)	(20,500)
134230	Cottage Homes Reimbursements	(4,500)	(3,427)	-	(4,500)	(4,500)
134330	Yarling Court Rent	(15,000)	(17,941)	-	(15,000)	(15,000)
134430	Joint Venture Duplex Rent	(12,100)	(9,396)	-	(10,000)	(10,000)
134530	Joint Venture Reimbursements	-	(653)	-	-	-
134630	Private Rent Income	(15,600)	(13,029)	-	(15,600)	(15,600)
134830	WSAHA Income	(680,134)	(680,134)	-	-	-
135030	Aged Housing Units Grant	(150,000)	-	(150,000)	-	(150,000)
139730	Profit - Asset Disposal	-	-	-	-	-
Total Operating Revenue		(897,884)	(747,910)	(150,000)	(65,700)	(215,700)
Operating Expense						
133420	Housing - Other	-	-	-	-	-
133420.LHO1	- 10 Smith Street	6,541	4,298	-	3,600	3,600
133520	Debt Servicing	-	-	-	-	-
133620	Housing - Cottage Homes	-	-	-	-	-
133620.LCH1	- Cottage Homes	21,530	21,121	-	21,300	21,300
133820	Housing - Joint Venture Duplex	-	-	-	-	-
133820.LJV1	- Joint Venture Housing - Lot 1002 C	11,525	7,309	-	6,300	6,300
133920	Housing - Yarling Court	-	-	-	-	-
133920.LYS1	- Yarling Court	14,590	14,485	-	16,300	16,300
134520	Administration Allocation	5,100	3,001	-	6,900	6,900
134620	Depreciation	10,012	9,123	-	10,000	10,000
134720	Administration Allocation	5,100	3,001	-	6,900	6,900
Total Operating Expense		74,397	62,337	-	71,300	71,300
Capital Expense						
132720	Aged Housing Units - Wickepin	-	-	-	-	-
132720.CLCH3	- Independent Living Units	913,368	1,065,389	300,000	-	300,000
Total Capital Expense		913,368	1,065,389	300,000	-	300,000

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Non-Operating Revenue						
133430	Proceeds - Asset Disposal	-	-	-	-	-
133650	From Reserve - Cottage Homes	-	-	-	-	-
133950	From Reserve - Aged Persons	-	(221,356)	-	(3,700)	(3,700)
133990	From Reserve - Young Singles	-	-	-	-	-
Total Non-Operating Revenue		-	(221,356)	-	(3,700)	(3,700)
Non-Operating Expense						
133640	To Reserve - Cottage Homes	-	1,085	-	1,100	1,100
133980	To Reserve - Young Singles	-	1,703	-	1,800	1,800
Total Non-Operating Expense		-	2,788	-	2,900	2,900
Total Housing - Other		89,881	161,248	150,000	4,800	154,800
Total Housing		182,055	251,381	150,000	127,400	277,400

10 - Community Amenities

Other Community Amenities

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
140030	Cemetery Fees	(3,000)	(4,960)	-	(3,000)	(3,000)
140130	Grants And Subsidies	-	-	-	(104,500)	(104,500)
140330	Community Bus Hire	(2,800)	(2,896)	-	(2,500)	(2,500)
Total Operating Revenue		(5,800)	(7,857)	-	(110,000)	(110,000)
Operating Expense						
138320	Administration Allocation	6,742	7,026	-	10,000	10,000
139420	Depreciation	49,128	49,596	-	49,300	49,300
139520	Cemeteries	-	-	-	-	-
139520.LCM1	- Wickepin Cemetery	12,270	3,409	-	12,300	12,300
139520.LCM2	- Yealering Cemetery	2,930	1,060	-	3,300	3,300
139520.LCM3	- Harrismith Cemetery	500	672	-	500	500
139520.LCM4	- Toolibin Cemetery	-	-	-	-	-
139620	Public Conveniences	-	-	-	-	-
139620.LPC1	- Wickepin Toilets	19,755	25,614	-	23,000	23,000
139620.LPC2	- Yealering Toilets	6,290	18,736	-	7,400	7,400
139620.LPC3	- Other Toilets	13,205	5,664	-	16,000	16,000
139630	Loss - Asset Disposal	-	-	-	-	-
140320	Community Bus	3,300	5,758	-	9,200	9,200
Total Operating Expense		114,120	117,536	-	131,000	131,000
Capital Expense						
139820	Public Conveniences	-	-	-	-	-
139820.LPCC	- Public Toilets	28,000	72,083	-	-	-
139840	Community Agriculture Centre	-	-	-	-	-
139840.WBC3	- Facey Building Upgrade	35,840	9,425	-	-	-
Total Capital Expense		63,840	81,508	-	-	-
Non-Operating Revenue						
139830	Proceeds - Asset Disposal	-	-	-	-	-
140230	From Reserve	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Total Other Community Amenities		172,160	191,188	-	21,000	21,000

Protection of the Environment

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
141130	Profit - Asset Disposal	-	-	-	-	-
141230	Reimbursements - GST	-	-	-	-	-
141730	Wickepin Environmental Grants	-	-	-	-	-
141830	Reimbursements - No GST	(10,000)	(11,831)	-	(10,000)	(10,000)
141930	Yealering Environmental Grants	-	-	-	-	-
Total Operating Revenue		(10,000)	(11,831)	-	(10,000)	(10,000)
Operating Expense						
140920	Facey Group	10,000	10,000	-	10,000	10,000
141320	Comm. Agricultural Centre	-	-	-	-	-
141320.LCAC	- Community Agriculture Centre	12,502	9,170	-	14,900	14,900
141420	Vehicle Operating Expense	10,000	21,173	-	30,600	30,600
141520	Living Lakes Expenditure	25,000	370	-	21,000	21,000
141720	Loss - Asset Disposal	-	-	-	-	-
141820	Depreciation	628	632	-	700	700
141920	Administration Allocation	-	-	-	-	-
Total Operating Expense		58,130	41,345	-	77,200	77,200
Capital Expense						
141940	Plant And Equipment	-	-	-	-	-
Total Capital Expense		-	-	-	-	-
Non-Operating Revenue						
141530	From Reserve	-	-	-	-	-
141630	Proceeds - Asset Disposal	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Total Protection of the Environment		48,130	29,514	-	67,200	67,200

Sanitation - Household Refuse

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
135730	Sale Of Recycled Materials	(5,295)	(5,617)	-	(5,000)	(5,000)
135830	Refuse Site Levy	(26,830)	(27,008)	-	(27,200)	(27,200)
135930	Domestic Refuse Charge	(43,120)	(43,303)	-	(47,200)	(47,200)
Total Operating Revenue		(75,245)	(75,927)	-	(79,400)	(79,400)
Operating Expense						
135320	Domestic Refuse Collect	-	-	-	-	-
135320.LDR1	- Wickepin Domestic Refuse Collecti	28,620	21,742	-	31,200	31,200
135320.LDR2	- Yealering Domestic Refuse Collecti	7,000	7,120	-	7,500	7,500
135320.LDR3	- Harrismith Domestic Refuse Collec	1,650	1,350	-	1,800	1,800
135320.LDR4	- Tincurrin Domestic Refuse Collectic	1,000	683	-	1,100	1,100
135420	Refuse Site	-	-	-	-	-
135420.LRM1	- Refuse Site Wickepin	43,220	53,629	-	153,900	153,900
135420.LRM2	- Refuse Site Yealering	14,560	19,283	-	22,600	22,600
135420.LRM3	- Refuse Site Harrismith	9,180	10,344	-	12,700	12,700
135420.LRM4	- Refuse Site Tincurrin	7,280	7,429	-	8,900	8,900
135520	Recycling Collections	-	-	-	-	-
135520.LRC1	- Recycling Collections	25,410	19,430	-	26,800	26,800
135520.LRC2	- Yealering Recycling Collection	7,700	10,368	-	8,200	8,200
135520.LRC3	- Harrismith Recycling Collections	2,300	2,921	-	2,400	2,400
135520.LRC4	- Tincurrin Recycling Collections	2,150	1,712	-	2,300	2,300
135820	Administration Allocation	6,914	5,928	-	8,900	8,900
Total Operating Expense		156,984	161,940	-	288,300	288,300
Capital Expense						
135920	R4R Regional Waste Transfer Station	-	-	-	-	-
136040.XWT1	- Waste Facilities - Upgrade Sites	-	-	-	30,000	30,000
Total Capital Expense		-	-	-	30,000	30,000
Non-Operating Revenue						
135460	From Reserve - Refuse	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Non-Operating Expense						
135440	To Reserve - Refuse	-	2,078	-	2,300	2,300
Total Non-Operating Expense		-	2,078	-	2,300	2,300
Total Sanitation - Household Refuse		81,739	88,091	-	241,200	241,200

Sanitation - Other

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
138030	Commercial Refuse Charge	(9,680)	(9,680)	-	(10,600)	(10,600)
138130	Reimbursements	(120)	(1,236)	-	(100)	(100)
Total Operating Revenue		(9,800)	(10,916)	-	(10,700)	(10,700)
Operating Expense						
137220	Commercial Refuse Collection	-	-	-	-	-
137220.LCR1	- Wickepin Commercial Refuse	2,868	2,770	-	3,000	3,000
137220.LCR2	- Yealering Commercial Refuse	918	742	-	1,100	1,100
137220.LCR3	- Harrismith Commercial Refuse	650	548	-	600	600
137220.LCR4	- Tincurrin Commercial Refuse	175	110	-	200	200
137320	Drum muster	504	785	-	600	600
137420	Administration Allocation	4,970	3,952	-	6,600	6,600
137520	Depreciation - Sanitation Other	-	1,751	-	-	-
138220	Street Bin Collection	-	-	-	-	-
138220.LSB1	- Wickepin Street Bins	-	-	-	-	-
138220.LSB2	- Yealering Street Bins	-	-	-	-	-
138220.LSB3	- Harrismith Street Bins	-	-	-	-	-
138220.LSB4	- Tincurrin Street Bins	-	-	-	-	-
Total Operating Expense		10,085	10,659	-	12,100	12,100
Total Sanitation - Other		285	(257)	-	1,400	1,400

Sewerage

Account	Particulars	2022-2023 Revised Budget \$	2022-2023 Forecast Actual \$	2023-2024 Carry Forwards \$	2023-2024 New Funds \$	2023-2024 Total Budget \$
Operating Revenue						
139030	Sewerage Charge	(59,593)	(60,684)	-	(55,000)	(55,000)
Total Operating Revenue		(59,593)	(60,684)	-	(55,000)	(55,000)
Operating Expense						
138720	Administration Allocation	5,963	6,248	-	7,100	7,100
138820	Effluent Drainage Scheme	-	-	-	-	-
138820.LED1	- Effluent Drainage Scheme	53,520	71,576	-	40,000	40,000
Total Operating Expense		59,483	77,823	-	47,100	47,100
Capital Expense						
138920	Effluent Drainage Scheme	-	-	-	-	-
138920.LEDC	- Effluent Drainage Scheme	-	-	-	-	-
Total Capital Expense		-	-	-	-	-
Non-Operating Revenue						
138930	Proceeds - Asset Disposal	-	-	-	-	-
139050	From Reserve - Sewerage	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Non-Operating Expense						
133840	To Reserve - Sewerage	-	5,025	-	5,400	5,400
Total Non-Operating Expense		-	5,025	-	5,400	5,400
Total Sewerage		(110)	22,164	-	(2,500)	(2,500)

Town Planning and Development

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
139930	Profit - Asset Disposal	-	-	-	-	-
142030	Planning Fees	(1,000)	(2,885)	-	(2,000)	(2,000)
142260	Wickepin Fuel Facility	(25,000)	(26,996)	-	(25,000)	(25,000)
Total Operating Revenue		(26,000)	(29,882)	-	(27,000)	(27,000)
Operating Expense						
142220	Town Planning Services	43,000	15,434	6,000	58,000	64,000
142520	Administration Allocation	32,369	24,884	-	37,200	37,200
143720	Loss - Asset Disposal	-	2,939	-	-	-
171170	Wickepin Fuel Facility	-	-	-	-	-
171170.LFF1	- Wickepin Fuel Facility	12,640	18,662	-	21,700	21,700
172420	Yarling Brook Estate	-	-	-	-	-
172420.LYBE	- Yarling Brook Estate	500	461	-	500	500
Total Operating Expense		88,509	62,379	6,000	117,400	123,400
Capital Expense						
143540	Plant And Equipment	-	-	-	-	-
143640	Land	-	-	-	-	-
Total Capital Expense		-	-	-	-	-
Non-Operating Revenue						
142250	Land Sales	-	-	-	-	-
143660	From Reserve - Land Development	-	-	-	-	-
170100	From Reserve - Fuel Facility	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Non-Operating Expense						
143650	To Reserve - Land Development	-	33,394	-	4,300	4,300
170090	To Reserve - Fuel Facility	-	5,413	-	3,000	3,000
Total Non-Operating Expense		-	38,807	-	7,300	7,300
Total Town Planning and Development		62,509	71,304	6,000	97,700	103,700
Total Community Amenities		364,713	402,004	6,000	426,000	432,000

11 - Recreation and Culture

Libraries

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
152030	Lost Books Reimbursements	-	-	-	-	-
152130	Government Grant	-	-	-	-	-
Total Operating Revenue		-	-	-	-	-
Operating Expense						
151220	Administration Allocation	3,847	4,025	-	5,900	5,900
151420	Library Contribution	22,660	22,339	-	22,700	22,700
Total Operating Expense		26,507	26,364	-	28,600	28,600
Capital Expense						
152740	Furniture And Equipment	-	-	-	-	-
152840	Telecentre Building	-	-	-	-	-
Total Capital Expense		-	-	-	-	-
Total Libraries		26,507	26,364	-	28,600	28,600

Other Culture

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
153620	Arts And Crafts Centre	-	-	-	-	-
154430	Reimbursements	(2,400)	(2,182)	-	(2,400)	(2,400)
154830	Government Grants	(760,297)	-	(738,100)	-	(738,100)
154840	Contributions	-	-	-	-	-
154850	Rental Income	(100)	(91)	-	(100)	(100)
Total Operating Revenue		(762,797)	(2,273)	(738,100)	(2,500)	(740,600)
Operating Expense						
153620	Arts And Crafts Centre	-	-	-	-	-
153620.LAC1	- Arts and Crafts Centre	1,988	11,524	-	2,200	2,200
153720	Community Resource Centre	-	-	-	-	-
153720.LAG1	- Art Gallery	-	-	-	-	-
153720.LTC1	- Community Resource Centre	18,945	7,332	-	14,700	14,700
153820	Art Gallery Old Shops	-	-	-	-	-
153920	Anniversary / Centenary	700	-	-	700	700
154020	Administration Allocation	1,902	2,049	-	3,600	3,600
154120	Cultural Planning	4,250	-	-	4,300	4,300
154220	Depreciation	196	182	-	200	200
Total Operating Expense		27,981	21,087	-	25,700	25,700
Non-Operating Revenue						
133970	From Reserve - Special Events	-	-	-	(15,200)	(15,200)
Total Non-Operating Revenue		-	-	-	(15,200)	(15,200)
Non-Operating Expense						
133960	To Reserve - Special Events	-	275	-	-	-
Total Non-Operating Expense		-	275	-	-	-
Total Other Culture		(734,816)	19,089	(738,100)	8,000	(730,100)

Other Recreation and Sport

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
149230	Reimbursements -No GST	(25,180)	(24,000)	-	-	-
149330	Grant	(24,750)	(22,237)	(415,000)	-	(415,000)
149430	Contributions And Donations	-	-	-	-	-
149530	Profit - Asset Disposal	-	-	-	-	-
149630	Reimbursement - Interest SS Loans	(500)	(214)	-	-	-
149730	Reimbursements - GST	-	(145)	-	-	-
Total Operating Revenue		(50,430)	(46,597)	(415,000)	-	(415,000)
Operating Expense						
148220	Oval	-	-	-	-	-
148220.LHO4	- Harrismith Oval	3,595	3,151	-	4,500	4,500
148220.LWO1	- Wickepin Oval	38,730	70,945	-	39,900	39,900
148220.LYO1	- Yealering Oval	9,750	6,927	-	12,100	12,100
148520	Public Parks And Gardens	-	-	-	-	-
148520.LBMX	- BMX Track - Wickepin	-	-	-	-	-
148520.LPG1	- Parks and Gardens Wickepin	182,500	283,226	-	282,700	282,700
148520.LPG2	- Parks and Gardens Yealering	102,900	52,958	32,400	86,400	118,800
148520.LPG3	- Office Gardens	6,930	9,338	-	9,200	9,200
148520.LPG4	- Parks and Gardens Harrismith	4,220	5,295	-	5,300	5,300
148520.LPG5	- Parks and Gardens Tincurrin	736	573	-	1,000	1,000
148520.LPG7	- Wickepin Skate Park	-	270	-	-	-
148520.LPG8	- Johnston Park Wickepin	-	-	-	-	-
148520.LWM1	- Wickepin War Memorial	1,000	1,212	-	1,500	1,500
148520.LYJ2	- Yealering Jetty	-	-	-	-	-
148620	Debt Servicing - Loans	214	214	-	-	-
148630	Other Recreation Consultants	-	-	-	-	-
148720	Depreciation	263,012	342,564	-	341,800	341,800
148820	Equipment (Non Capital)	-	-	-	-	-
148920	Administration Allocation	3,804	4,099	-	7,200	7,200
149120	Wickepin District Sports Club	-	-	-	-	-
149120.LWDS1	- Wickepin District Sports Club	5,900	5,323	-	6,300	6,300
149220	Sporting Group Grants	32,275	28,657	-	16,100	16,100
149830	Loss - Asset Disposal	-	-	-	-	-
Total Operating Expense		655,566	814,752	32,400	814,000	846,400

Other Recreation and Sport

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Capital Expense						
148420	Wickepin Oval	-	-	-	-	-
148420.XWCP	- Cricket Pitch Covers	-	-	-	16,000	16,000
150640	Buildings	-	-	-	-	-
150640.LYFA2	- Yealering Foreshore Ablutions	-	-	258,500	-	258,500
150640.WDSCC	- Wickepin District Sports Club	25,000	-	-	-	-
150640.YGCC	- Yealering Golf Club	-	-	-	-	-
150740	Furniture And Equipment	-	-	-	-	-
150840	Infrastructure Parks And Ovals	-	-	-	-	-
150840.LYJ1	- Lake Yealering	282,772	26,730	-	-	-
150840.WDSCO	- Wickepin District Sports Club	-	25,000	-	-	-
150850	Memorial Park Capital Expenses	-	-	-	-	-
150850.CWWM	- Wickepin War Memorial	-	1,400	-	5,000	5,000
150860	Yealering Bowling Club	-	-	-	-	-
150860.YBCC	- Yealering Bowling Club	-	-	-	-	-
150880	Wogolin Street Playground	415,000	-	412,500	-	412,500
150940	Plant And Equipment	-	-	-	-	-
Total Capital Expense		722,772	53,130	671,000	21,000	692,000
Non-Operating Revenue						
148740	From Reserve - Building	-	(228,892)	-	-	-
149930	Loan Income	-	-	-	-	-
150950	Proceeds - Asset Disposal	-	-	-	-	-
Total Non-Operating Revenue		-	(228,892)	-	-	-
Non-Operating Expense						
148730	To Reserve - Building	-	7,647	-	4,200	4,200
1ARWB0	To Reserve - Wickepin Bowls	-	-	-	169,800	169,800
1ARYB0	To Reserve - Yealering Bowls	-	-	-	82,400	82,400
Total Non-Operating Expense		-	7,647	-	256,400	256,400
Total Other Recreation and Sport		1,327,908	600,040	288,400	1,091,400	1,379,800

Public Halls and Civic Centres

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
144530	Hall Hire Charges	(2,000)	(1,894)	-	(2,000)	(2,000)
149130	Rental Community Centre	(10,500)	(6,629)	-	(10,500)	(10,500)
Total Operating Revenue		(12,500)	(8,523)	-	(12,500)	(12,500)
Operating Expense						
143820	Public Halls	-	-	-	-	-
143820.LPH1	- Wickepin Hall	17,200	20,856	-	21,300	21,300
143820.LPH2	- Yealering Hall	42,750	54,890	-	53,800	53,800
143820.LPH3	- Tincurrin Hall	2,804	1,685	-	1,900	1,900
143820.LPH4	- Harrismith Hall	7,013	7,864	-	11,300	11,300
143820.LPH5	- Lesser Halls	14,968	8,197	-	17,400	17,400
144020	Debt Servicing	-	-	-	-	-
144420	Depreciation	84,242	88,778	-	90,000	90,000
144720	Old Police Station	-	-	-	-	-
144720.LOP1	- Old Police Station	2,280	2,796	-	2,400	2,400
144760	Old Railway Station	-	-	-	-	-
144760.LRS1	- Old Railway Station	1,280	943	-	1,300	1,300
144800	Loss - Asset Disposal	-	-	-	-	-
144820	Administration Allocation	579	659	-	600	600
148320	Community Centres	-	-	-	-	-
148320.LCC1	- Wickepin Community Centre	65,085	60,653	-	81,100	81,100
148320.LCC2	- Harrismith Community Centre	4,870	8,390	-	6,900	6,900
Total Operating Expense		243,071	255,711	-	288,000	288,000
Capital Expense						
145840	Furniture And Equipment	-	-	-	-	-
154970	Public Halls And Civic Centres	-	-	-	-	-
154970.CLCC1	- Wickepin Community Centre	10,000	11,800	-	-	-
154970.CLCC2	- Harrismith Community Centre	-	-	-	-	-
154970.CLPH1	- Wickepin Town Hall	-	-	-	-	-
154970.CLPH2	- Yealering Town Hall	12,000	10,069	-	-	-
154970.CLPH3	- Tincurrin Hall	-	-	-	-	-
154970.CLPH4	- Harrismith Hall	-	-	-	-	-
154970.CLRS1	- Old Railway Station	-	-	-	-	-
Total Capital Expense		22,000	21,869	-	-	-
Total Public Halls and Civic Centres		252,571	269,057	-	275,500	275,500

Swimming Areas and Beaches

Account	Particulars	2022-2023 Revised Budget \$	2022-2023 Forecast Actual \$	2023-2024 Carry Forwards \$	2023-2024 New Funds \$	2023-2024 Total Budget \$
Operating Revenue						
146530	Government Grants	-	-	-	-	-
146630	Charges - Swimming Pool	(3,400)	(3,114)	-	(3,000)	(3,000)
146730	Reimbursements	-	-	-	-	-
Total Operating Revenue		(3,400)	(3,114)	-	(3,000)	(3,000)
Operating Expense						
145720	Pool Manager - Wages	59,802	62,419	-	75,000	75,000
145820	Administration Allocation	1,944	1,976	-	2,300	2,300
146020	Swimming Pool	-	-	-	-	-
146020.LSP1	- Swimming Pool	46,714	61,578	-	51,200	51,200
146120	Telephone	-	-	-	-	-
146420	Depreciation	91,002	95,047	-	95,000	95,000
146520	Loss - Asset Disposal	-	-	-	-	-
Total Operating Expense		199,462	221,021	-	223,500	223,500
Capital Expense						
145920	Facility	-	-	-	-	-
145920.XSP4	- Pool Covers	-	-	-	10,000	10,000
146620.XSP7	- Pump Shed Roof	-	-	-	17,000	17,000
147040	Furniture And Equipment	-	-	-	-	-
147140	Plant and Machinery	-	-	-	-	-
147140.XSP5	- Pool Pumps	-	-	-	30,000	30,000
Total Capital Expense		-	-	-	57,000	57,000
Non-Operating Revenue						
147160	From Reserve - Swimming Pool	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Non-Operating Expense						
147150	To Reserve - Swimming Pool	-	3,796	-	4,200	4,200
Total Non-Operating Expense		-	3,796	-	4,200	4,200
Total Swimming Areas and Beaches		196,062	221,703	-	281,700	281,700
Total Recreation and Culture		1,068,233	1,136,253	(449,700)	1,685,200	1,235,500

12 - Transport

Civil Works - Capital

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
158430	Roads To Recovery Grant	(302,000)	(354,623)	-	(263,900)	(263,900)
158630	State Flood Damage Income	-	-	-	-	-
158730	State Blackspot Road Grant	-	-	-	-	-
158830	Federal Blackspot Road Grants	(73,021)	(47,574)	-	-	-
158930	MRWA RRG Project Grants	(1,769,692)	(1,432,185)	-	(984,400)	(984,400)
Total Operating Revenue		(2,144,713)	(1,834,382)	-	(1,248,300)	(1,248,300)
Capital Expense						
156220	Roads To Recovery	-	-	-	-	-
156220.R2R018	- Yarling Brook - 0.0 to 1.0 SLK	188,136	77,509	-	264,000	264,000
156220.R2R036	- Malyalling	65,879	72,673	-	-	-
156220.RR05	- Yealering-Pingelly	115,644	227,928	-	-	-
156860	Wheatbelt South Freight Network	-	-	-	-	-
156860.WSF150	- Fence Road	1,257,924	965,864	-	-	-
156860.WSF24	- Cuballing East - 0.0 to 4.5 SLK	-	1,080	-	561,300	561,300
157420	Blackspots	-	-	-	-	-
157420.BS035	- Gillimanning Intersection	329,600	274,778	-	-	-
158140	Depot Construction	-	-	-	-	-
158140.LPWC	- Toolseum - New Display Cover	-	-	-	10,000	10,000
158240	Footpath Construction	-	-	-	-	-
158240.LFP1	- Wickepin / Yealering	15,000	-	-	-	-
158440	Road Construction	-	-	-	-	-
158440.C018	- Yarling Brook Bridge	189,154	50,093	-	-	-
158540	Regional Road Group	-	-	-	-	-
158540.RG001	- Wickepin-Corrigin - 1.7 to 4.3 SLK	-	-	-	451,000	451,000
158540.RG003	- Wickepin-Pingelly - 19.0 to 20.0 SL	156,395	221,988	-	278,800	278,800
158540.RRG163	- Stock Route	319,818	224,270	-	-	-
Total Capital Expense		2,637,550	2,116,183	-	1,565,100	1,565,100
Non-Operating Expense						
170170	To Reserve - Natural Disasters	-	2,713	-	3,700	3,700
Total Non-Operating Expense		-	2,713	-	3,700	3,700
Total Civil Works - Capital		492,837	284,514	-	320,500	320,500

Civil Works - Maintenance

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
157130	Government Grants	-	-	-	-	-
158450	Marwa - Direct Grant	(145,715)	(148,849)	-	(160,000)	(160,000)
158530	Reimbursements	-	(2,167)	-	-	-
Total Operating Revenue		(145,715)	(151,016)	-	(160,000)	(160,000)
Operating Expense						
158020	Airstrip	-	-	-	-	-
158020.LAS1	- Airstrip	2,420	1,794	-	2,800	2,800
156020	Muni Fund Road	-	-	-	-	-
156020.GP035	- Gillimanning Road	-	-	-	-	-
156020.LFM1	- Pathways	-	-	-	-	-
156020.LMT1	- Wickepin Streets	25,260	8,311	-	51,400	51,400
156020.LMT2	- Yealering Streets	4,770	2,500	-	7,400	7,400
156020.LRB1	- Road Budget - General	510,796	79,571	-	692,600	692,600
156020.LRB2	- Vegetation Reduction	-	-	-	-	-
156020.LSD1	- Storm Damage Roads	-	581	-	-	-
156020.LSD10	- Toolibin North Road	-	-	-	-	-
156020.LSD147	- Ross Road	-	-	-	-	-
156020.LSD149	- Lakes Road	-	-	-	-	-
156020.LSD17	- Wogolin South Road	-	-	-	-	-
156020.LSD2	- Wickepin Harrismith Road	-	-	-	-	-
156020.LSD22	- Toolibin South Road	-	-	-	-	-
156020.LSD27	- Brown Road	-	-	-	-	-
156020.LSD36	- Malyalling Road	-	-	-	-	-
156020.LSD55	- Fleay Road	-	-	-	-	-
156020.LSD65	- Beattie Road	-	-	-	-	-
156020.LSD77	- Canal Road	-	-	-	-	-
156020.M001	- Wickepin-Corrigin Road	-	6,716	-	-	-
156020.M002	- Wickepin-Harrismith Road	-	11,536	-	-	-
156020.M003	- Wickepin-Pingelly Road	-	2,912	-	-	-
156020.M004	- Harrismith-Narrogin Rd -	-	12,934	-	-	-
156020.M005	- Yealering Pingelly Road	-	6,016	-	-	-
156020.M006	- Dwelyerdine Road	-	928	-	-	-
156020.M007	- Yealering South East Road	-	10,431	-	-	-
156020.M008	- Line Road	-	9,421	-	-	-
156020.M009	- Ten Mile Road	-	2,509	-	-	-
156020.M010	- Toolibin North Road	-	5,059	-	-	-
156020.M011	- Tincurrin North Road	-	6,889	-	-	-

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
156020.M012	- Old Line Rd (Yilliminning)	-	-	-	-	-
156020.M013	- Eighty Six Gate Road	-	12,796	-	-	-
156020.M014	- Kirk Rock Road	-	12,991	-	-	-
156020.M015	- Wickepin North Road	-	9,016	-	-	-
156020.M016	- Tincurrin South Road	-	1,609	-	-	-
156020.M017	- Wogolin South Road	-	14,053	-	-	-
156020.M018	- Yarling Brook Road	-	3,061	-	-	-
156020.M019	- Pauley Road	-	-	-	-	-
156020.M020	- Malyalling East Road	-	1,198	-	-	-
156020.M021	- Halliday Road	-	1,027	-	-	-
156020.M022	- Toolibin South Road	-	12,203	-	-	-
156020.M023	- Kelliher Road	-	2,478	-	-	-
156020.M024	- Cuballing East Road	-	1,049	-	-	-
156020.M025	- Lange Road	-	709	-	-	-
156020.M026	- Harrismith South Road	-	6,264	-	-	-
156020.M027	- Brown Road	-	8,922	-	-	-
156020.M028	- Dorakin Road	-	1,273	-	-	-
156020.M029	- Wedin South Road	-	1,154	-	-	-
156020.M030	- Kerruish Road	-	1,702	-	-	-
156020.M031	- Eighty-Four Gate Road	-	1,875	-	-	-
156020.M032	- Heffernan Road	-	5,340	-	-	-
156020.M033	- Elsinore Road	-	1,962	-	-	-
156020.M034	- Bushby Road	-	-	-	-	-
156020.M035	- Gillimanning Road	-	5,870	-	-	-
156020.M036	- Malyalling Road	-	3,618	-	-	-
156020.M037	- Townsendale Road	-	2,199	-	-	-
156020.M038	- Woodward Road	-	895	-	-	-
156020.M039	- Mutton Road	-	1,935	-	-	-
156020.M040	- Wishbone Road	-	3,902	-	-	-
156020.M041	- Peter Road	-	-	-	-	-
156020.M042	- Green Road	-	1,405	-	-	-
156020.M043	- Avery Road	-	3,090	-	-	-
156020.M044	- Dalton Road	-	3,733	-	-	-
156020.M045	- Russells Road	-	7,647	-	-	-
156020.M046	- Moss Parade	-	-	-	-	-
156020.M047	- Elsons Road	-	2,529	-	-	-
156020.M048	- Aileen Road	-	1,250	-	-	-
156020.M049	- Baker Road	-	2,887	-	-	-
156020.M050	- Robinson Road	-	2,158	-	-	-

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
156020.M051	- Harrismith North Road	-	14,695	-	-	-
156020.M052	- Rose Road	-	3,662	-	-	-
156020.M053	- South Lange Road	-	-	-	-	-
156020.M054	- Astbury Road	-	2,506	-	-	-
156020.M055	- Fleay Road	-	1,812	-	-	-
156020.M056	- Hemley Road	-	477	-	-	-
156020.M057	- Cemetery Road	-	1,288	-	-	-
156020.M058	- Sparks Road	-	2,479	-	-	-
156020.M059	- Suckroo Road	-	-	-	-	-
156020.M060	- Ward Road	-	980	-	-	-
156020.M061	- Parnell Road	-	586	-	-	-
156020.M062	- Kerr Road	-	-	-	-	-
156020.M063	- Grey Road	-	4,151	-	-	-
156020.M064	- Morgan Road	-	697	-	-	-
156020.M065	- Beattie Road	-	-	-	-	-
156020.M066	- Turner Road	-	207	-	-	-
156020.M067	- Rich Road	-	233	-	-	-
156020.M069	- Downie Road	-	-	-	-	-
156020.M070	- Fox Road	-	2,492	-	-	-
156020.M071	- Swainston Road	-	-	-	-	-
156020.M072	- Sprigg Road	-	10,137	-	-	-
156020.M073	- Healey Road	-	3,520	-	-	-
156020.M074	- Wedin North Road	-	2,870	-	-	-
156020.M075	- Lilleystone Road	-	663	-	-	-
156020.M076	- Leeson Road	-	7,500	-	-	-
156020.M077	- Canal Road	-	678	-	-	-
156020.M078	- Pauley Road	-	1,904	-	-	-
156020.M079	- Whites Road	-	-	-	-	-
156020.M080	- Whites Road	-	-	-	-	-
156020.M081	- Brooks Road	-	6,203	-	-	-
156020.M083	- Bergin Road	-	-	-	-	-
156020.M084	- Jago Road	-	735	-	-	-
156020.M085	- Norman Road	-	611	-	-	-
156020.M086	- Bin Road	-	-	-	-	-
156020.M087	- Tank Road	-	864	-	-	-
156020.M088	- Snows Road	-	-	-	-	-
156020.M089	- Butler Road	-	1,482	-	-	-
156020.M090	- Ahren Road	-	231	-	-	-
156020.M091	- Hughes Road	-	417	-	-	-

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
156020.M092	- English Road	-	-	-	-	-
156020.M093	- Giles Road	-	205	-	-	-
156020.M094	- Levi Road	-	1,624	-	-	-
156020.M095	- Norths Road	-	269	-	-	-
156020.M096	- Hill Road	-	-	-	-	-
156020.M097	- Thomson Road	-	-	-	-	-
156020.M098	- Angwin Road	-	1,041	-	-	-
156020.M099	- Black Road	-	-	-	-	-
156020.M100	- 104 Gate Road	-	2,020	-	-	-
156020.M101	- Mcdougalls Road	-	-	-	-	-
156020.M103	- Oval Road	-	462	-	-	-
156020.M104	- Coad Road	-	128	-	-	-
156020.M105	- Murray Road	-	1,922	-	-	-
156020.M106	- Station Street	-	-	-	-	-
156020.M107	- Campbell Street	-	-	-	-	-
156020.M108	- Johnston Street	-	-	-	-	-
156020.M109	- Henry Street	-	-	-	-	-
156020.M110	- Wickepin Street	-	356	-	-	-
156020.M111	- Richter Street	-	-	-	-	-
156020.M112	- Dumbleyung Road	-	-	-	-	-
156020.M113	- Joyner Street	-	-	-	-	-
156020.M114	- Rintel Street	-	-	-	-	-
156020.M115	- Dalton Street	-	-	-	-	-
156020.M116	- Roberts Street	-	-	-	-	-
156020.M118	- Connor Street	-	-	-	-	-
156020.M119	- Struth Road	-	-	-	-	-
156020.M120	- Congreive Street	-	-	-	-	-
156020.M121	- Baxter Street	-	-	-	-	-
156020.M122	- Coxon Street	-	-	-	-	-
156020.M124	- South Street	-	-	-	-	-
156020.M125	- Baylon Road	-	-	-	-	-
156020.M126	- Golf Club Road	-	-	-	-	-
156020.M127	- Smith Street	-	-	-	-	-
156020.M130	- Lake Street	-	-	-	-	-
156020.M131	- Knox Street	-	-	-	-	-
156020.M132	- Dorman Drive	-	-	-	-	-
156020.M138	- Brook Street	-	-	-	-	-
156020.M139	- Central Avenue	-	-	-	-	-
156020.M140	- Helm Road	-	1,467	-	-	-

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
156020.M141	- Kealley Road	-	-	-	-	-
156020.M143	- Whyte Road	-	-	-	-	-
156020.M144	- Mclean Road	-	-	-	-	-
156020.M146	- Fisher Street	-	-	-	-	-
156020.M147	- Ross Road	-	-	-	-	-
156020.M149	- Lakes Road	-	1,656	-	-	-
156020.M150	- Fence Road	-	4,775	-	-	-
156020.M151	- Hoskin Street	-	-	-	-	-
156020.M152	- Smith Road	-	-	-	-	-
156020.M153	- Unnamed Road	-	-	-	-	-
156020.M154	- Inkie Pinkie Road	-	1,750	-	-	-
156020.M155	- Lomos South Road	-	-	-	-	-
156020.M156	- Collins Street	-	-	-	-	-
156020.M157	- Wickepin Harrismith Road (East)	-	2,177	-	-	-
156020.M158	- 84 Gate Road	-	1,154	-	-	-
156020.M159	- Lomos Road	-	6,131	-	-	-
156020.M160	- Watts Road	-	5,987	-	-	-
156020.M160A	- Watts Road - Tree Pruning	-	-	-	-	-
156020.M161	- Lake Road -	-	-	-	-	-
156020.M162	- Curlew Way -	-	-	-	-	-
156020.M999	- Various Road	-	17,566	-	-	-
156020.MWOG	- Main Street - Wogolin St	-	-	-	-	-
156020.R001	- Wickepin-Corrigin Road	-	-	-	-	-
156020.R002	- Wickepin-Harrismith Road	-	-	-	-	-
156020.R003	- Wickepin-Pingelly Road	-	184	-	-	-
156020.R004	- Narrogin-Harrismith Road	-	-	-	-	-
156020.R038	- Williams-Kulin Road	-	1,788	-	-	-
156030	Tree Pruning	52,000	5,280	-	40,000	40,000
156120	Administration Allocation	9,722	9,880	-	11,500	11,500
156320	Town Improvements	-	-	-	-	-
156320.LCS1	- Community Service In Kind	-	-	-	-	-
156320.LWT1	- Townscape	12,800	12,657	-	24,500	24,500
156420	Depot	-	-	-	-	-
156420.LDM1	- Wickepin Depot	37,725	78,221	-	30,200	30,200
156420.LDM2	- Yealering Depot	-	44	-	-	-
156420.LPWD	- Public Works Depot	1,880	2,355	-	1,300	1,300
156420.LSHED	- He Shed She Shed	-	-	-	5,000	5,000
156520	Bridges And Culverts	-	-	-	-	-
156520.LBC1	- Bridges and Culverts	19,460	6,279	-	25,000	25,000

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
156520.LBC2	- Bridges	25,355	132	-	27,800	27,800
156620	Street Lighting	20,000	20,890	-	26,000	26,000
156720	Street Cleaning	-	-	-	-	-
156720.LSC1	- Street Cleaning Wickepin	5,500	3,232	-	9,600	9,600
156720.LSC2	- Street Cleaning Yealering	3,500	3,151	-	3,500	3,500
156820	Street Trees	-	-	-	-	-
156820.LST1	- Street Trees Wickepin	11,200	-	-	12,900	12,900
156820.LST2	- Street Trees Yealering	6,680	1,885	-	7,100	7,100
156920	Traffic Signs And Equipment	-	-	-	-	-
156920.LTS1	- Traffic Signs	7,420	9,329	-	9,600	9,600
157120	Verge	-	-	-	-	-
157120.LVM1	- Verge Wickepin	-	-	-	-	-
157120.LVM2	- Verge Yealering	-	-	-	-	-
158120	Depreciation	4,018,269	4,000,985	-	4,000,500	4,000,500
158320	Interest On Loans	-	-	-	-	-
Total Operating Expense		4,774,757	4,592,967	-	4,988,700	4,988,700
Total Civil Works - Maintenance		4,629,042	4,441,952	-	4,828,700	4,828,700

Road Plant Purchases

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
160030	Profit - Asset Disposal	-	-	-	(34,400)	(34,400)
160230	Reimbursement - GST	-	-	-	-	-
Total Operating Revenue		-	-	-	(34,400)	(34,400)
Operating Expense						
160020	Loss - Asset Disposal	5,040	4,054	-	2,500	2,500
Total Operating Expense		5,040	4,054	-	2,500	2,500
Capital Expense						
160340	Plant And Equipment	28,000	143,635	-	-	-
160340.XPM1	- Loader - Renew	-	-	-	226,000	226,000
160340.XPM2	- Mower - Renew	-	-	-	26,000	26,000
160340.XPWS	- 4x4 Dual Cab - Renew	-	-	-	70,000	70,000
Total Capital Expense		28,000	143,635	-	322,000	322,000
Non-Operating Revenue						
160130	Proceeds - Asset Disposal	-	(100,000)	-	(93,000)	(93,000)
161750	From Reserve - Plant	-	-	-	-	-
Total Non-Operating Revenue		-	(100,000)	-	(93,000)	(93,000)
Non-Operating Expense						
157320	To Reserve - Plant	-	285,627	-	71,100	71,100
Total Non-Operating Expense		-	285,627	-	71,100	71,100
Total Road Plant Purchases		33,040	333,316	-	268,200	268,200

Licensing

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
164130	Commissions On Line	(10,000)	(12,228)	-	(10,000)	(10,000)
Total Operating Revenue		(10,000)	(12,228)	-	(10,000)	(10,000)
Operating Expense						
162720	Administration Allocation	62,249	64,984	-	111,800	111,800
164020	Telephone On-Line	400	413	-	500	500
164120	Licensing Training	-	-	-	-	-
Total Operating Expense		62,649	65,397	-	112,300	112,300
Total Licensing		52,649	53,169	-	102,300	102,300
Total Transport		5,207,568	5,112,951	-	5,519,700	5,519,700

13 - Economic Services

Building Control

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
170030	Building License Fees	(1,100)	(3,328)	-	(1,100)	(1,100)
170230	Building Commissions - BSL	(25)	(5)	-	(100)	(100)
Total Operating Revenue		(1,125)	(3,333)	-	(1,200)	(1,200)
Operating Expense						
169020	Group Regional Scheme	5,000	595	-	5,000	5,000
169220	Administration Allocation	8,781	7,552	-	10,800	10,800
Total Operating Expense		13,781	8,147	-	15,800	15,800
Total Building Control		12,656	4,815	-	14,600	14,600

Other Economic Services

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
170830	Charges - Standpipes	(1,500)	(8,782)	-	(2,000)	(2,000)
171150	Profit - Asset Disposal	-	-	-	-	-
171230	Charges - Leases Rentals	(4,000)	(4,000)	-	(4,000)	(4,000)
Total		(5,500)	(12,782)	-	(6,000)	(6,000)
Operating Expense						
170320	Business Centre	-	-	-	-	-
170320.WBC1	- Wickepin Business Centre	70	340	-	-	-
170620	Water Supply Standpipes	22,500	18,650	-	24,100	24,100
170720	Light Industrial Shed	-	-	-	-	-
170720.LIS1	- Light Industrial Shed	-	-	-	-	-
170820	Depreciation	1,974	2,089	-	2,000	2,000
170920	Administration Allocation	-	-	-	-	-
Total Operating Expense		24,544	21,079	-	26,100	26,100
Non-Operating Revenue						
171050	Proceeds - Asset Disposal	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Total Other Economic Services		19,044	8,297	-	20,100	20,100

Rural Services

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Expense						
165120	Administration Allocation	-	-	-	-	-
165420	Fruit Fly Baiting	600	491	-	600	600
165520	Rural Counselling	2,000	-	-	2,000	2,000
165720	Noxious Weed Control	-	-	-	-	-
165720.LNW1	- Noxious Weed Control	-	80	-	-	-
165820	Vermin Control	-	-	-	-	-
165820.LVC1	- Vermin Control	-	-	-	-	-
Total Operating Expense		2,600	571	-	2,600	2,600
Total Rural Services		2,600	571	-	2,600	2,600

Saleyards and Markets

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
170130	Saleyard Fees	(10,000)	(5,909)	-	(5,000)	(5,000)
Total Operating Revenue		(10,000)	(5,909)	-	(5,000)	(5,000)
Operating Expense						
170120	Wickepin Sale Yards	-	-	-	-	-
170120.LSY1	- Sale Yards	7,840	5,740	-	9,600	9,600
170220	Depreciation	15,792	19,629	-	16,000	16,000
Total Operating Expense		23,632	25,369	-	25,600	25,600
Capital Expense						
170110	Capital Expense Saleyard	-	-	-	-	-
170110.CLSY1	- Capital Expense Wickepin Saleyard	66,000	69,360	-	-	-
170140	Buildings	-	-	-	-	-
Total Capital Expense		66,000	69,360	-	-	-
Non-Operating Revenue						
170330	From Reserve - Saleyards	-	(66,000)	-	-	-
Total Non-Operating Revenue		-	(66,000)	-	-	-
Non-Operating Expense						
170240	To Reserve - Saleyards	-	2,184	-	1,200	1,200
Total Non-Operating Expense		-	2,184	-	1,200	1,200
Total Saleyards and Markets		79,632	25,004	-	21,800	21,800

Tourism and Area Promotion

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
168640	Wickepin Caravan Park Fees	(31,000)	(31,740)	-	(29,400)	(29,400)
168650	Yealering Caravan Park Fees	(32,200)	(37,704)	-	(32,200)	(32,200)
168660	Harrismith Caravan Park Fees	(2,000)	(964)	-	(2,000)	(2,000)
168830	Reimbursements	(1,500)	(1,409)	-	(1,200)	(1,200)
168930	Grants	-	-	-	-	-
Total Operating Revenue		(66,700)	(71,817)	-	(64,800)	(64,800)
Operating Expense						
167520	Area Promotion	7,000	3,297	-	7,000	7,000
167620	Depreciation	23,455	21,622	-	22,000	22,000
167720	Caravan Parks	-	-	-	-	-
167720.LCP1	- Wickepin Caravan Park	39,385	26,677	-	30,800	30,800
167720.LCP2	- Yealering Caravan Park	56,975	44,832	17,000	49,400	66,400
167720.LCP4	- Harrismith Caravan Park	9,738	11,128	-	13,700	13,700
167720.LCPC	- Wickepin Caretakers Residence	4,871	2,015	-	3,500	3,500
167820	Albert Facey Homestead	-	-	-	-	-
167820.LAF1	- Albert Facey Homestead	5,490	2,078	-	5,800	5,800
167920	Administration Allocation	109,901	70,261	-	124,400	124,400
167940	Loss - Asset Disposal	-	-	-	-	-
Total Operating Expense		256,815	181,909	17,000	256,600	273,600
Capital Expense						
167740	Caravan Parks - Capital Exp	-	-	-	-	-
167740.XCP3	- Harrismith Caravan Park Facilities	-	-	-	14,000	14,000
Total Capital Expense		-	-	-	14,000	14,000
Non-Operating Revenue						
170080	From Reserve - Facey Homestead	-	-	-	-	-
Total Non-Operating Revenue		-	-	-	-	-
Non-Operating Expense						
170070	To Reserve - Facey Homestead	-	124	-	200	200
170150	To Reserve - Caravan Parks	-	3,361	-	5,800	5,800
Total Non-Operating Expense		-	3,485	-	6,000	6,000
Total Tourism and Area Promotion		190,115	113,577	17,000	211,800	228,800
Total Economic Services		304,047	152,263	17,000	270,900	287,900

14 - Other Property and Services

Plant Operation Costs

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
177230	Reimbursement- No GST	-	(1,776)	-	-	-
177330	Diesel Fuel Rebate	(17,000)	(28,972)	-	(28,000)	(28,000)
177530	Reimbursements - GST	-	-	-	-	-
Total Operating Revenue		(17,000)	(30,748)	-	(28,000)	(28,000)
Operating Expense						
176020	Plant Repair Consumables	-	-	-	38,000	38,000
176320	Fuel And Oil	250,000	237,659	-	260,000	260,000
176420	Tyres And Tubes	15,000	14,226	-	15,000	15,000
176520	Parts And Repairs	83,900	213,370	-	143,900	143,900
176620	Plant Repairs - Wages	50,400	109,182	-	131,400	131,400
176720	Insurance And Licenses	36,206	43,366	-	33,900	33,900
176920	Less Plant Costs Allocated To Works	(461,506)	(617,803)	-	(622,200)	(622,200)
Total Operating Expense		(26,000)	0	-	-	-
Total Plant Operation Costs		(43,000)	(30,748)	-	(28,000)	(28,000)

Private Works

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
173330	Private Works Charges	(1,500)	(79,260)	-	(1,500)	(1,500)
Total Operating Revenue		(1,500)	(79,260)	-	(1,500)	(1,500)
Operating Expense						
173020	Private Works	-	-	-	-	-
173020.W001	- Private Works Small Jobs	-	413	-	900	900
173120	Administration Allocation	10,371	4,977	-	12,700	12,700
Total Operating Expense		10,371	5,390	-	13,600	13,600
Total Private Works		8,871	(73,870)	-	12,100	12,100

Salaries and Wages

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
181630	Reimbursement - Workers Comp	(500)	-	-	(500)	(500)
Total Operating Revenue		(500)	-	-	(500)	(500)
Operating Expense						
180500	Gross Salaries And Wages	1,589,191	1,569,991	-	1,716,800	1,716,800
180600	Less Wages Allocated	(1,589,191)	(1,571,045)	-	(1,716,800)	(1,716,800)
181120	Workers Comp Claims	-	-	-	500	500
181120.LWC1	- Workers Compensation Wages	-	-	-	-	-
Total Operating Expense		0	(1,054)	-	500	500
Total Salaries and Wages		(500)	(1,054)	-	-	-

Public Works Overheads

Account	Particulars	2022-2023	2022-2023	2023-2024	2023-2024	2023-2024
		Revised Budget \$	Forecast Actual \$	Carry Forwards \$	New Funds \$	Total Budget \$
Operating Revenue						
175730	Reimbursements - No GST	-	(1,172)	-	-	-
175830	Reimbursements - GST	-	-	-	-	-
Total Operating Revenue		-	(1,172)	-	-	-
Operating Expense						
171220	Long Service Leave	-	22,202	-	-	-
173320	Vehicle Expense	14,000	14,337	-	52,100	52,100
173520	Supervision - Salary	110,000	98,397	-	120,000	120,000
173620	Superannuation	111,307	104,967	-	116,800	116,800
173720	Subscriptions	-	-	-	-	-
173820	Sick And Holiday Pay	134,856	172,906	-	183,800	183,800
173920	Insurance	27,363	34,648	-	30,200	30,200
174020	Protective Cloth / Safety	10,000	9,979	-	10,000	10,000
174320	Advertising	-	-	-	-	-
174420	Administration Allocation	81,098	86,215	-	106,600	106,600
174520	Less Wages Allocated To Works	(578,247)	(617,741)	-	(755,800)	(755,800)
174720	Other PWOH	26,000	8,069	-	26,000	26,000
174820	Relocation Allowance	5,000	-	-	5,000	5,000
175420	Less Allocated Wages To Works	-	9,111	-	-	-
175520	Staff Training	-	-	-	-	-
175520.LET1	- Staff Training	20,920	35,744	-	63,600	63,600
175620	Occupational Health And Safety	-	-	-	-	-
176120	Depreciation	31,940	25,282	-	26,000	26,000
176140	Loss - Asset Disposal	-	-	-	-	-
176820	Expendable Tools	6,000	4,361	-	6,000	6,000
178720	Accrued Leave	-	(16,334)	-	-	-
178820	Accrued Wages	-	-	-	-	-
180200	Municipal Allowance	9,675	7,855	-	9,700	9,700
Total Operating Expense		9,912	(0)	-	-	-
Non-Operating Revenue						
174560	From Reserve - Leave	-	(30,000)	-	(71,100)	(71,100)
Total Non-Operating Revenue		-	(30,000)	-	(71,100)	(71,100)
Total Public Works Overheads		9,912	(31,172)	-	(71,100)	(71,100)
Total Other Property and Services		(24,716)	(136,843)	-	(87,000)	(87,000)
Total		6,136,765	3,839,369	(241,700)	7,277,133	7,035,433



Capital Works Initiatives

Capital Works Initiatives

	Carried Forward \$	New Initiatives \$	Expense Total \$
By Asset Class			
Land	-	-	-
Buildings	558,500	134,000	692,500
Furniture and Equipment	-	110,000	110,000
Plant and Machinery	-	472,000	472,000
Roads	-	1,555,100	1,555,100
Pathways	-	-	-
Drainage	-	-	-
Sewerage	-	-	-
Parks, Ovals and Gardens	-	443,500	443,500
Bridges	-	-	-
Other Infrastructure	-	-	-
Total By Asset Class	558,500	2,714,600	3,273,100
By Works Type			
New	300,000	487,500	787,500
Renew	258,500	1,848,100	2,106,600
Upgrade	-	379,000	379,000
Total by Works Type	558,500	2,714,600	3,273,100

Account	Particulars	Carried Forward \$	New Initiatives \$	Expense Total \$
Land				
-	Nil	-	-	-
	Total Land	-	-	-
Buildings				
XSH12	14 Smith Street - Upgrade Fencing	-	15,000	15,000
CSH1	7 Rintel Street - Renew Bathroom	-	5,000	5,000
XSH1	7 Rintel Street - Renew Flooring	-	7,000	7,000
LAB2	Administration Office - Renew Front Door	-	10,000	10,000
XAB3	Administration Office - Upgrade Carport	-	20,000	20,000
XCP3	Harrismith Caravan Park - Renew Facilities	-	14,000	14,000
CLCH3	Independent Living Units - New Construction	300,000	-	300,000
XSP7	Swimming Pool - Renew Pump Shed Roof	-	17,000	17,000
LPWC	Toolseum - New Display Cover	-	10,000	10,000
XWT1	Waste Facilities - Upgrade Sites	-	30,000	30,000
XPG1	Wickepin Playgroup - Renew Gazebo	-	6,000	6,000
LYJ1	Yealering Foreshore - Renew Ablutions	258,500	-	258,500
	Total Buildings	558,500	134,000	692,500
Furniture and Equipment				
XAB5	Administration Office - Upgrade Technology	-	50,000	50,000
XAB4	Council Chambers - New Recording System	-	20,000	20,000
XCTV	Various Locations - New CCTV Systems	-	40,000	40,000
	Total Furniture and Equipment	-	110,000	110,000
Plant and Machinery				
XPWS	4x4 Dual Cab - Renew	-	70,000	70,000
XCEO1	4x4 Wagon (1) - Renew	-	60,000	60,000
XCEO2	4x4 Wagon (2) - Renew	-	60,000	60,000
XPM1	Loader - Renew	-	226,000	226,000
XPM2	Mower - Renew	-	26,000	26,000
XSP5	Swimming Pool - Renew Pool Pumps	-	30,000	30,000
	Total Plant and Machinery	-	472,000	472,000

Account	Particulars	Carried Forward \$	New Initiatives \$	Expense Total \$
Roads				
WSF24	Cuballing East - Renew 0.0 to 4.5 SLK	-	561,300	561,300
RG001	Wickepin-Corrigin - Renew 1.7 to 4.3 SLK	-	451,000	451,000
RG003	Wickepin-Pingelly - Renew 19.0 to 20.0 SLK	-	278,800	278,800
R2R018	Yarling Brook - Upgrade 0.0 to 1.0 SLK	-	264,000	264,000
	Total Roads	-	1,555,100	1,555,100
Pathways				
-	Nil	-	-	-
	Total Pathways	-	-	-
Drainage				
-	Nil	-	-	-
	Total Drainage	-	-	-
Sewerage				
-	Nil	-	-	-
	Total Sewerage	-	-	-
Parks, Ovals and Gardens				
XSP4	Swimming Pool - Renew Pool Covers	-	10,000	10,000
5088	Wickepin - New Skate Park Area	-	412,500	412,500
XWCP	Wickepin Oval - Renew Cricket Pitch Covers	-	16,000	16,000
CWWM1	Wickepin War Memorial - New Honour Board	-	5,000	5,000
	Total Parks, Ovals and Gardens	-	443,500	443,500
Bridges				
-	Nil	-	-	-
	Total Bridges	-	-	-
Other Infrastructure				
-	Nil	-	-	-
	Total Other Infrastructure	-	-	-



2023-2024 Schedule of Fees and Charges

Animal Management

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Animal Registration			113430
Annual Registration - Unsterilised Dog	Per Dog	-	50.00
Annual Registration - Sterilised Dog or Cat	Per Dog or Cat	-	20.00
Annual Registration - Dangerous Dog	Per Dog	-	50.00
Assistance Dogs	Per Dog	-	Nil
Three (3) Year Registration - Unsterilised Dog	Per Dog	-	120.00
Three (3) Year Registration - Sterilised Dog or Cat	Per Dog or Cat	-	42.50
Lifetime Registration - Unsterilised Dog	Per Dog	-	250.00
Lifetime Registration - Sterilised Dog or Cat	Per Dog or Cat	-	100.00
Annual Grant / Renew Approval to Breed Cats	Per Cat	-	100.00
Annual Registration - After 31 May	Per Dog or Cat	-	50% of fee otherwise payable
Dogs used for Droving or Tending Stock	Per Dog	-	25% of fee otherwise payable
Dog or Cat Owned by Pensioner	Per Dog or Cat	-	50% of fee otherwise payable
Animal Control and Impoundment			113230
Daily Sustenance for Impoundments	Per Dog, Per Day	Y	31.50
Surrender and / or Destruction of Dog	Per Dog	Y	126.00
Replacement Animal Tag	Per Tag	Y	4.00
Vermin Trap Hire	Per Trap, Per Night	Y	Nil
Vermin Trap Hire - Bond (Payment in Cash)	Per Trap	-	50.00
More Than Two (2) Dogs Application	Per Application	Y	100.00

Building Control

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Building Permits and Demolition Permits			170030
<u>Certified Applications for a Building Permit</u>			
Class 1 or Class 10 - Minimum	Per Application	-	110.00
Class 1 or Class 10 - % of Estimation	Per Application	-	0.19%
Class 2 to Class 9 - Minimum	Per Application	-	110.00
Class 2 to Class 9 - % of Estimation	Per Application	-	0.09%
<u>Uncertified Applications for a Building Permit</u>			
Class 1 or Class 10 - Minimum	Per Application	-	110.00
Class 1 or Class 10 - % of Estimation	Per Application	-	0.32%
Class 2 to Class 9 - Minimum	Per Application	-	110.00
Class 2 to Class 9 - % of Estimation	Per Application	-	0.32%
<u>Applications for a Demolition Permit</u>			
Demolition Permit - Class 1 or Class 10	Per Building	-	110.00
Demolition Permit - Class 2 to Class 9	Per Storey, Per Building	-	110.00
<u>Applications for Time Extension</u>			
Building Permit	Per Permit	-	110.00
Demolition Permit	Per Permit	-	110.00
Building Services Levy			170030
<u>Building Permits</u>			
Up to \$45,000	Per Application	-	61.65
Over \$45,000 - % of Estimation	Per Application	-	0.137%
<u>Demolition Permits</u>			
Up to \$45,000	Per Application	-	61.65
Over \$45,000 - % of Estimation	Per Application	-	0.137%
<u>Occupancy Permits or Building Approval Certificate (Approved Works)</u>			
Up to \$45,000	Per Application	-	61.65
Over \$45,000	Per Application	-	61.65
<u>Occupancy Permits or Building Approval Certificate (Unauthorised Works)</u>			
Up to \$45,000	Per Application	-	123.30
Over \$45,000 - % of Estimation	Per Application	-	0.274%

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Construction Training Fund Levy			170030
<u>Construction Training Fund Levy</u>			
Over \$20,000 - % of Estimation	Per Application	-	0.20%
Occupancy Permits and Building Approval Certificates			170030
<u>Applications</u>			
Occupancy Permit for a Completed Building	Per Application	-	110.00
Occupancy Permit for an Incomplete Building	Per Application	-	110.00
Occupancy Permit for Additional Use of a Building on a Temporary Basis	Per Application	-	110.00
Replacement Occupancy Permit for Permanent Change of the Building's Use or Classification	Per Application	-	110.00
Occupancy Permit for a Building in Respect of Which Unauthorised Work has been Done - Minimum	Per Application	-	110.00
Occupancy Permit for a Building in Respect of Which Unauthorised Work has been Done - % of Estimated Value of Building Work	Per Application	-	0.18%
Building Approval Certificate for a Building in Respect of Which Unauthorised Work has been Done - Minimum	Per Application	-	110.00
Building Approval Certificate for a Building in Respect of Which Unauthorised Work has been Done - % of Estimated Value	Per Application	-	0.38%
Replace an Occupancy Permit for an Existing Building	Per Application	-	110.00
Building Approval Certificate for an Existing Building Where Unauthorised Work has not been Done	Per Application	-	110.00
Extend the Time During Which an Occupancy Permit or Building Approval Certificate has Effect	Per Application	-	110.00
Other Fees and Charges			170030
<u>Other</u>			
Swimming Pool Inspections (Maximum)	Per Inspection	-	58.45
Approval of Battery Powered Smoke Alarm	Per Approval	-	179.40
Regulation 31 Application	Per Application	-	2,160.15

Caravan Parks and Camping

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Harrismith			168660
Caravan Park Powered Site	Per Night	Y	26.50
Caravan Park Powered Site	Per Week	Y	126.00
Caravan Park Unpowered Site	Per Night	Y	21.00
Caravan Park Unpowered Site	Per Week	Y	110.00
Recreational Vehicle (No Power or Ablutions)	Per Night	Y	16.00
Unit - Less Than Five (5) Nights in One (1) Stay	Per Night, Per Single	Y	42.00
Unit - Less Than Five (5) Nights in One (1) Stay	Per Night, Per Double	Y	58.00
Unit - Five (5) Nights or More in One (1) Stay	Per Night, Per Single	Y	31.50
Unit - Five (5) Nights or More in One (1) Stay	Per Night, Per Double	Y	63.00
Wickepin			168640
Caravan Park Powered Site	Per Night	Y	26.50
Caravan Park Powered Site	Per Week	Y	126.00
Caravan Park Unpowered Site	Per Night	Y	21.00
Caravan Park Unpowered Site	Per Week	Y	110.00
Recreational Vehicle (No Power or Ablutions)	Per Night	Y	16.00
Community Centre Overflow Site (No Power or Ablutions)	Per Night	Y	16.00
Unit - Less Than Five (5) Nights in One (1) Stay, Single Room	Per Night	Y	58.00
Unit - Less Than Five (5) Nights in One (1) Stay, Double Room	Per Night	Y	84.00
Unit - Five (5) Nights or More in One (1) Stay, Single Room	Per Night	Y	33.50
Unit - Five (5) Nights or More in One (1) Stay, Double Room	Per Night	Y	63.00
Yealering			168650
Caravan Park Powered Site	Per Night	Y	26.50
Caravan Park Powered Site	Per Week	Y	126.00
Caravan Park Unpowered Site	Per Night	Y	21.00
Caravan Park Unpowered Site	Per Week	Y	110.00
Recreational Vehicle (No Power or Ablutions)	Per Night	Y	16.00
Unit - Less Than Five (5) Nights in One (1) Stay, Single Room	Per Night	Y	58.00
Unit - Less Than Five (5) Nights in One (1) Stay, Double Room	Per Night	Y	84.00
Unit - Five (5) Nights or More in One (1) Stay, Single Room	Per Night	Y	33.50
Unit - Five (5) Nights or More in One (1) Stay, Double Room	Per Night	Y	63.00

Cemeteries

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Land for Right of Burial			140030
Reservation Fee	Per Application	Y	63.00
Grant of Right of Burial to Depth of 2.1 Metres			140030
Plot with No Reservation	Per Application	Y	63.00
Single	Per Application	Y	556.50
Double	Per Application	Y	735.00
Triple	Per Application	Y	892.50
Weekend Internment	Additional, Per Application	Y	924.00
Grant of Right of Burial Greater Than 2.1 Metres			140030
First Additional 0.3 Metres Depth	Per Application	Y	84.50
Second Additional 0.3 Metres Depth	Per Application	Y	107.00
Third Additional 0.3 Metres Depth	Per Application	Y	126.00
Additional 0.3 Metres Depth, Per Instance	Per Application	Y	19.00
Re-Opening for Additional Internment or Exhumation			140030
Ordinary Grave	Per Application	Y	505.00
Removal of Kerbing, Tiles, etc.	Per Hour	Y	65.00
Ashes			140030
Internment of Ashes in a Grave	Per Application	Y	315.00
Niche Wall			140030
Reservation Fee and Grant of Right of Burial	Per Application	Y	63.00
Grant of Right of Burial with No Reservation	Per Application	Y	63.00
Compartment for Ashes	Per Application, Single	Y	220.50
Compartment for Ashes	Per Application, Double	Y	252.00
Standard Compartment Plaque	Per Application, Single	Y	At Cost
Standard Compartment Plaque	Per Application, Double	Y	At Cost
Internment of Ashes Nameplate Erection	Per Application	Y	164.00

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Other Cemetery Charges			140030
Internment Without Due Notice, Extra Charge	Per Instance	Y	63.00
Late Arrival at Cemetery Gates, Extra Charge	Per Instance	Y	25.00
Exhumation in Addition to Re-Opening, Extra Charge	Per Instance	Y	630.00
Permission to Erect Monument / Kerbing	Per Application	Y	63.00
Transfer of Form of Grant of Right of Burial Registration	Per Application	Y	25.00
Grant of Burial Copy	Per Application	Y	25.00
Plot Number Plate	Per Plate	Y	27.50
Register Search	Per Half Hour	Y	25.00
Local Laws Copy	Per Application	Y	7.00
Funeral Director Licence	Per Application, Per Annum	Y	63.00

Community Facilities

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Wickepin Play Group Facility			115330
Narrogin Day Care	Per Session	Y	5.50
Play Group Agreement	Per Annum	Y	100.00
Private Bookings / Functions	Per Booking	Y	52.50
Bond	Per Booking	-	Nil
Wickepin Old Railway Station			144530
Private Bookings / Functions	Per Day	Y	26.50
Private Bookings / Functions	Per Night	Y	26.50
Private Bookings / Functions	Per Session	Y	16.00
Bond	Per Booking	-	Nil
Wickepin Town Hall			144530
Functions and Events	Per Night	Y	100.00
Functions and Events	Per Hour	Y	22.50
Functions and Events - Maximum for Hourly Usage	Per Booking	Y	62.00
Community Groups	Per Booking	Y	Nil
Community Groups - Cleaning Fee Only	Per Booking	Y	65.00
Supper Room Only for Meetings	Per Booking	Y	20.00
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	Per Booking	Y	20.00
Chairs x 30	Per Booking	Y	25.00
Trestle Tables	Per Booking	Y	22.00
Additional Cleaning Fee (At Shire Discretion)	Per Instance	Y	65.00
Shire School Activities	Per Use	Y	Nil
Wickepin Town Hall Bonds			Trust
Community Groups	Per Booking	-	Nil
Corporate Bookings / Functions	Per Booking	-	252.00
Private Bookings / Functions	Per Booking	-	630.00

Details	Basis of Charge	GST	2023-2024
			(Incl GST) \$
Yealering Town Hall			144530
Full Facility and Kitchen and Bar	Per Day	Y	150.00
Full Facility and Kitchen and Bar	Per Half Day	Y	100.00
Foyer and Kitchen and Bar	Per Day	Y	120.00
Foyer and Kitchen and Bar	Per Half Day	Y	88.00
Foyer and Kitchen - Morning / Afternoon Tea	Per Booking	Y	50.00
Chairs x 30	Per Booking	Y	20.00
Trestle Tables	Per Booking	Y	15.00
Community Groups - Cleaning Fee Only	Per Booking	Y	65.00
Additional Cleaning Fee (At Shire Discretion)	Per Instance	Y	65.00
Shire School Activities	Per Use	Y	Nil

Chairs and tables are not to be removed from the facility.

Yealering Town Hall Bonds			Trust
Community Groups	Per Booking	-	Nil
Corporate Bookings / Functions	Per Booking	-	252.00
Private Bookings / Functions	Per Booking	-	630.00

Finance, Governance and Administration

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Rates Enquiries			101530
Settlement Agent Enquiry Fee	Per Assessment, Per Enquiry	Y	110.00
Rates Enquiry / Reinspection	Per Assessment, Per Enquiry	-	110.00
Rates Order and Requisition, Additional to Standard	Per Assessment, Per Enquiry	Y	60.00
Group Rating (Amalgamate / De-amalgamate Assessments)	Per Instance	Y	110.00
Photocopying / Printing - General Public			108230
A4 - Black and White, Single Side	Per Page	Y	1.00
A4 - Black and White, Double Side	Per Page	Y	1.00
A4 - Colour, Single Side	Per Page	Y	1.50
A4 - Colour, Double Side	Per Page	Y	1.50
A3 - Black and White, Single Side	Per Page	Y	1.00
A3 - Black and White, Double Side	Per Page	Y	1.50
A3 - Colour, Single Side	Per Page	Y	1.50
A3 - Colour, Double Side	Per Page	Y	2.00
A4 - Laminating	Per Page	Y	5.50
Photocopying / Printing - Sports and Community Groups			108230
A4 - Black and White, Single Side	Per Page	Y	0.50
A4 - Black and White, Double Side	Per Page	Y	1.00
A4 - Colour, Single Side	Per Page	Y	1.00
A4 - Colour, Double Side	Per Page	Y	1.50
A3 - Black and White, Single Side	Per Page	Y	1.00
A3 - Black and White, Double Side	Per Page	Y	1.50
A3 - Colour, Single Side	Per Page	Y	1.50
A3 - Colour, Double Side	Per Page	Y	1.50
A4 - Laminating	Per Page	Y	5.50
Other			108230
Council Minutes	Per Annum	Y	94.50
Coasters	Per Item	Y	31.50

			2023-2024
			(Incl GST)
Details	Basis of Charge	GST	\$
Freedom of Information			108230
Application	Per Enquiry	-	30.00
Research and Collation Time	Per Hour	-	30.00
Supervised Access	Per Hour	-	30.00
Administration Staff Time	Per Hour	-	30.00
Transcribing from Tape, Film or Computer	Per Hour	-	30.00
Duplicating a Tape, Film or Computer Information	Per Instance	-	At cost
Delivery, Packaging and Postage	Per Instance	-	At cost
Eligible Concession Card Holder Discount	Per Enquiry	-	25%
Advanced Deposit of the Estimated Charges	Per Applicable Item	-	25%
Further Advanced Deposit of the Estimated Charges	Per Applicable Item	-	75%
Photocopying Under Freedom of Information	Per Page	-	0.20

Health Services

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Wastewater Treatment Systems / Septic Tank Systems			124430
Application to Install	Per Application	-	118.00
Permit to Use	Per Application	-	118.00
Inspections	Per Inspection	Y	133.50
Report	Per Report	Y	133.50
Health			126730
Section 39 Liquor Act Certification - Commercial	Per Application	Y	131.50
Section 39 Liquor Act Certification - Not-For-Profit	Per Application	Y	63.00
Noise Management			126730
Essential Works, Non-Local Government	Per Application	-	500.00
Noise Management Plan (Regulation 13)	Per Application	-	100.00
Noise Monitoring Fee	Per Hour, Per Officer	-	85.00
Regulation 18 - Late Application	Per Application	-	250.00
Regulation 18 - Non-Complying Event	Per Application	-	1,000.00
Food Business			126730
Food Business Notification	Per Application	-	54.00
Food Business Registration	Per Application	-	123.00
Very Low Risk Food Business - Exempt or Charitable	Per Business	-	Nil
Low Risk Food Business - 1 Inspection Per Annum	Per Business	-	123.00
Medium Risk Food Business - 2 Inspections Per Annum	Per Business	-	246.00
High Risk Food Business - 3 Inspections Per Annum	Per Business	-	369.00
Non-Compliance Follow-Up	Per Inspection	-	123.00
Late Payment Administration	Per Instance	-	50.00
Report and Inspection Fee	Per Application	-	123.00

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Temporary Vendors / Stalls			126730
Annual Itinerant Food Vendor / Stallholder, Pro Rata	Per Application	-	374.00
Itinerant Food Vendor / Stallholder, Per Day	Per Application	-	54.00
Temporary Food Stall - Community Group	Per Application	-	Nil
Public Buildings			126730
Licensed Premises, Commercial - 2 Inspections	Per Application, Per Annum	-	140.00
Unlicensed Premises, Commercial - 1 Inspection	Per Application, Per Annum	-	70.00
Not-for-Profit Venue	Per Application, Per Annum	-	Nil
New Public Building and Assessment	Per Application	-	123.00
Major Event >500 Attendees	Per Application	-	246.00
Minor Event < 500 Attendees	Per Application	-	123.00
Event, Fundraising / Community / Charitable Groups	Per Application	-	Nil

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Cottage Homes Units			134130
<u>Units 1 to 5 - Eligible Occupants</u>			
Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount.			
Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent.			
Young Singles Units			134330
<u>One Person / Two People in Unit - Per Week</u>			
Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount.			
Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent.			
Joint Venture Duplex			134330
<u>17 Collins Street (Unit A - 3 Bed) / (Unit B - 4 Bed)</u>			
Tenants are required to pay 25% of the total assessable gross (before tax) income of all household members who have reached 16 years of age as rent or market rent, whichever is the lower amount.			
Any income which is regular, ongoing and provided to meet the general costs of living is considered assessable income for the purpose of calculating rent.			
Private Rentals			134630
10 Smith Street, Wickepin	Per Week	-	300.00
5 Smith Street, Wickepin	Per Week	-	260.00
Other Housing Available from Time-to-Time	Per Week		Market Value

Local Planning and Development

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Fees for Development (Not Commenced or Been Carried Out)			142030
Application Fee - < \$50,000	Per Application	-	147.00
Application Fee - \$50,000 to \$500,000	Per Application	-	As Calculated 0.32% of Estimated Development Value
Application Fee - \$500,000 to \$2.5 million	Per Application	-	As Calculated \$1,700 plus 0.257% for every \$1 in excess of \$500,000
Application Fee - \$2.5 million to \$5 million	Per Application	-	As Calculated \$7,161 plus 0.206% for every \$1 in excess of \$2.5 million
Application Fee - \$5 million to \$21.5 million	Per Application	-	As Calculated \$12,633 plus 0.123% for every \$1 in excess of \$5 million
Application fee - > \$21.5 million	Per Application	-	34,196.00
Extractive Industry	Per Application	-	739.00
<i>If development has commenced or been carried out, an additional amount by way of penalty, which is twice the amount of the fee payable for determination of the application is payable (in addition to the fee otherwise payable).</i>			
Amend or cancel development approval determination	per application	-	295.00
Deemed to Comply Check - Development Approval Exemption For Single Houses and Additions to Single Houses	Per Application	-	295.00
Subdivision Clearance Fees			142030
Not More Than 5 Lots	Per Lot	-	73.00
More Than 5 Lots, Up to 195 Lots (First 5 Lots)	Per Lot	-	73.00
More Than 5 Lots, Up to 195 Lots (Subsequent Lots)	Per Lot	-	35.00
More Than 195 Lots	Per Application	-	7,393.00
Home Based Business (Not Commenced or Expired)			142030
Home Based Business	Per Application	-	222.00
Renewal, Per Annum (Before Approval Expiration)	Per Application	-	73.00
<i>If the home based business has commenced or expired prior to approval, an additional amount by way of penalty, which is twice the amount of the fee payable for determination of the application is payable (in addition to the fee otherwise payable).</i>			
Written Planning Advice			142030
Written Planning Advice	Per Application	-	73.00

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Change of Use (Not Commenced or Been Carried Out)			142030
Change of Use (of Existing Building)	Per Application	-	295.00
Non-Conforming Use Alteration / Extension / Change	Per Application	-	295.00
<i>If the change or alteration has commenced or been carried out, an additional amount by way of penalty, which is twice the amount of the fee payable for determination of the application is payable (in addition to the fee otherwise payable).</i>			
Zoning Certificates			142030
Per Certificate	Per Application	-	73.00
Reply to Property Settlement Questionnaire	Per Instance	-	73.00
Development Assessment Panel (DAP) Application Fees			142030
Not Less Than \$3.0 million and Less Than \$7.0 million	Per Application	Y	5,815.00
Not Less Than \$7.0 million and Less Than \$10.0 million	Per Application	Y	8,977.00
Not Less Than \$10.0 million and Less Than \$12.5 million	Per Application	Y	9,767.00
Not Less Than \$12.5 million and Less Than \$15.0 million	Per Application	Y	10,045.00
Not Less Than \$15.0 million and Less Than \$17.5 million	Per Application	Y	10,324.00
Not Less Than \$17.5 million and Less Than \$20.0 million	Per Application	Y	10,604.00
\$20 million or More Estimated Value	Per Application	Y	10,883.00
Application Under Regulation 17 (Form 2 Amendment)	Per Application	Y	249.00
Amendments and Plans			142030
Minor Scheme Amendment	Per Application	Y	3,235.00
Major Scheme Amendment	Per Application	Y	5,935.00
Minor Structure Plans, Outline Development Plans etc.	Per Application	Y	2,695.00
Major Structure Plans, Outline Development Plans etc.	Per Application	Y	4,860.00
Detailed Area Plan	Per Application	Y	750.00
<i>Fee is inclusive of all advertising charges.</i>			
Other Fees and Charges			142030
Advertising, On-Site	Per Instance	Y	260.00
Advertising, Newspaper	Per Instance	Y	260.00
Digital Copy of Planning Document	Per Instance	Y	20.00
Inspections	Per Instance	Y	265.00
Section 40 Certificate	Per Certificate	Y	73.00

Other Fees and Charges

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Community Bus			140330
All Distances Travelled	Per Kilometre	Y	1.20
Late Fee if Returned After 9am	Per Day	Y	126.00
Bond - Prior to Departure (Payment in Cash)	Per Booking	-	120.00
Albert Facey Homestead			168830
Admission Fees - Adult	Per Admission	Y	2.50
Admission Fees - Children	Per Admission	Y	1.00
Group Bookings - Per Head	Per Admission	Y	2.00
Saleyards			170130
Fees	Per Head	Y	0.55
Standpipes			170830
As Per Water Corporation Charge Rates	Per Kilotitre	At Water Corporation Rates	
Administration Fee	Per Instance, Per Charge	Y	15%
Minimum Charge	Per Instance	Y	10.50
Standpipe Card	Per Card	Y	26.50
Replacement Standpipe Card	Per Card	Y	73.50
Centenary Wall			168730
Plaque	Per Application	Y	At Cost
Wickepin Business Centre			144530
Usage	Per Day or Part Thereof	Y	26.50
Central AgCare	Per Casual Hire	Y	Nil
Community BBQ Trailer			140330
Shire of Wickepin Community Group	Per Day	Y	50.00
Shire of Wickepin Business	Per Day	Y	70.00
Commercial Rate	Per Day	Y	100.00
Additional Cleaning Fee (At Shire Discretion)	Per Instance	Y	65.00
Community BBQ Trailer - Bond (Payment in Cash)	Per Day	-	200.00

Private Works and Hire

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Shire of Wickepin Ratepayers / Electors (Includes Labour)			173330
Labour	Per Hour	Y	66.00
Mowing	Per Hour	Y	110.00
Grader	Per Hour	Y	238.00
Loader	Per Hour	Y	198.50
Steel Roller	Per Hour	Y	198.50
Tractor	Per Hour	Y	93.50
Rubber Tyred Roller	Per Hour	Y	93.50
Bobcat	Per Hour	Y	93.50
8-Wheel Truck	Per Hour	Y	185.00
Single Axle Truck	Per Hour	Y	135.00
Backhoe	Per Hour	Y	185.00
Non-Shire of Wickepin Ratepayers / Electors (Includes Labour)			173330
Labour	Per Hour	Y	94.50
Mowing	Per Hour	Y	120.00
Grader	Per Hour	Y	340.00
Loader	Per Hour	Y	290.00
Steel Roller	Per Hour	Y	290.00
Tractor	Per Hour	Y	182.50
Rubber Tyred Roller	Per Hour	Y	182.50
Bobcat	Per Hour	Y	182.50
8-Wheel Truck	Per Hour	Y	302.50
Single Axle Truck	Per Hour	Y	214.00
Backhoe	Per Hour	Y	264.50
Sand and Gravel			173330
Materials	Per Cubic Metre	Y	5.50
Materials - Within 10 km of Wickepin Townsite - Additional	Per 10 Cubic Metres	Y	189.00
Materials - Outside 10 km of Wickepin Townsite - Additional	Per 10 Cubic Metres	Y	220.50
Materials - Over 10 Cubic Metres	Per Instance	Y	By Arrangement

			2023-2024
			(Incl GST)
Details	Basis of Charge	GST	\$
Shire of Wickepin Ratepayers / Electors (Excludes Labour)			173330
Plate Compactor	Per Day	Y	79.50
Plate Compactor	Per Hour	Y	20.00
Utility	Per Kilometre	Y	1.50
Small Plant (Mowers, Whipper Snippers)	Per Day	Y	80.00
Non-Shire of Wickepin Ratepayers / Electors (Excludes Labour)			173330
Plate Compactor	Per Day	Y	126.00
Plate Compactor	Per Hour	Y	31.50
Utility	Per Kilometre	Y	2.50
Small Plant (Mowers, Whipper Snippers)	Per Day	Y	88.00

Swimming Pool

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Single Entry			146630
Infant (0 to 4 Years)	Per Person	Y	1.00
Children (5 to 15 Years)	Per Person	Y	1.00
Adult (16 Years and Over)	Per Person	Y	2.00
Concession / Health Care / Disability Card Holder	Per Person	Y	1.00
Spectator	Per Person	Y	1.00
Season Passes			146630
Season Pass - Family (Immediate)	Per Family	Y	132.00
Season Pass - Adult	Per Person	Y	84.00
Season Pass - Child	Per Person	Y	60.00
Swimming Carnivals (Wickepin, Yealering and Inter-District Schools)			146630
Facility Hire	Per Carnival	Y	Nil
Children	Per Person	Y	Nil
Spectators	Per Person	Y	Nil
Teachers	Per Person	Y	Nil
Swimming Lessons (Wickepin and Yealering Schools)			146630
Facility Hire	Per School Session	Y	Nil
Children	Per Person	Y	Nil
Spectators	Per Person	Y	Nil
Teachers	Per Person	Y	Nil
Sales			146630
Kiosk Items	Per Item	Y	Retail Pricing

Waste and Sewerage

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Refuse Bins			135630
<i>The Shire of Wickepin does not supply Refuse or Recycling Bins. These are to be purchased by the ratepayer / resident.</i>			
Waste Collection			135630
Annual Domestic	Per First Service	-	242.00
Annual Domestic	Per Subsequent Service	-	242.00
<i>1 x Green Lid 240 Litre Weekly Household Waste Collection, 1 x Yellow Lid 240 Litre Fortnightly Recycling Waste Collection</i>			
Annual Commercial	Per First Service	-	484.00
Annual Commercial	Per Subsequent Service	-	484.00
<i>3 x Green Lid 240 Litre Weekly Household Waste Collection, 3 x Yellow Lid 240 Litre Fortnightly Recycling Waste Collection Additional bulk recycling (cardboard, paper etc.) pick up from approved areas also available.</i>			
Refuse Site Levy	Per Non-Vacant Property	-	53.00
Refuse Site Levy	Per Vacant Property	-	19.00
Additional Waste			135630
Asbestos Disposal - By Prior Arrangement Only	Minimum	Y	105.00
Asbestos Disposal - By Prior Arrangement Only	Per Cubic Metre	Y	105.00
Asbestos Disposal Not In Correct Location	Per Instance	Y	At Cost
Asbestos Disposal Not Segregated	Per Instance	Y	At Cost
Tyres - Car or Smaller, Off Rim	Per Tyre	Y	5.00
Tyres - Light Commercial, Off Rim	Per Tyre	Y	7.50
Tyres - 4WD Vehicle, Off Rim	Per Tyre	Y	7.50
Tyres - Truck, Off Rim	Per Tyre	Y	15.00
Tyres - Large Farm Equipment, Off Rim	Per Tyre	Y	20.00
Sewerage			139030
Gross Rental Value of Property - Rate in the Dollar	Per Property	-	0.049329
WA Police Properties	Per Property	-	620.00
Medical Centre Properties	Per Property	-	620.00
Education Department Properties	Per Property	-	620.00
St John Ambulance Properties	Per Property	-	620.00

Wickepin Sports Grounds and Community Centre

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Area Hire			149130
Function Room	Per Day	Y	105.00
Function Room	Per Half Day	Y	63.00
Function Room and Kitchen	Per Day	Y	168.00
Function Room and Kitchen	Per Half Day	Y	105.00
Function Room and Bar	Per Day	Y	168.00
Function Room and Bar	Per Half Day	Y	105.00
Function Room and Kitchen and Bar	Per Day	Y	210.00
Function Room and Kitchen and Bar	Per Half Day	Y	136.50
Mezzanine Area	Per Day	Y	105.00
Mezzanine Area	Per Half Day	Y	63.00
Mezzanine Area and Kitchen	Per Day	Y	168.00
Mezzanine Area and Kitchen	Per Half Day	Y	105.00
Kitchen Only	Per Day	Y	105.00
Kitchen Only	Per Half Day	Y	63.00
Bar Only	Per Day	Y	105.00
Bar Only	Per Half Day	Y	63.00
User Groups			149130
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	Per Day	Y	21.00
Aerobics, Tai Chi, Gymnastics, Ballet, Karate	Per Half Day	Y	21.00
Casual Play Group	Per Day	Y	21.00
Casual Play Group	Per Half Day	Y	21.00
Crèche	Per Half Day	Y	63.00
Football	Ground, Per Season	Y	2,835.00
Cricket	Ground, Per Season	Y	441.00
Hockey	Ground, Per Season	Y	441.00
Badminton	Courts, Per Season	Y	164.00
Netball	Courts, Per Season	Y	441.00
Archery	Area, Per Annum	Y	441.00
Other	Area, Per Annum	Y	441.00
Shire School Activities	Per Use	Y	Nil
Circuses	Per Use	Y	190.00

Details	Basis of Charge	GST	2023-2024 (Incl GST) \$
Main Pavilion			149130
Sheep Field Days - Annual Pen Hire, Non Original Sponsor	Per Pen	Y	525.00
Pavilion Hire for Expos, Shows etc.	Per Day	Y	208.00
Pavilion Hire for Expos, Shows etc.	Per Half Day	Y	105.00
Pavilion Hire for Expos, Shows etc. Excluding Netball Court	Per Day	Y	210.00
Pavilion Hire for Expos, Shows etc. Excluding Netball Court	Per Half Day	Y	105.00
Non-Scheduled Sports Court Hire	Per Day	Y	63.00
Non-Scheduled Sports Court Hire	Per Half Day	Y	31.50
Shire School Activities	Per Use	Y	Nil
Other Fees and Charges			149130
Additional Cleaning Fee (At Shire Discretion)	Per Instance	Y	65.00
Portable PA System	Per Instance	Y	73.50
Bain Marie			Not for Individual Hire
Pie Warmer			Not for Individual Hire
Urn			Not for Individual Hire
Crockery and Cutlery			Not for Individual Hire
Bonds			Trust
Community Groups	Per Booking	-	Nil
Corporate Bookings / Functions	Per Booking	-	252.00
Private Bookings / Functions	Per Booking	-	630.00
Circuses	Per Booking	-	756.00