



Shire of
Katanning
Heart of the Great Southern

ANNUAL BUDGET

2022 - 2023



SHIRE OF KATANNING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Katanning is a safe, sustainable, and prosperous community.

We respect and celebrate our diverse culture.

SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	4,677,379	4,405,051	4,408,586
Operating grants, subsidies and contributions	11	2,112,415	4,545,187	2,444,287
Fees and charges	16	1,861,766	1,753,714	1,928,977
Interest earnings	12(a)	98,500	82,692	99,807
Other revenue	12(b)	433,174	328,589	255,722
		9,183,234	11,115,233	9,137,379
Expenses				
Employee costs		(4,544,829)	(4,014,134)	(4,448,913)
Materials and contracts		(4,181,222)	(3,402,364)	(3,701,554)
Utility charges		(528,015)	(482,583)	(495,617)
Depreciation on non-current assets	6	(6,125,895)	(6,114,255)	(5,657,103)
Interest expenses	12(d)	(118,046)	(120,631)	(121,376)
Insurance expenses		(406,146)	(394,137)	(384,439)
Other expenditure		(352,813)	(373,700)	(340,543)
		(16,256,966)	(14,901,804)	(15,149,545)
		(7,073,732)	(3,786,571)	(6,012,166)
Non-operating grants, subsidies and contributions	11	892,744	1,854,696	1,207,092
Profit on asset disposals	5(b)	174,214	110,877	142,601
Loss on asset disposals	5(b)	(59,016)	(526,601)	(10,400)
		1,007,942	1,438,972	1,339,293
Net result for the period		(6,065,790)	(2,347,599)	(4,672,873)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(6,065,790)	(2,347,599)	(4,672,873)

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

SHIRE OF KATANNING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,677,379	4,291,110	4,408,586
Operating grants, subsidies and contributions		2,112,415	5,597,762	2,444,287
Fees and charges		1,861,766	1,753,714	1,928,977
Interest received		98,500	82,692	99,830
Goods and services tax received		0	112,624	0
Other revenue		433,174	328,589	255,722
		9,183,234	12,166,491	9,137,402
Payments				
Employee costs		(4,544,829)	(4,030,925)	(4,448,913)
Materials and contracts		(4,181,222)	(4,345,919)	(3,558,952)
Utility charges		(528,015)	(482,583)	(495,617)
Interest expenses		(118,046)	(121,377)	(121,376)
Insurance paid		(406,146)	(394,137)	(384,439)
Other expenditure		(352,813)	(373,700)	(340,543)
		(10,131,071)	(9,748,641)	(9,349,840)
Net cash provided by (used in) operating activities	4	(947,837)	2,417,850	(212,438)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(250,000)	0	0
Payments for purchase of property, plant & equipment	5(a)	(3,593,263)	(1,222,052)	(2,704,594)
Payments for construction of infrastructure	5(a)	(2,299,756)	(2,940,259)	(2,917,650)
Non-operating grants, subsidies and contributions		892,744	1,854,696	1,207,092
Proceeds from sale of property, plant and equipment	5(b)	424,773	201,527	243,665
Proceeds on financial assets at amortised cost - self supporting loans		250,000	0	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	0	(142,601)
Net cash provided by (used in) investing activities		(4,575,502)	(2,106,088)	(4,314,088)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(195,158)	(280,755)	(280,755)
Principal elements of lease payments	8	(11,503)	0	17,382
Payments for financial assets at amortised cost - term deposits		0	(44,423)	0
Proceeds on disposal of financial assets at amortised cost - term deposits		0	177,528	0
Proceeds from new borrowings	7(a)	650,000	0	0
Net cash provided by (used in) financing activities		443,339	(147,650)	(263,373)
Net increase (decrease) in cash held		(5,080,000)	164,112	(4,789,899)
Cash at beginning of year		9,714,690	9,550,578	9,550,578
Cash and cash equivalents at the end of the year	4	4,634,690	9,714,690	4,760,679

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

SHIRE OF KATANNING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	3,139,998	2,333,383	2,453,602
		3,139,998	2,333,383	2,453,602
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	4,670	4,532	4,550
Operating grants, subsidies and contributions	11	2,112,415	4,545,187	2,444,287
Fees and charges	16	1,861,766	1,753,714	1,928,977
Interest earnings	12(a)	98,500	82,692	99,807
Other revenue	12(b)	433,174	328,589	255,722
Profit on asset disposals	5(b)	174,214	110,877	142,601
		4,684,739	6,825,591	4,875,944
Expenditure from operating activities				
Employee costs		(4,544,829)	(4,014,134)	(4,448,913)
Materials and contracts		(4,181,222)	(3,402,364)	(3,701,554)
Utility charges		(528,015)	(482,583)	(495,617)
Depreciation on non-current assets	6	(6,125,895)	(6,114,255)	(5,657,103)
Interest expenses	12(d)	(118,046)	(120,631)	(121,376)
Insurance expenses		(406,146)	(394,137)	(384,439)
Other expenditure		(352,813)	(373,700)	(340,543)
Loss on asset disposals	5(b)	(59,016)	(526,601)	(10,400)
		(16,315,982)	(15,428,405)	(15,159,945)
Non-cash amounts excluded from operating activities	3(b)	6,105,687	6,481,956	5,524,902
Amount attributable to operating activities		(2,385,558)	212,525	(2,305,497)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	11	892,744	1,854,696	1,207,092
Payments for property, plant and equipment	5(a)	(3,593,263)	(1,222,052)	(2,704,594)
Payments for construction of infrastructure	5(a)	(2,299,756)	(2,940,259)	(2,917,650)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(250,000)	0	0
Proceeds from disposal of assets	5(b)	424,773	201,527	243,665
Proceeds from financial assets at amortised cost - self supporting loans		250,000	0	0
Amount attributable to investing activities		(4,575,502)	(2,106,088)	(4,171,487)
Amount attributable to investing activities		(4,575,502)	(2,106,088)	(4,171,487)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(195,158)	(280,755)	(280,755)
Principal elements of finance lease payments	8	(11,503)	0	0
Proceeds from new borrowings	7(b)	650,000	0	0
Transfers to cash backed reserves (restricted assets)	9(a)	(658,000)	(548,757)	(444,430)
Transfers from cash backed reserves (restricted assets)	9(a)	2,503,012	1,462,554	2,798,110
Amount attributable to financing activities		2,288,351	633,042	2,072,925
Budgeted deficiency before general rates		(4,672,709)	(1,260,521)	(4,404,059)
Estimated amount to be raised from general rates	2(a)	4,672,709	4,400,519	4,404,036
Net current assets at end of financial year - surplus/(deficit)	3	0	3,139,998	(23)

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

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SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings 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 annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

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

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget 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.

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir, analytical testing and Environmental Health administration.

Education and welfare

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

Assistance with playground and community childcare centres, senior citizens and youth services.

Housing

To provide and maintain housing for staff, key workers and independent living for elderly residents.

Provision and maintenance of staff, key worker and independent elderly residents housing.

Community amenities

To provide services required by the community.

Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

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

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

Transport

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

Construction and maintenance of roads, streets, bridges, footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of the Shire's road plant.

Economic services

To help promote the Shire and its economic wellbeing.

Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.

Other property and services

To monitor and control Council's overheads operating accounts.

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Gross Rental Value	Gross Rental Valuation	0.111565	1,200	20,303,639	2,265,175	0	1,000	2,266,175	2,128,711	2,130,178
Unimproved Value	Unimproved Valuation	0.008667	202	185,874,000	1,610,970	2,000	0	1,612,970	1,515,848	1,517,848
Sub-Total			1,402	206,177,639	3,876,145	2,000	1,000	3,879,145	3,644,559	3,648,026
		Minimum								
		\$								
Gross Rental Value	Gross Rental Valuation	1,078	607	3,897,537	654,346			654,346	626,070	620,980
Unimproved Value	Unimproved Valuation	1,078	131	8,386,480	141,218			141,218	132,340	137,430
Sub-Total			738	12,284,017	795,564	0	0	795,564	758,410	758,410
			2,140	218,461,656	4,671,709	2,000	1,000	4,674,709	4,402,969	4,406,436
Concessions on general rates (Refer note 2(e))								(2,000)	(2,450)	(2,400)
Total amount raised from general rates								4,672,709	4,400,519	4,404,036
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
UV - Rural	Unimproved Valuation		1		4,670	0	0	4,670	4,532	4,550
Total specified area and ex gratia rates								4,670	4,532	4,550
Total rates								4,677,379	4,405,051	4,408,586

The Shire did not raise specified area rates for the year ended 30th June 2023.

All land (other than exempt land) in the Shire of Katanning is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Katanning.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	14/10/2022	0	0.0%	7.0%
Option two				
First instalment	14/10/2022	0	0.0%	7.0%
Second instalment	14/02/2023	10	5.5%	7.0%
Option three				
First instalment	14/10/2022	0	0.0%	7.0%
Second instalment	14/12/2022	10	5.5%	7.0%
Third instalment	14/02/2023	10	5.5%	7.0%
Fourth instalment	14/04/2022	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	9,500	9,380	9,500
Instalment plan interest earned	12,000	11,717	12,000
Unpaid rates and service charge interest earned	80,000	59,799	80,000
	101,500	80,896	101,500

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - Katanning Country Club	Rate	Concession	50.0%	0	\$ 2,000	\$ 1,909	\$ 1,900	A2823 - 50% General Rates concession, on rates payable on Lots 2, 130 & 4 Round Drive.	Recognition of the recreation facilities provided to the community.
General Rates - The Katanning Clay Target Club	Rate	Waiver	100.0%	0	1,079	0	0	A3027 - 100% General Rates waiver, on rates payable on Lot 10 Round Drive.	In recognition of the difficulties with land tenure, which has had a direct impact on their financial position.
Penalty Interest	Rate	Waiver		500	500	541	500	Financial Hardship relief on ratepayers principal place of residence. Meeting the requirements of Policy 2.13	Not not cause hardship through Council's recovery procedures. Provision for exceptional circumstances.
					3,579	2,450	2,400		

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted	4	3,055,285	6,290,273	3,003,346
Cash and cash equivalents - restricted	4	1,579,405	3,424,417	1,757,332
Financial assets - restricted	4	4,303,578	4,303,578	4,481,106
Receivables		1,746,098	1,746,098	2,681,199
Contract assets		0	0	1,363
Inventories		4,439	4,439	11,442

Less: current liabilities

Trade and other payables		(6,193,616)	(6,193,616)	(6,948,155)
Contract liabilities		(105,843)	(105,843)	(69,779)
Lease liabilities	8	(7,054)	(18,557)	(35,939)
Long term borrowings	7	(639,000)	(184,158)	41,639
Employee provisions		(640,705)	(640,705)	0
Other provisions		0	0	(46,168)

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement	3.(c)	(3,102,587)	(5,485,928)	(4,877,386)
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Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
	10,688,805	15,768,805	11,935,788
	(7,586,218)	(7,142,879)	(7,058,402)
	3,102,587	8,625,926	4,877,386
	0	3,139,998	0

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Fair value adjustments to financial assets at fair value through profit and loss
 Add: Loss on disposal of assets
 Add: Depreciation on assets
 Movement in non-current employee provisions
 Movement in current contract liabilities associated with restricted cash

Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
5(b)	(174,214)	(110,877)	(142,601)
	94,990	0	0
5(b)	59,016	526,601	10,400
6	6,125,895	6,114,255	5,657,103
	0	6,652	0
	0	(54,675)	0
	6,105,687	6,481,956	5,524,902

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves
 Less: Current assets not expected to be received at end of year
 - Current portion of self supporting loans receivable
 Amnerst Deposits
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of lease liabilities
 - Current portion of contract liability held in reserve
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

9	(5,777,140)	(7,622,152)	(6,182,270)
	250,000	0	0
	1,137,794	1,292,804	1,212,019
	639,000	184,158	(41,639)
	7,054	18,557	18,557
	0	0	115,947
	640,705	640,705	0
	(3,102,587)	(5,485,928)	(4,877,386)

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 not expected to be settled within the next 12 months. Inventories held for trading are classified as current or 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 that are unpaid and arise when the Shire of Katanning becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The Shire of Katanning contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Katanning contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

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

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

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

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		(2,987,461)	2,092,539	(3,775,272)
Term deposits		7,622,151	7,622,151	8,535,950
Total cash and cash equivalents		4,634,690	9,714,690	4,760,678
Held as				
- Unrestricted cash and cash equivalents	3(a)	3,055,285	6,290,273	3,003,346
- Restricted cash and cash equivalents	3(a)	1,579,405	3,424,417	1,757,332
		4,634,690	9,714,690	4,760,678
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,579,405	3,424,417	1,757,332
- Restricted financial assets at amortised cost - term deposits	3(a)	4,303,578	4,303,578	4,481,106
		5,882,983	7,727,995	6,238,438
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	9	5,777,140	7,622,152	6,182,270
Contract liabilities		105,843	105,843	0
Other provisions		0	0	56,168
		5,882,983	7,727,995	6,238,438
Reconciliation of net cash provided by operating activities to net result				
Net result		(6,065,790)	(2,347,599)	(4,672,873)
Depreciation	6	6,125,895	6,114,255	5,657,103
(Profit)/loss on sale of asset	5(b)	(115,198)	415,724	10,400
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	1,135,414	1
(Increase)/decrease in inventories		0	7,003	0
Increase/(decrease) in payables		0	(944,055)	0
Increase/(decrease) in contract liabilities		0	(84,156)	0
Increase/(decrease) in employee provisions		0	(24,040)	0
Non-operating grants, subsidies and contributions		(892,744)	(1,854,696)	(1,207,092)
Net cash from operating activities		(947,837)	2,417,850	(212,461)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2022/23	2021/22	2021/22
	Governance	Law, order, public safety	Housing	Community amenities	Recreation and culture	Transport	Economic services	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Land - freehold land	0	0	0	0	0	0	0	0	0	0
Land - vested in and under the contr	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	100,000	0	0	0	0	0	0	100,000	135,766	349,186
Buildings - specialised	1,172,491	0	45,075	79,264	45,000	40,000	0	1,381,830	342,924	1,490,832
Furniture and equipment	0	0	0	0	0	0	0	0	0	0
Plant	0	0	0	0	0	1,324,300	64,750	1,389,050	370,756	540,256
Equipment	55,000	175,000	0	0	167,810	0	0	397,810	204,790	130,120
Motor Vehicles	65,000	0	0	0	0	79,001	0	144,001	167,816	194,200
Painting & Sculptures	180,572	0	0	0	0	0	0	180,572	0	0
	1,573,063	175,000	45,075	79,264	212,810	1,443,301	64,750	3,593,263	1,222,052	2,704,594
<i>Infrastructure</i>										
Infrastructure - Roads	0	0	0	0	0	1,732,404	0	1,732,404	1,437,571	1,482,190
Infrastructure - Footpaths	0	0	0	0	0	177,250	0	177,250	343,972	288,790
Infrastructure - Drainage	0	0	0	0	0	0	0	0	0	0
Infrastructure - Parks and Ovals	0	0	0	0	0	0	0	0	0	0
Infrastructure - Other	0	152,000	0	0	0	0	173,102	325,102	1,083,716	1,146,670
Infrastructure - Bridges	0	0	0	0	0	65,000	0	65,000	75,000	0
	0	152,000	0	0	0	1,974,654	173,102	2,299,756	2,940,259	2,917,650
Total acquisitions	1,573,063	327,000	45,075	79,264	212,810	3,417,955	237,852	5,893,019	4,162,311	5,622,244

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	54,119	53,000	0	(1,119)	15,199	30,909	15,710	0	15,974	30,909	14,935	0
Community amenities	0	0	0	0	1,636	1,800	164	0	0	0	0	0
Recreation and culture		0	0	0	0	0	0	(514,697)	0	0	0	0
Transport	255,456	371,773	174,214	(57,897)	69,719	159,727	95,003	(4,995)	95,490	212,756	127,666	(10,400)
Economic services	0	0	0	0	16,000	9,091	0	(6,909)	0	0	0	0
	309,575	424,773	174,214	(59,016)	102,554	201,527	110,877	(526,601)	111,464	243,665	142,601	(10,400)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	16,000	9,091	0	(6,909)	0	0	0	0
Buildings - non-specialised		0			0	0	0	(514,697)	0	0	0	0
Buildings - specialised	0	0	0	0	1,636	1,800	164	0	0	0	0	0
Plant	225,587	343,500	170,941	(53,028)	66,199	135,182	73,978	(4,995)	111,464	243,665	142,601	(10,400)
Motor Vehicles	83,988	81,273	3,273	(5,988)	18,719	55,454	36,735	0	0	0	0	0
	309,575	424,773	174,214	(59,016)	102,554	201,527	110,877	(526,601)	111,464	243,665	142,601	(10,400)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant
Equipment
Motor Vehicles
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and Ovals
Infrastructure - Other
Infrastructure - Bridges

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	201,570	201,035	240,495
	70,995	60,940	81,540
	0	13,160	17,530
	35,985	35,869	35,865
	176,585	176,086	172,550
	297,350	296,536	384,114
	1,597,729	1,590,779	1,131,390
	2,684,001	2,676,148	2,576,330
	701,990	698,995	674,945
	359,690	364,707	342,344
	6,125,895	6,114,255	5,657,103
	83,000	82,331	83,000
	1,805,865	1,801,664	1,830,000
	43,000	42,892	43,000
	519,500	518,984	561,000
	87,000	86,756	149,000
	67,000	66,537	100,000
	2,155,000	2,152,017	2,059,103
	123,500	123,190	136,000
	179,500	179,210	179,000
	640,000	638,605	152,000
	412,500	412,040	355,000
	10,030	10,029	10,000
	6,125,895	6,114,255	5,657,103

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 20 years
Plant	5 to 15 years
Equipment	5 to 50 years
Motor Vehicles	5 to 10 years
Painting & Sculptures	Not Depreciated

DEPRECIATION (Continued)

Infrastructure - Roads	
- Sub Grade	Not depreciated
- Surface	10 to 15 Years
- Pavement	45 Years
- Kerbing	85 Years
Infrastructure - Footpaths	20 years
Infrastructure - Drainage	25 to 80 years
Infrastructure - Parks and Ovals	30 to 75 years
Infrastructure - Other	10 to 100 Years
Infrastructure - Bridges	25 to 60 Years

AMORTISATION

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

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual	Principal	Budget	Budget	Principal	Budget
				1 July 2022	New Loans	Repayments	Principal outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	Principal outstanding 30 June 2022	Repayments	1 July 2021	New Loans	Repayments	Principal outstanding 30 June 2022	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Admin Building	158	WATC	3.80%	2,138,269	0	(99,268)	2,039,001	(95,003)	2,233,870	0	(95,601)	2,138,269	(98,759)	2,233,871	0	(95,601)	2,138,270	(99,351)
Housing																		
Aged & Key Worker Ac	159	WATC	2.20%	645,095	0	(43,982)	601,113	(12,704)	688,506	0	(43,411)	645,095	(13,494)	688,506	0	(43,411)	645,095	(13,580)
Other property and services																		
Road Sweeper	156	WATC	2.42%	0	0	0	0	0	61,243	0	(61,243)	0	(1,426)	61,243	0	(61,243)	0	(1,434)
Tipping Truck	157	WATC	2.42%	0	0	0	0	0	39,946	0	(39,946)	0	(930)	39,946	0	(39,946)	0	(935)
Watercart	160	WATC	2.20%	145,431	0	(16,558)	128,873	(2,202)	161,846	0	(16,415)	145,431	(2,438)	161,846	0	(16,415)	145,431	(2,459)
CAT Grader	161	WATC	2.20%	213,870	0	(24,350)	189,520	(3,237)	238,009	0	(24,139)	213,870	(3,585)	238,009	0	(24,139)	213,870	(3,617)
Road Sweeper	163	WATC	3.7%	0	210,000	0	210,000	0	0	0	0	0	0	0	0	0	0	0
Truck - KA24635	164	WATC	3.7%	0	190,000	0	190,000	0	0	0	0	0	0	0	0	0	0	0
				3,142,665	400,000	(184,158)	3,358,507	(113,146)	3,423,420	0	(280,755)	3,142,665	(120,632)	3,423,421	0	(280,755)	3,142,666	(121,376)
Self Supporting Loans																		
Recreation and culture																		
Katanning Country Club	162	WATC	0.037	0	250,000	(11,000)	239,000	(4,900)	0	0	0	0	0	0	0	0	0	0
				0	250,000	(11,000)	239,000	(4,900)	0	0	0	0	0	0	0	0	0	0
				3,142,665	650,000	(195,158)	3,597,507	(118,046)	3,423,420	0	(280,755)	3,142,665	(120,632)	3,423,421	0	(280,755)	3,142,666	(121,376)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 162 - Katanning Country Club	WA Treasury Corporation	Debenture	10	4.0%	\$ 250,000	\$ 65,460	\$ 250,000	\$ 0
Loan 163 - Road Sweeper	WA Treasury Corporation	Debenture	5	3.7%	210,000	26,820	210,000	0
Loan 164 - Truck KA24635	WA Treasury Corporation	Debenture	5	3.7%	190,000	23,865	190,000	0
					650,000	116,145	650,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	65,000	65,000	65,000
Credit card balance at balance date	0	633	0
Total amount of credit unused	315,000	315,633	315,000
Loan facilities			
Loan facilities in use at balance date	3,597,507	3,142,665	3,142,666

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
Commonwealth Bank	Cashflow Purposes	Unknown	\$ 250,000	\$ 0	\$ 250,000
			250,000	0	250,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	Budget Lease	2022/23 Budget	Actual Principal	2021/22 Actual	Actual Lease	2021/22 Actual	Budget	2021/22 Budget	Budget Lease	Budget Lease	2021/22 Budget	2021/22 Budget	
					Principal	New Leases	Principal	Lease		Principal	Lease	Principal	New Leases	Principal	Lease	Principal	New Leases	Principal	Lease
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Law, order, public safety																			
CESM Vehicle - Isuzu D-	i22401/00	SG Fleet	26.7%	60 months	43,306	0	(11,503)	31,803	0	43,306	0	0	43,306	0	43,269	0	11,502	54,771	0
max 1HCG 001																			
Community amenities																			
LCDC Vehicle Holden	1706081/1	CS Leasing	25.0%	24 months	310	0	0	310	0	310	0	0	310	0	310	0	310	620	0
Colarado																			
Recreation and culture																			
Matrix Spin Bicycles	000041	Alleasing	N/A	60 months	5,567	0	0	5,567	0	5,567	0	0	5,567	0	5,570	0	5,570	11,140	0
					49,183	0	(11,503)	37,680	0	49,183	0	0	49,183	0	49,149	0	17,382	66,531	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Employee Leave Reserve	745,770	595	0	746,365	775,506	739	(30,475)	745,770	775,181	620	0	775,801
(b) Plant Replacement Reserve	393,788	103,890	(300,000)	197,678	729,315	1,064	(336,591)	393,788	729,638	580	(336,591)	393,627
(c) Amherst Village Building Maintenance Reserve	23,348	156,020	(40,000)	139,368	53,310	38	(30,000)	23,348	53,310	45	(30,000)	23,355
(d) Amherst Village Refundable Deposits Reserve	1,292,804	990	(156,000)	1,137,794	1,211,048	81,756	0	1,292,804	1,211,049	970	0	1,212,019
(e) Old Saleyards Rehabilitation Reserve	964,277	790	(470,365)	494,702	1,049,033	1,410	(86,166)	964,277	1,049,033	835	(155,034)	894,834
(f) Waste Management Reserve	424,260	325	(44,000)	380,585	433,677	583	(10,000)	424,260	433,677	345	(54,000)	380,022
(g) Land & Building Reserve	1,659,556	51,325	(1,194,122)	516,759	2,276,547	192,802	(809,793)	1,659,556	2,276,547	1,815	(1,875,000)	403,362
(h) Land & Building Facilities For Seniors Reserve	339,310	260	0	339,570	398,769	476	(59,935)	339,310	398,768	320	(110,000)	289,088
(i) Regional Sheep Saleyards Reserve	765,925	140,515	(92,525)	813,915	750,532	100,930	(85,537)	765,925	750,533	270,600	(209,985)	811,148
(j) Christmas Decoration Reserve	50,990	10,040	(50,000)	11,030	40,922	10,068	0	50,990	40,922	10,035	0	50,957
(k) GRV Revaluation Reserve	51,530	10,040	0	61,570	41,461	10,069	0	51,530	41,462	10,035	0	51,497
(l) Quartermaine Oval Reserve	247,190	50,190	0	297,380	196,861	50,329	0	247,190	196,861	50,160	0	247,021
(m) KLC Facilities Reserve	256,896	50,200	(101,000)	206,096	206,553	50,343	0	256,896	206,554	50,165	0	256,719
(n) Election Reserve	23,354	10,020	0	33,374	19,880	10,031	(6,557)	23,354	19,880	10,020	(20,000)	9,900
(o) Library Building Reserve	14,859	2,510	0	17,369	12,339	2,520	0	14,859	12,340	2,510	0	14,850
(p) Community & Economic Development Project Reserve	261,887	200	0	262,087	269,028	359	(7,500)	261,887	269,027	215	(7,500)	261,742
(q) Lake Ewlyamartup Facilities Reserve	15,020	5,010	0	20,030	10,000	5,020	0	15,020	10,000	5,010	0	15,010
(r) Parks & Playgrounds Reserve	45,644	15,035	0	60,679	30,584	15,060	0	45,644	30,584	15,025	0	45,609
(s) Katanning Aquatic Centre Reserve	45,644	15,035	(55,000)	5,679	30,584	15,060	0	45,644	30,584	15,025	0	45,609
(t) Housing Reserve	100	35,010	0	35,110	0	100	0	100	0	100	0	100
	7,622,152	658,000	(2,503,012)	5,777,140	8,535,949	548,757	(1,462,554)	7,622,152	8,535,950	444,430	(2,798,110)	6,182,270

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
9. RESERVE ACCOUNTS

(b) Financially Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Employee Leave Reserve	Ongoing	To fund accrued employee leave entitlements.
(b) Plant Replacement Reserve	Ongoing	To fund future plant purchases.
(c) Amherst Village Building Maintenance Reserve	Ongoing	To fund maintenance of Amherst Village.
(d) Amherst Village Refundable Deposits Reserve	Ongoing	To fund refundable deposits at Amherst Village.
(e) Old Saleyards Rehabilitation Reserve	Ongoing	To fund future capital and maintenance works.
(f) Waste Management Reserve	Ongoing	To fund capital and maintenance works.
(g) Land & Building Reserve	Ongoing	To fund construction and maintenance of council owned buildings.
(h) Land & Building Facilities For Seniors Reserve	Ongoing	To fund construction and maintenance of land and buildings for the use of seniors.
(i) Regional Sheep Saleyards Reserve	Ongoing	To fund capital and maintenance works.
(j) Christmas Decoration Reserve	Ongoing	To fund significant christmas decoration purchases.
(k) GRV Revaluation Reserve	Ongoing	To fund quinquennial gross rental value revaluations.
(l) Quartermaine Oval Reserve	Ongoing	To fund future maintenance and upgrades of Quartermaine Oval.
(m) KLC Facilities Reserve	Ongoing	To fund future maintenance and upgrades to the KLC buildings and grounds.
(n) Election Reserve	Ongoing	To fund biennial councillor elections.
(o) Library Building Reserve	Ongoing	To fund future maintenance and upgrades to the library building.
(p) Community & Economic Development Projects Reserve	Ongoing	To fund Community and Economic Development Projects.
(q) Lake Ewlyamartup Facilities Reserve	Ongoing	To fund facilities at Lake Ewlyamartup.
(r) Parks & Playgrounds Reserve	Ongoing	To fund future maintenance and upgrades.
(s) Katanning Aquatic Centre Reserve	Ongoing	To fund future maintenance and upgrades to the KLC Aquatic Centre.
(t) Housing Reserve	Ongoing	To fund construction, renewal and maintenance of Shire owned housing.

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2022/23 Budget amount to be used	2022/23 Budget amount change of purpose
Old Saleyards Reserve			To fund the Depot development design	\$ 40,000	\$ 40,000
				40,000	40,000

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	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	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

11. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	26,200	76,132	33,871
General purpose funding	4,801,079	4,511,799	4,533,108
Law, order, public safety	58,350	58,052	56,800
Health	2,550	10,404	42,286
Education and welfare	4,250	1,672	4,250
Housing	184,703	113,927	101,940
Community amenities	895,676	875,793	879,988
Recreation and culture	446,949	237,252	249,435
Transport	184,014	108,933	140,869
Economic services	556,115	516,424	715,611
Other property and services	85,147	170,535	77,500
	7,245,033	6,680,923	6,835,658
Operating grants, subsidies and contributions			
Governance	0	19,611	10,933
General purpose funding	693,717	2,921,141	1,143,258
Law, order, public safety	163,721	164,954	147,261
Education and welfare	276,761	219,605	150,000
Community amenities	0	3,840	3,555
Recreation and culture	80,086	828,273	117,700
Transport	232,886	229,861	223,437
Economic services	665,244	157,902	648,143
	2,112,415	4,545,187	2,444,287
Non-operating grants, subsidies and contributions			
Governance	0	374,789	0
Law, order, public safety	96,000	0	0
Community amenities	35,264	40,736	76,000
Recreation and culture	0	0	406,937
Transport	761,480	770,728	724,155
Economic services	0	668,443	0
	892,744	1,854,696	1,207,092
Total Income	10,250,192	13,080,806	10,487,037
Expenses			
Governance	(1,168,749)	(1,161,162)	(1,150,757)
General purpose funding	(298,133)	(265,075)	(299,138)
Law, order, public safety	(597,462)	(543,136)	(624,340)
Health	(168,022)	(163,952)	(255,909)
Education and welfare	(864,288)	(416,774)	(544,865)
Housing	(308,814)	(240,252)	(271,835)
Community amenities	(1,412,867)	(1,377,031)	(1,393,123)
Recreation and culture	(4,815,355)	(5,247,690)	(4,364,636)
Transport	(4,936,625)	(4,287,512)	(4,543,979)
Economic services	(1,622,825)	(1,543,934)	(1,626,261)
Other property and services	(122,842)	(181,887)	(85,090)
Total expenses	(16,315,982)	(15,428,405)	(15,159,933)
Net result for the period	(6,065,790)	(2,347,599)	(4,672,896)

12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	6,000	10,695	6,807
- Other funds	500	481	1,000
Other interest revenue (refer to Note 2(b))	92,000	71,516	92,000
	98,500	82,692	99,807
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	433,174	328,589	114,686
Other			141,036
	433,174	328,589	255,722
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	65,000	74,780	61,000
Other services	15,000	11,750	14,000
	80,000	86,530	75,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	118,046	120,632	121,376
	118,046	120,632	121,376
(e) Write offs			
General rate	0	7,197	0
Fees and charges	0	1,980	0
	0	9,177	0

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Shire President			
President's allowance	30,000	30,000	30,000
Meeting attendance fees	15,000	15,000	15,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	350	0	350
	46,450	46,100	46,450
Deputy Shire President			
Deputy President's allowance	7,500	7,500	7,500
Meeting attendance fees	15,000	15,000	15,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	300	0	300
	23,900	23,600	23,900
Elected member 3			
Meeting attendance fees	15,000	15,000	15,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	350	0	350
	16,450	16,100	16,450
Elected member 4			
Meeting attendance fees	15,000	15,000	15,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	250	0	250
	16,350	16,100	16,350
Elected member 5			
Meeting attendance fees	15,000	10,603	15,000
Annual allowance for ICT expenses	1,100	778	1,100
Travel and accommodation expenses	250	0	250
	16,350	11,380	16,350
Elected member 6			
Meeting attendance fees	15,000	10,603	15,000
Annual allowance for ICT expenses	1,100	778	1,100
Travel and accommodation expenses	250	0	250
	16,350	11,380	16,350
Elected member 7			
Meeting attendance fees	15,000	10,603	15,000
Annual allowance for ICT expenses	1,100	778	1,100
Travel and accommodation expenses	250	0	250
	16,350	11,380	16,350
Elected member 8			
Meeting attendance fees	0	4,397	3,750
Annual allowance for ICT expenses	0	322	1,100
	0	4,720	4,850
Elected member 9			
Meeting attendance fees	0	4,397	3,750
Annual allowance for ICT expenses	0	322	1,100
	0	4,720	4,850
Elected member 10			
Meeting attendance fees	0	4,397	0
Annual allowance for ICT expenses	0	322	0
	0	4,720	0
Elected member 11			
Meeting attendance fees	0	4,397	0
Annual allowance for ICT expenses	0	322	0
	0	4,720	0
Elected member 12			
Meeting attendance fees	0	4,397	0
Annual allowance for ICT expenses	0	322	0
	0	4,720	0
Total Elected Member Remuneration	152,200	159,639	161,900
President's allowance	30,000	30,000	30,000
Deputy President's allowance	7,500	7,500	7,500
Meeting attendance fees	105,000	113,795	112,500
Annual allowance for ICT expenses	7,700	8,345	9,900
Travel and accommodation expenses	2,000	0	2,000
	152,200	159,639	161,900

14. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2022/23.

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undrtakings or major trading undertakings will occur in 2022/23.

16. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	1,100	2,626	1,000
General purpose funding	22,700	24,055	21,750
Law, order, public safety	23,350	29,786	23,300
Health	2,550	2,425	2,550
Education and welfare	4,000	1,700	4,000
Housing	136,840	63,149	55,940
Community amenities	885,676	869,058	869,988
Recreation and culture	229,535	219,781	231,135
Transport	6,500	5,184	9,903
Economic services	542,515	503,561	702,411
Other property and services	7,000	32,389	7,000
	1,861,766	1,753,714	1,928,977

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF KATANNING

SUMMARY

Annual Budget for the year ended 30 June 2023

	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating						
General Purpose Funding	5,494,796	298,133	7,432,940	265,075	5,676,424	299,138
Governance	26,200	1,168,749	470,532	1,161,163	44,804	1,150,757
Law, Order, Public Safety	318,071	597,462	223,006	550,251	204,061	624,340
Health	2,550	168,022	10,404	163,952	42,286	255,909
Education and Welfare	281,011	864,288	221,277	416,774	154,250	544,865
Housing	184,703	308,814	113,927	240,252	101,940	271,847
Community Amenities	930,940	1,412,867	920,370	1,369,605	959,543	1,393,123
Recreation and Culture	527,035	4,815,355	1,061,725	5,248,000	774,072	4,364,636
Transport	1,178,380	4,936,625	1,109,522	4,287,512	1,088,461	4,543,979
Economic Services	1,221,359	1,622,825	1,342,769	1,543,934	1,363,754	1,626,261
Other Property and Services	85,147	122,842	170,535	181,888	77,500	85,090
Total	10,250,192	16,315,982	13,077,007	15,428,405	10,487,095	15,159,945

	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital						
General Purpose Funding	0	10,040	0	10,069	0	10,035
Governance	1,244,122	1,744,311	846,825	1,210,504	1,895,000	2,149,754
Law, Order, Public Safety	0	327,000	0	110,281	0	121,120
Health	0	0	0	37,666	0	60,000
Education and Welfare	0	0	0	0	0	0
Housing	196,000	281,337	169,935	200,850	140,000	99,846
Community Amenities	44,000	79,589	10,000	41,320	54,000	120,345
Recreation and Culture	417,000	361,790	0	344,369	0	335,481
Transport	700,000	3,562,753	336,591	2,615,613	336,591	2,725,759
Economic Services	627,640	379,357	179,203	421,149	372,519	725,089
Other Property and Services	0	0	0	0	0	0
Total	3,228,762	6,746,177	1,542,554	4,991,820	2,798,110	6,347,429

SHIRE OF KATANNING
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Other General Purpose Income		298,133		265,075		299,138
<u>OPERATING REVENUE</u>						
Rate Revenue	4,778,529		4,486,042		4,510,286	
General Purpose Grants	663,717		2,896,879		1,113,258	
Other General Purpose Income	52,550		50,018		52,880	
SUB-TOTAL	5,494,796	298,133	7,432,940	265,075	5,676,424	299,138
<u>CAPITAL EXPENDITURE</u>						
Other General Purpose Income		10,040		10,069		10,035
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	10,040	0	10,069	0	10,035
TOTAL - PROGRAMME SUMMARY	5,494,796	308,173	7,432,940	275,143	5,676,424	309,173

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
 General Purpose Grants
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	553,873		2,146,728		841,282	
0201	Untied Road Grant (GPF)	105,844		746,151		267,976	
0251	ESL Administration Fee (GPF)	4,000		4,000		4,000	
SUB-TOTAL		663,717	0	2,896,879	0	1,113,258	0
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		663,717	0	2,896,879	0	1,113,258	0

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Rates
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	1,000		402		1,000	
0031	Interim Rates (RAT)	2,000		4,630		2,000	
0041	Instalment Interest (RAT)	12,000		11,717		12,000	
0051	Instalment Charge (RAT)	9,500		9,380		9,500	
0061	Direct Debit Returns (RAT)	150		95		200	
0101	Rates Discount (RAT)	(2,000)		(1,909)		(1,900)	
0111	Rates Adjustments (RAT)	(500)		(541)		(500)	
0121	Rates Levied (RAT)	4,671,709		4,405,135		4,403,436	
0161	Ex Gratia Rates (RAT)	4,670		4,532		4,550	
0171	Rates Late Payment Penalty (RAT)	80,000		59,799		80,000	
1101	Write Off Rates (RAT)	0		(7,197)		0	
SUB-TOTAL		4,778,529	0	4,486,042	0	4,510,286	0
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		4,778,529	0	4,486,042	0	4,510,286	0

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0162	Rates Incentive Prize (GPI)		5,030		5,030		5,000
0182	Photocopying & Stationery (GPI)		3,500		370		3,500
0402	Administration Allocated (GPI)		241,821		216,401		239,556
0752	Bank Fees (GPI)		1,500		1,229		5,000
1012	Valuation Expenses (GPI)		10,000		8,976		10,000
1022	Rates Legal Expenses (GPI)		30,000		28,919		30,000
1032	Search Fees (GPI)		500		190		500
5842	Postage & Freight (GPI)		4,000		3,959		3,800
5862	Training & Development (GPI)		1,782		0		1,782
Operating Revenue							
0131	Special Arrangement Administration Fee (GPI)	2,000		1,932		2,000	
0191	Pension Deferred Interest (GPI)	3,000		0		3,000	
1163	Rates Legal Fees Reimbursement (GPI)	30,000		24,262		30,000	
1183	Rates Enquiry Commissions (GPI)	11,000		12,648		10,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		0		50	
1253	Interest - Reserves (GPI)	6,000		10,695		6,830	
9113	Interest - Municipal (GPI)	500		481		1,000	
SUB-TOTAL		52,550	298,133	50,018	265,075	52,880	299,138
Capital Expenditure							
2493	Transfer Interest to GRV Revaluation Reserve (GPI)		40		69		35
6373	Transfer to GRV Revaluation Reserve (GPI)		10,000		10,000		10,000
Capital Revenue							
SUB-TOTAL		0	10,040	0	10,069	0	10,035
TOTAL		52,550	308,173	50,018	275,143	52,880	309,173

SHIRE OF KATANNING
SCHEDULE 04 - GOVERNANCE
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Governance - Elected Members		647,582		594,152		664,858
Administration General		23,700		98,123		(9,231)
Super Towns Project Summary		15,000		0		15,000
Other Governance		482,467		468,888		480,130
<u>OPERATING REVENUE</u>						
Governance - Elected Members	500		0		500	
Administration General	23,700		94,215		42,304	
Super Towns Project Summary	0		374,789		0	
Other Governance	2,000		1,527		2,000	
SUB-TOTAL	26,200	1,168,749	470,532	1,161,163	44,804	1,150,757
<u>CAPITAL EXPENDITURE</u>						
Governance - Elected Members		75,060		20,099		20,055
Administration General		595		49,114		49,620
Super Towns Project Summary		1,453,063		852,889		1,982,663
Other Governance		215,593		288,403		97,416
<u>CAPITAL REVENUE</u>						
Governance - Elected Members	50,000		6,557		20,000	
Administration General	0		30,475		0	
Other Governance	1,194,122		809,793		1,875,000	
SUB-TOTAL	1,244,122	1,744,311	846,825	1,210,504	1,895,000	2,149,754
TOTAL - PROGRAMME SUMMARY	1,270,322	2,913,060	1,317,357	2,371,667	1,939,804	3,300,511

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0202	Councillor Travel Expenses (GEM)		2,000		0		2,000
0212	Training & Development (GEM)		20,000		10,328		20,000
0214	Advertising & Promotion (GEM)		5,000		4,152		5,000
0222	Election Expenses (GEM)		100		6,557		20,000
0232	Deputy President's Allowance (GEM)		7,500		7,500		7,500
0242	Refreshments & Receptions (GEM)		19,500		14,683		19,500
0262	Subscriptions & Memberships (GEM)		18,620		15,883		18,620
0281	Councillors Donations (GEM)		32,100		32,144		28,500
0282	Community Financial Assistance Programme (GEM)		34,000		36,243		34,000
0285	Consultants (GEM)		9,000		360		9,000
0422	Works Program - Governance (GEM)		14,835		12,731		9,727
0472	Administration Allocated (GEM)		332,727		297,751		329,611
0632	President's Allowance (GEM)		30,000		30,000		30,000
1842	Expensed Minor Asset Purchases (GEM)		500		198		500
7612	Presentations & Gifts (GEM)		9,000		3,482		8,500
7902	Councillor Attendance Fee (GEM)		105,000		113,795		112,500
7952	Councillor Communication Allowance (GEM)		7,700		8,345		9,900
Operating Revenue							
0293	Other Reimbursements (GEM)	500		0		500	
SUB-TOTAL		500	647,582	0	594,152	500	664,858
Capital Expenditure							
0304	Equipment (GEM)		55,000		0		0
6284	Transfer Interest to Christmas Decoration Reserve		40		68		35
6348	Transfer Interest to Election Reserve (GEM)		20		31		20
6374	Transfer to Christmas Decoration Reserve		10,000		10,000		10,000
6379	Transfer to Election Reserve		10,000		10,000		10,000
Capital Revenue							
6691	Transfer from Election Reserve	0		6,557		20,000	
6696	Transfer from Christmas Decoration Reserve	50,000		0		0	
SUB-TOTAL		50,000	75,060	6,557	20,099	20,000	20,055
TOTAL		50,500	722,642	6,557	614,251	20,500	684,913

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		6,500		2,476		6,500
0317	Employee Superannuation (ADM)		107,600		102,037		97,200
0340	Administration Allocated (ADM)		(2,239,079)		(2,003,709)		(2,218,112)
0342	Salary Costs (ADM)		898,096		969,265		945,897
0343	Paid Parental Leave Expenditure (ADM)		13,900		13,906		0
0370	Staff Housing Allocation (ADM)		133,000		126,044		140,000
0372	Insurance (ADM)		115,998		106,411		106,718
0382	Training & Development (ADM)		33,774		20,724		33,774
0385	Fit for Work Program (ADM)		2,000		7,413		2,000
0507	Workers Compensation Insurance Premium (ADM)		24,851		31,492		31,559
0512	Computer Software Subscriptions (ADM)		95,000		101,289		95,000
0513	ICT Hardware (ADM)		30,000		21,971		30,000
0515	IT Support (ADM)		30,000		19,540		30,000
0592	Building Program - Admin		69,863		88,829		65,125
0622	Expensed Minor Asset Purchases (ADM)		2,500		140		2,500
0712	Photocopying & Stationery (ADM)		42,000		28,604		42,000
0732	Utilities (ADM)		33,320		33,447		34,680
0742	Advertising & Promotion (ADM)		10,000		16,801		10,000
0762	Postage & Freight (ADM)		5,000		3,822		5,000
0772	Subscriptions & Memberships (ADM)		25,500		22,339		24,000
0773	Records Management Expenses (ADM)		1,600		600		1,600
0792	REFUNDS (E)		100		7,452		100
0872	Motor Vehicle Expenses (ADM)		18,500		16,321		18,500
0892	Uniforms (ADM)		7,200		5,881		7,200
0893	Medical Checks (ADM)		1,250		624		1,250
1062	Depreciation - Furniture & Fittings (ADM)		18,325		18,273		18,275
1082	Depreciation - Building (ADM)		141,355		140,969		157,970
1132	ADM - LSL Previous Employees		0		5,368		0
1223	Rounding Adjustments (ADM)		1		3		1
1342	Audit Fees (ADM)		80,000		86,530		75,000
1352	Consultants (ADM)		135,000		14,242		25,000
1360	Professional Advice & Services (ADM)		40,000		1,800		40,000
1362	Bank Fees (ADM)		23,500		18,219		7,000
1363	Bank Fees - No GST (ADM)		960		474		0
2052	Movement in Leave Provisions (ADM)		0		(40,114)		0
3072	Depreciation - Equipment (ADM)		21,220		21,166		28,480
3312	Depreciation - Motor Vehicle (ADM)		14,070		14,046		27,140
3862	Refreshment Expenses (ADM)		2,000		1,398		2,000
5932	Communication Expenses (ADM)		25,920		25,057		27,800
5952	Fringe Benefits Tax (ADM)		50,876		46,691		67,612
7692	Other Expenses inc OH&S (ADM)		2,000		282		2,000

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		24,246		500	
1153	Administration Fee Income (ADM)	400		692		300	
1154	Freedom of Information Income (ADM)	200		45		200	
1156	Meeting Charges / Equipment Hire (ADM)	500		1,889		500	
1193	ADM - LSL Reimbursement	0		14,178		0	
1211	Insurance Scheme Surplus (ADM)	0		19,611		10,933	
1243	Profit on Disposal of Assets (ADM)	0		15,710		14,935	
1313	Traineeship Subsidy (ADM)	4,000		1,909		4,000	
1315	Paid Parental Leave Reimbursements (ADM)	13,900		13,906		0	
2063	Insurance Claims (ADM)	2,000		0		8,500	
2513	Employee Contributions to Fuel (ADM)	2,200		2,029		2,436	
SUB-TOTAL		23,700	23,700	94,215	98,123	42,304	(9,231)
Capital Expenditure							
1114	Office Equipment - Capex (ADM)		0		8,325		9,000
2204	Motor Vehicle Purchase (ADM)		0		39,726		40,000
2494	Transfer Interest to Employee Leave Entitlement Reserve		595		1,064		620
Capital Revenue							
0305	Proceeds on Sale of Assets (ADM)	0		30,909		30,909	
2475	Realisation on Sale of Assets (ADM)	0		(30,909)		(30,909)	
2497	Transfer from Employee Leave Entitlement Reserve	0		30,475		0	
SUB-TOTAL		0	595	30,475	49,114	0	49,620
TOTAL		23,700	24,295	124,690	147,237	42,304	40,389

SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2641	Shop Front Enhancement Subsidy (STP)		15,000		0		15,000
Operating Revenue							
2660	Heritage Centre Project DPIRD Grant Funds (STP)	0		180,572		0	
2669	Great Southern Aged Accommodation Project Reven	0		194,217		0	
SUB-TOTAL		0	15,000	374,789	0	0	15,000
Capital Expenditure							
2659	Early Childhood Hub (STP)		1,169,122		140,438		1,200,000
2667	Welcome Precinct Proj Expenditure (STP)		0		1,808		0
2668	Piesse Lake Development Project (STP)		3,369		576,685		433,477
2670	Great Southern Aged Accommodation Project Expenditure (STP)		100,000		133,958		349,186
2676	Noongar Story Public Artwork Project (STP)		180,572		0		0
Capital Revenue							
SUB-TOTAL		0	1,453,063	0	852,889	0	1,982,663
TOTAL		0	1,468,063	374,789	852,889	0	1,997,663

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0152	Interest on Loan 158 - New Admin Building (OTG)		95,003		98,759		99,351
0482	Administration Allocated (OTG)		38,960		34,865		38,595
0802	Salary Costs (OTG)		196,345		196,804		191,800
0803	Employee Superannuation (OTG)		26,500		23,379		25,000
0804	Workers Compensation Insurance Premium (OTG)		4,860		4,580		4,594
0842	Training & Development (OTG)		3,200		1,183		3,200
0863	Expensed Minor Asset Purchases (OTG)		3,000		1,681		3,000
0912	Photocopying & Stationery (OTG)		2,000		1,782		2,000
0953	Motor Vehicle Expenses CEO (OTG)		9,000		8,987		8,000
0963	Communication Expenses CEO (OTG)		1,380		1,254		1,460
0982	Depreciation - Motor Vehicles (OTG)		6,600		6,581		8,630
0992	Integrated Planning & Reporting (OTG)		45,000		43,988		45,000
1011	CEO Donations (OTG)		19,000		12,952		19,000
1042	Consultants (OTG)		30,000		28,937		30,000
1312	Uniforms (OTG)		500		407		500
1322	Loss on Disposal of Assets (OTG)		1,119		0		0
7693	Relocation Expenses (OTG)		0		2,750		0
Operating Revenue							
0263	Reimbursements (OTG)	2,000		1,527		2,000	
SUB-TOTAL		2,000	482,467	1,527	468,888	2,000	480,130
Capital Expenditure							
0324	Motor Vehicle Purchase (OTG)		65,000		0		0
5007	Principal Repayment Loan 158 - Administration Building		99,268		95,601		95,601
6377	Transfer to Land & Building Reserve (OTG)		50,000		190,460		0
6378	Transfer Interest to Land & Building Reserve (OTG)		1,325		2,342		1,815
Capital Revenue							
3963	Proceeds on Sale of Assets (OTG)	53,000		0		0	
6334	Transfer from Land & Building Reserve	1,194,122		809,793		1,875,000	
6922	Realisation on Disposal of Assets (OTG)	(53,000)		0		0	
SUB-TOTAL		1,194,122	215,593	809,793	288,403	1,875,000	97,416
TOTAL		1,196,122	698,060	811,320	757,291	1,877,000	577,546

SHIRE OF KATANNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		361,277		309,190		402,848
Animal Control		175,026		180,897		148,534
Other Law, Order, Public Safety		61,159		60,164		72,958
<u>OPERATING REVENUE</u>						
Fire Prevention	201,821		201,048		185,461	
Animal Control	17,750		19,784		16,100	
Other Law, Order, Public Safety	98,500		2,173		2,500	
SUB-TOTAL	318,071	597,462	223,006	550,251	204,061	624,340
<u>CAPITAL EXPENDITURE</u>						
Other Law, Order, Public Safety		327,000		110,281		121,120
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	327,000	0	110,281	0	121,120
TOTAL - PROGRAMME SUMMARY	318,071	924,462	223,006	660,532	204,061	745,460

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0327	Employee Superannuation (FPV)		0		0		3,360
0527	Workers Compensation Insurance Premium (FPV)		0		624		626
1522	Works Program - Fire Prevention		38,762		9,899		37,837
1612	Depreciation - Buildings (FPV)		4,085		4,074		4,075
1622	Salary Costs (FPV)		0		0		26,102
1682	Administration Allocated (FPV)		21,943		19,636		21,738
1702	Building Program - Fire Prevention		279		0		282
1727	Emergency Incident Expenses (FPV)		3,000		0		3,000
1752	Motor Vehicle Expenses (FPV)		0		1,897		1,800
4662	Depreciation - Plant (FPV)		44,500		31,000		44,575
4832	Utilities (FPV)		26,747		25,955		24,300
6082	Fire Mitigation Expenses (FPV)		3,000		1,875		3,000
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)		24,000		7,194		24,000
9777	Fire Prevention - Communications Expenditure (FPV)		3,500		4,708		3,300
9778	Fire Prevention - Communications Equipment Expenditure (FPV)		3,300		0		3,300
9779	Round Drive - Strategic fire fighting tanks Katanning Country Club		0		16,165		16,165
Bushfire Brigade							
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		2,500		3,668		2,000
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equip)		100		0		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		2,200		2,209		4,800
2692	BFB Vehicle Expenses (3. Maint Vehicle)		8,572		7,148		9,500
2142	BFB Building Maintenance (4. Maint Land & Build)		100		9		200
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		8,700		10,248		8,700
4822	BFB Utilities (6. Utilities, Rates & Taxes)		0		3		0
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		300		673		300
9082	BFB Postage & Freight (7. Other Goods & Services)		200		185		650
9092	BFB Refreshments (7. Other Goods & Services)		1,500		2,532		1,500
9252	BFB Reference Materials (7. Other Goods & Services)		500		0		1,000
6022	BFB Insurance (8. Insurances)		21,997		18,007		18,007
Community Emergency Services Manager							
1632	CESM Salary Costs		105,889		111,411		103,746
0567	CESM Employee Superannuation		9,900		10,465		9,300
0727	CESM Workers Compensation Insurance Premium		2,603		2,478		2,485
0737	CESM Admin Expenses		6,100		623		6,100
0747	CESM Motor Vehicle Expenses		17,000		16,503		17,000

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
 Fire Prevention
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1613	Infringements (FPV)	3,000		6,000		3,000	
1623	Fire Map Income (FPV)	100		14		200	
1653	Fire Mitigation Income (FPV)	2,500		0		2,500	
1673	Other Reimbursements (Fire)	500		458		500	
1724	Broadcasting Site Reimbursements (FPV)	28,000		25,560		28,000	
1725	BFB LGGS Income	44,480		35,068		27,801	
1726	CESM Contributions & Reimbursements	119,241		129,886		119,460	
1730	Broadcasting Site Lease (FPV)	4,000		4,064		4,000	
SUB-TOTAL		201,821	361,277	201,048	309,190	185,461	402,848
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		201,821	361,277	201,048	309,190	185,461	402,848

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0337	Employee Superannuation (ANI)		0		0		7,840
0537	Workers Compensation Insurance Premium (ANI)		0		1,455		1,459
1382	Licences & Permits (ANI)		150		137		200
1383	Stationery & Tags (ANI)		1,200		1,100		1,200
1722	Administration Allocated (ANI)		37,617		33,662		37,264
1732	Salary Costs (ANI)		0		15,353		60,904
1762	Building Program - Animal Control		1,091		103		1,110
1772	Works Program - Animal Control		2,823		3,484		2,558
1792	Motor Vehicle Expenses (ANI)		0		4,426		4,200
1822	Depreciation - Building (ANI)		2,465		2,459		2,460
1873	Expensed Minor Asset Purchases (ANI)		2,500		177		2,500
4702	Animal Control Expenditure (ANI)		4,000		720		4,000
4703	Ranger Relief (ANI)		123,000		117,661		20,000
6162	Insurance (ANI)		180		160		159
6182	Uniforms & Protective Clothing (ANI)		0		0		700
6202	Training & Development (ANI)		0		0		1,980
Operating Revenue							
1843	Infringements (ANI)	2,500		2,249		2,500	
1853	Dog Registration Fees (ANI)	11,000		12,167		10,000	
1854	Cat Registration Fees (ANI)	1,200		1,428		1,100	
1893	Replacement Tags (ANI)	50		0		0	
1983	Poundage Charges (ANI)	3,000		3,941		2,500	
SUB-TOTAL		17,750	175,026	19,784	180,897	16,100	148,534
Capital Expenditure							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		17,750	175,026	19,784	180,897	16,100	148,534

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Other Law, Order, Public Safety

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0413	Expensed Minor Asset Purchases (OLO)		3,000		0		3,000
1102	Photocopying & Stationery (OLO)		200		0		200
1802	UTILITIES (OLO)		740		624		885
1852	Fines Enforcement Expenses (OLO)		500		0		500
1913	CCTV Maintenance Costs (OLO)		19,000		21,456		20,441
1932	Building Program - Other Law		2,060		430		2,094
1942	Works Program - Other Law		1,782		1,785		1,681
1982	Depreciation - Buildings (OLO)		0		3,520		11,480
1984	Depreciation - Equipment (OLO)		19,945		19,887		18,950
6222	Insurance (OLO)		721		640		640
9062	Administration Allocated (OLO)		13,211		11,822		13,087
Operating Revenue							
2013	Grant Income (OLO)	96,000		0		0	
2023	Lease Income (OLO)	1,000		925		1,000	
2035	Infringements (OLO)	1,500		1,248		1,500	
SUB-TOTAL		98,500	61,159	2,173	60,164	2,500	72,958
Capital Expenditure							
1216	Other Infrastructure (OLO)		152,000		0		0
1994	OLO - Purchase of Equipment		175,000		110,281		121,120
Capital Revenue							
SUB-TOTAL		0	327,000	0	110,281	0	121,120
TOTAL		98,500	388,159	2,173	170,445	2,500	194,078

SHIRE OF KATANNING
SCHEDULE 07 - HEALTH
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Maternal & Infant Health		0		13,160		17,530
Health Administration & Inspection		118,655		78,229		157,344
Other Health		49,367		72,563		81,035
<u>OPERATING REVENUE</u>						
Health Administration & Inspection	2,550		10,404		42,286	
SUB-TOTAL	2,550	168,022	10,404	163,952	42,286	255,909
<u>CAPITAL EXPENDITURE</u>						
Other Health		0		37,666		60,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	37,666	0	60,000
TOTAL - PROGRAMME SUMMARY	2,550	168,022	10,404	201,618	42,286	315,909

SHIRE OF KATANNING

07 - HEALTH

Health Administration & Inspection

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0357	Employee Superannuation (HAI)		0		2,731		8,600
0557	Workers Compensation Insurance Premium (HAI)		0		2,078		2,084
1402	Postage & Freight (HAI)		400		227		400
2082	Salary Costs (HAI)		0		31,598		87,006
2084	Consultants (HAI)		90,000		21,067		30,000
2122	Training & Development (HAI)		0		0		1,200
2272	Administration Allocated (HAI)		21,495		19,236		21,294
2352	Mosquito Control (HAI)		4,000		0		4,000
2422	Analytical Expenditure (HAI)		1,500		932		1,500
6043	Communication Expenses (HAI)		400		360		400
6402	Field Expenses (HAI)		500		0		500
6442	Uniforms (HAI)		360		0		360
Operating Revenue							
2133	Other Health Fees (HAI)	500		300		500	
2143	Septic Tank Application Fees (HAI)	500		708		500	
2224	Reimbursements - Shared EHO (HAI)	0		7,979		39,736	
2233	Food Vendor Fees - inc. GST (HAI)	50		0		50	
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		945		1,000	
2803	Septic Tank Inspection Fees (HAI)	500		472		500	
SUB-TOTAL		2,550	118,655	10,404	78,229	42,286	157,344
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		2,550	118,655	10,404	78,229	42,286	157,344

SHIRE OF KATANNING

07 - HEALTH

Maternal & Infant Health

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2062	Depreciation - Buildings (MIH)		0		13,160		17,530
Operating Revenue							
SUB-TOTAL		0	0	0	13,160	0	17,530
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		0	0	0	13,160	0	17,530

SHIRE OF KATANNING
07 - HEALTH
Other Health
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2184	Works Program - Medical Centre (OHE)		15,628		37,632		50,000
2185	Building Program - Other Health		9,473		15,640		10,218
2189	Insurance (OHE)		4,713		2,091		4,181
2190	Administration Allocated (OHE)		16,793		15,028		16,636
2191	Utilities (OHE)		2,760		2,173		0
Operating Revenue							
SUB-TOTAL		0	49,367	0	72,563	0	81,035
Capital Expenditure							
2181	Land & Buildings (OHE)		0		37,666		60,000
Capital Revenue							
SUB-TOTAL		0	0	0	37,666	0	60,000
TOTAL		0	49,367	0	110,229	0	141,035

SHIRE OF KATANNING
SCHEDULE 08 - WELFARE SERVICES
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Education General		55,234		46,757		54,298
Community Development & Other Welfare		809,054		370,017		490,567
<u>OPERATING REVENUE</u>						
Education General	1,550		1,013		1,550	
Community Development & Other Welfare	279,461		220,264		152,700	
SUB-TOTAL	281,011	864,288	221,277	416,774	154,250	544,865
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	281,011	864,288	221,277	416,774	154,250	544,865

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Education General
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2022	Depreciation - Buildings (EDU)		25,570		25,487		25,485
2042	Works Program - Childcare Centres (EDU)		1,646		1,498		589
2222	Building Program - Childcare Centres		11,059		8,022		11,700
3562	Administration Allocated (EDU)		10,300		9,217		10,203
5982	Program Expenses (EDU)		3,660		0		3,660
6462	Insurance (EDU)		2,244		1,991		1,991
6472	Utilities (EDU)		755		542		670
Operating Revenue							
2053	Property Lease Fees (EDU)	1,500		1,013		1,500	
2093	Reimbursements (EDU)	50		0		50	
SUB-TOTAL		1,550	55,234	1,013	46,757	1,550	54,298
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		1,550	55,234	1,013	46,757	1,550	54,298

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Community Development and Other Welfare
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0284	Staff Housing Subsidy (CDOW)		3,120		3,120		3,120
0497	Employee Superannuation (CDOW)		19,400		14,932		17,300
0697	Workers Compensation Insurance Premium (CDOW)		4,565		4,218		4,231
2472	Depreciation - Buildings (CDOW)		10,415		10,382		10,380
3148	Communication Expenses (CDOW)		900		767		1,000
3153	Salaries (CDOW)		185,282		174,314		173,543
3156	Building Program - Community Events (CDOW)		5,259		1,912		5,299
3158	Seniors Program Expenses (CDOW)		1,000		0		1,000
3175	National Youth Week Grant Expenditure (CDOW)		1,000		0		1,000
3176	Meeting Expenses (CDOW)		1,000		625		1,000
3183	Grant Expenditure (CDOW)		305,113		3,387		13,500
4130	Expensed Minor Asset Purchases (CDOW)		4,000		1,900		4,000
4222	Administration Allocated (CDOW)		96,504		86,360		95,601
4282	Special Projects (CDOW)		59,500		9,303		59,500
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		0		1,000
4296	Harmony Festival Grant Expenditure (CDOW)		69,000		32,376		61,137
4339	Youth Activities Expenses (CDOW)		34,356		22,871		31,000
4349	Disability Access & Inclusion Expenditure (CDOW)		500		0		500
7572	Training & Development (CDOW)		4,256		2,112		4,256
7573	Uniforms (CDOW)		760		0		760
7882	Insurance (CDOW)		1,624		1,440		1,440
9692	Subscriptions & Memberships (CDOW)		500		0		0
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	33,648		36,399		33,000	
3168	Youth Activities Other Income (CDOW)	500		0		500	
3173	Seniors Week Grant Income (CDOW)	1,000		0		1,000	
3174	National Youth Week Grant Income (CDOW)	1,000		0		1,000	
4333	Grant Income (CDOW)	184,113		164,387		53,000	
4337	Harmony Festival Grant Income (CDOW)	57,000		18,818		62,000	
4338	Harmony Festival Other Income (CDOW)	2,000		659		2,000	
5333	Other Income (CDOW)	200		0		200	
SUB-TOTAL		279,461	809,054	220,264	370,017	152,700	490,567
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		279,461	809,054	220,264	370,017	152,700	490,567

SHIRE OF KATANNING
SCHEDULE 09 - HOUSING
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Amherst Village		228,490		179,036		213,971
Staff Housing		27,821		21,640		22,639
Other Housing		52,503		39,575		35,237
<u>OPERATING REVENUE</u>						
Amherst Village	90,863		93,213		80,300	
Staff Housing	19,040		19,125		21,640	
Other Housing	74,800		1,589		0	
SUB-TOTAL	184,703	308,814	113,927	240,252	101,940	271,847
<u>CAPITAL EXPENDITURE</u>						
Amherst Village		197,270		121,371		31,335
Staff Housing		5,075		35,967		25,000
Other Housing		78,992		43,511		43,511
<u>CAPITAL REVENUE</u>						
Amherst Village	196,000		169,935		140,000	
SUB-TOTAL	196,000	281,337	169,935	200,850	140,000	99,846
TOTAL - PROGRAMME SUMMARY	380,703	590,151	283,862	441,101	241,940	371,693

SHIRE OF KATANNING
09 - HOUSING
Amherst Village
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0272	Function Expenses (AMH)		600		0		600
2312	Administration Allocated (AMH)		14,554		13,024		14,418
2412	Depreciation - Buildings (AMH)		92,645		92,390		90,230
2492	Works Program - Amherst Village (AMH)		46,648		41,921		43,658
6592	Utilities (AMH)		16,158		15,941		7,440
6602	Insurance (AMH)		9,377		9,151		9,151
7222	Provision Refund Deposits (AMH)		0		(10,000)		0
7242	Building Program - Amherst Village		48,508		16,610		48,474
Operating Revenue							
2423	Tenants Reducing Equity (AMV)	40,863		45,403		41,000	
2503	Tenants Fee (AMV)	50,000		47,810		39,300	
SUB-TOTAL		90,863	228,490	93,213	179,036	80,300	213,971
Capital Expenditure							
2154	AMV - BLDG PROG/AMHERST CAPITAL		40,000		39,101		30,000
6980	Transfer Interest to Amherst Village Building Maintenance Reserve		20		38		45
6981	Transfer to Amherst Village Refundable Deposit Reserve (AMV)		0		80,000		0
6983	Transfer to Amherst Reserve (Building Maintenance) (AMV)		156,000		0		0
6992	Transfer Interest to Amherst Village Refundable Deposit Reserve		990		1,755		970
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve		260		477		320
Capital Revenue							
2563	Amherst Refundable Deposits Income (AMV)	0		80,000		0	
2571	Transfer from Amherst Village Refundable Deposit Reserve	156,000		0		0	
2573	Transfer from Amherst Village Building Maintenance Reserve	40,000		30,000		30,000	
6695	Transfer from Land & Building Facilities for Seniors Reserve	0		59,935		110,000	
SUB-TOTAL		196,000	197,270	169,935	121,371	140,000	31,335
TOTAL		286,863	425,760	263,148	300,408	220,300	245,306

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0350	Staff Housing Re-allocated (STH)		(133,000)		(126,044)		(140,000)
5122	Utilities (STH)		18,352		17,668		19,965
5972	Insurance (STH)		7,707		7,521		7,521
6012	Depreciation - Buildings (STH)		83,940		83,696		82,320
6622	Administration Allocated (STH)		24,182		21,640		23,956
7802	Building Program - Staff Housing		14,400		9,883		20,227
7892	Works Program - Staff Housing (STH)		12,240		7,276		8,650
Operating Revenue							
3523	Reimbursements (STH)	5,000		4,065		5,000	
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		2,600		2,600	
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		2,600		2,600	
5008	Staff Housing Income - Infant Health Flat (STH)	0		2,004		0	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		6,240		6,240	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		1,151		2,600	
5034	Staff Housing Income - 61B Conroy Street (STH)	0		464		2,600	
SUB-TOTAL		19,040	27,821	19,125	21,640	21,640	22,639
Capital Expenditure							
0241	Buildings - Specialised (STH)		5,075		35,967		25,000
Capital Revenue							
SUB-TOTAL		0	5,075	0	35,967	0	25,000
TOTAL		19,040	32,896	19,125	57,607	21,640	47,639

SHIRE OF KATANNING
09 - HOUSING
Other Housing
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
	Interest on Loan 159 - Aged & Key Worker						
0240	Accommodation (OTH)		12,704		13,494		13,580
0612	Administration Allocation (OTH)		16,793		15,028		16,636
3742	Building Program (OTH)		7,056		5,161		0
3744	Utilities (OTH)		10,805		872		0
4122	Insurance (OTH)		5,145		5,021		5,021
Operating Revenue							
4800	Rental Income - Independent Living Units (OTH)	41,600		1,589		0	
4801	Rental Income - Key Worker Housing (OTH)	31,200		0		0	
4810	Reimbursements (OTH)	2,000		0		0	
SUB-TOTAL		74,800	52,503	1,589	39,575	0	35,237
Capital Expenditure							
2655	Transfer to Housing Reserve (OTH)		35,000		100		100
2671	Transfer Interest to Housing Reserve (OTH)		10		0		0
5009	Principal Repayment Loan 159 - Aged & Key Worker Accommodat		43,982		43,411		43,411
Capital Revenue							
SUB-TOTAL		0	78,992	0	43,511	0	43,511
TOTAL		74,800	131,495	1,589	83,086	0	78,748

SHIRE OF KATANNING
SCHEDULE 10 - COMMUNITY AMENITIES
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		924,962		942,205		913,050
Protection of Environment		31,265		35,219		34,184
Town Planning & Regional Development		104,382		84,998		104,252
Other Community Amenities		352,258		307,183		341,637
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	879,140		862,911		901,188	
Protection of Environment	5,000		7,202		8,555	
Town Planning & Regional Development	12,500		19,228		12,500	
Other Community Amenities	34,300		31,029		37,300	
SUB-TOTAL	930,940	1,412,867	920,370	1,369,605	959,543	1,393,123
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		79,589		41,320		120,345
<u>CAPITAL REVENUE</u>						
Sanitation - Household Refuse	44,000		10,000		54,000	
SUB-TOTAL	44,000	79,589	10,000	41,320	54,000	120,345
TOTAL - PROGRAMME SUMMARY	974,940	1,492,456	930,370	1,410,925	1,013,543	1,513,468

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Sanitation - Household Refuse
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2342	Depreciation - Equipment (SAN)		8,375		8,348		20,820
2512	Photocopying & Stationery (SAN)		5,000		2,160		5,000
2542	Insurance (SAN)		1,565		1,389		1,389
2582	Domestic Refuse Collection (SAN)		75,000		75,012		75,000
2591	Works Program - Refuse Site		349,375		388,556		285,622
2592	Works Program - Green Waste		25,502		24,556		10,158
2622	Utilities (SAN)		2,255		2,620		1,155
2652	Bin Purchases (SAN)		8,500		6,014		8,500
2732	Commercial Refuse Collection (SAN)		25,000		23,263		25,000
2742	Refuse Site Minor Expenses (SAN)		2,500		102		2,500
2746	REFUSE SITE Bank fees (SAN)		600		556		500
2842	Street Bin Collection Costs (SAN)		2,400		1,913		2,400
5042	Ground Water Monitoring (SAN)		2,500		2,488		2,040
6612	Household Recycling Service (SAN)		112,296		118,908		112,296
6632	Communication Expenses (SAN)		660		624		750
7112	Depreciation - Buildings (SAN)		20,440		20,381		19,835
7122	Depreciation - Plant (SAN)		94,470		94,214		178,380
7132	Administration Allocated (SAN)		48,364		43,280		47,911
7142	Depreciation - Other Infrastructure (SAN)		109,740		109,441		93,284
7272	Refuse Site Licence (SAN)		1,550		1,502		1,250
7282	Building Program - Sanitation		8,370		5,267		7,910
7482	Waste Oil Facility (SAN)		500		30		500
7713	Consultants (SAN)		20,000		11,583		10,850
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	571,627		557,643		557,762	
2613	Refuse Site Disposal Charges (SAN)	90,000		92,710		90,000	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		3,210		5,000	
2633	Sale of Domestic Bins (SAN)	1,500		1,556		1,500	
2683	Domestic Refuse Collection Charges - Additional Serv	2,190		2,136		2,136	
2700	CLGF Regional re Regional Waste Initiative Income (S	35,264		40,736		76,000	
2753	Commercial Refuse Collection Charges (SAN)	45,715		44,675		45,586	
2763	Commercial Refuse Collection Charges - Additional S	50,950		49,696		50,052	
2783	Commercial Recycling Bin Collection Charges (SAN)	4,644		4,536		3,126	
2883	Levied Waste Rate (SAN)	72,250		65,849		70,026	
7715	Profit on Disposal of Asset (SAN)	0		164		0	
SUB-TOTAL		879,140	924,962	862,911	942,205	901,188	913,050
Capital Expenditure							
2484	Buildings - Sanitation/Household Refuse		79,264		40,736		120,000
9662	Transfer Interest to Waste Management Reserve (SAN)		325		583		345
Capital Revenue							
3065	Transfer from Waste Management Reserve (SAN)	44,000		10,000		54,000	
4504	Proceeds on Sale of Assets (SAN)	0		1,800		0	
4506	Realisation on Sale of Assets (SAN)	0		(1,800)		0	
SUB-TOTAL		44,000	79,589	10,000	41,320	54,000	120,345
TOTAL		923,140	1,004,551	872,911	983,524	955,188	1,033,395

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Protection of the Environment
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2612	Insurance (POE)		351		311		311
2695	Drummuster Expenditure (POE)		1,500		0		1,700
4932	Utilities (POE)		4,874		4,709		520
4962	Building Program - Protection of Environment		1,553		4,526		1,558
7822	LCDC Vehicle Lease Expenses (POE)		0		4,052		3,555
7832	Works Program - Protection of Environment (POE)		10,000		10,000		10,000
7862	Administration Allocated (POE)		12,987		11,622		12,865
9572	Depreciation - Plant Equipment (POE)		0		0		3,675
Operating Revenue							
2693	Drummuster Reimbursement (POE)	1,000		0		1,000	
7795	Soil Conservation Levy Commission (POE)	4,000		3,361		4,000	
7823	LCDC Vehicle Lease Reimbursement (POE)	0		3,840		3,555	
SUB-TOTAL		5,000	31,265	7,202	35,219	8,555	34,184
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		5,000	31,265	7,202	35,219	8,555	34,184

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3066	Subscriptions & Memberships (OCA)		150		125		150
4252	Postage & Freight (OCA)		100		0		100
6672	Insurance (OCA)		1,523		1,351		1,351
7302	Building Program - Other Community Amenities		193,308		159,185		179,479
7313	Communication Expenses (OCA)		900		873		960
Cemetery							
2322	Works Program - Cemetery		71,629		68,292		71,545
2672	Utilities (OCA)		75		43		75
3012	Depreciation - Buildings (OCA)		61,230		61,065		61,065
3062	Niche Wall Plaques (OCA)		3,500		(155)		3,500
6842	Administration Allocated (OCA)		12,763		11,421		12,643
7312	Building Program - Cemetery		3,985		1,896		3,714
8842	Depreciation - Equipment (OCA)		0		0		3,970
8843	Depreciation - Other Infrastructure (OCA)		3,095		3,087		3,085
Operating Revenue							
3083	Cemetery Charges (OCA)	32,000		28,640		35,000	
3093	Funeral Director's Licence (OCA)	300		600		300	
3123	Cemetery Reserve Fund (OCA)	2,000		1,789		2,000	
SUB-TOTAL		34,300	352,258	31,029	307,183	37,300	341,637
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		34,300	352,258	31,029	307,183	37,300	341,637

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Town Planning
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0662	Advertising & Promotion (TOW)		500		225		500
2872	Administration Allocated (TOW)		13,882		12,423		13,752
3082	Consultants (TOW)		90,000		72,351		90,000
Operating Revenue							
2893	Planning Assessment Fees (TOW)	12,000		19,228		12,000	
2895	Planning Advertising Income (TOW)	500		0		500	
SUB-TOTAL		12,500	104,382	19,228	84,998	12,500	104,252
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		12,500	104,382	19,228	84,998	12,500	104,252

SHIRE OF KATANNING
SCHEDULE 11 - RECREATION & CULTURE
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Public Halls, Civic Centres		261,130		246,477		271,754
Katanning Aquatic Centre		390,701		355,516		343,425
Other Recreation & Sport		2,095,896		2,845,827		1,649,165
Library		341,468		307,716		338,110
Other Culture		281,140		163,195		279,353
Katanning Lesiure Centre		1,445,020		1,329,269		1,482,829
<u>OPERATING REVENUE</u>						
Public Halls, Civic Centres	8,000		6,473		7,500	
Katanning Aquatic Centre	100		0		100	
Other Recreation & Sport	201,399		738,041		446,122	
Library	2,550		2,843		2,550	
Other Culture	47,700		45,182		80,500	
Katanning Lesiure Centre	267,286		269,186		237,300	
SUB-TOTAL	527,035	4,815,355	1,061,725	5,248,000	774,072	4,364,636
<u>CAPITAL EXPENDITURE</u>						
Katanning Aquatic Centre		70,035		55,781		45,157
Other Recreation & Sport		31,045		108,633		108,495
Library		2,510		2,520		2,510
Other Culture		50,000		24,443		25,700
Katanning Lesiure Centre		208,200		152,993		153,619
<u>CAPITAL REVENUE</u>						
Katanning Aquatic Centre	55,000		0		0	
Other Recreation & Sport	261,000		0		0	
Katanning Lesiure Centre	101,000		0		0	
SUB-TOTAL	417,000	361,790	0	344,369	0	335,481
TOTAL - PROGRAMME SUMMARY	944,035	5,177,145	1,061,725	5,592,369	774,072	4,700,117

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Katanning Aquatic Centre
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3162	Advertising & Promotion (KAC)		500		0		500
3272	Administration Allocated (KAC)		29,108		26,048		28,835
3342	Building Program - Katanning Aquatic Centre		20,304		22,408		19,991
3402	Insurance (KAC)		7,124		6,320		6,320
3412	Works Program (KAC)		21,994		14,787		20,399
3422	Postage & Freight (KAC)		200		158		0
3462	Depreciation - Equipment (KAC)		8,220		8,226		13,475
3472	Depreciation - Building (KAC)		43,811		43,692		43,120
6722	Utilities (KAC)		74,540		65,732		47,385
6752	Cleaning Costs (KAC)		500		406		500
6814	Contract - Centre Manager/DM Wages (KAC)		125,000		119,530		120,000
6817	Marketing Expense (KAC)		500		500		0
6824	Contract - Licenses & Subscriptions (KAC)		200		0		200
6830	Maintenance Expense (KAC)		31,000		23,602		25,000
6831	Pool Chemicals Expense (KAC)		23,000		22,798		13,000
6834	Equipment Replacement (KAC)		3,000		0		3,000
6835	First Aid & Safety (KAC)		1,700		1,308		1,700
Operating Revenue							
3433	Other Income & Reimbursements (KAC)	100		0		100	
SUB-TOTAL		100	390,701	0	355,516	100	343,425
Capital Expenditure							
3304	Equipment (KAC)		55,000		16,149		0
3314	Transfer Interest To Aquatic Centre Reserve (KAC)		35		60		25
3315	Transfer to Katanning Aquatic Centre Reserve		15,000		15,000		15,000
3484	Buildings (KAC)		0		24,573		30,132
Capital Revenue							
3283	Transfer from Katanning Aquatic Centre Reserve	55,000		0		0	
SUB-TOTAL		55,000	70,035	0	55,781	0	45,157
TOTAL		55,100	460,736	0	411,297	100	388,582

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0012	Depreciation - Building (KLC)		435,070		433,882		432,835
0062	Postage & Freight (KLC)		1,000		855		1,000
0417	Employee Superannuation (KLC)		30,000		27,646		27,400
0562	Promotion of Seniors (KLC)		600		367		600
	Workers Compensation Insurance Premium (KLC)		7,350		6,973		6,993
0617	Depreciation - Motor Vehicles (KLC)		4,010		3,994		5,995
0852	EFTPOS & Credit Card Charges (KLC)		1,650		1,593		1,650
1122	Lease Repayments (KLC)		2,500		5,567		5,570
1471	Equipment Repairs & Maintenance (KLC)		5,000		5,347		5,000
3022	Sports Engagement Officer Grant Expenditure		33,086		38,138		71,224
3111	Salary Costs (KLC)		300,816		0		0
3112	Salaries with Jobs (KLC)		0		290,489		291,952
3332	Function Expenses (KLC)		3,500		3,111		3,500
3502	Depreciation - Furniture & Fittings (KLC)		530		528		530
3512	Grant Expenditure (KLC)		10,000		0		0
3672	Depreciation - Plant Equipment (KLC)		4,340		0		4,340
3752	Works Program - (KLC)		212,133		182,430		214,299
3782	Depreciation - Equipment (KLC)		15,555		15,505		17,315
3842	Subscriptions & Memberships (KLC)		1,500		1,088		1,500
3844	Computer Software Subscriptions (KLC)		4,500		4,256		4,500
3852	Contract Cleaners (KLC)		7,000		4,141		7,000
3932	Motor Vehicle Expenses (KLC)		3,000		4,033		2,651
4752	Minor Sundry Expenses (KLC)		800		105		800
6382	Uniforms & Protective Clothing (KLC)		2,480		891		2,480
6392	Training, Development & Recruitment (KLC)		10,000		2,171		10,230
7332	Building Program - Katanning Leisure Centre		69,834		49,694		70,391
8862	Program Expenses (KLC)		16,200		10,351		16,200
8872	Kiosk Expenses (KLC)		38,000		38,414		38,000
8874	Consultants (KLC)		8,000		7,045		8,000
8882	Security Expenses (KLC)		2,500		1,790		2,500
8892	Expensed Minor Asset Purchases (KLC)		9,550		8,360		9,550
8912	Photocopying & Stationery (KLC)		3,000		3,581		2,600
8922	Communication Expenses (KLC)		780		1,289		1,155
8932	Utilities (KLC)		81,280		69,731		100,315
8952	Advertising & Promotion (KLC)		2,000		814		2,000
8972	Insurance (KLC)		35,447		31,447		31,447
8982	Cleaning Materials (KLC)		7,000		6,518		7,000
9052	Administration Allocated (KLC)		75,009		67,124		74,307

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Katanning Leisure Centre
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0023	Entry Fees (KLC)	50,000		50,396		52,000	
0043	Kiosk Income - GST Inc (KLC)	42,500		46,603		42,500	
0053	Stadium/Court Hire (KLC)	6,300		5,797		6,300	
0063	Functions Hire (KLC)	12,000		10,728		15,000	
0083	Program Fees (KLC)	8,000		7,753		6,000	
0093	Gym & Fitness Fees (KLC)	14,100		14,558		13,000	
0103	Creche Fees (KLC)	500		1,749		500	
0113	Signage Fees (KLC)	2,850		988		2,850	
0123	Office Rental (KLC)	600		409		600	
0143	Membership Fees (KLC)	56,500		44,030		56,500	
1063	Utility Reimbursements (KLC)	15,000		15,622		15,000	
1083	Kiosk Income - GST Free (KLC)	6,000		6,094		6,000	
2703	Grant Income (KLC)	33,086		43,138		0	
2707	Seniors Income (KLC)	1,250		1,827		1,250	
3543	Equipment Hire (KLC)	4,000		3,251		4,000	
3583	Other Income (KLC)	2,000		1,850		3,000	
3763	Sprig Bar Hire (KLC)	600		0		800	
3793	Lease Income (KLC)	8,000		11,739		8,000	
6793	Ground Fees (KLC)	4,000		2,655		4,000	
SUB-TOTAL		267,286	1,445,020	269,186	1,329,269	237,300	1,482,829
Capital Expenditure							
2644	BLD PROG (CAPITAL) - KLC		45,000		0		0
2844	Equipment (KLC)		62,810		0		0
5744	Other Infrastructure (KLC)		0		52,322		53,294
6244	Transfer Interest to KLC Facilities Reserve (KLC)		200		342		165
6254	Transfer Interest to Quartermaine Oval Reserve (KLC)		190		329		160
6375	Transfer to Quartermaine Oval Reserve (KLC)		50,000		50,000		50,000
6376	Transfer to Katanning Leisure Centre Facilities Reserve (KLC)		50,000		50,000		50,000
Capital Revenue							
5815	Transfer from Katanning Leisure Centre Facilities Reserve	101,000		0		0	
SUB-TOTAL		101,000	208,200	0	152,993	0	153,619
TOTAL		368,286	1,653,220	269,186	1,482,261	237,300	1,636,448

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0032	Utilities (ORS)		30,860		27,882		18,750
0054	Interest on Loan 162 - SSL (ORS)		4,900		0		0
1222	Contribution to Clubs (ORS)		250,000		0		0
1225	KCC & Relocation of Lawn Bowls		195,314		725,193		432,844
1226	Demolition Recreation Facilities		0		60,306		52,921
1227	Prosser Park Equipment - POS Funded		25,690		12,310		38,000
1783	Licences (ORS)		50		43		50
3452	Insurance (ORS)		13,547		16,871		16,871
3622	Works Program - Other Reserves (ORS)		633,507		552,106		620,093
3762	Depreciation - Equipment (ORS)		0		0		15,000
3792	Depreciation - Buildings (ORS)		200,415		199,866		199,520
3822	Administration Allocated (ORS)		22,391		20,037		22,181
3912	Depreciation - Other Infrastructure (ORS)		26,630		26,560		29,875
3962	Depreciation - Parks & Ovals (ORS)		634,590		634,589		144,190
5821	Service Agreement GSCORE (ORS)		5,000		5,000		5,000
6832	Effluent Charges (ORS)		2,015		1,994		2,000
7342	Building Program - Other Recreation		50,987		48,374		51,870
7562	Loss on disposal of asset (ORS)		0		514,697		0
Operating Revenue							
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	4,900		0		0	
3863	Contributions & Reimbursements (ORS)	0		38,000		38,000	
3924	Other Income/Donations (ORS)	195,314		698,962		406,937	
3943	Property Lease Fees (ORS)	1,185		1,079		1,185	
SUB-TOTAL		201,399	2,095,896	738,041	2,845,827	446,122	1,649,165
Capital Expenditure							
2685	Principal Repayment Loan 162 (SSL) (ORS)		11,000		0		0
3084	Works Prog/Oth Reserve (C)		0		88,554		88,460
3316	Transfer to Parks & Playgrounds Reserve		15,000		15,000		15,000
3317	Transfer Interest to Parks & Playgrounds Reserve (ORS)		35		60		25
6699	Transfer to Lake Ewlyamartup Facilities Reserve		5,000		5,000		5,000
6700	Transfer Interest Lake Ewlyamartup Facilities Reserve		10		20		10
Capital Revenue							
2814	Principal Rec'd Self Supporting Loan 162 (OSR)	11,000		0		0	
3025	Loan Income (ORS)	250,000		0		0	
SUB-TOTAL		261,000	31,045	0	108,633	0	108,495
TOTAL		462,399	2,126,941	738,041	2,954,460	446,122	1,757,660

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0192	Security Expenses (LIB)		3,500		767		3,500
0437	Employee Superannuation (LIB)		12,300		13,077		11,400
0637	Workers Compensation Insurance Premium (LIB)		3,009		2,807		2,815
1282	Depreciation - Equipment (LIB)		23,548		23,483		24,435
1502	Program Expenses (LIB)		2,350		2,266		2,350
1503	Regional Library Subsidy (LIB)		2,300		2,104		2,300
1692	Expensed Minor Asset Purchases (LIB)		3,000		8,233		8,339
1992	Works Program - Library (LIB)		12,968		11,391		11,934
4032	Administration Allocated (LIB)		40,527		36,267		40,148
4042	Training & Development (LIB)		3,750		1,553		3,750
4052	Salary Costs (LIB)		122,918		122,334		117,550
4082	Local History Expenditure (LIB)		250		217		250
4092	Insurance (LIB)		2,886		4,998		4,848
4132	Building Program - Library		41,427		20,993		38,671
4142	Book Purchases & Replacements (LIB)		3,000		2,008		3,000
4144	Inter-Library Loans (LIB)		1,500		1,198		1,500
4145	Equipment Repairs & Maintenance (LIB)		500		0		500
4162	Children's Book Week (LIB)		2,500		2,173		2,500
4182	Depreciation - Building (LIB)		33,785		33,693		32,765
4184	Computer Software Subscriptions (LIB)		6,500		5,346		6,500
4812	Postage & Freight (LIB)		1,500		138		1,500
5002	Read Write Now - Resource Support (LIB)		300		297		300
5382	Utilities (LIB)		7,710		6,490		7,615
5392	Communication Expenses (LIB)		500		345		700
5412	Refreshment Expenses (LIB)		300		357		300
5432	Cleaning Costs (LIB)		1,600		550		1,600
5462	Subscriptions & Memberships (LIB)		1,200		640		1,200
5712	Photocopying & Stationery (LIB)		4,400		3,485		4,400
5792	Uniforms (LIB)		1,440		503		1,440
Operating Revenue							
2113	Community Room Hire (LIB)	250		859		250	
4143	Fines, Penalties & Administration Fees (LIB)	500		212		500	
4173	Internet & Scanning Income (LIB)	100		247		100	
4263	Printing & Photocopying Income (LIB)	1,700		1,525		1,700	
SUB-TOTAL		2,550	341,468	2,843	307,716	2,550	338,110
Capital Expenditure							
6688	Transfer Interest to Library Building Reserve		10		20		10
6689	Transfer to Library Building Reserve		2,500		2,500		2,500
Capital Revenue							
SUB-TOTAL		0	2,510	0	2,520	0	2,510
TOTAL		2,550	343,978	2,843	310,236	2,550	340,620

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1422	Piano Maintenance (PUB)		250		0		250
2702	Utilities (PUB)		3,506		3,615		3,207
2962	Licences & Permits (PUB)		500		428		500
3192	Insurance (PUB)		12,984		11,519		11,519
3202	Advertising & Promotion (PUB)		1,000		300		1,000
3232	Depreciation - Buildings (PUB)		154,765		154,343		154,345
3242	Depreciation - Furniture & Fittings (PUB)		610		608		605
3252	Building Program - Town Hall (PUB)		28,166		31,340		32,340
3264	Town Hall Events Expenditure (PUB)		10,000		3,892		19,000
3282	Administration Allocated (PUB)		41,647		37,269		41,257
6712	Expensed Minor Asset Purchases (PUB)		4,500		292		4,500
7322	Building Program - Other Halls		3,202		2,871		3,231
Operating Revenue							
3243	Town Hall Hire Income (PUB)	2,000		3,798		1,500	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		1,848		5,000	
3273	Public Halls Lease Fees (PUB)	1,000		827		1,000	
SUB-TOTAL		8,000	261,130	6,473	246,477	7,500	271,754
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		8,000	261,130	6,473	246,477	7,500	271,754

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3554	Works Program - Events (OCU)		91,608		54,407		87,644
4402	Depreciation - Buildings (OCU)		7,250		7,228		7,230
4652	Depreciation - Equipment (OCU)		4,600		4,582		5,815
7432	Building Program - Other Culture		10,911		3,691		11,137
9742	Insurance (OCU)		2,050		1,819		1,819
Art Gallery							
0447	Employee Superannuation (OCU)		2,700		2,706		2,500
0647	Workers Compensation Insurance Premium (OCU)		649		611		612
4192	Art Gallery Exhibitions (OCU)		10,000		3,591		10,000
4193	Community Outreach Programs (OCU)		5,000		3,080		5,000
4232	Art Collection Maintenance (OCU)		7,000		90		7,000
4262	Gallery Promotions (OCU)		500		0		500
4332	Training & Development (OCU)		1,500		0		1,500
4472	Subscriptions & Memberships (OCU)		450		0		450
5374	Grant Expenditure (OCU)		67,500		20,900		70,000
7372	Building Program - Gallery		4,024		937		4,049
7722	Salary Costs (OCU)		26,198		30,475		25,568
8132	Insurance - Art Gallery (OCU)		3,176		2,666		2,857
8722	Postage & Freight (OCU)		250		40		250
9002	Utilities (OCU)		7,514		6,692		7,355
9022	Meeting Expenses (OCU)		1,000		229		1,000
9072	Administration Allocated (OCU)		20,600		18,434		20,407
9302	Communication Expenses (OCU)		360		327		360
9312	Expensed Minor Asset Purchases (OCU)		1,000		430		1,000
9482	Photocopying & Stationery (OCU)		300		260		300
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		0		5,000
Operating Revenue							
4313	Sale of History Books (OCU)	100		109		100	
5373	Grant Income (OCU)	47,000		44,373		79,700	
5376	Reimbursements (OCU)	100		0		200	
5983	Exhibition Commission (OCU)	500		700		500	
SUB-TOTAL		47,700	281,140	45,182	163,195	80,500	279,353
Capital Expenditure							
4551	Equipment (OCU)		50,000		0		0
9964	LAND & BUILDINGS (OCU)		0		24,443		25,700
Capital Revenue							
SUB-TOTAL		0	50,000	0	24,443	0	25,700
TOTAL		47,700	331,140	45,182	187,638	80,500	305,053

SHIRE OF KATANNING
SCHEDULE 12 - TRANSPORT
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Construction, Streets, Roads, Bridges, Depots		2,510,386		2,503,339		2,404,630
Maintenance, Streets, Roads, Bridges, Depots		1,692,736		1,228,072		1,509,504
Plant Purchases		159,927		54,187		74,600
Transport Licensing		380,920		328,469		378,252
Aerodromes		192,656		173,445		176,993
<u>OPERATING REVENUE</u>						
Construction, Streets, Roads, Bridges, Depots	761,480		727,228		680,655	
Maintenance, Streets, Roads, Bridges, Depots	148,886		145,997		142,837	
Plant Purchases	174,214		95,002		127,666	
Transport Licensing	93,200		97,795		93,200	
Aerodromes	600		43,500		44,103	
SUB-TOTAL	1,178,380	4,936,625	1,109,522	4,287,512	1,088,461	4,543,979
<u>CAPITAL EXPENDITURE</u>						
Construction, Streets, Roads, Bridges, Depots		2,014,654		1,923,763		1,840,980
Plant Purchases		1,548,099		641,330		836,779
Aerodromes		0		50,520		48,000
<u>CAPITAL REVENUE</u>						
Plant Purchases	700,000		336,591		336,591	
SUB-TOTAL	700,000	3,562,753	336,591	2,615,613	336,591	2,725,759
TOTAL - PROGRAMME SUMMARY	1,878,380	8,499,378	1,446,113	6,903,124	1,425,052	7,269,738

SHIRE OF KATANNING

12 - TRANSPORT

Construction Streets, Roads, Bridges, Depots
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4550	Depreciation - Footpaths (CRBD)		123,800		123,190		132,710
4560	Depreciation - Drainage (CRBD)		179,700		179,210		179,210
4561	Depreciation - Equipment (CRBD)		4,465		4,450		7,350
5062	Depreciation - Bridges (CRBD)		10,105		10,029		10,030
8472	Depreciation - Roads (CRBD)		2,157,775		2,152,017		2,058,240
8473	Depreciation - Buildings (CRBD)		8,861		8,837		8,835
8474	Depreciation - Other Infrastructure (CRBD)		25,680		25,606		8,255
Operating Revenue							
4631	Regional Road Group Funding (CRBD)	446,485		286,860		365,660	
5051	Roads to Recovery Funding (CRBD)	314,995		440,368		314,995	
SUB-TOTAL		761,480	2,510,386	727,228	2,503,339	680,655	2,404,630
Capital Expenditure							
4460	Works Program - Road Construction (CRBD)		1,732,404		1,437,571		1,482,190
4530	Works Prog - Footpath construction		177,250		343,972		288,790
4571	Works Prog/Bridge Construction (CRBD)		65,000		75,000		0
4590	Works Program - Other Infrastructure		0		67,220		70,000
4650	Depot Land & Buildings		40,000		0		0
Capital Revenue							
SUB-TOTAL		0	2,014,654	0	1,923,763	0	1,840,980
TOTAL		761,480	4,525,040	727,228	4,427,102	680,655	4,245,610

SHIRE OF KATANNING

12 - TRANSPORT

Maintenance Streets, Roads, Bridges, Depots
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0132	Insurance (MRBD)		3,688		3,272		3,272
4750	Works Program - Bridge Maintenance		6,600		6,814		2,469
4778	Drainage Maintenance - Sealed Rural Roads		10,041		9,888		11,352
4779	Drainage Maintenance - Unsealed Town Roads		2,808		94		2,944
4780	Works Program - Road Maintenance (MRBD)		746,494		419,338		597,928
4781	WANDRRA Events		0		10,235		0
4783	Road Maintenance - Town Streets Sealed		120,079		144,783		153,533
4784	Road Maintenance - Town Streets Unsealed		5,732		8,393		8,426
4785	Road Maintenance - Rural Roads Sealed		48,623		78,936		52,586
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		270,532		234,931		295,765
4787	Drainage Maintenance - Sealed Town Roads		17,013		27,394		17,880
4788	Drainage Maintenance - Unsealed Rural Roads		31,667		17,529		32,315
4789	Weed Control - Unsealed Rural Roads		0		(101)		0
4840	Street Lighting (MRBD)		124,895		120,831		124,895
4850	Works Program - Footpath Maintenance (MRBD)		75,095		40,036		68,005
4851	ROAD Verges (MRBD)		10,000		0		10,000
4880	Works Program - Drainage Maintenance		26,856		10,400		24,349
7382	Building Program - Depot		34,480		39,086		33,110
8774	Consultants (MRBD)		101,932		5,920		15,000
9672	Administration Allocated (MRBD)		56,201		50,293		55,675
Operating Revenue							
4911	Direct Road Grant (MRBD)	140,386		131,070		131,070	
4941	Street Light Subsidy (MRBD)	2,500		2,318		2,367	
5041	Contributions & Reimbursements (MRBD)	0		7,425		0	
5091	Signage Income (MRBD)	6,000		5,184		9,400	
SUB-TOTAL		148,886	1,692,736	145,997	1,228,072	142,837	1,509,504
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		148,886	1,692,736	145,997	1,228,072	142,837	1,509,504

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4902	Loss on Disposal of Assets (PLP)		57,897		4,995		10,400
4903	Selling Fees & Commissions		3,000		622		5,000
4944	Expensed Minor Asset Purchases (PLP)		50,000		0		0
4950	Depreciation - Plant (PLP)		8,530		8,359		12,360
4960	Depreciation - Motor Vehicles (PLP)		40,500		40,212		46,840
Operating Revenue							
1404	Profit on Disposal of Assets (PLP)	174,214		95,002		127,666	
SUB-TOTAL		174,214	159,927	95,002	54,187	127,666	74,600
Capital Expenditure							
4214	Transfer Interest to Plant Replacement Reserve		390		740		580
4215	Transfer to Plant Replacement Reserve		103,500		0		0
4954	Plant Equipment Purchase (PLP)		1,324,300		370,756		540,256
4964	Motor Vehicle Purchase (PLP)		79,001		128,090		154,200
5001	Principal Repayment Loan 156 - Road Sweeper		0		61,243		61,243
5006	Principal Repayment Loan 157 - Tipping Truck		0		39,946		39,946
5012	Principal Repayments Loan 160 - Watercart		16,558		16,415		16,415
5014	Principal Repayments Loan 161 - Motor Grader		24,350		24,139		24,139
Capital Revenue							
1892	Realisation on Sale of Assets (PLP)	(371,773)		(159,727)		(212,756)	
4103	Proceeds on Sale of Assets (PLP)	371,773		159,727		212,756	
5015	Plant Loan (PLP)	400,000		0		0	
5035	Transfer from Plant Replacement Reserve	300,000		336,591		336,591	
SUB-TOTAL		700,000	1,548,099	336,591	641,330	336,591	836,779
TOTAL		874,214	1,708,026	431,593	695,517	464,257	911,379

SHIRE OF KATANNING
12 - TRANSPORT
Transport Licensing
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		3,200		1,002		3,200
3952	Bank Fees (TPL)		12,000		18		13,000
5172	Administration Allocated (TPL)		364,970		326,605		361,552
9812	Printing, Stationery & Postage (TPL)		750		844		500
Operating Revenue							
1103	Commissions & Contributions (TPL)	90,000		96,473		90,000	
1133	Training Reimbursement (TPL)	3,200		1,321		3,200	
SUB-TOTAL		93,200	380,920	97,795	328,469	93,200	378,252
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		93,200	380,920	97,795	328,469	93,200	378,252

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1553	Consultants (AERO)		6,000		0		6,000
4085	Expensed Minor Asset Purchases (AERO)		500		0		500
5242	Depreciation - Buildings (AERO)		11,885		11,852		11,850
5252	Works Program - Airport Maintenance (AERO)		47,287		37,938		43,898
5282	Insurance (AERO)		949		1,128		1,129
6052	Depreciation - Other Infrastructure (AERO)		112,700		112,387		100,650
7392	Building Program - Airport Maintenance		4,768		2,338		4,666
9842	Utilities (AERO)		1,178		1,190		980
9892	Administration Allocated (AERO)		7,389		6,612		7,320
Operating Revenue							
5284	Grant Income (AERO)	0		43,500		43,500	
5285	Lease Income (AERO)	500		0		503	
5286	Other Income & Reimbursements (AERO)	100		0		100	
SUB-TOTAL		600	192,656	43,500	173,445	44,103	176,993
Capital Expenditure							
4086	Airport - Other Infrastructure		0		50,520		48,000
Capital Revenue							
SUB-TOTAL		0	0	0	50,520	0	48,000
TOTAL		600	192,656	43,500	223,965	44,103	224,993

SHIRE OF KATANNING
SCHEDULE 13 - ECONOMIC SERVICES
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Economic Development		217,227		197,242		221,025
Rural Services		102,896		103,813		95,613
Tourism & Area Promotion		167,203		188,253		224,784
Building Control		87,736		87,787		69,200
Saleyards & Markets		1,047,763		966,838		1,015,639
<u>OPERATING REVENUE</u>						
Economic Development	660,744		787,277		590,643	
Rural Services	27,900		21,874		44,850	
Tourism & Area Promotion	15,100		54,965		66,200	
Building Control	11,425		8,356		17,021	
Saleyards & Markets	506,190		470,297		645,040	
SUB-TOTAL	1,221,359	1,622,825	1,342,769	1,543,934	1,363,754	1,626,261
<u>CAPITAL EXPENDITURE</u>						
Economic Development		200		360		215
Rural Services		62,545		160,909		223,454
Tourism & Area Promotion		18,032		72,004		20,000
Saleyards & Markets		298,580		187,876		481,420
<u>CAPITAL REVENUE</u>						
Economic Development	0		7,500		7,500	
Saleyards & Markets	627,640		171,703		365,019	
SUB-TOTAL	627,640	379,357	179,203	421,149	372,519	725,089
TOTAL - PROGRAMME SUMMARY	1,848,999	2,002,182	1,521,972	1,965,083	1,736,273	2,351,350

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5812	Building Program - Katanning Hotel		9,141		8,088		8,566
5814	Insurance (EDV)		5,519		4,896		4,896
5816	Administration Allocated (EDV)		31,123		27,852		30,832
5880	Food Van Operational Expenses (EDV)		500		0		500
5881	Economic Development Services (EDV)		30,000		0		30,000
5882	Utilities (EDV)		5,116		4,666		4,595
5888	Depreciation - Buildings (EDV)		47,335		47,202		47,200
5889	Grant Expenditure (EDV)		87,393		96,564		93,436
5890	Loss on disposal of asset (EDV)		0		6,909		0
6643	Communication Expenses (EDV)		1,100		1,066		1,000
Operating Revenue							
5875	Licence Fee (EDV)	7,500		3,806		7,500	
5876	Outgoings & Charges Reimbursement (EDV)	2,000		1,022		0	
5877	Grant Income (EDV)	650,244		781,289		578,143	
5878	Hire Income (EDV)	1,000		100		1,000	
5879	Contributions to Grant Projects	0		1,060		4,000	
SUB-TOTAL		660,744	217,227	787,277	197,242	590,643	221,025
Capital Expenditure							
6698	Transfer Interest to Community & Economic Development Project		200		360		215
Capital Revenue							
5893	Transfer from Community & Economic Development	0		7,500		7,500	
5900	Proceeds on Sale of Asset (EDV)	0		9,091		0	
5905	Realisation on Sale of Assets (EDV)	0		(9,091)		0	
SUB-TOTAL		0	200	7,500	360	7,500	215
TOTAL		660,744	217,427	794,777	197,603	598,143	221,240

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5312	Administration Allocated (RUR)		29,556		26,449		29,279
5322	Works Program - Rural Services (RUR)		9,743		15,873		9,478
5364	Cost of Standpipe Cards Issued (RUR)		800		0		800
9492	Depreciation - Equipment (RUR)		0		0		7,715
9612	Depreciation - Other Infrastructure (RUR)		35,135		35,013		7,225
9872	Building Program - Standpipes		1,007		1,032		660
9902	Utilities (RUR)		24,448		23,465		38,305
9903	Communication Expenses (RUR)		1,755		1,581		1,750
9962	Insurance (RUR)		452		401		401
Operating Revenue							
5363	Standpipe Income (RUR)	18,000		19,556		30,000	
5365	Standpipe Access Card Income (RUR)	400		286		450	
8863	Reimbursements (RUR)	500		214		1,500	
8873	Property Lease Fees (RUR)	9,000		1,818		12,900	
SUB-TOTAL		27,900	102,896	21,874	103,813	44,850	95,613
Capital Expenditure							
9904	Other Infrastructure (RUR)		62,545		160,909		223,454
Capital Revenue							
SUB-TOTAL		0	62,545	0	160,909	0	223,454
TOTAL		27,900	165,441	21,874	264,722	44,850	319,067

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
 Tourism and Area Promotion
 Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1746	Expensed Minor Asset Purchases (TOU)		500		0		500
5402	Administration Allocated (TOU)		60,230		53,900		59,667
5442	Advertising & Promotion (TOU)		10,000		11,121		10,000
5443	Contribution to Great Southern Treasures (TOU)		17,500		17,500		17,500
5444	Contributions (TOU)		5,000		1,000		5,000
5452	Special Events Expenditure (TOU)		500		0		500
8752	Visitor Servicing (TOU)		20,000		10,909		20,000
8762	Building Program - Shire Properties		6,884		10,708		21,558
8852	Depreciation - Buildings (TOU)		3,165		3,153		3,155
8853	Depreciation - Equipment (TOU)		11,020		10,268		7,140
8934	Auspicing Expenses - Hidden Treasures (TOU)		15,000		56,377		66,000
9362	Insurance (TOU)		1,890		1,299		1,299
9382	Utilities (TOU)		15,514		12,019		12,465
Operating Revenue							
8913	Reimbursements (TOU)	100		0		200	
8933	Auspicing Income - Hidden Treasures (TOU)	15,000		54,965		66,000	
SUB-TOTAL		15,100	167,203	54,965	188,253	66,200	224,784
Capital Expenditure							
4264	Equipment Purchase (Tourism)		0		70,036		0
4265	Other Infrastructure - Tourism		18,032		1,968		20,000
Capital Revenue							
SUB-TOTAL		0	18,032	0	72,004	0	20,000
TOTAL		15,100	185,235	54,965	260,257	66,200	244,784

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
Building Control
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0387	Employee Superannuation (BUC)		4,700		5,637		3,100
0587	Workers Compensation Insurance Premium (BUC)		1,615		1,169		1,172
5512	Administration Allocated (BUC)		15,674		14,026		15,527
5522	Salary Costs (BUC)		65,247		66,955		48,901
5562	Photocopying & Stationery (BUC)		500		0		500
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	10,000		7,011		15,500	
5614	Building Fees & Licences - including GST (BUC)	100		15		200	
5615	Swimming Pool Inspection Fee (BUC)	1,325		1,330		1,321	
SUB-TOTAL		11,425	87,736	8,356	87,787	17,021	69,200
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		11,425	87,736	8,356	87,787	17,021	69,200

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1232	Advertising & Promotion (SAL)		2,000		500		2,000
1272	Truckwash Service Fees & Keys (SAL)		6,600		8,815		6,600
3902	Utilities (SAL)		21,568		22,946		29,795
3904	Communication Expenses (SAL)		1,200		1,218		840
4502	Subscriptions & Memberships (SAL)		3,500		5,068		3,500
4563	Ground Water Monitoring (SAL)		3,000		2,488		3,000
5682	Works Program - Saleyards (SAL)		12,311		11,274		2,278
5722	Administration Allocated (SAL)		34,034		30,456		33,715
5742	Livestock Market Reports (SAL)		12,000		10,800		12,000
5782	Depreciation - Building (SAL)		480,670		479,039		478,300
5802	Building Program - Saleyards		1,382		1,415		1,423
5804	Animal Welfare Expenses (SAL)		1,800		698		1,800
9213	Depreciation - Plant (SAL)		12,925		12,888		12,860
9292	Insurance (SAL)		42,320		37,545		37,545
9322	Licences (SAL)		3,000		2,680		3,000
9331	Expensed Minor Asset Purchases (SAL)		10,000		10,102		10,000
9332	Cleaning Expenses (SAL)		2,500		737		2,500
9334	Pest Control & Fire Protection (SAL)		4,000		3,466		2,500
9335	Parks & Landscape Maintenance (SAL)		1,000		0		1,000
9336	Saleyards General Maintenance (SAL)		17,000		39,128		17,000
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		0		5,000
9342	Photocopying & Stationery (SAL)		200		0		200
9344	Salary (SAL)		125,956		131,025		122,701
9345	Employee Superannuation (SAL)		12,900		12,946		12,100
9346	Training & Development (SAL)		580		893		580
9347	Uniforms & Protective Clothing (SAL)		1,500		987		1,500
9348	Workers Compensation Insurance Premium (SAL)		3,112		2,931		2,939
9622	Depreciation - Equipment (SAL)		4,670		4,656		4,655
9623	Stock Purchases (SAL)		10,000		2,885		10,000
9652	Depreciation - Other Infrastructure (SAL)		107,070		106,776		106,695
9995	Decommission/Post Closure Plan Old Yards		80,365		1,287		72,113
9997	Saleyards Plant Expenses (SAL)		23,100		21,189		15,000
9998	Consultants (SAL)		500		0		500
Operating Revenue							
5463	Animal Welfare Income (SAL)	500		0		550	
5773	Yarding Fees (SAL)	420,000		398,913		546,000	
5774	Agistment Fees (SAL)	640		0		640	
5783	Office Rentals (SAL)	18,900		14,516		18,900	
5793	Canteen Rental (SAL)	2,500		0		2,500	
5794	Training Room Rental (SAL)	1,000		202		1,300	
5803	Reimbursements (SAL)	1,000		0		1,500	
5813	Truck Wash Income (SAL)	50,000		54,869		62,000	
5843	Advertising Signage Income (SAL)	1,500		470		1,500	
5883	Truck Wash Key Income (SAL)	150		669		150	
9624	Stock Sales (SAL)	10,000		658		10,000	
SUB-TOTAL		506,190	1,047,763	470,297	966,838	645,040	1,015,639

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
5824	Transfer Interest to Old Saleyard Rehabilitation Reserve		790		1,410		835
5827	Transfer to Regional Sheep Saleyards Reserve		140,000		100,000		270,000
5829	Transfer Interest to Regional Sheep Saleyards Reserve (SAL)		515		930		600
5844	Other Infrastructure (SAL)		92,525		85,537		209,985
5854	Plant & Equipment (SAL)		64,750		0		0
Capital Revenue							
5825	Transfer from Former Saleyard Reserve	470,365		86,166		155,034	
5836	Transfer from Regional Sheep Saleyards Reserve	157,275		85,537		209,985	
SUB-TOTAL		627,640	298,580	171,703	187,876	365,019	481,420
TOTAL		1,133,830	1,346,343	642,000	1,154,715	1,010,059	1,497,059

SHIRE OF KATANNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FOR THE PERIOD 1 JULY 2022 TO 30 JUNE 2023

PROGRAMME SUMMARY	22/23 Budget		21/22 Actual		21/22 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Private Works		44,695		13,188		14,590
Public Works Overheads		1,795		(0)		0
Plant Operation Costs		40,500		75,881		30,500
Salaries & Wages		5,000		8,585		10,000
Unclassified		30,852		84,235		30,000
<u>OPERATING REVENUE</u>						
Private Works	7,000		32,389		7,000	
Public Works Overheads	1,795		0		0	
Plant Operation Costs	40,500		45,280		30,500	
Salaries & Wages	5,000		8,303		10,000	
Unclassified	30,852		84,563		30,000	
SUB-TOTAL	85,147	122,842	170,535	181,888	77,500	85,090
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	85,147	122,842	170,535	181,888	77,500	85,090

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Private Works
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5910	Administration Allocated (PW)		11,195		10,019		11,090
5912	Works Program - Private Works		33,500		3,169		3,500
Operating Revenue							
5953	Private Works Revenue (PRW)	7,000		32,389		7,000	
SUB-TOTAL		7,000	44,695	32,389	13,188	7,000	14,590
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		7,000	44,695	32,389	13,188	7,000	14,590

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0457	Employee (Salaried) Superannuation (PWO)		64,400		48,534		60,300
0467	Employee (Wage) Superannuation (PWO)		145,615		124,272		132,982
0657	Workers Compensation Insurance Premium - Salaried (PWO)		13,755		12,953		12,991
0667	Workers Compensation Insurance Premium - Wages (PWO)		33,328		31,251		31,344
0722	Expendable Stores (PWO)		2,000		4,069		2,000
2332	Utilities (PWO)		9,430		7,996		6,125
5922	Refreshment Expenses (PWO)		1,500		1,817		1,500
6042	Communication Expenses (PWO)		4,400		4,210		4,400
6072	Medical Checkups (PWO)		720		243		720
6362	Advertising & Promotion (PWO)		1,500		620		1,500
8002	Salary Costs (PWO)		555,898		485,642		542,411
8032	Motor Vehicle Expenses (PWO)		18,000		16,412		18,000
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		114,451		138,699		109,893
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		24,350		51,869		23,382
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		58,442		53,453		56,115
8092	Insurance (PWO)		551		315		315
8153	Works Program - Training & Staff Meetings (PWO)		23,313		23,336		22,539
8162	Uniforms & Protective Equipment (PWO)		11,500		11,133		11,500
8192	Licences & Permits (PWO)		0		0		63
8222	Works Overheads Allocations		(1,532,892)		(1,402,899)		(1,495,265)
8262	Administration Allocated (PWO)		391,839		350,649		388,170
8272	Consultants (PWO)		13,000		3,701		13,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		2,483		8,000
8502	Training & Development (PWO)		24,525		7,710		27,175
8531	Communication Expenses - Building Maintenance (PWO)		420		382		550
8532	Utilities - Building Maintenance (PWO)		0		888		540
8533	Tools - Building Maintenance (PWO)		3,200		2,209		3,200
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		0		6,964		6,000
9462	Photocopying & Stationery (PWO)		550		1,713		550
9466	Computer Software Subscriptions (PWO)		10,000		9,376		10,000
Operating Revenue							
5681	Miscellaneous Income (PWO)	1,795		0		0	
SUB-TOTAL		1,795	1,795	0	(0)	0	0
Capital Expenditure							
Capital Revenue							
TOTAL		1,795	1,795	0	(0)	0	0

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0150	Interest on Loan 156 - Road Sweeper (POC)		0		1,426		1,434
0151	Interest on Loan 157 - Tipping Truck (POC)		0		930		935
0154	Interest on Loan 160 - Watercart (POC)		2,202		2,438		2,459
0155	Interest on Loan 161 - CAT Grader (POC)		3,237		3,585		3,617
5010	Tool Replacement & Repairs (POC)		4,500		5,404		4,500
6862	Leasing Charges (POC)		11,503		15,032		11,502
7032	Licences (POC)		16,750		16,348		12,529
8322	Fuel & Oil (POC)		240,000		240,908		200,000
8332	Plant Repairs & Maintenance (POC)		241,100		276,217		280,363
8342	Insurance (POC)		100,418		114,156		102,021
8372	Plant Operation Allocated		(628,500)		(647,335)		(638,844)
8382	Plant Depreciation Allocated		(359,690)		(361,432)		(342,344)
8392	Plant Expendable Stores (POC)		6,600		8,805		6,600
8402	Expensed Minor Asset Purchases (POC)		10,000		3,288		11,000
8422	Depreciation - Plant (POC)		359,690		364,707		342,344
8452	Administration Allocated (POC)		32,690		29,253		32,384
8460	Stock Adjustment (POC)		0		2,153		0
Operating Revenue							
8373	Other Income (POC)	500		0		500	
8383	Fuel/Energy Grants/Rebates (POC)	40,000		45,280		30,000	
SUB-TOTAL		40,500	40,500	45,280	75,881	30,500	30,500
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		40,500	40,500	45,280	75,881	30,500	30,500

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Salaries and Wages
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8410	Gross Salaries (S&W)		2,607,456		2,652,289		2,775,054
8500	Gross Salaries Allocated (S&W)		(2,607,456)		(2,652,289)		(2,775,054)
8520	Gross Wages (S&W)		1,373,543		1,298,934		1,308,805
8530	Gross Wages Allocated (S&W)		(1,373,543)		(1,298,934)		(1,308,805)
8542	Workers Compensation Allocated (S&W)		5,000		8,585		10,000
Operating Revenue							
8553	Workers Compensation Reimbursed (S&W)	5,000		8,303		10,000	
SUB-TOTAL		5,000	5,000	8,303	8,585	10,000	10,000
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		5,000	5,000	8,303	8,585	10,000	10,000

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Unclassified
Annual Budget for the year ended 30 June 2023

Account	Description	22/23 Budget		21/22 Actual		21/22 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8601	Salary Package - Easi (Expenditure)		29,852		30,426		30,000
8605	Overpayments Refunded (Expenditure)-No GST		1,000		53,809		0
Operating Revenue							
8701	Salary Package - Easi (No GST)	15,402		16,894		17,500	
8702	Salary Package - Easi (GST)	14,450		12,958		12,500	
8705	Overpayments - Income (No GST)	1,000		54,711		0	
SUB-TOTAL		30,852	30,852	84,563	84,235	30,000	30,000
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		30,852	30,852	84,563	84,235	30,000	30,000

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
GENERAL PURPOSE FUNDING				SCHEDULE 03	
Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	OOS	\$10.00
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	\$46.00
100610	Dishonored Payment Administration Fee	Council	per instance	OOS	\$7.00
111840	Rate Book - including postage	Council		GST Inc	Copying charge
111840	Electoral Rolls	Council		GST Inc	Copying charge
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	\$105.00
Other General Purpose Funding					
111430	Katanning Town Maps	Council	each	GST Inc	\$0.90
GOVERNANCE				SCHEDULE 04	
Administration General					
111550	Shire Staff Administration Support	Council	per hour	GST Inc	\$52.00
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	To be Negotiated
111560	Advertising Signage	Council	per m ²	GST Inc	\$269.00
Photocopying					
111530	A4 single sided	Council	per page	GST Inc	\$0.70
111530	A4 double sided	Council	per page	GST Inc	\$1.00
111530	A3 up to 100 copies	Council	per page	GST Inc	\$0.85
111530	A3 double sided	Council	per page	GST Inc	\$1.20
111530	Not for Profit A4	Council	per page	GST Inc	\$0.40
111530	Not for Profit A3	Council	per page	GST Inc	\$0.50
111530	Laminating Fees - A4 per page	Council	per page	GST Inc	\$2.40
111530	Laminating Fees - A3 per page	Council	per page	GST Inc	\$4.20
111530	Binding Documents	Council	per application	GST Inc	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Inc	To be Negotiated
111530	Retrieval and copying of Building Plans* ** <i>*note photocopying charges included</i> <i>**photocopying will not be permitted where breach of copyright might occur.</i>	Council	per property	GST Inc	\$46.00
Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	Copying Charge
	<i>Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.</i>				
111530	Postage of Council Documents		per application		At Cost
Freedom of Information					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	OOS	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	OOS	\$30.00
111540	Access time supervised by staff	Statutory	per hour	OOS	\$30.00
111540	Administration - staff time	Statutory	per hour	OOS	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	OOS	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	OOS	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	OOS	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	OOS	At Cost

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
GOVERNANCE (Continued)			SCHEDULE 04		
Hire Charges					
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
111560	Lecturn Hire	Council	per day	GST Inc	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Inc	\$60.00
111560	Portable PA System	Council	per day	GST Inc	\$120.00
111560	Projector and Screen	Council	per half day	GST Inc	\$60.00
111560	Projector and Screen	Council	per day	GST Inc	\$110.00
111560	Laptop Computer	Council	per day	GST Inc	\$30.00
111560	Tablecloths (function) Round	Council	per item	GST Inc	\$18.50
111560	Tablecloths (function) Rectangle	Council	per item	GST Inc	\$16.50
Cleaning/Damages Charges - all Shire Venues					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$66.50
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$66.50
111560	Damaged or missing Trestle Tables	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Inc	At Cost Plus 15% Admin Fee
Booking Cancellation Fee - all Shire Venues					
111560	Less than 48 hours Notice	Council	per application	GST Inc	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge
LAW, ORDER & PUBLIC SAFETY			SCHEDULE 05		
Fire Prevention					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Inc	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Inc	\$30.00
Dog Registration Fees					
118530	Unsterilised - 1 year	Statutory	per dog	OOS	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	OOS	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	OOS	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	OOS	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	OOS	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	OOS	\$100.00
118530	Pensioner Rate	Statutory	per dog	OOS	50% discount
118930	Replacement of Tag	Council	each	GST Inc	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	OOS	\$140.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$140.00
118530	Application to keep more than two dogs	Council	per application	GST Inc	\$55.00
Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	OOS	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	OOS	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	OOS	\$42.50
118540	Lifetime registration	Statutory	per cat	OOS	\$100.00
118540	Pensioner Rate	Statutory	per cat	OOS	50% discount
118540	Licence to keep an approved cat pound	Council	per application	OOS	\$140.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
LAW, ORDER & PUBLIC SAFETY (Continued)			SCHEDULE 05		
Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$28.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	\$63.50
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	\$25.50
119830	Destruction of a dog	Council	per dog	OOS	\$100.00
119830	Veterinary Fees		if applicable	GST Inc	At Cost
Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$63.00
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	\$16.00
119830	Destruction of a cat	Council	per cat	OOS	\$51.00
119830	Veterinary Fees		if applicable	GST Inc	At cost
Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$25.50
119830	Pound Fees	Council	per day	OOS	\$15.50
Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Inc	\$20.50
118930	Dangerous Dog Signs	Council	each	GST Inc	\$20.50
118930	Dangerous Dog Collars - Medium	Council	each	GST Inc	\$51.00
118930	Dangerous Dog Collars - Large	Council	each	GST Inc	\$56.00
118930	Hire of Animal Trap	Council	per day	GST Inc	\$10.00
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	\$120.00
	* Ranger can set and monitor on request (for additional charge)				
Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$150.00
120330	Towing Charge	Council	per vehicle	OOS	\$250.00
120330	Vehicle Disposal	Council	per vehicle	OOS	\$150.00
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	\$15.00
Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$75.00
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	\$180.00
119830	Plus Ranger Travel	Council	per km	OOS	\$0.75
Shopping Trolleys					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$27.00
Rural Road Numbers					
120360	Rural Road Number Sign with Star Picket	Council	Per Sign	GST Inc	\$49.50
HEALTH			SCHEDULE 07		
Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$143.50
122340	Settlement Inspection upon request	Council	per hour	OOS	\$123.00
122340	Re-inspection Fee	Council		OOS	\$123.00
122340	Alfresco Dining Licence - Application	Council		OOS	\$102.50
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	OOS	\$25.60
Trading in Public Places					
121330	Application Fee	Council		OOS	\$102.50
121330	Licence Fee	Council	per week	OOS	\$102.50
121330	Licence Fee - Including Food Vans	Council	per year	OOS	\$277.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per square metre	OOS	\$25.60

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
HEALTH (Continued)					
SCHEDULE 07					
Offensive Trade Licence					
121330	Slaughterhouses	Statutory		OOS	\$300.00
121330	Poultry Farm	Statutory		OOS	\$300.00
121330	Poultry Processing Establishment	Statutory		OOS	\$300.00
121330	Knackeries	Statutory		OOS	\$300.00
	<i>* All Others As Per Regulations</i>	Statutory			
Pet Meat					
121330	Notification of Pet Meat Premises	Statutory		OOS	\$100.00
121330	Surveillance Inspection Annual Fee	Statutory		OOS	\$200.00
Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$180.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$180.00
121330	Gaming Section 55 Certificates	Council		OOS	\$120.00
Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		OOS	\$100.00
121330	Registration of Lodging Houses	Statutory		OOS	\$235.00
Septic Tanks Approvals					
121430	Application Fee	Statutory		OOS	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		OOS	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		OOS	\$118.00
Public Buildings					
121330	Public Building Approval	Council		OOS	\$300.00
121330	Special Events Public Building Approval > 1,000	Council		OOS	\$300.00
Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	OOS	\$200.00
121330		Statutory	per long stay site	OOS	\$6.00
121330		Statutory	per short stay site	OOS	\$6.00
121330		Statutory	per camp site	OOS	\$3.00
121330		Statutory	per overflow site	OOS	\$1.50
Katanning Community and Medical Centre - Community Meeting Rooms					
121790	Commercial/Government	Council	per hour	GST Inc	\$35.00
121790	Commercial/Government	Council	per day	GST Inc	\$175.00
121790	Non Commercial	Council	per hour	GST Inc	\$17.50
121790	Non Commercial	Council	per day	GST Inc	\$87.50
121790	Seniors/Community Groups	Council			No Charge
	<i>NB: Priority to be given to Senior Groups. The hire fee will cover the entire Community Meeting Room facilities.</i>				
EDUCATION & WELFARE					
SCHEDULE 8					
Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	OOS	\$27.50
143380	Stall Holder Fee - Non-Commercial	Council	per stall	OOS	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Inc	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Inc	\$15.00
194240	Marquee Bond	Council	per marquee	OOS	\$50.00
143380	Marquee Hire - Commercial/Government	Council	per marquee	GST Inc	\$100.00
143380	Marquee Hire - Non Commercial	Council	per marquee	GST Inc	\$50.00
143380	Event Book	Council	per book	GST Inc	At Cost
HOUSING					
SCHEDULE 9					
Amherst Village					
125030	Tenant Service Fee	Council	per week	Input Tax	\$80.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES				SCHEDULE 10	
Domestic Refuse Collection Charges					
126030	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$365.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$277.00
126030	Weekly Service - 120 litre bin	Council	per service, per year	OOS	\$277.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$110.00
126330	Replacement 120 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$101.50
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$131.00
126330	Purchased Bins - 120 litre	Council	per bin	GST Inc	\$112.00
Commercial Refuse Collection Charges					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$365.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	OOS	\$365.00
127530	Weekly Service - 120 litre bin	Council	per bin, per year	OOS	\$277.00
127630	Weekly Service - Additional 120 litre bin	Council	per bin, per year	OOS	\$277.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$172.00
127630	Street Bin Collection - Additional Service	Council	per bin, per year	OOS	\$172.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$101.50
Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$86.00
Refuse Site Disposal Charges					
126130	Rubbish Bag (Wool Bale) Non recyclable refuse	Council	per tonne	GST Inc	\$25.60
126130	Waste to be land filled	Council	per tonne	GST Inc	\$25.60
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$66.60
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)	Council	per tonne	GST Inc	\$66.60
126130	Builders Rubble	Council	per tonne	GST Inc	\$25.60
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$66.60
126130	Recyclables, not contaminated, residential properties Katanning	Council	per tonne		Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	per tonne	GST Inc	\$25.60
126130	Commercial Recycling	Council	per tonne	GST Inc	\$66.60
126130	Asbestos	Council	per sheet	GST Inc	\$10.25
126130	Asbestos	Council	per tonne	GST Inc	\$102.50
126130	Large consignments and special disposals (separate trench)	Council	per application	GST Inc	POA
126130	Bulk Bins	Council	per tonne	GST Inc	\$25.60
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	\$0.36
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$6.75
126130	Tyres - small truck/4WD	Council	each	GST Inc	\$30.45
126130	Tyres - large truck	Council	each	GST Inc	\$60.90
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	\$133.25
126130	Tyres - shredded	Council	per tonne	GST Inc	\$30.45
126130	Small animal carcass (dog cat)	Council	per animal	GST Inc	\$6.15
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	\$17.45
	<i>* Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m3 which is not a white good.</i>				

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)			SCHEDULE 10		
Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$41.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	\$41.00
126130	Loads greater than 3,000lt	Council		GST Inc	POA
Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including delivery and collection fee	Council	per collection	GST Inc	\$61.00
Local Planning Scheme Fees - Schedule 2 Maximum Fees					
	1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development is -	Statutory			
128930	a) not more than \$50,000	Statutory		OOS	\$147.00
128930	b) more than \$50,000 but not more than \$500,000	Statutory		OOS	0.32% of estimated cost of development
128930	c) more than \$500,000 but not more than \$2.5 million	Statutory		OOS	\$1,700 + 0.257% for every \$1 in excess of \$500,000
128930	d) more than \$2.5 Million but not more than \$5 million	Statutory		OOS	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
128930	e) more than \$5 Million but not more than \$21.5 million	Statutory		OOS	\$12,633 + 0.123% for every \$1 in excess of \$5 million
128930	f) more than \$21.5 million	Statutory		OOS	\$34,196.00
128930	2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Statutory		OOS	The fee in item 1 plus, by way of penalty, twice that fee
128930	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory		OOS	\$739.00
128930	4. Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory		OOS	The fee in item 3 plus, by way of penalty, twice that fee
128930	5A. Determining an application to amend or cancel development approval	Statutory		OOS	\$295.00
128930	5B. Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory		OOS	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	\$295.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)			SCHEDULE 10		
Local Planning Scheme Fees - Schedule 2 Maximum Fees Continued					
128930	5. Providing a subdivision clearance for - a) not more than 5 lots	Statutory	per lot	OOS	\$73.00
128930	b) more than 5 lots but not more than 195 lots	Statutory	per lot	OOS	\$73 per lot for first 5 lots and then \$35 per lot
128930	c) more than 195 lots	Statutory		OOS	\$7,393.00
128930	6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory		OOS	\$222.00
128930	7. Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory		OOS	The fee in item 6 plus, by way of penalty, twice that fee
	8. Determining an application for the renewal of an approval of a home occupation where the home occupation has commenced	Statutory		OOS	\$73.00
	9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory		OOS	The fee in item 8 plus, by way of penalty, twice that fee
	10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory		OOS	\$295.00
	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory		OOS	The fee in item 10 plus, by way of penalty, twice that fee
128930	12. Providing a Zoning Certificate	Statutory		OOS	\$73.00
128950	13. Replying to a property settlement questionnaire	Statutory		OOS	\$73.00
128950	14. Providing written planning advice	Statutory		GST Inc	\$75.00
Extractive Industries					
128930	Application Fee under Local Law	Council		OOS	\$950.00
128930	Annual Licence Fee under Local Law	Council		OOS	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		OOS	\$250.00
128930	Licence Renewal under Local Law	Council		OOS	\$250.00
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		OOS	\$5,000.00
Scheme Amendment/Structure Plan					
	<i>The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:</i>				
128950	LPS Amendment	Council	Basic	GST Inc	\$3,500.00
128950	LPS Amendment	Council	Standard	GST Inc	\$6,600.00
128950	LPS Amendment	Council	Complex	GST Inc	\$9,900.00
128950	Structure Plan	Council		GST Inc	\$6,600.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)				SCHEDULE 10	
Scheme Amendment/Structure Plan - Maximum Fees Reg. 48					
128950	Executive Manager / Shire Planner	Statutory	per hour	GST Inc	\$88.00
128950	Manager / Senior Planner	Statutory	per hour	GST Inc	\$66.00
128950	Planning Officer	Statutory	per hour	GST Inc	\$36.86
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Inc	\$36.86
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Inc	\$30.20
Development Assessment Panel Application					
128930	Joint Development Assessment Panel <i>* Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.</i> <i>** Note: State fee is additional to any fees payable to the Local Government.</i>	Statutory		OOS	Variable
Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Inc	\$1,500.00
128950	Reports - Scheme Text - Local Planning Scheme No 5	Council		GST Inc	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Inc	\$180.00
128950	Advertising (Newspaper)	Council		GST Inc	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking <i>Any fees that are not listed above are as per WA Planning and Development Regulations 2009.</i>	Council		OOS	\$2,750.00
Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Inc	\$1,035.00
130830	Adult Burial (1.8m hand dig)	Council		GST Inc	\$1,277.00
130830	Child Burial including stillborn	Council		GST Inc	\$810.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Inc	\$156.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Inc	\$312.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday <i>NB: this fee is at CEO's discretion to cover costs</i>	Council		GST Inc	\$550.00
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Inc	\$1,040.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)	Council		GST Inc	POA
131230	Fee for each interment for Reserve Fund	Council		GST Inc	\$93.00
130830	Interment of Ashes in grave (by Shire)	Council		GST Inc	POA
130830	Registration of Ashes	Council		GST Inc	\$154.00
130830	Metal Marker	Council		GST Inc	\$31.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$318.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	\$77.00
130830	RSL Headstone Fee/Administartion Fee	Council		GST Inc	\$32.00
194240	Cemetery Bond	Council		OOS	\$100.00
Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Inc	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Inc	POA
130830	Niche Wall Vase	Council		GST Inc	\$36.00
130830	Plot Reservation	Council		GST Inc	\$197.00
130830	Registration of Ashes	Council		GST Inc	\$51.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$164.00
Licence Fees					
130930	Funeral Director	Council	per year	OOS	\$225.00
130930	Funeral Director	Council	per funeral	OOS	\$77.00
130930	Monumental Mason	Council	per year	OOS	\$154.00
130930	Monumental Mason	Council	per monument	OOS	\$51.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
RECREATION & CULTURE					SCHEDULE 11
Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	OOS	\$300.00
194140	Bond - With Alcohol	Council	per application	OOS	\$600.00
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
Town Hall Hire					
132430	Main Hall - Commercial/Government Functions	Council	per hour	GST Inc	\$62.00
132430	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$450.00
132430	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$45.00
132430	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$330.00
132430	School Functions	Council	per hour	GST Inc	\$15.50
132430	Rehearsal	Council	per hour	GST Inc	\$30.00
132430	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$20.00
132430	Kitchen - Commercial/Government	Council	per day	GST Inc	\$150.00
132430	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$15.00
132430	Kitchen - Non-Commercial	Council	per day	GST Inc	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$72.00
132430	Chairs	Council	per day	GST Inc	\$2.20
132430	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$72.00
132430	Grand Piano Hire - Non Commercial	Council	per application	GST Inc	\$54.00
	Meeting Equipment Hire	Council		GST Inc	
	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
RECREATION & CULTURE (Continued)					SCHEDULE 11
Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Inc	\$5.00
139340	Children	Council	per entry	GST Inc	\$4.00
139340	Pension Card	Council	per entry	GST Inc	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Inc	\$4.00
139340	Spectator	Council	per entry	GST Inc	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Inc	\$1.00
139340	Child (4 years and under)	Council	per entry	GST Inc	No Charge
139340	Family Entry ***	Council	per entry	GST Inc	\$15.50
139340	Concession Entrances (Adult - 10)	Council	per booklet	GST Inc	\$45.00
139340	Concession Entrances (Child - 10)	Council	per booklet	GST Inc	\$36.00
	* Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; more than 20 members = 15% discount on standard charge per member) negotiated with the CEO on the type of membership" (as per KLC's Fess & Charges)				
	** Carers of special needs participants will be granted free access to the centre if they will be looking after their charge at all times whilst in the centre.				
	*** A Family Membership consists of immediate family only who reside in the same household and is financially dependent upon the householder.				
Katanning Aquatic Centre - Season Passes					
139340	Season Passes Family ***	Council	per season	GST Inc	\$350.00
139340	Half Season Pass - Family ***	Council	per season	GST Inc	\$235.00
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$132.00
139340	Season Pass - Adult	Council	per season	GST Inc	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Inc	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Inc	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Inc	\$132.00
Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Inc	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Inc	\$2.50
	Spectator fee for School Carnivals	Council	per entry	GST Inc	No Charge

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)				SCHEDULE 11	
Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	OOS	\$50.00
	Exclusive hire of facility	Council	per hour	GST Inc	By negotiation
	Program fees	Council	per participant	GST Inc	\$10.00
Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Inc	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Inc	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Inc	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Inc	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Inc	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Inc	\$2.50
100230	Spectator	Council	per entry	GST Inc	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Inc	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Inc	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Inc	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Inc	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$103.50
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligible	Council	per booklet	GST Inc	\$57.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$40.50
Memberships					
101430	Gold - Single	Council	monthly	GST Inc	\$103.00
101430	Gold - Single	Council	quarterly	GST Inc	\$292.00
101430	Gold - Single	Council	half year	GST Inc	\$549.00
101430	Gold - Single	Council	full year	GST Inc	\$755.00
101430	Gold - Family	Council	quarterly	GST Inc	\$326.00
101430	Gold - Family	Council	half year	GST Inc	\$614.00
101430	Gold - Family	Council	full year	GST Inc	\$1,075.00
	<i>* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.</i>				
101430	Gym - Single **	Council	quarterly	GST Inc	\$248.00
101430	Gym - Single **	Council	half year	GST Inc	\$442.00
101430	Gym - Single **	Council	full year	GST Inc	\$662.00
	<i>** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)</i>				
101430	Indoor Sports Only - Child	Council	quarterly	GST Inc	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Inc	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Inc	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Inc	\$118.00
101430	Indoor Sports Only - Adult	Council	half year	GST Inc	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Inc	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Inc	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Inc	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Inc	\$763.00
	<i>New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.</i>				

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Inc	\$11.50
100830	Fitness Classes	Council	per participant	GST Inc	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Inc	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Inc	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Inc	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Inc	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Inc	\$3.30
100930	Gym Instructor	Council	per hour	GST Inc	\$67.00
100930	Contract Personal Training - Member	Council	per half hour	GST Inc	\$45.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$56.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Inc	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Inc	\$23.00
100930	Massage Therapy	Council	per half hour	GST Inc	\$55.50
Private Personal Trainer - Non KLC fitness					
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per client	GST Inc	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Inc	\$7.75
Creche					
101030	Creche - Casual	Council	per child	GST Inc	\$5.60
101030	Creche - Gold Membership <i>Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times. Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.</i>	Council	per child	GST Inc	\$3.40
Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Inc	\$50.00
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$205.00
Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees 10% discount on entry fees
100230	> 20 Kids	Council		GST Inc	
100630	Supervision by Junior staff member	Council	per hour	GST Inc	
Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	OOS	\$300.00
191220	Bond With Alcohol	Council	per application	OOS	\$600.00
191220	Bond on Equipment Hire	Council	per application	OOS	\$100.00
191220	Key/Swipe Card Bond	Council	per application	OOS	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Inc	\$60.00
191220	KLC Oval/Ground Bond	Council		OOS	\$300.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Inc	\$80.00
100630	Non Commercial	Council	per hour	GST Inc	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Inc	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Inc	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Inc	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Inc	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Inc	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$27.00
100630	Wedding/Function Room Package - Standard <i>Hirer Set Up</i>	Council	per function	GST Inc	\$890.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Inc	\$1,065.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$33.00
Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$260.00
100530	Individual Courts	Council	per hour	GST Inc	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$58.00
Ram Pavilion - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$122.00
100530	Individual Courts	Council	per hour	GST Inc	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$48.00
Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Inc	\$35.00
101030	Non-Commercial	Council	per hour	GST Inc	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Inc	\$60.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$33.00
Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Inc	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Inc	\$22.00
100430	Tea & Coffee (Functions)	Council	per person	GST Inc	\$2.00
167930	Change Room - Casual Bookings	Council	per hour	GST Inc	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Inc	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Inc	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Inc	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Inc	\$77.00
100630	Shearing Shed	Council	per day	GST Inc	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Inc	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Inc	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Inc	\$150.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Community Equipment Hire					
135430	Round Tables	Council	per day	GST Inc	\$12.00
135430	Trestle Tables	Council	per day	GST Inc	\$6.00
135430	Chairs	Council	per day	GST Inc	\$2.50
135430	Crockery	Council	per day	GST Inc	\$0.70
135430	Cutlery	Council	per day	GST Inc	\$0.35
135430	Glass Ware	Council	per day	GST Inc	\$2.00
135430	Electric Urns	Council	per day	GST Inc	\$12.00
135430	Tablecloths (function) Round	Council	per day	GST Inc	\$18.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Inc	\$16.50
135430	Table and Stage Skirting	Council	per day	GST Inc	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Inc	\$80.00
135430	Over head projectors/screen per day	Council	per day	GST Inc	\$60.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Inc	\$12.00
	Breakages & Other Charges				
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
	Meeting Equipment Hire				
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Inc	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Inc	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Inc	\$2.50
Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Inc	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Inc	\$66.50
167930	Non-Commercial	Council	per day	GST Inc	\$145.00
167930	Non-Commercial	Council	per hour	GST Inc	\$25.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Inc	By negotiation
Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Inc	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Inc	\$550.00
167930	Equestrian Association	Council		GST Inc	\$550.00
167930	Katanning Rugby	Council	per team	GST Inc	\$325.00
	<i>New Sporting Clubs are charged based on the following formula:</i>				
	- Senior Teams				
	<i># of teams * number of players per team * # of weeks in season * # uses per week * \$0.60</i>			GST Inc	\$0.60
	- Junior teams				
	<i># of teams * number of players per team * # of weeks in season * # uses per week * \$0.35</i>			GST Inc	\$0.35
Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Inc	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m ²	GST Inc	\$105.60
	<i>- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$402 per annum)</i>				
Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Inc	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Inc	\$7.75
Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Inc	\$6.80
141430	Lost Library Books	Council	per book	GST Inc	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Inc	\$3.80

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Inc	\$0.20
142630	A4 double sided	Council	per copy	GST Inc	\$0.30
142630	A3 single sided	Council	per copy	GST Inc	\$0.40
142630	A4 single sided - colour	Council	per copy	GST Inc	\$0.30
142630	A4 double sided - colour	Council	per copy	GST Inc	\$0.45
142630	A3 single sided - colour	Council	per copy	GST Inc	\$0.60
142630	Laminating Fees - A4 per page	Council	per copy	GST Inc	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Inc	\$4.00
Internet & Communication					
141730	Scanning charge	Council	per page	GST Inc	\$0.20
Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Inc	\$35.00
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Inc	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Inc	\$17.50
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Inc	\$87.50
Gallery Hire					
121830	Local Artists	Council	per week	GST Inc	\$100.00
121830	Other	Council	per week	GST Inc	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Inc	30% Commission
Other Culture					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$66.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00
Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Inc	\$343.00
144330	Plaque	Council	per application	GST Inc	POA
TRANSPORT					SCHEDULE 12
150910	Roadside Advertising Signage (Approaching Townsite) - Current 50% discount on general advertising rate listed in administration section	Council	per m ²	GST Inc	\$135.00
ECONOMIC SERVICES					SCHEDULE 13
Economic Development					
158780	Mobile Food Trailer Hire - Commercial/Business	Council	per day	GST Inc	\$220.00
158780	Mobile Food Trailer Hire - Community/Not-for-profit	Council	per day	GST Inc	\$110.00
194240	Mobile Food Trailer Bond	Council	per hire application	OOS	\$500.00
Rural Services					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$4.10
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$11.20
153630	Minimum Charge	Council		GST Free	\$5.00
153650	Access card for controlled standpipes	Council	each	GST Inc	\$21.50

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Building Permits					
156130	Uncertified application for a building permit (s 6(1))	Statutory		OSS	0.32% of estimated value (inclusive of GST) of the proposed building work as determined
156130	Certified application for building permit s 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
156130	Application for the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9 for a certified application.	Statutory		GST Free	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
Demolition Permits					
156130	Class 1 and 10 (s 16(1))	Statutory		OOS	\$110.00
156130	Class 2 to 9 (s 16(1))	Statutory	per storey	OOS	\$110.00
Occupancy Permits					
156130	- occupancy permit for a completed building; temporary occupancy permit for an incomplete building, modification of an occupancy permit for additional use of building on temporary basis, replacement occupancy permit for permanent change of building's use or classification and to replace an occupancy permit for an existing building	Statutory		OOS	\$110.00 per application

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Unauthorised Work Applications					
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		OOS	0.18% of the estimated value(inclusive of GST) of the building work as determined by the permit authority but not less than \$110.00
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)).	Statutory		OOS	0.38% of the estimated current value(inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$110.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		OOS	\$110.00
Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		OOS	\$110.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$110.00
Regulatory Fees					
156130	BCITF Levy (applies to all applications for building and demolition permits)			OOS	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Regulatory Fees (Continued)					
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156150	Private Swimming Pool Fence Inspection (Reg 53) (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		OOS	\$58.45
156130	Application for approval of battery powered smoke alarms (Reg 61)	Statutory		OOS	\$179.40
Building Control - Certification Fees (By Private Arrangement)					
156130	Sign Licence - Application Fee	Council		GST Inc	\$20.00
156130	Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Inc	0.13% estimated value of construction but not less than *\$99.00
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Inc	0.11% estimated value of construction but not less than *\$99.00
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Inc	\$185.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$93.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$93.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$142.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$93.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$93.00
Saleyards Fees and Charges					
158430	Advertising Signage (at Saleyards)	Council	per m ²	GST Inc	\$264.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$0.95
154630	Destruction of Sheep	Council	per head	GST Inc	\$20.00
158830	Washbay Keys	Council	per key	GST Inc	\$40.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.76
157740	Agistment Fees	Council	per head per day	GST Inc	\$0.15
Saleyard Facility - Hire Bonds					
175130	Venue Bond Without Alcohol	Council	per application	OOS	\$300.00
175130	Venue Bond With Alcohol	Council	per application	OOS	\$600.00
175130	Equipment Bond	Council	per application	OOS	\$100.00
175130	Key Bond (for use after hours)	Council	per application	OOS	\$50.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)				SCHEDULE 13	
Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Kitchen - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Kitchen - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Kitchen - Non Commercial	Council	per day	GST Inc	\$180.00
157940	Training Room - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Training Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Training Room - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Training Room - Non Commercial	Council	per day	GST Inc	\$180.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Dining Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Dining Room - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Dining Room - Non Commercial	Council	per day	GST Inc	\$180.00
	Breakages & Other Charges				
158030	<i>Refer to Admin Section, page 1 of Fees & Charges</i> Meeting Equipment Hire				
158030	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
157830	Office Rental	Council	per month, increased by March CPI	GST Inc	\$363.59
Saleyards Pop Up Shop					
157940	Pop Up Shop - Half Day	Council	half day	GST Inc	\$32.00
157940	Pop Up Shop - Full Day	Council	full day	GST Inc	\$55.00
OTHER PROPERTY & SERVICES				SCHEDULE 14	
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Inc	\$220.00
159530	Graders	Council	per day	GST Inc	\$1,757.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$177.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,418.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$72.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$569.00
159530	Water Truck	Council	per hour	GST Inc	\$192.00
159530	Water Truck	Council	per day	GST Inc	\$1,531.00
159530	Backhoe	Council	per hour	GST Inc	\$163.00
159530	Backhoe	Council	per day	GST Inc	\$1,304.00
159530	Volvo Loader	Council	per hour	GST Inc	\$177.00
159530	Volvo Loader	Council	per day	GST Inc	\$1,417.00
159530	Cat Loader (2011)	Council	per hour	GST Inc	\$193.00
159530	Cat Loader (2011)	Council	per day	GST Inc	\$1,546.00
159530	Cat Loader (2011) with Tree Saw	Council	per hour	GST Inc	\$279.00
159530	Cat Loader (2011) with Tree Saw	Council	per day	GST Inc	\$3,341.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$181.00
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,450.00
159530	Excavator	Council	per hour	GST Inc	\$220.00
159530	Excavator	Council	per day	GST Inc	\$1,757.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$177.00

G/L	CHARGE DETAILS	STATUTOR Y OR	BASIS	GST STATUS	2022/23
			OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
OTHER PROPERTY & SERVICES (Continued)					SCHEDULE 14
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate (Continued)					
159530	Multi-tyred self propelled roller	Council	per day	GST Inc	\$1,417.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$156.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,248.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$239.00
159530	Semi Side - Tipper	Council	per day	GST Inc	\$1,907.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$114.00
159530	3t Tip Truck	Council	per day	GST Inc	\$907.00
159530	Sweeper	Council	per hour	GST Inc	\$177.00
159530	Sweeper	Council	per day	GST Inc	\$1,417.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$155.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,236.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$177.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,417.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$99.00
159530	Pedestrian Roller	Council	per day	GST Inc	\$794.00
159530	Sundry Plant	Council	per hour	GST Inc	\$93.00
159530	Sundry Plant	Council	per day	GST Inc	\$736.00
159530	Blue Metal	Council	m ³	GST Inc	\$258.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$283.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,268.00
159530	Bitumen Truck (Travel)	Council	per km	GST Inc	\$2.62
159530	Emulsion	Council	litre	GST Inc	Cost Recovery
159530	Premix (Asphalt)	Council	tonne	GST Inc	Cost Recovery
159530	Labour Hire	Council	per hour	GST Inc	\$91.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$212.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$250.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$129.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Inc	Price on application dependent on Number and Values
159530	Hire of signs - Non Commercial	Council	per application	GST Inc	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Inc	\$557.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	No charge, but bond and installation still apply
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	\$343.00
194240	Bond for Portable Stage	Council	per application	OOS	\$557.00
159530	Administration Fee - 30% of total works cost	Council	per application	GST Inc	30%
	<i>(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)</i>				
	Charges for private works carried out by the Shire are based on recovery of plant operating costs, employee costs and administration costs.				
Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Inc	\$112.00