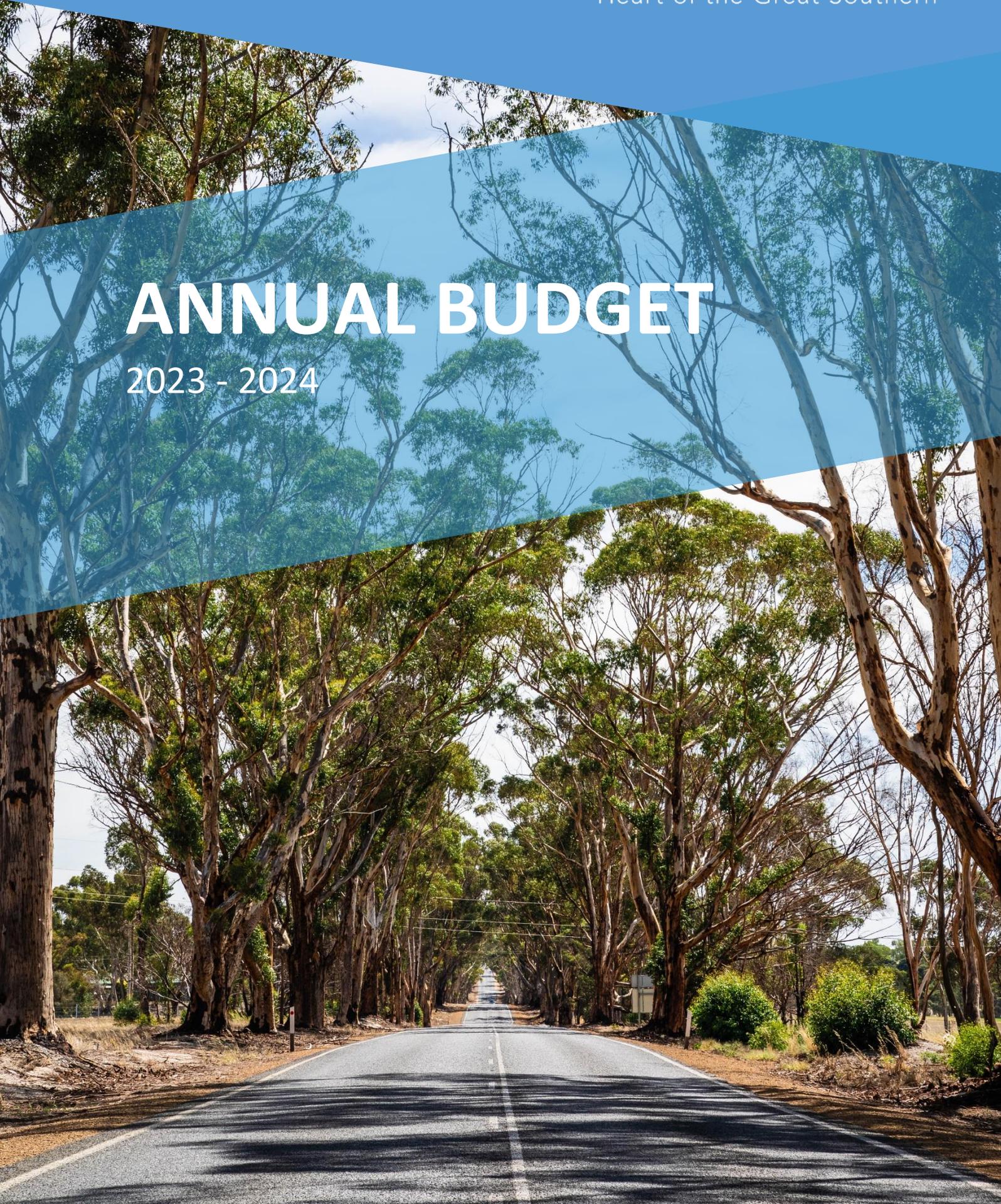




Shire of  
**Katanning**  
Heart of the Great Southern

# ANNUAL BUDGET

2023 - 2024





**SHIRE OF KATANNING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Budget Schedules	30 to 87
Fees and Charges Schedule	88 to 109

**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**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>				
		\$	\$	\$
Rates	2(a)	5,020,494	4,653,561	4,677,379
Grants, subsidies and contributions	11	1,820,827	3,995,834	2,112,415
Fees and charges	17	1,889,732	1,990,760	1,861,766
Interest revenue	12(a)	384,000	379,390	98,500
Other revenue	12(b)	261,707	425,977	433,174
		9,376,760	11,445,522	9,183,234
<b>Expenses</b>				
Employee costs		(4,776,332)	(4,089,889)	(4,434,829)
Materials and contracts		(4,517,078)	(3,713,587)	(4,291,722)
Utility charges		(508,844)	(521,861)	(528,015)
Depreciation	6	(5,342,903)	(5,344,396)	(6,125,895)
Finance costs	12(d)	(133,326)	(123,991)	(118,046)
Insurance		(460,713)	(407,681)	(406,146)
Other expenditure		(365,151)	(352,759)	(352,313)
		(16,104,347)	(14,554,164)	(16,256,966)
		(6,727,587)	(3,108,642)	(7,073,732)
Capital grants, subsidies and contributions	11	471,593	1,220,141	892,744
Profit on asset disposals	5	195,378	37,247	174,214
Loss on asset disposals		(34,996)	0	(59,016)
		631,975	1,257,388	1,007,942
<b>Net result for the period</b>		<b>(6,095,612)</b>	<b>(1,851,254)</b>	<b>(6,065,790)</b>
<b>Other comprehensive income</b>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(6,095,612)</b>	<b>(1,851,254)</b>	<b>(6,065,790)</b>

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 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		\$ 5,020,494	\$ 4,630,740	\$ 4,677,379
Grants, subsidies and contributions		1,820,827	3,987,273	2,112,415
Fees and charges		1,889,732	1,990,760	1,861,766
Interest revenue		384,000	379,390	98,500
Goods and services tax received		0	968	0
Other revenue		261,707	425,977	433,174
		9,376,760	11,415,108	9,183,234
<b>Payments</b>				
Employee costs		(4,776,332)	(4,094,484)	(4,544,829)
Materials and contracts		(4,517,078)	(3,570,849)	(4,181,222)
Utility charges		(508,844)	(521,861)	(528,015)
Finance costs		(133,326)	(121,883)	(118,046)
Insurance		(460,713)	(407,681)	(406,146)
Other expenditure		(365,151)	(352,759)	(352,813)
		(10,761,444)	(9,069,517)	(10,131,071)
<b>Net cash provided by (used in) operating activities</b>	4	(1,384,684)	2,345,591	(947,837)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(21,041)	(5,133)	(11,000)
Payments for purchase of property, plant & equipment	5(a)	(2,985,072)	(982,851)	(3,593,263)
Payments for construction of infrastructure	5(b)	(1,311,811)	(1,890,082)	(2,299,756)
Capital grants, subsidies and contributions		471,593	1,285,275	892,744
Proceeds from sale of property, plant and equipment	5(a)	434,500	70,046	424,773
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	21,041	5,133	11,000
<b>Net cash provided by (used in) investing activities</b>		(3,390,790)	(1,517,612)	(4,575,502)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(284,958)	(207,627)	(195,158)
Payments for principal portion of lease liabilities	8	(15,095)	(13,461)	(11,503)
Proceeds from new borrowings	7(a)	0	650,000	650,000
<b>Net cash provided by (used in) financing activities</b>		(300,053)	428,912	443,339
<b>Net increase (decrease) in cash held</b>		(5,075,527)	1,256,891	(5,080,000)
Cash at beginning of year		10,971,581	9,714,690	9,714,690
<b>Cash and cash equivalents at the end of the year</b>	4	<b>5,896,054</b>	<b>10,971,581</b>	<b>4,634,690</b>

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

**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 5,020,494	\$ 4,653,561	\$ 4,677,379
Grants, subsidies and contributions	11	1,820,827	3,995,834	2,112,415
Fees and charges	17	1,889,732	1,990,760	1,861,766
Interest revenue	12(a)	384,000	379,390	98,500
Other revenue	12(b)	261,707	425,977	433,174
Profit on asset disposals	5	195,378	37,247	174,214
		9,572,138	11,482,769	9,357,448
<b>Expenditure from operating activities</b>				
Employee costs		(4,776,332)	(4,089,889)	(4,544,829)
Materials and contracts		(4,517,078)	(3,713,587)	(4,182,222)
Utility charges		(508,844)	(521,861)	(528,015)
Depreciation	6	(5,342,903)	(5,344,396)	(6,125,895)
Finance costs	12(d)	(133,326)	(123,991)	(118,046)
Insurance		(460,713)	(407,681)	(406,146)
Other expenditure		(365,151)	(352,759)	(352,313)
Loss on asset disposals	5	(34,996)	0	(59,016)
		(16,139,343)	(14,554,164)	(16,316,482)
Non-cash amounts excluded from operating activities	3(b)	5,182,521	5,438,792	6,106,187
<b>Amount attributable to operating activities</b>		<b>(1,384,684)</b>	<b>2,367,397</b>	<b>(852,847)</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	11	471,593	1,220,141	892,744
Proceeds from disposal of assets	5	434,500	70,046	424,773
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	21,041	5,133	11,000
Proceeds on other loans and receivables		0	(244,867)	0
		927,134	1,050,453	1,328,517
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(2,985,072)	(982,851)	(3,593,263)
Payments for construction of infrastructure	5(b)	(1,311,811)	(1,890,082)	(2,299,756)
Payments for financial assets at amortised cost - self supporting loans		(21,041)	(5,133)	(11,000)
		(4,317,924)	(2,878,066)	(5,904,019)
<b>Amount attributable to investing activities</b>		<b>(3,390,790)</b>	<b>(1,827,613)</b>	<b>(4,575,502)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Proceeds from new borrowings	7(a)	0	650,000	650,000
Transfers from reserve accounts	9(a)	2,163,356	657,418	2,503,012
		2,163,356	1,307,418	3,153,012
<b>Outflows from financing activities</b>				
Repayment of borrowings	7(a)	(284,958)	(207,627)	(195,158)
Payments for principal portion of lease liabilities	8	(15,095)	(13,461)	(11,503)
Transfers to reserve accounts	9(a)	(732,497)	(769,062)	(658,000)
		(1,032,550)	(990,150)	(864,661)
<b>Amount attributable to financing activities</b>		<b>1,130,806</b>	<b>317,268</b>	<b>2,288,351</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	3,644,668	2,787,616	3,139,998
Amount attributable to operating activities		(1,384,684)	2,367,397	(852,847)
Amount attributable to investing activities		(3,390,790)	(1,827,613)	(4,575,502)
Amount attributable to financing activities		1,130,806	317,268	2,288,351
<b>Surplus or deficit at the end of the financial year</b>	3	<b>0</b>	<b>3,644,668</b>	<b>0</b>

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

**SHIRE OF KATANNING  
FOR THE YEAR ENDED 30 JUNE 2024  
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Lease Liabilities	19
Note 9	Reserve Accounts	20
Note 10	Revenue Recognition	21
Note 11	Program Information	22
Note 12	Other Information	24
Note 13	Elected Members Remuneration	25
Note 14	Major Land Transactions	26
Note 15	Trading Undertakings and Major Trading Undertakings	27
Note 16	Trust Funds	28
Note 17	Fees and Charges	29

1(a) **BASIS OF PREPARATION**

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

**Local Government Act 1995 requirements**

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

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

**The local government reporting entity**

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to the annual budget.

**2022/23 actual balances**

Balances shown in this budget as 2022/23 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.

**Rounding off figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

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

**REVENUES**

**RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

All amounts received as grants, subsidies and contributions that are not capital grants.

**CAPITAL 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.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

Revenues (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.

**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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

**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 (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

**UTILITIES (GAS, ELECTRICITY, WATER)**

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.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV	Gross rental valuation	0.119201	1,201	20,289,339	2,418,509	0	1,000	2,419,509	2,243,329	2,266,175
UV	Unimproved valuation	0.007540	203	228,209,000	1,720,696	0	0	1,720,696	1,612,970	1,612,970
<b>Total general rates</b>			1,404	248,498,339	4,139,205	0	1,000	4,140,205	3,856,299	3,879,145
<b>(ii) Minimum payment</b>										
		<b>Minimum</b>								
		\$								
GRV	Gross rental valuation	1,152	609	3,903,900	701,568	0	0	701,568	654,346	654,346
UV	Unimproved valuation	1,152	153	10,332,181	176,256	0	0	176,256	141,218	141,218
<b>Total minimum payments</b>			762	14,236,081	877,824	0	0	877,824	795,564	795,564
<b>Total general rates and minimum payments</b>			2,166	262,734,420	5,017,029	0	1,000	5,018,029	4,651,863	4,674,709
<b>(iv) Ex-gratia rates</b>										
CBH UV - Rural	Unimproved Valuation				5,150	0	0	5,150	4,799	4,670
<b>Total ex-gratia rates</b>			0	0	5,150	0	0	5,150	4,799	4,670
					5,022,179	0	1,000	5,023,179	4,656,662	4,679,379
Waivers or Concessions (Refer note 2(e))								(2,685)	(3,101)	(2,000)
<b>Total rates</b>					5,022,179	0	1,000	5,020,494	4,653,561	4,677,379

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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.

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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.

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears , to be paid on or before 13 October 2023.

**Option 2 (Two Instalments)**

First instalment to be made on or before 13 October 2023, including all arrears and half the current rates and service charges; and  
 Second instalment to be made on or before 13 February 2023.

**Option 3 (Four Instalments)**

First instalment to be made on or before 13 October 2023, including all arrears and a quarter of the current rates and service charges; and  
 Second instalment to be made on or before 13 December 2023.  
 Third instalment to be made on or before 13 February 2023.  
 Fourth instalment to be made on or before 15 April 2023.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	13/10/2023	0	0.00%	7.00%
<b>Option two</b>				
First instalment	13/10/2023	0	0.00%	7.00%
Second instalment	13/02/2023	10	5.50%	7.00%
<b>Option three</b>				
First instalment	13/10/2023	0	0.00%	7.00%
Second instalment	13/12/2023	10	5.50%	7.00%
Third instalment	13/02/2023	10	5.50%	7.00%
Fourth instalment	15/04/2023	10	5.50%	7.00%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	9,500	9,360	9,500
Instalment plan interest earned	12,000	11,789	12,000
Unpaid rates and service charge interest earned	75,000	70,488	80,000
	<b>96,500</b>	<b>91,637</b>	<b>101,500</b>

**SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise service charges for the year ended 30th June 2024.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2024.

**(e) Waivers or concessions**

<b>Rate, fee or charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Waiver/ Concession</b>	<b>Discount %</b>	<b>Discount (\$)</b>	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>	<b>Circumstances in which the waiver or concession is granted</b>	<b>Objects and reasons of the waiver or concession</b>
General Rates - Katanning Country Club	Rate	Concession	50.00%	\$ 2,185	\$ 2,185	\$ 2,023	\$ 2,000	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	100.00%	0	0	1,078	1,079	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	0	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.
					2,685	3,101	3,579		

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables  
 Inventories

**Less: current liabilities**

Trade and other payables  
 Contract liabilities  
 Capital grant/contribution liability  
 Lease liabilities  
 Long term borrowings  
 Employee provisions  
 Other provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Rate Setting Statement**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	5,896,054	10,971,580	4,634,690
	4,343,573	4,343,573	4,303,578
	1,320,712	1,257,913	1,746,098
	20,508	20,508	4,439
	11,580,847	16,593,574	10,688,805
	(859,231)	(859,231)	(1,890,038)
	(85,285)	(85,285)	(105,843)
	(4,336,743)	(4,336,743)	(4,303,578)
8	0	(15,095)	(7,054)
7	0	(284,958)	(639,000)
	(630,441)	(630,441)	(640,705)
	(1,112,890)	(1,112,890)	0
	(7,024,590)	(7,324,643)	(7,586,218)
	4,556,257	9,268,931	3,102,587
3(c)	(4,556,257)	(5,624,263)	(3,102,587)
	0	3,644,668	0

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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*.

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	5 (195,378)	(37,247)	(174,214)
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	0	95,490
Add: Loss on asset disposals	5 34,996	0	59,016
Add: Depreciation	6 5,342,903	5,344,396	6,125,895
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates	0	15,173	0
- Employee provisions	0	(19,362)	0
- Other provisions	0	135,832	0
<b>Non cash amounts excluded from operating activities</b>	<b>5,182,521</b>	<b>5,438,792</b>	<b>6,106,187</b>

**(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 - reserve accounts	9 (6,302,936)	(7,733,795)	(5,777,140)
Less: Current assets not expected to be received at end of year			
- Current financial assets at amortised cost - self supporting loans	0	0	250,000
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	0	284,958	639,000
- Current portion of lease liabilities	0	15,095	7,054
- Current portion of other provisions held in reserve	1,116,238	1,179,038	1,137,794
- Current portion of employee benefit provisions held in reserve	630,441	630,441	640,705
<b>Total adjustments to net current assets</b>	<b>(4,556,257)</b>	<b>(5,624,263)</b>	<b>(3,102,587)</b>

3(d) NET CURRENT ASSETS (CONTINUED)

**MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**LAND HELD FOR RESALE**

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

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

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**TRADE AND OTHER RECEIVABLES**

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

**Other long-term employee benefits**

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**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	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ (1,837,742)	\$ 3,237,785	\$ (2,987,461)
Term deposits		7,733,796	7,733,796	7,622,151
<b>Total cash and cash equivalents</b>		<b>5,896,054</b>	<b>10,971,581</b>	<b>4,634,690</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	(421,093)	2,823,575	3,055,285
- Restricted cash and cash equivalents	3(a)	6,317,147	8,148,006	1,579,405
		5,896,054	10,971,581	4,634,690
<b>Restrictions</b>				
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		6,317,147	8,148,006	1,579,405
- Restricted financial assets at amortised cost - term deposits	3(a)	4,322,532	4,322,532	4,303,578
		10,639,679	12,470,538	5,882,983
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	6,302,936	7,733,795	5,777,140
Unspent capital grants, subsidies and contribution liabilities		4,336,743	4,336,743	105,843
		10,639,679	12,470,538	5,882,983
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>(6,095,612)</b>	<b>(1,851,254)</b>	<b>(6,065,790)</b>
Depreciation	6	5,342,903	5,344,396	6,125,895
(Profit)/loss on sale of asset	5	(160,382)	(37,247)	(115,198)
(Increase)/decrease in receivables		0	283,772	0
(Increase)/decrease in inventories		0	(16,069)	0
Increase/(decrease) in payables		0	185,946	0
Increase/(decrease) in contract liabilities		0	(314,186)	0
Increase/(decrease) in unspent capital grants		0	33,165	0
Increase/(decrease) in other provision		0	31,969	0
Increase/(decrease) in employee provisions		0	(29,626)	0
Capital grants, subsidies and contributions		(471,593)	(1,285,275)	(892,744)
<b>Net cash from operating activities</b>		<b>(1,384,684)</b>	<b>2,345,591</b>	<b>(947,837)</b>

**MATERIAL 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 2024**

**5. FIXED ASSETS**

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget				2022/23 Actual				2022/23 Budget			
	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Actual Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>												
Buildings - non-specialised	0	0	0	0	106,898	0	0	0	100,000	0	0	0
Buildings - specialised	1,174,875	0	0	0	260,774	0	0	0	1,381,830	0	0	0
Plant and equipment	1,144,681	226,043	379,500	153,457	304,704	4,788	15,000	10,212	1,389,050	225,587	343,500	117,913
Other property, plant and equipment - Motor Vehicles	288,230	48,075	55,000	6,925	91,715	28,011	55,046	27,035	397,810	83,988	81,273	(2,715)
Other property, plant and equipment- Equipment	206,144	0	0	0	209,330	0	0	0	144,001	0	0	0
Other property, plant and equipment - Paintings & Sculptures	171,142	0	0	0	9,430	0	0	0	180,572	0	0	0
<b>Total</b>	<b>2,985,072</b>	<b>274,118</b>	<b>434,500</b>	<b>160,382</b>	<b>982,851</b>	<b>32,799</b>	<b>70,046</b>	<b>37,247</b>	<b>3,593,263</b>	<b>309,575</b>	<b>424,773</b>	<b>115,198</b>
<b>(b) Infrastructure</b>												
Infrastructure - Roads	1,031,898	0	0	0	1,364,699	0	0	0	1,732,404	0	0	0
Other infrastructure - Footpaths	31,836	0	0	0	143,352	0	0	0	177,250	0	0	0
Other infrastructure - Parks & Ovals	92,000	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - Other	129,597	0	0	0	343,512	0	0	0	325,102	0	0	0
Other infrastructure - Bridges	26,480	0	0	0	38,520	0	0	0	65,000	0	0	0
<b>Total</b>	<b>1,311,811</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,890,082</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,299,756</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>4,296,883</b>	<b>274,118</b>	<b>434,500</b>	<b>160,382</b>	<b>2,872,933</b>	<b>32,799</b>	<b>70,046</b>	<b>37,247</b>	<b>5,893,019</b>	<b>309,575</b>	<b>424,773</b>	<b>115,198</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**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 2024**

**6. DEPRECIATION**

**By Class**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - non-specialised	81,770	81,773	83,000
Buildings - specialised	934,365	934,334	1,805,865
Furniture and equipment	19,415	20,074	43,000
Plant and equipment	518,005	517,869	519,500
Other property, plant and equipment - Motor Vehicles	55,784	55,779	87,000
Other property, plant and equipment- Equipment	207,863	207,845	67,000
Infrastructure - Roads	1,997,016	1,998,876	2,155,000
Other infrastructure - Footpaths	137,155	137,154	123,500
Other infrastructure - Drainage	202,870	202,870	179,500
Other infrastructure - Parks & Ovals	568,555	568,553	640,000
Other infrastructure - Other	592,825	590,953	412,500
Other infrastructure - Bridges	14,115	14,112	10,030
Right of use - plant and equipment	13,165	14,204	0
	5,342,903	5,344,396	6,125,895

**By Program**

Governance	140,590	140,585	201,570
Law, order, public safety	111,470	111,459	70,995
Education and welfare	16,935	16,935	35,985
Housing	145,280	145,277	176,585
Community amenities	358,450	358,442	297,350
Recreation and culture	1,044,795	1,043,946	1,597,729
Transport	2,561,155	2,563,000	2,684,001
Economic services	594,228	594,884	701,990
Other property and services	370,000	369,868	359,690
	5,342,903	5,344,396	6,125,895

**MATERIAL 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	50 Years
Furniture and equipment	4-10 Years
Plant and equipment	3-10 Years
Other property, plant and equipment - Mo	5-10 Years
Other property, plant and equipment- Equ	5-50 Years
Infrastructure - Roads	7-80 Years
Other infrastructure - Footpaths	25 Years
Other infrastructure - Drainage	10-60 Years
Other infrastructure - Parks & Ovals	7-80 Years
Other infrastructure - Other	5-50 Years
Other infrastructure - Bridges	25-60 Years
Right of use - plant and equipment	5 Years

SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

7. 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	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal 1 July 2023	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2024	Principal Interest Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Principal Interest Repayments
New Administration Building	158	WATC	3.80%	\$ 2,039,001	\$ 0	\$ (103,076)	\$ 1,935,925	\$ (90,527)	\$ 2,138,269	\$ 0	\$ (99,268)	\$ 2,039,001	\$ (94,388)	\$ 2,138,269	\$ 0	\$ (99,268)	\$ 2,039,001	\$ (95,003)
Aged & Key Worker Housing	159	WATC	1.31%	601,113	0	(44,560)	556,553	(11,827)	645,095	0	(43,982)	601,113	(12,617)	645,095	0	(43,982)	601,113	(12,704)
Plant - Watercart	160	WATC	0.87%	128,873	0	(16,702)	112,171	(1,942)	145,431	0	(16,558)	128,873	(2,179)	145,431	0	(16,558)	128,873	(2,202)
Plant - Grader	161	WATC	0.87%	189,521	0	(24,562)	164,959	(2,856)	213,871	0	(24,350)	189,521	(3,205)	213,870	0	(24,350)	189,520	(3,237)
Plant - Road Sweeper	163	WATC	3.62%	200,374	0	(39,384)	160,990	(7,989)	0	210,000	(9,626)	200,374	(3,317)	0	210,000	0	210,000	0
Plant - Truck	164	WATC	3.62%	181,290	0	(35,633)	145,657	(7,228)	0	190,000	(8,710)	181,290	(3,001)	0	190,000	0	190,000	0
				3,340,172	0	(263,917)	3,076,255	(122,369)	3,142,666	400,000	(202,494)	3,340,172	(118,707)	3,142,665	400,000	(184,158)	3,358,507	(113,146)
<b>Self Supporting Loans</b>																		
Katanning Country Club	162	WATC	3.9%	244,867	0	(21,041)	223,826	(10,957)	0	250,000	(5,133)	244,867	(4,269)	0	250,000	(11,000)	239,000	(4,900)
				244,867	0	(21,041)	223,826	(10,957)	0	250,000	(5,133)	244,867	(4,269)	0	250,000	(11,000)	239,000	(4,900)
				3,585,039	0	(284,958)	3,300,081	(133,326)	3,142,666	650,000	(207,627)	3,585,039	(122,976)	3,142,665	650,000	(195,158)	3,597,507	(118,046)

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 2024**

**7. BORROWINGS**

**(b) New borrowings - 2023/24**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

**(c) Unspent borrowings**

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
			\$	\$	\$	\$
163	Road Sweeper	2023	210,000	210,000	0	0
164	Truck	2023	190,000	190,000	0	0
			400,000	400,000	0	0

**(d) Credit Facilities**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
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	2,148	0
<b>Total amount of credit unused</b>	315,000	317,148	315,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,300,081	3,585,039	3,597,507

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
Commonwealth Bank	Cashflow Purposes	Unknown	250,000	0	250,000
			250,000	0	250,000

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF KATANNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2023/24	2023/24	Budget Lease	2023/24	Actual	2022/23	Actual	Actual	2022/23	Budget	2022/23	Budget	Budget	2022/23
					Principal 1 July 2023	Budget New Leases	Budget Lease Principal Repayments	Lease Principal outstanding 30 June 2024	Budget Lease Interest Repayments	Principal 1 July 2022	Actual New Leases	Lease Principal repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments	Principal 1 July 2022	Budget New Leases	Budget Lease Principal repayments	Lease Principal outstanding 30 June 2023	Budget Lease Interest repayments
CESM Vehicle	22401/00	SG Fleet	26.70%	60 months	\$ 16,050	\$ 0	\$ (15,095)	\$ 955	\$ 0	\$ 28,411	\$ 0	\$ (12,361)	\$ 16,050	\$ (1,015)	\$ 43,306	\$ 0	\$ (11,503)	\$ 31,803	\$ 0
LCDC Vehicle	1706081/1	CS Leasing	25.00%	24 Months	0	0	0	0	0	1,100	0	(1,100)	0	0	310	0	0	310	0
Matrix Spin Bicycles	000041	Alleasing	N/A	60 Months	0	0	0	0	0	0	0	0	0	0	5,567	0	0	5,567	0
					16,050	0	(15,095)	955	0	29,511	0	(13,461)	16,050	(1,015)	49,183	0	(11,503)	37,680	0

MATERIAL 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 2024**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	744,023	25,050	0	769,073	745,770	25,051	(26,798)	744,023	745,770	595	0	746,365
(b) Plant Replacement Reserve	511,587	64,987	(300,000)	276,574	393,787	117,800	0	511,587	393,788	103,890	(300,000)	197,678
(c) Amherst Village Building Maintenance Reserve	181,757	12,400	(40,000)	154,157	23,348	158,409	0	181,757	23,348	156,020	(40,000)	139,368
(d) Amherst Village Refundable Deposit Reserve	1,179,038	42,200	(105,000)	1,116,238	1,292,805	42,233	(156,000)	1,179,038	1,292,804	990	(156,000)	1,137,794
(e) Old Saleyards Reserve	915,887	32,000	(350,000)	597,887	964,277	31,975	(80,365)	915,887	964,277	790	(470,365)	494,702
(f) Waste Management Reserve	438,651	14,400	0	453,051	424,261	14,390	0	438,651	424,260	325	(44,000)	380,585
(g) Land & Building Reserve	1,607,621	65,350	(1,081,506)	591,465	1,659,557	105,352	(157,287)	1,607,621	1,659,556	51,325	(1,194,122)	516,759
(h) Land & Building Facilities for Seniors Reserve	350,819	11,500	(60,000)	302,319	339,310	11,509	0	350,819	339,310	260	0	339,570
(i) Regional Sheep Saleyards Reserve	698,238	165,000	(96,850)	766,388	765,925	25,018	(92,705)	698,238	765,925	140,515	(92,525)	813,915
(j) Christmas Decoration Reserve	62,810	11,820	(50,000)	24,630	50,989	11,821	0	62,810	50,990	10,040	(50,000)	11,030
(k) GRV Revaluation Reserve	63,369	11,830	(50,000)	25,199	51,530	11,839	0	63,369	51,530	10,040	0	61,570
(l) Quartermaine Oval Reserve	306,030	58,840	0	364,870	247,190	58,840	0	306,030	247,190	50,190	0	297,380
(m) KLC Facilities Reserve	225,788	110,590	0	336,378	256,896	58,286	(89,394)	225,788	256,896	50,200	(101,000)	206,096
(n) Election Reserve	34,237	10,890	(30,000)	15,127	23,354	10,883	0	34,237	23,354	10,020	0	33,374
(o) Library Building Reserve	17,886	3,030	0	20,916	14,859	3,027	0	17,886	14,859	2,510	0	17,369
(p) Community & Economic Development Reserve	270,770	8,900	0	279,670	261,887	8,883	0	270,770	261,887	200	0	262,087
(q) Lake Ewlyamartup Facilities Reserve	20,575	5,550	0	26,125	15,020	5,555	0	20,575	15,020	5,010	0	20,030
(r) Parks & Playgrounds Reserve	62,328	16,680	0	79,008	45,643	16,685	0	62,328	45,644	15,035	0	60,679
(s) Katanning Aquatic Centre Reserve	6,959	16,180	0	23,139	45,643	16,185	(54,869)	6,959	45,644	15,035	(55,000)	5,679
(t) Housing Reserve	35,422	45,300	0	80,722	100	35,322	0	35,422	100	35,010	0	35,110
	7,733,795	732,497	(2,163,356)	6,302,936	7,622,151	769,062	(657,418)	7,733,795	7,622,152	658,000	(2,503,012)	5,777,140

**(b) Reserve Accounts - 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) 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 Deposit Reserve	Ongoing	To fund refundable deposits at Amherst Village.
(e) Old Saleyards 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 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.

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	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	Timing of Revenue recognition
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
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 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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. PROGRAM INFORMATION**

**(a) 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 Shire's overheads operating accounts.

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Governance	33,225	44,958	26,200
General purpose funding	5,430,144	4,967,067	4,801,079
Law, order, public safety	58,700	45,588	58,350
Health	38,750	20,899	2,550
Education and welfare	6,020	5,345	4,250
Housing	202,220	210,260	184,703
Community amenities	954,567	996,995	895,676
Recreation and culture	271,942	451,282	446,949
Transport	198,253	38,033	184,014
Economic services	454,990	452,763	556,115
Other property and services	102,500	253,743	85,147
	<b>7,751,311</b>	<b>7,486,933</b>	<b>7,245,033</b>

**Grants, subsidies and contributions**

Governance	30,063	4,000	0
General purpose funding	154,000	3,411,066	693,717
Law, order, public safety	250,173	170,841	163,721
Education and welfare	244,334	111,715	276,761
Housing	10,000	0	0
Recreation and culture	32,346	38,981	80,086
Transport	245,878	228,772	232,886
Economic services	854,033	30,460	665,244
	<b>1,820,827</b>	<b>3,995,835</b>	<b>2,112,415</b>

**Capital grants, subsidies and contributions**

Governance	0	92,390	0
Law, order, public safety	0	82,740	96,000
Community amenities	0	35,264	35,264
Transport	458,440	699,328	761,480
Economic services	13,153	310,419	0
	<b>471,593</b>	<b>1,220,141</b>	<b>892,744</b>

**Total Income**

10,043,731      12,702,909      10,250,192

**Expenses**

Governance	(1,170,518)	(963,436)	(1,168,749)
General purpose funding	(425,846)	(388,057)	(298,133)
Law, order, public safety	(708,446)	(566,645)	(597,462)
Health	(209,075)	(185,465)	(168,022)
Education and welfare	(784,032)	(478,392)	(864,288)
Housing	(391,532)	(274,233)	(308,814)
Community amenities	(1,654,483)	(1,502,428)	(1,412,867)
Recreation and culture	(4,104,698)	(3,935,991)	(4,815,355)
Transport	(5,125,122)	(4,484,953)	(4,936,625)
Economic services	(1,457,033)	(1,478,621)	(1,622,825)
Other property and services	(108,558)	(295,942)	(122,842)
	<b>(16,139,343)</b>	<b>(14,554,163)</b>	<b>(16,315,982)</b>

**Net result for the period**

(6,095,612)      (1,851,254)      (6,065,790)

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12. OTHER INFORMATION**

**The net result includes as revenues**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve accounts	257,000	257,062	6,000
- Other funds	40,000	40,050	500
Other interest revenue	87,000	82,277	92,000
	<b>384,000</b>	<b>379,390</b>	<b>98,500</b>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	261,707	425,977	433,174
	<b>261,707</b>	<b>425,977</b>	<b>433,174</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	82,750	79,515	65,000
Other services	15,000	650	15,000
	<b>97,750</b>	<b>80,165</b>	<b>80,000</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	133,326	122,976	118,046
Expense on lease liabilities (refer Note 8)	0	1,015	0
	<b>133,326</b>	<b>123,991</b>	<b>118,046</b>
<b>(e) Write offs</b>			
General rate	2,500	27,652	0
	<b>2,500</b>	<b>27,652</b>	<b>0</b>

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**13. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Shire President</b>			
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		350
	<b>46,450</b>	<b>46,100</b>	<b>46,450</b>
<b>Deputy President's allowance</b>			
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		300
	<b>23,900</b>	<b>23,600</b>	<b>23,900</b>
<b>Elected member 3</b>			
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		350
	<b>16,450</b>	<b>16,100</b>	<b>16,450</b>
<b>Elected member 4</b>			
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		250
	<b>16,350</b>	<b>16,100</b>	<b>16,350</b>
<b>Elected member 5</b>			
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		250
	<b>16,350</b>	<b>16,100</b>	<b>16,350</b>
<b>Elected member 6</b>			
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		250
	<b>16,350</b>	<b>16,100</b>	<b>16,350</b>
<b>Elected member 7</b>			
Meeting attendance fees	15,000	6,155	15,000
Annual allowance for ICT expenses	1,100	471	1,100
Travel and accommodation expenses	250		250
	<b>16,350</b>	<b>6,626</b>	<b>16,350</b>
<b>Total Elected Member Remuneration</b>	<b>152,200</b>	<b>140,726</b>	<b>152,200</b>
President's allowance	30,000	30,000	30,000
Deputy President's allowance	7,500	7,500	7,500
Meeting attendance fees	105,000	96,155	105,000
Annual allowance for ICT expenses	7,700	7,071	7,700
Travel and accommodation expenses	2,000	0	2,000
	<b>152,200</b>	<b>140,726</b>	<b>152,200</b>

**SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**14. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2023/24.

**SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undrtakings or major trading undertakings will occur in 2023/24.

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
CLAG	17,827	0	(17,827)	0
	17,827	0	(17,827)	0

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**17. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	1,100	1,500	1,100
General purpose funding	22,650	24,788	22,700
Law, order, public safety	23,700	20,899	23,350
Health	33,750	18,573	2,550
Education and welfare	5,770	5,345	4,000
Housing	159,520	168,029	136,840
Community amenities	944,567	984,596	885,676
Recreation and culture	243,685	271,806	229,535
Transport	6,500	4,860	6,500
Economic services	441,490	422,113	542,515
Other property and services	7,000	68,251	7,000
	<b>1,889,732</b>	<b>1,990,760</b>	<b>1,861,766</b>

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 2024

	23/24 Budget		22/23 Actual		22/23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating</b>						
General Purpose Funding	5,584,144	425,846	8,468,805	388,057	5,495,496	298,633
Governance	63,288	1,170,518	142,293	964,382	26,200	1,168,749
Law, Order, Public Safety	308,873	708,446	299,169	566,645	318,071	597,462
Health	38,750	209,075	20,899	185,465	2,550	168,022
Education and Welfare	250,354	784,032	118,974	480,306	281,011	864,288
Housing	212,220	391,532	210,260	274,233	184,703	308,814
Community Amenities	954,567	1,654,483	1,032,259	1,470,459	930,940	1,412,867
Recreation and Culture	304,288	4,104,698	490,939	3,935,561	527,035	4,815,355
Transport	902,571	5,125,122	955,632	4,484,953	1,178,380	4,936,625
Economic Services	1,322,176	1,457,033	793,642	1,478,621	1,221,359	1,622,825
Other Property and Services	102,500	108,558	253,743	282,573	85,147	122,842
<b>Total</b>	<b>10,043,731</b>	<b>16,139,343</b>	<b>12,786,614</b>	<b>14,511,255</b>	<b>10,250,892</b>	<b>16,316,482</b>

	23/24 Budget		22/23 Actual		22/23 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Capital</b>						
General Purpose Funding	50,000	11,830	0	11,839	0	10,040
Governance	1,161,506	1,632,433	184,085	521,100	1,244,122	1,744,311
Law, Order, Public Safety	0	149,527	0	219,107	0	327,000
Health	0	0	0	0	0	0
Education and Welfare	0	0	0	0	0	0
Housing	205,000	237,960	156,000	359,530	196,000	281,337
Community Amenities	0	224,400	0	84,299	44,000	79,589
Recreation and Culture	21,041	248,623	399,396	347,432	417,000	361,790
Transport	300,000	2,571,413	410,500	2,120,033	700,000	3,562,753
Economic Services	446,850	295,247	173,070	261,644	627,640	379,357
Other Property and Services	0	0	0	0	0	0
<b>Total</b>	<b>2,184,397</b>	<b>5,371,433</b>	<b>1,323,051</b>	<b>3,924,983</b>	<b>3,228,762</b>	<b>6,746,177</b>

**SHIRE OF KATANNING**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>OPERATING EXPENDITURE</u></b>						
Other General Purpose Income		425,846		388,057		298,633
<b><u>OPERATING REVENUE</u></b>						
Rate Revenue	5,117,094		4,745,289		4,779,229	
General Purpose Grants	4,000		3,268,732		663,717	
Other General Purpose Income	463,050		454,784		52,550	
<b>SUB-TOTAL</b>	<b>5,584,144</b>	<b>425,846</b>	<b>8,468,805</b>	<b>388,057</b>	<b>5,495,496</b>	<b>298,633</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Other General Purpose Income		11,830		11,839		10,040
<b><u>CAPITAL REVENUE</u></b>						
Other General Purpose Income	50,000		0		0	
<b>SUB-TOTAL</b>	<b>50,000</b>	<b>11,830</b>	<b>0</b>	<b>11,839</b>	<b>0</b>	<b>10,040</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>5,634,144</b>	<b>437,676</b>	<b>8,468,805</b>	<b>399,895</b>	<b>5,495,496</b>	<b>308,673</b>

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
**Rates**  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
0021	Back Rates Levied (RAT)	1,000		(5,186)		1,000	
0031	Interim Rates (RAT)	2,500		12,952		2,000	
0041	Instalment Interest (RAT)	12,000		11,789		12,000	
0051	Instalment Charge (RAT)	9,500		9,360		9,500	
0061	Direct Debit Returns (RAT)	100		91		150	
0101	Rates Discount (RAT)	(2,185)		(3,100)		(2,000)	
0111	Rates Adjustments (RAT)	(500)		(806)		0	
0121	Rates Levied (RAT)	5,017,029		4,672,555		4,671,909	
0161	Ex Gratia Rates (RAT)	5,150		4,799		4,670	
0171	Rates Late Payment Penalty (RAT)	75,000		70,488		80,000	
1101	Write Off Rates (RAT)	(2,500)		(27,652)		0	
<b>SUB-TOTAL</b>		<b>5,117,094</b>	<b>0</b>	<b>4,745,289</b>	<b>0</b>	<b>4,779,229</b>	<b>0</b>
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>5,117,094</b>	<b>0</b>	<b>4,745,289</b>	<b>0</b>	<b>4,779,229</b>	<b>0</b>

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
 General Purpose Grants  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
0181	General Purpose Grant (GPF)	0		2,535,531		553,873	
0201	Untied Road Grant (GPF)	0		729,201		105,844	
0251	ESL Administration Fee (GPF)	4,000		4,000		4,000	
<b>SUB-TOTAL</b>		<b>4,000</b>	<b>0</b>	<b>3,268,732</b>	<b>0</b>	<b>663,717</b>	<b>0</b>
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>4,000</b>	<b>0</b>	<b>3,268,732</b>	<b>0</b>	<b>663,717</b>	<b>0</b>

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
**Other General Purpose Funding**  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0162	Rates Incentive Prize (GPI)		5,040		5,035		5,030
0182	Photocopying & Stationery (GPI)		2,000		394		3,500
0402	Administration Allocated (GPI)		194,124		221,024		241,821
0752	Bank Fees (GPI)		2,900		2,934		1,500
1012	Valuation Expenses (GPI)		65,000		7,929		10,000
1022	Rates Legal Expenses (GPI)		150,000		146,948		30,000
1032	Search Fees (GPI)		1,000		546		1,000
5842	Postage & Freight (GPI)		4,000		3,246		4,000
5862	Training & Development (GPI)		1,782		0		1,782
<b>Operating Revenue</b>							
0131	Special Arrangement Administration Fee (GPI)	1,000		828		2,000	
0191	Pension Deferred Interest (GPI)	3,000		0		3,000	
1163	Rates Legal Fees Reimbursement (GPI)	150,000		142,334		30,000	
1183	Rates Enquiry Commissions (GPI)	12,000		14,509		11,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		0		50	
1253	Interest - Reserves (GPI)	257,000		257,062		6,000	
9113	Interest - Municipal (GPI)	40,000		40,050		500	
<b>SUB-TOTAL</b>		<b>463,050</b>	<b>425,846</b>	<b>454,784</b>	<b>388,057</b>	<b>52,550</b>	<b>298,633</b>
<b>Capital Expenditure</b>							
2493	Transfer Interest to GRV Revaluation Reserve (GPI)		1,830		1,839		40
6373	Transfer to GRV Revaluation Reserve (GPI)		10,000		10,000		10,000
<b>Capital Revenue</b>							
6383	Transfer from GRV Revaluation Reserve (GPI)	50,000		0		0	
<b>SUB-TOTAL</b>		<b>50,000</b>	<b>11,830</b>	<b>0</b>	<b>11,839</b>	<b>0</b>	<b>10,040</b>
<b>TOTAL</b>		<b>513,050</b>	<b>437,676</b>	<b>454,784</b>	<b>399,895</b>	<b>52,550</b>	<b>308,673</b>

**SHIRE OF KATANNING**  
**SCHEDULE 04 - GOVERNANCE**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>OPERATING EXPENDITURE</u></b>						
Governance - Elected Members		636,393		564,560		647,582
Administration General		53,863		3,817		23,700
Projects		0		0		15,000
Other Governance		480,262		396,005		482,467
<b><u>OPERATING REVENUE</u></b>						
Governance - Elected Members	500		0		500	
Administration General	53,863		49,982		23,700	
Projects	0		92,390		0	
Other Governance	8,925		(79)		2,000	
<b>SUB-TOTAL</b>	<b>63,288</b>	<b>1,170,518</b>	<b>142,293</b>	<b>964,382</b>	<b>26,200</b>	<b>1,168,749</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Governance - Elected Members		77,710		22,704		75,060
Administration General		25,050		25,051		595
Projects		1,293,017		268,724		1,453,063
Other Governance		236,656		204,620		215,593
<b><u>CAPITAL REVENUE</u></b>						
Governance - Elected Members	80,000		0		50,000	
Administration General	0		26,798		0	
Other Governance	1,081,506		157,287		1,194,122	
<b>SUB-TOTAL</b>	<b>1,161,506</b>	<b>1,632,433</b>	<b>184,085</b>	<b>521,100</b>	<b>1,244,122</b>	<b>1,744,311</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>1,224,794</b>	<b>2,802,951</b>	<b>326,378</b>	<b>1,485,482</b>	<b>1,270,322</b>	<b>2,913,060</b>

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Elected Members

#### Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0202	Councillor Travel Expenses (GEM)		2,000		0		2,000
0212	Training & Development (GEM)		20,000		15,942		20,000
0214	Advertising & Promotion (GEM)		5,000		2,791		5,000
0222	Election Expenses (GEM)		30,000		0		100
0232	Deputy President's Allowance (GEM)		7,500		7,500		7,500
0242	Refreshments & Receptions (GEM)		20,500		12,032		19,500
0262	Subscriptions & Memberships (GEM)		19,100		17,190		18,620
0281	Councillors Donations (GEM)		32,100		26,920		32,100
0282	Community Financial Assistance Programme (GEM)		34,000		12,560		34,000
0285	Consultants (GEM)		29,000		5,321		9,000
0422	Works Program - Governance (GEM)		17,893		18,376		14,835
0472	Administration Allocated (GEM)		267,100		304,113		332,727
0632	President's Allowance (GEM)		30,000		30,000		30,000
1842	Expensed Minor Asset Purchases (GEM)		500		14		500
7612	Presentations & Gifts (GEM)		9,000		8,574		9,000
7902	Councillor Attendance Fee (GEM)		105,000		96,155		105,000
7952	Councillor Communication Allowance (GEM)		7,700		7,071		7,700
<b>Operating Revenue</b>							
0293	Other Reimbursements (GEM)	500		0		500	
<b>SUB-TOTAL</b>		<b>500</b>	<b>636,393</b>	<b>0</b>	<b>564,560</b>	<b>500</b>	<b>647,582</b>
<b>Capital Expenditure</b>							
0304	Equipment (GEM)		55,000		0		55,000
6284	Transfer Interest to Christmas Decoration Reserve		1,820		1,821		40
6348	Transfer Interest to Election Reserve (GEM)		890		883		20
6374	Transfer to Christmas Decoration Reserve		10,000		10,000		10,000
6379	Transfer to Election Reserve		10,000		10,000		10,000
<b>Capital Revenue</b>							
6691	Transfer from Election Reserve	30,000		0		0	
6696	Transfer from Christmas Decoration Reserve	50,000		0		50,000	
<b>SUB-TOTAL</b>		<b>80,000</b>	<b>77,710</b>	<b>0</b>	<b>22,704</b>	<b>50,000</b>	<b>75,060</b>
<b>TOTAL</b>		<b>80,500</b>	<b>714,103</b>	<b>0</b>	<b>587,264</b>	<b>50,500</b>	<b>722,642</b>

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Administration General

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0007	Security Expenses (ADM)		6,500		2,237		6,500
0317	Employee Superannuation (ADM)		85,200		92,832		107,600
0340	Administration Allocated (ADM)		(1,797,446)		(2,046,522)		(2,239,079)
0342	Salary Costs (ADM)		737,746		819,606		898,096
0343	Paid Parental Leave Expenditure (ADM)		14,000		14,624		13,900
0370	Staff Housing Allocation (ADM)		0		105,692		133,000
0372	Insurance (ADM)		44,049		115,960		115,998
0382	Training & Development (ADM)		33,774		26,603		33,774
0385	Fit for Work Program (ADM)		13,550		4,764		2,000
0507	Workers Compensation Insurance Premium (ADM)		22,073		20,222		24,851
0512	Computer Software Subscriptions (ADM)		101,000		90,934		95,000
0513	ICT Hardware (ADM)		30,000		26,222		30,000
0515	IT Support (ADM)		55,000		28,910		30,000
0592	Building Program - Admin		77,891		75,922		69,863
0622	Expensed Minor Asset Purchases (ADM)		2,500		4,199		2,500
0712	Photocopying & Stationery (ADM)		20,000		14,789		42,000
0732	Utilities (ADM)		31,710		37,862		33,320
0742	Advertising & Promotion (ADM)		15,000		21,447		10,000
0762	Postage & Freight (ADM)		5,000		2,972		5,000
0772	Subscriptions & Memberships (ADM)		30,100		28,943		25,500
0773	Records Management Expenses (ADM)		1,600		450		1,600
0792	REFUNDS (E)		100		0		100
0872	Motor Vehicle Expenses (ADM)		18,500		12,077		18,500
0892	Uniforms (ADM)		7,200		5,466		7,200
0893	Medical Checks (ADM)		1,250		397		1,250
1062	Depreciation - Furniture & Fittings (ADM)		18,275		18,273		18,325
1082	Depreciation - Building (ADM)		82,520		82,520		141,355
1123	Suspense Account		0		(1)		0
1132	ADM - LSL Previous Employees		0		40,751		0
1223	Rounding Adjustments (ADM)		1		7		1
1342	Audit Fees (ADM)		97,750		80,165		80,000
1352	Consultants (ADM)		135,000		176,440		135,000
1360	Professional Advice & Services (ADM)		40,000		38,113		40,000
1362	Bank Fees (ADM)		23,500		18,720		23,500
1363	Bank Fees - No GST (ADM)		1,350		1,223		960
2052	Movement in Leave Provisions (ADM)		0		(53,275)		0
3072	Depreciation - Equipment (ADM)		22,575		22,574		21,220
3312	Depreciation - Motor Vehicle (ADM)		11,175		11,174		14,070
3862	Refreshment Expenses (ADM)		2,000		1,325		2,000
5932	Communication Expenses (ADM)		25,920		23,682		25,920
5952	Fringe Benefits Tax (ADM)		35,500		35,126		50,876
7692	Other Expenses inc OH&S (ADM)		2,000		395		2,000

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Administration General

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
1113	Miscellaneous Income (ADM)	500		13,253		500	
1153	Administration Fee Income (ADM)	400		582		400	
1154	Freedom of Information Income (ADM)	200		177		200	
1156	Meeting Charges / Equipment Hire (ADM)	500		1,686		500	
1211	Insurance Scheme Surplus (ADM)	30,063		4,000		0	
1243	Profit on Disposal of Assets (ADM)	0		12,899		0	
1313	Traineeship Subsidy (ADM)	4,000		0		4,000	
1315	Paid Parental Leave Reimbursements (ADM)	14,000		14,624		13,900	
2063	Insurance Claims (ADM)	2,000		755		2,000	
2513	Employee Contributions to Fuel (ADM)	2,200		2,007		2,200	
<b>SUB-TOTAL</b>		<b>53,863</b>	<b>53,863</b>	<b>49,982</b>	<b>3,817</b>	<b>23,700</b>	<b>23,700</b>
<b>Capital Expenditure</b>							
2494	Transfer Interest to Employee Leave Entitlement Reserve		25,050		25,051		595
<b>Capital Revenue</b>							
2497	Transfer from Employee Leave Entitlement Reserve	0		26,798		0	
<b>SUB-TOTAL</b>		<b>0</b>	<b>25,050</b>	<b>26,798</b>	<b>25,051</b>	<b>0</b>	<b>595</b>
<b>TOTAL</b>		<b>53,863</b>	<b>78,913</b>	<b>76,780</b>	<b>28,869</b>	<b>23,700</b>	<b>24,295</b>

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Projects

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2641	Shop Front Enhancement Subsidy (STP)		0		0		15,000
<b>Operating Revenue</b>							
2660	Heritage Centre Project DPIRD Grant Funds (STP)	0		92,390		0	
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>92,390</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Capital Expenditure</b>							
2659	Early Childhood Hub (STP)		1,026,506		142,616		1,169,122
2668	Piesse Lake Development Project (STP)		3,369		9,781		3,369
2670	Great Southern Aged Accommodation Project Expenditure (STP)		0		106,898		100,000
2676	Noongar Story Public Artwork Project (STP)		171,142		9,430		180,572
2677	Meeting Place and Fire Pit Project (STP)		92,000		0		0
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>1,293,017</b>	<b>0</b>	<b>268,724</b>	<b>0</b>	<b>1,453,063</b>
<b>TOTAL</b>		<b>0</b>	<b>1,293,017</b>	<b>92,390</b>	<b>268,724</b>	<b>0</b>	<b>1,468,063</b>

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Other Governance

#### Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0152	Interest on Loan 158 - New Admin Building (OTG)		90,527		94,388		95,003
0482	Administration Allocated (OTG)		31,275		35,610		38,960
0802	Salary Costs (OTG)		202,866		178,868		196,345
0803	Employee Superannuation (OTG)		28,400		23,103		26,500
0804	Workers Compensation Insurance Premium (OTG)		6,069		4,860		4,860
0842	Training & Development (OTG)		3,200		2,800		3,200
0863	Expensed Minor Asset Purchases (OTG)		3,000		1,180		3,000
0912	Photocopying & Stationery (OTG)		2,000		1,345		2,000
0953	Motor Vehicle Expenses CEO (OTG)		11,000		11,992		9,000
0963	Communication Expenses CEO (OTG)		1,380		807		1,380
0982	Depreciation - Motor Vehicles (OTG)		6,045		6,044		6,600
0992	Integrated Planning & Reporting (OTG)		45,000		0		45,000
1011	CEO Donations (OTG)		19,000		6,749		19,000
1042	Consultants (OTG)		30,000		28,258		30,000
1312	Uniforms (OTG)		500		0		500
1322	Loss on Disposal of Assets (OTG)		0		0		1,119
<b>Operating Revenue</b>							
0263	Reimbursements (OTG)	2,000		(79)		2,000	
1323	Profit on Disposal of Assets (OTG)	6,925		0		0	
<b>SUB-TOTAL</b>		<b>8,925</b>	<b>480,262</b>	<b>(79)</b>	<b>396,005</b>	<b>2,000</b>	<b>482,467</b>
<b>Capital Expenditure</b>							
0324	Motor Vehicle Purchase (OTG)		68,230		0		65,000
5007	Principal Repayment Loan 158 - Administration Building		103,076		99,268		99,268
6377	Transfer to Land & Building Reserve (OTG)		10,000		50,000		50,000
6378	Transfer Interest to Land & Building Reserve (OTG)		55,350		55,352		1,325
<b>Capital Revenue</b>							
3963	Proceeds on Sale of Assets (OTG)	55,000		0		53,000	
6334	Transfer from Land & Building Reserve	1,081,506		157,287		1,194,122	
6922	Realisation on Disposal of Assets (OTG)	(55,000)		0		(53,000)	
<b>SUB-TOTAL</b>		<b>1,081,506</b>	<b>236,656</b>	<b>157,287</b>	<b>204,620</b>	<b>1,194,122</b>	<b>215,593</b>
<b>TOTAL</b>		<b>1,090,431</b>	<b>716,918</b>	<b>157,208</b>	<b>600,625</b>	<b>1,196,122</b>	<b>698,060</b>

**SHIRE OF KATANNING**  
**SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>OPERATING EXPENDITURE</u></b>						
Fire Prevention		443,678		325,352		361,277
Animal Control		152,428		145,049		175,026
Other Law, Order, Public Safety		112,340		96,245		61,159
<b><u>OPERATING REVENUE</u></b>						
Fire Prevention	288,273		200,284		201,821	
Animal Control	17,750		13,944		17,750	
Other Law, Order, Public Safety	2,850		84,941		98,500	
<b>SUB-TOTAL</b>	<b>308,873</b>	<b>708,446</b>	<b>299,169</b>	<b>566,645</b>	<b>318,071</b>	<b>597,462</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Fire Prevention		15,095		12,361		0
Other Law, Order, Public Safety		134,432		206,746		327,000
<b><u>CAPITAL REVENUE</u></b>						
<b>SUB-TOTAL</b>	<b>0</b>	<b>149,527</b>	<b>0</b>	<b>219,107</b>	<b>0</b>	<b>327,000</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>308,873</b>	<b>857,973</b>	<b>299,169</b>	<b>785,752</b>	<b>318,071</b>	<b>924,462</b>

**SHIRE OF KATANNING**  
**05 - LAW, ORDER, PUBLIC SAFETY**  
Fire Prevention  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b><i>Operating Expenditure</i></b>							
1522	Works Program - Fire Prevention		39,058		16,015		38,762
1612	Depreciation - Buildings (FPV)		1,445		1,442		4,085
1682	Administration Allocated (FPV)		22,109		20,056		21,943
1702	Building Program - Fire Prevention		305		0		279
1727	Emergency Incident Expenses (FPV)		3,000		0		3,000
4662	Depreciation - Plant (FPV)		44,165		44,163		44,500
4832	Utilities (FPV)		27,160		30,897		26,747
6082	Fire Mitigation Expenses (FPV)		80,000		1,325		3,000
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)		24,000		7,298		24,000
9777	Fire Prevention - Communications Expenditure (FPV)		3,500		2,085		3,500
9778	Fire Prevention - Communications Equipment Expenditure (FPV)		3,300		0		3,300
<b><i>Bushfire Brigade</i></b>							
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		3,000		2,760		2,500
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equip)		100		0		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		2,200		500		2,200
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)		1,000		1,655		0
2692	BFB Vehicle Expenses (3. Maint Vehicle)		8,600		6,671		8,572
2142	BFB Building Maintenance (4. Maint Land & Build)		100		0		100
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		8,830		17,365		8,700
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		300		719		300
9082	BFB Postage & Freight (7. Other Goods & Services)		200		143		200
9092	BFB Refreshments (7. Other Goods & Services)		1,600		1,595		1,500
9252	BFB Reference Materials (7. Other Goods & Services)		500		140		500
6022	BFB Insurance (8. Insurances)		21,450		21,997		21,997
<b><i>Community Emergency Services Manager</i></b>							
1632	CESM Salary Costs		109,189		114,564		105,889
0567	CESM Employee Superannuation		10,700		11,373		9,900
0727	CESM Workers Compensation Insurance Premium		3,267		2,603		2,603
0737	CESM Admin Expenses		6,100		914		6,100
0747	CESM Motor Vehicle Expenses		18,500		19,072		17,000

**SHIRE OF KATANNING**  
**05 - LAW, ORDER, PUBLIC SAFETY**  
 Fire Prevention  
 Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
1613	Infringements (FPV)	3,000		7,774		3,000	
1623	Fire Map Income (FPV)	100		0		100	
1633	Grant Income (FPV)	77,000		0		0	
1653	Fire Mitigation Income (FPV)	2,500		(265)		2,500	
1673	Other Reimbursements (Fire)	500		0		500	
1724	Broadcasting Site Reimbursements (FPV)	28,000		21,978		28,000	
1725	BFB LGGS Income	47,580		52,825		44,480	
1726	CESM Contributions & Reimbursements	125,593		118,016		119,241	
1730	Broadcasting Site Lease (FPV)	4,000		(45)		4,000	
<b>SUB-TOTAL</b>		<b>288,273</b>	<b>443,678</b>	<b>200,284</b>	<b>325,352</b>	<b>201,821</b>	<b>361,277</b>
<b>Capital Expenditure</b>							
6359	Lease Principal Repayment - CESM Vehicle		15,095		12,361		0
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>15,095</b>	<b>0</b>	<b>12,361</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>288,273</b>	<b>458,773</b>	<b>200,284</b>	<b>337,712</b>	<b>201,821</b>	<b>361,277</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Animal Control

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1382	Licences & Permits (ANI)		150		147		150
1383	Stationery & Tags (ANI)		1,200		518		1,200
1722	Administration Allocated (ANI)		34,690		34,382		37,617
1762	Building Program - Animal Control		1,476		2,690		1,091
1772	Works Program - Animal Control		3,400		2,708		2,823
1822	Depreciation - Building (ANI)		1,800		1,796		2,465
1873	Expensed Minor Asset Purchases (ANI)		2,500		77		2,500
4702	Animal Control Expenditure (ANI)		4,000		0		4,000
4703	Contract Ranger Services (ANI)		103,000		102,551		123,000
6162	Insurance (ANI)		212		179		180
<b>Operating Revenue</b>							
1843	Infringements (ANI)	2,500		2,950		2,500	
1853	Dog Registration Fees (ANI)	11,000		8,456		11,000	
1854	Cat Registration Fees (ANI)	1,200		715		1,200	
1893	Replacement Tags (ANI)	50		157		50	
1983	Poundage Charges (ANI)	3,000		1,666		3,000	
<b>SUB-TOTAL</b>		<b>17,750</b>	<b>152,428</b>	<b>13,944</b>	<b>145,049</b>	<b>17,750</b>	<b>175,026</b>
<b>Capital Expenditure</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>17,750</b>	<b>152,428</b>	<b>13,944</b>	<b>145,049</b>	<b>17,750</b>	<b>175,026</b>

**SHIRE OF KATANNING**  
**05 - LAW, ORDER, PUBLIC SAFETY**  
Other Law, Order, Public Safety  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0413	Expensed Minor Asset Purchases (OLO)		3,000		151		3,000
1102	Photocopying & Stationery (OLO)		200		0		200
1802	Utilities (OLO)		605		579		740
1852	Fines Enforcement Expenses (OLO)		500		0		500
1913	CCTV Maintenance Costs (OLO)		24,000		17,611		19,000
1932	Building Program - Other Law		2,126		418		2,060
1942	Works Program - Other Law		1,808		628		1,782
1982	Depreciation - Buildings (OLO)		7,180		7,180		0
1984	Depreciation - Equipment (OLO)		56,880		56,878		19,945
6222	Insurance (OLO)		942		724		721
9062	Administration Allocated (OLO)		15,099		12,075		13,211
<b>Operating Revenue</b>							
2013	Grant Income (OLO)	0		82,740		96,000	
2023	Lease Income (OLO)	1,000		(16)		1,000	
2033	Abandoned Vehicles Income (OLO)	250		591		0	
2035	Infringements (OLO)	1,500		1,537		1,500	
2036	Rural Road Numbers Income (OLO)	100		90		0	
<b>SUB-TOTAL</b>		<b>2,850</b>	<b>112,340</b>	<b>84,941</b>	<b>96,245</b>	<b>98,500</b>	<b>61,159</b>
<b>Capital Expenditure</b>							
1216	Other Infrastructure (OLO)		0		146,004		152,000
1994	OLO - Purchase of Equipment		134,432		60,743		175,000
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>134,432</b>	<b>0</b>	<b>206,746</b>	<b>0</b>	<b>327,000</b>
<b>TOTAL</b>		<b>2,850</b>	<b>246,772</b>	<b>84,941</b>	<b>302,991</b>	<b>98,500</b>	<b>388,159</b>

**SHIRE OF KATANNING**  
**SCHEDULE 07 - HEALTH**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Health Administration & Inspection		148,909		126,415		118,655
Other Health		60,166		59,050		49,367
<b><u>OPERATING REVENUE</u></b>						
Health Administration & Inspection	2,550		2,411		2,550	
Other Health	36,200		18,488		0	
<b>SUB-TOTAL</b>	<b>38,750</b>	<b>209,075</b>	<b>20,899</b>	<b>185,465</b>	<b>2,550</b>	<b>168,022</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
<b><u>CAPITAL REVENUE</u></b>						
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>38,750</b>	<b>209,075</b>	<b>20,899</b>	<b>185,465</b>	<b>2,550</b>	<b>168,022</b>

# SHIRE OF KATANNING

## 07 - HEALTH

Health Administration & Inspection

Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1402	Postage & Freight (HAI)		400		170		400
2084	Consultants (HAI)		120,000		101,971		90,000
2272	Administration Allocated (HAI)		21,749		19,647		21,495
2352	Mosquito Control (HAI)		4,000		3,305		4,000
2422	Analytical Expenditure (HAI)		1,500		932		1,500
6043	Communication Expenses (HAI)		400		391		400
6402	Field Expenses (HAI)		500		0		500
6442	Uniforms (HAI)		360		0		360
<b>Operating Revenue</b>							
2133	Other Health Fees (HAI)	500		520		500	
2143	Septic Tank Application Fees (HAI)	500		1,062		500	
2233	Food Vendor Fees - inc. GST (HAI)	50		0		50	
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		475		1,000	
2803	Septic Tank Inspection Fees (HAI)	500		354		500	
<b>SUB-TOTAL</b>		<b>2,550</b>	<b>148,909</b>	<b>2,411</b>	<b>126,415</b>	<b>2,550</b>	<b>118,655</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>2,550</b>	<b>148,909</b>	<b>2,411</b>	<b>126,415</b>	<b>2,550</b>	<b>118,655</b>

**SHIRE OF KATANNING**  
**07 - HEALTH**  
**Other Health**  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2184	Works Program - Medical Centre (OHE)		5,833		2,163		15,628
2185	Building Program - Other Health		17,319		27,960		9,473
2189	Insurance (OHE)		13,834		4,696		4,713
2190	Administration Allocated (OHE)		17,974		15,349		16,793
2191	Utilities (OHE)		5,206		8,881		2,760
<b>Operating Revenue</b>							
2177	Medical Centre Rent (OHE)	30,000		15,000		0	
2178	Medical Centre Reimbursements (OHE)	5,000		2,327		0	
2179	Community & Medical Centre Fees (OHE)	1,200		1,161		0	
<b>SUB-TOTAL</b>		<b>36,200</b>	<b>60,166</b>	<b>18,488</b>	<b>59,050</b>	<b>0</b>	<b>49,367</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>36,200</b>	<b>60,166</b>	<b>18,488</b>	<b>59,050</b>	<b>0</b>	<b>49,367</b>

**SHIRE OF KATANNING**  
**SCHEDULE 08 - WELFARE SERVICES**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$	<b>Revenue</b> \$	<b>Expenditure</b> \$
<b><u>OPERATING EXPENDITURE</u></b>						
Education General		48,439		39,411		55,234
Community Development & Other Welfare		735,593		440,896		809,054
<b><u>OPERATING REVENUE</u></b>						
Education General	1,550		75		1,550	
Community Development & Other Welfare	248,804		118,899		279,461	
<b>SUB-TOTAL</b>	<b>250,354</b>	<b>784,032</b>	<b>118,974</b>	<b>480,306</b>	<b>281,011</b>	<b>864,288</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
<b><u>CAPITAL REVENUE</u></b>						
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>250,354</b>	<b>784,032</b>	<b>118,974</b>	<b>480,306</b>	<b>281,011</b>	<b>864,288</b>

**SHIRE OF KATANNING**  
**08 - EDUCATION AND WELFARE**  
 Education General  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2022	Depreciation - Buildings (EDU)		16,935		16,935		25,570
2042	Works Program - Childcare Centres (EDU)		2,948		7,259		1,646
2222	Building Program - Childcare Centres		8,604		2,949		11,059
3562	Administration Allocated (EDU)		12,762		9,414		10,300
5982	Program Expenses (EDU)		3,660		0		3,660
6462	Insurance (EDU)		2,895		2,237		2,244
6472	Utilities (EDU)		635		617		755
<b>Operating Revenue</b>							
2053	Property Lease Fees (EDU)	1,500		75		1,500	
2093	Reimbursements (EDU)	50		0		50	
<b>SUB-TOTAL</b>		<b>1,550</b>	<b>48,439</b>	<b>75</b>	<b>39,411</b>	<b>1,550</b>	<b>55,234</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>1,550</b>	<b>48,439</b>	<b>75</b>	<b>39,411</b>	<b>1,550</b>	<b>55,234</b>

**SHIRE OF KATANNING**  
**08 - EDUCATION AND WELFARE**  
Community Development and Other Welfare  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0284	Staff Housing Subsidy (CDOW)		3,120		3,120		3,120
0497	Employee Superannuation (CDOW)		23,700		18,614		19,400
0697	Workers Compensation Insurance Premium (CDOW)		6,588		4,565		4,565
2472	Depreciation - Buildings (CDOW)		0		0		10,415
3148	Communication Expenses (CDOW)		900		783		900
3153	Salaries (CDOW)		217,071		165,116		185,282
3156	Building Program - Community Events (CDOW)		5,513		1,569		5,259
3158	Seniors Program Expenses (CDOW)		1,000		0		1,000
3161	Salary - Community Development Officer		0		46		0
3175	National Youth Week Grant Expenditure (CDOW)		1,000		0		1,000
3176	Meeting Expenses (CDOW)		1,000		322		1,000
3183	Grant Expenditure (CDOW)		245,163		48,859		305,113
4130	Expensed Minor Asset Purchases (CDOW)		4,000		1,713		4,000
4222	Administration Allocated (CDOW)		81,964		88,205		96,504
4282	Special Projects (CDOW)		35,000		4,595		59,500
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		0		1,000
4296	Harmony Festival Grant Expenditure (CDOW)		65,000		68,963		69,000
4339	Youth Activities Expenses (CDOW)		34,356		26,552		34,356
4349	Disability Access & Inclusion Expenditure (CDOW)		800		800		500
7572	Training & Development (CDOW)		4,256		5,369		4,256
7573	Uniforms (CDOW)		760		0		760
7882	Insurance (CDOW)		2,902		1,618		1,624
9692	Subscriptions & Memberships (CDOW)		500		87		500
<b>Operating Revenue</b>							
3167	Youth Activities Grant Income (CDOW)	34,834		34,835		33,648	
3168	Youth Activities Other Income (CDOW)	500		1,500		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)	147,000		11,794		184,113	
4337	Harmony Festival Grant Income (CDOW)	60,500		67,000		57,000	
4338	Harmony Festival Other Income (CDOW)	3,770		3,770		2,000	
5333	Other Income (CDOW)	200		0		200	
<b>SUB-TOTAL</b>		<b>248,804</b>	<b>735,593</b>	<b>118,899</b>	<b>440,896</b>	<b>279,461</b>	<b>809,054</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>248,804</b>	<b>735,593</b>	<b>118,899</b>	<b>440,896</b>	<b>279,461</b>	<b>809,054</b>

**SHIRE OF KATANNING**  
**SCHEDULE 09 - HOUSING**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Amherst Village		254,708		153,619		228,490
Staff Housing		14,964		22,103		27,821
Other Housing		121,860		98,512		52,503
<b><u>OPERATING REVENUE</u></b>						
Amherst Village	84,580		95,786		90,863	
Staff Housing	16,040		14,472		19,040	
Other Housing	111,600		100,001		74,800	
<b>SUB-TOTAL</b>	<b>212,220</b>	<b>391,532</b>	<b>210,260</b>	<b>274,233</b>	<b>184,703</b>	<b>308,814</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Amherst Village		148,100		275,151		197,270
Staff Housing		0		5,075		5,075
Other Housing		89,860		79,304		78,992
<b><u>CAPITAL REVENUE</u></b>						
Amherst Village	205,000		156,000		196,000	
<b>SUB-TOTAL</b>	<b>205,000</b>	<b>237,960</b>	<b>156,000</b>	<b>359,530</b>	<b>196,000</b>	<b>281,337</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>417,220</b>	<b>629,492</b>	<b>366,260</b>	<b>633,763</b>	<b>380,703</b>	<b>590,151</b>

**SHIRE OF KATANNING**  
**09 - HOUSING**  
**Amherst Village**  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0272	Function Expenses (AMH)		600		0		600
2312	Administration Allocated (AMH)		16,177		13,302		14,554
2412	Depreciation - Buildings (AMH)		58,280		58,280		92,645
2492	Works Program - Amherst Village (AMH)		47,307		44,019		46,648
6592	Utilities (AMH)		14,280		13,918		16,158
6602	Insurance (AMH)		11,839		9,344		9,377
7242	Building Program - Amherst Village		46,225		14,755		48,508
7262	Feasability Study (AMH)		60,000		0		0
<b>Operating Revenue</b>							
2423	Tenants Reducing Equity (AMV)	40,500		40,863		40,863	
2503	Tenants Fee (AMV)	54,080		54,924		50,000	
2511	Other Tenancy Arrangements (AMV)	(10,000)		0		0	
<b>SUB-TOTAL</b>		<b>84,580</b>	<b>254,708</b>	<b>95,786</b>	<b>153,619</b>	<b>90,863</b>	<b>228,490</b>
<b>Capital Expenditure</b>							
2154	AMV - BLDG PROG/AMHERST CAPITAL		40,000		0		40,000
2424	Refund Amherst Capital Deposit (AMV)		42,000		63,000		0
6980	Transfer Interest to Amherst Village Building Maintenance Reserve		2,400		2,409		20
6983	Transfer to Amherst Reserve (Building Maintenance) (AMV)		10,000		156,000		156,000
6992	Transfer Interest to Amherst Village Refundable Deposit Reserve		42,200		42,233		990
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve		11,500		11,509		260
<b>Capital Revenue</b>							
2571	Transfer from Amherst Village Refundable Deposit Reserve	105,000		156,000		156,000	
2573	Transfer from Amherst Village Building Maintenance Reserve	40,000		0		40,000	
6695	Transfer from Land & Building Facilities for Seniors Reserve	60,000		0		0	
<b>SUB-TOTAL</b>		<b>205,000</b>	<b>148,100</b>	<b>156,000</b>	<b>275,151</b>	<b>196,000</b>	<b>197,270</b>
<b>TOTAL</b>		<b>289,580</b>	<b>402,808</b>	<b>251,786</b>	<b>428,770</b>	<b>286,863</b>	<b>425,760</b>

# SHIRE OF KATANNING

## 09 - HOUSING

### Staff Housing

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0350	Staff Housing Re-allocated (STH)		(109,335)		(105,692)		(133,000)
5122	Utilities (STH)		17,460		18,134		18,352
5972	Insurance (STH)		8,946		7,679		7,707
6012	Depreciation - Buildings (STH)		39,820		39,817		83,940
6622	Administration Allocated (STH)		23,906		22,103		24,182
7802	Building Program - Staff Housing		22,974		34,092		14,400
7892	Works Program - Staff Housing (STH)		11,193		5,969		12,240
<b>Operating Revenue</b>							
3523	Reimbursements (STH)	2,000		1,368		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		2,500		2,600	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		6,240		6,240	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		1,764		2,600	
<b>SUB-TOTAL</b>		<b>16,040</b>	<b>14,964</b>	<b>14,472</b>	<b>22,103</b>	<b>19,040</b>	<b>27,821</b>
<b>Capital Expenditure</b>							
0241	Buildings - Specialised (STH)		0		5,075		5,075
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>5,075</b>	<b>0</b>	<b>5,075</b>
<b>TOTAL</b>		<b>16,040</b>	<b>14,964</b>	<b>14,472</b>	<b>27,178</b>	<b>19,040</b>	<b>32,896</b>

**SHIRE OF KATANNING**  
**09 - HOUSING**  
**Other Housing**  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
	Interest on Loan 159 - Aged & Key Worker						
0240	Accommodation (OTH)		11,827		12,617		12,704
0612	Administration Allocation (OTH)		22,468		15,349		16,793
1513	Housing Study (OTH)		10,000		0		0
3742	Building Program (OTH)		16,457		7,270		7,056
3744	Utilities (OTH)		7,350		10,969		10,805
4122	Insurance (OTH)		6,578		5,127		5,145
4500	Depreciation - Buildings (OTH)		47,180		47,180		0
<b>Operating Revenue</b>							
4800	Rental Income - Independent Living Units (OTH)	41,600		44,358		41,600	
4801	Rental Income - Key Worker Housing (OTH)	59,800		55,643		31,200	
4810	Reimbursements (OTH)	200		0		2,000	
4815	Grant Income (OTH)	10,000		0		0	
<b>SUB-TOTAL</b>		<b>111,600</b>	<b>121,860</b>	<b>100,001</b>	<b>98,512</b>	<b>74,800</b>	<b>52,503</b>
<b>Capital Expenditure</b>							
2655	Transfer to Housing Reserve (OTH)		45,000		35,000		35,000
2671	Transfer Interest to Housing Reserve (OTH)		300		322		10
5009	Principal Repayment Loan 159 - Aged & Key Worker Accommodat		44,560		43,982		43,982
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>89,860</b>	<b>0</b>	<b>79,304</b>	<b>0</b>	<b>78,992</b>
<b>TOTAL</b>		<b>111,600</b>	<b>211,720</b>	<b>100,001</b>	<b>177,816</b>	<b>74,800</b>	<b>131,495</b>

**SHIRE OF KATANNING**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Sanitation - Household Refuse		1,011,424		946,234		924,962
Protection of Environment		36,463		28,549		31,265
Town Planning & Regional Development		100,630		88,930		104,382
Other Community Amenities		505,966		406,745		352,258
<b><u>OPERATING REVENUE</u></b>						
Sanitation - Household Refuse	898,467		966,192		879,140	
Protection of Environment	5,000		4,616		5,000	
Town Planning & Regional Development	16,500		22,545		12,500	
Other Community Amenities	34,600		38,906		34,300	
<b>SUB-TOTAL</b>	<b>954,567</b>	<b>1,654,483</b>	<b>1,032,259</b>	<b>1,470,459</b>	<b>930,940</b>	<b>1,412,867</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Sanitation - Household Refuse		14,400		84,299		79,589
Other Community Amenities		210,000		0		0
<b><u>CAPITAL REVENUE</u></b>						
Sanitation - Household Refuse	0		0		44,000	
<b>SUB-TOTAL</b>	<b>0</b>	<b>224,400</b>	<b>0</b>	<b>84,299</b>	<b>44,000</b>	<b>79,589</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>954,567</b>	<b>1,878,883</b>	<b>1,032,259</b>	<b>1,554,758</b>	<b>974,940</b>	<b>1,492,456</b>

**SHIRE OF KATANNING**  
**10 - COMMUNITY AMENITIES**  
Sanitation - Household Refuse  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2342	Depreciation - Equipment (SAN)		6,200		6,197		8,375
2512	Photocopying & Stationery (SAN)		5,000		2,270		5,000
2542	Insurance (SAN)		1,810		1,620		1,565
2582	Domestic Refuse Collection (SAN)		80,850		90,874		75,000
2591	Works Program - Refuse Site		419,362		394,508		349,375
2592	Works Program - Green Waste		21,925		16,373		25,502
2622	Utilities (SAN)		1,975		2,412		2,255
2652	Bin Purchases (SAN)		8,500		7,750		8,500
2732	Commercial Refuse Collection (SAN)		26,955		25,996		25,000
2742	Refuse Site Minor Expenses (SAN)		2,500		0		2,500
2744	REFUSE SITE Operations (SAN)		0		5,719		0
2746	Refuse Site Bank fees (SAN)		600		517		600
2842	Street Bin Collection Costs (SAN)		2,400		2,138		2,400
5042	Ground Water Monitoring (SAN)		2,500		2,520		2,500
6612	Household Recycling Service (SAN)		130,275		120,849		112,296
6632	Communication Expenses (SAN)		660		632		660
7112	Depreciation - Buildings (SAN)		7,525		7,523		20,440
7122	Depreciation - Plant (SAN)		92,680		92,680		94,470
7132	Administration Allocated (SAN)		56,799		44,205		48,364
7142	Depreciation - Other Infrastructure (SAN)		111,770		111,770		109,740
7272	Refuse Site Licence (SAN)		1,550		1,893		1,550
7282	Building Program - Sanitation		9,088		7,757		8,370
7482	Waste Oil Facility (SAN)		500		30		500
7713	Consultants (SAN)		20,000		0		20,000
<b>Operating Revenue</b>							
2603	Domestic Refuse Collection Charges (SAN)	620,508		572,032		571,627	
2613	Refuse Site Disposal Charges (SAN)	90,000		175,469		90,000	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		7,783		5,000	
2633	Sale of Domestic Bins (SAN)	1,500		1,864		1,500	
2683	Domestic Refuse Collection Charges - Additional Serv	2,340		2,190		2,190	
2700	CLGF Regional re Regional Waste Initiative Income (S	0		35,264		35,264	
2753	Commercial Refuse Collection Charges (SAN)	48,851		43,677		45,715	
2763	Commercial Refuse Collection Charges - Additional S	47,392		51,075		50,950	
2783	Commercial Recycling Bin Collection Charges (SAN)	4,876		4,419		4,644	
2883	Levied Waste Rate (SAN)	78,000		72,419		72,250	
<b>SUB-TOTAL</b>		<b>898,467</b>	<b>1,011,424</b>	<b>966,192</b>	<b>946,234</b>	<b>879,140</b>	<b>924,962</b>
<b>Capital Expenditure</b>							
2484	Buildings - Sanitation/Household Refuse		0		69,908		79,264
9662	Transfer Interest to Waste Management Reserve (SAN)		14,400		14,390		325
<b>Capital Revenue</b>							
3065	Transfer from Waste Management Reserve (SAN)	0		0		44,000	
<b>SUB-TOTAL</b>		<b>0</b>	<b>14,400</b>	<b>0</b>	<b>84,299</b>	<b>44,000</b>	<b>79,589</b>
<b>TOTAL</b>		<b>898,467</b>	<b>1,025,824</b>	<b>966,192</b>	<b>1,030,533</b>	<b>923,140</b>	<b>1,004,551</b>

**SHIRE OF KATANNING**  
**10 - COMMUNITY AMENITIES**  
**Protection of the Environment**  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2612	Insurance (POE)		841		350		351
2695	Drummuster Expenditure (POE)		1,500		664		1,500
4932	Utilities (POE)		2,545		2,584		4,874
4962	Building Program - Protection of Environment (POE)		2,165		2,082		1,553
7832	Works Program - Protection of Environment (POE)		10,000		11,000		10,000
7862	Administration Allocated (POE)		19,412		11,870		12,987
<b>Operating Revenue</b>							
2693	Drummuster Reimbursement (POE)	1,000		1,248		1,000	
7795	Soil Conservation Levy Commission (POE)	4,000		3,368		4,000	
7823	LCDC Vehicle Lease Reimbursement (POE)	0		0		0	
<b>SUB-TOTAL</b>		<b>5,000</b>	<b>36,463</b>	<b>4,616</b>	<b>28,549</b>	<b>5,000</b>	<b>31,265</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>5,000</b>	<b>36,463</b>	<b>4,616</b>	<b>28,549</b>	<b>5,000</b>	<b>31,265</b>

**SHIRE OF KATANNING**  
**10 - COMMUNITY AMENITIES**  
Town Planning  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0662	Advertising & Promotion (TOW)		500		725		500
2872	Administration Allocated (TOW)		20,130		12,689		13,882
3082	Consultants (TOW)		80,000		75,516		90,000
<b>Operating Revenue</b>							
2893	Planning Assessment Fees (TOW)	16,000		21,389		12,000	
2895	Planning Advertising Income (TOW)	500		1,156		500	
<b>SUB-TOTAL</b>		<b>16,500</b>	<b>100,630</b>	<b>22,545</b>	<b>88,930</b>	<b>12,500</b>	<b>104,382</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>16,500</b>	<b>100,630</b>	<b>22,545</b>	<b>88,930</b>	<b>12,500</b>	<b>104,382</b>

**SHIRE OF KATANNING**  
**10 - COMMUNITY AMENITIES**  
Other Community Amenities  
Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3066	Subscriptions & Memberships (OCA)		150		125		150
4252	Postage & Freight (OCA)		100		0		100
6672	Insurance (OCA)		1,987		1,519		1,523
7302	Building Program - Other Community Amenities		220,306		176,670		193,308
7313	Communication Expenses (OCA)		1,200		1,138		900
<b>Cemetery</b>							
2322	Works Program - Cemetery		74,032		70,215		71,629
2672	Utilities (OCA)		50		47		75
3012	Depreciation - Buildings (OCA)		1,860		1,861		61,230
3062	Niche Wall Plaques (OCA)		3,500		2,099		3,500
3063	Cemetery Master Plans (OCA)		40,000		0		0
6842	Administration Allocated (OCA)		19,233		11,665		12,763
7312	Building Program - Cemetery		5,133		2,995		3,985
8843	Depreciation - Other Infrastructure (OCA)		138,415		138,411		3,095
<b>Operating Revenue</b>							
3083	Cemetery Charges (OCA)	32,000		36,119		32,000	
3093	Funeral Director's Licence (OCA)	600		678		300	
3123	Cemetery Reserve Fund (OCA)	2,000		2,108		2,000	
<b>SUB-TOTAL</b>		<b>34,600</b>	<b>505,966</b>	<b>38,906</b>	<b>406,745</b>	<b>34,300</b>	<b>352,258</b>
<b>Capital Expenditure</b>							
3064	Land & Buildings (Cemetery Upgrade)		105,000		0		0
3067	Other Infrastructure - Cemetery (OCA)		105,000		0		0
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>210,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>34,600</b>	<b>715,966</b>	<b>38,906</b>	<b>406,745</b>	<b>34,300</b>	<b>352,258</b>

**SHIRE OF KATANNING**  
**SCHEDULE 11 - RECREATION & CULTURE**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Public Halls, Civic Centres		142,455		141,260		261,130
Katanning Aquatic Centre		385,078		333,599		390,701
Other Recreation & Sport		1,617,452		1,735,513		2,095,896
Library		362,300		311,522		341,468
Other Culture		252,317		233,871		281,140
Katanning Lesiure Centre		1,345,096		1,179,797		1,445,020
<b><u>OPERATING REVENUE</u></b>						
Public Halls, Civic Centres	8,000		3,176		8,000	
Katanning Aquatic Centre	100		0		100	
Other Recreation & Sport	12,242		162,254		201,399	
Library	2,700		3,440		2,550	
Other Culture	8,046		3,015		47,700	
Katanning Lesiure Centre	273,200		319,054		267,286	
<b>SUB-TOTAL</b>	<b>304,288</b>	<b>4,104,698</b>	<b>490,939</b>	<b>3,935,561</b>	<b>527,035</b>	<b>4,815,355</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Katanning Aquatic Centre		16,180		71,054		70,035
Other Recreation & Sport		43,271		29,113		31,045
Library		3,030		3,027		2,510
Other Culture		16,712		33,288		50,000
Katanning Lesiure Centre		169,430		210,950		208,200
<b><u>CAPITAL REVENUE</u></b>						
Katanning Aquatic Centre	0		54,869		55,000	
Other Recreation & Sport	21,041		255,133		261,000	
Katanning Lesiure Centre	0		89,394		101,000	
<b>SUB-TOTAL</b>	<b>21,041</b>	<b>248,623</b>	<b>399,396</b>	<b>347,432</b>	<b>417,000</b>	<b>361,790</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>325,329</b>	<b>4,353,321</b>	<b>890,335</b>	<b>4,282,993</b>	<b>944,035</b>	<b>5,177,145</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1422	Piano Maintenance (PUB)		250		0		250
2702	Utilities (PUB)		3,227		3,491		3,506
2962	Licences & Permits (PUB)		500		527		500
3192	Insurance (PUB)		7,747		12,940		12,984
3202	Advertising & Promotion (PUB)		1,000		479		1,000
3232	Depreciation - Buildings (PUB)		45,925		45,924		154,765
3242	Depreciation - Furniture & Fittings (PUB)		610		608		610
3252	Building Program - Town Hall (PUB)		27,172		22,906		28,166
3264	Town Hall Events Expenditure (PUB)		10,000		7,266		10,000
3282	Administration Allocated (PUB)		37,925		41,317		41,647
6712	Expensed Minor Asset Purchases (PUB)		4,500		0		4,500
7322	Building Program - Other Halls		3,599		5,803		3,202
<b>Operating Revenue</b>							
3243	Town Hall Hire Income (PUB)	2,000		2,195		2,000	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		982		5,000	
3273	Public Halls Lease Fees (PUB)	1,000		0		1,000	
<b>SUB-TOTAL</b>		<b>8,000</b>	<b>142,455</b>	<b>3,176</b>	<b>141,260</b>	<b>8,000</b>	<b>261,130</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>8,000</b>	<b>142,455</b>	<b>3,176</b>	<b>141,260</b>	<b>8,000</b>	<b>261,130</b>

**SHIRE OF KATANNING**  
**11 - RECREATION AND CULTURE**  
Katanning Aquatic Centre  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3162	Advertising & Promotion (KAC)		500		0		500
3272	Administration Allocated (KAC)		32,354		26,605		29,108
3342	Building Program - Katanning Aquatic Centre		21,442		10,736		20,304
3402	Insurance (KAC)		6,805		7,100		7,124
3412	Works Program (KAC)		20,507		18,859		21,994
3422	Postage & Freight (KAC)		200		0		200
3462	Depreciation - Equipment (KAC)		14,020		14,018		8,220
3472	Depreciation - Building (KAC)		28,405		28,404		43,811
6722	Utilities (KAC)		72,945		75,317		74,540
6752	Cleaning Costs (KAC)		500		430		500
6814	Contract - Centre Manager/DM Wages (KAC)		125,000		110,882		125,000
6817	Marketing Expense (KAC)		500		120		500
6824	Contract - Licenses & Subscriptions (KAC)		200		0		200
6830	Maintenance Expense (KAC)		34,000		32,620		31,000
6831	Pool Chemicals Expense (KAC)		23,000		8,328		23,000
6834	Equipment Replacement (KAC)		3,000		181		3,000
6835	First Aid & Safety (KAC)		1,700		0		1,700
<b>Operating Revenue</b>							
3433	Other Income & Reimbursements (KAC)	100		0		100	
<b>SUB-TOTAL</b>		<b>100</b>	<b>385,078</b>	<b>0</b>	<b>333,599</b>	<b>100</b>	<b>390,701</b>
<b>Capital Expenditure</b>							
3304	Equipment (KAC)		0		54,869		55,000
3314	Transfer Interest To Aquatic Centre Reserve (KAC)		1,180		1,185		35
3315	Transfer to Katanning Aquatic Centre Reserve		15,000		15,000		15,000
<b>Capital Revenue</b>							
3283	Transfer from Katanning Aquatic Centre Reserve	0		54,869		55,000	
<b>SUB-TOTAL</b>		<b>0</b>	<b>16,180</b>	<b>54,869</b>	<b>71,054</b>	<b>55,000</b>	<b>70,035</b>
<b>TOTAL</b>		<b>100</b>	<b>401,258</b>	<b>54,869</b>	<b>404,653</b>	<b>55,100</b>	<b>460,736</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Recreation and Sport

Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0032	Utilities (ORS)		26,960		28,286		30,860
0054	Interest on Loan 162 - SSL (ORS)		10,957		4,269		4,900
1222	Contribution to Clubs (ORS)		0		250,000		250,000
1225	KCC & Relocation of Lawn Bowls		0		159,161		195,314
1226	Demolition Recreation Facilities		62,500		0		0
1227	Prosser Park Equipment - POS Funded		19,740		5,950		25,690
1743	Grant Expenditure (ORS)		0		3,800		0
1783	Licences (ORS)		50		0		50
3452	Insurance (ORS)		17,053		13,538		13,547
3622	Works Program - Other Reserves (ORS)		696,677		555,395		633,507
3762	Depreciation - Equipment (ORS)		1,100		1,098		0
3792	Depreciation - Buildings (ORS)		53,580		53,578		200,415
3822	Administration Allocated (ORS)		62,910		20,465		22,391
3912	Depreciation - Other Infrastructure (ORS)		36,835		36,833		26,630
3962	Depreciation - Parks & Ovals (ORS)		568,555		568,553		634,590
5821	Service Agreement GSCORE (ORS)		5,000		5,000		5,000
6832	Effluent Charges (ORS)		2,625		2,785		2,015
7342	Building Program - Other Recreation		52,910		26,803		50,987
<b>Operating Revenue</b>							
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	10,957		3,093		4,900	
1283	Grant Income (ORS)	0		0		0	
3924	Other Income/Donations (ORS)	100		159,161		195,314	
3943	Property Lease Fees (ORS)	1,185		0		1,185	
<b>SUB-TOTAL</b>		<b>12,242</b>	<b>1,617,452</b>	<b>162,254</b>	<b>1,735,513</b>	<b>201,399</b>	<b>2,095,896</b>
<b>Capital Expenditure</b>							
2685	Principal Repayment Loan 162 (SSL) (ORS)		21,041		5,133		11,000
3084	Works Prog/Oth Reserve (C)		0		1,740		0
3316	Transfer to Parks & Playgrounds Reserve		15,000		15,000		15,000
3317	Transfer Interest to Parks & Playgrounds Reserve (ORS)		1,680		1,685		35
6699	Transfer to Lake Ewlyamartup Facilities Reserve		5,000		5,000		5,000
6700	Transfer Interest Lake Ewlyamartup Facilities Reserve		550		555		10
<b>Capital Revenue</b>							
2814	Principal Rec'd Self Supporting Loan 162 (OSR)	21,041		5,133		11,000	
3025	Loan Income (ORS)	0		250,000		250,000	
<b>SUB-TOTAL</b>		<b>21,041</b>	<b>43,271</b>	<b>255,133</b>	<b>29,113</b>	<b>261,000</b>	<b>31,045</b>
<b>TOTAL</b>		<b>33,283</b>	<b>1,660,723</b>	<b>417,387</b>	<b>1,764,626</b>	<b>462,399</b>	<b>2,126,941</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Library

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0192	Security Expenses (LIB)		3,500		927		3,500
0437	Employee Superannuation (LIB)		15,000		15,512		12,300
0637	Workers Compensation Insurance Premium (LIB)		4,252		3,009		3,009
1282	Depreciation - Equipment (LIB)		23,485		23,483		23,548
1502	Program Expenses (LIB)		2,350		2,132		2,350
1503	Regional Library Subsidy (LIB)		2,300		2,316		2,300
1692	Expensed Minor Asset Purchases (LIB)		3,000		2,731		3,000
1992	Works Program - Library (LIB)		12,188		9,434		12,968
4032	Administration Allocated (LIB)		41,520		37,042		40,527
4042	Training & Development (LIB)		3,750		4,831		3,750
4052	Salary Costs (LIB)		142,105		123,321		122,918
4082	Local History Expenditure (LIB)		250		25		250
4092	Insurance (LIB)		3,354		5,608		2,886
4132	Building Program - Library		40,141		29,207		41,427
4142	Book Purchases & Replacements (LIB)		3,000		2,971		3,000
4144	Inter-Library Loans (LIB)		1,500		1,276		1,500
4145	Equipment Repairs & Maintenance (LIB)		500		0		500
4162	Children's Book Week (LIB)		2,500		1,699		2,500
4182	Depreciation - Building (LIB)		33,320		33,318		33,785
4184	Computer Software Subscriptions (LIB)		6,500		5,096		6,500
4812	Postage & Freight (LIB)		1,500		315		1,500
5002	Read Write Now - Resource Support (LIB)		300		169		300
5382	Utilities (LIB)		6,545		570		7,710
5392	Communication Expenses (LIB)		500		327		500
5412	Refreshment Expenses (LIB)		300		327		300
5432	Cleaning Costs (LIB)		1,600		500		1,600
5462	Subscriptions & Memberships (LIB)		1,200		1,001		1,200
5712	Photocopying & Stationery (LIB)		4,400		3,556		4,400
5792	Uniforms (LIB)		1,440		818		1,440
<b>Operating Revenue</b>							
2113	Community Room Hire (LIB)	500		1,231		250	
4143	Fines, Penalties & Administration Fees (LIB)	300		260		500	
4173	Internet & Scanning Income (LIB)	200		183		100	
4263	Printing & Photocopying Income (LIB)	1,700		1,765		1,700	
<b>SUB-TOTAL</b>		<b>2,700</b>	<b>362,300</b>	<b>3,440</b>	<b>311,522</b>	<b>2,550</b>	<b>341,468</b>
<b>Capital Expenditure</b>							
6688	Transfer Interest to Library Building Reserve		530		527		10
6689	Transfer to Library Building Reserve		2,500		2,500		2,500
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>3,030</b>	<b>0</b>	<b>3,027</b>	<b>0</b>	<b>2,510</b>
<b>TOTAL</b>		<b>2,700</b>	<b>365,330</b>	<b>3,440</b>	<b>314,548</b>	<b>2,550</b>	<b>343,978</b>

**SHIRE OF KATANNING**  
**11 - RECREATION AND CULTURE**  
Other Culture  
Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3554	Works Program - Events (OCU)		123,434		92,440		91,608
4402	Depreciation - Buildings (OCU)		4,160		4,158		7,250
4652	Depreciation - Equipment (OCU)		800		800		4,600
7432	Building Program - Other Culture		10,328		1,836		10,911
9742	Insurance (OCU)		2,376		2,044		2,050
<b>Art Gallery</b>							
0447	Employee Superannuation (OCU)		2,900		2,812		2,700
0647	Workers Compensation Insurance Premium (OCU)		811		649		649
4192	Art Gallery Exhibitions (OCU)		10,000		3,636		10,000
4193	Community Outreach Programs (OCU)		5,000		44		5,000
4232	Art Collection Maintenance (OCU)		7,000		0		7,000
4262	Gallery Promotions (OCU)		500		0		500
4332	Training & Development (OCU)		1,500		0		1,500
4472	Subscriptions & Memberships (OCU)		450		227		450
5374	Grant Expenditure (OCU)		5,346		64,558		67,500
7372	Building Program - Gallery		6,175		3,094		4,024
7722	Salary Costs (OCU)		27,115		29,819		26,198
8132	Insurance - Art Gallery (OCU)		3,803		580		3,176
8722	Postage & Freight (OCU)		250		0		250
9002	Utilities (OCU)		7,185		7,476		7,514
9022	Meeting Expenses (OCU)		1,000		37		1,000
9072	Administration Allocated (OCU)		25,524		18,828		20,600
9302	Communication Expenses (OCU)		360		327		360
9312	Expensed Minor Asset Purchases (OCU)		1,000		271		1,000
9482	Photocopying & Stationery (OCU)		300		234		300
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		0		5,000
<b>Operating Revenue</b>							
4313	Sale of History Books (OCU)	100		345		100	
5373	Grant Income (OCU)	7,346		2,669		47,000	
5376	Reimbursements (OCU)	100		0		100	
5983	Exhibition Commission (OCU)	500		0		500	
<b>SUB-TOTAL</b>		<b>8,046</b>	<b>252,317</b>	<b>3,015</b>	<b>233,871</b>	<b>47,700</b>	<b>281,140</b>
<b>Capital Expenditure</b>							
4551	Equipment (OCU)		16,712		33,288		50,000
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>16,712</b>	<b>0</b>	<b>33,288</b>	<b>0</b>	<b>50,000</b>
<b>TOTAL</b>		<b>8,046</b>	<b>269,029</b>	<b>3,015</b>	<b>267,159</b>	<b>47,700</b>	<b>331,140</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0012	Depreciation - Building (KLC)		221,765		221,764		435,070
0062	Postage & Freight (KLC)		1,000		144		1,000
0417	Employee Superannuation (KLC)		35,700		29,909		30,000
0562	Promotion of Seniors (KLC)		800		481		600
	Workers Compensation Insurance Premium (KLC)		9,731		7,350		7,350
0617	Depreciation - Motor Vehicles (KLC)		3,690		3,688		4,010
1122	EFTPOS & Credit Card Charges (KLC)		1,650		1,357		1,650
1471	Lease Repayments (KLC)		0		13		2,500
1472	Equipment Repairs & Maintenance (KLC)		5,000		2,479		5,000
3022	Sports Engagement Officer Grant Expenditure		0		32,900		33,086
3111	Salary Costs (KLC)		325,271		230,309		300,816
3112	Salaries with Jobs (KLC)		0		41,915		0
3332	Function Expenses (KLC)		3,500		2,694		3,500
3502	Depreciation - Furniture & Fittings (KLC)		530		528		530
3512	Grant Expenditure (KLC)		37,500		6,676		10,000
3672	Depreciation - Plant Equipment (KLC)		0		1,041		4,340
3752	Works Program - (KLC)		243,624		252,200		212,133
3782	Depreciation - Equipment (KLC)		8,015		8,012		15,555
3842	Subscriptions & Memberships (KLC)		1,500		1,098		1,500
3844	Computer Software Subscriptions (KLC)		4,570		4,639		4,500
3852	Contract Cleaners (KLC)		7,000		4,204		7,000
3932	Motor Vehicle Expenses (KLC)		6,500		6,762		3,000
4752	Minor Sundry Expenses (KLC)		800		772		800
6382	Uniforms & Protective Clothing (KLC)		2,480		1,221		2,480
6392	Training, Development & Recruitment (KLC)		10,000		4,164		10,000
7332	Building Program - Katanning Leisure Centre		128,977		54,038		69,834
8862	Program Expenses (KLC)		11,200		6,483		16,200
8872	Kiosk Expenses (KLC)		40,000		51,184		38,000
8874	Consultants (KLC)		8,000		0		8,000
8882	Security Expenses (KLC)		3,500		3,102		2,500
8892	Expensed Minor Asset Purchases (KLC)		25,950		10,507		9,550
8912	Photocopying & Stationery (KLC)		3,000		2,681		3,000
8922	Communication Expenses (KLC)		780		751		780
8932	Utilities (KLC)		70,485		73,077		81,280
8952	Advertising & Promotion (KLC)		2,000		0		2,000
8972	Insurance (KLC)		44,376		35,341		35,447
8982	Cleaning Materials (KLC)		7,000		7,756		7,000
9052	Administration Allocated (KLC)		69,202		68,559		75,009

**SHIRE OF KATANNING**  
**11 - RECREATION AND CULTURE**  
Katanning Leisure Centre  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
0023	Entry Fees (KLC)	52,000		54,302		50,000	
0043	Kiosk Income - GST Inc (KLC)	45,000		57,810		42,500	
0053	Stadium/Court Hire (KLC)	6,500		6,857		6,300	
0063	Functions Hire (KLC)	13,000		14,884		12,000	
0083	Program Fees (KLC)	9,000		9,592		8,000	
0093	Gym & Fitness Fees (KLC)	19,000		22,239		14,100	
0103	Creche Fees (KLC)	800		1,734		500	
0113	Signage Fees (KLC)	3,000		2,952		2,850	
0123	Office Rental (KLC)	300		273		600	
0143	Membership Fees (KLC)	57,000		62,919		56,500	
1063	Utility Reimbursements (KLC)	15,000		13,914		15,000	
1083	Kiosk Income - GST Free (KLC)	6,000		8,016		6,000	
2703	Grant Income (KLC)	25,000		36,311		33,086	
2707	Seniors Income (KLC)	2,500		2,403		1,250	
3543	Equipment Hire (KLC)	4,500		6,019		4,000	
3583	Other Income (KLC)	2,000		3,309		2,000	
3763	Sprig Bar Hire (KLC)	600		0		600	
3793	Lease Income (KLC)	8,000		13,272		8,000	
6793	Ground Fees (KLC)	4,000		2,248		4,000	
<b>SUB-TOTAL</b>		<b>273,200</b>	<b>1,345,096</b>	<b>319,054</b>	<b>1,179,797</b>	<b>267,286</b>	<b>1,445,020</b>
<b>Capital Expenditure</b>							
2644	Building Prog (Capital) - KLC		0		33,394		45,000
2844	Equipment (KLC)		0		60,430		62,810
6244	Transfer Interest to KLC Facilities Reserve (KLC)		8,280		8,286		200
6254	Transfer Interest to Quartermaine Oval Reserve (KLC)		8,840		8,840		190
6375	Transfer to Quartermaine Oval Reserve (KLC)		50,000		50,000		50,000
6376	Transfer to Katanning Leisure Centre Facilities Reserve (KLC)		102,310		50,000		50,000
<b>Capital Revenue</b>							
5815	Transfer from Katanning Leisure Centre Facilities Reserve	0		89,394		101,000	
<b>SUB-TOTAL</b>		<b>0</b>	<b>169,430</b>	<b>89,394</b>	<b>210,950</b>	<b>101,000</b>	<b>208,200</b>
<b>TOTAL</b>		<b>273,200</b>	<b>1,514,526</b>	<b>408,448</b>	<b>1,390,747</b>	<b>368,286</b>	<b>1,653,220</b>

**SHIRE OF KATANNING**  
**SCHEDULE 12 - TRANSPORT**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Construction, Streets, Roads, Bridges, Depots		2,395,440		2,395,433		2,510,386
Maintenance, Streets, Roads, Bridges, Depots		2,099,835		1,521,943		1,692,736
Plant Purchases		134,306		46,306		159,927
Transport Licensing		296,937		337,332		380,920
Aerodromes		198,604		183,939		192,656
<b><u>OPERATING REVENUE</u></b>						
Construction, Streets, Roads, Bridges, Depots	458,440		699,328		761,480	
Maintenance, Streets, Roads, Bridges, Depots	161,878		148,266		148,886	
Plant Purchases	188,453		13,848		174,214	
Transport Licensing	93,200		94,190		93,200	
Aerodromes	600		0		600	
<b>SUB-TOTAL</b>	<b>902,571</b>	<b>5,125,122</b>	<b>955,632</b>	<b>4,484,953</b>	<b>1,178,380</b>	<b>4,936,625</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Construction, Streets, Roads, Bridges, Depots		1,090,214		1,546,571		2,014,654
Plant Purchases		1,481,199		573,462		1,548,099
<b><u>CAPITAL REVENUE</u></b>						
Plant Purchases	300,000		410,500		700,000	
<b>SUB-TOTAL</b>	<b>300,000</b>	<b>2,571,413</b>	<b>410,500</b>	<b>2,120,033</b>	<b>700,000</b>	<b>3,562,753</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>1,202,571</b>	<b>7,696,535</b>	<b>1,366,132</b>	<b>6,604,986</b>	<b>1,878,380</b>	<b>8,499,378</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

Construction Streets, Roads, Bridges, Depots  
Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4550	Depreciation - Footpaths (CRBD)		137,155		137,155		123,800
4560	Depreciation - Drainage (CRBD)		202,870		202,870		179,700
4561	Depreciation - Equipment (CRBD)		4,450		4,450		4,465
5062	Depreciation - Bridges (CRBD)		14,115		14,112		10,105
8472	Depreciation - Roads (CRBD)		1,997,015		1,997,013		2,157,775
8473	Depreciation - Buildings (CRBD)		9,745		9,744		8,861
8474	Depreciation - Other Infrastructure (CRBD)		30,090		30,089		25,680
<b>Operating Revenue</b>							
4631	Regional Road Group Funding (CRBD)	268,817		384,334		446,485	
5051	Roads to Recovery Funding (CRBD)	189,623		314,994		314,995	
<b>SUB-TOTAL</b>		<b>458,440</b>	<b>2,395,440</b>	<b>699,328</b>	<b>2,395,433</b>	<b>761,480</b>	<b>2,510,386</b>
<b>Capital Expenditure</b>							
4460	Works Program - Road Construction (CRBD)		1,031,898		1,364,699		1,732,404
4530	Works Prog - Footpath construction		31,836		143,352		177,250
4571	Works Prog/Bridge Construction (CRBD)		26,480		38,520		65,000
4650	Depot Land & Buildings		0		0		40,000
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>1,090,214</b>	<b>0</b>	<b>1,546,571</b>	<b>0</b>	<b>2,014,654</b>
<b>TOTAL</b>		<b>458,440</b>	<b>3,485,654</b>	<b>699,328</b>	<b>3,942,003</b>	<b>761,480</b>	<b>4,525,040</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

Maintenance Streets, Roads, Bridges, Depots  
Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0132	Insurance (MRBD)		4,647		3,687		3,688
4750	Works Program - Bridge Maintenance		7,005		2,802		6,600
4778	Drainage Maintenance - Sealed Rural Roads		11,746		12,522		10,041
4779	Drainage Maintenance - Unsealed Town Roads		2,883		110		2,808
4780	Works Program - Road Maintenance (MRBD)		997,572		764,198		746,494
4781	WANDRRA Events		0		752		0
4783	Road Maintenance - Town Streets Sealed		124,023		116,418		120,079
4784	Road Maintenance - Town Streets Unsealed		5,845		613		5,732
4785	Road Maintenance - Rural Roads Sealed		54,299		46,248		48,623
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		357,333		249,559		270,532
4787	Drainage Maintenance - Sealed Town Roads		17,386		19,206		17,013
4788	Drainage Maintenance - Unsealed Rural Roads		33,351		18,034		31,667
4840	Street Lighting (MRBD)		132,255		124,363		124,895
4850	Works Program - Footpath Maintenance (MRBD)		85,119		68,691		75,095
4851	ROAD Verges (MRBD)		10,000		0		10,000
4880	Works Program - Drainage Maintenance		27,527		17,236		26,856
7382	Building Program - Depot		36,860		25,098		34,480
8773	Subdivision & Road Boundaries Expense (MRBD)		0		1,040		0
8774	Consultants (MRBD)		101,932		0		101,932
9672	Administration Allocated (MRBD)		90,052		51,368		56,201
<b>Operating Revenue</b>							
4911	Direct Road Grant (MRBD)	153,378		143,406		140,386	
4941	Street Light Subsidy (MRBD)	2,500		0		2,500	
5091	Signage Income (MRBD)	6,000		4,860		6,000	
<b>SUB-TOTAL</b>		<b>161,878</b>	<b>2,099,835</b>	<b>148,266</b>	<b>1,521,943</b>	<b>148,886</b>	<b>1,692,736</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>161,878</b>	<b>2,099,835</b>	<b>148,266</b>	<b>1,521,943</b>	<b>148,886</b>	<b>1,692,736</b>

## SHIRE OF KATANNING

### 12 - TRANSPORT

#### Plant Purchases

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4902	Loss on Disposal of Assets (PLP)		34,996		0		57,897
4903	Selling Fees & Commissions		3,000		0		3,000
4944	Expensed Minor Asset Purchases (PLP)		50,000		0		50,000
4950	Depreciation - Plant (PLP)		11,435		11,433		8,530
4960	Depreciation - Motor Vehicles (PLP)		34,875		34,873		40,500
<b>Operating Revenue</b>							
1404	Profit on Disposal of Assets (PLP)	188,453		13,848		174,214	
<b>SUB-TOTAL</b>		<b>188,453</b>	<b>134,306</b>	<b>13,848</b>	<b>46,306</b>	<b>174,214</b>	<b>159,927</b>
<b>Capital Expenditure</b>							
4214	Transfer Interest to Plant Replacement Reserve		14,300		14,300		390
4215	Transfer to Plant Replacement Reserve		50,687		103,500		103,500
4954	Plant Equipment Purchase (PLP)		1,079,931		304,704		1,324,300
4964	Motor Vehicle Purchase (PLP)		220,000		91,715		79,001
5012	Principal Repayment Loan 160 - Watercart		16,702		16,558		16,558
5014	Principal Repayment Loan 161 - Motor Grader		24,562		24,350		24,350
5016	Principal Repayment Loan 163 - Road Sweeper		39,384		9,626		0
5017	Principal Repayment Loan 164 - Truck KA24635		35,633		8,710		0
<b>Capital Revenue</b>							
1892	Realisation on Sale of Assets (PLP)	(379,500)		(59,545)		(371,773)	
4103	Proceeds on Sale of Assets (PLP)	379,500		70,045		371,773	
5015	Plant Loan (PLP)	0		400,000		400,000	
5035	Transfer from Plant Replacement Reserve	300,000		0		300,000	
<b>SUB-TOTAL</b>		<b>300,000</b>	<b>1,481,199</b>	<b>410,500</b>	<b>573,462</b>	<b>700,000</b>	<b>1,548,099</b>
<b>TOTAL</b>		<b>488,453</b>	<b>1,615,505</b>	<b>424,348</b>	<b>619,769</b>	<b>874,214</b>	<b>1,708,026</b>

**SHIRE OF KATANNING**  
**12 - TRANSPORT**  
**Transport Licensing**  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0832	Training & Development (TPL)		3,200		2,369		3,200
3952	Bank Fees (TPL)		0		0		12,000
5172	Administration Allocated (TPL)		292,987		333,583		364,970
9812	Printing, Stationery & Postage (TPL)		750		1,380		750
<b>Operating Revenue</b>							
1103	Commissions & Contributions (TPL)	90,000		85,366		90,000	
1133	Training Reimbursement (TPL)	3,200		8,825		3,200	
<b>SUB-TOTAL</b>		<b>93,200</b>	<b>296,937</b>	<b>94,190</b>	<b>337,332</b>	<b>93,200</b>	<b>380,920</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>93,200</b>	<b>296,937</b>	<b>94,190</b>	<b>337,332</b>	<b>93,200</b>	<b>380,920</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Aerodromes

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1553	Consultants (AERO)		6,000		0		6,000
4085	Expensed Minor Asset Purchases (AERO)		500		0		500
5242	Depreciation - Buildings (AERO)		5,490		5,488		11,885
5252	Works Program - Airport Maintenance (AERO)		39,792		50,574		47,287
5282	Insurance (AERO)		1,070		947		949
6052	Depreciation - Other Infrastructure (AERO)		113,915		113,912		112,700
7392	Building Program - Airport Maintenance		6,696		4,861		4,768
9842	Utilities (AERO)		1,235		1,403		1,178
9892	Administration Allocated (AERO)		23,906		6,754		7,389
<b>Operating Revenue</b>							
5285	Lease Income (AERO)	500		0		500	
5286	Other Income & Reimbursements (AERO)	100		0		100	
<b>SUB-TOTAL</b>		<b>600</b>	<b>198,604</b>	<b>0</b>	<b>183,939</b>	<b>600</b>	<b>192,656</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>600</b>	<b>198,604</b>	<b>0</b>	<b>183,939</b>	<b>600</b>	<b>192,656</b>

**SHIRE OF KATANNING**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Economic Development		132,474		162,854		217,227
Rural Services		126,955		123,997		102,896
Tourism & Area Promotion		163,073		137,395		167,203
Building Control		107,057		86,539		87,736
Saleyards & Markets		927,474		967,836		1,047,763
<b><u>OPERATING REVENUE</u></b>						
Economic Development	870,186		341,029		660,744	
Rural Services	34,800		37,422		27,900	
Tourism & Area Promotion	100		0		15,100	
Building Control	11,800		18,064		11,425	
Saleyards & Markets	405,290		397,127		506,190	
<b>SUB-TOTAL</b>	<b>1,322,176</b>	<b>1,457,033</b>	<b>793,642</b>	<b>1,478,621</b>	<b>1,221,359</b>	<b>1,622,825</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Economic Development		32,917		8,883		200
Rural Services		0		85,611		62,545
Tourism & Area Promotion		580		17,452		18,032
Saleyards & Markets		261,750		149,698		298,580
<b><u>CAPITAL REVENUE</u></b>						
Saleyards & Markets	446,850		173,070		627,640	
<b>SUB-TOTAL</b>	<b>446,850</b>	<b>295,247</b>	<b>173,070</b>	<b>261,644</b>	<b>627,640</b>	<b>379,357</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>1,769,026</b>	<b>1,752,280</b>	<b>966,711</b>	<b>1,740,265</b>	<b>1,848,999</b>	<b>2,002,182</b>

**SHIRE OF KATANNING**  
**13 - ECONOMIC SERVICES**  
Economic Development  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5812	Building Program - Katanning Hotel		11,162		9,301		9,141
5814	Insurance (EDV)		6,529		5,500		5,519
5816	Administration Allocated (EDV)		33,972		28,447		31,123
5850	Shop Front Enhancement Subsidy (EDV)		15,000		0		0
5880	Food Van Operational Expenses (EDV)		500		0		500
5881	Economic Development Services (EDV)		30,000		4,375		30,000
5882	Utilities (EDV)		5,486		6,365		5,116
5888	Depreciation - Buildings (EDV)		29,825		29,824		47,335
5889	Grant Expenditure (EDV)		0		79,042		87,393
6643	Communication Expenses (EDV)		0		0		1,100
<b>Operating Revenue</b>							
5875	Licence Fee (EDV)	7,500		0		7,500	
5876	Outgoings & Charges Reimbursement (EDV)	2,000		0		2,000	
5877	Grant Income (EDV)	846,533		340,879		650,244	
5878	Hire Income (EDV)	1,000		150		1,000	
5901	ChargeUp Charging Station (EDV)	13,153		0		0	
<b>SUB-TOTAL</b>		<b>870,186</b>	<b>132,474</b>	<b>341,029</b>	<b>162,854</b>	<b>660,744</b>	<b>217,227</b>
<b>Capital Expenditure</b>							
6698	Transfer Interest to Community & Economic Development Project		8,900		8,883		200
6701	ChargeUp Charging Station (EDV) (CAPITAL)		24,017		0		0
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>32,917</b>	<b>0</b>	<b>8,883</b>	<b>0</b>	<b>200</b>
<b>TOTAL</b>		<b>870,186</b>	<b>165,391</b>	<b>341,029</b>	<b>171,737</b>	<b>660,744</b>	<b>217,427</b>

**SHIRE OF KATANNING**  
**13 - ECONOMIC SERVICES**  
Rural Services  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5312	Administration Allocated (RUR)		32,714		27,014		29,556
5322	Works Program - Rural Services (RUR)		16,370		19,308		9,743
5364	Cost of Standpipe Cards Issued (RUR)		800		810		800
9612	Depreciation - Other Infrastructure (RUR)		43,015		43,016		35,135
9872	Building Program - Standpipes		378		0		1,007
9902	Utilities (RUR)		31,470		31,608		24,448
9903	Communication Expenses (RUR)		1,755		1,788		1,755
9962	Insurance (RUR)		453		454		452
<b>Operating Revenue</b>							
5363	Standpipe Income (RUR)	25,000		27,985		18,000	
5365	Standpipe Access Card Income (RUR)	400		482		400	
8863	Reimbursements (RUR)	400		154		500	
8873	Property Lease Fees (RUR)	9,000		8,800		9,000	
<b>SUB-TOTAL</b>		<b>34,800</b>	<b>126,955</b>	<b>37,422</b>	<b>123,997</b>	<b>27,900</b>	<b>102,896</b>
<b>Capital Expenditure</b>							
9904	Other Infrastructure (RUR)		0		85,611		62,545
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>85,611</b>	<b>0</b>	<b>62,545</b>
<b>TOTAL</b>		<b>34,800</b>	<b>126,955</b>	<b>37,422</b>	<b>209,609</b>	<b>27,900</b>	<b>165,441</b>

**SHIRE OF KATANNING**  
**13 - ECONOMIC SERVICES**  
 Tourism and Area Promotion  
 Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1746	Expensed Minor Asset Purchases (TOU)		500		236		500
5402	Administration Allocated (TOU)		66,326		55,052		60,230
5442	Advertising & Promotion (TOU)		10,000		9,452		10,000
5443	Contribution to Great Southern Treasures (TOU)		20,000		17,500		17,500
5444	Contributions (TOU)		10,000		0		5,000
5452	Special Events Expenditure (TOU)		500		434		500
8752	Visitor Servicing (TOU)		20,000		19,636		20,000
8762	Building Program - Shire Properties		5,599		4,064		6,884
8852	Depreciation - Buildings (TOU)		0		0		3,165
8853	Depreciation - Equipment (TOU)		16,680		16,677		11,020
8934	Auspecting Expenses - Hidden Treasures (TOU)		0		0		15,000
9362	Insurance (TOU)		2,308		1,883		1,890
9382	Utilities (TOU)		11,160		12,462		15,514
<b>Operating Revenue</b>							
8913	Reimbursements (TOU)	100		0		100	
8933	Auspecting Income - Hidden Treasures (TOU)	0		0		15,000	
<b>SUB-TOTAL</b>		<b>100</b>	<b>163,073</b>	<b>0</b>	<b>137,395</b>	<b>15,100</b>	<b>167,203</b>
<b>Capital Expenditure</b>							
4265	Other Infrastructure - Tourism		580		17,452		18,032
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>580</b>	<b>0</b>	<b>17,452</b>	<b>0</b>	<b>18,032</b>
<b>TOTAL</b>		<b>100</b>	<b>163,653</b>	<b>0</b>	<b>154,847</b>	<b>15,100</b>	<b>185,235</b>

**SHIRE OF KATANNING**  
**13 - ECONOMIC SERVICES**  
**Building Control**  
**Annual Budget for the year ended 30 June 2024**

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0387	Employee Superannuation (BUC)		0		6,191		4,700
0587	Workers Compensation Insurance Premium (BUC)		0		1,615		1,615
2435	Consultants (BUC)		76,000		0		0
5512	Administration Allocated (BUC)		30,557		14,326		15,674
5522	Salary Costs (BUC)		0		64,408		65,247
5562	Photocopying & Stationery (BUC)		500		0		500
<b>Operating Revenue</b>							
5613	Building Fees & Licences - GST exempt (BUC)	10,000		16,155		10,000	
5614	Building Fees & Licences - including GST (BUC)	500		624		100	
5615	Swimming Pool Inspection Fee (BUC)	1,300		1,286		1,325	
<b>SUB-TOTAL</b>		<b>11,800</b>	<b>107,057</b>	<b>18,064</b>	<b>86,539</b>	<b>11,425</b>	<b>87,736</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>11,800</b>	<b>107,057</b>	<b>18,064</b>	<b>86,539</b>	<b>11,425</b>	<b>87,736</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Saleyards

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1232	Advertising & Promotion (SAL)		1,000		0		2,000
1272	Truckwash Service Fees & Keys (SAL)		4,000		2,346		6,600
3902	Utilities (SAL)		16,090		15,624		21,568
3904	Communication Expenses (SAL)		1,200		1,211		1,200
4502	Subscriptions & Memberships (SAL)		3,000		0		3,500
4563	Ground Water Monitoring (SAL)		3,000		0		3,000
5682	Works Program - Saleyards (SAL)		8,069		13,098		12,311
5722	Administration Allocated (SAL)		45,296		31,107		34,034
5742	Livestock Market Reports (SAL)		12,000		12,601		12,000
5782	Depreciation - Building (SAL)		319,375		319,373		480,670
5802	Building Program - Saleyards		1,617		186		1,382
5804	Animal Welfare Expenses (SAL)		1,500		464		1,800
9213	Depreciation - Plant (SAL)		12,890		12,888		12,925
9292	Insurance (SAL)		52,468		44,190		42,320
9322	Licences (SAL)		2,400		2,660		3,000
9331	Expensed Minor Asset Purchases (SAL)		10,000		2,237		10,000
9332	Cleaning Expenses (SAL)		2,500		3,170		2,500
9334	Pest Control & Fire Protection (SAL)		3,500		1,306		4,000
9335	Parks & Landscape Maintenance (SAL)		1,000		0		1,000
9336	Saleyards General Maintenance (SAL)		27,337		15,871		17,000
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		0		5,000
9342	Photocopying & Stationery (SAL)		200		0		200
9344	Salary (SAL)		119,902		162,722		125,956
9345	Employee Superannuation (SAL)		13,000		13,826		12,900
9346	Training & Development (SAL)		1,000		1,903		580
9347	Uniforms & Protective Clothing (SAL)		1,500		1,168		1,500
9348	Workers Compensation Insurance Premium (SAL)		3,587		3,112		3,112
9613	Depreciation - Furniture & Fittings (SAL)		0		665		0
9622	Depreciation - Equipment (SAL)		53,658		53,658		4,670
9623	Stock Purchases (SAL)		10,000		18,130		10,000
9652	Depreciation - Other Infrastructure (SAL)		118,785		118,784		107,070
9995	Decommission/Post Closure Plan Old Yards		0		80,365		80,365
9997	Saleyard Plant Expenses (SAL)		32,000		34,170		23,100
9998	Consultants (SAL)		40,600		1,000		500
<b>Operating Revenue</b>							
5463	Animal Welfare Income (SAL)	500		418		500	
5483	Grant Income (SAL)	7,500		0		0	
5773	Yarding Fees (SAL)	320,000		293,834		420,000	
5774	Agistment Fees (SAL)	640		0		640	
5783	Office Rentals (SAL)	14,500		12,812		18,900	
5793	Canteen Rental (SAL)	500		0		2,500	
5794	Training Room Rental (SAL)	1,000		798		1,000	
5803	Reimbursements (SAL)	1,000		3,250		1,000	
5813	Truck Wash Income (SAL)	47,000		52,972		50,000	
5843	Advertising Signage Income (SAL)	2,500		5,653		1,500	
5883	Truck Wash Key Income (SAL)	150		145		150	
9624	Stock Sales (SAL)	10,000		27,246		10,000	
<b>SUB-TOTAL</b>		<b>405,290</b>	<b>927,474</b>	<b>397,127</b>	<b>967,836</b>	<b>506,190</b>	<b>1,047,763</b>

## SHIRE OF KATANNING

### 13 - ECONOMIC SERVICES

#### Saleyards

*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Capital Expenditure</b>							
5824	Transfer Interest to Old Saleyard Rehabilitation Reserve		32,000		31,975		790
5827	Transfer to Regional Sheep Saleyards Reserve		140,000		0		140,000
5829	Transfer Interest to Regional Sheep Saleyards Reserve (SAL)		25,000		25,018		515
5844	Other Infrastructure (SAL)		0		92,705		92,525
5854	Plant & Equipment (SAL)		64,750		0		64,750
<b>Capital Revenue</b>							
5825	Transfer from Former Saleyard Reserve	350,000		80,365		470,365	
5836	Transfer from Regional Sheep Saleyards Reserve	96,850		92,705		157,275	
<b>SUB-TOTAL</b>		<b>446,850</b>	<b>261,750</b>	<b>173,070</b>	<b>149,698</b>	<b>627,640</b>	<b>298,580</b>
<b>TOTAL</b>		<b>852,140</b>	<b>1,189,224</b>	<b>570,197</b>	<b>1,117,534</b>	<b>1,133,830</b>	<b>1,346,343</b>

**SHIRE OF KATANNING**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024**

<b>PROGRAMME SUMMARY</b>	<b>23/24 Budget</b>		<b>22/23 Actual</b>		<b>22/23 Budget</b>	
	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>	<b>Revenue</b>	<b>Expenditure</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b><u>OPERATING EXPENDITURE</u></b>						
Private Works		13,987		98,208		44,695
Public Works Overheads		1,000		6,836		1,795
Plant Operation Costs		34,571		30,814		40,500
Salaries & Wages		10,000		73,780		5,000
Unclassified		49,000		72,935		30,852
<b><u>OPERATING REVENUE</u></b>						
Private Works	7,000		68,251		7,000	
Public Works Overheads	1,000		6,836		1,795	
Plant Operation Costs	35,500		31,922		40,500	
Salaries & Wages	10,000		73,842		5,000	
Unclassified	49,000		72,891		30,852	
<b>SUB-TOTAL</b>	<b>102,500</b>	<b>108,558</b>	<b>253,743</b>	<b>282,573</b>	<b>85,147</b>	<b>122,842</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
<b><u>CAPITAL REVENUE</u></b>						
<b>SUB-TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>102,500</b>	<b>108,558</b>	<b>253,743</b>	<b>282,573</b>	<b>85,147</b>	<b>122,842</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Private Works  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5910	Administration Allocated (PW)		8,987		10,233		11,195
5912	Works Program - Private Works		5,000		87,975		33,500
<b>Operating Revenue</b>							
5953	Private Works Revenue (PRW)	7,000		68,251		7,000	
<b>SUB-TOTAL</b>		<b>7,000</b>	<b>13,987</b>	<b>68,251</b>	<b>98,208</b>	<b>7,000</b>	<b>44,695</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>7,000</b>	<b>13,987</b>	<b>68,251</b>	<b>98,208</b>	<b>7,000</b>	<b>44,695</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Public Works Overheads  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0380	Staff Housing Allocation (PWO)		109,335		0		0
0457	Employee (Salaried) Superannuation (PWO)		87,500		56,707		64,400
0467	Employee (Wage) Superannuation (PWO)		162,974		130,488		145,615
0657	Workers Compensation Insurance Premium - Salaried (PWO)		22,780		13,755		13,755
0667	Workers Compensation Insurance Premium - Wages (PWO)		42,804		33,328		33,328
0722	Expendable Stores (PWO)		2,000		2,244		2,000
2332	Utilities (PWO)		10,600		11,963		9,430
5922	Refreshment Expenses (PWO)		1,500		1,340		1,500
6042	Communication Expenses (PWO)		4,400		4,232		4,400
6072	Medical Checkups (PWO)		720		360		720
6362	Advertising & Promotion (PWO)		1,500		1,421		1,500
8002	Salary Costs (PWO)		761,412		544,026		555,898
8032	Motor Vehicle Expenses (PWO)		22,000		23,112		18,000
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		119,480		145,416		114,451
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		25,421		48,108		24,350
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		61,007		66,743		58,442
8092	Insurance (PWO)		82,186		551		551
8153	Works Program - Training & Staff Meetings (PWO)		24,401		31,045		23,313
8162	Uniforms & Protective Equipment (PWO)		11,500		10,987		11,500
8222	Works Overheads Allocations		(1,637,215)		(1,524,480)		(1,532,892)
8262	Administration Allocated (PWO)		0		358,142		391,839
8272	Consultants (PWO)		30,000		450		13,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		305		8,000
8502	Training & Development (PWO)		24,525		26,678		24,525
8531	Communication Expenses - Building Maintenance (PWO)		420		391		420
8533	Tools - Building Maintenance (PWO)		3,200		718		3,200
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		6,257		0
9462	Photocopying & Stationery (PWO)		550		658		550
9466	Computer Software Subscriptions (PWO)		12,000		11,889		10,000
<b>Operating Revenue</b>							
5681	Miscellaneous Income (PWO)	1,000		6,836		1,795	
<b>SUB-TOTAL</b>		<b>1,000</b>	<b>1,000</b>	<b>6,836</b>	<b>6,836</b>	<b>1,795</b>	<b>1,795</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>TOTAL</b>		<b>1,000</b>	<b>1,000</b>	<b>6,836</b>	<b>6,836</b>	<b>1,795</b>	<b>1,795</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Plant Operation Costs  
Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0154	Interest on Loan 160 - Watercart (POC)		1,942		2,179		2,202
0155	Interest on Loan 161 - CAT Grader (POC)		2,856		3,205		3,237
0156	Interest on Loan 163 - Road Sweeper (POC)		7,989		3,317		0
0157	Interest on Loan 164 - Truck KA24635		7,228		3,001		0
5010	Tool Replacement & Repairs (POC)		4,500		5,943		4,500
6862	Leasing Charges (POC)		11,503		100		11,503
7032	Licences (POC)		16,750		15,345		16,750
8322	Fuel & Oil (POC)		240,000		247,848		240,000
8332	Plant Repairs & Maintenance (POC)		263,512		331,641		241,100
8342	Insurance (POC)		107,253		100,271		100,418
8372	Plant Operation Allocated		(671,805)		(719,454)		(628,500)
8382	Plant Depreciation Allocated		(370,000)		(369,868)		(359,690)
8392	Plant Expendable Stores (POC)		6,600		6,131		6,600
8402	Expensed Minor Asset Purchases (POC)		10,000		2,516		10,000
8422	Depreciation - Plant (POC)		370,000		369,868		359,690
8452	Administration Allocated (POC)		26,243		29,878		32,690
8460	Stock Adjustment (POC)		0		(1,108)		0
<b>Operating Revenue</b>							
8373	Other Income (POC)	500		0		500	
8383	Fuel/Energy Grants/Rebates (POC)	35,000		31,922		40,000	
<b>SUB-TOTAL</b>		<b>35,500</b>	<b>34,571</b>	<b>31,922</b>	<b>30,814</b>	<b>40,500</b>	<b>40,500</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>35,500</b>	<b>34,571</b>	<b>31,922</b>	<b>30,814</b>	<b>40,500</b>	<b>40,500</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Salaries and Wages  
*Annual Budget for the year ended 30 June 2024*

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
				Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
8410	Gross Salaries (S&W)		2,708,414		2,565,960		2,607,456
8500	Gross Salaries Allocated (S&W)		(2,708,414)		(2,565,960)		(2,607,456)
8520	Gross Wages (S&W)		1,430,746		1,383,774		1,373,543
8530	Gross Wages Allocated (S&W)		(1,430,746)		(1,383,774)		(1,373,543)
8542	Workers Compensation Allocated (S&W)		10,000		73,780		5,000
<b>Operating Revenue</b>							
8553	Workers Compensation Reimbursed (S&W)	10,000		73,842		5,000	
<b>SUB-TOTAL</b>		<b>10,000</b>	<b>10,000</b>	<b>73,842</b>	<b>73,780</b>	<b>5,000</b>	<b>5,000</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>10,000</b>	<b>10,000</b>	<b>73,842</b>	<b>73,780</b>	<b>5,000</b>	<b>5,000</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Unclassified  
Annual Budget for the year ended 30 June 2024

Account	Description	23/24 Budget		22/23 Actual		22/23 Budget	
				Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
8601	Salary Package - Easi (Expenditure)		49,000		48,954		29,852
8605	Overpayments Refunded (Expenditure)-No GST		0		23,981		1,000
<b>Operating Revenue</b>							
8701	Salary Package - Easi (No GST)	29,500		29,440		15,402	
8702	Salary Package - Easi (GST)	19,500		19,471		14,450	
8705	Overpayments - Income (No GST)	0		23,981		1,000	
<b>SUB-TOTAL</b>		<b>49,000</b>	<b>49,000</b>	<b>72,891</b>	<b>72,935</b>	<b>30,852</b>	<b>30,852</b>
<b>Capital Expenditure</b>							
<b>Capital Revenue</b>							
<b>SUB-TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL</b>		<b>49,000</b>	<b>49,000</b>	<b>72,891</b>	<b>72,935</b>	<b>30,852</b>	<b>30,852</b>



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>GENERAL PURPOSE FUNDING</b>					<b>SCHEDULE 03</b>
<b>Rate Revenue</b>					
100150	Rate Instalment Charge	Council	per instalment	OOS	\$10.00
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	\$48.00
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	
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	Copying charge \$110.00
<b>Other General Purpose Funding</b>					
111430	Katanning Town Maps	Council	each	GST Inc	\$0.90
<b>GOVERNANCE</b>					<b>SCHEDULE 04</b>
<b>Administration General</b>					
111550	Shire Staff Administration Support	Council	per hour	GST Inc	\$55.00
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	To be Negotiated
111560	Advertising Signage	Council	per m <sup>2</sup>	GST Inc	\$285.00
<b>Photocopying</b>					
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* **	Council	per property	GST Inc	\$48.00
	*note photocopying charges included				
	**photocopying will not be permitted where breach of copyright might occur.				
<b>Information on Record</b>					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	
	Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.				
111530	Postage of Council Documents		per application		At Cost
<b>Freedom of Information</b>					
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	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>GOVERNANCE (Continued)</b>				<b>SCHEDULE 04</b>	
<b>Hire Charges</b>					
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
<b>Cleaning/Damages Charges - all Shire Venues</b>					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$71.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$71.00
111560	Venue cleaning	Council	per hour	GST Inc	\$71.00
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
<b>Booking Cancellation Fee - all Shire Venues</b>					
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
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				<b>SCHEDULE 05</b>	
<b>Fire Prevention</b>					
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
<b>Dog Registration Fees</b>					
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	\$150.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>LAW, ORDER &amp; PUBLIC SAFETY (Continued)</b>				<b>SCHEDULE 05</b>	
<b>Dog Registration Fees (Continued)</b>					
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Application to keep more than two dogs	Council	per application	GST Inc	\$59.00
<b>Cat Registration Fees</b>					
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	\$150.00
<b>Poundage Charges - Dogs</b>					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$30.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	\$68.00
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	\$90.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	\$27.00
119830	Destruction of a dog	Council	per dog	OOS	\$107.50
119830	Veterinary Fees		if applicable	GST Inc	At Cost
<b>Poundage Charges - Cats</b>					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$67.70
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$90.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	\$17.00
119830	Destruction of a cat	Council	per cat	OOS	\$54.50
119830	Veterinary Fees		if applicable	GST Inc	At cost
<b>Poundage Charges - Livestock</b>					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$27.00
119830	Pound Fees	Council	per day	OOS	\$16.50
<b>Animal Control Products</b>					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Inc	\$22.00
118930	Dangerous Dog Signs	Council	each	GST Inc	\$22.00
118930	Dangerous Dog Collars - Medium	Council	each	GST Inc	\$54.50
118930	Dangerous Dog Collars - Large	Council	each	GST Inc	\$60.00
118930	Hire of Animal Trap	Council	per day	GST Inc	\$10.50
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	\$120.00
	* Ranger can set and monitor on request (for additional charge)				
<b>Abandoned Vehicles</b>					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$161.00
120330	Towing Charge	Council	per vehicle	OOS	\$268.50
120330	Vehicle Disposal	Council	per vehicle	OOS	\$161.00
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	\$16.00
<b>Ranger Call Out Fee</b>					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$80.50
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	\$193.50
119830	Plus Ranger Travel	Council	per km	OOS	\$0.80



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>LAW, ORDER &amp; PUBLIC SAFETY (Continued)</b>				<b>SCHEDULE 05</b>	
<b>Shopping Trolleys</b>					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$29.00
<b>Rural Road Numbers</b>					
120360	Rural Road Number Sign with Star Picket	Council	Per Sign	GST Inc	\$53.00
<b>HEALTH</b>				<b>SCHEDULE 07</b>	
<b>Food Premises</b>					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$153.50
122340	Settlement Inspection upon request	Council	per hour	OOS	\$131.50
122340	Re-inspection Fee	Council		OOS	\$131.50
<b>Trading in Public Places</b>					
121330	Application Fee	Council		OOS	\$109.50
121330	Licence Fee - Including Food Vans	Council	per day	OOS	\$17.00
121330	Licence Fee - Including Food Vans	Council	per week	OOS	\$109.50
121330	Licence Fee - Including Food Vans	Council	per year	OOS	\$296.50
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per square metre	OOS	\$27.50
122340	Alfresco Dining Licence - Application	Council		OOS	\$109.50
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	OOS	\$27.40
<b>Offensive Trade Licence</b>					
121330	Slaughterhouses	Council		OOS	\$321.00
121330	Poultry Farm	Council		OOS	\$321.00
121330	Poultry Processing Establishment	Council		OOS	\$321.00
121330	Knackeries	Council		OOS	\$321.00
	* All Others As Per Regulations	Council			
<b>Pet Meat</b>					
121330	Notification of Pet Meat Premises	Council		OOS	\$102.00
121330	Surveillance Inspection Annual Fee	Council		OOS	\$214.00
<b>Liquor Licensing and Gaming Approvals</b>					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$193.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$193.00
121330	Gaming Section 55 Certificates	Council		OOS	\$128.50
<b>Other Licences &amp; Registration (set by local Laws)</b>					
121330	Morgue Licence	Council		OOS	\$107.00
121330	Registration of Lodging Houses	Council		OOS	\$251.50
<b>Septic Tanks Approvals</b>					
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
<b>Public Buildings</b>					
121330	Public Building Approval	Council		OOS	\$321.00
121330	Special Events Public Building Approval > 1,000	Council		OOS	\$321.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>HEALTH (Continued)</b>					<b>SCHEDULE 07</b>
<b>Caravan Park</b>					
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
<b>Katanning Community and Medical Centre - Community Meeting Rooms</b>					
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>				
<b>EDUCATION &amp; WELFARE</b>					<b>SCHEDULE 8</b>
<b>Community Development &amp; Other Welfare</b>					
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
<b>HOUSING</b>					<b>SCHEDULE 9</b>
<b>Amherst Village</b>					
125030	Tenant Service Fee	Council	per week	Input Tax	\$84.00
<b>COMMUNITY AMENITIES</b>					<b>SCHEDULE 10</b>
<b>Domestic Refuse Collection Charges</b>					
126030	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$390.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$296.00
126030	Weekly Service - 120 litre bin	Council	per service, per year	OOS	\$296.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$118.00
126330	Replacement 120 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$108.60
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$140.00
126330	Purchased Bins - 120 litre	Council	per bin	GST Inc	\$120.00
<b>Commercial Refuse Collection Charges</b>					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$390.00
127630	Weekly service - 240 litre bin	Council	per bin, per year	OOS	\$296.00
127530	Weekly Service - 120 litre bin	Council	per bin, per year	OOS	\$296.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$184.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$108.60



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
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<b>COMMUNITY AMENITIES (Continued)</b>					<b>SCHEDULE 10</b>
<b>Commercial Recycling Bin Collection Charges</b>					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$92.00
<b>Refuse Site Disposal Charges</b>					
126130	Waste to be land filled	Council	per tonne	GST Inc	\$27.40
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$71.25
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)	Council	per tonne	GST Inc	\$71.25
126130	Builders Rubble	Council	per tonne	GST Inc	\$27.40
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$71.25
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	\$27.40
126130	Commercial Recycling	Council	per tonne	GST Inc	\$71.25
126130	Asbestos	Council	per sheet	GST Inc	\$11.00
126130	Asbestos	Council	per tonne	GST Inc	\$110.00
126130	Large consignments and special disposals	Council	per application	GST Inc	POA
126130	Bulk Bins	Council	per tonne	GST Inc	\$71.25
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	\$0.39
<b>Refuse Site Disposal Charges (Continued)</b>					
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$7.15
126130	Tyres - small truck/4WD	Council	each	GST Inc	\$32.60
126130	Tyres - large truck	Council	each	GST Inc	\$65.20
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	\$142.60
126130	Tyres - shredded	Council	per tonne	GST Inc	\$32.60
126130	Small animal carcass (dog cat )	Council	per animal	GST Inc	\$6.60
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	\$18.70
	* 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. Oversized good may be refused at the operators discretion if they are considered too difficult to manage within the refuse space				
<b>Liquid Waste</b>					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$44.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	\$44.00
126130	Loads greater than 3,000lt	Council		GST Inc	POA
<b>Services Provided</b>					
127530	Hire of Bin for special events - 240 litre bin; including delivery and collection fee	Council	per collection	GST Inc	\$65.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
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<b>COMMUNITY AMENITIES (Continued)</b>					<b>SCHEDULE 10</b>
<b>Local Planning Scheme Fees - Schedule 2 Maximum Fees</b>					
	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			<b>\$147.00</b>  <b>0.32% of estimated cost of development</b>  <b>\$1,700 + 0.257% for every \$1 in excess of \$500,000</b>  <b>\$7,161 + 0.206% for every \$1 in excess of \$2.5 million</b>  <b>\$12,633 + 0.123% for every \$1 in excess of \$5 million</b>  <b>\$34,196.00</b>
128930	a) not more than \$50,000	Statutory		OOS	
128930	b) more than \$50,000 but not more than \$500,000	Statutory		OOS	
128930	c) more than \$500,000 but not more than \$2.5 million	Statutory		OOS	
128930	d) more than \$2.5 Million but not more than \$5 million	Statutory		OOS	
128930	e) more than \$5 Million but not more than \$21.5 million	Statutory		OOS	
128930	f) more than \$21.5 million	Statutory		OOS	
128930	2. Determining a development application (other than for an extractive industry) where the development has commenced of been carried out	Statutory		OOS	<b>The fee in item 1 plus, by way of penalty, twice that fee</b>
128930	3. Determining a development application for an extractive industry where the development has not commenced of been carried out	Statutory		OOS	<b>\$739.00</b>
128930	4. Determining a development application for an extractive industry where the development has commenced of been carried out	Statutory		OOS	<b>The fee in item 3 plus, by way of penalty, twice that fee</b>
128930	5A. Determining an application to amend or cancel development approval	Statutory		OOS	<b>\$295.00</b>
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	<b>\$295.00</b>
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	<b>\$295.00</b>



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
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<b>COMMUNITY AMENITIES (Continued)</b>				<b>SCHEDULE 10</b>	
<b>Local Planning Scheme Fees - Schedule 2 Maximum Fees (Continued)</b>					
	5. Providing a subdivision clearance for -	Statutory			
128930	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		OOS	\$73.00
<b>Extractive Industries</b>					
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



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			OOS = Outside the Scope of GST		
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<b>COMMUNITY AMENITIES (Continued)</b>					<b>SCHEDULE 10</b>
<b>Scheme Amendment/Structure Plan</b>					
	<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
<b>Scheme Amendment/Structure Plan - Maximum Fees Reg. 48</b>					
128950	Executive Manager / Shire Planner	Statutory	per hour	GST Inc	\$91.00
128950	Manager / Senior Planner	Statutory	per hour	GST Inc	\$68.00
128950	Planning Officer	Statutory	per hour	GST Inc	\$38.00
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Inc	\$38.00
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Inc	\$31.20
<b>Development Assessment Panel Application</b>					
128930	Joint Development Assessment Panel	Statutory		OOS	Variable
	<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>				
<b>Miscellaneous Planning Fees</b>					
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	\$186.00
128950	Advertising (Newspaper)	Council		GST Inc	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		OOS	\$2,750.00
	<i>Any fees that are not listed above are as per WA Planning and Development Regulations 2009.</i>				
<b>Cemetery Charges</b>					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Inc	\$1,055.00
130830	Adult Burial (1.8m hand dig)	Council		GST Inc	\$1,302.00
130830	Child Burial including stillborn	Council		GST Inc	\$826.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Inc	\$159.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Inc	\$318.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday	Council		GST Inc	\$561.00
	<i>NB: this fee is at CEO's discretion to cover costs</i>				
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Inc	\$1,061.00
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	\$95.00
130830	Interment of Ashes in grave (by Shire)	Council		GST Inc	POA



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<b>COMMUNITY AMENITIES (Continued)</b>					<b>SCHEDULE 10</b>
<b>Cemetery Charges (Continued)</b>					
130830	Registration of Ashes	Council		GST Inc	\$160.00
130830	Metal Marker	Council		GST Inc	\$32.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$324.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	\$79.00
130830	RSL Headstone Fee/Administration Fee	Council		GST Inc	\$33.00
194240	Cemetery Bond	Council		OOS	\$102.00
<b>Niche Wall</b>					
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	\$37.00
130830	Plot Reservation	Council		GST Inc	\$201.00
130830	Registration of Ashes	Council		GST Inc	\$52.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$167.00
<b>Licence Fees</b>					
130930	Funeral Director	Council	per year	OOS	\$229.00
130930	Funeral Director	Council	per funeral	OOS	\$78.00
130930	Monumental Mason	Council	per year	OOS	\$157.00
130930	Monumental Mason	Council	per monument	OOS	\$52.00
<b>RECREATION &amp; CULTURE</b>					<b>SCHEDULE 11</b>
<b>Town Hall Bonds</b>					
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
<b>Town Hall Hire</b>					
H002	Main Hall - Commercial/Government Functions	Council	per hour	GST Inc	\$62.00
H002	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$450.00
H002	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$45.00
H002	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$330.00
H002	School Functions	Council	per hour	GST Inc	\$15.50
H002	Rehearsal	Council	per hour	GST Inc	\$30.00
H002	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$20.00
H002	Kitchen - Commercial/Government	Council	per day	GST Inc	\$150.00
H002	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$15.00
H002	Kitchen - Non-Commercial	Council	per day	GST Inc	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$72.00
H002	Retractable Seating - Set up	Council	per booking	GST Inc	\$27.50
H002	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$72.00
H002	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 &amp; Charges</i>				



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<b>RECREATION &amp; CULTURE (Continued)</b>					<b>SCHEDULE 11</b>
<b>Katanning Aquatic Centre - Entry Fees</b>					
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 Booklet Entrances (Adult -x 10)	Council	per booklet	GST Inc	\$45.00
139340	Concession Booklet Entrances (Child - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Family Day Entry - 10)	Council	per booklet	GST Inc	\$139.50
139340	Concession Booklet Entrances (Seniors Entry - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Pension Card Entry - 10)	Council	per booklet	GST Inc	\$40.50
139340	* 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) <b>negotiated with the CEO on the type of membership" (as per KLC's Fess &amp; Charges)</b>				
	** 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.				
<b>Katanning Aquatic Centre - Season Passes</b>					
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
<b>Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)</b>					
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
<b>Katanning Aquatic Centre - Miscellaneous Fees</b>					
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



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
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<b>RECREATION &amp; CULTURE (Continued)</b>					<b>SCHEDULE 11</b>
<b>Katanning Leisure Centre - Entry Fees</b>					
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
<b>Memberships</b>					
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>				



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			OOS = Outside the Scope of GST		
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<b>RECREATION &amp; CULTURE (Continued)</b>					<b>SCHEDULE 11</b>
<b>Health &amp; Fitness Programmes</b>					
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	Personal Training - Member	Council	per half hour	GST Inc	\$30.00
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$41.50
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
<b>Private Personal Trainer - Non KLC fitness</b>					
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
<b>Creche</b>					
101030	Creche - Casual	Council	per child	GST Inc	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Inc	\$3.40
	<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.</i>				
	<i>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>				
<b>Administration</b>					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Inc	\$51.50
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$205.00
100830	Term Sport Nomination Fee	Council	per team	GST Inc	\$25.00
<b>Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)</b>					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees 10% discount on entry fees \$34.00
100230	> 20 Kids	Council		GST Inc	
100630	Supervision by Junior staff member	Council	per hour	GST Inc	
<b>Facility Hire Bonds</b>					
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



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			OOS = Outside the Scope of GST		
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<b>RECREATION &amp; CULTURE (Continued)</b>					<b>SCHEDULE 11</b>
<b>Pioneer Room - Hire Fees</b>					
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	\$900.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Inc	\$1,100.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$34.00
<b>Main Floor - Hire Fees</b>					
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
<b>Ram Pavilion - Hire Fees</b>					
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
<b>Creche Room - Hire Fees</b>					
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	\$62.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$34.00
<b>Other Facility Hire Fees</b>					
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



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			OOS = Outside the Scope of GST		
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<b>RECREATION &amp; CULTURE (Continued)</b>					<b>SCHEDULE 11</b>
<b>Other Facility Hire Fees (Continued)</b>					
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
<b>Community Equipment Hire</b>					
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 &amp; Charges</i>				
	Meeting Equipment Hire				
135430	<i>Refer to Admin Section, page 1 of Fees &amp; Charges</i>				
<b>Sporting Equipment Hire</b>					
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
<b>Sports Oval Ground Fees</b>					
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
<b>Seasonal Set Ground Fees</b>					
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



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<b>RECREATION &amp; CULTURE (Continued)</b>					<b>SCHEDULE 11</b>
<b>Katanning Leisure Centre - Other</b>					
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 <sup>2</sup>	GST Inc	\$114.00
	- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$405 per annum)				
<b>Personal Trainer Use of Parks and Ovals</b>					
138830	Small Group Fitness	Council	per client	GST Inc	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Inc	\$7.75
<b>Katanning Library</b>					
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
<b>Printing &amp; Photocopying</b>					
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
<b>Internet &amp; Communication</b>					
141730	Scanning charge	Council	per page	GST Inc	\$0.20
<b>Community Room Hire</b>					
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
<b>Gallery Hire</b>					
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
<b>Other Culture</b>					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$68.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00
<b>Pioneer Wall Fees</b>					
144330	Application Fee	Council	per application	GST Inc	\$343.00
144330	Plaque	Council	per application	GST Inc	POA
<b>TRANSPORT</b>					<b>SCHEDULE 12</b>
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m <sup>2</sup>	GST Inc	\$142.50
	- Current 50% discount on general advertising rate listed in administration section				



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<b>ECONOMIC SERVICES</b>				<b>SCHEDULE 13</b>	
<b>Economic Development</b>					
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
<b>Rural Services</b>					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$4.20
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$11.50
153630	Minimum Charge	Council		GST Free	\$5.00
153650	Access card for controlled standpipes	Council	each	GST Inc	\$21.50
<b>Building Permits</b>					
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 by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (a) for building work for Class 1 or Class 10 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 \$110.00
156130	Certified application for building permit s 16(1) - (b) for building work for Class 2 to Class 9 building or incidental structure.	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 \$110.00
<b>Demolition Permits</b>					
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



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
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<b>ECONOMIC SERVICES (Continued)</b>				<b>SCHEDULE 13</b>	
<b>Occupancy Permits</b>					
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
<b>Unauthorised Work Applications</b>					
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
<b>Extension of Time Applications</b>					
156130	Building or Demolition Permit	Statutory		OOS	\$110.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$110.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
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<b>ECONOMIC SERVICES (Continued)</b>				<b>SCHEDULE 13</b>	
<b>Regulatory Fees</b>					
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
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
156130	Occupancy permit or building approval certificate for approved building work under s47, 49 or 52 of the Building Act	Statutory		OOS	\$61.65
156130	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	Statutory		OOS	0.274% of the value (inclusive of GST) of the work but not less than \$123.30
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



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<b>ECONOMIC SERVICES (Continued)</b>				<b>SCHEDULE 13</b>	
<b>Building Control - Certification Fees (By Private Arrangement)</b>					
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	\$195.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$98.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$98.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$150.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$98.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$98.00
<b>Saleyards Fees and Charges</b>					
158430	Advertising Signage (at Saleyards)	Council	per m <sup>2</sup>	GST Inc	\$285.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$1.00
154630	Destruction of Sheep	Council	per head	GST Inc	\$25.00
158830	Washbay Keys	Council	per key	GST Inc	\$42.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.78
157740	Agistment Fees	Council	per head per day	GST Inc	\$0.17
<b>Saleyard Facility - Hire Bonds</b>					
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	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>ECONOMIC SERVICES (Continued)</b>					<b>SCHEDULE 13</b>
<b>Saleyard Facility - Hire Fees</b>					
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 &amp; Charges</i>				
	Meeting Equipment Hire				
158030	<i>Refer to Admin Section, page 1 of Fees &amp; Charges</i>				
157830	Office Rental	Council	per month, increased by March CPI	GST Inc	\$363.59
<b>Saleyards Pop Up Shop</b>					
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
<b>OTHER PROPERTY &amp; SERVICES</b>					<b>SCHEDULE 14</b>
<b>Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate</b>					
159530	Graders	Council	per hour	GST Inc	\$235.00
159530	Graders	Council	per day	GST Inc	\$1,880.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$189.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,517.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$77.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$609.00
159530	Water Truck	Council	per hour	GST Inc	\$205.50
159530	Water Truck	Council	per day	GST Inc	\$1,638.00
159530	Backhoe	Council	per hour	GST Inc	\$174.50
159530	Backhoe	Council	per day	GST Inc	\$1,395.00
159530	Volvo Loader	Council	per hour	GST Inc	\$189.00
159530	Volvo Loader	Council	per day	GST Inc	\$1,516.00
159530	Cat Loader (2011)	Council	per hour	GST Inc	\$206.50
159530	Cat Loader (2011)	Council	per day	GST Inc	\$1,654.00
159530	Cat Loader (2011) with Tree Saw	Council	per hour	GST Inc	\$298.50
159530	Cat Loader (2011) with Tree Saw	Council	per day	GST Inc	\$3,575.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$193.50
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,551.00
159530	Excavator	Council	per hour	GST Inc	\$235.50
159530	Excavator	Council	per day	GST Inc	\$1,880.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$189.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL	BASIS	GST STATUS	2023/24
			OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>OTHER PROPERTY &amp; SERVICES (Continued)</b>				<b>SCHEDULE 14</b>	
<b>Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate (Continued)</b>					
159530	Multi-tyred self propelled roller	Council	per day	GST Inc	\$1,516.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$167.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,335.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$255.50
159530	Semi Side - Tipper	Council	per day	GST Inc	\$2,040.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$122.00
159530	3t Tip Truck	Council	per day	GST Inc	\$970.00
159530	Sweeper	Council	per hour	GST Inc	\$189.00
159530	Sweeper	Council	per day	GST Inc	\$1,516.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$166.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,322.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$189.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,516.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$106.00
159530	Pedestrian Roller	Council	per day	GST Inc	\$849.00
159530	Sundry Plant	Council	per hour	GST Inc	\$99.50
159530	Sundry Plant	Council	per day	GST Inc	\$787.00
159530	Blue Metal	Council	m <sup>3</sup>	GST Inc	\$276.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$303.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,427.00
159530	Bitumen Truck (Travel)	Council	per km	GST Inc	\$2.80
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	\$94.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$225.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$265.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$130.00
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	\$570.00
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	\$360.00
194240	Bond for Portable Stage	Council	per application	OOS	\$570.00
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>				
	<b>Charges for private works carried out by the Shire are based on recovery of plant operating costs, employee costs and administration costs.</b>				
<b>Building Maintenance Services</b>					
159530	Shire Building Maintenance Officer	Council	per hour	GST Inc	\$116.00