



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
July 2025



Heart of the Great Southern

Schedule of Accounts Paid - July 2025

| EFT Payments | Date | Name | Description | Amount | Total |
|-----------------|-------------------|-------------------------------------|--|--------------|------------------|
| EFT39953 | 04/07/2025 | BGL Solutions | | -\$ | 8,671.50 |
| INV-0007327 | 30/06/2025 | | AAPG & Lions Park - Grounds Maintenance | \$ 8,671.50 | |
| EFT39954 | 04/07/2025 | Canon Australia | | -\$ | 163.47 |
| 8125324727 | 17/06/2025 | | Library Copier Charges: 18 May 2025 - 17 Jun 2025 | \$ 163.47 | |
| EFT39955 | 04/07/2025 | WA Contract Ranger Services | | -\$ | 3,291.75 |
| 00006404 | 28/06/2025 | | Ranger Services: 23/06/2025 - 29/06/2025 | \$ 3,291.75 | |
| EFT39956 | 04/07/2025 | Integrated ICT | | -\$ | 13,546.32 |
| 38316 | 27/06/2025 | | ICT Hardware - New Laptop | \$ 2,008.05 | |
| 38317 | 27/06/2025 | | ICT Hardware - New Laptop | \$ 2,008.05 | |
| 38318 | 27/06/2025 | | ICT Hardware - New Laptops | \$ 6,087.95 | |
| 38502 | 30/06/2025 | | Software Subscriptions - Trend Micro Antivirus | \$ 209.88 | |
| 38514 | 30/06/2025 | | Software Subscriptions - Cloud Backup | \$ 363.97 | |
| 38515 | 30/06/2025 | | Software Subscriptions - M365 Backup | \$ 319.83 | |
| 38437 | 30/06/2025 | | Software Subscriptions - Microsoft 365 Licences | \$ 2,451.79 | |
| 38461 | 30/06/2025 | | Software Subscriptions - Server Warranty Extension | \$ 96.80 | |
| EFT39957 | 04/07/2025 | Premier Smash Repairs | | -\$ | 1,223.20 |
| 20768 | 01/07/2025 | | KA566 Toyota Hilux - Windscreen Replacement | \$ 1,223.20 | |
| EFT39958 | 04/07/2025 | Belinda Knight | | -\$ | 4,620.00 |
| BK235 | 30/06/2025 | | Contracting Service - Financial Services | \$ 4,620.00 | |
| EFT39959 | 04/07/2025 | Katanning Historical Society | | -\$ | 10,000.00 |
| 0426 | 15/05/2025 | | Community Grants Program - Grant Year 2 of 3 | \$ 10,000.00 | |

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|---------------------|-------------------|--|------------|------------------|
| EFT39960 | 04/07/2025 | Katanning Stock & Trading | -\$ | 156.00 |
| 7/84 | 25/06/2025 | Building Maintenance - KLC | \$ | 156.00 |
| EFT39961 | 04/07/2025 | Ian Norrish Cabinets | -\$ | 13,572.90 |
| 843 | 08/05/2025 | Katanning Hotel - Door Maintenance | \$ | 6,664.90 |
| 864 | 25/06/2025 | Katanning Hotel - Door Maintenance | \$ | 6,908.00 |
| EFT39962 | 04/07/2025 | Warren Blackwood Waste | -\$ | 5,601.45 |
| 19841 | 30/06/2025 | Waste Collection Service - Recycling Service | \$ | 5,601.45 |
| EFT39963 | 04/07/2025 | QFH Multiparts | -\$ | 440.00 |
| 912842147 | 20/06/2025 | KA11363 Hino Truck - Parts | \$ | 440.00 |
| EFT39964 | 04/07/2025 | Australian Taxation Office | -\$ | 30,739.00 |
| 20250702 | 02/07/2025 | PAYG - Week Ending: 02/07/2025 | \$ | 30,739.00 |
| EFT39965 | 04/07/2025 | Great Southern Fuel Supplies | -\$ | 494.02 |
| 17010434 | 05/06/2025 | Plant Stores - Hydraulic Oil | \$ | 494.02 |
| EFT39966 | 04/07/2025 | Emu Lane | -\$ | 156.20 |
| 1-1034 | 08/04/2025 | Catering - Reconciliation Meeting | \$ | 156.20 |
| EFT39967 | 04/07/2025 | Denise Gallanagh Wood | -\$ | 6,580.87 |
| 20250702 | 02/07/2025 | Reimbursement - Overpayment of Easifleet Lease | \$ | 6,580.87 |
| EFT39968 | 04/07/2025 | Kowalds News & Glasshouse | -\$ | 141.20 |
| SN00 0039 3006 2025 | 30/06/2025 | Admin Daily Newspapers - June 2025 | \$ | 141.20 |
| EFT39969 | 04/07/2025 | Coca-Cola Amatil | -\$ | 522.72 |
| 0237017267 | 26/06/2025 | Kiosk Stock Order | \$ | 522.72 |

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|-----------------|-------------------|--|------------|------------------|
| EFT39970 | 04/07/2025 | WesTrac | -\$ | 874.38 |
| PI 1083700 | 19/06/2025 | 2020 Caterpillar Grader - 20L Transmission & Drive Train Oil | \$ | 823.02 |
| PI 1083701 | 19/06/2025 | 2020 Caterpillar Grader - Service Kit | \$ | 51.36 |
| EFT39971 | 04/07/2025 | Thinkproject Australia Pty Ltd | -\$ | 12,399.31 |
| RSL-21868 | 01/07/2025 | Software Subscriptions - Thinkproject Annual Licence Fee | \$ | 12,399.31 |
| EFT39972 | 04/07/2025 | National Livestock Reporting Service | -\$ | 990.00 |
| 90059873 | 19/06/2025 | Saleyards Livestock Market Report - June 2025 | \$ | 990.00 |
| EFT39973 | 04/07/2025 | Wy Wurry Electrical | -\$ | 755.00 |
| INV-07065 | 27/06/2025 | Airport Grounds Maintenance - Lighting Repairs | \$ | 755.00 |
| EFT39974 | 04/07/2025 | Chemwatch | -\$ | 2,186.80 |
| A15495 | 01/07/2025 | Backpack Chemical Management System - Annual Maintenance Fee | \$ | 2,186.80 |
| EFT39975 | 04/07/2025 | Klopper Contracting Pty Ltd | -\$ | 8,580.00 |
| IV00000002915 | 30/06/2025 | Coomelberrup Road Works - Rehab Gravel Pit | \$ | 8,580.00 |
| EFT39976 | 04/07/2025 | PFD Food Services | -\$ | 1,224.35 |
| LQ468568 | 18/06/2025 | Kiosk Stock Order | \$ | 1,224.35 |
| EFT39977 | 04/07/2025 | Advance Press 2013 Pty Ltd | -\$ | 2,662.00 |
| 191277 | 19/06/2025 | Fire Prevention - Fire Requirement Notices 2025/26 | \$ | 2,662.00 |
| EFT39978 | 04/07/2025 | Ray Ford Signs | -\$ | 237.60 |
| INV-0876 | 20/06/2025 | Warren Road Works - Signage | \$ | 237.60 |
| EFT39979 | 04/07/2025 | Moore Australia Audit (WA) | -\$ | 3,850.00 |
| 442924 | 30/06/2025 | Audit Services - Supertown Heritage Annual Reports 22/23 & 23/24 | \$ | 3,850.00 |

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|-----------------|-------------------|---|--|------------|------------------|
| EFT39980 | 04/07/2025 | ARM Security | | -\$ | 243.35 |
| CINS3184907 | 17/06/2025 | KLC Alarm Monitoring: 01/07/2025 - 30/09/2025 | | \$ | 243.35 |
| EFT39981 | 04/07/2025 | Paywise Pty Ltd | | -\$ | 854.29 |
| 459770 | 02/07/2025 | Vehicle Lease - KA48 | | \$ | 854.29 |
| EFT39982 | 04/07/2025 | Grande Food Service | | -\$ | 1,661.80 |
| 4249641 | 21/05/2025 | Kiosk Stock Order | | \$ | 1,138.76 |
| 4251198 | 25/06/2025 | Kiosk Stock Order | | \$ | 523.04 |
| EFT39983 | 04/07/2025 | Landgate | | -\$ | 36.20 |
| 404602 | 17/06/2025 | Valuation Services: 03/05/2025 - 05/06/2025 | | \$ | 36.20 |
| EFT39984 | 11/07/2025 | McIntosh & Son Perth Branch | | -\$ | 1,912.16 |
| P40/30 | 05/03/2025 | CASE Farmall Tractor - Freight | | \$ | 66.00 |
| P40/31 | 05/03/2025 | CASE Farmall Tractor - Parts | | \$ | 1,846.16 |
| EFT39985 | 11/07/2025 | Integrated ICT | | -\$ | 5,109.50 |
| 38348 | 30/06/2025 | Managed Services Agreement - June 2025 | | \$ | 4,867.50 |
| 38555 | 30/06/2025 | Saleyards - New Modem | | \$ | 242.00 |
| EFT39986 | 11/07/2025 | Team Global Express Pty Ltd | | -\$ | 313.51 |
| 0689-S408620 | 25/06/2025 | Team Global Express Freight Charges | | \$ | 313.51 |
| EFT39987 | 11/07/2025 | Market Creations Agency | | -\$ | 14,971.00 |
| IH02-2 | 01/07/2025 | Software Subscriptions - CouncilConnect 2025/26 | | \$ | 14,971.00 |
| EFT39988 | 11/07/2025 | Katanning Stock & Trading | | -\$ | 412.70 |
| 7/82 | 03/06/2025 | Building Maintenance - Multiple Locations | | \$ | 412.70 |

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|-----------------|-------------------|--|------------|------------------|
| EFT39989 | 11/07/2025 | Katanning Senior High School | -\$ | 100.00 |
| 15425 | 23/06/2025 | CEO Donation - Year 12 Sports Citizen of the Year | \$ | 100.00 |
| EFT39990 | 11/07/2025 | Ready Tech | -\$ | 70,484.15 |
| INITV042288 | 22/05/2025 | SynergySoft Annual Licence Fee 2025/26 | \$ | 70,484.15 |
| EFT39991 | 11/07/2025 | WALGA | -\$ | 180.00 |
| LGA25-21 | 24/06/2025 | Local Government Awards 2025 - Councillor Ticket | \$ | 180.00 |
| EFT39992 | 11/07/2025 | St Lukes Family Practice | -\$ | 132.00 |
| 92665 | 01/07/2025 | Fit for Work - Pre-Employment Medical | \$ | 132.00 |
| EFT39993 | 11/07/2025 | Great Southern Fuel Supplies | -\$ | 2,886.66 |
| JUNE2025 | 30/06/2025 | Fuel Card Purchases - June 2025 | \$ | 2,886.66 |
| EFT39994 | 11/07/2025 | Emu Lane | -\$ | 435.30 |
| 1-1029 | 04/04/2025 | Catering - RAP Breakfast Meeting | \$ | 191.00 |
| 1-1040 | 17/04/2025 | Catering - Budget Workshop | \$ | 244.30 |
| EFT39995 | 11/07/2025 | Kinta Lee Thornborough | -\$ | 454.00 |
| 20250707 | 07/07/2025 | Reimbursement - Prescription Safety Glasses | \$ | 454.00 |
| EFT39996 | 11/07/2025 | BTW Rural Supplies | -\$ | 1,055.80 |
| 45136 | 09/06/2025 | Refuse Site Maintenance - Nozzle | \$ | 90.00 |
| 44828 | 19/06/2025 | Depot Sundries - Mower Parts & Reticulation Controls | \$ | 390.50 |
| 45094 | 19/06/2025 | Kioti Tractor - Fittings | \$ | 575.30 |
| EFT39997 | 11/07/2025 | Synergy | -\$ | 190.38 |
| 435 244 660 | 02/07/2025 | Electricity - Unit 7 Amherst Village | \$ | 110.17 |
| 445 587 330 | 02/07/2025 | Electricity - Unit 3 Amherst Village | \$ | 80.21 |

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|-----------------|-------------------|--|------------|------------------|
| EFT39998 | 11/07/2025 | Bibikin Farms | -\$ | 2,400.00 |
| 135 | 23/06/2025 | Coomelberrup Road Works - Use of Gravel | \$ | 2,400.00 |
| EFT39999 | 11/07/2025 | Community Resources Limited | -\$ | 6,352.50 |
| INV95974 | 30/06/2025 | Refuse Site - Mattress Collection | \$ | 6,352.50 |
| EFT40000 | 11/07/2025 | Department of Energy, Mines, Industry Regulation & Safety | -\$ | 13,192.51 |
| BSLJUN2025 | 01/06/2025 | Building Services Levy - June 2025 | \$ | 13,192.51 |
| EFT40001 | 11/07/2025 | PFD Food Services | -\$ | 643.50 |
| LQ537286 | 25/06/2025 | Kiosk Stock Order | \$ | 643.50 |
| EFT40002 | 11/07/2025 | Bucher Municipal | -\$ | 1,796.28 |
| AUINV0007756 | 24/06/2025 | Isuzu Sweeper Truck - Service Kit | \$ | 1,796.28 |
| EFT40003 | 11/07/2025 | Powervac Pty Ltd | -\$ | 475.70 |
| 593693 | 23/06/2025 | Nilfisk Diesel Sweeper - New Broom | \$ | 475.70 |
| EFT40004 | 11/07/2025 | Telair Pty Ltd | -\$ | 427.90 |
| TA20748-072 | 30/06/2025 | Administration Internet Expenses - July 2025 | \$ | 427.90 |
| EFT40005 | 11/07/2025 | Total Ag Centre | -\$ | 89.45 |
| 2 | 09/07/2025 | Kioti Tractor - Filters | \$ | 89.45 |
| EFT40006 | 11/07/2025 | KJB Plumbing and Gas | -\$ | 1,828.00 |
| 4070 | 08/06/2025 | Miniature Railway - Repair Water Leak | \$ | 628.00 |
| 4072 | 08/06/2025 | Standpipe Maintenance - Repair Leaking Valve | \$ | 1,200.00 |
| EFT40007 | 11/07/2025 | Village Solutions Australia | -\$ | 3,361.60 |
| INV-3714 | 08/07/2025 | Advertisement - Amherst Village Vacancies | \$ | 840.40 |
| INV-3715 | 08/07/2025 | Advertisement - Amherst Village Vacancies | \$ | 1,680.80 |

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|-----------------|-------------------|---|------------|------------------|
| INV-3716 | 08/07/2025 | Advertisement - Amherst Village Vacancies | \$ | 840.40 |
| EFT40008 | 11/07/2025 | Christmas Islanders Community Club Association | -\$ | 300.00 |
| 20250708 | 08/07/2025 | Reimbursement - Refund of Bond | \$ | 300.00 |
| EFT40009 | 11/07/2025 | Hi-Way Sales & Service | -\$ | 192.00 |
| 271949 | 24/06/2025 | Plant Sundries - Bearings & Seals | \$ | 192.00 |
| EFT40010 | 11/07/2025 | Pingarning Pty Ltd | -\$ | 1,210.00 |
| 132 | 06/07/2025 | Monthly WHS Service - July 2025 | \$ | 1,210.00 |
| EFT40011 | 11/07/2025 | Allflex Australia Pty Ltd | -\$ | 10,141.36 |
| INV2253274 | 27/06/2025 | Saleyards Ear Tagging Project - Handheld ID Reader | \$ | 10,141.36 |
| EFT40012 | 11/07/2025 | Cohesis Pty Ltd | -\$ | 6,572.50 |
| INV-00674 | 07/07/2025 | Business Continuity and Disaster Recovery Plan - Final 50% | \$ | 6,572.50 |
| EFT40013 | 11/07/2025 | Southern Stone & Wood Construction & Maintenance | -\$ | 5,098.50 |
| 470 | 30/06/2025 | Footpath Rectification Works - Water Corp | \$ | 5,098.50 |
| EFT40014 | 11/07/2025 | Grande Food Service | -\$ | 482.60 |
| 4251522 | 02/07/2025 | Kiosk Stock Order | \$ | 482.60 |
| EFT40015 | 11/07/2025 | Landgate | -\$ | 94.36 |
| 405256 | 27/06/2025 | Valuation Services - Rural UV's Chargeable | \$ | 94.36 |
| EFT40016 | 18/07/2025 | Local Government Professionals WA | -\$ | 1,055.00 |
| 46376 | 03/07/2025 | Staff Training - Time Management Workshop | \$ | 470.00 |
| 46377 | 03/07/2025 | Staff Training - Time Management Workshop | \$ | 585.00 |
| EFT40017 | 18/07/2025 | McIntosh & Son Perth Branch | -\$ | 4,320.42 |
| S40/213 | 13/06/2025 | CASE Wheel Loader - Service Technician | \$ | 4,320.42 |

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|-----------------|-------------------|--|----|------------|-----------------|
| EFT40018 | 18/07/2025 | Canon Australia | | -\$ | 527.84 |
| 8125349635 | 29/06/2025 | Admin Copier Charges - UniFlow | \$ | 43.62 | |
| 8125358534 | 04/07/2025 | Admin Photocopier Charges: 05/06/2025 - 04/07/2025 | \$ | 484.22 | |
| EFT40019 | 18/07/2025 | Team Global Express Pty Ltd | | -\$ | 44.75 |
| 0690-S408620 | 29/06/2025 | Team Global Express Freight Charges | \$ | 44.75 | |
| EFT40020 | 18/07/2025 | Nordic Fitness Equipment | | -\$ | 99.00 |
| NFE-0015679SF | 10/07/2025 | KLC Gym Materials - Antibacterial Gym Wipes | \$ | 99.00 | |
| EFT40021 | 18/07/2025 | CGS Tyres | | -\$ | 197.50 |
| 1018016 | 10/07/2025 | John Deere Backhoe Loader - Tyre Repair | \$ | 137.50 | |
| 1018036 | 11/07/2025 | KA0287 Mitsubishi Canter Tiptruck - Tyre Repair | \$ | 60.00 | |
| EFT40022 | 18/07/2025 | Department of Human Services | | -\$ | 36.30 |
| 180167647 | 10/07/2025 | Centrepay Services: April - June 2025 | \$ | 36.30 | |
| EFT40023 | 18/07/2025 | Landgate | | -\$ | 2,609.00 |
| 1466390 | 01/04/2025 | SLIP Subscription Services Annual Charge 2025/26 | \$ | 2,609.00 | |
| EFT40024 | 18/07/2025 | WALGA | | -\$ | 654.50 |
| SI-014501 | 30/06/2025 | Staff Training - Rates Debt Collection Training | \$ | 654.50 | |
| EFT40025 | 18/07/2025 | Australian Communications and Media Authority | | -\$ | 1,141.00 |
| 504271910 | 04/07/2025 | ACMA Licence Renewal 2025/26 | \$ | 1,141.00 | |
| EFT40026 | 18/07/2025 | AMPAC Debt Recovery | | -\$ | 989.67 |
| 120069 | 30/06/2025 | Debt Recovery - Rates | \$ | 989.67 | |
| EFT40027 | 18/07/2025 | Slavin Architects | | -\$ | 8,352.30 |
| INV-1472 | 11/07/2025 | Early Childhood Hub - Project Management | \$ | 8,352.30 | |

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|-----------------|-------------------|---|------------|-----------------|
| EFT40028 | 18/07/2025 | Australia Day Council of Western Australia | -\$ | 800.00 |
| INV-2538 | 10/06/2025 | Annual Subscription - Auspire Gold Membership | \$ | 800.00 |
| EFT40029 | 18/07/2025 | Katanning H Hardware | -\$ | 4,319.70 |
| 106048461 | 03/06/2025 | Building Maintenance - KLC | \$ | 29.95 |
| 107000543 | 03/06/2025 | Depot Equipment - Oxy/Acetylene Torch Part | \$ | 21.00 |
| 103002299 | 09/06/2025 | Building Maintenance - Carrolup Hall | \$ | 833.50 |
| 102054472 | 11/06/2025 | Building Maintenance - Carrolup Hall | \$ | 16.95 |
| 102054489 | 11/06/2025 | Building Maintenance - Carrolup Hall | \$ | 6.95 |
| 106048780 | 11/06/2025 | Building Maintenance - Carrolup Hall | \$ | 132.70 |
| 107000549 | 16/06/2025 | Building Maintenance - Saleyards | \$ | 524.75 |
| 105004344 | 16/06/2025 | Stormwater Drain Cleaning - Corrugated Pipe | \$ | 2,173.00 |
| 106049096 | 19/06/2025 | Warren Road Works - Droppers | \$ | 114.95 |
| 108000917 | 23/06/2025 | Uniforms & PPE - Hi Vis Jacket | \$ | 77.95 |
| 108000932 | 25/06/2025 | Saleyards - Replace Stolen Equipment | \$ | 388.00 |
| EFT40030 | 18/07/2025 | Albany Records Management | -\$ | 279.40 |
| 0014079 | 30/06/2025 | Records Management - Document Bin Exchange | \$ | 279.40 |
| EFT40031 | 18/07/2025 | Katanning Hub Community Resource Centre | -\$ | 4,400.00 |
| INV-1032 | 10/07/2025 | Tourism Services: April - June 2025 | \$ | 4,400.00 |
| EFT40032 | 18/07/2025 | ABC Distributors WA | -\$ | 443.09 |
| 171061 | 07/05/2025 | Cleaning Order - KLC | \$ | 443.09 |
| EFT40033 | 18/07/2025 | Connect CCS | -\$ | 127.38 |
| 00119779 | 15/07/2025 | After Hours Call Centre - June 2025 | \$ | 127.38 |

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|-----------------|-------------------|---|----|------------|-----------------|
| EFT40034 | 18/07/2025 | Water Corporation | | -\$ | 26.45 |
| 90 07691 11 6 | 10/07/2025 | Water Usage - Forrest Hill Golf Club | \$ | 26.45 | |
| EFT40035 | 18/07/2025 | Albany V-Belt & Rubber | | -\$ | 605.11 |
| IN417630 | 20/06/2025 | Plant Stores - Consumables | \$ | 605.11 | |
| EFT40036 | 18/07/2025 | Australia Post | | -\$ | 642.91 |
| 1014101609 | 03/07/2025 | Admin Daily Postage - June 2025 | \$ | 642.91 | |
| EFT40037 | 18/07/2025 | Wy Wurry Electrical | | -\$ | 358.00 |
| INV-07082 | 15/07/2025 | Miniature Railway - Inspect Earth Cable | \$ | 138.00 | |
| INV-07087 | 15/07/2025 | Braeside Tower - Replace Earth Rod | \$ | 220.00 | |
| EFT40038 | 18/07/2025 | Dhu South Electrical | | -\$ | 572.55 |
| 6436 | 27/05/2025 | Saleyards Maintenance - Air-con Repair | \$ | 572.55 | |
| EFT40039 | 18/07/2025 | SOS Office Equipment | | -\$ | 71.08 |
| SOS670935 | 30/06/2025 | KLC Copier Charges - June 2025 | \$ | 71.08 | |
| EFT40040 | 18/07/2025 | BOC Limited | | -\$ | 89.62 |
| 4039532201 | 28/06/2025 | Container Service - June 2025 | \$ | 89.62 | |
| EFT40041 | 18/07/2025 | Building Certification Services WA Pty Ltd | | -\$ | 5,752.00 |
| BCS04544 | 30/06/2025 | Building Surveyor Services - June 2025 | \$ | 5,752.00 | |
| EFT40042 | 18/07/2025 | Sally Elliss-Cook | | -\$ | 110.01 |
| 20250715 | 15/07/2025 | Reimbursement - Fuel to Retrieve Folding Machine | \$ | 110.01 | |
| EFT40043 | 18/07/2025 | Tyrepower Katanning | | -\$ | 70.00 |
| 165893 | 27/06/2025 | Boxtop JPAPAS Trailer 2012 - Puncture Repair | \$ | 70.00 | |

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|-----------------|-------------------|--|----|------------|------------------|
| EFT40044 | 18/07/2025 | Wagin SWAT Pest Control | | -\$ | 625.90 |
| INV-00909 | 22/06/2025 | Saleyards Maintenance - Pest Control | \$ | 625.90 | |
| EFT40045 | 18/07/2025 | PFD Food Services | | -\$ | 934.35 |
| LQ605469 | 02/07/2025 | Kiosk Stock Order | \$ | 934.35 | |
| EFT40046 | 18/07/2025 | Elders Rural Services Australia Limited | | -\$ | 653.00 |
| CT 91441 | 04/07/2025 | Saleyards Ear Tagging Project - eID Tag Applicator | \$ | 30.00 | |
| CT 91442 | 04/07/2025 | Saleyards Ear Tagging Project - eID Tags | \$ | 623.00 | |
| EFT40047 | 18/07/2025 | Broadacre Auto Electrics | | -\$ | 576.75 |
| 53570 | 10/07/2025 | Hitachi Wheel Loader - Batteries & Coaxials | \$ | 576.75 | |
| EFT40048 | 18/07/2025 | KJB Plumbing and Gas | | -\$ | 390.00 |
| 4020 | 21/02/2025 | 1/8 Kaatanup Loop - Investigate High Water Consumption | \$ | 140.00 | |
| 4043 | 22/04/2025 | 61B Conroy Street - Bathroom Maintenance | \$ | 250.00 | |
| EFT40049 | 18/07/2025 | Remote Site Mechanical | | -\$ | 5,278.90 |
| INV-0376 | 26/06/2025 | Contract Mechanic Service: 23/06/2025 - 04/07/2025 | \$ | 5,278.90 | |
| EFT40050 | 18/07/2025 | Wetdeck Pty Ltd | | -\$ | 49,500.00 |
| INV-0028 | 09/07/2025 | Katanning Aquatic Centre - Paint Works | \$ | 49,500.00 | |
| EFT40051 | 18/07/2025 | key2creative | | -\$ | 7,700.00 |
| 53279 | 23/06/2025 | Website Development - Final Payment | \$ | 7,700.00 | |
| EFT40052 | 18/07/2025 | McLeods Lawyers Pty Ltd | | -\$ | 620.40 |
| 146074 | 30/06/2025 | Saleyards Ear Tagging Project - Licence Agreement | \$ | 620.40 | |
| EFT40053 | 18/07/2025 | Albany Air | | -\$ | 2,180.42 |
| 6280 | 07/07/2025 | Admin Building - Air-Conditioning Maintenance | \$ | 2,180.42 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|-----------------|-------------------|---|----|------------|-------------------|
| EFT40054 | 18/07/2025 | Victory Tech | | -\$ | 848.10 |
| INV-0922 | 17/07/2025 | IT Support - Telephone Services & System Support | \$ | 848.10 | |
| EFT40055 | 18/07/2025 | Paywise Pty Ltd | | -\$ | 854.29 |
| 464018 | 16/07/2025 | Vehicle Lease - KA48 | \$ | 854.29 | |
| EFT40056 | 18/07/2025 | Outback Bitumen Services Pty Ltd | | -\$ | 138,009.50 |
| INV-0193 | 30/06/2025 | Warren Road Works - Widen & Reseal | \$ | 138,009.50 | |
| EFT40057 | 18/07/2025 | Landgate | | -\$ | 201.24 |
| 405409 | 28/06/2025 | Valuation Services - Gross Rental Valuations Chargeable | \$ | 201.24 | |
| EFT40058 | 18/07/2025 | Alan McFarland | | -\$ | 1,350.00 |
| 20250716 | 16/07/2025 | Audit Committee Attendance Fees: 18/12/2023 - 19/03/2025 | \$ | 1,350.00 | |
| EFT40059 | 18/07/2025 | Southern Stone & Wood Construction & Maintenance | | -\$ | 6,710.00 |
| 471 | 07/07/2025 | Cemetery Upgrade - Niche Wall | \$ | 6,710.00 | |
| EFT40060 | 25/07/2025 | Local Government Professionals WA | | -\$ | 3,960.00 |
| 34438 | 01/07/2025 | Gold Local Government Subscription 2025/26 | \$ | 3,960.00 | |
| EFT40061 | 25/07/2025 | Liberty Oil Australia | | -\$ | 17,742.60 |
| FI323001517 | 23/07/2025 | Depot Stock - Diesel & Petrol | \$ | 17,742.60 | |
| EFT40062 | 25/07/2025 | Canon Australia | | -\$ | 819.94 |
| 8125362229 | 07/07/2025 | Admin Photocopier Charges: 08/06/2025 - 07/07/2025 | \$ | 819.94 | |
| EFT40063 | 25/07/2025 | WA Contract Ranger Services | | -\$ | 6,897.00 |
| 00006435 | 12/07/2025 | Ranger Services: 30/06/2025 - 13/07/2025 | \$ | 6,897.00 | |
| EFT40064 | 25/07/2025 | Katanning Stock & Trading | | -\$ | 202.50 |
| 7/86 | 17/07/2025 | Depot Office - HWS Element | \$ | 202.50 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|-----------------|-------------------|--|----|------------|------------------|
| EFT40065 | 25/07/2025 | CGS Tyres | | -\$ | 188.00 |
| 1018124 | 21/07/2025 | John Deere Backhoe Loader - Tyre repairs | \$ | 188.00 | |
| EFT40066 | 25/07/2025 | Warren Blackwood Waste | | -\$ | 11,575.63 |
| 19866 | 05/07/2025 | Waste Collection Service - Front Lift Bins | \$ | 1,067.00 | |
| 19867 | 05/07/2025 | Waste Collection Service - Regular Service | \$ | 4,907.18 | |
| 19892 | 10/07/2025 | Waste Collection Service - Recycling Service | \$ | 5,601.45 | |
| EFT40067 | 25/07/2025 | WALGA | | -\$ | 1,716.00 |
| SI-014703 | 08/07/2025 | Full Access to 2024-25 Salary Survey | \$ | 1,716.00 | |
| EFT40068 | 25/07/2025 | LGIS | | -\$ | 4,119.92 |
| 062-218234 | 07/07/2025 | Marine Cargo Insurance Renewal: 30/06/2025 - 30/06/2026 | \$ | 4,119.92 | |
| EFT40069 | 25/07/2025 | Katanning Men's Shed | | -\$ | 440.00 |
| 95 | 14/07/2025 | Animal Control - Pigeon Traps | \$ | 440.00 | |
| EFT40070 | 25/07/2025 | Shire of Broomehill Tambellup | | -\$ | 1,777.17 |
| 6093 | 30/06/2025 | Reimbursement - Traffic Refresher Course | \$ | 1,777.17 | |
| EFT40071 | 25/07/2025 | Australian Taxation Office | | -\$ | 31,749.00 |
| 20250716 | 16/07/2025 | PAYG - Week Ending: 16/07/2025 | \$ | 31,749.00 | |
| EFT40072 | 25/07/2025 | Katanning Betta Home Living | | -\$ | 968.70 |
| 35810060519 | 09/07/2025 | Depot Equipment - Dash Cameras & GPS | \$ | 968.70 | |
| EFT40073 | 25/07/2025 | Emu Lane | | -\$ | 104.50 |
| 1-1088 | 29/07/2025 | Catering - Katanning Police Afternoon Tea with Councillors | \$ | 104.50 | |
| EFT40074 | 25/07/2025 | Burgess Rawson | | -\$ | 468.64 |
| 25572 | 17/07/2025 | Water Consumption - Rail Reserve at Austral Terrace | \$ | 468.64 | |

Schedule of Accounts Paid - July 2025

| | | | | |
|-----------------|-------------------|---|------------|-------------------|
| EFT40075 | 25/07/2025 | Mark Richardson | -\$ | 20,809.38 |
| 20250724 | 24/07/2025 | Sale of Unit 7 Amherst Village - Return 50% Profit | \$ | 20,809.38 |
| EFT40076 | 25/07/2025 | Coca-Cola Amatil | -\$ | 605.54 |
| 0237160297 | 17/07/2025 | Kiosk Stock Order | \$ | 605.54 |
| EFT40077 | 25/07/2025 | Katanning H Hardware | -\$ | 1,419.00 |
| 106046582 | 15/04/2025 | Tool Purchase - 18V Battery Bulk 8 Piece Combo | \$ | 1,419.00 |
| EFT40078 | 25/07/2025 | Australia's South West | -\$ | 100.00 |
| 12663 | 07/07/2025 | Bloom Fest 2025 Contribution | \$ | 100.00 |
| EFT40079 | 25/07/2025 | Autosmart WA South West & Great Southern | -\$ | 608.85 |
| 02404555 | 08/07/2025 | Cleaning Order - Saleyards | \$ | 608.85 |
| EFT40080 | 25/07/2025 | OneMusic Australia | -\$ | 1,349.96 |
| APAU-000074802 | 04/07/2025 | KLC Music - 2025/26 License Fees | \$ | 1,349.96 |
| EFT40081 | 25/07/2025 | LGISWA | -\$ | 359,353.59 |
| 100-161823-01 | 07/07/2025 | Shire Plant & Property Insurance Membership 2025/26 | \$ | 359,353.59 |
| EFT40082 | 25/07/2025 | DF McGuire Farm Trust | -\$ | 1,892.00 |
| INV-0031 | 20/05/2025 | Warren Road Works - Gravel Use | \$ | 1,892.00 |
| EFT40083 | 25/07/2025 | Isabel Woodall | -\$ | 10,070.62 |
| 20250724 | 24/07/2025 | Sale of Unit 6 Amherst Village - Return 50% Profit | \$ | 10,070.62 |
| EFT40084 | 25/07/2025 | Wy Wurry Electrical | -\$ | 361.00 |
| INV-07094 | 24/07/2025 | Quartermaine Oval - Testing of Electrical Boxes | \$ | 361.00 |
| EFT40085 | 25/07/2025 | Dhu South Electrical | -\$ | 2,135.76 |
| 6841 | 21/07/2025 | KLC Maintenance - Kiosk Coolroom Repairs | \$ | 2,135.76 |

Schedule of Accounts Paid - July 2025

| | | | | | |
|-----------------|-------------------|--|----|------------|-----------------|
| EFT40086 | 25/07/2025 | PFD Food Services | | -\$ | 562.60 |
| LQ675225 | 09/07/2025 | Kiosk Stock Order | \$ | 562.60 | |
| EFT40087 | 25/07/2025 | Ray Ford Signs | | -\$ | 121.00 |
| INV-0919 | 21/07/2025 | Traffic/Street Signage - Rural Roadside Number | \$ | 60.50 | |
| INV-0920 | 21/07/2025 | Traffic/Street Signage - Rural Roadside Number | \$ | 60.50 | |
| EFT40088 | 25/07/2025 | KJB Plumbing and Gas | | -\$ | 2,500.00 |
| 4076 | 21/06/2025 | New Katanning BFB Shed - Stormpipe Installation | \$ | 2,500.00 | |
| EFT40089 | 25/07/2025 | Remote Site Mechanical | | -\$ | 4,994.00 |
| INV-0377 | 12/07/2025 | Contract Mechanic Service: 07/07/2025 - 11/07/2025 | \$ | 4,994.00 | |
| EFT40090 | 25/07/2025 | Best Office Systems | | -\$ | 548.00 |
| 648246 | 23/07/2025 | Paper Folding Machine - Repairs | \$ | 548.00 | |
| EFT40091 | 25/07/2025 | Village Solutions Australia | | -\$ | 1,650.00 |
| INV-3738 | 14/07/2025 | Amherst Village Management - Unit 7 Lease | \$ | 1,650.00 | |
| EFT40092 | 25/07/2025 | DNS Computing | | -\$ | 326.50 |
| 3259 | 11/07/2025 | Refuse Site - Reconnect Wi-Fi | \$ | 326.50 | |
| EFT40093 | 25/07/2025 | Grande Food Service | | -\$ | 313.73 |
| 4252096 | 17/07/2025 | Kiosk Stock Order | \$ | 313.73 | |
| EFT40094 | 25/07/2025 | SEEK Limited | | -\$ | 588.50 |
| 701304438 | 11/07/2025 | Advertisement - Staff Vacancy | \$ | 588.50 | |
| EFT40095 | 25/07/2025 | Lisa Smith | | -\$ | 220.00 |
| 20250716 | 16/07/2025 | Reimbursement - Pre-Employment Medical | \$ | 220.00 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|-----------------|-------------------|-----------------------|---|--------------|---|
| EFT40096 | 25/07/2025 | David Williams | | -\$ | 400.00 |
| 20250723 | 23/07/2025 | | KAARL Yarning Centre Opening - Welcome to Country | \$ | 400.00 |
| | | | | Total | \$ 1,038,558.66 -\$ 1,038,558.66 |

| Cheque Payments | Date | Name | Description | Amount | Total |
|------------------------|-------------------|---------------------------|--|---------------|-----------------|
| 42512 | 04/07/2025 | Shire of Katanning | | -\$ | 192.00 |
| DEDUCTION | 02/07/2025 | | Payroll Deductions: Social Club 02/07/2025 | \$ 42.00 | |
| DEDUCTION | 02/07/2025 | | Payroll Deductions: Lottery 02/07/2025 | \$ 150.00 | |
| 42513 | 18/07/2025 | Shire of Katanning | | -\$ | 192.00 |
| DEDUCTION | 16/07/2025 | | Payroll Deductions: Social Club 16/07/2025 | \$ 42.00 | |
| DEDUCTION | 16/07/2025 | | Payroll Deductions: Lottery 16/07/2025 | \$ 150.00 | |
| 42514 | 24/07/2025 | Shire of Katanning | | -\$ | 503.90 |
| MAY-JUL2025 | 17/07/2025 | | Petty Cash Purchases: May - July 2025 | \$ 503.90 | |
| 42515 | 30/07/2025 | Shire of Katanning | | -\$ | 2,592.00 |
| A3836 | 15/07/2025 | | 4/27 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3835 | 15/07/2025 | | 3/27 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3834 | 15/07/2025 | | 2/27 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3833 | 15/07/2025 | | 1/27 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3832 | 15/07/2025 | | 4/25 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3831 | 15/07/2025 | | 3/25 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3830 | 15/07/2025 | | 2/25 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |
| A3829 | 15/07/2025 | | 1/25 Kaatanup Loop - 2025/26 Rates | \$ 108.00 | |

Schedule of Accounts Paid - July 2025

| | | | | |
|-------|------------|---------------------------------------|-----------------|------------------------------|
| A3791 | 15/07/2025 | 1/8 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3790 | 15/07/2025 | 2/8 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3789 | 15/07/2025 | 3/8 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3788 | 15/07/2025 | 4/8 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3787 | 15/07/2025 | 4/5 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3786 | 15/07/2025 | 3/5 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3785 | 15/07/2025 | 1/5 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3784 | 15/07/2025 | 2/5 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3774 | 15/07/2025 | 16 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3764 | 15/07/2025 | 19 Kaatanup Loop - 2025/26 Rates | \$ | 108.00 |
| A3139 | 15/07/2025 | 52 Austral Terrace - 2025/26 Rates | \$ | 108.00 |
| A3020 | 15/07/2025 | Lot 964 Kierle Street - 2025/26 Rates | \$ | 108.00 |
| A1746 | 15/07/2025 | 92 Piesse Street - 2025/26 Rates | \$ | 108.00 |
| A1194 | 15/07/2025 | Lot 1 Synnott Avenue - 2025/26 Rates | \$ | 108.00 |
| A528 | 15/07/2025 | 19 Charles Street - 2025/26 Rates | \$ | 108.00 |
| A332 | 15/07/2025 | 39 Cullen Street - 2025/26 Rates | \$ | 108.00 |
| | | | Total \$ | 3,479.90 -\$ 3,479.90 |

Schedule of Accounts Paid - July 2025

| Payroll Payments | Date | Name | Description | Amount | Total |
|------------------|------------|---------|-------------|---------------|---------------------------|
| Pay | 03/07/2025 | Payroll | | -\$ | 119,143.93 |
| | 03/07/2025 | | Pay 1 | \$ 119,143.93 | |
| Pay | 17/07/2025 | Payroll | | -\$ | 121,766.72 |
| | 17/07/2025 | | Pay 2 | \$ 121,766.72 | |
| Pay | 31/07/2025 | Payroll | | -\$ | 123,392.21 |
| | 31/07/2025 | | Pay 3 | \$ 123,392.21 | |
| | | | | Total \$ | 364,302.86 -\$ 364,302.86 |

| Direct Debit Payments | Date | Name | Description | Amount | Total |
|-----------------------|------------|---------------------|--|--------------|-----------|
| DD34119.1 | 03/07/2025 | Synergy | | -\$ | 17,788.85 |
| 977 854 430 | 13/06/2025 | | Grouped Electricity Account - May 2025 | \$ 17,788.85 | |
| DD34142.1 | 08/07/2025 | Synergy | | -\$ | 1,888.83 |
| 154 025 290 | 18/06/2025 | | Electricity - Saleyards | \$ 1,888.83 | |
| DD34154.1 | 14/07/2025 | Water Corporation | | -\$ | 17.64 |
| 90 07810 32 2 | 23/06/2025 | | Water Usage - Carrolup Hall | \$ 17.64 | |
| DD34158.1 | 07/07/2025 | Telstra Corporation | | -\$ | 1,443.09 |
| K 903 126 551-3 | 21/06/2025 | | Phone & Internet Charges - June 2025 | \$ 1,443.09 | |
| DD34169.1 | 17/07/2025 | Synergy | | -\$ | 576.02 |
| 303 663 850 | 27/06/2025 | | Electricity - 42 Austral Terrace | \$ 383.02 | |
| 328 938 170 | 27/06/2025 | | Electricity - 38 Austral Terrace | \$ 193.00 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|------------------|-------------------|--|----|------------|------------------|
| DD34174.1 | 18/07/2025 | Synergy | | -\$ | 503.72 |
| 299 567 230 | 30/06/2025 | Electricity - 8 Austral Terrace | \$ | 119.32 | |
| 638 847 540 | 30/06/2025 | Unmetered Electricity - Street Lighting | \$ | 384.40 | |
| DD34175.1 | 21/07/2025 | Synergy | | -\$ | 319.14 |
| 148 310 600 | 01/07/2025 | Electricity - 22 Austral Terrace | \$ | 319.14 | |
| DD34179.1 | 02/07/2025 | Aware Super | | -\$ | 12,295.71 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 11,272.05 | |
| DEDUCTION | 02/07/2025 | Payroll deductions | \$ | 1,023.66 | |
| DD34179.2 | 02/07/2025 | The Trustee for AMP Super Fund | | -\$ | 1,151.87 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 1,095.62 | |
| DEDUCTION | 02/07/2025 | Payroll deductions | \$ | 56.25 | |
| DD34179.3 | 02/07/2025 | Land & Shed Superannuation Fund | | -\$ | 344.37 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 344.37 | |
| DD34179.4 | 02/07/2025 | Prime Super | | -\$ | 287.90 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 287.90 | |
| DD34179.5 | 02/07/2025 | Mercer Super Trust | | -\$ | 33.04 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 33.04 | |
| DD34179.6 | 02/07/2025 | CBUS | | -\$ | 325.58 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 325.58 | |
| DD34179.7 | 02/07/2025 | The Trustee For PEK Super | | -\$ | 1,020.33 |
| DEDUCTION | 02/07/2025 | Payroll deductions | \$ | 138.00 | |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 882.33 | |

Schedule of Accounts Paid - July 2025

| | | | | |
|------------------|-------------------|-------------------------------------|------------|------------------|
| DD34179.8 | 02/07/2025 | Hostplus Superannuation Fund | -\$ | 402.91 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 402.91 |
| DD34179.9 | 02/07/2025 | Smart Future Trust | -\$ | 281.51 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 281.51 |
| DD34189.1 | 21/07/2025 | Synergy | -\$ | 3,625.22 |
| 312 951 080 | 01/07/2025 | Electricity - Admin Building | \$ | 3,625.22 |
| DD34196.1 | 14/07/2025 | SG Fleet Australia | -\$ | 1,054.37 |
| AUSG01042235 | 30/06/2025 | Vehicle Lease - CESM | \$ | 1,054.37 |
| DD34197.1 | 23/07/2025 | Synergy | -\$ | 526.87 |
| 239 593 320 | 03/07/2025 | Electricity - Warren Road | \$ | 141.90 |
| 299 567 230 | 03/07/2025 | Electricity - 8 Austral Terrace | \$ | 220.77 |
| 303 539 720 | 03/07/2025 | Electricity - 1 Synnott Avenue | \$ | 164.20 |
| DD34197.2 | 18/07/2025 | Water Corporation | -\$ | 206.07 |
| 90 13922 94 5 | 02/07/2025 | Water Usage - 8 Austral Terrace | \$ | 206.07 |
| DD34197.3 | 17/07/2025 | Synergy | \$ | 119.32 |
| 299 567 230 CN | 03/07/2025 | Credit - Reversal | -\$ | 119.32 |
| DD34197.4 | 24/07/2025 | Synergy | -\$ | 12,027.62 |
| 338 348 270 | 03/07/2025 | Electricity - Street Lighting | \$ | 12,027.62 |
| DD34202.1 | 25/07/2025 | Synergy | -\$ | 609.45 |
| 138 671 920 | 07/07/2025 | Electricity - 25 Marmion Street | \$ | 366.76 |
| 159 777 820 | 07/07/2025 | Electricity - 1/6 Hill Way | \$ | 86.31 |
| 159 985 050 | 07/07/2025 | Electricity - 2/6 Hill Way | \$ | 156.38 |

Schedule of Accounts Paid - July 2025

| | | | | | |
|------------------|-------------------|--|----|------------|------------------|
| DD34211.1 | 16/07/2025 | Synergy | | -\$ | 190.75 |
| 251 079 810 | 26/06/2025 | Electricity - Charges Tower | \$ | 190.75 | |
| DD34212.1 | 29/07/2025 | Synergy | | -\$ | 417.62 |
| 407 889 690 | 09/07/2025 | Electricity - 61A Conroy Street | \$ | 417.62 | |
| DD34224.1 | 16/07/2025 | Aware Super | | -\$ | 12,611.02 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 11,502.97 | |
| DEDUCTION | 16/07/2025 | Payroll deductions | \$ | 1,108.05 | |
| DD34224.2 | 16/07/2025 | The Trustee for AMP Super Fund | | -\$ | 1,151.87 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 1,095.62 | |
| DEDUCTION | 16/07/2025 | Payroll deductions | \$ | 56.25 | |
| DD34224.3 | 16/07/2025 | Land & Shed Superannuation Fund | | -\$ | 349.26 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 349.26 | |
| DD34224.4 | 16/07/2025 | Prime Super | | -\$ | 298.01 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 298.01 | |
| DD34224.5 | 16/07/2025 | CBUS | | -\$ | 305.10 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 305.10 | |
| DD34224.6 | 16/07/2025 | The Trustee For PEK Super | | -\$ | 1,044.29 |
| DEDUCTION | 16/07/2025 | Payroll deductions | \$ | 142.84 | |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 901.45 | |
| DD34224.7 | 16/07/2025 | Hostplus Superannuation Fund | | -\$ | 424.83 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 424.83 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|------------------|-------------------|---|----|------------|------------------|
| DD34224.8 | 16/07/2025 | Smart Future Trust | | -\$ | 291.30 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 291.30 | |
| DD34224.9 | 16/07/2025 | Australian Super | | -\$ | 2,628.07 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 2,628.07 | |
| DD34246.1 | 22/07/2025 | Australian Taxation Office | | -\$ | 15,055.00 |
| FBTAPR-JUN2025 | 21/07/2025 | Fringe Benefits Tax: April - June 2025 | \$ | 15,055.00 | |
| DD34255.1 | 01/07/2025 | West Australian Treasury Corporation | | -\$ | 10,755.76 |
| JUNE2025 | 30/06/2025 | Government Guarantee Fees - June 2025 | \$ | 10,755.76 | |
| DD34267.1 | 30/07/2025 | Aware Super | | -\$ | 13,175.29 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 12,019.92 | |
| DEDUCTION | 30/07/2025 | Payroll deductions | \$ | 946.37 | |
| DEDUCTION | 30/07/2025 | Payroll deductions | \$ | 209.00 | |
| DD34267.2 | 30/07/2025 | The Trustee for AMP Super Fund | | -\$ | 1,151.87 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 1,095.62 | |
| DEDUCTION | 30/07/2025 | Payroll deductions | \$ | 56.25 | |
| DD34267.3 | 30/07/2025 | Land & Shed Superannuation Fund | | -\$ | 356.45 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 356.45 | |
| DD34267.4 | 30/07/2025 | Prime Super | | -\$ | 262.54 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 262.54 | |
| DD34267.5 | 30/07/2025 | CBUS | | -\$ | 197.55 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 197.55 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|-------------------|-------------------|--|----|------------|-----------------|
| DD34267.6 | 30/07/2025 | WA LOCAL GOVT SUPER PLAN | | -\$ | 140.00 |
| DEDUCTION | 30/07/2025 | Payroll deductions | \$ | 140.00 | |
| DD34267.7 | 30/07/2025 | The Trustee For PEK Super | | -\$ | 1,044.29 |
| DEDUCTION | 30/07/2025 | Payroll deductions | \$ | 142.84 | |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 901.45 | |
| DD34267.8 | 30/07/2025 | Hostplus Superannuation Fund | | -\$ | 399.31 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 399.31 | |
| DD34267.9 | 30/07/2025 | Smart Future Trust | | -\$ | 297.63 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 297.63 | |
| DD34179.10 | 02/07/2025 | Australian Super | | -\$ | 2,374.09 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 2,374.09 | |
| DD34179.11 | 02/07/2025 | Rest Superannuation | | -\$ | 771.72 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 771.72 | |
| DD34179.12 | 02/07/2025 | Retail Employees Superannuation Trust | | -\$ | 179.85 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 179.85 | |
| DD34179.13 | 02/07/2025 | Australia Prime Superannuation Fund | | -\$ | 558.73 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 558.73 | |
| DD34179.14 | 02/07/2025 | MobiSuper | | -\$ | 260.69 |
| SUPER | 02/07/2025 | Superannuation contributions | \$ | 260.69 | |
| DD34224.10 | 16/07/2025 | Rest Superannuation | | -\$ | 889.36 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 889.36 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|-------------------|-------------------|--|--------------|------------|-------------------|
| DD34224.11 | 16/07/2025 | Retail Employees Superannuation Trust | | -\$ | 244.61 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 244.61 | |
| DD34224.12 | 16/07/2025 | Australia Prime Superannuation Fund | | -\$ | 525.90 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 525.90 | |
| DD34224.13 | 16/07/2025 | MobiSuper | | -\$ | 235.71 |
| SUPER | 16/07/2025 | Superannuation contributions | \$ | 235.71 | |
| DD34267.10 | 30/07/2025 | Australian Super | | -\$ | 2,548.65 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 2,548.65 | |
| DD34267.11 | 30/07/2025 | Rest Superannuation | | -\$ | 840.50 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 840.50 | |
| DD34267.12 | 30/07/2025 | Retail Employees Superannuation Trust | | -\$ | 164.49 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 164.49 | |
| DD34267.13 | 30/07/2025 | Australia Prime Superannuation Fund | | -\$ | 665.72 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 665.72 | |
| DD34267.14 | 30/07/2025 | mobiSuper | | -\$ | 239.29 |
| SUPER | 30/07/2025 | Superannuation contributions | \$ | 239.29 | |
| | | | Total | \$ | 129,657.91 |
| | | | | -\$ | 129,657.91 |

Schedule of Accounts Paid - July 2025

| EFT Payments | Date | Name | Description | Amount | Total |
|--------------|------------|---|---|-----------|----------|
| DD34239.1 | 26/06/2025 | Commonwealth Bank of Australia | | -\$ | 9,080.42 |
| JUNE2025 | 26/06/2025 | Executive Manager Community Development | Credit Card Purchases - June 2025 | -\$ | 32.45 |
| | | | Woolworths - Juice Bottles inc GST | \$ 6.50 | |
| | | | Woolworths - Juice Bottles GST free | \$ 25.95 | |
| JUNE2025 | 26/06/2025 | General Manager Operations | Credit Card Purchases - June 2025 | -\$ | 204.98 |
| | | | Annual Fee | \$ 33.33 | |
| | | | Shire of Katanning - Building Permit for KAC Storage Shed | \$ 171.65 | |
| JUNE2025 | 26/06/2025 | Manager Recreation Services | Credit Card Purchases - June 2025 | -\$ | 791.92 |
| | | | Katanning Stock & Trading - Paint for Quartermaine Oval | \$ 36.50 | |
| | | | Woolworths - Kiosk Stocks inc GST | \$ 17.25 | |
| | | | Woolworths - Kiosk Stocks GST free | \$ 59.73 | |
| | | | JB's Quality Meats - Seniors Meat Packs | \$ 36.50 | |
| | | | Nisbets - Aluminium Roasting Dishes | \$ 153.56 | |
| | | | John's Bakery - Bread Rolls | \$ 5.50 | |
| | | | Woolworths - Kiosk Stocks inc GST | \$ 25.00 | |
| | | | Woolworths - Kiosk Stocks GST free | \$ 92.43 | |
| | | | Woolworths - Kiosk Stocks inc GST | \$ 39.00 | |
| | | | Woolworths - Kiosk Stocks GST free | \$ 46.58 | |
| | | | JB's Quality Meats - Seniors Meat Packs | \$ 32.00 | |
| | | | Woolworths - Kiosk Stocks | \$ 46.13 | |
| | | | Woolworths - Kiosk Stocks inc GST | \$ 12.50 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|----------|--|---|----|--------|----------|
| | | Woolworths - Kiosk Stocks GST free | \$ | 36.60 | |
| | | Woolworths - Kiosk Stocks inc GST | \$ | 26.54 | |
| | | Woolworths - Kiosk Stocks GST free | \$ | 27.33 | |
| | | BWS - Ice for Injuries | \$ | 4.00 | |
| | | Woolworths - Kiosk Stocks inc GST | \$ | 16.15 | |
| | | Woolworths - Kiosk Stocks GST free | \$ | 62.12 | |
| | | John's Bakery - Bread Rolls | \$ | 16.50 | |
| JUNE2025 | 26/06/2025 Human Resources Coordinator | Credit Card Purchases - June 2025 | | -\$ | 4,301.87 |
| | | Agoda - Accommodation for Freedom of Information Training | \$ | 478.00 | |
| | | Woolworths - Farewell Morning Tea inc GST | \$ | 6.10 | |
| | | Woolworths - Farewell Morning Tea GST free | \$ | 33.99 | |
| | | Woolworths - Farewell Gift | \$ | 407.95 | |
| | | InDesign - Annual Subscription | \$ | 419.89 | |
| | | St John - First Aid Training - LB | \$ | 144.00 | |
| | | St John - First Aid Training - CC | \$ | 170.00 | |
| | | St John - First Aid Training - EK | \$ | 170.00 | |
| | | St John - First Aid Training - MK | \$ | 170.00 | |
| | | St John - First Aid Training - AP | \$ | 180.00 | |
| | | St John - First Aid Training - AA | \$ | 180.00 | |
| | | St John - First Aid Training - CW | \$ | 180.00 | |
| | | St John - First Aid Training - DS | \$ | 180.00 | |
| | | St John - First Aid Training - FF | \$ | 180.00 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|----------|---------------------------------------|--|-----|--------|----------|
| | | St John - First Aid Training - HB | \$ | 180.00 | |
| | | St John - First Aid Training - KF | \$ | 180.00 | |
| | | St John - First Aid Training - NC | \$ | 180.00 | |
| | | St John - First Aid Training - PB | \$ | 180.00 | |
| | | St John - First Aid Training - VG | \$ | 180.00 | |
| | | Agoda - Accommodation for Councillor Salter to attend WALGA Awards | \$ | 161.94 | |
| | | St John - First Aid Training - AA | \$ | 170.00 | |
| | | St John - First Aid Training - NA | \$ | 170.00 | |
| | | St John - First Aid Training - CW | \$ | 180.00 | |
| | | St John - First Aid Training - CW Refund | -\$ | 180.00 | |
| JUNE2025 | 26/06/2025 Executive Assistant to CEO | Credit Card Purchases - June 2025 | | -\$ | 3,235.29 |
| | | Kowalds News & Glasshouse - Farewell Card | \$ | 14.04 | |
| | | Woolworths - Farewell Morning Tea inc GST | \$ | 71.00 | |
| | | Woolworths - Farewell Morning Tea GST free | \$ | 42.00 | |
| | | Department of the Premier & Cabinet - Gazettal for Fire Control Officers | \$ | 111.93 | |
| | | Dome Katanning - Breakfast Council Meeting 06/06/2025 | \$ | 110.00 | |
| | | Woolworths - Biscuits for Transition Advocate Meeting 10/06/2025 | \$ | 11.50 | |
| | | Ink Station - Toner Cartridges | \$ | 726.72 | |
| | | Agoda - Accommodation for Councillor Goodheart to attend WALGA Awards | \$ | 155.99 | |
| | | Agoda - Accommodation for Councillor Guidera to attend WALGA Awards | \$ | 155.99 | |
| | | Agoda - Accommodation for Rates Debt Collection Training | \$ | 239.00 | |
| | | Agoda - Change of Date for Accommodation for Shire President | \$ | 9.12 | |

Schedule of Accounts Paid - July 2025

| | | | | | |
|----------|------------------------------------|--|-------|-----------------|----------|
| | | Agoda - Accommodation for Aerodrome Training | \$ | 720.00 | |
| | | Agoda - Accommodation for Aerodrome Training | \$ | 720.00 | |
| | | Woolworths - Birthday Morning Tea inc GST | \$ | 23.00 | |
| | | Woolworths - Birthday Morning Tea GST free | \$ | 29.80 | |
| | | Woolworths - iPad Charger | \$ | 45.00 | |
| | | Woolworths - Refreshments & Snacks for Council Meetings | \$ | 40.70 | |
| | | Woolworths - Water Bottles for Council Meetings | \$ | 9.50 | |
| JUNE2025 | 26/06/2025 Chief Executive Officer | Credit Card Purchases - June 2025 | | -\$ | 513.91 |
| | | Liberty Cafe & Bar - Coffees | \$ | 15.00 | |
| | | Western Power - Connect Power Meter at Early Childhood Hub | \$ | 498.91 | |
| | | | Total | \$ 9,080.42 -\$ | 9,080.42 |

| | | | |
|-----------------------|----|--------------|--------|
| EFT Payments | \$ | 1,038,558.66 | 67.22% |
| Cheque Payments | \$ | 3,479.90 | 0.23% |
| Payroll Payments | \$ | 364,302.86 | 23.58% |
| Direct Debit Payments | \$ | 129,657.91 | 8.39% |
| Credit Card Payments | \$ | 9,080.42 | 0.59% |
| TOTAL | \$ | 1,545,079.75 | 100% |



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
July 2025



Heart of the Great Southern



SHIRE OF KATANNING

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 July 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

| | Supplementary Information | Adopted Budget Estimates (a) \$ | YTD Budget Estimates (b) \$ | YTD Actual (c) \$ | Variance* \$ (c) - (b) \$ | Variance* % ((c) - (b))/(b) % | Var. |
|--|------------------------------|---|---|----------------------------|------------------------------------|--|------|
| OPERATING ACTIVITIES | | | | | | | |
| Revenue from operating activities | | | | | | | |
| General rates | | 5,481,228 | 5,481,228 | 5,532,426 | 51,198 | 0.93% | ▲ |
| Rates excluding general rates | | 5,356 | 0 | 0 | 0 | 0.00% | |
| Grants, subsidies and contributions | 11 | 1,340,434 | 291,332 | 260,703 | (30,629) | (10.51%) | ▼ |
| Fees and charges | | 2,186,860 | 967,003 | 1,056,993 | 89,990 | 9.31% | ▲ |
| Interest revenue | | 476,000 | 39,666 | 9,166 | (30,500) | (76.89%) | ▼ |
| Other revenue | | 315,024 | 15,210 | 14,178 | (1,032) | (6.79%) | ▼ |
| Profit on asset disposals | 4 | 75,207 | 0 | 0 | 0 | 0.00% | |
| | | 9,880,109 | 6,794,439 | 6,873,466 | 79,027 | 1.16% | |
| Expenditure from operating activities | | | | | | | |
| Employee costs | | (5,337,519) | (594,630) | (527,217) | 67,413 | 11.34% | ▲ |
| Materials and contracts | | (4,035,623) | (434,093) | (354,688) | 79,405 | 18.29% | ▲ |
| Utility charges | | (612,753) | (60,077) | (43,097) | 16,980 | 28.26% | ▲ |
| Depreciation | | (9,356,842) | (779,730) | 0 | 779,730 | 100.00% | ▲ |
| Finance costs | | (91,756) | 0 | (10,756) | (10,756) | 0.00% | ▼ |
| Insurance | | (426,741) | (200,135) | (211,660) | (11,525) | (5.76%) | ▼ |
| Other expenditure | | (405,507) | (13,113) | (15,141) | (2,028) | (15.47%) | ▼ |
| Loss on asset disposals | 4 | (17,854) | 0 | 0 | 0 | 0.00% | |
| | | (20,284,595) | (2,081,778) | (1,162,559) | 919,219 | 44.16% | |
| Non-cash amounts excluded from operating activities | Note 2(b) | 9,299,489 | 288,295 | 288,295 | 0 | 0.00% | |
| Amount attributable to operating activities | | (1,104,997) | 5,000,956 | 5,999,202 | 998,246 | 19.96% | |
| INVESTING ACTIVITIES | | | | | | | |
| Inflows from investing activities | | | | | | | |
| Proceeds from capital grants, subsidies and contributions | 12 | 10,533,060 | 2,376,818 | 2,315,007 | (61,811) | (2.60%) | ▼ |
| Proceeds from disposal of assets | 4 | 476,000 | 0 | 0 | 0 | 0.00% | |
| Proceeds from financial assets at amortised cost - self supporting loans | | 22,752 | 0 | 0 | 0 | 0.00% | |
| | | 11,031,812 | 2,376,818 | 2,315,007 | (61,811) | (2.60%) | |
| Outflows from investing activities | | | | | | | |
| Payments for financial assets at amortised cost - self supporting loans | | (22,752) | 0 | 0 | 0 | 0.00% | |
| Payments for property, plant and equipment | 3 | (11,709,927) | (1,018,156) | (21,841) | 996,315 | 97.85% | ▲ |
| Payments for construction of infrastructure | 3 | (1,911,897) | (61,897) | (14,219) | 47,678 | 77.03% | ▲ |
| | | (13,644,576) | (1,080,053) | (36,060) | 1,043,993 | 96.66% | |
| Amount attributable to investing activities | | (2,612,764) | 1,296,765 | 2,278,947 | 982,182 | 75.74% | |
| FINANCING ACTIVITIES | | | | | | | |
| Inflows from financing activities | | | | | | | |
| Transfer from reserves | 2 | 1,744,442 | 1,744,442 | 0 | (1,744,442) | (100.00%) | ▼ |
| | | 1,744,442 | 1,744,442 | 0 | (1,744,442) | (100.00%) | |
| Outflows from financing activities | | | | | | | |
| Repayment of borrowings | 8 | (302,234) | 0 | 0 | 0 | 0.00% | |
| Transfer to reserves | 2 | (1,292,995) | (783) | (783) | 0 | 0.00% | |
| | | (1,595,229) | (783) | (783) | 0 | 0.00% | |
| Amount attributable to financing activities | | 149,213 | 1,743,659 | (783) | (1,744,442) | (100.04%) | |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | | | | |
| Surplus or deficit at the start of the financial year | | 3,568,549 | 3,568,549 | 2,976,274 | (592,275) | (16.60%) | ▼ |
| Amount attributable to operating activities | | (1,104,997) | 5,000,956 | 5,999,202 | 998,246 | 19.96% | ▲ |
| Amount attributable to investing activities | | (2,612,764) | 1,296,765 | 2,278,947 | 982,182 | 75.74% | ▲ |
| Amount attributable to financing activities | | 149,213 | 1,743,659 | (783) | (1,744,442) | (100.04%) | ▼ |
| Surplus or deficit after imposition of general rates | | 0 | 11,609,929 | 11,253,639 | (356,290) | (3.07%) | ▼ |

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF KATANNING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 JULY 2025

| | | Supplementary Information | 30/06/2024 | 31 Jul 2025 |
|--------------------------------------|----|------------------------------|--------------------|--------------------|
| | | | \$ | \$ |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents | 1 | | 10,598,068 | 12,907,826 |
| Trade and other receivables | | | 1,812,224 | 7,949,488 |
| Other financial assets | | | 4,701,589 | 4,716,274 |
| Inventories | 6 | | 10,411 | 12,160 |
| TOTAL CURRENT ASSETS | | | 17,122,292 | 25,585,748 |
| NON-CURRENT ASSETS | | | | |
| Trade and other receivables | | | 268,322 | 268,322 |
| Other financial assets | | | 344,554 | 344,554 |
| Property, plant and equipment | | | 56,378,335 | 56,386,177 |
| Infrastructure | | | 211,495,790 | 211,510,010 |
| Right-of-use assets | | | 2,120 | 2,120 |
| Intangible assets | | | 47,707 | 47,707 |
| TOTAL NON-CURRENT ASSETS | | | 268,536,828 | 268,558,890 |
| TOTAL ASSETS | | | 285,659,120 | 294,144,638 |
| CURRENT LIABILITIES | | | | |
| Trade and other payables | 7 | | 649,743 | 1,012,920 |
| Other liabilities | 10 | | 4,706,767 | 4,721,452 |
| Lease liabilities | 9 | | 878 | 878 |
| Employee related provisions | 10 | | 582,279 | 582,279 |
| Other provisions | 10 | | 1,143,149 | 1,238,886 |
| TOTAL CURRENT LIABILITIES | | | 7,082,816 | 7,556,415 |
| NON-CURRENT LIABILITIES | | | | |
| Borrowings | 8 | | 3,006,633 | 3,006,633 |
| Employee related provisions | | | 109,024 | 109,024 |
| Other provisions | | | 568,112 | 568,112 |
| TOTAL NON-CURRENT LIABILITIES | | | 3,683,769 | 3,683,769 |
| TOTAL LIABILITIES | | | 10,766,585 | 11,240,184 |
| NET ASSETS | | | 274,892,535 | 282,904,454 |
| EQUITY | | | | |
| Retained surplus | | | 80,414,709 | 88,425,845 |
| Reserve accounts | 2 | | 8,718,555 | 8,719,338 |
| Revaluation surplus | | | 185,759,271 | 185,759,271 |
| TOTAL EQUITY | | | 274,892,535 | 282,904,454 |

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report 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 financial report 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 financial report.

All monies held in the Trust Fund are excluded from the financial statements.

Judgements and estimates

The preparation of a financial report 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 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
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 August 2025

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

| (a) Net current assets used in the Statement of Financial Activity | Supplementary Information | Adopted Budget | Last Year | Year to Date |
|--|---------------------------|----------------------|----------------------|-------------------|
| | | Opening 30 June 2025 | Closing 30 June 2025 | 31 Jul 2025 |
| Current assets | | \$ | \$ | \$ |
| Cash and cash equivalents | 1 | 6,602,080 | 10,598,068 | 12,907,826 |
| Trade and other receivables | | 4,708,576 | 1,812,224 | 7,949,488 |
| Other financial assets | | 1,862,455 | 4,701,589 | 4,716,274 |
| Inventories | 6 | 7,248 | 10,411 | 12,160 |
| | | 13,180,359 | 17,122,292 | 25,585,748 |
| Less: current liabilities | | | | |
| Trade and other payables | 7 | (221,882) | (649,743) | (1,012,661) |
| Other liabilities | 10 | (4,691,002) | (4,706,767) | (4,721,454) |
| Lease liabilities | 9 | (878) | (878) | (878) |
| Employee related provisions | 10 | (582,279) | (582,279) | (582,279) |
| Other provisions | 10 | (1,145,901) | (1,143,149) | (1,238,886) |
| | | (6,641,942) | (7,082,816) | (7,556,158) |
| Net current assets | | 6,538,417 | 10,039,476 | 18,029,590 |
| Less: Total adjustments to net current assets | Note 2(c) | (6,538,417) | (7,063,201) | (6,775,951) |
| Closing funding surplus / (deficit) | | 0 | 2,976,275 | 11,253,639 |

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities

Adjustments to operating activities

| | | Adopted Budget | Last Year | Year to Date |
|--|---|----------------------|----------------------|----------------|
| | | Opening 30 June 2025 | Closing 30 June 2025 | 31 Jul 2025 |
| | | \$ | \$ | \$ |
| Less: Profit on asset disposals | 4 | (75,207) | (104,831) | 0 |
| Less: Movement in Amherst Deposits | | | (183,301) | 95,737 |
| Add: Loss on asset disposals | 4 | 17,854 | 0 | 0 |
| Add: Depreciation | | 9,356,842 | 9,028,003 | 0 |
| - Contract Liabilities (ECH) | | | (4,336,743) | 0 |
| - Employee provisions | | 0 | (39,989) | 0 |
| - Other provisions | | 0 | 34,429 | 192,558 |
| Total non-cash amounts excluded from operating activities | | 9,299,489 | 4,397,568 | 288,295 |

(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

| | | Adopted Budget | Last Year | Year to Date |
|---|-----------|----------------------|----------------------|--------------------|
| | | Opening 30 June 2025 | Closing 30 June 2025 | 31 Jul 2025 |
| | | \$ | \$ | \$ |
| Less: Reserve accounts | 2 | (8,267,473) | (8,718,555) | (8,719,338) |
| - Payments for financial assets - self supporting loans | | 0 | 0 | (21,880) |
| - Other liabilities [describe] | | | | 618 |
| Add: Current liabilities not expected to be cleared at the end of the year: | | | | |
| - Current portion of lease liabilities | 9 | 878 | 878 | 878 |
| - Amherst Deposits | | | 929,590 | 1,238,886 |
| - Current portion of other provisions held in reserve | | 1,145,899 | 0 | 0 |
| - Current portion of employee benefit provisions held in reserve | 2 | 582,279 | 582,279 | 582,279 |
| - Local Government House Equity | | | 142,607 | 142,607 |
| Total adjustments to net current assets | Note 2(a) | (6,538,417) | (7,063,201) | (6,775,951) |

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 or 5.00% whichever is the greater.

Please refer to Agenda Items for details on material variances

| Description | Var. \$ \$ | Var. % % | |
|--|---------------|-------------|---|
| Revenue from operating activities | | | |
| General rates | 51,198 | 0.93% | ▲ |
| Grants, subsidies and contributions | (30,629) | (10.51%) | ▼ |
| Fees and charges | 89,990 | 9.31% | ▲ |
| Interest revenue | (30,500) | (76.89%) | ▼ |
| Other revenue | (1,032) | (6.79%) | ▼ |
| Expenditure from operating activities | | | |
| Employee costs | 67,413 | 11.34% | ▲ |
| Materials and contracts | 79,405 | 18.29% | ▲ |
| Utility charges | 16,980 | 28.26% | ▲ |
| Depreciation | 779,730 | 100.00% | ▲ |
| Finance costs | (10,756) | 0.00% | ▼ |
| Insurance | (11,525) | (5.76%) | ▼ |
| Other expenditure | (2,028) | (15.47%) | ▼ |
| Inflows from investing activities | | | |
| Proceeds from capital grants, subsidies and contributions | (61,811) | (2.60%) | ▼ |
| Outflows from investing activities | | | |
| Payments for property, plant and equipment | 996,315 | 97.85% | ▲ |
| <i>Refer to Note 3 for details on Capital Program</i> | | | |
| Payments for construction of infrastructure | 47,678 | 77.03% | ▲ |
| <i>Refer to Note 3 for details on Capital Program</i> | | | |
| Inflows from financing activities | | | |
| Transfer from reserves | (1,744,442) | (100.00%) | ▼ |
| Surplus or deficit at the start of the financial year | (592,275) | (16.60%) | ▼ |
| <i>Confirmed by Audit - will be amended at Budget Review</i> | | | |
| Surplus or deficit after imposition of general rates | (356,290) | (3.07%) | ▼ |
| <i>Confirmed by Audit</i> | | | |

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION

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SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

1 CASH AND FINANCIAL ASSETS

| Description | Classification | Unrestricted \$ | Restricted \$ | Total Cash \$ | Trust \$ | Institution | Interest Rate | Maturity Date |
|------------------------------------|------------------------------------|--------------------|-------------------|---------------------|-------------|-------------|------------------|------------------|
| Cash at Bank | Cash and cash equivalents | 3,188,488 | | 3,188,488 | | CBA | 0.20% | |
| Term Deposit | Financial assets at amortised cost | 0 | 4,716,274 | 4,716,274 | | WATC | 4.30% | |
| Reserve Funds | Cash and cash equivalents | 0 | 8,719,338 | 8,719,338 | | CBA | 4.82% | |
| Municipal Funds | Cash and cash equivalents | 1,000,000 | | 1,000,000 | | CBA | 4.82% | |
| Total | | 4,188,488 | 13,435,611 | 17,624,100 | 0 | | | |
| Comprising | | | | | | | | |
| Cash and cash equivalents | | 4,188,488 | 8,719,337 | 12,907,826 | 0 | | | |
| Financial assets at amortised cost | | 0 | 4,716,274 | 4,716,274 | 0 | | | |
| | | 4,188,488 | 13,435,611 | 17,624,100 | 0 | | | |

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

2 RESERVE ACCOUNTS

| Reserve name | Budget Opening Balance | Budget Interest Earned | Budget Transfers In (+) | Budget Transfers Out (-) | Budget Closing Balance | Actual Opening Balance | Actual Interest Earned | Actual Transfers In (+) | Actual Transfers Out (-) | Actual YTD Closing Balance |
|--|------------------------------|------------------------------|-------------------------------|--------------------------------|------------------------------|------------------------------|------------------------------|-------------------------------|--------------------------------|----------------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by Council | | | | | | | | | | |
| Leave reserve | 809,623 | 21,914 | 0 | (100,000) | 731,537 | 810,712 | 86 | 0 | 0 | 810,798 |
| Plant Replacement Reserve | 585,751 | 15,855 | 285,556 | 0 | 887,162 | 586,050 | 62 | 0 | 0 | 586,112 |
| Amherst Village Building Maintenance Reserve | 168,209 | 4,553 | 0 | (60,000) | 112,762 | 168,488 | 18 | 0 | 0 | 168,506 |
| Amherst Village Refundable Deposit Reserve | 1,344,707 | 0 | 350,000 | (150,000) | 1,544,707 | 1,334,902 | 0 | 0 | 0 | 1,334,902 |
| Old Saleyards Reserve | 996,641 | 26,976 | 0 | (30,000) | 993,617 | 997,981 | 106 | 0 | 0 | 998,087 |
| Waste Management Reserve | 552,326 | 14,950 | 75,000 | 0 | 642,276 | 552,968 | 59 | 0 | 0 | 553,027 |
| Land & Building Reserve | 1,583,427 | 89,592 | 0 | (1,280,862) | 392,157 | 1,585,555 | 168 | 0 | 0 | 1,585,723 |
| Land & Building Facilities for Seniors Reserve | 381,751 | 0 | 0 | 0 | 381,751 | 382,263 | 41 | 0 | 0 | 382,304 |
| Regional Sheep Saleyards Reserve | 939,160 | 25,420 | 24,000 | 0 | 988,580 | 940,377 | 100 | 0 | 0 | 940,477 |
| Christmas Decoration Reserve | 68,348 | 1,850 | 0 | (50,000) | 20,198 | 68,440 | 7 | 0 | 0 | 68,447 |
| GRV Revaluation Reserve | 47,251 | 1,279 | 20,000 | 0 | 68,530 | 47,288 | 5 | 0 | 0 | 47,293 |
| Quartermaine Oval Reserve | 0 | 0 | 0 | 0 | 0 | 559 | 0 | 0 | 0 | 559 |
| KLC Facilities Reserve | 352,365 | 9,537 | 100,000 | 0 | 461,902 | 352,839 | 37 | 0 | 0 | 352,876 |
| Election Reserve | 42,256 | 1,144 | 0 | (23,580) | 19,820 | 42,306 | 4 | 0 | 0 | 42,310 |
| Library Building Reserve | 22,070 | 597 | 0 | 0 | 22,667 | 22,099 | 2 | 0 | 0 | 22,101 |
| Community & Economic Development Reserve | 244,644 | 6,622 | 0 | (50,000) | 201,266 | 245,040 | 26 | 0 | 0 | 245,066 |
| Lake Ewlyamartup Facilities Reserve | 27,602 | 747 | 0 | 0 | 28,349 | 27,639 | 3 | 0 | 0 | 27,642 |
| Parks & Playgrounds Reserve | 83,462 | 2,259 | 0 | 0 | 85,721 | 83,575 | 9 | 0 | 0 | 83,584 |
| Katanning Aquatic Centre Reserve | 23,212 | 628 | 50,000 | 0 | 73,840 | 23,244 | 2 | 0 | 0 | 23,246 |
| Housing Reserve | 446,115 | 12,076 | 102,440 | 0 | 560,631 | 446,230 | 47 | 0 | 0 | 446,277 |
| ERP System Upgrade Reserve | 0 | 0 | 50,000 | | 50,000 | 0 | | | | 0 |
| | 8,718,920 | 235,999 | 1,056,996 | (1,744,442) | 8,267,473 | 8,718,555 | 783 | 0 | 0 | 8,719,338 |

KEY INFORMATION

| | |
|--|--|
| Leave reserve | To fund accrued employee leave entitlements. |
| Plant Replacement Reserve | To fund future plant purchases. |
| Amherst Village Building Maintenance Reserve | To fund maintenance of Amherst Village. |
| Amherst Village Refundable Deposit Reserve | To fund refundable deposits at Amherst Village. |
| Old Saleyards Reserve | To fund future capital and maintenance works. |
| Waste Management Reserve | To fund capital and maintenance works. |
| Land & Building Reserve | To fund construction and maintenance of council owned buildings. |
| Land & Building Facilities for Seniors Reserve | To fund construction and maintenance of land and buildings for the use of seniors. |
| Regional Sheep Saleyards Reserve | To fund capital and maintenance works. |
| Christmas Decoration Reserve | To fund significant christmas decoration purchases. |
| GRV Revaluation Reserve | To fund quinquennial gross rental value revaluations. |
| Quartermaine Oval Reserve | To fund future maintenance and upgrades of Quartermaine Oval. |
| KLC Facilities Reserve | To fund future maintenance and upgrades to the KLC buildings and grounds. |
| Election Reserve | To fund biennial councillor elections. |
| Library Building Reserve | To fund future maintenance and upgrades to the library building. |
| Community & Economic Development Reserve | To fund Community and Economic Development Projects. |
| Lake Ewlyamartup Facilities Reserve | To fund facilities at Lake Ewlyamartup. |
| Parks & Playgrounds Reserve | To fund future maintenance and upgrades. |
| Katanning Aquatic Centre Reserve | To fund future maintenance and upgrades to the KLC Aquatic Centre. |
| Housing Reserve | To fund construction, renewal and maintenance of Shire owned housing. |

3 CAPITAL ACQUISITIONS

| Capital acquisitions | Adopted Budget | YTD Budget | YTD Actual | YTD Actual Variance |
|---|-------------------|------------------|---------------|------------------------|
| | \$ | \$ | \$ | \$ |
| Buildings - specialised | 11,020,927 | 955,906 | 21,841 | (934,065) |
| Plant and equipment | 399,000 | 33,250 | 0 | (33,250) |
| Motor Vehicles | 84,000 | 29,000 | 0 | (29,000) |
| Equipment | 25,000 | 0 | 0 | 0 |
| Paintings & Sculptures | 181,000 | 0 | 0 | 0 |
| Acquisition of property, plant and equipment | 11,709,927 | 1,018,156 | 21,841 | (996,315) |
| Infrastructure - roads | 1,131,897 | 61,897 | 14,219 | (47,678) |
| Other | 780,000 | 0 | 0 | 0 |
| Acquisition of infrastructure | 1,911,897 | 61,897 | 14,219 | (47,678) |
| Total capital acquisitions | 13,621,824 | 1,080,053 | 36,060 | (1,043,993) |
| Capital Acquisitions Funded By: | | | | |
| Capital grants and contributions | 10,533,060 | 2,376,818 | 2,315,007 | (61,811) |
| Other (disposals & C/Fwd) | 476,000 | 0 | 0 | 0 |
| Reserve accounts | | | | |
| Leave reserve | 100,000 | | 0 | 0 |
| Amherst Village Building Maintenance Reserve | 60,000 | | 0 | 0 |
| Amherst Village Refundable Deposit Reserve | 150,000 | | 0 | 0 |
| Old Saleyards Reserve | 30,000 | | 0 | 0 |
| Land & Building Reserve | 1,280,862 | | 0 | 0 |
| Christmas Decoration Reserve | 50,000 | | 0 | 0 |
| Election Reserve | 23,580 | | 0 | 0 |
| Community & Economic Development Reserve | 50,000 | | 0 | 0 |
| Contribution - operations | 868,322 | (1,296,765) | (2,278,947) | (982,182) |
| Capital funding total | 13,621,824 | 1,080,053 | 36,060 | (1,043,993) |

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 expenses 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.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

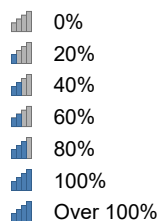
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction and fixed overheads.

SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

3 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

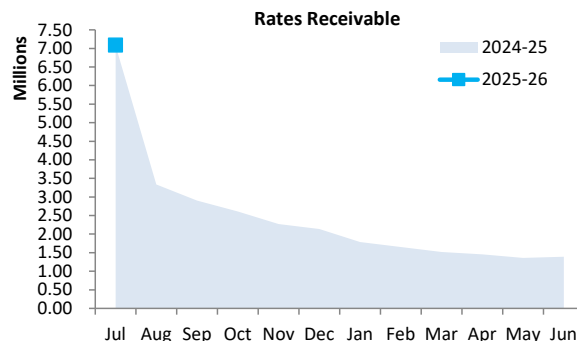
| | | Adopted | | YTD Actual | Variance (Under)/Over |
|---------------------|-------|---|------------------|---------------|--------------------------|
| Account Description | | Budget | YTD Budget | | |
| | | \$ | \$ | \$ | \$ |
| | 2676 | Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project | 181,000 | 0 | 0 |
| | 1996 | Buildings - Specialised - Katanning CFBF Shed Upgrade | 100,000 | 33,330 | 4,695 |
| | 1998 | Cat Pound Construction | 10,000 | 0 | 0 |
| | 2000 | Housing Development Project | 360,000 | 0 | 0 |
| | 2154 | Buildings - Specialised - At Cost - Amherst | 60,000 | 0 | 0 |
| | 2659 | Buildings - Specialised - At Cost - Early Childhood Hub | 10,390,927 | 865,911 | 11,047 |
| | 3064 | Buildings - Specialised - At Cost - Cemetery | 50,000 | 40,000 | 6,100 |
| | 8875 | Buildings - Specialised - At Cost - KLC 24 hour gym upgrade | 50,000 | 16,665 | 0 |
| | 1994 | Equipment - At Cost - Other Law Order | 25,000 | 0 | 0 |
| | 1999 | CESM Vehicle purchase | 29,000 | 29,000 | 0 |
| | 4964 | Motor Vehicles - At Cost - Plant Purchases | 55,000 | 0 | 0 |
| | 4075 | Infrastructure Other - At Cost - Aerodrome Runway | 750,000 | 0 | 0 |
| | 6701 | Infrastructure Other - At Cost - ChargeUp Charging Station | 30,000 | 0 | 0 |
| | AC096 | New Mower 25/26 | 10,000 | 833 | 0 |
| | AC097 | New Mower 25/26 | 60,000 | 5,000 | 0 |
| | AC098 | New Medium Tipper 25/26 | 79,000 | 6,583 | 0 |
| | AC099 | New Multi Tyred Roller 25/26 | 200,000 | 16,667 | 0 |
| | AC100 | Minor Plant Purchases 25/26 | 50,000 | 4,167 | 0 |
| | C817 | Rrg Warren Rd - Construct Widen Slk12-15 | 0 | 0 | 4,820 |
| | C819 | R2R Coomelberrup Rd (Sections) Resheet | 0 | 0 | 9,399 |
| | C820 | R2R Langaweira Rd (Sections) Shoulder Reconstruct | 61,897 | 61,897 | 0 |
| | C821 | Rrg Arbour Street 0-1.26 | 230,000 | 0 | 0 |
| | C822 | Rrg Clive St 0.136-2.02 | 75,000 | 0 | 0 |
| | C823 | Rrg Cove St 0-0.21 | 55,000 | 0 | 0 |
| | C824 | Rrg Amherst St 0-0.33 | 55,000 | 0 | 0 |
| | C825 | Rrg Aberdeen St 0-0.315 | 55,000 | 0 | 0 |
| | C826 | R2R Ranford Road 25/26 Program | 390,000 | 0 | 0 |
| | C827 | R2R Hettner Road 25/26 Program | 120,000 | 0 | 0 |
| | C828 | R2R Belmont Street 25/26 Program | 90,000 | 0 | 0 |
| | | 13,621,824 | 1,080,053 | 36,060 | (1,043,993) |

4 DISPOSAL OF ASSETS

| Asset Ref. | Asset description | Adopted Budget | | | | YTD Actual | | | |
|------------|-----------------------------|----------------|----------------|---------------|-----------------|----------------|----------------|---------------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Land & Buildings | | | | | | | | |
| | Freehold Land | 360,000 | 360,000 | 0 | 0 | | | 0 | 0 |
| | | | | | | | | 0 | 0 |
| | Plant and equipment | | | | | | | | |
| | Plant and equipment | 58,647 | 116,000 | 75,207 | (17,854) | | | 0 | 0 |
| | | 418,647 | 476,000 | 75,207 | (17,854) | 0 | 0 | 0 | 0 |
| Asset Ref. | Asset description | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Transport | | | | | | | | |
| | Plant Disposals | 187,322 | 193,500 | 46,178 | (40,000) | 0 | 0 | 0 | 0 |
| | Ford Ranger - Asset MV82 | | | | | 0 | 7,414 | 7,414 | 0 |
| | Ford BF Ute - Asset PE66 | | | | | 0 | 3,182 | 3,182 | 0 |
| | Toyota Prado - Asset MV131 | | | | | 26,376 | 50,682 | 24,306 | 0 |
| | Case Tractor - Asset PE198 | | | | | 0 | 8,625 | 8,625 | 0 |
| | JD Mower - Asset PE196 | | | | | 8,670 | 18,500 | 9,830 | 0 |
| | Cherrypicker - Asset PE159 | | | | | 4,189 | 18,454 | 14,265 | 0 |
| | | | | | | 0 | 0 | 0 | 0 |
| | Land | | | | | 0 | 0 | 0 | 0 |
| | Kaatanup Loop | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | 0 | 0 | 0 |
| | | 187,322 | 193,500 | 46,178 | (40,000) | 39,235 | 106,857 | 67,622 | 0 |

5 RECEIVABLES

| Rates receivable | 30 Jun 2025 | 31 Jul 2025 |
|--|------------------|------------------|
| | \$ | \$ |
| Opening arrears previous years | 940,853 | 1,296,939 |
| Levied this year | 5,016,765 | 5,532,426 |
| Less - collections to date | (4,660,679) | 624,436 |
| Gross rates collectable | 1,296,939 | 7,453,801 |
| Allowance for impairment of rates receivable | (362,262) | (362,262) |
| Net rates collectable | 934,677 | 7,091,539 |
| % Collected | 78.2% | (9.1%) |



| Receivables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|--|----------|---------|---------|---------|-----------|----------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Receivables - general | (19,532) | 419,278 | 55,239 | 409 | 273,122 | 728,516 |
| Percentage | (2.7%) | 57.6% | 7.6% | 0.1% | 37.5% | |
| Balance per trial balance | | | | | | |
| Trade receivables | (19,532) | 419,278 | 55,239 | 409 | 273,122 | 728,516 |
| GST receivable | | 129,433 | | | | 129,433 |
| Allowance for credit losses of other receivables | | | | | (362,262) | (362,262) |
| Total receivables general outstanding | | | | | | 495,687 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

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

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.

6 OTHER CURRENT ASSETS

| | Opening Balance 1 July 2025 | Asset Increase | Asset Reduction | Closing Balance 31 Jul 2025 |
|-----------------------------------|-----------------------------------|-------------------|--------------------|-----------------------------------|
| Other current assets | \$ | \$ | \$ | \$ |
| Inventory | | | | |
| Fuel | 10,411 | 1,749 | | 12,160 |
| Total other current assets | 10,411 | 1,749 | 0 | 12,160 |

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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.

7 PAYABLES

| Payables - general | Credit | Current | 30 Days | 60 Days | 90+ Days | Total |
|---|--------|---------|---------|---------|----------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |
| Payables - general | 0 | 316,085 | 6,205 | 2,586 | 263 | 325,139 |
| Percentage | 0.0% | 97.2% | 1.9% | 0.8% | 0.1% | |
| Balance per trial balance | | | | | | |
| Sundry creditors | 0 | 316,085 | 6,205 | 2,586 | 263 | 325,527 |
| ATO liabilities | | 306,628 | | | | 306,628 |
| Other payables | | 316,532 | | | | 316,532 |
| Rates paid in Advance | | | | | 17,737 | 17,737 |
| Bonds & Deposits | | | | | 46,496 | 46,496 |
| Total payables general outstanding | | | | | | 1,012,920 |
| Amounts shown above include GST (where applicable) | | | | | | |

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.

8 BORROWINGS

Repayments - borrowings

| Information on borrowings | | New Loans | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--|----------|------------------|----------|----------|----------------------|------------------|-----------------------|------------------|---------------------|-----------------|
| Particulars | Loan No. | 1 July 2025 | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| New Administration Building | 158 | 1,931,970 | | | | (111,136) | 1,931,970 | 1,820,834 | | (68,452) |
| <i>Repayments due November & May</i> | | | | | | | | | | |
| Aged & Key Worker Housing | 159 | 555,967 | | | | (45,740) | 555,967 | 510,227 | | (6,553) |
| <i>Repayments Due November & May</i> | | | | | | | | | | |
| Plant - Watercart | 160 | 112,025 | | | | (16,995) | 112,025 | 95,030 | | (792) |
| <i>Repayments due November & May</i> | | | | | | | | | | |
| Plant - Grader | 161 | 164,745 | | | | (24,992) | 164,745 | 139,753 | | (1,165) |
| <i>Repayments Due November & May</i> | | | | | | | | | | |
| Plant - Road Sweeper | 163 | 159,546 | | | | (42,325) | 159,546 | 117,221 | | (3,777) |
| <i>Repayments Due November, May, February & August</i> | | | | | | | | | | |
| Plant - Truck | 164 | 144,351 | | | | (38,294) | 144,351 | 106,057 | | (3,417) |
| <i>Repayments Due November, May, February & August</i> | | | | | | | | | | |
| | | 3,068,604 | 0 | 0 | 0 | (279,482) | 3,068,604 | 2,789,122 | 0 | (84,156) |
| | | | | | | | | | | |
| Self supporting loans | | | | | | | | | | |
| Katanning Country Club | | 222,988 | 0 | 0 | 0 | (22,752) | 222,988 | 200,236 | 0 | (7,600) |
| <i>Repayments Due November & May</i> | | | | | | | | | | |
| | | 222,988 | 0 | 0 | 0 | (22,752) | 222,988 | 200,236 | 0 | (7,600) |
| Total | | 3,291,592 | 0 | 0 | 0 | (302,234) | 3,291,592 | 2,989,358 | 0 | (91,756) |
| | | | | | | | | | | |
| Current borrowings | | 302,234 | | | | | 0 | | | |
| Non-current borrowings | | 2,989,358 | | | | | 3,291,592 | | | |
| | | 3,291,592 | | | | | 3,291,592 | | | |

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

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

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

9 LEASE LIABILITIES

Movement in carrying amounts

| Information on leases Particulars | Lease No. | 1 July 2025 | New Leases | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|--------------------------------------|-----------|-------------|------------|----------|----------------------|----------|-----------------------|------------|---------------------|----------|
| | | | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| SG Fleet | 22401/00 | \$ 878 | \$ | \$ | \$ | \$ 0 | \$ 878 | \$ 878 | \$ | \$ 0 |
| Total | | 878 | 0 | 0 | 0 | 0 | 878 | 878 | 0 | 0 |
| Current lease liabilities | | 878 | | | | | 878 | | | |
| | | 878 | | | | | 878 | | | |

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

10 OTHER CURRENT LIABILITIES

| | Note | Opening Balance 1 July 2025 \$ | Liability transferred from/(to) non current \$ | Liability Increase \$ | Liability Reduction \$ | Closing Balance 31 July 2025 \$ |
|---|------|---|--|-----------------------------|------------------------------|--|
| Other current liabilities | | | | | | |
| Other liabilities | | | | | | |
| Contract liabilities | | 5,178 | 0 | 0 | (343,077) | 5,178 |
| Capital grant/contributions liabilities | | 4,701,589 | 0 | 194,062 | | 4,716,274 |
| Total other liabilities | | 4,706,767 | 0 | 194,062 | (343,077) | 4,721,452 |
| Employee Related Provisions | | | | | | |
| Provision for annual leave | | 247,524 | 0 | 0 | 0 | 247,524 |
| Provision for long service leave | | 334,755 | 0 | 0 | 0 | 334,755 |
| Total Provisions | | 582,279 | 0 | 0 | 0 | 582,279 |
| Other Provisions | | | | | | |
| Amherst Refundable Deposits | | 1,143,149 | 0 | 372,583 | (159,024) | 1,238,886 |
| Total Other Provisions | | 1,143,149 | 0 | 372,583 | (159,024) | 1,238,886 |
| Total other current liabilities | | 6,432,195 | 0 | 566,645 | (502,101) | 6,542,617 |
| Amounts shown above include GST (where applicable) | | Opening balance plus movement doesn't equal closing balance | | | | |

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

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 Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Unspent grant, subsidies and contributions liability | | | | | Grants, subsidies and contributions revenue | | |
|--|--|--------------------------|--|--------------------------|-------------------------------------|---|----------------|--------------------------|
| | Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Jul 2025 | Current Liability 31 Jul 2025 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Grants and subsidies | | | | | | | | |
| Governance | 0 | | | 0 | | 43,750 | 35,000 | 30,723 |
| General purpose funding | 0 | | | 0 | | 615,379 | 10,000 | 100 |
| Law, order, public safety | 0 | | | 0 | | 251,654 | 24,390 | 23,690 |
| Education and welfare | 5,000 | | | 5,000 | | 115,000 | 15,916 | 9,539 |
| Recreation and culture | 15,509 | | (9,976) | 5,533 | | 8,500 | 708 | 0 |
| Transport | 0 | | | 0 | | 306,151 | 205,318 | 196,651 |
| | 20,509 | 0 | (9,976) | 10,533 | 0 | 1,340,434 | 291,332 | 260,703 |
| Grant Detail | | | | | | | | |
| Financial Assistance Grants | 0 | | | 0 | | 495,379 | 0 | 0 |
| Commissions & Contributions (TPL) | | | | 0 | | 110,000 | 9,167 | 9,837 |
| Debt Collection Legal Expenses Reimbursement (GPI) | | | | 0 | | 120,000 | 10,000 | 100 |
| Grant Income - Fire Prevention | | | | 0 | | 48,780 | 24,390 | 23,690 |
| BFB LGGS Income | 0 | | | 0 | | 49,860 | 0 | 0 |
| CESM Contributions & Reimbursements | | | | 0 | | 153,014 | 0 | 0 |
| Every Club Grant Scheme 2022-2025 | 15,509 | 0 | (9,976) | 5,533 | | 7,500 | 625 | 0 |
| Youth Activities Grant Income (CDOW) | | | | 0 | | 39,000 | 9,750 | 9,539 |
| Seniors Week Grant Income (CDOW) | | | | 0 | | 1,000 | 166 | 0 |
| National Youth Week Grant Income (CDOW) | | | | 0 | | 3,000 | 250 | 0 |
| Cultural Awareness | 5,000 | | | 5,000 | | 0 | 0 | 0 |
| Harmony Festival Grant Income (CDOW) | | | | 0 | | 70,000 | 5,833 | 0 |
| Regional Council Income | 0 | | | 0 | | 43,750 | 35,000 | 30,723 |
| Direct Road Grant (MRBD) | | | | 0 | | 196,151 | 196,151 | 186,814 |
| Naidoc Week | | | | 0 | | 2,000 | 0 | 0 |
| Kidsport | | | | 0 | | 1,000 | 0 | 0 |
| | 20,509 | 0 | (9,976) | 10,533 | 0 | 1,340,434 | 291,332 | 260,703 |

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

| Provider | Capital grant/contribution liabilities | | | | | Capital grants, subsidies and contributions revenue | | |
|---|--|--------------------------|--|--------------------------|-------------------------------------|---|------------------|--------------------------|
| | Liability 1 July 2025 | Increase in Liability | Decrease in Liability (As revenue) | Liability 31 Jul 2025 | Current Liability 31 Jul 2025 | Adopted Budget Revenue | YTD Budget | YTD Revenue Actual |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Capital grants and subsidies | | | | | | | | |
| Governance | 0 | | | 0 | | 8,880,612 | 2,220,153 | 2,136,344 |
| Law, order, public safety | 0 | | | 0 | | 100,000 | 0 | 0 |
| Recreation and culture | 0 | | | 0 | | 27,301 | 0 | 0 |
| Transport | 0 | | | 0 | | 1,525,147 | 156,665 | 178,400 |
| Economic services | 0 | | | 0 | | 0 | 0 | 263 |
| | 0 | 0 | 0 | 0 | 0 | 10,533,060 | 2,376,818 | 2,315,007 |
| Capital Grant Detail | | | | | | | | |
| Regional Road Group Grant | | | | 0 | | 313,330 | 156,665 | 178,400 |
| Roads to Recovery Funding | | | | 0 | | 600,000 | 0 | 0 |
| KAARL Yarning Place | 92,699 | | (92,699) | 0 | | 27,301 | 0 | 0 |
| LRCI Phase 4A Grant | 113,287 | | (113,287) | 0 | | 0 | 0 | 0 |
| DFES Grant for BFB Shed upgrade | | | | 0 | | 100,000 | 0 | 0 |
| Early Childhood Hub Grant Funds | | | | 0 | | 8,880,612 | 2,220,153 | 2,136,344 |
| Saleyrd Capital Grant - Ear Tagging equipment | | | | 0 | | 0 | 0 | 263 |
| LRCI Phase 4B Grant | 121,760 | | (121,760) | 0 | | 0 | 0 | 0 |
| Airport Runway Grants 25/26 | | | | 0 | | 611,817 | 0 | 0 |
| | 327,746 | 0 | (327,746) | 0 | 0 | 10,533,060 | 2,376,818 | 2,315,007 |

Service Contract – Delivery of Piesse Park Bushtucker Provisions Masterplan .

Shire of Katanning (Council)

Katanning Piesse Park Community Inc. (KPPC)

Badgebup Aboriginal Corporation (BAC)

1. Background

Piesse Lake Area is identified as Lot 1 on Diagram 3847 and is owned freehold by the Shire of Katanning.

Piesse Lake Area comprises an area of 8.4108 ha and its current purpose, as stated in the Katanning Town Planning Scheme no 5, is “subdivision”.

Attachment 1 shows the Piesse Lake Area as the area bordered by the green line.

A Masterplan & Piesse Lake Style Guide have been developed by the Parties and was endorsed for implementation by the Shire of Katanning during its meeting held on 27 August 2025.

Under this Agreement, the Katanning Piesse Park Community Inc and Badgebup Aboriginal Corporation are jointly contracted by the Shire of Katanning to implement the Bushtucker Masterplan (the Service).

2. Agreement

The Council has engaged Katanning Piesse Park Community Inc & Badgebup Aboriginal Corporation (Contracted Parties) to deliver the Service.

The Contracted Parties undertake to perform as follows;

Badgebup Aboriginal Corporation will:

- Operate within the scope of responsibilities outlined in the Bushtucker Masterplan.
- Manage Piesse Lake Areas 1 and 2 in collaboration with the Katanning Piesse Park Community Inc.

Katanning Piesse Park Community Inc will:

- Operate within the scope of responsibilities outlined in the Bushtucker Masterplan.
- Provide plants for agreed planting activities.
- Manage Areas 1 and 2 in collaboration with Badgebup Aboriginal Corporation.

The Contracted Parties agree to:

- Use the Piesse Park Style Guide for all signage, projects and art displays within Areas 1 and 2.
- Seek Shire of Katanning input and approval for any signage, projects, art displays, events, or functions within Areas 1 and 2, before commencement.

To support the Piesse Lake Area’s amenity, the Shire of Katanning undertakes to perform the following additional functions;

- Mow the three-tier park area and open grass spaces.
- Maintain the capital infrastructure comprising the footpaths, bridges, bins, toilets, shelters, stairs, ramps, reticulation system and benches in a safe and fit for purpose condition.

- Provide reasonably necessary supplies such as mulch subject to notification from the Contracted Parties.
- Provide the number of bins and benches around the park, as determined by the Shire of Katanning.

3. Safety obligations

The Contracted Parties must:

- (a) do all things reasonably necessary to ensure that the Works are executed in a manner that is safe and not likely to cause injury or illness to any person; and
- (b) perform all relevant functions and fulfil all relevant duties, under all relevant Work Health and Safety (WHS) Laws, required of an employer including notification of incidents as may be required under WHS Laws.

The Contracted Parties site supervisor must undertake the Council's Site WHS Induction before delivery of the Services commences and ensure that all workers are aware of their safety obligations and for monitoring their work to ensure compliance.

4. Liability

The Contracted Parties are jointly and severally liable for any loss suffered or incurred by the Shire of Katanning in connection with any act or omission of the Contracted Parties or their workers, including volunteers, in connection with the supply of the Services, except to the extent that the loss is caused by the wilful misconduct or gross negligence of the Council or the Council's Personnel.

5. Insurance

The Contracted Parties must each procure and maintain public liability insurance and product liability insurance which:

- (a) is for an amount not less than \$20 million, in respect of any one claim and is unlimited in the amount of occurrences during any one 12-month period of insurance;
- (b) covers the liability of the Contracted Party, its workers, including volunteers and the Council in respect of:
 - i. loss of, damage to, or loss of use of, any real or personal property; and
 - ii. the bodily injury of, disease or illness (including mental illness) to, or death of, any person (other than liability which is required by any Legal Requirement to be insured under a workers' compensation policy),

arising out of or in connection with the performance by the Contracted Parties of the Service.

6. Payment

The Council will pay to each Contracted Party the sum of \$10.00 for the supply of the Service.

7. Commencement Date & Term

- (a) This agreement will commence on the date it is executed.
- (b) The agreement will expire on 30 June 2030.

8. Notices

Notices under this agreement may be submitted to the following representatives;

Maintenance Requests

- Contact: Cherrie Campbell – Phone: (08) 9821 9958 | Email: cherrie.campbell@katanning.wa.gov.au

Issues Relating to this Agreement

- Contact: David Blurton – Phone: (08) 9821 9930 | Email: david.blurton@katanning.wa.gov.au

Badgebup Aboriginal Corporation Inc. Contact

- Mellissa Lamb Justins – Phone: 0405 974 357 | Email: melissa.lamb-justins@badgebup.org.au

Katanning Piesse Park Community Inc. Contact

- Bev Lockly – Phone: [TBC] | Email: [TBC]

Signing page

EXECUTED by the parties as a Deed on

2025

**EXECUTED BY THE SHIRE OF
KATANNING** pursuant to the Local
Government Act 1995 clause 9.48A.(4).

Signature of Chief Executive Officer

Name of Chief Executive Officer

**EXECUTED BY KATANNING PIESSE
PARK COMMUNITY INC.** (ABN
36522679260) by persons duly
authorised under the *Associations
Incorporations Act 2015*

Signature of Director

Full Name of Director

Signature of Director/Secretary*

Full Name of Director/Secretary*

(*Delete whichever designation is incorrect)

**EXECUTED BY BADGEBUP
ABORIGINAL CORPORATION INC.**
(ABN 36522679260) by persons duly
authorised under the *Associations
Incorporations Act 2015*

Signature of Director

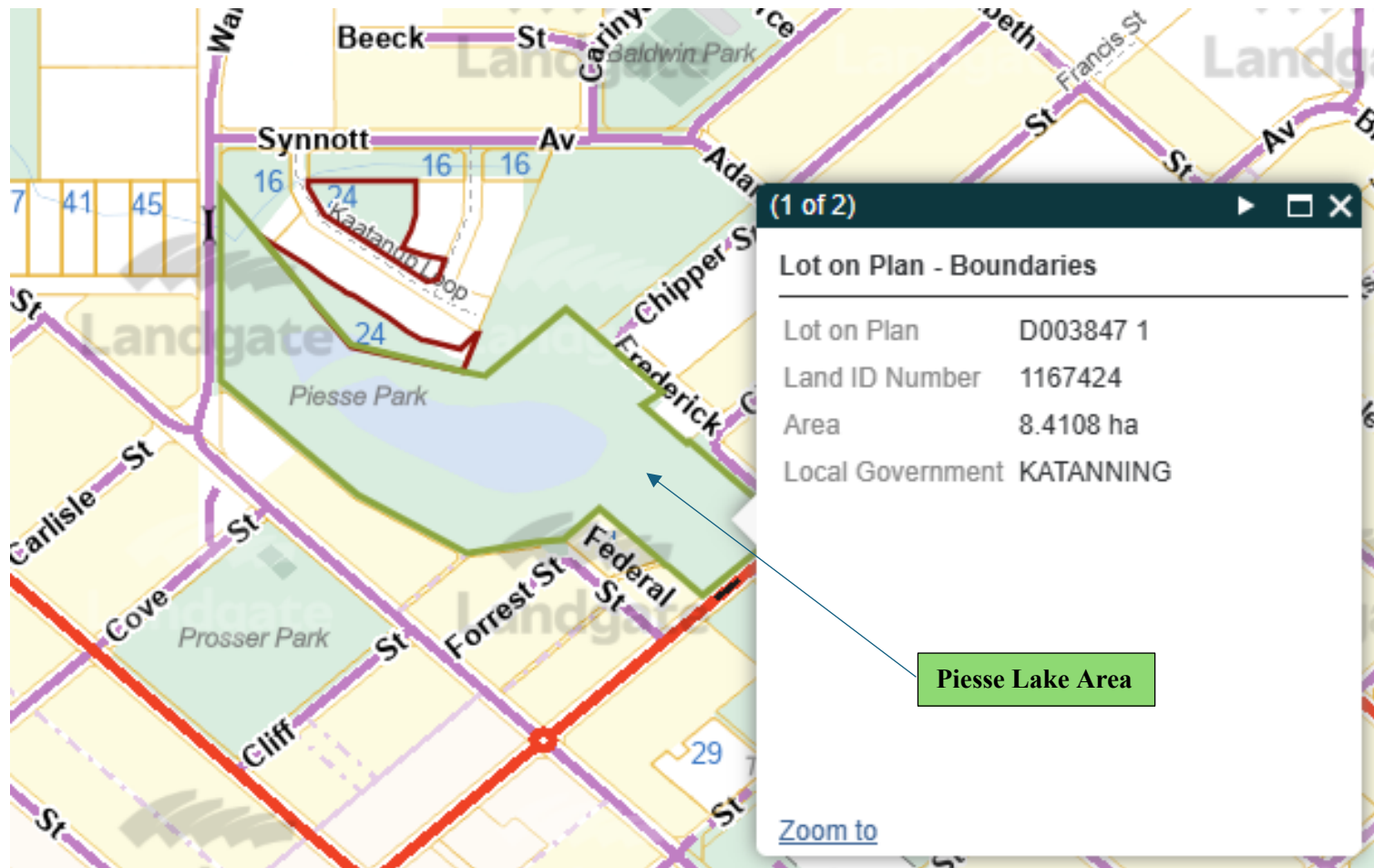
Full Name of Director

Signature of Director/Secretary*

Full Name of Director/Secretary*

(*Delete whichever designation is incorrect)

Annexure 1



Good afternoon Peter,

This email is a follow-up to our previous correspondence in November 2023 regarding Lot 668 (76) Drove St, Katanning.

At that time, our department received an inquiry from a private buyer interested in purchasing this site. Given that the site is zoned as a Public Open Space in your Local Planning Scheme No. 5 (LPS 5), we reached out to the Shire for clarification.

We received a comprehensive response from Joe Douglas (Director/Principal Town Planner), who was acting on behalf of the Shire of Katanning as your Town Planner. For your reference, I have attached his response to this email.

As per Joe's advice (specifically point 7), he mentioned that there might be some interest from the Shire in purchasing this site to retain it for public open space purposes for the benefit of the local community and natural environment. However, upon discussing this matter with you previously, we were advised that the Shire is no longer interested in acquiring this asset from the Department.

We are currently evaluating this site and would like to inquire if the Shire would now be interested in having this site set aside as a Crown reserve for the purpose of "Public Open Space", which aligns with its current zoning in Local Planning Scheme No. 5.

Should the Shire welcome this approach, the Department would look to include a condition on the Management Order to the effect that 'Should the reserve not be required by the Shire of Katanning in the future and the Management Order be revoked, the land would revert back to its Freehold tenure to be held by the State Housing Commission'.

We look forward to receiving a favourable response from you in order to commence our internal approvals process. We are available to discuss this further in detail via a Teams meeting or email at your convenience.

Kind Regards,

Sumeet Ahlawadi

Senior Land Supply Officer – Housing Supply | SHAPPBD

130 Stirling St, Perth WA 6000

+61 8 6414 1953 | WA.gov.au



Government of **Western Australia**
Department of **Housing and Works**

The Department of Housing and Works acknowledges the traditional custodians of Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of Aboriginal communities and their cultures; and to Elders both past and present.

COUNCIL POLICY

Local Planning Policy – Renewable Energy Facility

Policy No: 8.6

Policy Subject: Local Planning Policy – Renewable Energy Facility

Purpose:

This Policy sets out the Shire of Katanning Council's position on renewable energy facilities (wind farms and solar systems) and is particularly relevant to the Rural zone.

It should be noted that the Local Planning Policy is a guide for the exercise of discretion. The Shire of Katanning Council will have significant due regard to the Policy requirements in the assessment of any new development application.

The Policy requirements are in addition to the matters already set out under the Western Australian Planning Commission Position Statement on Renewable Energy.

Relevant Scheme Provisions:

A 'renewable energy facility' is not defined in the Shire of Katanning Local Planning Scheme No.5 (scheme), nor is it listed in the scheme's Table 4: Zoning Table. A renewable energy facility application must therefore be processed as a "Use not Listed" and be assessed as outlined in the *Planning and Development (Local Planning Schemes) Regulations 2015*.

An application for a renewable energy facility will be considered in accordance with this Policy.

Objectives:

The objectives of this policy are as follows;

- a) To protect continued traditional agricultural, other food production activities, and tourism uses.
- b) To reduce the amenity impact of wind farms by ensuring a satisfactory minimum distance from sensitive land uses.
- c) To decrease the visual impact of wind farms by implementing a minimum distance to neighbouring lot boundaries.
- d) To minimise or avoid any potential impact on the natural environment, flora and fauna.
- e) To achieve wind farm layouts which do not compromise the safety of the local community, aviation activities, or continuation of activities occurring on nearby and adjacent land.
- f) To ensure that the local community is engaged in the early stages of wind farm planning, by the proponent.

- g) To protect areas of visual significance and ensure wind turbines are appropriately and sensitively sited.
- h) To ensure that wind farms are located so as not to have a significant impact on Views from townsites within the Shire.
- i) To provide a clear position on wind farms for the assessment of development applications.
- j) To protect and maintain Council's Road Infrastructure.
- k) To conserve use of local resources such as gravel, water and sand.

Under this Local Planning Policy, the following are some of the relevant planning considerations against which a renewable energy facility development application can be assessed.

Policy Measures:

The following provisions must be used when assessing applications for wind farms:

- a) Renewable energy facilities should be designed in a manner that minimises adverse impacts upon flora, fauna, environmentally sensitive areas, or landscape character and amenity.
- b) Renewable energy facilities should be positioned so as not to significantly impact adjacent properties or the surrounding area in terms of noise, visual or traffic impacts.
- c) The height and location of renewable energy facilities will be determined through preparation of a detailed visual impact assessment, consultation with community and key stakeholders and compliance with relevant planning documents, including the Scheme where relevant.
- d) Some locations may have Aboriginal heritage, natural or built heritage significance which may impact site suitability and will require compliance with the relevant statutes.
- e) Some locations may have biodiversity and conservation values, such as threatened ecological communities, environmentally sensitive areas and will require compliance with the relevant statutes.
- f) All applications for a renewable energy facility require a building license to be submitted after the issuance of a valid Development Approval.

The Policy does not apply to domestic scale wind turbine servicing a single residence or farming operation.

Application Requirements:

In addition to the information requirements prescribed in clause 63 in Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015 and the local government's Development Application Checklist, all development applications for windfarms must be accompanied by the following information:

- a) Detailed specifications of the renewable energy system to be installed, including site plans detailing setbacks, access, floor plan and elevation plans for any building structures;
- b) Consultation as detailed in 6. Community and Stakeholder consultation of this Policy;
- c) An Environmental Survey as detailed in section 7 Environmental Impact of this Policy;
- d) A Visual and Landscape Impact Assessment as detailed in section 8 Visual and Landscape Impact of this Policy;
- e) A Noise Impact Assessment as detailed in section 9 Noise Impact of this Policy;
- f) Assessment on impacts on cultural heritage;

- g) A Construction Management Plan (include information on the housing of construction workers and the use of local labour and local businesses);
- h) An Operational Management Plan;
- i) A Traffic Management Plan (incorporating a Traffic Impact Assessment for traffic activities associated with development during construction, operation and decommissioning);
- g) Bushfire Management Plan;
- h) Aviation Impact Assessment;
- i) Shadow Flicker Assessment;
- j) Natural resource impact assessment (water, gravel and sand), the purpose of which is to ensure our natural resources are not demised beyond supply capability for future generations and that the sourcing of resources does not impact on the natural environment.
- k) A Decommissioning Plan as detailed in section 12 Decommissioning Program of this Policy.

Community And Stakeholder Consultation:

The Shire of Katanning requests that renewable energy proponents actively engage in early community and stakeholder consultation, prior to lodgement of any formal application.

Early, meaningful and innovative community consultation, demonstrating an ongoing commitment to providing clear information and ensuring opportunities for genuine input, is important to delivering good planning outcomes.

Pre-lodgement consultation should be aimed at identifying and considering options for eliminating, reducing or otherwise managing impacts, not merely informing communities and stakeholders on the proposed layout.

The Shire of Katanning's expectation is that proponents will use a range of tools for community and stakeholder engagement. The Shire has a strong view that developers need to invest time and effort into positive community engagement and to build a relationship with nearby and adjacent owners.

This Policy requires applications for renewable energy facilities to address consultation in a comprehensive way and include:

- a) Lodgement of a detailed Community and Stakeholder Engagement Plan that outlines the outcomes of pre-lodgement community consultation, and a strategy for further consultation for the life of the development. The Plan should identify key stakeholders early in the project planning stage.
- b) Community and Stakeholder Engagement Plans should incorporate the fundamental principles, actions and frameworks outlined in the Clean Energy Council 'Community Engagement Guidelines for the Australian Wind Industry'.
- c) An outline of how landowners' and stakeholders' issues have been considered prior to lodging any formal development application.
- d) A written agreement or signed statement of non-objection from neighbouring landowners where any turbines are proposed to be sited between 500m and 1km to a sensitive land use (e.g. neighbouring lot boundaries).

Proponents should liaise with a wide range of relevant key stakeholders early in the process, including the Shire, Main Roads WA, Western Power, Department of Water and Environmental Regulation, Department of Biodiversity, Conservation and Attractions CASA, Air Services

Australia, local spraying contractors, nearby unlicensed airstrip owners, and any relevant local community groups.

Other stakeholders may also be relevant depending on the potential project impacts.

The Shire requires proponents of renewable energy facilities to include information on any financial and/or development contributions stemming from pre-lodgement planning and community/stakeholder consultation.

Environmental Impact:

Consistent with the WAPC Position Statement on Renewable Energy Facilities, this Policy requires applications to address, avoid and minimise impacts of any renewable energy facility on the natural landscape and environment (including flora/ fauna).

Applications should be accompanied by an environmental survey of the site by a suitable qualified environmental consultant and address:

- i. The type, location and significance of flora and fauna;
- ii. Any rare or endangered species;
- iii. Stopover sites, local bird species, roosting or nesting sites for birds of conservation significance;
- iv. Location of bat colonies;
- v. Areas of high raptor activity;
- vi. The cumulative impact of turbines on migration routes;
- vii. Existing remnant vegetation to be retained or that is proposed to be removed (on a plan);
- viii. Distances to areas of habitat, remnant vegetation and areas of natural environment on a context plan, including conservation areas, reserves or crown land;
- ix. Maximising distances to bird conservation areas, the breeding grounds of sensitive species and areas of remnant bushland that is likely to have high value bird habitat or habitat for birds of conservation significance;
- ix. Methods to avoid bird collision such as keeping bird migration corridors free; and
- x. Decommissioning of the renewable energy facility at the end of its life.

The Shire of Katanning will take into consideration any separate environmental processes being undertaken at the time of lodgement by applicants, whether it be at a state or federal level.

The requirements of this Section do not apply to noise which is discussed under Section 9.

Visual And Landscape Impact:

A Visual and Landscape Impact Assessment is required and shall;

- i. Describe the appearance of changes in the landscape caused by the proposed renewable energy facility;
- ii. Identify the view of the renewable energy facility from sites of key sensitive land uses, key locations of major roads/tourist routes (including rest areas), heritage places; any tourist facilities and recreational reserves;
- iii. Ensure photos in the report include a view of the existing landscape and a photomontage with the turbines superimposed;
- iv. Include all images in colour with a high quality/ resolution;
- v. Include a clear plan that shows the location of where each photo was taken, the direction it was taken, and numbering of each photo location;

- vi. Be in accordance with the WAPC; Visual Landscape Planning in Western Australia' manual and the 'Wind Farms and Landscape Values (2005) produced by the Australian Wind Energy Association and Australian Council of National Trust.

Renewable energy facilities are required to be designed, sited and operated to minimise their visual impacts and shall meet the following requirements:

- i. A setback of at least 1.5 kilometres between any wind turbine, measured from the tip of the blade at its highest point, and a highly sensitive land use (e.g. dwelling), not associated with the development.
- ii. A setback of at least 1km between any wind turbine, measured from the tip of the blade at its highest point, and a sensitive land use (e.g. a non-participating neighbouring lot boundary) that is not associated with the development area;
- iii. With a good neighbour agreement, turbine setback can be located to a minimum of 500 metres between any wind turbine, measured from the tip of the blade at its highest point and a sensitive land use that is not associated with the development area;
- iv. A setback from a public road that is equal to at least 1.5 times the height of the wind turbine, measured from the tip of the blade at its highest point;
- v. A setback of at least 50m between any solar system and neighbouring property boundary.
- vi. Locating renewable energy facilities in flatter landscapes, where feasible, to reduce visibility due to shortening the visual perspective of the structures.
- vii. Blades on wind turbines to rotate in the same direction;
- viii. Ensure that all wind turbines have uniformity in terms of colour (preference for the colour white), size, and shape (preference for 3 blades); and
- iv. Implementation of landscaping within the development site to mitigate visual impact to the greatest extent possible from sensitive land uses.

Landscaping outside of the lots being developed for a renewable energy facility is not accepted as being a practical mechanism for visual mitigation as conditions of planning approval cannot require works outside of the development site.

For the purpose of this Policy, the term 'sensitive land use' is as per the definition in the WAPC Position Statement on Renewable Energy Facilities as 'comprise land uses that are residential or institutional in nature, where people live or regularly spend extended periods of time. These include dwellings, short-stay accommodation, schools, hospitals and childcare centres and generally exclude commercial or industrial premises.'

The Shire will also consider the description of types of a 'sensitive land use' as outlined in Clause 2.3 in the Environmental Protection Authority 'Guidance for the Assessment of Environmental Factors'.

Noise Impact:

A Noise Impact Assessment shall be lodged with any wind farm proposal to demonstrate that it can meet the standards under the Environmental Protection (Noise) Regulations 1997 (WA Noise Regulations). The current version of the South Australian Environmental Protection Authority 'Wind Farms Environmental Noise Guidelines (2021 or any replacement version) should also be referenced for assessment purposes. It is accepted that wind farm noise can be generally masked by wind generated noise, and the assigned levels can then be calibrated by the wind generated noise, if it does mask the noise at the sensitive premises location.

Any Noise Impact Assessment is to be completed by a suitably qualified acoustic consultant, and should address construction noise, predicted noise levels associated with a fully operational wind farm, and general commentary on low frequency noise and infrasound.

The Noise Impact Assessment may reference information from the;

- The Victoria State Government Health Department technical information report on 'Wind farms, sound and health' provides information explaining the characteristics of low frequency sound; and
- The Draft National Wind Farm Development Guidelines (2010) explaining the characteristics of low frequency noise and infrasound.

Any Noise Impact Assessment must consider the location of any sensitive land use. Following construction, wind farm proponents take a commercial risk, as there is potential for adjacent landowners to construct new dwellings on their lots.

Wind farm developments must always comply with the WA Noise Regulations.

The WA Noise Regulations protect 'rural premises' and other sensitive land uses. There is a 'highly sensitive area' defined in the WA Noise Regulations, which is an area within 15 metres from the building associated with the sensitive use (such as a dwelling). If an adjacent landowner decides to sub-divide or build a second dwelling on their lot, the most stringent assigned noise levels would apply to any new second house.

Any application shall address the following:

- i. Commitment to providing a Noise Impact Mitigation Plan for post-operational noise monitoring, to demonstrate that any constructed wind farm complies with the *Environmental Protection (Noise) Regulations 1997*, and to manage complaints regarding noise impact during the operational phase of the development.
- ii. Potential methods to address compliance with the *Environmental Protection (Noise) Regulations 1997* if any future sensitive land use, particularly dwellings, are constructed in the locality. Methods may include new noise monitoring, shutting down turbines, replacement of turbines with a quieter model etc.

Other Potential Impacts:

The impact of renewable energy facilities on nearby property owners, road users, and the use of adjacent land should be addressed through detailed design.

Renewable energy proposals should not have negative impact through:

- i. shadowing, flickering, reflection, or blade glint impacts beyond the boundaries of any lot subject to the application;
- ii. Unreasonable interference with normal agricultural or farming activities of nearby rural properties, such as aerial spraying. An aviation assessment by a suitable qualified aviation consultant is required to demonstrate turbines will not impact on aerial spraying activities of surrounding farms or unlicensed airstrips;
- iii. interference with existing lawful continued use of neighbouring land including intensive rural activities, and tourism uses; or
- iv. proximity to established residential areas, whether the land is zoned residential, rural residential or is residential by nature (smaller lots of a typical residential size containing

dwelling). The amenity of urban areas and the rural character surrounding urban areas needs to be afforded a high level of protection.

The local government will also consider any wind farm application in accordance with:

- i. Clause 5.3.5 (Public Aviation and Safety), 5.3.6 (Heritage) and 5.3.7 (Construction Impact) contained in the Western Australian Planning Commission's Position Statement for Renewable Energy Facilities (2020);
- ii. Relevant sections of 'Guideline D' of the 'National Airports Safeguarding Framework'. The local government will have regard to Clause 25 on consultation, Clauses 26-29 on risk assessment, Clauses 33-34 on lighting, Clause 39 on wind monitoring towers, Clause 41-42 on obstacle lighting and Clause 43 on turbulence; and
- iii. Any State Planning Policy or Development Control Policy published by the Western Australian Planning or any other local planning policy adopted by the local government that may be of direct relevance to any given development proposal.

Traffic Management and Protection of Roads and Other Public Infrastructure:

There is a considerable amount of public infrastructure within the Shire's local government boundary including local roads that are under the Shire's care & control.

Other roads, such as highways, fall under the care and control of Main Roads WA. Any application should consider the safety of drivers using local roads and highways in the context of significant views of renewable energy facilities from them.

Any renewable energy facility proponent will be responsible for:

- a) Preparation of a pre-development 'Road and Shire infrastructure Condition' report that identifies and records the condition of any local roads and Shire infrastructure that will be affected by any route for heavy vehicles and delivery trucks, needed for the construction phase.
- b) The cost associated with any damage caused to the roads or Shire infrastructure attributable to the construction phase of the development. Any damage shall be rectified by the operator/proponent to the standard identified in the pre-development 'Road and Shire Infrastructure Condition' report.
- c) All costs of any road upgrading required for construction of transport routes and / or the development.
- d) The Shire may consider undertaking road upgrading and/or repair works (where feasible) if funded by the developer.

The Shire Council may place conditions on any development approval to ensure any costs associated with road damage, widening or upgrading are met by the developer.

The Shire and/or Main Roads WA may require lodgement of a Traffic Impact Assessment report by a suitably qualified traffic engineer in support of any application.

Decommissioning Program:

As part of development applications, proponents should recognise the need for a decommissioning plan for removal of renewable energy facilities and associated infrastructure, as well as the

rehabilitation of the affected land at the end of the development's operational life span (unless major refurbishment is separately approved).

Decommissioning includes (but not limited to):

- Disconnection from the electrical grid;
- Removal of renewable energy facilities and associated ancillary equipment including materials recycling where possible (Note: Underground cable and concrete turbine footings typically remain in the ground below ploughing depth unless economical to remove and recycle);
- Removal of all above ground components;
- Removal of all internal access roads, gates and fencing, unless required by the landholder;
- Site rehabilitation works; and
- Funding guarantees for all required decommission and land rehabilitation works via bond, sinking fund or bank guarantees.

The Decommissioning Plan must also identify the recycling of decommissioned material and the material that will be disposed of at a landfill. The Decommissioning Plan must also identify the landfill that will be used to dispose of decommissioned material, and this landfill must not be within the Katanning Shire or at a landfill under use by the Shire of Katanning.

There is an expectation by the local government that all land developed for renewable energy purposes will be returned to its 'pre-development' condition insofar as practicable once any facility reaches the end of its lifecycle. If a proponent seeks to retain some infrastructure on the land (such as roads, gates, fences, turbine foundations etc.), this needs to be made clear in the development application.

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Developers need to consider setting aside money and budgeting for decommissioning costs throughout the life of the development. The local government expects substantial decommissioning and remediation works will commence within twelve (12) months of wind turbines no longer generating electricity permanently. Breach of this requirement may result in control of the decommissioning fund or security given to the landowner or an administrator as agreed by the parties to complete the decommissioning and land rehabilitation works.

Information regarding the proposed decommissioning program and likely timeframes must be provided in the application.

The local government may require the proponent of any renewable energy facility development to enter into a deed of agreement with the local government to ensure full compliance with an approved Decommissioning and Rehabilitation Plan.

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- a) any demolition, erection, construction, alteration of or addition to any building or structure on the land;
- b) the carrying out on the land of any excavation or other works;
- c) in the case of a place to which a protection order made under the Heritage Act 2018 Part 4 Division 1 applies, any act or thing that:
 - i) is likely to change the character of that place or the external appearance of any building; or
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‘Renewable Energy Facility’ means: premises used to generate energy from a renewable energy source and includes any building or other structure used in, or relating to, the generation of energy by a renewable resource. It does not include renewable energy electricity generation where the energy produced principally supplies a domestic and/or business premises and any on selling to the grid is secondary.

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- a) primarily for the accommodation of workers engaged in construction, resource, agricultural or other industries on a temporary basis; and
- b) for any associated catering, sporting and recreation facilities for the occupants and authorised visitors.

Legislation: Planning and Development (Local Planning Schemes) Regulations 2015

Resolution No:

Resolution Date:

Amended:

Source: Infrastructure and Assets

Date of review: Bi-Annually

Review

Responsibility: Chief Executive Officer



COUNCIL POLICY

Local Planning Policy – Renewable Energy Facility

Policy Table of Contents

No: 8.6

Policy Subject: Local Planning Policy – Renewable Energy Facility

1. Purpose:
2. Relevant Scheme Provisions
3. Objectives
4. Policy Measures
5. Application Requirements
6. Community & Stakeholder Consultation
7. Environmental Impacts
8. Visual & Landscape Impact
9. Noise Impact
10. Other Potential Impacts
11. Traffic Management and the Protection of Roads and Other Infrastructure
12. Decommissioning Program

Definitions

1. PURPOSE

This Policy sets out the Shire of Katanning Council's position on renewable energy facilities (wind farms and solar systems) and is particularly relevant to the Rural zone.

It should be noted that the Local Planning Policy is a guide for the exercise of discretion. The Shire of Katanning Council will have significant due regard to the Policy requirements in the assessment of any new development application.

The Policy requirements are in addition to the matters already set out under the Western Australian Planning Commission Position Statement on Renewable Energy.

2. RELEVANT SCHEME PROVISIONS

Relevant Scheme Provisions:

A 'renewable energy facility' is not defined in the Shire of Katanning Local Planning Scheme No.5 (scheme), nor is it listed in the scheme's Table 4: Zoning Table. A renewable energy facility application must therefore ~~must~~ be processed as a "Use not Listed" ~~whereby the determining authority may:~~

- ~~a) determine that the use is consistent with the objectives of the particular zone and is therefore permitted;~~
- b) determine that the use may be consistent with the objectives of the particular zone assessed as outlined in the *Planning* and thereafter follow the advertising procedures of clause 9.4 in considering an application for planning approval; or *Development (Local Planning Schemes) Regulations 2015*.
- ~~c) determine that the use is not consistent with the objectives of the particular zone and is therefore not permitted.~~

~~Clause 3.1.2 The objectives of the Rural zone include:~~

- ~~• To provide for the maintenance or enhancement of specific local rural character.~~
- ~~• To maintain and enhance the environmental qualities of the landscape, vegetation, soils, including groundwater and water bodies, to protect sensitive areas especially the natural valley and watercourse systems from damage.~~

3. POLICY OBJECTIVES

An application for a renewable energy facility will be considered in accordance with this Policy.

Objectives:

The objectives of this policy are as follows;

- A.a) To protect continued traditional agricultural, other food production activities, and tourism uses.
- B.b) To reduce the amenity impact of wind farms by ensuring a satisfactory minimum distance from sensitive land uses.
- C.c) To decrease the visual impact of wind farms by implementing a minimum distance to neighbouring lot boundaries.
- D.d) To minimise or avoid any potential impact on the natural environment, flora and fauna.
- E.e) To achieve wind farm layouts which do not compromise the safety of the local community, aviation activities, or continuation of activities occurring on nearby and adjacent land.
- F.f) To ensure that the local community is engaged in the early stages of wind farm planning, by the proponent.
- G.g) To protect areas of visual significance and ensure wind turbines are appropriately and sensitively sited.
- H.h) To ensure that wind farms are located so as not to have a significant impact on Views from townsites within the Shire.
- I.i) To provide a clear position on wind farms for the assessment of development applications.
- J.j) To protect and maintain Council's Road Infrastructure.
- K.k) To conserve use of local resources such as gravel, water and sand.

Under this Local Planning Policy, the following are some of the relevant planning considerations against which a renewable energy facility development application can be assessed.

4. POLICY MEASURES

Policy Measures:

The following provisions must be used when assessing applications for wind farms:

- A.a) Renewable energy facilities should be designed in a manner that minimises adverse impacts upon flora, fauna, environmentally sensitive areas, or landscape character and amenity.
- B.b) Renewable energy facilities should be positioned so as not to significantly impact adjacent properties or the surrounding area in terms of noise, visual or traffic impacts.
- C.c) The height and location of renewable energy facilities will be determined through preparation of a detailed visual impact assessment, consultation with community and key stakeholders and compliance with relevant planning documents, including the Scheme where relevant.
- D.d) Some locations may have Aboriginal heritage, natural or built heritage significance which may impact site suitability and will require compliance with the relevant statutes.

E.e) Some locations may have biodiversity and conservation values, such as threatened ecological communities, environmentally sensitive areas and will require compliance with the relevant statutes.

F.f) All applications for a renewable energy facility require a building license to be submitted after the issuance of a valid Development Approval.

The Policy does not apply to domestic scale wind turbine servicing a single residence or farming operation.

5. APPLICATION REQUIREMENTS

Application Requirements:

In addition to the information requirements prescribed in clause 63 in Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015 and the local government's Development Application Checklist, all development applications for windfarms must be accompanied by the following information:

- a) Detailed specifications of the renewable energy system to be installed, including site plans detailing setbacks, access, floor plan and elevation plans for any building structures;
- b) Consultation as detailed in 6. Community and Stakeholder consultation of this Policy;
- c) An Environmental Survey as detailed in section 7 Environmental Impact of this Policy;
- d) A Visual and Landscape Impact Assessment as detailed in section 8 Visual and Landscape Impact of this Policy;
- e) A Noise Impact Assessment as detailed in section 9 Noise Impact of this Policy;
- f) Assessment on impacts on cultural heritage;
- g) A Construction Management Plan (include information on the housing of construction workers and the use of local ~~labor~~labour and local businesses);
- h) An Operational Management Plan;
- i) A Traffic Management Plan (incorporating a Traffic Impact Assessment for traffic activities associated with development during construction, operation and decommissioning);
- j)g) Bushfire Management Plan;
- k)h) Aviation Impact Assessment;
- l)i) Shadow Flicker Assessment;
- m)j) Natural resource impact assessment (water, gravel and sand), the purpose of which is to ensure our natural resources are not demised beyond supply capability for future generations and that the sourcing of resources does not impact on the natural environment.
- n)k) A Decommissioning Plan as detailed in section 12 Decommissioning Program of this Policy.

Community 6. COMMUNITY AND STAKEHOLDER CONSULTATION

And Stakeholder Consultation:

The Shire of Katanning requests that renewable energy proponents actively engage in early community and stakeholder consultation, prior to lodgement of any formal application.

Early, meaningful and innovative community consultation, demonstrating an ongoing commitment to providing clear information and ensuring opportunities for genuine input, is important to delivering good planning outcomes.

Pre-lodgement consultation should be aimed at identifying and considering options for eliminating, reducing or otherwise managing impacts, not merely informing communities and stakeholders on the proposed layout.

The Shire of Katanning's expectation is that proponents will use a range of tools for community and stakeholder engagement. The Shire has a strong view that developers need to invest time and effort into positive community engagement and to build a relationship with nearby and adjacent owners.

This Policy requires applications for renewable energy facilities to address consultation in a comprehensive way and include:

- a) Lodgement of a detailed Community and Stakeholder Engagement Plan that outlines the outcomes of pre-lodgement community consultation, and a strategy for further consultation for the life of the development. The Plan should identify key stakeholders early in the project planning stage.
- b) Community and Stakeholder Engagement Plans should incorporate the fundamental principles, actions and frameworks outlined in the Clean Energy Council 'Community Engagement Guidelines for the Australian Wind Industry'.
- c) An outline of how landowners' and stakeholders' issues have been considered prior to lodging any formal development application.
- d) A written agreement or signed statement of non-objection from neighbouring landowners where any turbines are proposed to be sited ~~closer than 1.5km's~~ between 500m and 1km to a sensitive land use (e.g. neighbouring lot boundaries).

d)

Proponents should liaise with a wide range of relevant key stakeholders early in the process, including the Shire, Main Roads WA, Western Power, Department of Water and Environmental Regulation, Department of Biodiversity, Conservation and Attractions CASA, Air Services Australia, local spraying contractors, nearby unlicensed airstrip owners, and any relevant local community groups.

Other stakeholders may also be relevant depending on the potential project impacts.

The Shire requires proponents of renewable energy facilities to include information on any financial and/or development contributions stemming from pre-lodgement planning and community/stakeholder consultation. ~~Contribution examples may include:~~

- ~~1. Providing infrastructure or contributing towards infrastructure (e.g. Roads, sports facility or library or a training program to upskill members of the community).~~
- ~~2. Making a financial contribution to the community, such as giving a donation to a fund established for the benefit of a community.~~
- ~~3. Benefits for First Nations peoples~~
- ~~4. Energy offsets~~

5. Environmental ~~conservation projects.~~ Impact:

~~Other stakeholders may also be relevant depending on the potential project impacts.~~

7. ENVIRONMENTAL IMPACT

Consistent with the WAPC Position Statement on Renewable Energy Facilities, this Policy requires applications to address, avoid and minimise impacts of any renewable energy facility on the natural landscape, and environment (including flora/ fauna).

Applications should be accompanied by an environmental survey of the site by a suitable qualified environmental consultant and address:

- i. The type, location and significance of flora and fauna;
- ii. Any rare or endangered species;
- iii. Stopover sites, local bird species, roosting or nesting sites for birds of conservation significance;
- iv. Location of bat colonies;
- v. Areas of high raptor activity;
- vi. The cumulative impact of turbines on migration routes;
- vii. Existing remnant vegetation to be retained or that is proposed to be removed (on a plan);
- viii. Distances to areas of habitat, remnant vegetation and areas of natural environment on a context plan, including conservation areas, reserves or crown land;
- ix. Maximising distances to bird conservation areas, the breeding grounds of sensitive species and areas of remnant bushland that is likely to have high value bird habitat or habitat for birds of conservation significance;
- ~~x.~~ix. Methods to avoid bird collision such as keeping bird migration corridors free; and
- ~~xi.~~x. Decommissioning of the renewable energy facility at the end of its life.

The Shire of Katanning will take into consideration any separate environmental processes being undertaken at the time of lodgement by applicants, whether it be at a state or federal level.

The requirements of this Section do not apply to noise which is discussed under Section 9.

8. VISUAL AND LANDSCAPE IMPACT

Visual And Landscape Impact:

A Visual and Landscape Impact Assessment is required and shall;

- i. Describe the appearance of changes in the landscape caused by the proposed renewable energy facility;
- ii. Identify the view of the renewable energy facility from sites of key sensitive land uses, key locations of major roads/tourist routes (including rest areas), heritage places; any tourist facilities and recreational reserves;

- iii. Ensure photos in the report include a view of the existing landscape and a photomontage with the turbines superimposed;
- iv. Include all images in colour with a high quality/ resolution;
- v. Include a clear plan that shows the location of where each photo was taken, the direction it was taken, and numbering of each photo location;
- vi. Be in accordance with the WAPC; Visual Landscape Planning in Western Australia' manual and the 'Wind Farms and Landscape Values (2005) produced by the Australian Wind Energy Association and Australian Council of National Trust.

Renewable energy facilities are required to be designed, sited and operated to minimise their visual impacts and shall meet the following requirements:

- ~~i.~~ Without a good neighbour agreement in place, a minimum A setback ~~is required~~ of at least 1.5 ~~kilometre's from kilometres between~~ any wind turbine, measured ~~at from~~ the tip of the ~~blades~~ blade at its highest point, and a highly sensitive land use (e.g. dwelling), not associated with the development.
- ~~i-ii.~~ A setback of at least 1km between any wind turbine, measured from the tip of the blade at its highest point, and a sensitive land use (e.g. a non-participating neighbouring ~~property~~lot boundary) that is not associated with the development area;
- ~~ii-iii.~~ With an ~~executed~~ good neighbour agreement, turbine setback can be located to a minimum of 500 metres between any wind turbine and a non-participating neighbouring lot boundary;; measured from the tip of the blade at its highest point and a sensitive land use that is not associated with the development area;
- ~~iv.~~ A setback from a public road that is equal to at least 1.5 times the height of the wind turbine, measured from the tip of the blade at its highest point;
- ~~v.~~ A setback of at least 50m between any solar system and neighbouring property boundary.
- ~~iv-vi.~~ Locating renewable energy facilities in flatter landscapes, where feasible, to reduce visibility due to shortening the visual perspective of the structures.
- ~~vii.~~ Blades on wind turbines to rotate in the same direction;
- ~~v-viii.~~ Ensure that all wind turbines have uniformity in terms of colour (preference for the colour white), size, and shape (preference for 3 blades); and
- ~~vi-iv.~~ Implementation of landscaping within the development site to mitigate visual impact to the greatest extent possible from sensitive land uses.

Landscaping outside of the lots being developed for a renewable energy facility is not accepted as being a practical mechanism for visual mitigation as conditions of planning approval cannot require works outside of the development site.

For the purpose of this Policy, the term 'sensitive land use' is as per the definition in the WAPC Position Statement on Renewable Energy Facilities as 'comprise land uses that are residential or institutional in nature, where people live or regularly spend extended periods of time. These include dwellings, short-stay accommodation, schools, hospitals and childcare centres and generally exclude commercial or industrial premises.'

The Shire will also consider the description of types of a 'sensitive land use' as outlined in Clause 2.3 in the Environmental Protection Authority 'Guidance for the Assessment of Environmental Factors'.

9. NOISE IMPACT

Noise Impact:

A Noise Impact Assessment shall be lodged with any wind farm proposal to demonstrate that it can meet the standards under the Environmental Protection (Noise) Regulations 1997 (WA Noise Regulations). The current version of the South Australian Environmental Protection Authority 'Wind Farms Environmental Noise Guidelines (2021 or any replacement version)' should also be referenced for assessment purposes. It is accepted that wind farm noise can be generally masked by wind generated noise, and the assigned levels can then be calibrated by the wind generated noise, if it does mask the noise at the sensitive premises location.

Any Noise Impact Assessment is to be completed by a suitably qualified acoustic consultant, and should address construction noise, predicted noise levels associated with a fully operational wind farm, and general commentary on low frequency noise and infrasound.

The Noise Impact Assessment may reference information from the;

- The Victoria State Government Health Department technical information report on 'Wind farms, sound and health' provides information explaining the characteristics of low frequency sound; and
- The Draft National Wind Farm Development Guidelines (2010) explaining the characteristics of low frequency noise and infrasound.

Any Noise Impact Assessment must consider the location of any sensitive land use. Following construction, wind farm proponents take a commercial risk, as there is potential for adjacent landowners to construct new dwellings on their lots.

Wind farm developments must always comply with the WA Noise Regulations.

The WA Noise Regulations protect 'rural premises' and other sensitive land uses. There is a 'highly sensitive area' defined in the WA Noise Regulations, which is an area within 15 metres from the building associated with the sensitive use (such as a dwelling). If an adjacent landowner decides to sub-divide or build a second dwelling on their lot, the most stringent assigned noise levels would apply to any new second house.

Any application shall address the following:

- i. Commitment to providing a Noise Impact Mitigation Plan for post-operational noise monitoring, to demonstrate that any constructed wind farm complies with the *Environmental Protection (Noise) Regulations 1997*, and to manage complaints regarding noise impact during the operational phase of the development.
- ii. Potential methods to address compliance with the *Environmental Protection (Noise) Regulations 1997* if any future sensitive land use, particularly dwellings, are constructed

in the locality. Methods may include new noise monitoring, shutting down turbines, replacement of turbines with a quieter model etc.

10. OTHER POTENTIAL IMPACTS

Other Potential Impacts:

The impact of renewable energy facilities on nearby property owners, road users, and the use of adjacent land should be addressed through detailed design.

Renewable energy proposals should not have negative impact through:

- i. shadowing, flickering, reflection, or blade glint impacts beyond the boundaries of any lot subject to the application;
- ii. Unreasonable interference with normal agricultural or farming activities of nearby rural properties, such as aerial spraying. An aviation assessment by a suitable qualified aviation consultant is required to demonstrate turbines will not impact on aerial spraying activities of surrounding farms or unlicensed airstrips;
- iii. interference with existing lawful continued use of neighbouring land including intensive rural activities, and tourism uses; or
- iv. proximity to established residential areas, whether the land is zoned residential, rural residential or is residential by nature (smaller lots of a typical residential size containing dwellings). The amenity of urban areas and the rural character surrounding urban areas needs to be afforded a high level of protection.

The local government will also consider any wind farm application in accordance with:

- i. Clause 5.3.5 (Public Aviation and Safety), 5.3.6 (Heritage) and 5.3.7 (Construction Impact) contained in the Western Australian Planning Commission's Position Statement for Renewable Energy Facilities (2020);
- ii. Relevant sections of 'Guideline D' of the 'National Airports Safeguarding Framework'. The local government will have regard to Clause 25 on consultation, Clauses 26-29 on risk assessment, Clauses 33-34 on lighting, Clause 39 on wind monitoring towers, Clause 41-42 on obstacle lighting and Clause 43 on turbulence; and
- iii. Any State Planning Policy or Development Control Policy published by the Western Australian Planning or any other local planning policy adopted by the local government that may be of direct relevance to any given development proposal.

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11. TRAFFIC MANAGEMENT AND THE PROTECTION OF ROADS AND OTHER PUBLIC INFRASTRUCTURE

Traffic Management and Protection of Roads and Other Public Infrastructure:

There is a considerable amount of public infrastructure within the Shire's local government boundary including local roads that are under the Shire's care & control.

Other roads, such as highways, fall under the care and control of Main Roads WA. Any application should consider the safety of drivers using local roads and highways in the context of significant views of renewable energy facilities from them.

Any renewable energy facility proponent will be responsible for:

- a) Preparation of a pre-development 'Road and Shire infrastructure Condition' ~~reports~~report that identifies and records the condition of any local roads and Shire infrastructure that will be affected by any route for heavy vehicles and delivery trucks, needed for the construction phase.
- ~~b)~~ The cost associated with any damage caused to the roads or Shire infrastructure attributable to the construction phase of the development. Any damage shall be rectified by the operator/proponent to the standard b) identified in the pre-development 'Road and Shire Infrastructure Condition' report.
- c) All costs of any road upgrading required for construction of transport routes and / or the development.
- ~~d)~~ The Shire may consider undertaking road upgrading and/or repair works (where d) feasible) if funded by the developer.

The Shire Council may place conditions on any development approval to ensure any costs associated with road damage, widening or upgrading are met by the developer.

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The Shire and ~~/~~or Main Roads WA may require lodgement of a Traffic Impact Assessment report by a suitably qualified traffic engineer in support of any application.

~~13. DECOMMISSIONING PROGRAM~~

Decommissioning Program:

As part of development applications, proponents should recognise the need for a decommissioning plan. ~~As part of development applications, proponents should recognise and address the need for a decommissioning plan~~ for removal of renewable energy facilities and associated infrastructure ~~from~~, as well as the rehabilitation of the affected land at the end of the development's operational life span (unless major refurbishment is separately approved).

Decommissioning includes (but not limited to):

- Disconnection from the electrical grid;
- Removal of renewable energy facilities and associated ancillary equipment including materials recycling where possible (Note: Underground cable and concrete turbine footings typically remain in the ground below ploughing depth unless economical to remove and recycle);
- Removal of all above ground components;
- Removal of all internal access roads, gates and fencing, unless required by the landholder;
- Site rehabilitation works; and
- Funding guarantees for all required decommission and land rehabilitation works via bond, sinking fund or bank guarantees.

The Decommissioning Plan must also identify the recycling of decommissioned material and the material that will be disposed of at a landfill. The Decommissioning Plan must also identify the landfill that will be used to dispose of decommissioned material, and this landfill must not be within the Katanning Shire or at a landfill under use by the Shire of Katanning.

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DOCUMENT CONTROL

| | | |
|-------------------------|--|----------------|
| Responsible Officer | Chief Executive Officer | |
| Council Adoption | Date: | Resolution No: |
| Reviewed/Modified | Date: | Resolution No: |
| | Date: | Resolution No: |
| Review Due | Date: | |
| Compliance Requirements | | |
| Legislation | Planning and Development (Local Planning Schemes) Regulations 2015 | |

Legislation: Planning and Development (Local Planning Schemes) Regulations 2015

Resolution No: _____

Resolution Date: _____

Amended: _____

Source: Infrastructure and Assets

Date of review: Bi-Annually

Review

Responsibility: Chief Executive Officer

Schedule of Submissions – Renewable Energy Facility – Local Planning Policy

| No. | Adress | Comments Received | Shire Comment |
|-----|--|---|---|
| 1. | A Ferres Ferres Engineering www.ferreseng.com.au | <p>1. Include information on:</p> <ul style="list-style-type: none"> • Community funding programs • Accommodation expectations and the use of local labour and businesses • Conservation of resources (gravel, water and sand) | <p>1. Uphold</p> <p>Community funding: Include the following at section 6, Community and Stakeholder Consultation:</p> <p><i>The Shire requires proponents of renewable energy facilities to include information on any financial and/or development contributions stemming from pre-lodgement planning and community / stakeholder consultation. Contribution examples may include:</i></p> <ul style="list-style-type: none"> • <i>Providing infrastructure or contributing towards infrastructure (e.g. Roads, sports facility or library or a training program to upskill members of the community).</i> • <i>Making a financial contribution to the community, such as giving a donation to a fund established for the benefit of a community.</i> • <i>Benefits for First Nations peoples</i> • <i>Energy offsets</i> • <i>Environmental conservation projects.</i> <p>Accommodation expectations and the use of local labor and businesses: Include the following at section 5g (Application Requirements):</p> |

| | | | |
|--|--|--|--|
| | | <p>2. The policy makes requirements for construction, operational and traffic management plans to be submitted for review. The delivery of these plans would be indicative only.</p> <p>3. Regarding the potential collision of birds with wind turbines (Clause 7x): Remove the requirement to increase the visibility (e.g. painting) of wind turbine blades. Instead, recommend the use of cameras and radar.</p> | <p><i>(include information on the housing of construction workers and the use of local labor and local businesses)</i></p> <p>Conservation of resources: Include the following at section 5 (Application Requirements):</p> <p><i>Natural resource impact assessment (water, gravel and sand), the purpose of which is to ensure our natural resources are not demised beyond supply capability for future generations and that the sourcing of resources does not impact on the natural environment.</i></p> <p>2. Noted.</p> <p>The delivery of the construction, operational and traffic management plans help's to identify any issues that may arise and matters to be addressed as part of development and ongoing management.</p> <p>3. Uphold.</p> <p>Change the Clause 7x as follows:</p> <p>Methods to avoid bird collision such as increasing the visibility of rotor blades (where</p> |
|--|--|--|--|

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| | | <p>4. Increase the distance between wind turbines and housing, from 1.5km to 2km (Clause 8i).</p> <p>5. The clause 8ii (good neighbour clause) contradicts other clauses (Clauses 8i and 6d).</p> <p>6. Delete the words 'sensitive land use' from the Clause 8iii.</p> | <p>feasible*), automated flashing lights, and keeping bird migration corridors free;</p> <p>*Note: Increasing visibility of blades needs to be balanced with the need to also examine visual impact.*</p> <p>4. Dismiss.</p> <p>Delete this clause 8i and change the clause 8ii to require a setback of 1.5km's to neighbouring property boundaries. The 1.5km setback is consistent with the Western Australian <i>Position Statement: Renewable Energy Facilities</i> (Western Australian Planning Commission, March 2020).</p> <p>5. Uphold</p> <p>For consistency, change the clause 8ii and clause 6d to require a setback of 1.5km's to neighbouring property boundaries.</p> <p>6. Uphold</p> <p>Delete the words 'sensitive land use' from the Clause 8iii. Development setbacks are to boundaries.</p> |
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| | | <p>7. At Clause 8v, specify the preferred colour of wind turbine blades (white) and the number of blades (3).</p> | <p>7. Uphold</p> <p>Include the following text at clause 8v:</p> <ul style="list-style-type: none"> • <i>(preference for the colour white)</i> • <i>(preference for 3 blades)</i> |
|--|--|---|---|

Hi Katanning Planning Team,

Please find attached my comments on your draft policy.

I'm a local Katanning resident, and have a lot of experience in the wind farm space.

I'm happy to come in and talk with you about any of my comments.

Thanks

Andrew Ferres

0408 934 742



www.ferreseng.com.au



No coverage of
Community Funding
programmes

I would include
accommodation
expectations

Local Planning Policy – Wind Farms

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2. Relevant Scheme Provisions
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10. Other Potential Impacts
11. Traffic Management and the Protection of Roads and Other Infrastructure
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Definitions

1. PURPOSE

This Policy sets out the Shire of Katanning Council's position on wind farms (renewable energy facilities) and is particularly relevant to the Rural zone. It also provides general guidance for other forms of renewable energy facilities including solar farms.

It should be noted that the Local Planning Policy is a guide for the exercise of discretion. The Shire of Katanning Council will have significant due regard to the Policy requirements in the assessment of any new development application.

The Policy requirements are in addition to the matters already set out under the Western Australian Planning Commission Position Statement on Renewable Energy.

2. RELEVANT SCHEME PROVISIONS

A Wind Farm is a defined land use term under Division 2 of the Shire of Katanning Town Planning Scheme No. 5 (the Scheme'). The term Wind Farm is defined as a ***"premises used to generate electricity by wind force and any associated turbine, building or other structure but does not include anemometers or turbines used primarily to supply electricity for a domestic property or for private rural use"***.

The Scheme does not include 'wind farm' in the Zoning Table (Table 4) or as a special provision in Schedule 1. Accordingly, using the land for a wind farm is a 'use not listed' and an application to do so is required to be assessed as outlined in the Planning and Development (Local Planning Schemes) Regulations 2015.

An application for a 'wind farm' will be considered in accordance with this Policy.

2. OBJECTIVES

The objectives of this policy are as follows;

- A. To protect continued traditional agricultural, other food production activities, and tourism uses.
- B. To reduce the amenity impact of wind farms by ensuring a satisfactory minimum distance from sensitive land uses.
- C. To decrease the visual impact of wind farms by implementing a minimum distance to neighbouring lot boundaries.
- D. To minimise or avoid any potential impact on the natural environment, flora and fauna.
- E. To achieve wind farm layouts which do not compromise the safety of the local community, aviation activities, or continuation of activities occurring on nearby and adjacent land.
- F. To ensure that the local community is engaged in the early stages of wind farm planning, by the proponent.
- G. To protect areas of visual significance and ensure wind turbines are appropriately and sensitively sited.

- H. To ensure that wind farms are located so as not to have a significant impact on Views from townsites within the Shire..
- I. To provide a clear position on wind farms for the assessment of development applications.
- J. To protect and maintain Council's Road Infrastructure.
- K. To conserve use of local resources such as gravel, water and sand.

Under this Local Planning Policy, the following are some of the relevant planning considerations against which a wind farm development application can be assessed.

4. POLICY MEASURES

The following provisions must be used when assessing applications for wind farms:

- A. Wind farms should be designed in a manner that minimises adverse impacts upon flora, fauna, environmentally sensitive areas, and amenity.
- B. Wind Farms / Wind Turbines should be sited so as not to significantly impact adjacent properties or the surrounding area in terms of noise, visual or traffic impacts.
- C. The height and location of wind turbines will be determined through preparation of a detailed visual impact assessment, consultation with community and key stakeholders and compliance with relevant planning documents, including the Scheme where relevant.
- D. Some locations may have Aboriginal heritage, natural or built heritage significance which may impact site suitability and will require compliance with the relevant statutes.
- E. Some locations may have biodiversity and conservation values, such as threatened ecological communities, environmentally sensitive areas and will require compliance with the relevant statutes.
- F. All applications for a wind turbine require a building license to be submitted after the issuance of a valid Development Approval.

These Policy measures also apply, as relevant, to other forms of renewable energy facilities including solar farms.

The Policy does not apply to domestic scale wind turbine servicing a single residence or farming operation.

5. APPLICATION REQUIREMENTS

In addition to the information requirements prescribed in clause 63 in Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015 and the local government's Development Application Checklist, all development applications for windfarms must be accompanied by the following information:

floor plans would not be available at the planning application stage. Anything submitted would be indicative at best, but would be 'in line' with what could be expected

- a) Detailed specifications of the renewable energy system to be installed, including site plans detailing setbacks, access, floor plan and elevation plans for any building structures;
- b) Consultation as detailed in 6. Community and Stakeholder consultation of this Policy;
- c) An Environmental Survey as detailed in section 7 Environmental Impact of this Policy;
- d) A Visual and Landscape Impact Assessment as detailed in section 8 Visual and Landscape Impact of this Policy;
- e) A Noise Impact Assessment as detailed in section 9 Noise Impact of this Policy;
- f) Assessment on impacts on cultural heritage;
- g) A Construction Management Plan;
- h) An Operational Management Plan;
- i) A Traffic Management Plan (incorporating a Traffic Impact Assessment for traffic activities associated with development during construction, operation and decommissioning);
- j) Bushfire Management Plan;
- k) Aviation Impact Assessment;
- l) Shadow Flicker Assessment;
- m) A Decommissioning Plan as detailed in section 12 Decommissioning Program of this Policy.

the submission of these items at the planning application stage could be indicative at best. If it is a developer who intends to sell the approved project to an operator (eg, Neoen, Tilt, Potentia) then what is submitted here would be borderline worthless.

A TMP for non-OSOM vehicles movements will generally be produced by the construction principal contractor. Any TMP at this stage would be indicative

6. COMMUNITY AND STAKEHOLDER CONSULTATION

The Shire of Katanning requests that wind farm proponents actively engage in early community and stakeholder consultation, prior to lodgement of any formal application.

Early, meaningful and innovative community consultation, demonstrating an ongoing commitment to providing clear information and ensuring opportunities for genuine input, is important to delivering good planning outcomes.

Pre-lodgement consultation should be aimed at identifying and considering options for eliminating, reducing or otherwise managing impacts, not merely informing communities and stakeholders on the proposed layout.

The Shire of Katanning's expectation is that proponents will use a range of tools for community and stakeholder engagement. The Shire has a strong view that developers need to invest time and effort into positive community engagement and to build a relationship with nearby and adjacent owners.

This Policy requires applications for wind farms to address consultation in a comprehensive way and include:

- a) Lodgement of a detailed Community and Stakeholder Engagement Plan that outlines the outcomes of pre-lodgement community consultation, and a strategy for further consultation for the life of the development. The Plan should identify key stakeholders early in the project planning stage.
- b) Community and Stakeholder Engagement Plans should incorporate the fundamental principles, actions and frameworks outlined in the Clean Energy Council 'Community Engagement Guidelines for the Australian Wind Industry'.
- c) An outline of how landowners' and stakeholders' issues have been considered prior to lodging any formal development application.
- d) A written agreement or signed statement of non-objection from neighbouring landowners where any turbines are proposed to be sited closer than 800 metres to neighbouring lot boundaries.

I like this clause.

Proponents should liaise with a wide range of relevant key stakeholders early in the process, including the Shire, Main Roads WA, Western Power, Department of Water and Environmental Regulation, Department of Biodiversity, Conservation and Attractions CASA, Air Services Australia, local spraying contractors, nearby unlicensed airstrip owners, and any relevant local community groups.

Other stakeholders may also be relevant depending on the potential project impacts

7. ENVIRONMENTAL IMPACT

Consistent with the WAPC Position Statement on Renewable Energy Facilities, this Policy requires applications to address, avoid and minimise impacts of any wind farm on the natural landscape, and environment (including flora/ fauna).

Applications should be accompanied by an environmental survey of the site by a suitable qualified environmental consultant and address:

- i. The type, location and significance of flora and fauna;
- ii. Any rare or endangered species;
- iii. Stopover sites, local bird species, roosting or nesting sites for birds of conservation significance;
- iv. Location of bat colonies;
- v. Areas of high raptor activity;
- vi. The cumulative impact of turbines on migration routes;
- vii. Existing remnant vegetation to be retained or that is proposed to be removed (on a plan);
- viii. Distances to areas of habitat, remnant vegetation and areas of natural environment on a context plan, including conservation areas, reserves or crown land;

- ix. Maximising distances to bird conservation areas, the breeding grounds of sensitive species and areas of remnant bushland that is likely to have high value bird habitat or habitat for birds of conservation significance;
- x. Methods to avoid bird collision such as increasing the visibility of rotor blades (where feasible*), automated flashing lights, and keeping bird migration corridors free; and
- xi. Decommissioning of the wind farm at the end of its life.

* Note: Increasing visibility of blades needs to be balanced with the need to also examine visual impact. *

The Shire of Katanning will take the following measures to ensure that the visual impacts of the wind farm are managed, including the following processes being undertaken at the time of lodgement:

The requirements of this Section 9.1 are consistent with the requirements of the Planning and Development Act 2005 and the Environmental Protection Act 1986 under Section 9.

I would remove this suggestion, as it changes the visual dynamics too much (plus I don't believe its a conclusive solution)
Instead suggest the use of cameras/radar/AI. Or in the case of birds of prey, demand the implementation

8. VISUAL AND LANDSCAPE IMPACT

A Visual and Landscape Impact Assessment is required and shall;

- i. Describe the appearance of changes in the landscape caused by the proposed wind farm;
- ii. Identify the view of the wind farm from sites of key sensitive land uses, key locations of major roads/tourist routes (including rest areas), heritage places; any tourist facilities and recreational reserves;
- iii. Ensure photos in the report include a view of the existing landscape and a photomontage with the turbines superimposed;

include all images in colour with a high quality/ resolution;
include a clear plan that shows the location of where each photo was taken, the direction the photo was taken, and numbering of each photo to be included in the report;
in accordance with the WAPC; Visual and Landscape Impact Assessment Guidelines for Western Australia and the 'Wind Farms and Landscape Values (2005) produced by the Australian Wind Energy Association and Australian Council of National Trust.

Wind farms are required to be designed, sited and operated to minimise their visual impacts and shall meet the following requirements:

- i. A setback of at least 1.5 kilometres between any wind turbine and sensitive land use, not associated with the development.
- ii. Without a good neighbour agreement in place, a minimum setback is required of at least 1 kilometre from any wind turbine, measured at the tip of the blades, and a sensitive land use that is not associated with the development area;
- iii. With an executed good neighbour agreement, turbine setback can be located to a minimum of 500 metres between any wind turbine and a non-sensitive neighbouring lot boundary (sensitive land use);

Am I reading this incorrectly? It appears to be saying the same as the previous clause but contradicts it? Do you mean 1.0km from neighbour boundaries? (800m as per section 6.0(d))?

I would consider increasing this, 2.0km at least

the use of this term here seems to be contradictory to the definition below. Should it be removed from this sentence?

I would also possibly consider using a calculation based approach, rather than a flat distance. Eg, something to do with hub height and rotor diameter. As the turbines get taller and wider (and more powerful), they will need more space.

I would include preferred colour (white) and state 3 blades required

- iv. Locating turbines in flatter landscapes, where feasible, to reduce visibility due to shortening the visual perspective of the structures.
- v. Blades on wind turbines to rotate in the same direction; Ensure that all wind turbines have uniformity in terms of colour, size, and shape; and
- vi. Implementation of landscaping within the development site to mitigate visual impact to the greatest extent possible from sensitive land uses.

Landscaping outside of the lots being developed for a wind farm is not accepted as being a practical mechanism for visual mitigation as conditions of planning approval cannot require works outside of the development site.

For the purpose of this Policy, the term 'sensitive land use' is as per the definition in the WAPC Position Statement on Renewable Energy Facilities as 'comprise land uses that are residential or institutional in nature, where people live or regularly spend extended periods of time. These include dwellings, short-stay accommodation, schools, hospitals and childcare centres and generally exclude commercial or industrial premises.'

The Shire will also consider the description of types of a 'sensitive land use' as outlined in Clause 2.3 in the Environmental Protection Authority 'Guidance for the Assessment of Environmental Factors'.

9. NOISE IMPACT

A Noise Impact Assessment shall be lodged with any wind farm proposal to demonstrate that it can meet the standards under the *Environmental Protection (Noise) Regulations 1997* (WA Noise Regulations). The current version of the South Australian Environmental Protection Authority 'Wind Farms Environmental Noise Guidelines (2021 or any replacement version) should also be referenced for assessment purposes. It is accepted that wind farm noise can be generally masked by wind generated noise, and the assigned levels can then be calibrated by the wind generated noise, if it does mask the noise at the sensitive premises location.

Any Noise Impact Assessment is to be completed by a suitably qualified acoustic consultant, and should address construction noise, predicted noise levels associated with a fully operational wind farm, and general commentary on low frequency noise and infrasound.

The Noise Impact Assessment may reference information from the;

- The Victoria State Government Health Department technical information report on 'Wind farms, sound and health' provides information explaining the characteristics of low frequency sound; and
- The Draft National Wind Farm Development Guidelines (2010) explaining the characteristics of low frequency noise and infrasound.

Any Noise Impact Assessment must consider the location of any sensitive land use. Following construction, wind farm proponents take a commercial risk, as there is potential for adjacent landowners to construct new dwellings on their lots.

Wind farm developments must always comply with the WA Noise Regulations.

The WA Noise Regulations protect 'rural premises' and other sensitive land uses. There is a 'highly sensitive area' defined in the WA Noise Regulations, which is an area within 15 metres from the building associated with the sensitive use (such as a dwelling). If an adjacent landowner decides to sub-divide or build a second dwelling on their lot, the most stringent assigned noise levels would apply to any new second house.

Any application shall address the following:

- i. Commitment to providing a Noise Impact Mitigation Plan for post-operational noise monitoring, to demonstrate that any constructed wind farm complies with the *Environmental Protection (Noise) Regulations 1997*, and to manage complaints regarding noise impact during the operational phase of the development.
- ii. Potential methods to address compliance with the *Environmental Protection (Noise) Regulations 1997* if any future sensitive land use, particularly dwellings, are constructed in the locality. Methods may include new noise monitoring, shutting down turbines, replacement of turbines with a quieter model etc.

10. OTHER POTENTIAL IMPACTS

The impact of wind farms on nearby property owners, road users, and the use of adjacent land should be addressed through detailed design.

Wind farm proposals should not have negative impact through:

- i. shadowing, flickering, reflection, or blade glint impacts beyond the boundaries of any lot subject to the application;
- ii. Unreasonable interference with normal agricultural or farming activities of nearby rural properties, such as aerial spraying. An aviation assessment by a suitable qualified aviation consultant is required to demonstrate turbines will not impact on aerial spraying activities of surrounding farms or unlicensed airstrips;
- iii. interference with existing lawful continued use of neighbouring land including intensive rural activities, and tourism uses; or
- iv. proximity to established residential areas, whether the land is zoned residential, rural residential or is residential by nature (smaller lots of a typical residential size containing dwellings). The amenity of urban areas and the rural character surrounding urban areas needs to be afforded a high level of protection.

The local government will also consider any wind farm application in accordance with:

- i. Clause 5.3.5 (Public Aviation and Safety), 5.3.6 (Heritage) and 5.3.7 (Construction Impact) contained in the Western Australian Planning Commission's Position Statement for Renewable Energy Facilities (2020);
- ii. Relevant sections of 'Guideline D' of the 'National Airports Safeguarding Framework'. The local government will have regard to Clause 25 on consultation, Clauses 26-29 on risk assessment, Clauses 33-34 on lighting, Clause 39 on wind monitoring towers, Clause 41-42 on obstacle lighting and Clause 43 on turbulence; and
- iii. Any State Planning Policy or Development Control Policy published by the Western Australian Planning or any other local planning policy adopted by the local government that may of direct relevance to any given development proposal

11. TRAFFIC MANAGEMENT AND THE PROTECTION OF ROADS AND OTHER PUBLIC INFRASTRUCTURE

There is a considerable amount of public infrastructure within the Shire's local government boundary including local roads that are under the Shire's care & control.

Other roads, such as highways, fall under the care and control of Main Roads WA. Any application should consider the safety of drivers using local roads and highways in the context of significant views of wind farms from them.

Any wind farm proponent will be responsible for:

- a) Preparation of pre-development 'Road and Shire infrastructure Condition' reports that identifies and records the condition of any local roads and Shire infrastructure that will be affected by any route for heavy vehicles and delivery trucks, needed for the construction phase.
- b) The cost associated with any damage caused to the roads or Shire infrastructure attributable to the construction phase of the development. Any damage shall be rectified by the operator/proponent to the standard identified in the pre-development 'Road and Shire Infrastructure Condition' report.
- c) All costs of any road upgrading required for construction of transport routes and / or the development.
- d) The Shire may consider undertaking road upgrading and/or repair works (where feasible) if funded by the developer.

The Shire Council may place conditions on any development approval to ensure any costs associated with roads damage, widening or upgrading are met by the developer.

The Shire and / or Main Roads WA may require lodgement of a Traffic Impact Assessment report by a suitably qualified traffic engineer in support of any application.

13. DECOMMISSIONING PROGRAM

As part of development applications, proponents should recognise the need for a decommissioning plan. As part of development applications, proponents should recognise and address the need for a decommissioning plan for removal of all wind turbines and associated infrastructure from as well as the rehabilitation of the affected land at the end of the development's operational life span (unless major refurbishment is separately approved).

Decommissioning includes (but not limited to):

- Disconnection from the electrical grid;
- Removal of all wind turbines and associated ancillary equipment including materials recycling where possible (Note: Underground cable and concrete turbine footings typically remain in the ground below ploughing depth unless economical to remove and recycle;
- Removal of all above ground components;
- Removal of all internal access roads, gates and fencing, unless required by the landholder;
- Site rehabilitation works; and
- Funding guarantees for all required decommission and land rehabilitation works via bond, sinking fund or bank guarantees.

There is an expectation by the local government that all land developed for wind farm purposes will be returned to its 'pre-development' condition insofar as practicable once any wind farm reaches the end of its lifecycle. If a proponent seeks to retain some infrastructure on the land (such as roads, gates, fences, turbine foundations etc.), this needs to be made clear in the development application.

If the concrete foundations of wind turbines or any associated infrastructure are proposed to be retained, then a condition may be imposed on any development approval granted requiring a suitable notification to be placed on the Certificate of Title(s) of the land to alert prospective purchasers of any retained infrastructure and its location.

Developers need to consider setting aside money and budgeting for decommissioning costs throughout the life of the development. The local government expects substantial decommissioning and remediation works will commence within twelve (12) months of wind turbines no longer generating electricity permanently. Breach of this requirement may result in control of the decommissioning fund or security given to the landowner or an administrator as agreed by the parties to complete the decommissioning and land rehabilitation works.

Information regarding the proposed decommissioning program and likely timeframes must be provided in the application.

The local government may require the proponent of any wind farm development to enter into a deed of agreement with the local government to ensure full compliance with an approved Decommissioning and Rehabilitation Plan.

DEFINITIONS

Unless otherwise noted, terms used in this Policy have common meanings and include those defined in the *Planning and Development Act 2005*, *Planning and Development (Local Planning Schemes) Regulations 2015* and the Shire of Kent Local Planning Scheme No.3.

Amenity – All those factors which combine to form the character of an area and include the present and likely future amenity. Amenity includes the livability, comfort or quality of a place which makes it pleasant and agreeable to be in for individuals and the community. Amenity is essential in public, communal and private domains and includes the enjoyment of sunlight, views, privacy and quiet. It also includes protection from pollution (i.e. noise, dust, odour, light).

Construction Workforce – Workers that may be required to be brought into a locality for undertaking the construction phase of a project or during maintenance shut-downs, outside of what would otherwise be considered the operational phase of the project.

Decommissioning means wind turbines, site office/s and any other ancillary buildings and infrastructure is removed from the site. Roads and foundation pads are covered and revegetated, allowing land to be returned to its former use.

Deemed Provisions means the provisions set out in Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

Development – The development or use of any land, including:

- a) any demolition, erection, construction, alteration of or addition to any building or structure on the land;
- b) the carrying out on the land of any excavation or other works;
- c) in the case of a place to which a protection order made under the Heritage Act 2018 Part 4 Division 1 applies, any act or thing that:
 - i) is likely to change the character of that place or the external appearance of any building; or
 - ii) would constitute an irreversible alteration of the fabric of any building.

Development Application – An application under a local planning scheme, or under an interim development order, for approval of development.

Dwelling – A building or portion of a building being used, adapted, or designed or intended to be used for the purpose of human habitation on a permanent basis by a single person, a single family, or no more than six persons who do not comprise a single family.

Local Government – Shire of Katanning.

Scheme – Shire of Katanning Local Planning Scheme No.5.

Sensitive Land use means land uses that are residential or institutional in nature, where people live or regularly spend extended periods of time. These include dwellings, short-stay accommodation, schools, hospitals and childcare centres and generally exclude commercial or industrial premises.

Short-Term Accommodation – Temporary accommodation provided either continuously or from time to time with no guest accommodated for periods totalling more than 3 months in any 12-month period.

Total Height means the vertical distance from natural ground level to the highest point of a wind turbine system.

Wind Farm means premises used to generate electricity by wind force and any associated turbine, building or other structure but does not include anemometers or turbines used primarily to supply electricity for a domestic property or for private rural use.

Wind Turbine means any equipment, ancillary to existing land development, that is used to convert and then store and/or transfer energy from the wind into usable electrical energy. The term includes any equipment used in the activity such as base, blades, generator, pole, tower, transformer, vane, wire, inverter, batteries etc.

Workers – Employees, contractors and sub-contractors engaged with a worksite or project.

Workforce Accommodation – Premises, which may include modular or relocatable buildings, used:

- a) primarily for the accommodation of workers engaged in construction, resource, agricultural or other industries on a **temporary basis**; and
- b) for any associated catering, sporting and recreation facilities for the occupants and authorised visitors.

DOCUMENT CONTROL

| | | |
|--------------------------------|---|----------------|
| Responsible Officer | Chief Executive Officer | |
| Council Adoption | Date: | Resolution No: |
| Reviewed/Modified | Date: | Resolution No: |
| | Date: | Resolution No: |
| Review Due | Date: | |
| Compliance Requirements | | |
| Legislation | <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> | |



Shire of
Katanning
Heart of the Great Southern

Long Term Financial Plan
2025 - 2034

DRAFT



Heart of the Great Southern

Prepared By: Belinda Knight
Finance Services Contractor
Shire of Katanning

Date: 14/8/25

Status: Draft

Time Period of the Plan: The LTFP covers a 9-year period.

Date of Review: The LTFP is reviewed every 4 years, and updated within 2 years of each Shire election, and in conjunction with the AMP.

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Introduction

The purpose of the Long-Term Financial Plan (LTFP) is to present a financial analysis of all strategic objectives and goals set out in the integrated planning framework documents over a nine-year period. It is an integral part of Council's strategic planning process and is aligned to other core planning documents, including the Strategic Community Plan and the Shire's Corporate Business Plan (2025 – 2029). Information contained in other strategic plans including the Asset Management and Workforce Plans have informed the Long-Term Financial Plan.

Financial and social indicators are inherent to predicting future values; these include consumer price index, interest rates, population growth and demographic trends. The Long-Term Financial Plan analyses financial trends over a nine-year period on a range of assumptions and provides the Shire with information to assess resourcing requirements to achieve its strategic objectives and to assist the Shire to ensure long term financial sustainability.

This plan addresses the operating and capital needs placed on the Shire over the next nine years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Shire to the community.

Shire Profile

Katanning is located in the Upper Great Southern and is at the heart of one of the most productive agricultural regions in Western Australia. Katanning is situated 2 ½ hours south of Perth and under 2 hours north of Albany. Katanning is a regional centre and coupled with another seven Local Governments that lie within a 70km radius of the town provides services to a combined population of approximately 12,500.

The Shire is encouraging economic development and fostering growth as part of its program. The agricultural sector supports more than 400 businesses in Katanning, and the commercial sector includes retail, wholesale and a large range of service industries.

The State Government recognises Katanning is the home of a range of businesses that already deliver excellent services to agriculture and thus has great promise to support growth in this area an area of Agricultural Excellence with the potential to develop as a Meat Precinct to be developed to supply met produces to the growing Asian markets. The Western Australian Meat Marketing Co-operative (WAMMCO) operates an internationally acclaimed Halal Abattoir which employs up to 340 full time workers. The new Katanning Regional Sheep Saleyard, that opened in May 2014, is one of the largest facilities of its type in the country drawing livestock from across the southwest land division is providing improved facilities for producers, buyers, agents and livestock reinforcing Katanning's premier position in the industry.

With a mixture of urban and rural life, Katanning has many highly desirable characteristics that will ensure it remains a vibrant and prosperous regional centre. Katanning prides itself on its multicultural diversity and is widely recognised as a community where residents enjoy a well-developed cultural and heritage lifestyle. People from many countries around the world have settled in Katanning and this enhances the diverse and rich cultural fabric that makes Katanning such a vibrant place to live.

Katanning is the regional centre of the Upper Great Southern District and provides quality facilities to residents from neighbouring towns such as Broomehill, Tambellup, Kojonup, Woodanilling, Wagin, Dumbleyung, Gnowangerup and Nyabing.

STATISTICS

| GEOGRAPHIC STATISTICS | |
|--|----------------------|
| Distance from Perth by Road (RAC 2013) | 283km |
| Area (km ² , Shire website) | 1,523km ² |

| POPULATION STATISTICS | |
|--|-------|
| Population (ABS estimated 2024) | 4,294 |
| Number of Dwellings (ABS 2016) | 1,831 |
| Number of Electors (WAEC as at 1/4/25) | 2,711 |

| ROAD NETWORK | |
|------------------------------|-----|
| Sealed Roads – Length (km) | 199 |
| Unsealed Roads – Length (km) | 505 |

| ECONOMIC STATISTICS | |
|---|---------|
| Median Weekly Household Income (ABS 2021) | \$1,343 |
| Median Weekly Rent (ABS 2021) | \$200 |
| Average household size (ABS 2021) | 2.5 |

| RATING & INCOME STATISTICS | |
|---|---------------|
| Rateable Properties (2025/26 Budget) | 2,172 |
| Rateable Value (2025/26 Budget) | \$401,994,586 |
| Predominant Minimum Rate (2025/26 Budget) | \$1,245 |
| Total Rates Levied (2025/26 Budget) | \$5,530,242 |
| Total Operating Revenue (2025/26 Budget) | \$9,880,109 |

| ORGANISATION STATISTICS | |
|---|----|
| Number of Employees (FTE) as at July 2025 | 54 |

The Long-Term Financial Plan guides the Shire's financial management in a responsible and sustainable manner. The Shire's financial sustainability is fostered by maintaining adequate financial reserves to meet long term needs, seeking alternative funding sources and partnerships from the community and other levels of government. The Shire will continue to explore funding innovations to improve services and infrastructure.

To assist in the implementation and activation of the Strategic Community Plan the Shire must consider its current and future resource capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

The development of these strategies and plans and their integration, will be reflected and perfected into the future.

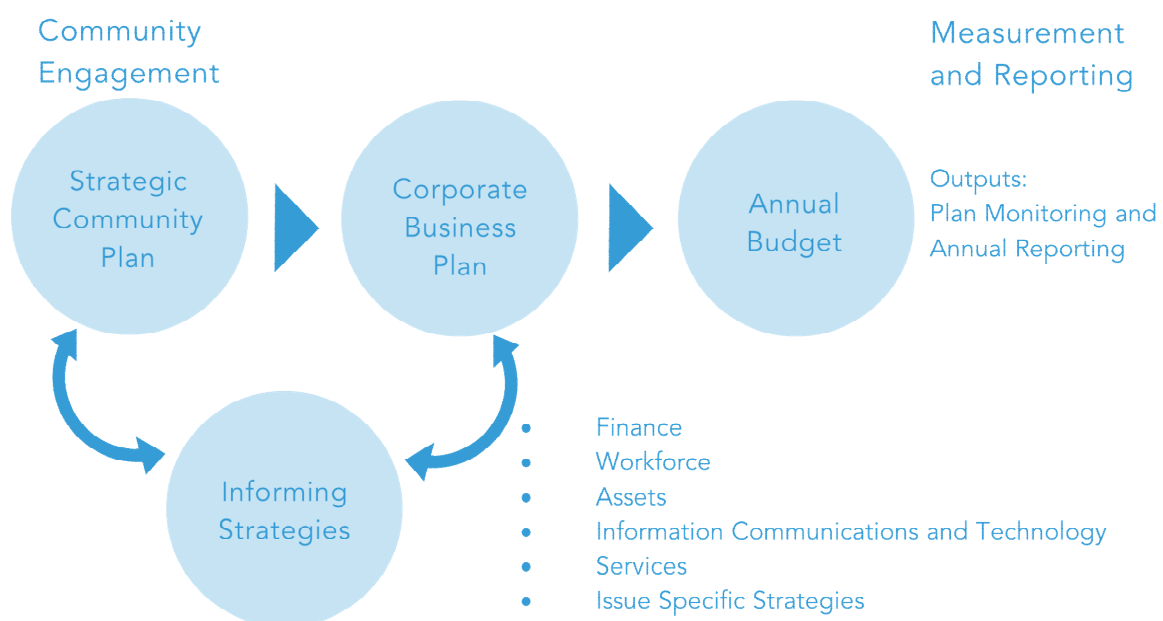
Integrated Planning Framework

Long term financial planning is a key element of the Integrated Planning and Reporting Framework. It enables the Shire to set priorities, based on their resourcing capabilities, for the delivery of short, medium and long-term community priorities.

The plan is a nine-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. From these planning processes, Annual Budgets that are aligned with strategic objectives can be developed.

This Plan indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts, shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Council to the community.

The following figure illustrates how the Long-Term Financial Plan informs the Integrated Planning and Reporting Framework:



Elements of Integrated Planning and Reporting Framework

The Strategic Community Plan sets out the vision, aspirations and objectives for the community over the next 9 years. It is the principal strategy and planning document. This means that it governs all of the work that the Shire undertakes, either through direct service delivery, partnership arrangements or advocacy on behalf of the community. The clear direction set by the Council ensures asset and service provision is focused to meet the requirements of the community, now and into the future.

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership. Objectives are set for the short, medium and long terms.

Our Services

The Shire delivers a wide range of services and facilities to the community. The revenues and expenditure of the Shire are required to be classified in accordance with legislation. The *Local Government (Financial Management) Regulations 1996 (Schedule 1 Part 1)* specify the minimum program classifications to be disclosed.

STRATEGIC COMMUNITY PLAN 2022-2032

Our Strategic Community Plan 2022 is the Shire's primary strategic planning document. It sets our aspirations, goals, and objectives we would like to achieve to service and support its community. The plan has a lifespan of 10 years and is regularly reviewed.

COMMUNITY VISION

"Katanning is a safe, sustainable, and prosperous community. We respect and celebrate our diverse culture. "

SOCIAL

Objective: Katanning is a vibrant, active place that encourages its community to thrive. We will aim to provide access to services and support to all members of the community to create a safe, connected and cherished place to live, learn, work and play.

The community of Katanning identified the importance of creating a safe place to live and a desire to see a reduction in crime and antisocial behaviour in the community.

Katanning's demographic is diverse and ensuring that there is adequate infrastructure and services to support them is essential to enhance our places, spaces and community.

The community greatly value the community events and festivals that encourage togetherness and sharing of cultures, and strongly support their continuation

BUILT ENVIRONMENT

Objective: Katanning is a beautiful, well serviced place that invites people to stay. We will work to provide our community with the services, infrastructure and facilities that meet its needs.

There is a strong desire from the community for a well-maintained town and entrances to town. Maintenance and tidying to both the natural environment (e.g. verges) and built environment (e.g. shops and houses) around town were identified as opportunities to designing places where people want to live, work and play.

The Shire's active and passive recreation spaces were strongly valued and should continue to be maintained and enhanced.

The community wanted infrastructure – footpaths, cycle paths and roads, that was safe and enabled improved movement throughout the Shire. Housing was identified as an issue for the community, both supply and diversity.

NATURAL ENVIRONMENT

Objective: Katanning is a sustainable community with a healthy natural environment. We will work to preserve and enhance our natural environment for current and future generations.

The community identified a desire for greening, planting and landscaping of the town. It was suggested that opportunities for education and information sharing would assist the community to have a better understanding and appreciation of the environment and sustainable practices.

The community was supportive for mechanisms that improve waste reduction and promote recycling. The community also expressed support for management of pests.

ECONOMIC

Objective: Katanning is an economic hub of the Great Southern region, offering a range of employment and business opportunities. We will strive to facilitate the sustainable growth and development of our population and economy.

The community recognised the importance of education and training including through the secondary and tertiary education system, to help support the local economy and opportunities for employment.

The community identified that there is a need for additional businesses needed in Katanning to support the local community. Building vacancies and Short Term rents are problematic and need to be addressed.

Katanning has a unique character and culture and the community identified that there are opportunities to support and grow tourism.

CULTURAL

Objective: Katanning is a place for everyone from all walks of life. We will acknowledge, celebrate and respect all cultures of our diverse community.

Katanning prides itself on its diverse community. The community expressed the desire for greater recognition, appreciation and understanding of our history and diverse culture through education, storytelling, and our built and natural environment. The multicultural community should continue to be celebrated through events.

There was support for greater understanding and respect of Katanning's Aboriginal and Torres Strait Islander community and involvement in decision making that impacts their community.

The community suggested that creating safe spaces for different cultural groups would enable connection.

LEADERSHIP

Objective: Katanning is an inclusive and respectful community. We will support and advocate for our community to make Katanning a prosperous, safe and welcoming community

The community expressed appreciation for several projects, programs, and initiatives the Shire has been undertaking. They welcome the opportunity to be involved in decision making processes to ensure their values and views are truly represented.

The community want leaders that are involved in events, respectful of all demographics and cultures and are inclusive.

SERVICE LEVELS

It is proposed that existing service levels will be maintained for all operational areas in formulating this plan. However, a key objective in the Corporate Business Plan is to improve existing service levels in the longer term whilst continuing to fund the provision of infrastructure.

ASSET MANAGEMENT

The Shire is developing a strategic approach to asset management and will prepare asset management plans based on the total life cycle of assets. The Asset Management Plans' will assist the Shire in predicting infrastructure consumption and asset renewal needs and identifies the cost required to renew or preserve the asset (renewal gap). The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in future. Asset acquisitions and capital works are funded from rate revenue, specific cash reserves, government grants or borrowings.

Long Term Financial Forecasts

This plan has been prepared to support the strategic planning process for the Shire. The plan addresses the operating and capital needs placed on the Shire over the next 9 years.

The plan will be reviewed annually to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling this long-term plan, consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in this plan therefore represent estimated future prices and costs.

This long-term strategic financial plan is set against economic uncertainty. The plan addresses operating and capital outlays for the period 2025/26 through to 2033/34. The changing economic circumstances have meant that projections for growth and therefore community demand as facilities and services are subject to how the Australian and State economies recover from the current economic position.

This plan represents a financial solution to meeting the competing demands of services and facilities to the community. There are numerous ways that will enable the Shire to achieve its objectives. This plan balances the funding needs of renewal and new infrastructure assets, existing services against rating expectations, reasonable fees, debt leverage and the use of accumulated funds held in reserve accounts.

To assist in the implementation and activation of the Shire's Strategic Community Plan this financial plan considers the Shire's current and future financial resources capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

Financial Strategies and Principles

The following assumptions have been applied in formulating the financial strategies underpinning the Long-Term Financial Plan. These include for the continuous improvement in the financial capacity and sustainability of the Shire through –

- Strengthening results to ensure sustainability.
- Prudent use of debt.
- Accumulation of funds to meet the cash flow demands for asset renewal etc.
- The maintenance of a fair and equitable rating structure.
- Maintaining or improving service level standards.
- Maintaining/Increasing funding for asset maintenance and renewal; and
- Development of infrastructure.

Service delivery and service levels

Service delivery and service levels will continue at the existing standards. Service level standards from the community strategic plan relate primarily to the creation of new facilities for a growing population. The asset management plans also are based on the provision of existing standards and services.

Financial Plans

Overview

The Long-Term Financial Plan will be continuously reviewed to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling the plan consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in the plan therefore represent estimated future prices and costs. The plan addresses the Shire's operating and capital requirements from Financial Year 2025/26 through to 2033/34.

One of the key challenges for Shire is to ensure it achieves ongoing financial sustainability in order to provide appropriate services and infrastructure for the community into the future.

The long-term financial estimates are an integral part of Council's strategic planning process and represent a nine-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. It indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts. This plan addresses the operating and capital needs placed on the Shire over the next 9 years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Shire to the community.

The key financial strategies underpinning the plan are:

- achieving operating surpluses in the long term.
- continuous improvement in financial position.
- maintaining a positive unrestricted cash.
- development of alternative revenue streams than rates.
- maintaining and improving service levels.
- adequately funding for asset renewal/replacement.
- maintaining a fair and equitable rating structure.

Financial Statements

The following Financial Statements have been prepared for the nine years covered in this plan.

Statement of Comprehensive Income by Program

Identifies the cost of goods and services provided, and the extent to which costs are recovered from revenues. Programs are defined by Regulation under the Local Government Act WA 1995.

Statement of Comprehensive Income by Nature/type

Identifies the inputs by nature/ type of the revenue or expense. Descriptions are defined by Regulation under the Local Government Act WA.

The Statement of Comprehensive Income is prepared on an accrual basis. This process recognises income as it is earned and expenses as they are incurred. In addition, it makes adjustments for unearned income, credit sales, pre-payments, accrued expenses and non-cash provisions (i.e. depreciation and leave entitlements). This method provides a more accurate reflection of the transactions which actually occurred during the accounting period and is a better reflection of the actual business activities undertaken by the Shire. Depreciation, which is an expense charged in the Statement of Comprehensive Income, reflects the value of capital assets consumed during the accounting period.

Accounting Standard AASB 1004 Contributions requires contributions to be recognised as revenue (i.e. in the Statement of Comprehensive Income) when the Shire obtains control over the assets comprising the contributions, notwithstanding that those contributions may be a grant for a capital item. Given this requirement, grants for capital works have the potential to significantly affect the operating result in a particular year.

Rate Setting Statement (Statement of Financial Activity)

This statement summarises the operating, capital, debt and reserves transactions. It utilises the same reporting procedures required formulating the Shire's Annual Budget under the Local Government Act (WA). The plan identifies the funds necessary to balance the budget in each financial year through the collection of Rates.

Statement of Financial Position (Balance Sheet)

The purpose of the Statement of Financial Position is to provide a "snap-shot" of the overall financial position of the Shire. This statement is constructed according to well defined accounting principles which are embodied in the Australian Accounting Standards. The ratepayer equity in the Shire can be calculated by deducting total liabilities from total assets.

The Statement discloses transactions as current and non-current assets, and current and non-current liabilities and equity. Statement of Comprehensive Income - by Program

Scenario modelling and sensitivity analysis

RISK ASSESSMENT

The Shire has ensured that effective risk management practices across Council are aligned within a common framework. Councils Risk Management Strategy positions risk management as a critical driver of process and is supported by values that are practiced by all staff. Risk is considered against the following factors –

- Financial
- Property
- Environmental
- Reputational
- Safety

It provides a holistic, strategic and comprehensive approach to risk management that integrates the risk management activities across the Council and further positions risk management as a critical driver of our internal processes.

The Shire's activities are exposed it to a variety of risks which have been considered in preparing the Long-Term Financial Plan. Asset Management Plans also identify assets that are critical to the Shire's operations and outline specific risk management strategies for these assets.

For specific projects, the ability to accurately define risks over a long period is hampered by uncertainties surrounding the availability of funding such as grants. The availability and the willingness for grants from both State and Federal Government's impose a financial risk to the operations and capital reinvestment in this plan.

Implementation and Review of the Long-Term Financial Plan

The Council will consider the content of the Long-Term Financial Plan when preparing the Annual Budget for 2026/27 and subsequent years and it is expected that adopted budgets will be closely aligned with the proposals in the Long-Term Financial Plan and assumptions underpinning this plan.

The Council is confident that the Long-Term Financial Plan will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

Attachments & Supporting Documents

Attachment 1 - Glossary

AAS – Australian Accounting Standards

ABS - Australian Bureau of Statistics

Capital Grants/Contributions - Payments made to, or "revenues" received for the specified purpose of acquiring, constructing non-current assets. These can be provided by way of grants from governments or contributions from the private sector.

Capital renewal & replacement expenditure means expenditure to renew or replace existing assets ¹

CPI A – Australia - Consumer Price Index for All Capital Cities in ABS Catalogue No 6401.0

CPI P – Perth - Consumer Price Index for Perth in ABS Catalogue No 6401.0

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.

Gross Domestic Product (GDP) - Economic trend series as shown in the Australian Bureau of Statistics Publication 5206.0 - Australian National Accounts.

Net interest expense means interest expense less interest received from self-supporting loans. ¹

Net operating expense means operating expense excluding net interest expense and depreciation expense; ¹

NPV means net present value; ¹

Operating expense means the expense that is operating expense for the purposes of the AAS, including net interest expense and depreciation expense. ¹

Operating revenue means the revenue that is operating revenue for the purposes of the AAS, excluding —

- (a) grants for the development or acquisition of assets; and
- (b) contributions for the development or acquisition of assets; and
- (c) other comprehensive income. ¹

Other comprehensive income has the meaning given in the AAS. ¹

Own source operating revenue means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets. ¹

Planned capital renewals means capital renewal and replacement expenditure as estimated in the long-term financial plan. ¹

Principal and interest means all principal and interest expenses for borrowings under section 6.20 of the Local Government Act (WA)

Required capital expenditure means capital renewal and replacement expenditure as estimated in the asset management plan; ¹

WALGGC - Western Australian Local Government Grants Commission

References

¹ *Local Government (Financial Management) Regulations 1996*

Attachment 2 – Financial Statements and Supporting Information



Shire of Katanning Long Term Financial Plan
2025-2034
DRAFT

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Comprehensive Income by Program

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| INCOME: REVENUES FROM ORDINARY ACTIVITIES | | | | | | | | | |
| Governance | 66,159 | 68,144 | 70,188 | 72,293 | 74,462 | 76,696 | 78,997 | 81,367 | 83,808 |
| General Purpose Funding | 6,653,174 | 9,299,941 | 9,740,588 | 10,200,917 | 10,681,793 | 11,184,118 | 11,708,835 | 12,256,926 | 12,829,418 |
| Law, Order, Public Safety | 218,500 | 222,870 | 227,327 | 231,874 | 236,511 | 241,241 | 246,066 | 250,987 | 256,007 |
| Health | 37,228 | 37,972 | 38,732 | 39,506 | 40,296 | 41,102 | 41,924 | 42,763 | 43,618 |
| Education and Welfare | 99,544 | 101,535 | 103,566 | 105,637 | 107,750 | 109,905 | 112,103 | 114,345 | 116,632 |
| Housing | 247,806 | 252,762 | 257,817 | 262,973 | 268,233 | 273,597 | 279,069 | 284,651 | 290,344 |
| Community Amenities | 1,148,701 | 1,171,676 | 1,195,109 | 1,219,011 | 1,243,391 | 1,268,259 | 1,293,624 | 1,319,497 | 1,345,887 |
| Recreation and Culture | 367,787 | 375,142 | 382,645 | 390,298 | 398,104 | 406,066 | 414,187 | 422,471 | 430,921 |
| Transport | 53,632 | 54,704 | 55,798 | 56,914 | 58,053 | 59,214 | 60,398 | 61,606 | 62,838 |
| Economic Services | 909,576 | 927,767 | 946,323 | 965,249 | 984,554 | 1,004,245 | 1,024,330 | 1,044,817 | 1,065,713 |
| Other Property and Services | 2,797 | 2,853 | 2,910 | 2,968 | 3,027 | 3,088 | 3,149 | 3,212 | 3,277 |
| Total Revenue | 9,804,902 | 12,515,365 | 13,021,002 | 13,547,641 | 14,096,175 | 14,667,533 | 15,262,684 | 15,882,642 | 16,528,462 |
| EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES | | | | | | | | | |
| Governance | (1,161,195) | (1,184,418) | (1,208,107) | (1,232,269) | (1,256,914) | (1,282,053) | (1,307,694) | (1,333,848) | (1,360,525) |
| General Purpose Funding | (397,601) | (405,553) | (413,664) | (421,938) | (430,376) | (438,984) | (447,764) | (456,719) | (465,853) |
| Law, Order, Public Safety | (668,066) | (681,427) | (695,056) | (708,957) | (723,136) | (737,599) | (752,351) | (767,398) | (782,746) |
| Health | (196,937) | (200,876) | (204,894) | (208,991) | (213,171) | (217,435) | (221,783) | (226,219) | (230,743) |
| Education and Welfare | (811,374) | (827,601) | (844,153) | (861,036) | (878,257) | (895,822) | (913,738) | (932,013) | (950,654) |
| Housing | (435,841) | (444,558) | (453,449) | (462,518) | (471,769) | (481,204) | (490,828) | (500,645) | (510,657) |
| Community Amenities | (1,763,943) | (1,881,884) | (1,992,772) | (2,098,127) | (2,198,804) | (2,294,466) | (2,385,056) | (2,470,316) | (2,550,634) |
| Recreation and Culture | (4,259,219) | (4,344,403) | (4,431,291) | (4,519,917) | (4,610,315) | (4,702,522) | (4,796,572) | (4,892,503) | (4,990,353) |
| Transport | (8,674,590) | (8,333,168) | (8,151,131) | (8,917,457) | (8,065,180) | (7,873,725) | (7,807,412) | (7,774,361) | (8,879,561) |
| Economic Services | (1,675,858) | (1,709,375) | (1,743,562) | (1,778,433) | (1,814,002) | (1,850,282) | (1,887,288) | (1,925,034) | (1,963,534) |
| Other Property and Services | (130,363) | (132,970) | (135,630) | (138,342) | (141,109) | (143,931) | (146,810) | (149,746) | (152,741) |
| Total Expenditure | (20,174,986) | (20,146,235) | (20,273,709) | (21,347,986) | (20,803,034) | (20,918,022) | (21,157,295) | (21,428,801) | (22,838,001) |
| Net Result from Operating Activities | (10,370,084) | (7,630,869) | (7,252,707) | (7,800,345) | (6,706,859) | (6,250,490) | (5,894,611) | (5,546,159) | (6,309,539) |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Comprehensive Income by Program

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|---|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| FINANCE COSTS | | | | | | | | | |
| Governance | (68,452) | (64,189) | (59,762) | (55,165) | (50,392) | (45,436) | (40,290) | (34,946) | (29,398) |
| Housing | (6,553) | (5,952) | (5,342) | (4,725) | (4,100) | (3,466) | (2,824) | (2,173) | (1,514) |
| Recreation and Culture | (7,600) | (6,693) | (5,750) | (4,769) | (3,749) | (2,689) | (1,586) | (440) | 0 |
| Other Property and Services | (9,151) | (5,829) | (2,396) | (840) | (474) | (95) | 0 | 0 | 0 |
| Sub-total | (91,756) | (82,663) | (73,250) | (65,499) | (58,715) | (51,686) | (44,700) | (37,559) | (30,912) |
| NON-OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS | | | | | | | | | |
| Governance | 9,550,627 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Law Order & Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Amenities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation and Culture | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transport | 982,433 | 1,140,081 | 1,013,579 | 1,021,851 | 1,030,288 | 1,038,894 | 1,030,681 | 1,039,295 | 1,048,081 |
| Economic Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-total | 10,533,060 | 1,290,081 | 1,013,579 | 1,021,851 | 1,030,288 | 1,038,894 | 1,030,681 | 1,039,295 | 1,048,081 |
| PROFIT / (LOSS) ON DISPOSAL OF ASSETS | | | | | | | | | |
| Transport | 57,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Property and Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Sub-total | 57,353 | - | - | - | - | - | - | - | - |
| NET RESULT | 128,573 | (6,423,451) | (6,312,378) | (6,843,993) | (5,735,286) | (5,263,282) | (4,908,630) | (4,544,423) | (5,292,370) |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Comprehensive Income by Nature and Type

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| INCOME: REVENUES FROM ORDINARY ACTIVITIES | | | | | | | | | |
| <i>EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS</i> | | | | | | | | | |
| Rates | 5,460,845 | 5,706,583 | 5,963,380 | 6,231,732 | 6,512,160 | 6,805,207 | 7,111,441 | 7,431,456 | 7,765,872 |
| Rates Growth | 25,738 | 27,304 | 28,533 | 29,817 | 31,159 | 32,561 | 34,026 | 35,557 | 37,157 |
| Operating Grants, Subsidies & Contributions | 1,340,434 | 3,671,969 | 3,782,128 | 3,895,592 | 4,012,460 | 4,132,833 | 4,256,818 | 4,384,523 | 4,516,059 |
| Fees & Charges | 2,186,860 | 2,285,269 | 2,388,106 | 2,495,571 | 2,607,871 | 2,725,225 | 2,847,861 | 2,976,014 | 3,109,935 |
| Interest Earnings | 476,000 | 495,040 | 514,842 | 535,435 | 556,853 | 579,127 | 602,292 | 626,384 | 651,439 |
| Other Revenue | 315,024 | 329,200 | 344,014 | 359,495 | 375,672 | 392,577 | 410,243 | 428,704 | 447,996 |
| Total Revenue | 9,804,902 | 12,515,365 | 13,021,002 | 13,547,641 | 14,096,175 | 14,667,533 | 15,262,684 | 15,882,642 | 16,528,462 |
| EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES | | | | | | | | | |
| <i>EXCLUDING LOSS ON ASSET DISPOSAL</i> | | | | | | | | | |
| Employee Costs | (5,337,519) | (5,390,894) | (5,444,803) | (5,499,251) | (5,554,244) | (5,665,329) | (5,835,288) | (6,010,344) | (6,190,654) |
| Materials & Contracts | (4,035,623) | (4,096,157) | (4,137,119) | (4,178,490) | (4,220,275) | (4,304,681) | (4,433,821) | (4,566,836) | (4,703,841) |
| Utilities | (612,753) | (637,263) | (662,754) | (689,264) | (716,834) | (745,508) | (775,328) | (806,341) | (838,595) |
| Depreciation | (9,356,842) | (9,168,759) | (9,154,414) | (10,084,341) | (9,392,446) | (9,250,476) | (9,126,659) | (9,023,471) | (10,045,986) |
| Interest Expenses | (91,756) | (82,663) | (73,250) | (65,499) | (58,715) | (51,686) | (44,700) | (37,559) | (30,912) |
| Insurance | (426,742) | (439,544) | (452,731) | (466,313) | (480,302) | (504,317) | (529,533) | (556,009) | (583,810) |
| Other Expenditure | (405,507) | (413,617) | (421,889) | (430,327) | (438,934) | (447,712) | (456,667) | (465,800) | (475,116) |
| Total Expenditure | (20,266,742) | (20,228,898) | (20,346,959) | (21,413,485) | (20,861,749) | (20,969,708) | (21,201,995) | (21,466,360) | (22,868,913) |
| Sub-total | (10,461,840) | (7,713,532) | (7,325,957) | (7,865,844) | (6,765,574) | (6,302,176) | (5,939,311) | (5,583,718) | (6,340,451) |
| Non-Operating Grants, Subsidies & Contributions | 10,533,060 | 1,290,081 | 1,013,579 | 1,021,851 | 1,030,288 | 1,038,894 | 1,030,681 | 1,039,295 | 1,048,081 |
| Profit on Asset Disposals | 75,207 | - | - | - | - | - | - | - | - |
| Loss on Asset Disposals | (17,854) | - | - | - | - | - | - | - | - |
| Sub-total | 10,590,413 | 1,290,081 | 1,013,579 | 1,021,851 | 1,030,288 | 1,038,894 | 1,030,681 | 1,039,295 | 1,048,081 |
| NET RESULT | 128,573 | (6,423,451) | (6,312,378) | (6,843,993) | (5,735,286) | (5,263,282) | (4,908,630) | (4,544,423) | (5,292,370) |
| Other Comprehensive Income | | | | | | | | | |
| Changes in Valuation of non-current assets | - | - | - | - | - | - | - | - | - |
| Total Other Comprehensive Income | - | - | - | - | - | - | - | - | - |
| TOTAL COMPREHENSIVE INCOME | 128,573 | (6,423,451) | (6,312,378) | (6,843,993) | (5,735,286) | (5,263,282) | (4,908,630) | (4,544,423) | (5,292,370) |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Financial Postition

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| ASSETS | | | | | | | | | |
| CURRENT ASSETS | | | | | | | | | |
| Cash and Cash Equivalents - Unrestricted | 2,689,223 | (705,190) | (422,653) | (211,950) | (29,675) | 128,500 | 266,253 | 386,716 | 1,899,154 |
| Cash and Cash Equivalents - Restricted (Reserves) | 8,267,473 | 7,641,889 | 7,588,845 | 7,456,694 | 8,199,930 | 8,736,752 | 9,746,885 | 10,002,033 | 10,699,438 |
| Receivables | 1,862,455 | 1,583,087 | 1,357,190 | 1,165,177 | 1,001,967 | 863,238 | 745,318 | 645,086 | 600,000 |
| Other Financial Assets | 353,960 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Inventories | 7,248 | 7,393 | 7,541 | 7,692 | 7,845 | 8,002 | 8,162 | 8,326 | 8,492 |
| Other Assets | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Assets | 13,180,359 | 8,527,179 | 8,530,922 | 8,417,613 | 9,180,068 | 9,736,492 | 10,766,619 | 11,042,161 | 13,207,083 |
| NON-CURRENT ASSETS | | | | | | | | | |
| Receivables | 279,163 | 251,247 | 226,122 | 203,510 | 183,159 | 164,843 | 148,359 | 133,523 | 120,171 |
| Other Financial Assets | 124,637 | 124,637 | 124,637 | 124,637 | 124,637 | 124,637 | 124,637 | 124,637 | 124,637 |
| Property, Plant and Equipment | 75,197,998 | 75,877,759 | 73,479,409 | 70,579,496 | 68,158,844 | 65,480,378 | 65,623,754 | 62,579,303 | 60,798,062 |
| Rehabilitation Assets | 66,335 | 66,335 | 66,335 | 66,335 | 66,335 | 66,335 | 66,335 | 66,335 | 66,335 |
| Right of Use Assets | 50,954 | 50,954 | 50,954 | 50,954 | 50,954 | 50,954 | 50,954 | 50,954 | 50,954 |
| Infrastructure | 207,009,261 | 202,816,975 | 219,269,116 | 214,341,949 | 210,124,091 | 206,861,103 | 201,192,545 | 218,962,535 | 212,433,790 |
| Total Non-Current Assets | 282,728,348 | 279,187,907 | 293,216,573 | 285,366,881 | 278,708,020 | 272,748,250 | 267,206,584 | 281,917,286 | 273,593,948 |
| TOTAL ASSETS | 295,908,707 | 287,715,087 | 301,747,495 | 293,784,494 | 287,888,088 | 282,484,742 | 277,973,203 | 292,959,447 | 286,801,032 |
| LIABILITIES | | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | | |
| Payables | 221,882 | 226,320 | 141,559 | 144,390 | 147,278 | 150,224 | 153,228 | 156,293 | 409,418 |
| Contract Liabilities | 4,691,002 | 784,822 | 800,518 | 816,529 | 832,859 | 849,517 | 866,507 | 883,837 | 1,201,514 |
| Amherst | 1,145,901 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 |
| Lease Liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Current Portion of Long Term Borrowings | 302,234 | 311,327 | 298,787 | 240,667 | 247,460 | 232,520 | 217,531 | 217,084 | 200,969 |
| Provisions | 582,279 | 588,102 | 593,983 | 599,923 | 605,922 | 611,981 | 618,101 | 624,282 | 730,525 |
| Total Current Liabilities | 6,943,298 | 3,455,277 | 3,379,554 | 3,346,216 | 3,378,226 | 3,388,948 | 3,400,074 | 3,426,203 | 4,087,133 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Financial Postition

NON-CURRENT LIABILITIES

| | | | | | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Long Term Borrowings | 2,402,165 | 2,081,745 | 1,795,498 | 1,612,951 | 1,358,698 | 1,141,118 | 938,576 | 721,939 | 537,085 |
| Payables | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Lease Liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Employee Related Provisions | 111,215 | 112,328 | 113,451 | 114,585 | 115,731 | 116,888 | 118,057 | 119,238 | 120,430 |
| Other Provisions | 620,460 | 626,664 | 632,931 | 639,260 | 645,653 | 652,109 | 658,630 | 665,217 | 671,869 |
| Total Non-Current Liabilities | 3,133,840 | 2,820,737 | 2,541,880 | 2,366,796 | 2,120,082 | 1,910,116 | 1,715,264 | 1,506,394 | 1,329,384 |
| TOTAL LIABILITIES | 10,077,138 | 6,276,014 | 5,921,434 | 5,713,012 | 5,498,308 | 5,299,064 | 5,115,338 | 4,932,596 | 5,416,517 |
| NET ASSETS | 285,831,569 | 281,439,072 | 295,826,061 | 288,071,482 | 282,389,779 | 277,185,678 | 272,857,866 | 288,026,851 | 281,384,515 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Changes in Equity

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| EQUITY | | | | | | | | | |
| RETAINED SURPLUS | | | | | | | | | |
| Balance 1 July | 92,088,468 | 92,668,488 | 86,870,621 | 80,611,288 | 73,899,445 | 67,420,923 | 61,620,819 | 55,702,056 | 50,902,485 |
| Transfer from / (to) Reserve | 451,447 | 625,584 | 53,045 | 132,151 | (743,236) | (536,821) | (1,010,133) | (255,148) | (697,404) |
| Net Result | 128,573 | (6,423,451) | (6,312,378) | (6,843,993) | (5,735,286) | (5,263,282) | (4,908,630) | (4,544,423) | (5,292,370) |
| Balance 30 June | 92,668,488 | 86,870,621 | 80,611,288 | 73,899,445 | 67,420,923 | 61,620,819 | 55,702,056 | 50,902,485 | 44,912,710 |
| CASH BACKED RESERVES | | | | | | | | | |
| Balance 1 July | 8,718,920 | 8,267,473 | 7,641,889 | 7,588,845 | 7,456,694 | 8,199,930 | 8,736,752 | 9,746,885 | 10,002,033 |
| Transfer (from) / to Reserve | (451,447) | (625,584) | (53,045) | (132,151) | 743,236 | 536,821 | 1,010,133 | 255,148 | 697,404 |
| Balance 30 June | 8,267,473 | 7,641,889 | 7,588,845 | 7,456,694 | 8,199,930 | 8,736,752 | 9,746,885 | 10,002,033 | 10,699,438 |
| ASSET REVALUATION RESERVE | | | | | | | | | |
| Balance 1 July | 184,895,608 | 186,926,562 | 207,625,929 | 206,715,342 | 206,768,927 | 206,828,107 | 207,408,924 | 227,122,333 | 225,772,367 |
| Total Other Comprehensive Income | - | - | - | - | - | - | - | - | - |
| Balance 30 June | 184,895,608 | 186,926,562 | 207,625,929 | 206,715,342 | 206,768,927 | 206,828,107 | 207,408,924 | 227,122,333 | 225,772,367 |
| TOTAL EQUITY | | | | | | | | | |
| Balance 30 June | 285,831,569 | 281,439,072 | 295,826,061 | 288,071,482 | 282,389,779 | 277,185,678 | 272,857,866 | 288,026,851 | 281,384,515 |
| Net Assets as Statement Financial Position | 285,831,569 | 281,439,072 | 295,826,061 | 288,071,482 | 282,389,779 | 277,185,678 | 272,857,866 | 288,026,851 | 281,384,515 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Cash Flows

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | | | | |
| RECEIPTS | | | | | | | | | |
| Rates | 5,486,584 | 5,733,888 | 5,991,913 | 6,261,549 | 6,543,318 | 6,837,768 | 7,145,467 | 7,467,013 | 7,803,029 |
| Operating Grants, Subsidies & Contributions | 1,340,434 | 3,671,969 | 3,782,128 | 3,895,592 | 4,012,460 | 4,132,833 | 4,256,818 | 4,384,523 | 4,516,059 |
| Fees & Charges | 2,186,860 | 2,918,452 | 2,613,855 | 2,687,432 | 2,770,928 | 2,863,798 | 2,965,620 | 3,076,083 | 3,154,855 |
| Interest Earnings | 476,000 | 495,040 | 514,842 | 535,435 | 556,853 | 579,127 | 602,292 | 626,384 | 651,439 |
| Other Revenue | 315,024 | 329,200 | 344,014 | 359,495 | 375,672 | 392,577 | 410,243 | 428,704 | 447,996 |
| Sub-total | 9,804,902 | 13,148,549 | 13,246,751 | 13,739,503 | 14,259,232 | 14,806,105 | 15,380,443 | 15,982,709 | 16,573,379 |
| PAYMENTS | | | | | | | | | |
| Employee Costs (Operating Only) | (5,337,519) | (5,396,717) | (5,450,684) | (5,505,191) | (5,560,243) | (5,671,388) | (5,841,408) | (6,016,525) | (6,296,897) |
| Materials & Contracts | (4,035,623) | (4,100,595) | (4,052,358) | (4,181,321) | (4,223,163) | (4,307,626) | (4,436,825) | (4,569,900) | (4,956,966) |
| Utilities (gas, electricity, water, etc.) | (612,753) | (637,263) | (662,754) | (689,264) | (716,834) | (745,508) | (775,328) | (806,341) | (838,595) |
| Insurance | (426,742) | (439,544) | (452,731) | (466,313) | (480,302) | (504,317) | (529,533) | (556,009) | (583,810) |
| Interest | (91,756) | (82,663) | (73,250) | (65,499) | (58,715) | (51,686) | (44,700) | (37,559) | (30,912) |
| Other Expenditure | (405,507) | (413,617) | (421,889) | (430,327) | (438,934) | (447,712) | (456,667) | (465,800) | (475,116) |
| Sub-total | (10,909,900) | (11,070,399) | (11,113,666) | (11,337,915) | (11,478,191) | (11,728,237) | (12,084,461) | (12,452,135) | (13,182,296) |
| Net Cash Provided by (Used in) Operating Activities | (1,104,998) | 2,078,149 | 2,133,085 | 2,401,588 | 2,781,041 | 3,077,868 | 3,295,982 | 3,530,574 | 3,391,083 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | |
| Payments for Purchase of Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Payments for Purchase of Property, Plant & Equipment | (11,709,927) | (1,732,790) | (1,463,500) | (861,000) | (1,291,936) | (1,179,000) | (1,482,500) | (605,000) | (2,200,000) |
| Payments for Construction of Infrastructure | (1,911,897) | (1,485,122) | (1,571,824) | (1,611,761) | (1,670,936) | (1,883,355) | (2,496,022) | (1,658,942) | (3,072,121) |
| Grants / Contributions for the Development of Assets | 10,533,060 | 1,290,081 | 1,013,579 | 1,021,851 | 1,030,288 | 1,038,894 | 1,030,681 | 1,039,295 | 1,048,081 |
| Proceeds from Sales (excluding Land) | 116,000 | 390,500 | 266,000 | 215,500 | 94,000 | 326,000 | 245,000 | 121,000 | 264,000 |
| Proceeds through Profit & Loss | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Cash Provided by (Used in) Investing Activities | (2,612,764) | (1,537,331) | (1,755,745) | (1,235,410) | (1,838,584) | (1,697,461) | (2,702,841) | (1,103,647) | (3,960,040) |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Cash Flows

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|--|--------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | |
| Repayment of Debentures | (302,234) | (311,327) | (298,787) | (240,667) | (247,460) | (232,520) | (217,531) | (217,084) | (200,969) |
| Principal Lease Payments | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Proceeds from New Debentures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Cash Provided by (Used in) Financing Activities | (302,234) | (311,327) | (298,787) | (240,667) | (247,460) | (232,520) | (217,531) | (217,084) | (200,969) |
| NET INCREASE (DECREASE) IN CASH HELD | (4,019,996) | 229,492 | 78,553 | 925,511 | 694,997 | 1,147,887 | 375,610 | 2,209,842 | (769,927) |
| Cash at Beginning of Year | 10,956,696 | 6,936,700 | 7,166,191 | 7,244,744 | 8,170,255 | 8,865,252 | 10,013,139 | 10,388,749 | 12,598,591 |
| Cash at the End of Year | 6,936,700 | 7,166,191 | 7,244,744 | 8,170,255 | 8,865,252 | 10,013,139 | 10,388,749 | 12,598,591 | 11,828,664 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Rate Setting Statement by Nature Type

| | FY25/26 | FY26/27 | FY27/28 | FY28/29 | FY29/30 | FY30/31 | FY31/32 | FY32/33 | FY33/34 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Net current assets at start of financial year - surplus/(deficit) | 3,568,549 | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 |
| | 3,568,549 | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 |
| Revenue from operating activities (excluding rates) | | | | | | | | | |
| Operating grants, subsidies and contributions | 1,340,434 | 3,671,969 | 3,782,128 | 3,895,592 | 4,012,460 | 4,132,833 | 4,256,818 | 4,384,523 | 4,516,059 |
| Fees and charges | 2,186,860 | 2,285,269 | 2,388,106 | 2,495,571 | 2,607,871 | 2,725,225 | 2,847,861 | 2,976,014 | 3,109,935 |
| Rates Excluding General Rates | 5,356 | 5,570 | 5,793 | 6,025 | 6,266 | 6,516 | 6,777 | 7,048 | 7,330 |
| Interest earnings | 476,000 | 495,040 | 514,842 | 535,435 | 556,853 | 579,127 | 602,292 | 626,384 | 651,439 |
| Other revenue | 315,024 | 329,200 | 344,014 | 359,495 | 375,672 | 392,577 | 410,243 | 428,704 | 447,996 |
| Profit on asset disposals | 75,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 4,398,881 | 6,787,048 | 7,034,883 | 7,292,117 | 7,559,121 | 7,836,280 | 8,123,993 | 8,422,676 | 8,732,762 |
| Expenditure from operating activities | | | | | | | | | |
| Employee costs | (5,337,519) | (5,390,894) | (5,444,803) | (5,499,251) | (5,554,244) | (5,665,329) | (5,835,288) | (6,010,344) | (6,190,654) |
| Materials and contracts | (4,035,623) | (4,096,157) | (4,137,119) | (4,178,490) | (4,220,275) | (4,304,681) | (4,433,821) | (4,566,836) | (4,703,841) |
| Utility charges | (612,753) | (637,263) | (662,754) | (689,264) | (716,834) | (745,508) | (775,328) | (806,341) | (838,595) |
| Depreciation on non-current assets | (9,356,842) | (9,168,759) | (9,154,414) | (10,084,341) | (9,392,446) | (9,250,476) | (9,126,659) | (9,023,471) | (10,045,986) |
| Interest expenses | (91,756) | (82,663) | (73,250) | (65,499) | (58,715) | (51,686) | (44,700) | (37,559) | (30,912) |
| Insurance expenses | (426,742) | (439,544) | (452,731) | (466,313) | (480,302) | (504,317) | (529,533) | (556,009) | (583,810) |
| Other expenditure | (405,507) | (413,617) | (421,889) | (430,327) | (438,934) | (447,712) | (456,667) | (465,800) | (475,116) |
| Loss on disposal of assets | (17,854) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | (20,284,596) | (20,228,898) | (20,346,959) | (21,413,485) | (20,861,749) | (20,969,708) | (21,249,613) | (21,513,978) | (22,916,531) |
| Operating activities excluded from budget | | | | | | | | | |
| (Profit)/Loss on disposal of assets | (57,353) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement in Contract Liabilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement in liabilities associated with restricted cash (Amherst Village) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement in accrued salaries and wages | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Movement in other provisions (non-current) | 0 | (232,152) | 173,031 | (874,571) | 202,410 | (481,497) | 790,777 | (1,816,255) | 1,173,498 |
| Movement in employee benefit provisions (non-current) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 27,000 |
| Depreciation and amortisation on assets | 9,356,842 | 9,168,759 | 9,154,414 | 10,084,341 | 9,392,446 | 9,250,476 | 9,126,659 | 9,023,471 | 10,045,986 |
| Amount attributable to operating activities | 9,299,489 | 8,936,607 | 9,327,445 | 9,209,770 | 9,594,856 | 8,768,979 | 9,917,436 | 7,207,216 | 11,246,484 |

| INVESTING ACTIVITIES | | | | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Non-operating grants, subsidies and contributions | 10,533,060 | 1,290,081 | 1,013,579 | 1,021,851 | 1,030,288 | 1,038,894 | 1,030,681 | 1,039,295 | 1,048,081 |
| Proceeds from disposal of assets | 476,000 | 390,500 | 266,000 | 215,500 | 94,000 | 326,000 | 245,000 | 121,000 | 264,000 |
| Proceeds from self-supporting loans | 22,752 | 23,658 | 24,603 | 25,582 | 26,601 | 27,662 | 28,765 | 22,323 | 0 |
| Payments for self-supporting loans | (22,752) | (23,658) | (24,603) | (25,582) | (26,601) | (27,662) | (28,765) | (22,323) | 0 |
| Purchase of property, plant and equipment | (11,709,927) | (1,732,790) | (1,463,500) | (861,000) | (1,291,936) | (1,179,000) | (1,482,500) | (605,000) | (2,200,000) |
| Purchase and construction of infrastructure | (1,911,897) | (1,485,122) | (1,571,824) | (1,611,761) | (1,670,936) | (1,883,355) | (2,496,022) | (1,658,942) | (3,072,121) |
| Amount attributable to investing activities | (2,612,764) | (1,537,331) | (1,755,745) | (1,235,410) | (1,838,584) | (1,697,461) | (2,702,841) | (1,103,647) | (3,960,040) |
| FINANCING ACTIVITIES | | | | | | | | | |
| Repayment of debentures | (302,234) | (311,327) | (298,787) | (240,667) | (247,460) | (232,520) | (217,531) | (217,084) | (200,969) |
| Proceeds from new debentures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Repayment of leases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers to reserves (restricted assets) | (1,292,995) | (463,424) | (579,680) | (626,401) | (1,205,459) | (809,999) | (1,391,391) | (1,031,531) | (871,162) |
| Transfers from reserves (restricted assets) | 1,744,442 | 1,089,008 | 632,725 | 758,551 | 462,223 | 273,178 | 381,257 | 776,383 | 173,757 |
| Amount attributable to financing activities | 149,213 | 314,257 | (245,742) | (108,516) | (990,696) | (769,341) | (1,227,664) | (472,232) | (898,373) |
| Surplus(deficiency) before general rates | (5,481,228) | (5,728,317) | (5,986,119) | (6,255,524) | (6,537,053) | (6,831,252) | (7,138,690) | (7,459,965) | (7,795,699) |
| Total amount raised from general rates | 5,481,228 | 5,728,317 | 5,986,120 | 6,255,524 | 6,537,053 | 6,831,251 | 7,138,690 | 7,459,965 | 7,795,699 |
| Net current assets at June 30 c/fwd - surplus/(deficit) | (0) | 0 | 0 | 0 | (0) | (0) | 0 | 0 | 0 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Cash Reserves

| | 2025/2026 \$000s | 2026/2027 \$000s | 2027/2028 \$000s | 2028/2029 \$000s | 2029/2030 \$000s | 2030/2031 \$000s | 2031/2032 \$000s | 2032/2033 \$000s | 2033/2034 \$000s |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EMPLOYEE LEAVE RESERVE | | | | | | | | | |
| Opening Balance | 809,623 | 731,537 | 588,102 | 593,983 | 599,923 | 605,922 | 611,981 | 618,101 | 624,282 |
| Transfer to Reserve | 21,914 | 29,261 | 23,524 | 23,759 | 23,997 | 24,237 | 24,479 | 24,724 | 30,000 |
| Transfer From Reserve | (100,000) | (172,697) | (17,643) | (17,819) | (17,998) | (18,178) | (18,359) | (18,543) | 76,243 |
| Balance 30 June | 731,537 | 588,102 | 593,983 | 599,923 | 605,922 | 611,981 | 618,101 | 624,282 | 730,525 |
| PLANT REPLACEMENT RESERVE | | | | | | | | | |
| Opening Balance | 585,751 | 887,162 | 480,851 | 270,769 | 490,184 | 400,695 | 660,947 | 847,629 | 1,344,978 |
| Transfer to Reserve | 301,411 | - | - | 219,415 | - | 260,252 | 186,682 | 497,349 | 200,000 |
| Transfer From Reserve | - | (406,311) | (210,082) | - | (89,489) | - | - | - | - |
| Balance 30 June | 887,162 | 480,851 | 270,769 | 490,184 | 400,695 | 660,947 | 847,629 | 1,344,978 | 1,544,978 |
| AMHERST VILLAGE BUILDING MAINTENANCE RESERVE | | | | | | | | | |
| Opening Balance | 168,209 | 112,762 | 77,272 | 40,363 | 41,978 | 53,657 | 55,803 | 83,035 | 86,357 |
| Transfer to Reserve | 4,553 | 4,510 | 3,091 | 1,615 | 11,679 | 2,146 | 27,232 | 3,321 | 50,000 |
| Transfer From Reserve | (60,000) | (40,000) | (40,000) | - | - | - | - | - | - |
| Balance 30 June | 112,762 | 77,272 | 40,363 | 41,978 | 53,657 | 55,803 | 83,035 | 86,357 | 136,357 |
| AMHERST VILLAGE REFUNDABLE DEPOSITS RESERVE | | | | | | | | | |
| Opening Balance | 1,344,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 |
| Transfer to Reserve | 350,000 | 170,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Transfer From Reserve | (150,000) | (170,000) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) | (150,000) |
| Balance 30 June | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 | 1,544,707 |
| OLD SALEYARD RESERVE | | | | | | | | | |
| Opening Balance | 996,641 | 993,617 | 1,033,362 | 1,074,696 | 1,117,684 | 1,162,391 | 1,208,887 | 1,257,242 | 1,307,532 |
| Transfer to Reserve | 26,976 | 39,745 | 41,334 | 42,988 | 44,707 | 46,496 | 48,355 | 50,290 | 60,000 |
| Transfer From Reserve | (30,000) | - | - | - | - | - | - | - | - |
| Balance 30 June | 993,617 | 1,033,362 | 1,074,696 | 1,117,684 | 1,162,391 | 1,208,887 | 1,257,242 | 1,307,532 | 1,367,532 |
| WASTE MANAGEMENT RESERVE | | | | | | | | | |
| Opening Balance | 552,326 | 642,276 | 667,967 | 694,686 | 722,473 | 751,372 | 781,427 | 962,684 | 1,001,191 |
| Transfer to Reserve | 89,950 | 25,691 | 26,719 | 27,787 | 28,899 | 30,055 | 181,257 | 38,507 | 45,000 |
| Transfer From Reserve | - | - | - | - | - | - | - | - | - |
| Balance 30 June | 642,276 | 667,967 | 694,686 | 722,473 | 751,372 | 781,427 | 962,684 | 1,001,191 | 1,046,191 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Cash Reserves

| | 2025/2026 \$000s | 2026/2027 \$000s | 2027/2028 \$000s | 2028/2029 \$000s | 2029/2030 \$000s | 2030/2031 \$000s | 2031/2032 \$000s | 2032/2033 \$000s | 2033/2034 \$000s |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| LAND AND BUILDING RESERVE | | | | | | | | | |
| Opening Balance | 1,583,427 | 773,908 | 679,864 | 632,059 | 507,341 | 702,635 | 690,306 | 792,919 | 699,635 |
| Transfer to Reserve | 89,592 | 30,956 | 27,195 | 25,282 | 270,294 | 62,671 | 277,612 | 31,717 | 150,000 |
| Transfer From Reserve | (899,111) | (125,000) | (75,000) | (150,000) | (75,000) | (75,000) | (175,000) | (125,000) | - |
| Balance 30 June | 773,908 | 679,864 | 632,059 | 507,341 | 702,635 | 690,306 | 792,919 | 699,635 | 849,635 |
| LAND AND BUILDING FACILITIES FOR SENIORS RESERVE | | | | | | | | | |
| Opening Balance | 381,751 | - | - | - | - | - | - | - | - |
| Transfer to Reserve | - | - | - | - | - | - | - | - | - |
| Transfer From Reserve | (381,751) | - | - | - | - | - | - | - | - |
| Balance 30 June | - | - | - | - | - | - | - | - | - |
| REGIONAL SALEYARD RESERVE | | | | | | | | | |
| Opening Balance | 939,160 | 988,580 | 1,028,123 | 1,069,248 | 1,046,286 | 1,101,724 | 1,145,793 | 1,191,625 | 1,239,290 |
| Transfer to Reserve | 49,420 | 39,543 | 41,125 | 42,770 | 55,438 | 44,069 | 45,832 | 47,665 | 50,000 |
| Transfer From Reserve | - | - | - | (65,732) | - | - | - | - | - |
| Balance 30 June | 988,580 | 1,028,123 | 1,069,248 | 1,046,286 | 1,101,724 | 1,145,793 | 1,191,625 | 1,239,290 | 1,289,290 |
| CHRISTMAS DECORATION RESERVE | | | | | | | | | |
| Opening Balance | 68,348 | 20,198 | 21,006 | 21,846 | 22,720 | 43,629 | 15,374 | 25,989 | 27,028 |
| Transfer to Reserve | 1,850 | 808 | 840 | 874 | 20,909 | 1,745 | 10,615 | 1,040 | 1,081 |
| Transfer From Reserve | (50,000) | - | - | - | - | (30,000) | - | - | - |
| Balance 30 June | 20,198 | 21,006 | 21,846 | 22,720 | 43,629 | 15,374 | 25,989 | 27,028 | 28,110 |
| GRV REVALUATION RESERVE | | | | | | | | | |
| Opening Balance | 47,251 | 68,530 | 76,271 | 84,322 | 12,695 | 23,203 | 34,131 | 45,496 | 57,316 |
| Transfer to Reserve | 21,279 | 7,741 | 8,051 | 3,373 | 10,508 | 10,928 | 11,365 | 11,820 | 12,293 |
| Transfer From Reserve | - | - | - | (75,000) | - | - | - | - | (80,000) |
| Balance 30 June | 68,530 | 76,271 | 84,322 | 12,695 | 23,203 | 34,131 | 45,496 | 57,316 | (10,391) |
| KLC FACILITIES RESERVE | | | | | | | | | |
| Opening Balance | 352,365 | 461,902 | 480,378 | 549,593 | 571,577 | 744,440 | 824,218 | 1,107,186 | 851,474 |
| Transfer to Reserve | 109,537 | 18,476 | 69,215 | 21,984 | 172,863 | 79,778 | 282,969 | 94,287 | 50,000 |
| Transfer From Reserve | - | - | - | - | - | - | - | (350,000) | - |
| Balance 30 June | 461,902 | 480,378 | 549,593 | 571,577 | 744,440 | 824,218 | 1,107,186 | 851,474 | 901,474 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Cash Reserves

| | 2025/2026 \$000s | 2026/2027 \$000s | 2027/2028 \$000s | 2028/2029 \$000s | 2029/2030 \$000s | 2030/2031 \$000s | 2031/2032 \$000s | 2032/2033 \$000s | 2033/2034 \$000s |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| ELECTION RESERVE | | | | | | | | | |
| Opening Balance | 42,256 | 19,820 | 25,613 | 16,637 | 22,303 | 23,195 | 29,123 | 5,288 | 20,499 |
| Transfer to Reserve | 1,144 | 5,793 | 6,025 | 5,665 | 15,892 | 5,928 | 6,165 | 15,212 | 5,820 |
| Transfer From Reserve | (23,580) | - | (15,000) | - | (15,000) | - | (30,000) | - | (20,000) |
| Balance 30 June | 19,820 | 25,613 | 16,637 | 22,303 | 23,195 | 29,123 | 5,288 | 20,499 | 6,319 |
| LIBRARY BUILDING RESERVE | | | | | | | | | |
| Opening Balance | 22,070 | 22,667 | 23,574 | 24,517 | 25,497 | 76,517 | 79,578 | 107,761 | 112,071 |
| Transfer to Reserve | 597 | 907 | 943 | 981 | 51,020 | 3,061 | 28,183 | 4,310 | 4,483 |
| Transfer From Reserve | - | - | - | - | - | - | - | - | - |
| Balance 30 June | 22,667 | 23,574 | 24,517 | 25,497 | 76,517 | 79,578 | 107,761 | 112,071 | 116,554 |
| COMMUNITY & ECONOMIC DEVELOPMENT PROJECTS RESERVE | | | | | | | | | |
| Opening Balance | 244,644 | 201,266 | 159,317 | 115,689 | 70,644 | 128,470 | 133,608 | 131,055 | 128,457 |
| Transfer to Reserve | 6,622 | 8,051 | 6,373 | 4,955 | 57,826 | 5,139 | 5,344 | 5,242 | 5,138 |
| Transfer From Reserve | (50,000) | (50,000) | (50,000) | (50,000) | - | - | (7,898) | (7,840) | - |
| Balance 30 June | 201,266 | 159,317 | 115,689 | 70,644 | 128,470 | 133,608 | 131,055 | 128,457 | 133,595 |
| LAKE EWLYAMARTUP FACILITIES RESERVE | | | | | | | | | |
| Opening Balance | 27,602 | 28,349 | 29,483 | 30,662 | 31,889 | 83,164 | 86,491 | 89,951 | 93,549 |
| Transfer to Reserve | 747 | 1,134 | 1,179 | 1,226 | 51,276 | 3,327 | 3,460 | 3,598 | 3,742 |
| Transfer From Reserve | - | - | - | - | - | - | - | - | - |
| Balance 30 June | 28,349 | 29,483 | 30,662 | 31,889 | 83,164 | 86,491 | 89,951 | 93,549 | 97,290 |
| PARKS & PLAYGROUNDS RESERVE | | | | | | | | | |
| Opening Balance | 83,462 | 85,721 | 14,150 | 139,743 | 45,333 | 97,146 | 101,032 | 153,538 | 159,679 |
| Transfer to Reserve | 2,259 | 3,429 | 125,593 | 5,590 | 51,813 | 3,886 | 52,506 | 6,142 | 6,387 |
| Transfer From Reserve | - | (75,000) | - | (100,000) | - | - | - | - | - |
| Balance 30 June | 85,721 | 14,150 | 139,743 | 45,333 | 97,146 | 101,032 | 153,538 | 159,679 | 166,067 |
| KATANNING AQUATIC CENTRE RESERVE | | | | | | | | | |
| Opening Balance | 23,212 | 73,840 | 76,794 | 94,865 | 113,660 | 133,206 | 138,535 | 159,076 | 180,439 |
| Transfer to Reserve | 50,628 | 2,954 | 18,072 | 18,795 | 19,546 | 5,328 | 20,541 | 21,363 | 22,218 |
| Transfer From Reserve | - | - | - | - | - | - | - | - | - |
| Balance 30 June | 73,840 | 76,794 | 94,865 | 113,660 | 133,206 | 138,535 | 159,076 | 180,439 | 202,657 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Cash Reserves

| | 2025/2026 \$000s | 2026/2027 \$000s | 2027/2028 \$000s | 2028/2029 \$000s | 2029/2030 \$000s | 2030/2031 \$000s | 2031/2032 \$000s | 2032/2033 \$000s | 2033/2034 \$000s |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| HOUSING RESERVE | | | | | | | | | |
| Opening Balance | 446,115 | 560,631 | 533,056 | 484,378 | 359,478 | 523,857 | 594,811 | 623,603 | 523,548 |
| Transfer to Reserve | 114,516 | 22,425 | 26,322 | 25,099 | 164,379 | 70,954 | 28,792 | 24,944 | 25,000 |
| Transfer From Reserve | - | (50,000) | (75,000) | (150,000) | - | - | - | (125,000) | - |
| Balance 30 June | 560,631 | 533,056 | 484,378 | 359,478 | 523,857 | 594,811 | 623,603 | 523,548 | 548,548 |
| ERP SYSTEM UPGRADE RESERVE | | | | | | | | | |
| Opening Balance | - | 50,000 | 102,000 | 106,080 | 110,323 | 0 | 0 | 0 | 0 |
| Transfer to Reserve | 50,000 | 52,000 | 4,080 | 4,243 | 4,413 | 0 | 0 | 0 | 0 |
| Transfer From Reserve | - | - | - | - | (114,736) | - | - | - | - |
| Balance 30 June | 50,000 | 102,000 | 106,080 | 110,323 | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESERVES | | | | | | | | | |
| Opening Balance | 8,718,920 | 8,267,473 | 7,641,889 | 7,588,845 | 7,456,694 | 8,199,930 | 8,736,752 | 9,746,885 | 10,002,033 |
| Transfer to Reserve | 1,292,995 | 463,424 | 579,680 | 626,401 | 1,205,459 | 809,999 | 1,391,391 | 1,031,531 | 871,162 |
| Transfer From Reserve | (1,744,442) | (1,089,008) | (632,725) | (758,551) | (462,223) | (273,178) | (381,257) | (776,383) | (173,757) |
| Total Reserves 30 June | 8,267,473 | 7,641,889 | 7,588,845 | 7,456,694 | 8,199,930 | 8,736,752 | 9,746,885 | 10,002,033 | 10,699,438 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Capital Works Program

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|--|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| LAND AND BUILDINGS | | | | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Replacement of Buildings | 0 | 275,000 | 300,000 | 150,000 | 250,000 | 300,000 | 500,000 | 125,000 | 500,000 |
| New Buildings | 11,020,927 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Land and Buildings | 11,020,927 | 275,000 | 300,000 | 150,000 | 250,000 | 300,000 | 500,000 | 125,000 | 500,000 |
| Proceeds from Sale of Land/Buildings (Kaatunup Loop) | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Book Value Assets Sold | 360,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Profit / (Loss) on Sale | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| MOTOR VEHICLES | | | | | | | | | |
| New Vehicles | 84,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Motor Vehicle Purchases | 84,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| PLANT AND EQUIPMENT | | | | | | | | | |
| Replacement and New Plant | 416,000 | 1,457,790 | 1,163,500 | 711,000 | 927,000 | 839,000 | 862,500 | 460,000 | 1,500,000 |
| Total Plant and Equipment | 416,000 | 1,457,790 | 1,163,500 | 711,000 | 927,000 | 839,000 | 862,500 | 460,000 | 1,500,000 |
| Proceeds of Sale | 116,000 | 390,500 | 266,000 | 215,500 | 94,000 | 326,000 | 245,000 | 121,000 | 264,000 |
| Book Value Assets Sold | 58,647 | 390,500 | 266,000 | 215,500 | 94,000 | 326,000 | 245,000 | 121,000 | 264,000 |
| Profit / (Loss) on Sale | 57,353 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| FURNITURE AND EQUIPMENT | | | | | | | | | |
| Furniture and Equipment, Artwork | 189,000 | 0 | 0 | 0 | 114,936 | 40,000 | 120,000 | 20,000 | 200,000 |
| INFRASTRUCTURE | | | | | | | | | |
| Roads, Bridges and Footpaths | 1,131,897 | 1,185,122 | 1,196,824 | 1,436,761 | 1,420,936 | 1,433,355 | 1,246,022 | 1,258,942 | 1,872,121 |
| Parks and Ovals | 0 | 150,000 | 75,000 | 100,000 | 100,000 | 150,000 | 750,000 | 50,000 | 300,000 |
| Other | 780,000 | 150,000 | 300,000 | 75,000 | 150,000 | 300,000 | 500,000 | 350,000 | 900,000 |
| Total Infrastructure Roads | 1,911,897 | 1,485,122 | 1,571,824 | 1,611,761 | 1,670,936 | 1,883,355 | 2,496,022 | 1,658,942 | 3,072,121 |
| CAPITAL WORKS TOTAL | 13,621,824 | 3,217,912 | 3,035,324 | 2,472,761 | 2,962,872 | 3,062,355 | 3,978,522 | 2,263,942 | 5,272,121 |
| TOTAL PROCEEDS OF SALE | 476,000 | 390,500 | 266,000 | 215,500 | 94,000 | 326,000 | 245,000 | 121,000 | 264,000 |
| TOTAL BOOK VALUE ASSETS SOLD | 418,647 | 390,500 | 266,000 | 215,500 | 94,000 | 326,000 | 245,000 | 121,000 | 264,000 |
| TOTAL PROFIT ON SALE | 75,207 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL (LOSS) ON SALE | (17,854) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Loan Repayment Schedule

| | 2023/2024 | 2024/2025 | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|---------------|---------------|
| | \$000s | \$000s | \$000s | \$000s | \$000s | \$000s | \$000s | \$000s | \$000s | \$000s | \$000s |
| LOAN INTEREST REPAYMENTS | | | | | | | | | | | |
| <i>Council Loans</i> | | | | | | | | | | | |
| Governance | | | | | | | | | | | |
| Administration Building (Loan 158) | 83109 | 72558 | 68452 | 64189 | 59762 | 55165 | 50392 | 45436 | 40290 | 34946 | 29398 |
| Housing | | | | | | | | | | | |
| Aged & Key Worker Accommodation (Loan 159) | 9750 | 7147 | 6553 | 5952 | 5342 | 4725 | 4100 | 3466 | 2824 | 2173 | 1514 |
| Other Property and Services | | | | | | | | | | | |
| Road Sweeper (Loan 163) | 7223 | 5274 | 3777 | 2225 | 616 | 0 | 0 | 0 | 0 | 0 | 0 |
| Prime Mover (Loan 164) | 6535 | 4772 | 3417 | 2013 | 557 | 0 | 0 | 0 | 0 | 0 | 0 |
| Water Cart (Loan 160) | 1510 | 939 | 792 | 644 | 495 | 344 | 192 | 38 | 0 | 0 | 0 |
| CAT Grader (Loan 161) | 2220 | 1381 | 1165 | 947 | 728 | 496 | 282 | 57 | 0 | 0 | 0 |
| Total Interest on Council Loans | 110347 | 92071 | 84156 | 75970 | 67500 | 60730 | 54966 | 48997 | 43114 | 37119 | 30912 |
| Self Supporting Loan (Loan 162) | 10064 | 8472 | 7600 | 6693 | 5750 | 4769 | 3749 | 2689 | 1586 | 440 | 0 |
| Total Interest | 120411 | 100543 | 91756 | 82663 | 73250 | 65499 | 58715 | 51686 | 44700 | 37559 | 30912 |
| LOAN PRINCIPAL REPAYMENTS | | | | | | | | | | | |
| Governance | | | | | | | | | | | |
| Principal Paid | 103074 | 107030 | 111136 | 115400 | 119826 | 124423 | 129196 | 134152 | 139298 | 144642 | 150191 |
| Principal Outstanding | 1935927 | 1828897 | 1717761 | 1602361 | 1482535 | 1358112 | 1228916 | 1094764 | 955466 | 810824 | 660633 |
| Housing | | | | | | | | | | | |
| Principal Paid | 44561 | 45145 | 45740 | 46341 | 46950 | 47567 | 48193 | 48828 | 49468 | 50119 | 50778 |
| Principal Outstanding | 556550 | 511405 | 465665 | 419324 | 372374 | 324807 | 276614 | 227786 | 178318 | 128199 | 77421 |
| Other Property and Services | | | | | | | | | | | |
| Principal Paid | 116281 | 119391 | 122606 | 125928 | 107408 | 43095 | 43470 | 21878 | 0 | 0 | 0 |
| Principal Outstanding | 583776 | 464385 | 341779 | 215851 | 108443 | 65348 | 21878 | 0 | 0 | 0 | 0 |
| Self-Supporting Loan (Loan 162) | 21043 | 21880 | 22752 | 23658 | 24603 | 25582 | 26601 | 27662 | 28765 | 22323 | 0 |
| Principal Outstanding | 223826 | 201946 | 179194 | 155536 | 130933 | 105351 | 78750 | 51088 | 22323 | 0 | 0 |
| Principal Paid | 284959 | 293446 | 302234 | 311327 | 298787 | 240667 | 247460 | 232520 | 217531 | 217084 | 200969 |
| Principal Outstanding | 3300079 | 3006633 | 2704399 | 2393072 | 2094285 | 1853618 | 1606158 | 1373638 | 1156107 | 939023 | 738054 |

Shire of Katanning Long Term Financial Plan 2025 - 2034

Variable Assumptions Underpinning the Plan

| | 2025/2026 | 2026/2027 | 2027/2028 | 2028/2029 | 2029/2030 | 2030/2031 | 2031/2032 | 2032/2033 | 2033/2034 |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| OPERATING REVENUES | | | | | | | | | |
| Rates - Annual Increases | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% |
| Rates - Growth in Rate Base | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% |
| Operating Grants, Subsidies and Contributions | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% |
| Non-operating Grants, Subsidies, Contbns | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| Fees and Charges | 4.0% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% |
| Interest Earnings | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| Other revenue | 2.0% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% |
| OPERATING EXPENSES | | | | | | | | | |
| Employee Costs | 2.0% | 1.0% | 1.0% | 1.0% | 1.0% | 2.0% | 3.0% | 3.0% | 3.0% |
| Materials and Contracts | 1.5% | 1.5% | 1.0% | 1.0% | 1.0% | 2.0% | 3.0% | 3.0% | 3.0% |
| Utility Charges | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% | 4.0% |
| Depreciation on Non-current Assets (see below) | | | | | | | | | |
| Interest Expense (based on estimated borrowings) | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% | 3.5% |
| Insurance Expense | 3.0% | 3.0% | 3.0% | 3.0% | 3.0% | 5.0% | 5.0% | 5.0% | 5.0% |
| Other Expenditure | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| CAPITAL ASSETS | | | | | | | | | |
| Average Depreciation - Buildings | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |
| Average Depreciation - Other | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% | 10.0% |
| Average Depreciation - Infrastructure Roads | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% | 2.9% |
| Average Depreciation - Infrastructure Other | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% | 2.0% |



CORPORATE BUSINESS PLAN

FY 2026 - 2029





ACKNOWLEDGEMENT

The Shire of Katanning acknowledges the Goreng Noongar people as the traditional custodians of the land that we live and work on. We recognise their cultural heritage, beliefs, and continuing relationship with the land, and pay our respects to Elders past and present.



Shire of
Katanning
Heart of the Great Southern



@VisitKatanning









www.visitkatanning.com.au



Admin@katanning.wa.gov.au

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MESSAGE FROM THE PRESIDENT

It is with great pride that I introduce the Shire of Katanning's Corporate Plan 2026–2029, which sets out the initiatives to be delivered over the next four years to achieve the objectives of our Strategic Community Plan.

This Plan reflects our continued commitment to delivering high quality services and creating value for our community, in response to our local environment and the unique challenges and opportunities it presents. It is grounded in a clear understanding of the future of our community and the reach, quality and provision of services and facilities we provide.

Our Corporate Plan priorities have been shaped through robust analysis and a shared vision for the delivery of innovative and sustainable services. These priorities are aligned with our core values, our delivery capabilities, and our assessment of what truly matters to the Katanning community we serve.

I would like to thank our leadership team, staff, councillors, and community partners for their contributions to the development of this Corporate Plan. Their insights and dedication have been critical in crafting a work program that I believe is both ambitious and achievable.

As President, I am confident that this Plan provides the clarity and direction needed to drive continued success, and I look forward to working together as we bring this vision to life.

Kristy D'Aprile, Shire President

INTRODUCTION

The Shire of Katanning Corporate Business Plan outlines the services the Shire of Katanning intends to deliver over the next four years. It sets out how we propose to deliver these priorities and what we expect the cost of providing these services will be.

OUR VISION

Katanning is a safe, sustainable, and prosperous community. We respect and celebrate our diverse culture.

OUR VALUES

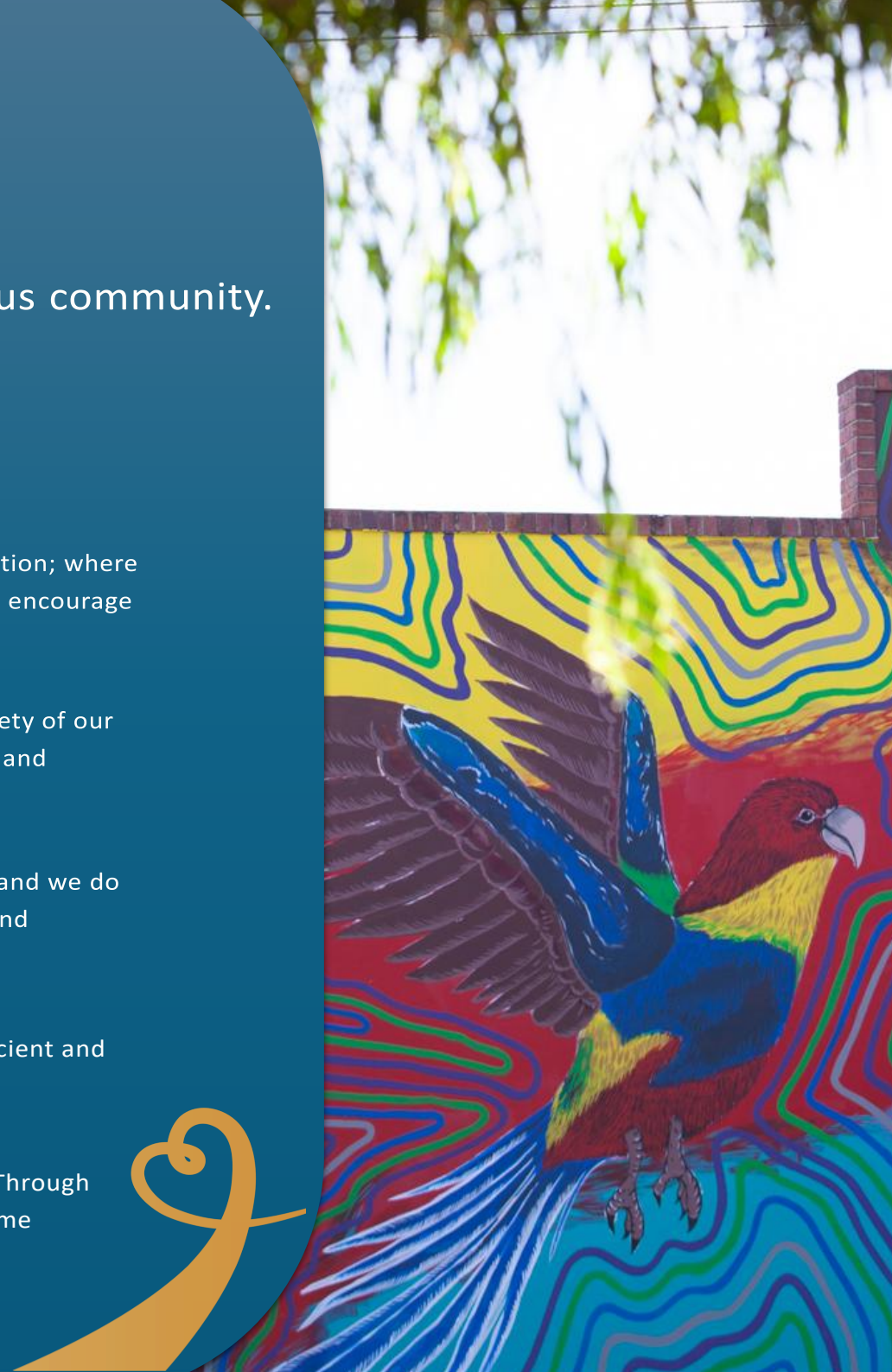
Harmony - We have a friendly, compassionate and inclusive organisation; where everyone feels accepted, valued and respected. We embrace diversity and encourage everyone to participate and contribute.

Safety First - We prioritise safety and take accountability for the safety of our team mates as well as ourselves. Through cooperation, a positive attitude, and genuine care, we ensure a safe and enjoyable workplace.

Integrity - We uphold high standards in our work, we are dedicated, and we do what is right, even when its challenging. We build trust through honesty and transparency in all actions and decisions.

Innovative — We embrace new ideas, we are adaptive, creative, efficient and achieve excellence together.

Community First — We are respectful, attentive and responsive. Through informed decision making and committed leadership, we listen and welcome suggestions to better serve our community.

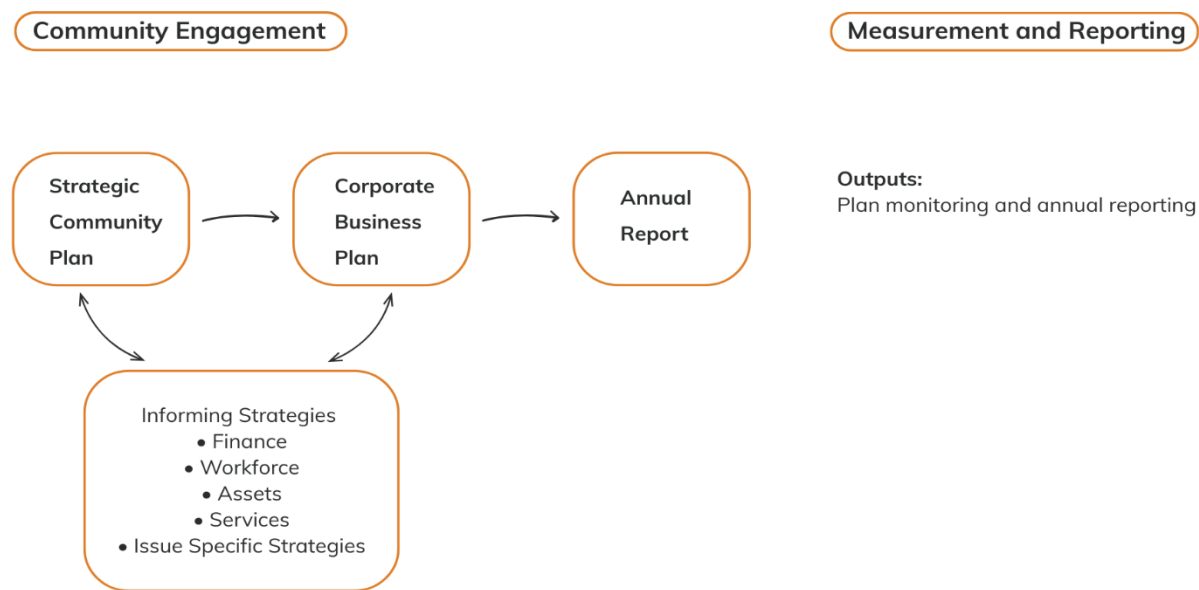


INTEGRATED PLANNING FRAMEWORK

All local governments in Western Australia are required to prepare a plan for the future under S5.56 (1) of the *Local Government Act 1995*.

The minimum requirements of the plan for the future are set under the Local Government (Administration) Regulations 1996, which requires the development of a Strategic Community Plan and Corporate Business Plan.

These documents are delivered through Integrated Planning and Reporting Framework to ensure greater level of community input and effective delivery of the local government's strategic intentions. This framework is outlined below.



Element of the Integrated Planning Framework (Source: DLGSC)

REVIEW SCHEDULE

The Corporate Business Plan is reviewed and updated annually to assess the progress of projects and realign the Plan's actions and priorities based on current information and available funding.





OUR COMMUNITY

The Shire of Katanning is a unique and diverse place, nestled in the north of the Great Southern region of Western Australia, approximately three hours southeast of Perth.

Covering an area of 1,523km², the Shire encompasses the localities of Badgebup, Carrolup, Coblinine, Coyrecup, Ewlyamartup, Katanning, Marracoonda, Moojebing, Murdong, Pinwernying and South Datatine.





OUR PRIORITIES

The Shire of Katanning Strategic Community Plan 2022-2032 outlines the strategic priorities to address the community's long-term vision. The community aspirations, identified through consultation, have been categorised into six strategic result areas:



SOCIAL



ECONOMIC



BUILT ENVIRONMENT



CULTURE



NATURAL ENVIRONMENT



LEADERSHIP

Each of the community aspirations has several actions that relate to it. The Corporate Business Plan Action Plan articulates how the Shire of Katanning will deliver the communities aspirations.



SOCIAL

Aspiration:

Katanning is a vibrant, active place that encourages its community to thrive.

We will aim to provide access to services and support to all members of the community to create a safe, connected and cherished place to live, learn, work and play.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|--|----------|-------------|---|-----------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| S1 | Support the physical and mental health and wellbeing of our community. | High | As Required | Lobby for increased mental health support services | Shire President | ■ | ■ | ■ | ■ |
| | | High | As Required | Lobby for increased social support services | Shire President | ■ | ■ | ■ | ■ |
| S2 | Provide a safe place to live, work and play. | Medium | Current | Develop & implement a street lighting in-fill plan | Operations | - | ■ | ■ | ■ |
| | | High | Current | Review and implement the strategic CCTV plan | Operations | ■ | ■ | ■ | ■ |
| | | High | New | Implement the Bush Fire Risk Mitigation Plan. | CEO Office | ■ | ■ | - | ■ |
| S3 | Provide community access to services, support and activities | Medium | New | Establish a Youth Council/Working Group to guide the development of a Youth Plan & Council youth initiatives. | Community Development | ■ | ■ | ■ | ■ |
| | | High | New | Develop a Sport & Recreation Plan that prioritises upgrades & new service opportunities. | KLC Management | ■ | - | - | - |
| | | High | New | Reinstate the Katanning BMX track to a safe operating standard. | Operations | ■ | - | - | - |
| | | High | New | Provide a larger, more functional gym at the KLC with 24/7 access. | Operations | - | ■ | - | - |
| | | Low | Current | Support & encourage existing & new community garden initiatives. | Operations | ■ | ■ | ■ | ■ |
| | | Low | New | Activate the Great Southern Bike Plan 2050. | CEO Office | - | - | ■ | ■ |
| | | High | Current | Construct & activate the Katanning Early Childhood Hub. | Corporate Services | ■ | ■ | - | - |



SOCIAL

Aspiration:

Katanning is a vibrant, active place that encourages its community to thrive.

We will aim to provide access to services and support to all members of the community to create a safe, connected and cherished place to live, learn, work and play.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|---|----------|---------|---|-----------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| S4 | Provide support, services and infrastructure for aged & disabled community members. | Medium | Current | Activate the Shire's Disability Access and Inclusion Plan | Community Development | ■ | ■ | ■ | ■ |
| S5 | Support and encourage community events that bring us together | Medium | Current | Facilitate Katanning's multicultural communities & provide support and advocacy, as necessary | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | Plan and deliver; | Community Development | | | | |
| | | Medium | Current | - the Australia Day awards | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | - Remembrance Day event | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | - Children's Book Week activities | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | - Youth Week activities | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | Support National Reconciliation Week and NAIDOC activities, as appropriate | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | Support Annual Katanning Ag Show, as necessary | CEO Office | ■ | ■ | ■ | ■ |



BUILT ENVIRONMENT

Aspiration:

Katanning is a beautiful, well serviced place that invites people to stay.

We will work to provide our community with the services, infrastructure and facilities that meet its needs.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|-----|---|----------|---------|---|-------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| BE1 | Demonstrate pride in our town by creating an inviting and welcoming place | Medium | New | Upgrade the Great Southern Highway & Conroy Street roundabouts. | Operations | ■ | - | - | - |
| | | High | Current | Maintain parks, gardens, playgrounds and streetscapes in a neat, tidy & clean condition. | Operations | ■ | ■ | ■ | ■ |
| BE2 | Encourage a range of housing options to cater for our diverse population | High | New | Review the Shire of Katanning Local Planning Scheme No. 5. | Operations | ■ | - | - | - |
| | | High | New | Implement recommendations under the Great Southern Regional Housing Plan. | CEO Office | ■ | ■ | - | - |
| | | Medium | New | Find innovative ways to activate unsold Kaatanup Loop medium density home sites. | CEO Office | ■ | - | - | - |
| | | High | New | Map current Council vacant land holdings & establish long-term property plans. | CEO Office | ■ | - | - | - |
| | | High | New | Offer for sale at least 4 Shire owned vacant housing lots. | Operations | ■ | ■ | - | - |
| | | Medium | New | Mobilise Council equity in housing & redirect to expand housing supply options. | CEO Office | ■ | ■ | - | - |
| | | Medium | Current | Provide a housing option to over 65s by continuing to outsource Amherst Village operations. | CEO Office | ■ | ■ | ■ | ■ |



BUILD ENVIRONMENT

Aspiration:

Katanning is a beautiful, well serviced place that invites people to stay.

We will work to provide our community with the services, infrastructure and facilities that meet its needs.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|-----|--|----------|---------|--|--------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 25-26 | 25-26 | 25-26 |
| BE3 | Maintain existing property, plant, equipment & infrastructure. | High | Current | Maintain and upgrade gravel and sealed roads in accordance with the Council's road hierarchy and documented condition assessments. | Operations | ■ | ■ | ■ | ■ |
| | | Low | New | Resource & implement a new enterprise resource planning (ERP) system. | Corporate Services | - | ■ | ■ | - |
| | | High | Current | Update & implement management plans for major classes of Council assets to inform Council's work program and long-term financial plan. | Operations | ■ | ■ | ■ | ■ |
| | | Medium | New | Deliver airport runway upgrade to secure services to the Royal Flying Doctor Service & other airport users. | Operations | ■ | ■ | - | - |
| | | Medium | New | Develop a master plan for the Katanning refuse site and maintain a service life of at least 7 years, at all times. | Operations | ■ | - | - | - |
| | | High | New | Fully document the refuse site operating plan to deliver efficiencies outlined in the FY25 Ask Waste Management Report. | Operations | ■ | - | - | - |
| | | Low | New | Explore the potential with neighbouring shires for the establishment & shared operation of a regional landfill site. | CEO Office | - | ■ | ■ | ■ |
| | | Medium | New | Review the townsite footpath masterplan & develop a prioritised delivery plan. | Operations | - | ■ | - | - |
| | | Medium | Current | Repaint the 50m pool basin & maintain other elements within this facility in accordance with the asset management plan. | Operations | ■ | - | - | - |
| | | Medium | New | Sell surplus Saleyard steel. | Operations | ■ | - | - | - |
| | | Medium | Current | Maintain heritage assets in line with the asset management plan. | Operations | - | - | ■ | ■ |



BUILD ENVIRONMENT

Aspiration:

Katanning is a beautiful, well serviced place that invites people to stay.

We will work to provide our community with the services, infrastructure and facilities that meet its needs.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|-----|---|----------|---------|---|-------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 25-26 | 25-26 | 25-26 |
| BE4 | Provide new property, plant, equipment & infrastructure to meet the needs of our community. | High | New | Investigate, prioritise and progressively implement initiatives under the Inland Great Southern Drought Resilience Plan to deliver improved non-potable water security and other initiatives that will advance community resilience to the effects of a changing climate. | Operations | ■ | ■ | ■ | ■ |
| | | Medium | New | Improve the efficiency of the White Dam catchment. | Operations | - | ■ | - | - |
| | | Medium | Current | Deliver the Central Katanning BFB shed upgrade. | Operations | ■ | - | - | - |
| | | High | New | Introduce & maintain eID scanning of sheep transferred through the Katanning Saleyard. | Operations | ■ | ■ | ■ | ■ |
| | | Low | New | Plan, document & deliver a limited community weighbridge service utilising the refuse site weighbridge. | Operations | ■ | ■ | ■ | ■ |
| | | Medium | New | Investigate the further application of solar/battery technology on Shire buildings to improve service efficiency. | CEO Office | ■ | ■ | - | - |
| | | High | Current | Maintain Shire plant in accordance with the asset management plan, to a standard that will deliver a reliable & efficient service. | Operations | ■ | ■ | ■ | ■ |



NATURAL ENVIRONMENT

Aspiration:

Katanning is a sustainable community with a healthy natural environment.

We will work to preserve and enhance our natural environment for current and future generations.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|-----|---|----------|---------|--|--------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| NE1 | Educate the community about sustainable and green practices in the home and community. | Medium | New | Provide educational material about efficient water use within the home & community. | CEO Office | ■ | ■ | ■ | ■ |
| | | Medium | Current | Collect dumped waste in Council reserves & verges, as resources & budget permit. | Operations | ■ | - | ■ | - |
| NE2 | Support and encourage vegetation and tree planting to enhance our local biodiversity | Medium | New | Develop a water wise master plan to guide the future development of Prosser Park. | CEO Office | ■ | - | - | - |
| | | Medium | New | Develop and implement, subject to budget considerations, an in-fill plan to expand the urban green canopy. | Operations | ■ | ■ | ■ | ■ |
| NE3 | Support minimisation of waste and promote reuse and recycling behaviours | Medium | New | Provide education & support for recycling initiatives. | CEO Office | ■ | ■ | ■ | ■ |
| | | Low | Current | Enhance & promote the tip shop. | Operations | - | - | ■ | ■ |
| | | Medium | Current | Review the placement of public rubbish and recycling bins and adjust as necessary. | Operations | - | ■ | ■ | ■ |
| | | High | Current | Conduct an annual green waste kerb-side collection service. | Operations | ■ | - | - | - |
| | | High | New | Conduct an annual hard waste kerb-side collection service. | Operations | ■ | ■ | ■ | ■ |
| NE4 | The Shire and the community working in partnership to manage pests through education and practice | High | New | Develop & implement plans to manage feral fauna including cats & pigeons within the townsite & Council reserves. | Operations | ■ | ■ | ■ | ■ |
| | | Low | Current | Periodically manage mosquitoes in low lying areas. | Operations | ■ | ■ | ■ | ■ |
| NE5 | Support and enhance local biodiversity | Medium | Current | Support Landcare via the collection of levies & endorsement of projects that enhance biodiversity. | Corporate Services | ■ | ■ | ■ | ■ |



ECONOMIC

Aspiration:

Katanning is an economic hub of the Great Southern region, offering a range of employment and business opportunities.

We will strive to facilitate the sustainable growth and development of our population and economy.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|---|----------|-------------|---|-----------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| E1 | Enable more businesses to locate in Katanning to support the needs of the local population | Medium | New | Develop a Katanning Economic Development Plan to identify constraints & accelerate future growth | CEO Office | - | ■ | - | - |
| | | Low | New | Develop a Business Prospectus to encourage & support new business opportunities. | CEO Office | - | ■ | ■ | ■ |
| | | High | New | Establish a plan documenting the current & future demand for serviced industrial land, as well as the location of expansion sites and the timing for their development. | CEO Office | ■ | ■ | ■ | ■ |
| | | High | Current | Proactively & knowledgeably engage with new & potential business entrants. | CEO Office | ■ | ■ | ■ | ■ |
| | | High | New | Streamline the development application & building permit process including the development of fact sheets to assist the customer service team to respond to development & building application enquiries. | Operations | ■ | - | - | - |
| | | High | Current | Maintain and manage the Katanning Regional Sheep Saleyards | Operations | ■ | ■ | ■ | ■ |
| | | Medium | As required | Advocate & support State and Federal Governments providing regional "hub" services from Katanning. | Shire President | ■ | ■ | ■ | ■ |
| E2 | Promote & facilitate tourism opportunities that showcase our unique character, culture and offerings. | Low | New | Review and implement the Katanning Tourism Strategy. | Community Development | - | ■ | - | - |
| | | Medium | Current | Maintain Shire owned tourist attractions. | Operations | - | ■ | - | - |



ECONOMIC

Aspiration:

Katanning is an economic hub of the Great Southern region, offering a range of employment and business opportunities.

We will strive to facilitate the sustainable growth and development of our population and economy.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|--|----------|-------------|--|--------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| E3 | Advocate for improved youth education and training and opportunities for local employment in the region. | Medium | As required | Advocate for improved educational facilities & services. | Shire President | ■ | ■ | ■ | ■ |
| | | Medium | Current | Support the Katanning University Hub's establishment and operation. | CEO Office | ■ | ■ | ■ | ■ |
| E4 | Advocate and support training opportunities that create pathways to employment | High | New | Offer positions for school-based traineeships. | CEO Office | ■ | ■ | ■ | — |
| | | High | New | Offer traineeships to KSH graduates, in a relevant field subject to internal capacity. | Corporate Services | — | ■ | — | — |



CULTURAL

Aspiration:

Katanning is a place for everyone from all walks of life. We will acknowledge, celebrate and respect all cultures of our diverse community.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|---|----------|---------|---|-----------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| C1 | Improve our understanding of all cultures in our diverse community | Medium | New | Develop & implement a Reconciliation Action Plan to promote cultural reconciliation with Aboriginal people. | Community Development | ■ | ■ | - | - |
| | | Medium | Current | Support events and programs that foster a shared understanding all cultures in our community. | Community Development | ■ | ■ | ■ | ■ |
| C2 | Acknowledge and respect the past, present and future Aboriginal Torres Strait Islander community. | Medium | Current | Deliver a major art installation celebrating an aspect of Aboriginal culture. | Community Development | ■ | - | - | - |
| | | Medium | Current | Implement welcome & acknowledgement of country protocols. | CEO Office | ■ | ■ | ■ | ■ |
| C3 | Katanning is a welcoming and inviting place for all cultures. | Medium | Current | Lions Park flags to acknowledge all key ethnic groups active in Katanning. | Operations | ■ | ■ | ■ | ■ |
| | | High | Current | Important Council communications are available in languages other than English, commonly spoken within the Katanning community. | CEO Office | ■ | ■ | ■ | ■ |
| C4 | Support the community to have safe spaces to share, connect and celebrate culture | High | New | Include a Family Centre as part of the Katanning Early Childhood Hub Project. | Corporate Services | ■ | ■ | ■ | ■ |
| | | High | Current | Provide an efficient library service. | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | Acknowledge & help celebrate the significant days relevant to key cultures active in Katanning. | Community Development | ■ | ■ | ■ | ■ |
| | | Medium | Current | Art Gallery exhibitions promote & celebrate Katanning's cultural diversity. | CEO Office | ■ | ■ | ■ | ■ |



LEADERSHIP

Aspiration:

Katanning is an inclusive and respectful community.

We will support and advocate for our community to make Katanning a prosperous, safe and welcoming community.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|--|----------|---------|--|-----------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| L1 | Encourage diversity and representation within the decision-making process | Medium | Current | Opportunities are provided for community stakeholders to participate in the decision-making process. | Community Development | ■ | ■ | ■ | ■ |
| L2 | Utilise Shire resources in a manner that represents the whole community's best interest. | High | New | Review the Shire of Katanning's Strategic Community Plan | CEO Office | ■ | - | - | - |
| | | High | Current | Provide a safe and supportive work environment. | All | ■ | ■ | ■ | ■ |
| | | High | Current | The behaviours & decisions of Councillors and staff always reflect our agreed values. | All | ■ | ■ | ■ | ■ |
| | | High | Current | Workforce plans are up to date and available to guide optimal use of staff & contractor resources. | CEO Office | ■ | ■ | ■ | ■ |
| | | High | Current | Provide an informed, timely & friendly customer service experience. | Corporate Service | ■ | ■ | ■ | ■ |
| | | High | Current | Embrace technology to improve the scope & efficiency of Council services. | All | ■ | ■ | ■ | ■ |
| | | High | Current | Provide high quality regulatory services (town planning, building permitting, environmental health & ranger services). | Operations | ■ | ■ | ■ | ■ |
| | | High | Current | Foster relations with other local governments and deliver projects, share the supply of services and initiate other beneficial initiatives, wherever feasible. | CEO Office | ■ | ■ | ■ | ■ |
| | | High | Current | Provide training and development opportunities for Elected Members. | CEO Office | ■ | ■ | ■ | ■ |
| | | Medium | New | Plan and implement a communication strategy to enhance community engagement by increasing awareness of Council's operations & services. | CEO Office | ■ | ■ | ■ | ■ |



LEADERSHIP

Aspiration:

Katanning is an inclusive and respectful community.

We will support and advocate for our community to make Katanning a prosperous, safe and welcoming community.

| No | Objective | Priority | Status | Actions | Responsible | Timeframe | | | |
|----|--|----------|---------|---|--------------------------|-----------|-------|-------|-------|
| | | | | | | 25-26 | 26-27 | 27-28 | 28-29 |
| L3 | Council leads by example - is involved, respectful and inclusive. | High | Current | Elected Members are accessible to the community. | Elected Members | ■ | ■ | ■ | ■ |
| L4 | Aboriginal inclusion is more intentional at the Shire of Katanning | Medium | Current | The Katanning Noongar Leadership Group is supported and delivers outcomes that promote the wellbeing of the region's Aboriginal people. | Community Development | ■ | ■ | ■ | ■ |



OUR ORGANISATION



OUR WORKFORCE

The Shire of Katanning is committed to delivering services efficiently, ensuring the right skills and the right number of people are in place to achieve organisational goals.

As of July 2025, the Shire employs 75 staff, with a nearly even gender distribution (48% male, 52% female). Of these, 54 are permanent employees working full-time equivalent hours, while 21 casual staff work either set or ad hoc hours to meet organisational needs. Notably, 18 casual staff are employed at the Katanning Leisure Centre and the Public Library.

The workforce has an average age of 40.2 years, with representation across all age groups. Around 8% of employees identify as Aboriginal Australians, 17.3% come from culturally and linguistically diverse (CaLD) backgrounds, and 9.3% of staff are living with a disability.

These demographics reflect the Shire's strong commitment to diversity, equity, and inclusion, positioning it as a progressive and inclusive employer and setting a benchmark for regional councils.



9.3%

People with
disability



8%

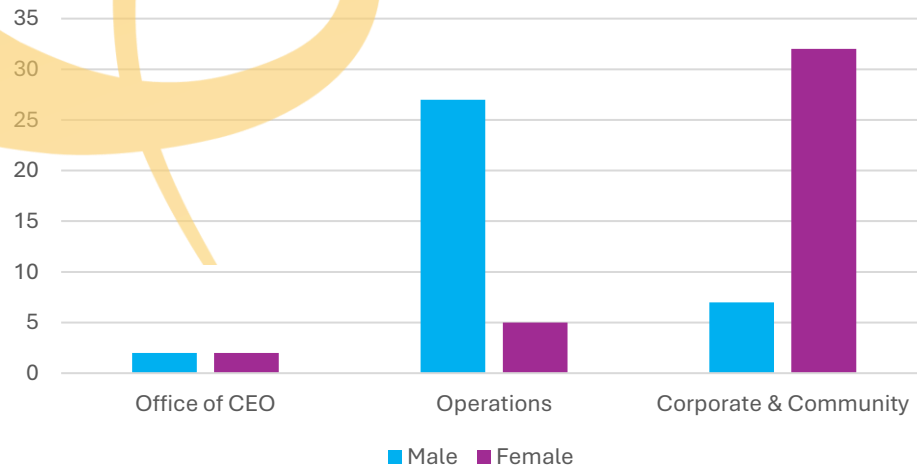
Aboriginal &
Torres Strait
Islander People



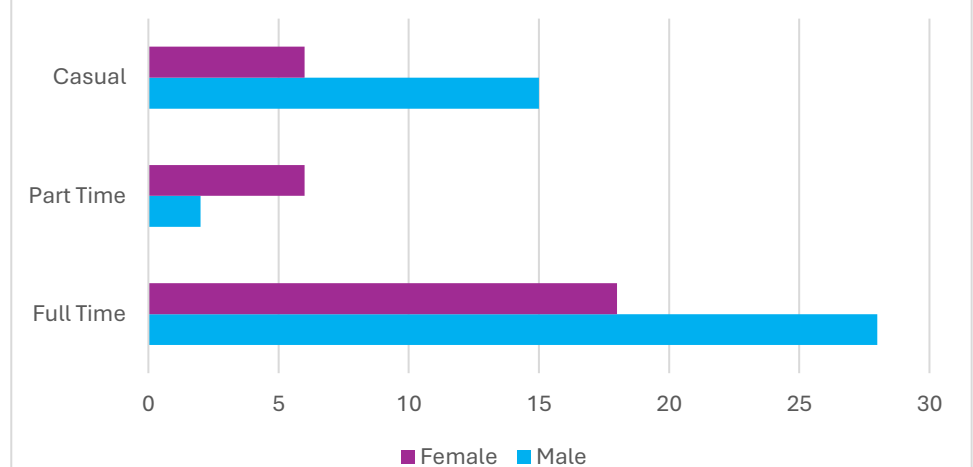
17.3%

Culturally and
Linguistical
Diverse People

Gender Profile



Employment Profile



Shire of Katanning – Extract from the Long-Term Financial Plan 2025 – 2034

Rate Setting Statement by Nature & Type

| | FY25/26 \$ | FY26/27 \$ | FY27/28 \$ | FY28/29 \$ |
|---|---------------------|---------------------|---------------------|---------------------|
| Net current assets at start of financial year - surplus/(deficit) | 3,568,549 | (0) | (125,852) | 0 |
| | 3,568,549 | (0) | (125,852) | 0 |
| Revenue from operating activities (excluding rates) | | | | |
| Operating grants, subsidies and contributions | 1,340,434 | 3,671,969 | 3,782,128 | 3,895,592 |
| Fees and charges | 2,186,860 | 2,285,269 | 2,388,106 | 2,495,571 |
| Rates Excluding General Rates | 5,356 | 5,570 | 5,793 | 6,025 |
| Interest earnings | 476,000 | 495,040 | 514,842 | 535,435 |
| Other revenue | 315,024 | 329,200 | 344,014 | 359,495 |
| Profit on asset disposals | 75,207 | 0 | 0 | 0 |
| | 4,398,881 | 6,787,048 | 7,034,883 | 7,292,117 |
| Expenditure from operating activities | | | | |
| Employee costs | (5,337,519) | (5,390,894) | (5,444,803) | (5,499,251) |
| Materials and contracts | (4,035,623) | (4,096,157) | (4,137,119) | (4,178,490) |
| Utility charges | (612,753) | (637,263) | (662,754) | (689,264) |
| Depreciation on non-current assets | (9,356,842) | (9,168,759) | (9,154,414) | (10,084,341) |
| Interest expenses | (91,756) | (82,663) | (73,250) | (65,499) |
| Insurance expenses | (426,742) | (439,544) | (452,731) | (466,313) |
| Other expenditure | (405,507) | (413,617) | (421,889) | (430,327) |
| Loss on disposal of assets | (17,854) | 0 | 0 | 0 |
| | (20,284,596) | (20,228,898) | (20,346,959) | (21,413,485) |
| Operating activities excluded from budget | | | | |
| (Profit)/Loss on disposal of assets | (57,353) | 0 | 0 | 0 |
| Movement in Contract Liabilities | 0 | 0 | 0 | 0 |
| Movement in liabilities associated with restricted cash (Amherst Village) | 0 | 0 | 0 | 0 |
| Movement in accrued salaries and wages | 0 | 0 | 0 | 0 |
| Movement in other provisions (non-current) | 0 | (358,004) | 298,883 | (874,571) |
| Movement in employee benefit provisions (non-current) | 0 | 0 | 0 | 0 |
| Depreciation and amortisation on assets | 9,356,842 | 9,168,759 | 9,154,414 | 10,084,341 |
| Amount attributable to operating activities | 9,299,489 | 8,810,755 | 9,453,297 | 9,209,770 |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 10,533,060 | 1,290,081 | 1,013,579 | 1,021,851 |
| Proceeds from disposal of assets | 476,000 | 390,500 | 266,000 | 215,500 |
| Proceeds from self-supporting loans | 22,752 | 23,658 | 24,603 | 25,582 |
| Payments for self-supporting loans | (22,752) | (23,658) | (24,603) | (25,582) |
| Purchase of property, plant and equipment | (11,709,927) | (1,732,790) | (1,463,500) | (861,000) |
| Purchase and construction of infrastructure | (1,911,897) | (1,485,122) | (1,571,824) | (1,611,761) |
| Amount attributable to investing activities | (2,612,764) | (1,537,331) | (1,755,745) | (1,235,410) |
| FINANCING ACTIVITIES | | | | |
| Repayment of debentures | (302,234) | (311,327) | (298,787) | (240,667) |
| Proceeds from new debentures | 0 | 0 | 0 | 0 |
| Repayment of leases | 0 | 0 | 0 | 0 |
| Transfers to reserves (restricted assets) | (1,292,995) | (463,424) | (579,680) | (626,401) |
| Transfers from reserves (restricted assets) | 1,744,442 | 1,089,008 | 632,725 | 758,551 |
| Amount attributable to financing activities | 149,213 | 314,257 | (245,742) | (108,516) |
| Surplus(deficiency) before general rates | (5,481,228) | (5,854,169) | (5,986,119) | (6,255,524) |
| Total amount raised from general rates | 5,481,228 | 5,728,317 | 5,986,120 | 6,255,524 |
| Net current assets at June 30 c/fwd - surplus/(deficit) | (0) | (125,852) | 0 | 0 |

COUNCIL POLICY

Child Safe Awareness Policy

Policy No: 3.8

Policy Subject: Child Safe Awareness

Objectives:

To establish Council's commitment to child safety.

Background:

This Child Safe Awareness Policy has been developed in response to recommendation 6.12 of the Royal Commission into Institutional Responses to Child Sexual Abuse which, states as follows;

With support from governments at the national, state and territory levels, local governments should designate child safety officer positions from existing staff profiles to carry out the following functions:

1. developing child safe messages in local government venues, grounds and facilities
2. assisting local institutions to access online child safe resources
3. providing child safety information and support to local institutions on an as needs basis
4. supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.

Policy:

The Shire of Katanning will ensure that;

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- The rights of children and young people are upheld.
- Children and young people are respected, listened to, and informed about their rights.
- Children and young people have the fundamental right to be safe and cared for.
- Children and young people have the right to speak up, be heard and taken seriously without the threat of negative consequences.
- The safety and best interests of children and young people are a primary consideration when making decisions that concern them.
- Access to trusted and reliable information, including the National Principles for Child Safe Organisations, helps support organisations to understand what they must do to help reduce the risk of harm and abuse.
- Communities are informed and involved in promoting the safety and wellbeing of children and young people including protection from harm.
- Collaboration with the community and our partners promotes the safety, participation and empowerment of all children and young people.

Guidelines:

Shire of Katanning will ensure the following functions of this policy are resourced and assigned to the relevant officers for implementation.

- Developing a process to deliver child safe messages (for example at Shire of Katanning venues, grounds and facilities or events).
- Connecting and supporting local community groups, organisations, and stakeholders to child safe resources (including culturally safe and inclusive resources).

Responsibilities:

Our services to children are provided in a manner that is free from harm and abuse.

Although Shire of Katanning is not legally responsible for providing oversight of compliance with child safe practices, it will take any reasonable steps to engage with persons who utilise Shire of Katanning facilities to operate in alignment with the Child Safe Awareness policy.

Resolution No: OC88/24

Resolution Date: 28 August 2024

Amended: [27 August 2025](#)

Source: Recreation & Culture

Review Frequency:

This policy will be reviewed every two years or earlier subject to amended legislation related to the safety and wellbeing of children and young people.

Review

Responsibility: Manager Katanning Leisure Centre

COUNCIL POLICY

Internal Control

Policy No: 3.5

Policy Subject: Internal Control

Objective: To ensure that appropriate internal controls are implemented in order to:

- 1) Fulfil the statutory obligations under the Local Government (Financial Management) Regulations 1996 and Local Government (Audit) Regulations 1996; and
- 2) Ensure that the Shire's assets are safe from loss due to fraud and mismanagement.

Policy Statement: The Council will, through the Chief Executive Officer, ensure that appropriate and efficient internal controls are in place covering

- 1) Staffing and segregation of duties;
- 2) Information technology;
- 3) Documented procedures and processes covering the recording, reporting and authorisation of transactions; and
- 4) Monitoring performance and adherence.

Resolution Number: Ordinary Council Meeting OC168/18

Resolution Date: 18 December 2018

Amended: 22 December 2022 OC159/22

27 August 2025 OC...../.....

Source: Finance & Administration

Date of Review: ~~Annually~~ Biennially

Review Responsibility: Executive Manager Corporate & Community

COUNCIL POLICY

Related Party Disclosures

| | |
|--------------------------|---|
| Policy No: | 3.3 |
| Policy Subject: | Related Party Disclosures |
| Objectives: | To provide guidance to elected members and identified Key Management Personnel to assist in them making an informed judgement as to who is considered to be a related party and what transactions need to be considered when determining if/when disclosure is required. The purpose of this procedure is to stipulate the information to be requested from related parties to enable an informed judgement to be made. |
| Policy Subject: | <p>AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.</p> <p>This policy relates to the requirements of Related Party Disclosures to be made in the Shire's Annual Financial Reports in compliance with AASB 124.</p> |
| Policy Statement: | <p>That:</p> <ol style="list-style-type: none">1. Council recognises the requirement to comply with AASB 124 and thus disclose Related Party Disclosures in each Annual Financial Report commencing from 1 July 2016 (effectively the report for the year ending 30 June 2017).2. This policy outlines required mechanisms to meet the disclosure requirements of AASB 124. |
| Guidelines: | <p>Identification of Related Parties</p> <p>AASB 124 provides that the Shire will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.</p> <p>Related parties includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.</p> <p>KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.</p> <p>For the purposes of determining the application of the standard, the Shire has identified the following persons as meeting the definition of Related Party:</p> <ul style="list-style-type: none">• An elected Council member• Key management personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Director |

- Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. (Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs). T

The Shire will therefore be required to assess all transactions made with these persons or entities

Identification of related party transactions

A related party transaction is a transfer of resources, services or obligations between the Shire (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

- Paying rates
- Fines
- Use of Shire/Town/City owned facilities such as [Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)]
- Attending council functions that are open to the public
- Employee compensation whether it is for KMP or close family members of KMP
- Application fees paid to the Shire/Town/City for licences, approvals or permits
- Lease agreements for housing rental (whether for a Shire/Town/City owned property or property sub-leased by the Shire/Town/City through a Real Estate Agent)
- Lease agreements for commercial properties
- Monetary and non-monetary transactions between the Shire/Town/City and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire/Town/City (trading arrangement)
- Sale or purchase of any property owned by the Shire/Town/City, to a person identified above.
- Sale or purchase of any property owned by a person identified above, to the Shire/Town/City
- Loan Arrangements
- Contracts and agreements for construction, consultancy or services

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives.

These transactions are those that an ordinary citizen would undertake with council and are referred to as an Ordinary Citizen Transaction (OCT). Where the Shire can determine that an OCT was provided at arms length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

Disclosure Requirements

For the purposes of determining relevant transactions, elected Council members and key management personnel, will be required to complete a Related Party Disclosures - Declaration form for submission to the Governance Officer.

Ordinary Citizen Transactions (OCTs)

Management will put forward a draft resolution to Council annually, declaring that in its opinion, based on the facts and circumstances, certain OCT that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements make. As such no disclosure in the quarterly Related Party Disclosures - Declaration form will be required

- Paying rates
- Fines
- Use of Shire owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)
- Attending council functions that are open to the public

Where these services were not provided at arms-length and under the same terms and conditions applying to the general public, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form about the nature of any discount or special terms received.

All other transactions

For all other transactions listed in point 2 above, elected Council members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form.

Frequency of disclosures

Elected Council members and KMP will be required to complete a *Related Party Disclosures - Declaration* form each quarter.

Disclosures must be made by all Councillors immediately prior to any ordinary or extraordinary election.

Disclosures must be made immediately prior to the termination of employment of/by a KMP.

Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Associated Regulatory Framework

AASB 124 Related Party Disclosures

Further Information

Related Party Disclosures - Declaration form

| | | |
|-------------------------|------------------|----------|
| Resolution No: | Ordinary Council | |
| Resolution Date: | 27 June 2017 | OC82/17 |
| Amended: | 18 December 2018 | OC168/18 |
| | 22 December 2022 | OC159/22 |

[27 August 2025](#)

Source: Risk Management and Workplace

Date of review: ~~October annually~~ Biennially

Review Responsibility: Executive Manager Corporate & Community