

19 March 2024

Planning Department
Shire of Katanning
52 Austral Terrace
KATANNING WA 6317

To Whom It May Concern

38 Andover Street, Katanning

Please find attached:

- Form 1 – Application for Development Approval
- Site Plan
- Record of Certificate of Title

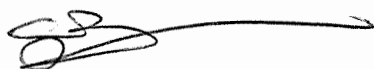
The proposed shed is for the storage of a vehicle for compliance with insurance requirements. The shed materials are steel frames with roof and walls covered with zincalume. Stormwater will be directed to nearby flower beds.

The property currently has 'out buildings' as per below and as indicated on site plan with the intention for all structures to remain.

- 1) Wooden Shed – vehicle storage
- 2) Pergola with shade cloth – shade for vehicle
- 3) Pergola with shade cloth – shade for vehicle
- 4) Shed – workshop
- 5) Lean To – free standing next to workshop – provides out door work area
- 6) Shed x 3 – storage spaces for artist supplies

Should you require any further information or clarification of information provided please do not hesitate to contact us.

Kind regards



Caroline and Brenton Bouffler

Caroline – 0488 297 100
Brenton – 0499 431 578

SHIRE OF KATANNING LOCAL PLANNING SCHEME NO.5



Shire of
Katanning
Heart of the Great Southern

FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details

Name/s: BRENTON ALFRED BOUFFLER
CAROLINE JANE BOUFFLER

ABN (if applicable):

Postal Address: 38 ANDOVER ST
KATANNING WA Postcode: 6317

Work Phone:

Fax:

E-mail:

Home Phone:

caro.b@westnet.com.au

Mobile Phone: 0488277100

Contact Person for Correspondence: CAROLINE BOUFFLER

Signature: [Signature]
Print Name: BRENTON BOUFFLER

Date: 5/3/24

Signature: [Signature]
Print Name: CAROLINE BOUFFLER

Date: 5/3/24

IMPORTANT NOTES:

- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. Processing of this application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
 - 1 director of the company, accompanied by the company seal; or
 - 2 directors of the company; or
 - 1 director and 1 secretary of the company; or
 - 1 director if a sole proprietorship company.

Print the full names and positions of the company signatories underneath the signatures and provide a copy of an ASIC company search to verify those who signed the application form have the legal authority to do so[Search Company and Other Registers \(asic.gov.au\)](http://www.asic.gov.au).
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.....[Certificate of Title - Landgate](#).
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Katanning where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing..... proposals@dplh.wa.gov.au.

Applicant Details (if different from owner)		
Name/s:		
Address:		
Postcode:		
Work Phone:	Fax:	E-mail:
Home Phone:		
Mobile Phone:		
Contact Person for Correspondence:		
Signature:		Date:
Print Name:		
IMPORTANT NOTES: <ul style="list-style-type: none"> i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, an ASIC company search where required, suitable plans and other supporting information as per the Shire's Development Application Checklist and/or the correct application fee may result in the application being returned or placed on hold. ii) The application fee payable will be confirmed by the Shire following receipt and review of the application. Processing of the application will not commence until the fee is paid in full. iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the Shire for public viewing in connection with the application. iv) If public advertising of the application is required an additional fee in accordance with the Shire's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full. v) The original of this application and supporting information and plans will be retained by the Shire for its records and will not be returned to the applicant/landowner following final determination. 		
Property Details		
NOTE: The details provided must match those shown on the relevant Certificate/s of Title.		
Lot No/s: 3	House/Street No/s: 38	Location No/s:
Survey Diagram or Plan No/s:	Certificate of Title Volume No/s: 1816	Certificate of Title Folio No/s: 414
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title): NIL		
Street name: ANDOVER ST	Suburb: KATANNING	
Nearest street intersection: AVON ST & ANNIE ST		

Proposed Development:
Nature of development: <input checked="" type="checkbox"/> Works (New construction works with no change of land use) <input type="checkbox"/> Use (Change of use of land with no construction works) <input type="checkbox"/> Works and Use <i>NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.</i>
Is an exemption from development approval claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use
Description of exemption claimed (if relevant):
Nature of any existing buildings and/or land use: HOME DOMESTIC SHEDS X 5 FREE STANDING PERGOLA WITH SHADE CLOTH X 2
Description of proposed works and/or land use: CONSTRUCTION OF FLAT PACK SHED FOR VEHICLE STORAGE
Approximate cost of proposed development (excluding GST): \$6000
<p align="center">OFFICE USE ONLY</p> Date application received: Received by: Application Reference Number: Shire of Katanning Assessment Number: Application Fee Payable: \$ Date of Receipt of Application Fee: Receipt Number for Application Fee:

WESTERN



AUSTRALIA

TITLE NUMBER

Volume

Folio

1816

414

RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 3 ON DIAGRAM 19498

REGISTERED PROPRIETOR: (FIRST SCHEDULE)

BRENTON ALFRED BOUFFLER
CAROLINE JANE BOUFFLER
BOTH OF 38 ANDOVER STREET, KATANNING
AS JOINT TENANTS

(T J598414) REGISTERED 24/1/2006

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

1. J870859 MORTGAGE TO AUSTRALIA & NEW ZEALAND BANKING GROUP LTD REGISTERED
11/8/2006.

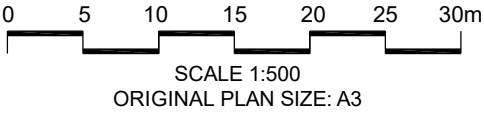
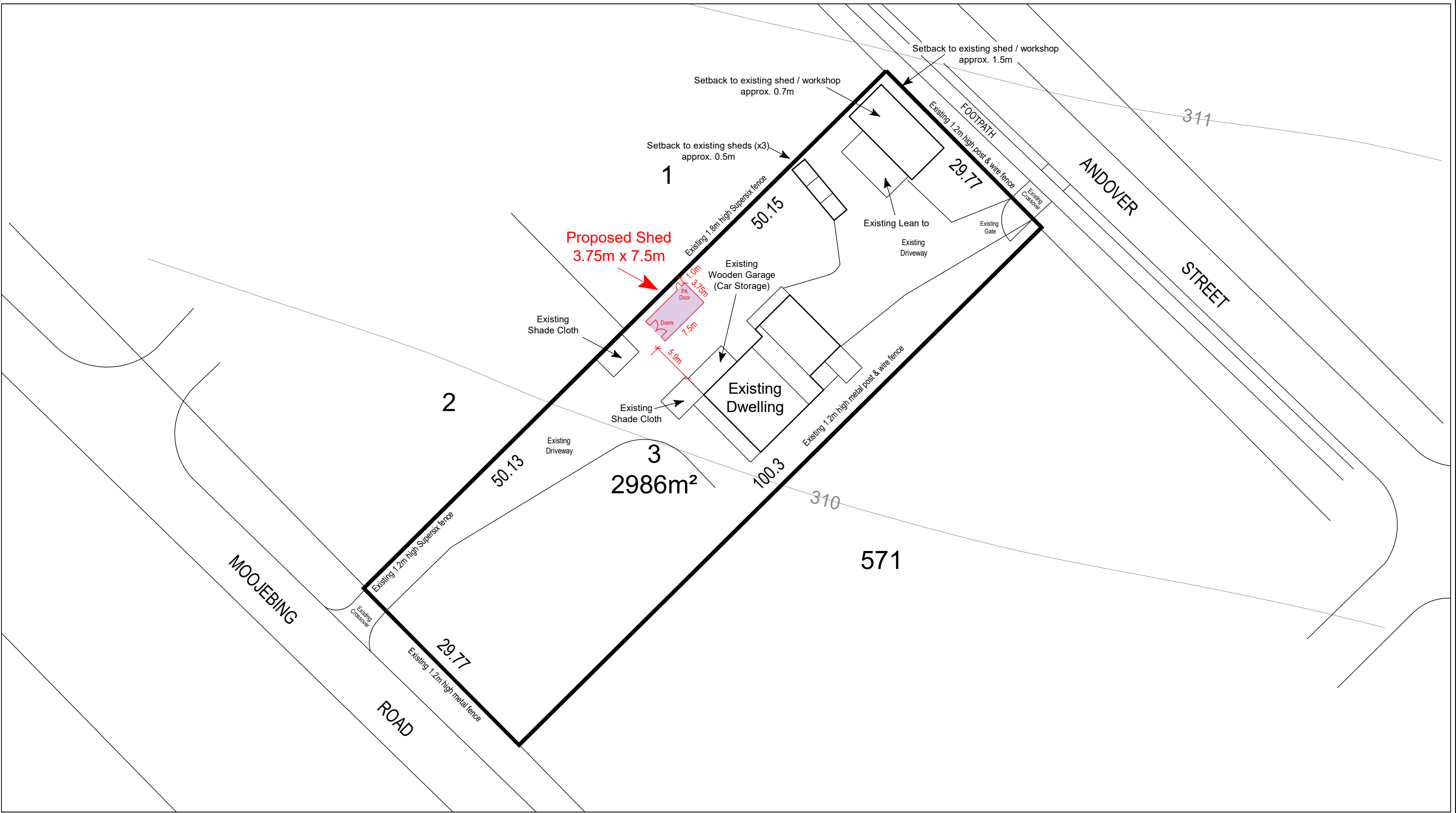
Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 1816-414 (3/D19498)
PREVIOUS TITLE: 1178-692
PROPERTY STREET ADDRESS: 38 ANDOVER ST, KATANNING.
LOCAL GOVERNMENT AUTHORITY: SHIRE OF KATANNING



PREPARED FOR:
Caroline Bouffler
38 Andover Street
Katanning WA 6317
M: 0488 297 100
E: caro.b@westnet.com.au

DATE: 19.03.2024

- NOTE:
1. Storm water from the proposed storage shed will be piped to nearby garden beds.
 2. Proposed shed will be constructed using steel frames and the roof & walls covered with Zincalume.
 3. Proposed shed will be constructed on a concrete slab as per detailed engineering drawings.
 4. Approx. finished floor level will be 310m A.H.D.
 5. Floor area of existing dwelling is approx. 200m².
 6. Floor area of existing shed / workshop is approx. 76m².
 7. Floor area of 3 existing sheds adjacent to the shed /workshop is approx. 20m².
 8. Floor area of existing garage is approx. 20m².
 9. Floor area of proposed shed is 28m².
 10. Total floor area of all existing outbuildings (i.e. sheds) is approx. 116m².

PROPOSED SHED
(CAR STORAGE)
SITE PLAN

LOT 3 (No.38) ANDOVER STREET
KATANNING
Shire of Katanning



Assembly Instructions

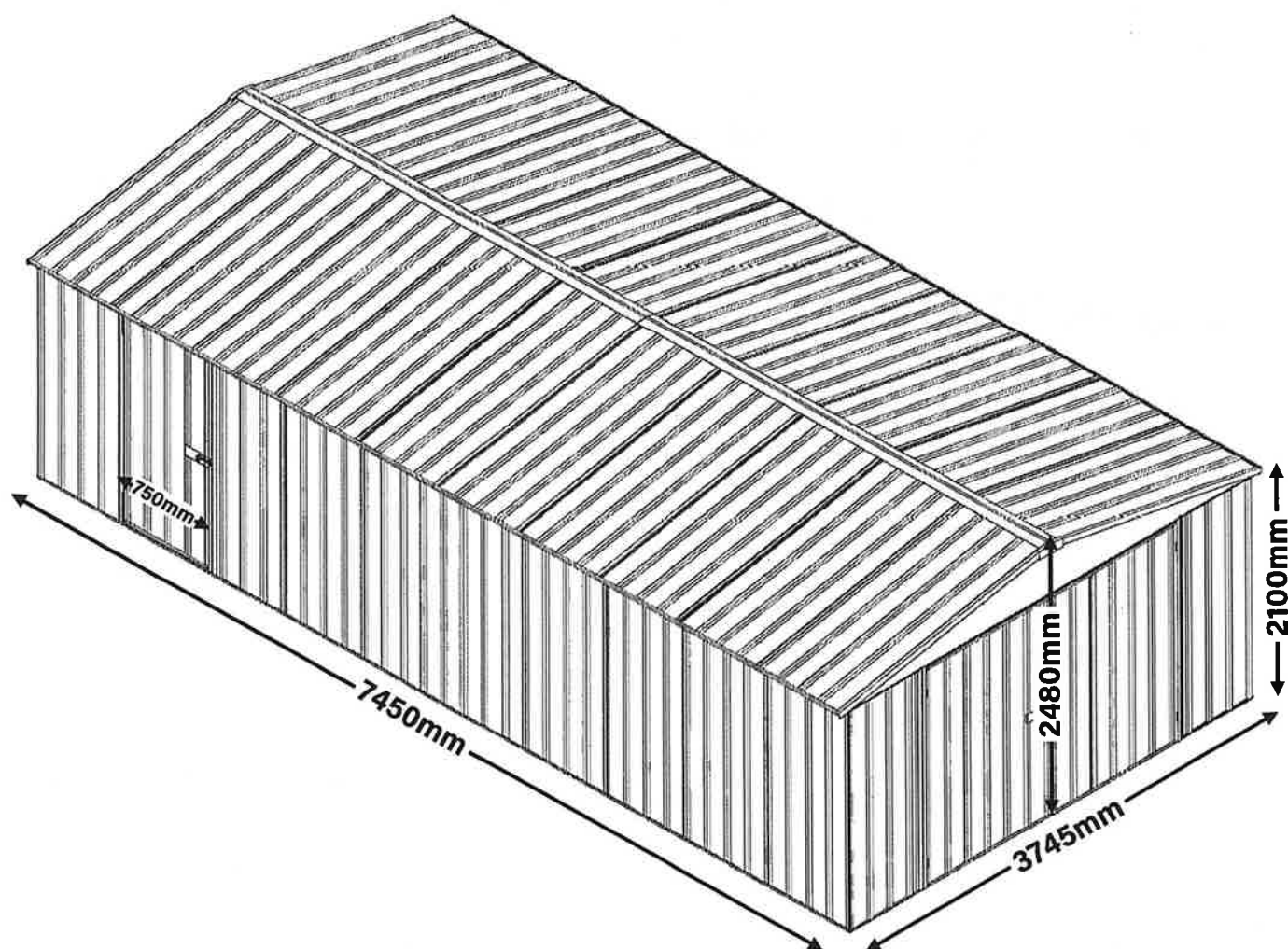
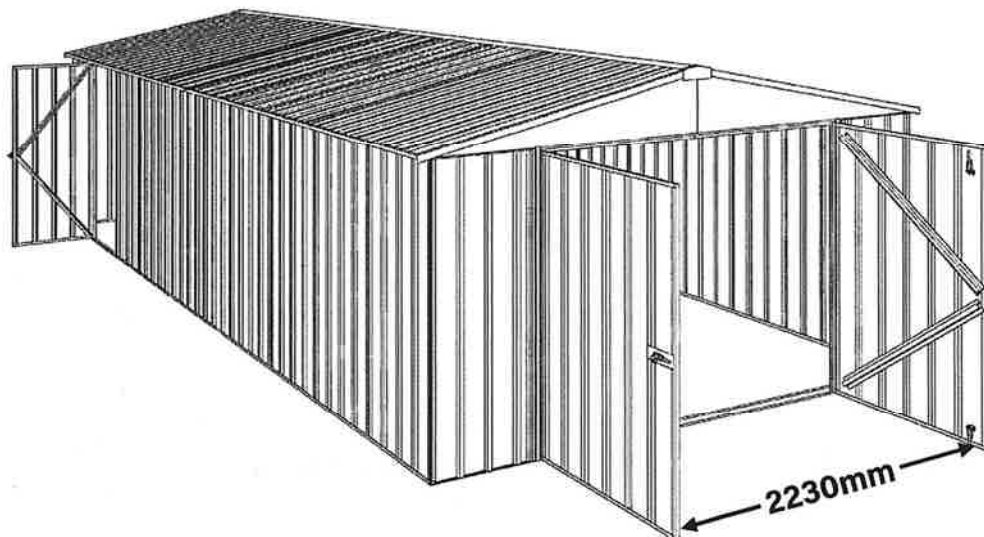
TALL Garage Model: ETGAR-7538

Size: 7.5m x 3.75m x 2.48m

OPTIONAL EXTRAS INSTRUCTIONS:



links.easymshed.co/optional-extras-instructions



CHIEF EXECUTIVE OFFICER
LOCAL GOVERNMENT AUTHORITY

REFORMS TO DECISION MAKING ON DEVELOPMENT OF SINGLE HOUSES

Earlier this year the Minister for Planning announced that a number of planning reforms would commence on 1 July 2024, including changes to local government roles and responsibilities in decision making on development applications for single houses.

This reform will see implementation of Part 4 of the *Planning and Development Amendment Act 2023* supported by amendments to *Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations* that:

- introduce a new section 257C into the *Planning and Development Act 2005*, which provides the ability for regulations to specify that certain types of development applications must be determined by the officers of the local government; and
- amend Schedule 2 of the Regulations to specify that a single house development or any development associated with a single house such as additions, alterations, patios or carports, where not otherwise exempt, are to be determined by the Chief Executive Officer (CEO) of the local government or other local government officer/s authorised by the CEO. This will not apply to any heritage protected place as defined in Schedule 2.

The rationale for this reform was outlined in the material available during the public consultation period between October 2023 and January 2024. The Department would like to thank everyone who took the time to provide feedback on the draft amendments to the Regulations, which has been reviewed and no changes were recommended. The amendments to the Regulations have now been finalised, will come into effect on Monday 1 July 2024 and can be viewed [here](#).

As a result, from 1 July 2024, the determination of development applications for single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, must be made by the CEO of the local government or employees authorised by the CEO. This cannot be determined by Council.

In preparation for the commencement of this reform you are advised that you should:

- review and update the register of delegated authority from Council to remove any references to development approval functions for single houses and associated development, except in relation to a heritage protected place;

- where necessary, prepare and approve the appropriate authorisations from the CEO to local government officers. The CEO is automatically authorised under the Regulations and there is no action required by a local government to authorise a CEO; and
- consider any necessary updates to reporting to reflect the new authorisations. This may only be required if your local government reports regularly to Council on planning decisions made under delegated authority.

Local governments that utilise the services of a consultant or other contractor to assess single house development applications can continue to have a contractual arrangement with a private consultant or other contractor to provide services regarding assessment, analysis, preparation of reports for development applications and the making of a recommendation with conditions and/or reasons.

From 1 July 2024, that report and attachments must be provided to the CEO or other authorised local government officer who will consider the recommendation and make the decision. The procurement of consultants and contractors remains subject to the provisions of the *Local Government Act 1995* and the changes to decision making outlined above does not impact those provisions.

Further detail on this reform can be viewed [here](#). For further information please contact planningreform@dph.wa.gov.au.

Yours sincerely



Anthony Kannis PSM
Director General

16 May 2024



DELEGATIONS REGISTER
July 2022



TABLE OF CONTENTS

A BACKGROUND TO DELEGATIONS AND AUTHORISATIONS	3
STANDARD CONDITIONS	9
LOCAL GOVERNMENT ACT 1995 DELEGATIONS TO CEO	10
DA01 – APPOINTMENT OF AUTHORISED OFFICERS	10
DA02 – POWERS OF ENTRY	13
DA03 – ROAD CLOSURES – Temporary	14
DA04 – TENDERS	15
DA05 – ACQUISITION AND DISPOSAL OF LAND	17
DA06 – DISPOSAL OF ASSETS	18
DA07 – MUNICIPAL FUND/PROCEDURES AND PAYMENTS	19
DA08 – TRUST FUND / PROCEDURES AND PAYMENTS	20
DA09 – WAIVER OR CONCESSIONS – Granting	21
DA10 – INVESTMENTS	22
DA11 – RECOVERY OF UNPAID RATES	23
DA12 – BANK ACCOUNTS	25
DA13 – EXTENSION FOR RATE EXEMPTION APPLICATION	26
DA14 – AUTHORISED OFFICERS – Variation of Meeting Date – Annual Electors Meeting	27
DA27 - BEHAVIOUR COMPLAINS OFFICER	28
BUILDING ACT 2011.....	29
DA15 – BUILDING ACT 2011	29
DA16 – VERGE PERMITS	31
LOCAL PLANNING SCHEME No 5	32
DA17 – DEVELOPMENT APPLICATIONS	32
DA18 – DEVELOPMENT APPLICATIONS / MINOR VARIATIONS	35
DA19 – DEVELOPMENT APPLICATIONS - SHIRE DEVELOPMENTS ON RESERVED LAND	37
BUSH FIRES ACT 1954	39
DA20 – BUSH FIRES ACT – Powers and Functions	39
MAIN ROADS ACT 1930	40
DA21 – MAIN ROADS – Control of Advertisements	40
FOOD ACT 2008	41
DA22 – PROHIBITION ORDERS	41
DA23 – REGISTRATION OF FOOD BUSINESS	42
DA24 – FOOD ACT 2008 – PROSECUTIONS	43
LIQUOR CONTROL ACT 1988	44
DA25 – LIQUOR LICENSING – SECTION 39 CERTIFICATES	44
DA26 – LIQUOR LICENSING – SECTION 40 CERTIFICATES	45
LOCAL GOVERNMENT ACT 1995 DELEGATIONS	46
DA50 – BEHAVIOUR COMPLAINS COMMITTEE	46

LOCAL PLANNING SCHEME No 5

DA17 – DEVELOPMENT APPLICATIONS

POWER / DUTY ASSIGNED TO:	The Council
POWER TO DELEGATE:	<i>Local Planning Scheme No. 5</i> cl.82 Delegation of Functions
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Planning Scheme No. 5, as amended:-</i> Part 3 Zones and the Use of Land Part 4 General Development Requirements Part 5 – Special Control Areas <i>Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2</i> Part 7 Requirement for development approval Part 8 Applications for Development Approval Part 9 Procedure for dealing with applications for development approval Part 10 Enforcement and Administration
FUNCTION:	<p>All powers of the Council contained in the sections and parts of Local Planning Scheme No. 5, as amended and delegated above.</p> <p>To determine applications for development under the Shire of Katanning's Local Planning Scheme No. 5.</p> <p>To provide advice and recommend conditions relevant to applications for the amalgamation of lots and all forms of subdivision and survey strata referred to the Council by the Western Australian Planning Commission.</p> <p>To endorse deposited plans after the conditions of subdivision/amalgamation approval for which the Council is responsible have been fulfilled.</p>

To determine applications for development requiring retrospective Planning Approval

To determine applications involving minor variations to an adopted Local Planning Policy.

To determine applications involving minor variations to setback and Table 8 requirements of the Shire of Katanning Local Planning Scheme No. 5

CONDITIONS:

Must act in accordance with the Shire's "Standard Conditions Relating to Delegations".

This delegation must not be exercised by the delegated officer:

- Where project costs for new a development application exceeds \$5 million.
- Where development is proposed on reserved land, owned or within the care and control of the Council.
- Where the development and/or subdivision proposals have a strategic impact and as a result involve issues in which Council has a direct interest.
- Where significant variations to the Scheme are evident.
- Where the decision requires the exercise of any of the powers of the Council under Local Planning Scheme No. 5 clauses:
 - 18 Interpretation of the Zoning Table, sub-clause (4) (Uses Not Listed)
 - Clause 74, Part 9 of the Deemed provisions of P&D Regulations (2015) Approval Subject to Later Approval of Details

RECORD KEEPING:

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

POWER TO SUBDELEGATE:

Local Government Act 1995
s5.44 CEO may delegate powers and duties to other employees.

CEO DELEGATION TO:

Executive Manager Infrastructure & Assets

SUPPLEMENTARY CONDITONS:

Above stated conditions apply.

DA18 – DEVELOPMENT APPLICATIONS / MINOR VARIATIONS

POWER / DUTY ASSIGNED TO:	The Council.
POWER TO DELEGATE:	<i>Local Planning Scheme No.5</i> cl. 82 Delegations
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Planning Scheme No. 5</i> , as amended:- Part 3 Zones and the Use of Land Part 4 General Development Requirements <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Part 7 Requirement for development approval Part 8 Applications for Development Approval Part 9 Procedure for dealing with applications for development approval Part 10 Enforcement and Administration
FUNCTION:	To determine applications for development approval which involve minor variations to the “deemed to comply” provisions by using the performance criteria of the Residential Design Codes that require approval under Local Planning Scheme No.5
CONDITIONS:	<p>Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.</p> <p>This delegation must not be exercised by the delegated officer:</p> <ul style="list-style-type: none">▪ Where the development entails a variation to the Residential Design Codes that is considered by the Delegate to be significant;▪ Where the development entails a variation to the Residential Design Codes that is considered by the Delegate to have the potential to negatively impact on the amenity of the locality;▪ Where a formal objection has been lodged against the variation;

- Where the height of the development exceeds two storeys;
- Where development is proposed on reserved land within the care and control of the Council;
- Where development proposals are considered by the Delegate to have a strategic impact and as a result involve issues in which Council has a direct interest.

Where the decision requires the exercise of any of the powers of the Council under clause 18 Interpretation of the Zoning Table (Uses Not Listed)

RECORD KEEPING:

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

POWER TO SUBDELEGATE:

Local Planning Scheme No. 5 Clause 82 Planning Regs

CEO DELEGATION TO:

Executive Manager Corporate & Community
Executive Manager Infrastructure & Assets
Contract Planner

SUPPLEMENTARY CONDITIONS:

Above stated conditions apply.

DA19 – DEVELOPMENT APPLICATIONS - SHIRE DEVELOPMENTS ON RESERVED LAND

POWER / DUTY ASSIGNED TO:	The Council
POWER TO DELEGATE:	<i>Local Planning Scheme No.5</i> , as amended cl. 11.3 Delegation of Functions
DELEGATION TO:	Chief Executive Officer
POWER / DUTY DELEGATED:	<i>Local Planning Scheme No.5</i> , as amended Part 2 Reserves Part 3 Zones and the Use of Land Part 4 General Development Requirements <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Part 7 Requirement for development approval Part 8 Applications for Development Approval Part 9 Procedure for dealing with applications for development approval Part 10 Enforcement and Administration
FUNCTION:	Streamline the processing of development application proposals for developments to be undertaken by the Shire.
CONDITIONS:	<p>Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.</p> <p>The delegation must not be exercised by the delegated officer <u>unless</u>:</p> <ul style="list-style-type: none">▪ The Shire is listed as an applicant;▪ The development is on land owned or under the care and control of the Shire of Katanning;▪ The works have been approved on the current annual budget;▪ The value of the development is less than \$1,500,000.▪ The development does not involve significant variations to the Scheme; and,

- The decision does not require the exercise of any of the powers of the Council under Local Planning Scheme No. 5 clause
 - 18 Interpretation of the Zoning Table (Uses Not Listed)

RECORD KEEPING:

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

POWER TO SUBDELEGATE:

Local Planning Scheme No. 5
Clause 11.3.2

CEO DELEGATION TO:

Executive Manager Corporate & Community
Executive Manager Infrastructure & Assets
Contract Planner

SUPPLEMENTARY CONDITONS:

Above stated conditions apply.

Delegation Title	Control of Planning Matters
Delegation Number	DA17
Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<p><i>Local Government Act 1995:</i></p> <ul style="list-style-type: none"> – s.5.42 Delegation of some powers or duties to the CEO – s.5.43 Limitations on delegations to the CEO – s.5.44 CEO may delegate powers and duties to other employees – s.5.45 Other matters relevant to delegations under this Division – s.5.46 Register of, and records relevant to, delegations to CEO and employees.
Express Power or Duty Delegated:	<p><i>Planning and Development Act 2005;</i></p> <p><i>Planning and Development (Local Planning Schemes) Regulations 2015 - Schedule 2 (Deemed Provisions) clauses 82, 83 & 84; and</i></p> <p><i>Shire of Katanning Local Planning Scheme No.5.</i></p>
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<p>Council delegates its authority and power to the Chief Executive Officer in accordance with Clauses 82 and 83 in Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> as follows:</p> <ol style="list-style-type: none"> 1. <u>Advertising Applications for Development Approval</u> <p>Public advertising of development applications in accordance with Clause 64 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> where specifically required or deemed necessary due to concerns regarding potential impacts, including referrals to adjoining and other nearby landowners, State government agencies and essential service providers.</p> 2. <u>Consideration and Final Determination of Applications for Development Approval</u> <ol style="list-style-type: none"> 2.1 Approve development applications with a use class permissibility classification of 'P', 'D' and 'A' in Table 1 (i.e. Zoning Table) of the Shire of Katanning Local Planning Scheme No.5 in accordance with Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>, and impose conditions as required where: <ul style="list-style-type: none"> a) the proposed development is compliant with all relevant standards and requirements, including any proposed variations thereto where no substantial impacts are considered likely to occur; and b) no valid planning objections have been received (if advertised). 2.2 Where any valid planning objections are received during public advertising of a development application for a single house or any development associated with a single house, excluding development of or associated with a heritage protected place, the Chief Executive Office shall determine the application as required by Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>. 2.3 Approve an application to amend an aspect of a previously approved development application which, if amended, would not substantially change the development approved as per clause 77 in Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>. 2.4 Grant an extension of development approval for up to two (2) years with no changes to any conditions of approval as per clause 77 in

	<p>Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.</p> <p>2.5 Refusal of all development applications where the proposed use is not permitted (i.e. use permissibility classification of 'X' in Table 1 (i.e. Zoning Table) of the Shire of Katanning Local Planning Scheme No.5).</p> <p>2.6 With the exception of single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, an officer to whom delegated authority is granted to finally determine development applications is not to exercise that authority in the following circumstances and shall refer all applications to a meeting of Council for formal consideration and final determination:</p> <ul style="list-style-type: none"> a) Where the Chief Executive Officer has received a request from a Councillor that the matter be referred to Council for consideration or determination; or b) Where the delegated decision would be contrary to the intent of a previous decision made at a Council meeting, or any law or regulation; or c) Where notification has been given to adjoining and nearby owners or the general public for comment in accordance with the Local Planning Scheme or any associated policy and valid planning objections have been received within the time specified. <p>3. <u>Use Not Listed</u></p> <p>To determine if a use not specifically listed in the Zoning Table (Table 1) of the Shire of Katanning Local Planning Scheme No.5 is consistent, may be consistent or is not consistent with the objectives of the zone and publicly advertise a development application in accordance with Clause 64 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> where the use may be consistent with the objectives of the subject land's relevant zoning classification.</p> <p>4. <u>Waiving of Development Application Fees</u></p> <p>Waive the statutory fee payable for an application for development approval where the applicant and/or owner (as appropriate) is a registered not-for-profit organisation and the proposed development is for community benefit.</p> <p>5. <u>Advertising Extensions for Local Planning Scheme Amendments</u></p> <p>To extend the advertising period for local planning scheme amendments where it is considered necessary to provide adequate consultation and/or accommodate specific community consultation exercises (e.g. special electors' meetings, workshops etc.).</p> <p>6. <u>Directions Regarding Unauthorised Development</u></p> <p>To give written direction/s in relation to unauthorised development and to authorise any action available to the local government under the <i>Planning and Development Act 2005</i> incidental to such written direction, including but not limited to:</p> <ul style="list-style-type: none"> a) issuing a notice to remove, pull down, take up, or alter the development and to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the local government; and/or b) commence legal action in accordance with the Council's endorsed procedure for compliance and enforcement. <p>These powers shall not be exercised in circumstances where the Chief Executive Officer has received a request from a Councillor that the</p>
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	<p>matter be referred to Council for consideration or determination.</p> <p>7. <u>Responsible Authority Reports to the Development Assessment Panel</u></p> <p>To prepare and submit Responsible Authority Reports to the Development Assessment Panel pursuant to Regulation 12 of the <i>Planning and Development (Development Assessment Panels) Regulations 2011</i> in relation to applications for development approval under Shire of Katanning Local Planning Scheme No.5. The Chief Executive Officer is to advise Council of the lodgement and subsequent decision of a Development Assessment Panel (DAP) application at the next available Council meeting.</p> <p>8. <u>Subdivision Applications</u></p> <p>8.1 Prepare and submit formal responses to the Western Australian Planning Commission (WAPC) in relation to all strata, survey strata and green title subdivision applications (including amalgamations) with due regard for the WAPC's Model Subdivision Conditions Schedule (as amended) and the standards and requirements of the Shire of Katanning Local Planning Scheme No.5 including any associated local planning policies of relevance, the Residential Design Codes and WAPC Development Control Policy 3.4 - Subdivision of Rural Land (as applicable).</p> <p>8.2 Issue formal subdivision clearances where the relevant local government conditions of subdivision approval by the WAPC have been satisfied and all relevant application fees have been paid by the proponent.</p> <p>9. <u>State Administrative Tribunal Applications</u></p> <p>9.1 Respond to applications for review lodged with the State Administrative Tribunal, including the preparation of any statements required during the process, liaison with the State Administrative Tribunal as required, and representations at review hearings, where a decision made by Council, or a condition or conditions associated with that decision, is substantively in accordance with the responsible officer's recommendation.</p> <p>9.2 Engage independent professional advice, including legal advice, where a decision made by Council, or a condition or conditions associated with that decision, is substantially different to the responsible officer's recommendation.</p> <p><u>Important Note:</u></p> <p><i>The delegations outlined above do not preclude the Delegate or Sub-Delegate referring the categories of development or legal proceedings outlined above to Council for formal consideration and final determination after having regard to the circumstances of a particular case.</i></p>
Council Conditions on this Delegation:	<p>1. Where any development application has been determined under the delegations outlined above the approval shall contain the following footnote:</p> <p><i>Determination of this application has been made under delegated authority. If you object to this decision or any of the conditions imposed you may request that Council reconsider the decision. The right to request reconsideration is separate from and does not impinge upon any right of appeal under the Planning and Development Act 2005.</i></p> <p>2. All matters determined under delegated authority are to be listed at the first available Ordinary Meeting of Council.</p>
Express Power to Sub-Delegate:	Local Government Act 1995:
Sub-Delegate/s: Appointed by CEO	<p>– s.5.44 CEO may delegate some powers and duties to other employees.</p> <p>Executive Manager Infrastructure and Assets</p>

CEO Conditions on this Sub-Delegation: <i>Conditions on the original delegation also apply to the sub-delegations.</i>	1. Where any development application has been determined under the delegations outlined above the approval shall contain the following footnote: <i>Determination of this application has been made under delegated authority. If you object to this decision or any of the conditions imposed you may request that Council reconsider the decision. The right to request reconsideration is separate from and does not impinge upon any right of appeal under the Planning and Development Act 2005.</i> 2. All matters determined under delegated authority are to be listed at the first available Ordinary Meeting of Council.
Compliance Links:	File notes, notices and correspondence to be entered in the Shire of Katanning Central Records system.
Record Keeping:	File notes, notices and correspondence to be entered in the Shire of Katanning Central Records system in accordance with Regulation 19 of the <i>Local Government (Administration) Regulations 1996</i> .

Version Control:

1	New delegation for the control of various town planning related matters adopted by Council on [*insert date*] June 2024 to replace previous delegation numbers DA17, DA18 and DA19 in the Shire of Katanning Delegations Register July 2022.
2	
3	

ANNUAL BUDGET

2024 / 2025



Shire of
Katanning
Heart of the Great Southern



52 Austral Tce, Katanning WA 6317



9821 9999



katanning.wa.gov.au

Executive Summary

The Shire of Katanning is pleased to present the 2024-2025 Annual Budget to our community and our other key stakeholders.

The adoption of this year's Annual Budget has involved extensive engagement with Council members and has given due consideration to the community's key goals and objectives as reflected in the Council's overarching strategic planning documents.

Striking the right balance between meeting current and future financial needs of the Shire of Katanning and cost of living challenges for the community has been at the forefront of the Council's considerations.

The 2024-2025 Annual Budget as presented represents a 4.5% increase in overall rates income. However, as this year represents a Gross Rental Valuation (GRV) revaluation year, this will not translate to a consistent increase in rates for individual ratepayers. Gross rental revaluations are undertaken independently by Landgate every five years and the 2024-2025 valuations provided shows significant variations in valuations across different categories.

Whilst this process is beyond Council's control, Council has structured its rating methodology to minimise the impact of the new valuations as much as possible to ensure the rating burden is shared equally among all classes of ratepayers.

The 2024-2025 Annual Budget includes the delivery of several long-standing community projects including the construction of the Early Childhood Hub at a cost of \$10.1 million and the redevelopment of Quartermaine Oval at a cost of \$2 million. These projects would not be possible without the financial support of key State and Federal Government Agencies, the Minderoo Foundation and LotteryWest. An itemised list of projects planned for 2024-2025 can be found on the following pages.

The budget as presented encapsulates the anticipated priorities and desires for the Shire and its residents over the next twelve months, whilst also continuing to provide a solid platform by which the Shire's future financial sustainability can be further built upon. Whilst our attention and focus will always be to act in the best interest of our community, we will continue to promote and market the Shire of Katanning as a great place to live, work and play.

Cr Kristy D'Aprile

Shire President



Peter Klein

Chief Executive Officer



Budget Highlights

The following projects are expected to be delivered in 2024-2025.

	Revenue	Expense
Council Chamber Audio Upgrade		\$ 25,000
Funds required from Municipal	\$ 25,000	
Administration Copier replacement		\$ 8,324
Funds required from Municipal	\$ 8,324	
CCTV Upgrade		\$ 25,000
Funds required from Municipal	\$ 25,000	
Katanning Central Bush Fire Brigade Shed Upgrade		\$ 255,000
Department of Fire and Emergency Services Grant	\$ 250,000	
Funds required from Municipal	\$ 5,000	
Early Childhood Hub Development		\$ 10,112,628
Royalties for Regions Grant	\$ 4,491,126	
TO BE ADVISED	\$ 1,597,603	
Childcare Centre Inc. Contribution	\$ 86,000	
Lotterywest Grant	\$ 536,344	
Minderoo Grant	\$ 2,000,000	
Transfer from Reserve	\$ 1,243,555	
Funds required from Municipal	\$ 158,000	
Amherst Village building improvements		\$ 40,000
Transfer from Reserve	\$ 40,000	
Sale of Kataanup Loop Properties	\$ 125,000	
Cemetery Upgrade		\$ 100,000
Transfer from Reserve	\$ 100,000	
Noongar Story Public Artwork		\$ 161,570
Grant Income received in advance	\$ 161,570	

Meeting Place and Fire Pit Project		\$	241,655
Lotterywest Grant	\$	120,000	
Noongar Equity Trust (KAC) Contribution	\$	22,000	
Grant Income received in advance	\$	92,000	
Funds required from Municipal	\$	7,655	
Quatermaine Oval Redevelopment		\$	2,000,000
Department of Sport and Recreation – CSRFF Grant	\$	666,667	
Department of Infrastructure - LRCI Phase 4A Grant	\$	250,000	
Quatermaine Oval Reserve Transfer	\$	387,782	
WAFL Grant	\$	100,000	
WACA Grant	\$	40,000	
Funds required from Municipal	\$	555,551	
KLC 24 Hour Gym Access upgrade		\$	50,000
Funds required from Municipal	\$	50,000	
Gallery lighting upgrade		\$	30,000
Lotterywest Grant	\$	30,000	
University Hub Construction		\$	325,000
Regional Development Australia Grant	\$	325,000	
RRG Warren Road - Construct widen, SLK12-15		\$	309,000
Regional Road Group funding	\$	206,000	
Funds required from Municipal	\$	103,000	
R2R - Warburton Rd (from Trimmer to Throssell) resheet		\$	128,325
R2R - Coomelberrup Rd (sections) resheet		\$	140,784
R2R - Langaweira Rd (sections) shoulder reconstruct		\$	77,389
Roads to Recovery Grant	\$	346,494	
LRCI Phase 4b - Piesse Street 0.005-0.32 reseal		\$	83,634
LRCI Phase 4b - Dore reseal 0-0.211		\$	115,593
LRCI Phase 4b Grant	\$	202,933	
Ford ranger Ute - Grader Driver (trade)		\$	55,000
Isuzu NPR 300 Medium Tipper (trade)		\$	79,000

Case IH FB50B5 Tractor (trade)		\$	70,000
Purchase of Toro Mower KA25148		\$	62,690
Total proceeds from vehicle trades	\$	68,500	
Funds required from Municipal	\$	198,190	
Saleyards - Ear Tagging equipment		\$	878,199
DPIRD grant	\$	878,199	
Saleyards - Fire Management System (from Reserve)		\$	70,000
Reserve from Reserve	\$	70,000	
Total Non-Operating Expense		\$	15,443,791
Funded by:			
Total Grants and Contributions (including prepaid)	\$	12,401,936	
Total Transfers from Reserves	\$	1,841,337	
Total proceeds from asset sales	\$	193,500	
Total Funds required from Municipal	\$	1,135,720	



Shire of
Katanning
Heart of the Great Southern

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	26

SHIRE'S VISION

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

SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,147,675	5,019,627	5,020,494
Grants, subsidies and contributions		3,917,608	1,227,481	1,820,827
Fees and charges	14	2,008,326	2,045,714	1,889,732
Interest revenue	10(a)	528,000	505,215	384,000
Other revenue		316,166	208,411	261,707
		11,917,775	9,006,448	9,376,760
Expenses				
Employee costs		(5,380,736)	(4,675,835)	(4,776,332)
Materials and contracts		(4,058,989)	(3,359,175)	(4,517,078)
Utility charges		(555,276)	(545,138)	(508,844)
Depreciation	6	(7,317,569)	(5,614,998)	(5,342,903)
Finance costs	10(c)	(100,543)	(121,495)	(133,326)
Insurance		(489,730)	(469,213)	(460,713)
Other expenditure		(456,300)	(331,290)	(365,151)
		(18,359,143)	(15,117,144)	(16,104,347)
		(6,441,368)	(6,110,696)	(6,727,587)
Capital grants, subsidies and contributions		12,148,366	476,639	471,593
Profit on asset disposals	5	46,178	59,824	195,378
Loss on asset disposals	5	(40,000)	0	(34,996)
		12,154,544	536,463	631,975
Net result for the period		5,713,176	(5,574,233)	(6,095,612)
Total comprehensive income for the period		5,713,176	(5,574,233)	(6,095,612)

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

SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets
Proceeds from financial assets at amortised cost - self supporting loans

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure
Payments for financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	5,142,525	5,019,627	5,015,344
2(a)	5,150	0	5,150
	3,917,608	1,227,481	1,820,827
14	2,008,326	2,045,714	1,889,732
10(a)	528,000	505,215	384,000
	316,166	208,411	261,707
5	46,178	59,824	195,378
	11,963,953	9,066,272	9,572,138
	(5,380,736)	(4,675,835)	(4,776,332)
	(4,058,989)	(3,359,175)	(4,517,078)
	(555,276)	(545,138)	(508,844)
6	(7,317,569)	(5,614,998)	(5,342,903)
10(c)	(100,543)	(121,495)	(133,326)
	(489,730)	(469,213)	(460,713)
	(456,300)	(331,290)	(365,151)
5	(40,000)	0	(34,996)
	(18,399,143)	(15,117,144)	(16,139,343)
3(c)	7,311,391	5,731,724	5,182,521
	876,201	(319,148)	(1,384,684)
	12,148,366	476,639	471,593
5	193,500	159,325	434,500
7(a)	21,880	(839)	21,041
	12,363,746	635,125	927,134
5(a)	(12,346,483)	(1,029,823)	(2,985,072)
5(b)	(3,096,380)	(1,041,452)	(1,311,811)
	(21,880)	0	(21,041)
	(15,464,743)	(2,071,275)	(4,317,924)
	(3,100,997)	(1,436,150)	(3,390,790)
9(a)	1,926,337	606,862	2,163,356
	1,926,337	606,862	2,163,356
7(a)	(293,444)	(284,958)	(284,958)
8	(955)	(15,095)	(15,095)
9(a)	(943,014)	(755,911)	(732,497)
	(1,237,413)	(1,055,964)	(1,032,550)
	688,924	(449,102)	1,130,806
3	1,535,873	3,740,273	3,644,668
	876,201	(319,148)	(1,384,684)
	(3,100,997)	(1,436,150)	(3,390,790)
	688,924	(449,102)	1,130,806
3	0	1,535,873	0

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

SHIRE OF KATANNING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 5,447,675	\$ 4,779,660	\$ 5,020,494
Grants, subsidies and contributions		3,917,608	1,504,709	1,820,827
Fees and charges		2,008,326	2,045,714	1,889,732
Interest revenue		528,000	505,215	384,000
Goods and services tax received		0	(17,045)	0
Other revenue		316,166	208,411	261,707
		12,217,775	9,026,664	9,376,760

Payments

Employee costs		(5,380,736)	(4,582,045)	(4,776,332)
Materials and contracts		(4,058,989)	(3,888,528)	(4,517,078)
Utility charges		(555,276)	(545,138)	(508,844)
Finance costs		(100,543)	(121,495)	(133,326)
Insurance paid		(489,730)	(469,213)	(460,713)
Other expenditure		(456,300)	(331,290)	(365,151)
		(11,041,574)	(9,937,709)	(10,761,444)

Net cash provided by (used in) operating activities 4 1,176,201 (911,045) (1,384,684)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for financial assets at amortised cost - self supporting loans		(21,880)	(21,041)	(21,041)
Payments for purchase of property, plant & equipment	5(a)	(12,346,483)	(1,029,823)	(2,985,072)
Payments for construction of infrastructure	5(b)	(3,096,380)	(1,041,452)	(1,311,811)
Capital grants, subsidies and contributions		7,673,057	615,205	471,593
Proceeds from sale of property, plant and equipment	5(a)	193,500	159,325	434,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	21,880	21,041	21,041
Net cash (used in) investing activities		(7,576,306)	(1,296,745)	(3,390,790)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(293,444)	(284,958)	(284,958)
Payments for principal portion of lease liabilities	8	(955)	(15,095)	(15,095)
Proceeds on disposal of financial assets at amortised cost - term deposits		4,800,130	(152,777)	
Net cash provided by (used in) financing activities		4,505,731	(452,830)	(300,053)

Net (decrease) in cash held

Cash at beginning of year 8,310,961 10,971,581 10,971,581

Cash and cash equivalents at the end of the year 4 **6,416,587 8,310,961 5,896,054**

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

SHIRE OF KATANNING
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET

Note 1	SFA changes ex draft budget	3
Note 2	Basis of Preparation	8
Note 3	Rates and Service Charges	9
Note 4	Net Current Assets	12
Note 5	Reconciliation of cash	13
Note 6	Property, Plant and Equipment	14
Note 7	Depreciation	15
Note 8	Borrowings	16
Note 9	Lease Liabilities	18
Note 10	Reserve Accounts	19
Note 11	Other Information	20
Note 12	Elected Members Remuneration	21
Note 13	Revenue and Expenditure	22
Note 14	Program Information	24
Note 15	Fees and Charges	25

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV	Gross rental valuation	0.10020	1,425	27,935,122	2,799,215	(100,000)	2,699,215	5,019,627	2,419,509
UV	Unimproved valuation	0.00612	198	292,826,000	1,792,095	3,500	1,795,595		1,720,696
Total general rates			1,623	320,761,122	4,591,310	(96,500)	4,494,810	5,019,627	4,140,205
		Minimum							
		\$							
(j) Minimum payment									
GRV	Gross rental valuation	1200	389	2,678,971	466,800		466,800		701,568
UV	Unimproved valuation	1200	153	13,267,013	183,600		183,600		176,256
Total minimum payments			542	15,945,984	650,400	0	650,400	0	877,824
Total general rates and minimum payments			2,165	336,707,106	5,241,710	(96,500)	5,145,210	5,019,627	5,018,029
(k) Ex-gratia rates									
CBH UV - Rural							5,150		5,150
					5,241,710	(96,500)	5,150,360	5,019,627	5,023,179
Concessions (Refer note 2(d))							(2,685)	(575)	(2,685)
Total rates					5,241,710	(96,500)	5,147,675	5,019,052	5,020,494

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF KATANNING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
 Wednesday, 21 August 2024

Option 2 (Two Instalments)
 Wednesday, 21 August 2024
 Monday, 6 January 2025

Option 3 (Four Instalments)
 Wednesday, 21 August 2024
 Monday, 21 October 2024
 Monday, 6 January 2025
 Thursday, 6 March 2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	21/08/2024	0	0.0%	7.0%
Option two				
Instalment 1	21/08/2024	0	0.0%	7.0%
Instalment 2	6/01/2025	10	5.5%	7.0%
Option three				
Instalment 1	21/08/2024	0	0.0%	7.0%
Instalment 2	21/10/2024	10	5.5%	7.0%
Instalment 3	6/01/2025	10	5.5%	7.0%
Instalment 4	6/03/2025	10	5.5%	7.0%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		10,000	9,810	9,500
Instalment plan interest earned		13,000	12,638	12,000
Unpaid rates and service charge interest earned		75,000	56,751	75,000
		98,000	79,198	96,500

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - Katanning Country Club	Rate	Concession	50.00%	2185	\$ 2,185	\$ 0	\$ 2185	A2823 - 50% General Rates concession, on rates payable on Lots 2, 130 & 4 Round Drive.	Recognition of the recreation facilities provided to the community.
General Rates - The Katanning Clay Target Club	Rate	Waiver	100.00%	0	0	0	0	A3027 - 100% General Rates waiver, on rates payable on Lot 10 Round Drive.	In recognition of the difficulties with land tenure, which has had a direct impact on their financial position.
Penalty Interest	Rate	Concession		500	500	575	500	Financial Hardship relief on ratepayers principal place of residence. Meeting the requirments of Policy 2.13	Not cause hardship through Council's recovery procedures. Provision for exceptional circumstances.
					2,685	575	2,685		

3. NET CURRENT ASSETS

Current assets

Financial assets

Inventories

Inventories

Less: current liabilities

Contract liabilities

Lease liabilities

Employee provisions

Other provisions

Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

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

Add: Current liabilities not expected to be cleared at end of year

- Current portion of lease liabilities

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Note	30 June 2025	30 June 2024	30 June 2024
	\$	\$	\$
4	6,416,587	8,310,961	5,896,054
	0	4,471,015	4,343,573
	1,080,451	1,558,154	1,320,712
	8,421	8,421	20,508
	7,505,459	14,348,551	11,580,847
	(411,581)	(411,581)	(859,231)
	(264,863)	(264,863)	(85,285)
	0	(4,475,309)	(4,336,743)
8	(955)	(955)	0
7	(293,444)	(293,444)	0
	(630,441)	(630,441)	(630,441)
	(936,340)	(936,340)	(1,112,890)
	(2,537,624)	(7,012,933)	(7,024,590)
	4,967,835	7,335,618	4,556,257
3(b)	(4,967,835)	(5,799,745)	(4,556,257)
	(0)	1,535,873	0
9	(6,829,015)	(7,812,338)	(6,302,936)
	293,444	293,444	0
	955	955	0
	936,340	1,087,753	1,116,238
	630,441	630,441	630,441
	(4,967,835)	(5,799,745)	(4,556,257)

SHIRE OF KATANNING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Other provisions

Non cash amounts excluded from operating activities

	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
Note	\$	\$	\$
5	(46,178)	(59,824)	(195,378)
5	40,000	0	34,996
6	7,317,569	5,614,998	5,342,903
	(1)		
	0	176,550	
	7,311,391	5,731,724	5,182,521

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(e) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ (412,428)	\$ 517,754	\$ (1,837,742)
Term deposits		6,829,015	7,793,207	7,733,796
Total cash and cash equivalents		6,416,587	8,310,961	5,896,054
Held as				
- Unrestricted cash and cash equivalents		(412,428)	498,623	(418,783)
- Restricted cash and cash equivalents		6,829,015	7,812,338	6,314,837
	3(a)	6,416,587	8,310,961	5,896,054
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		6,829,015	7,812,338	6,314,837
- Restricted financial assets at amortised cost - term deposits		0	4,475,309	4,322,532
		6,829,015	12,287,647	10,637,369
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	6,829,015	7,812,338	6,302,936
Unspent capital grants, subsidies and contribution liabilities		0	4,475,309	4,336,743
		6,829,015	12,287,647	10,639,679
Reconciliation of net cash provided by operating activities to net result				
Net result		5,713,176	(5,574,233)	(6,095,612)
Depreciation	6	7,317,569	5,614,998	5,342,903
(Profit)/loss on sale of asset	5	(6,178)	(59,824)	(160,382)
(Increase)/decrease in receivables		300,000	(159,362)	
(Increase)/decrease in inventories		0	12,087	
Increase/(decrease) in payables		0	(447,650)	
Increase/(decrease) in contract liabilities		0	179,578	
Increase/(decrease) in unspent capital grants		(4,475,309)	138,566	
Capital grants, subsidies and contributions		(7,673,057)	(615,205)	(471,593)
Net cash from operating activities		1,176,201	(911,045)	(1,384,684)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit		Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - non-specialised	0					0	64,000	83,189	19,189		0				
Buildings - specialised	10,912,628					159,155					1,174,875				
Furniture and equipment	8,324					0					0				
Plant and equipment	211,690	187,322	193,500	46,178	(40,000)	816,111	35,501	76,136	40,635		1,144,681	226,043	379,500	188,454	-34997
Other property, plant and equipment - motor vehicles	55,000					44,057					288,230	48,075	55,000	6,925	
Other property, plant and equipment - equipment	998,199					0					206,144				
Other property, plant and equipment - paintings & sculptures	160,642					10,500					171,142				
Total	12,346,483	187,322	193,500	46,178	(40,000)	1,029,823	99,501	159,325	59,824		2,985,072	274,118	434,500	195,379	(34,997)
(b) Infrastructure															
Infrastructure - roads	854,725					395,259					1,031,898				
Infrastructure - footpaths	0					506,436					31,836				
Infrastructure - parks & ovals	2,241,655					0					92,000				
Infrastructure - other	0					123,916					129,597				
Infrastructure - bridges	0					15,841					26,480				
Total	3,096,380	0	0	0	0	1,041,452	0	0	0		1,311,811	0	0	0	0
Total	15,442,863	187,322	193,500	46,178	(40,000)	2,071,275	99,501	159,325	59,824		4,296,883	274,118	434,500	195,379	(34,997)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised	197,886	154,472	1,016,135
Buildings - specialised	2,000,838	1,923,729	0
Furniture and equipment	20,452	36,306	19,415
Plant and equipment	567,996	224,294	518,005
Other property, plant and equipment - motor vehicles	112,161	112,236	55,784
Other property, plant and equipment - equipment	207,688	174,854	207,863
Other property, plant and equipment - paintings & sculptures	0	2,138	0
Infrastructure - roads	2,396,418	1,751,775	1,997,016
Infrastructure - footpaths	164,586	120,203	137,155
Infrastructure - drainage	243,444	172,998	202,870
Infrastructure - parks & ovals	682,266	448,192	568,555
Infrastructure - other	706,896	477,257	592,825
Infrastructure - bridges	16,938	12,580	14,115
Right of use - plant and equipment	0	0	13,165
Intangible assets - intangible assets - landfill	0	3,966	0

By Program

Governance	310,905	268,164	140,590
Law, order, public safety	111,279	96,490	111,470
Education and welfare	50,328	41,132	16,935
Housing	335,724	274,368	145,280
Community amenities	446,450	324,001	358,450
Recreation and culture	1,743,033	1,325,928	1,044,795
Transport	3,153,058	2,314,510	2,561,155
Economic services	796,792	644,477	594,228
Other property and services	370,000	325,928	370,000
	7,317,569	5,614,998	5,342,903

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other property, plant and equipment - motor vehicles	
Other property, plant and equipment - equipment	
Other property, plant and equipment - paintings & sculptures	
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks & ovals	30 to 75 years
Infrastructure - other	10 to 60 Years
Infrastructure - bridges	40 Years
Right of use - plant and equipment	Based on the remaining lease
Intangible assets - intangible assets - land	40 years

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
197,886	154,472	1,016,135
2,000,838	1,923,729	0
20,452	36,306	19,415
567,996	224,294	518,005
112,161	112,236	55,784
207,688	174,854	207,863
0	2,138	0
2,396,418	1,751,775	1,997,016
164,586	120,203	137,155
243,444	172,998	202,870
682,266	448,192	568,555
706,896	477,257	592,825
16,938	12,580	14,115
0	0	13,165
0	3,966	0
7,317,569	5,614,998	5,342,903
310,905	268,164	140,590
111,279	96,490	111,470
50,328	41,132	16,935
335,724	274,368	145,280
446,450	324,001	358,450
1,743,033	1,325,928	1,044,795
3,153,058	2,314,510	2,561,155
796,792	644,477	594,228
370,000	325,928	370,000
7,317,569	5,614,998	5,342,903

AMORTISATION

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

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Building	158	WATC	3.8%	1,935,924	0	(107,030)	1,828,894	(72,558)	2039001	(103,076)	1,935,924	(83,648)	2039001	(103,076)	1,935,925	(90,527)
Aged & Key Worker Housing	159	WATC	1.3%	556,553	0	(45,145)	511,408	(7,147)	601113	(44,560)	556,553	(9,830)	601113	(44,560)	556,553	(11,827)
Plant - Watercart	160	WATC	0.9%	112,171	0	(16,847)	95,324	(939)	128873	(16,702)	112,171	(1,531)	128873	(16,702)	112,171	(1,942)
Plant - Grader	161	WATC		164,959	0	(24,776)	140,183	(1,381)	189521	(24,562)	164,959	(2,251)	189521	(24,562)	164,959	(2,856)
Plant - Road Sweeper	163	WATC	3.6%	160,990	0	(40,827)	120,163	(5,274)	200374	(39,384)	160,990	(7,391)	200374	(39,384)	160,990	(7,989)
Plant - Truck	164	WATC	3.6%	145,658	0	(36,939)	108,719	(4,772)	181290	(35,633)	145,658	(6,687)	181290	(35,633)	145,657	(7,228)
				3,076,255	0	(271,564)	2,804,691	(92,071)	3,340,172	(263,917)	3,076,255	(111,338)	3,340,172	(263,917)	3,076,255	(122,369)
Self Supporting Loans																
Katanning Country Club	162	WATC	3.9%	223,826	0	(21,880)	201,946	(8,472)	244,867	(21,041)	223,826	(10,156)	244,867	(21,041)	223,826	(10,957)
				223,826	0	(21,880)	201,946	(8,472)	244,867	(21,041)	223,826	(10,156)	244,867	(21,041)	223,826	(10,957)
				3,300,081	0	(293,444)	3,006,637	(100,543)	3,585,039	(284,958)	3,300,081	(121,495)	3,585,039	(284,958)	3,300,081	(133,326)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF KATANNING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	25,000	25,000	25,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date			
Total amount of credit unused	35,000	35,000	35,000
Loan facilities			
Loan facilities in use at balance date	3,006,637	3,300,081	3,300,081

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
At call	Shortfall at commencement of year		\$ 25,000	\$ 0	\$ 25,000
			25,000	0	25,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding	2023/24 Budget Lease Interest Repayments
					1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
CESM Vehicle	22401/00 SG Fleet	26.70%	60 months		\$ 955	\$	\$ (955)	\$ 0	\$	\$ 16,050	\$	\$ (15,095)	\$ 955	\$	\$ 16,050	\$	\$ (15,095)	\$ 955	\$
					955	0	(955)	0	0	16,050	0	(15,095)	955	0	16,050	0	(15,095)	955	0

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	776,531	30,479	0	807,010	744,023	32,508	0	776,531	744,023	25,050	0	769,073
(b) Plant Replacement Reserve	231,719	372,988	0	604,707	476,185	55,546	(300,012)	231,719	511,587	64,987	(300,000)	276,574
(c) Amherst Village Building Maintenance Reserve	199,698	7,833	(40,000)	167,531	181,757	17,941	0	199,698	181,757	12,400	(40,000)	154,157
(d) Amherst Village Refundable Deposit Reserve	1,087,753	85,000	(85,000)	1,087,753	1,179,038	51,515	(142,800)	1,087,753	1,179,038	42,200	(105,000)	1,116,238
(e) Old Saleyards Reserve	955,905	37,519	0	993,424	915,888	40,017	0	955,905	915,887	32,000	(350,000)	597,887
(f) Waste Management Reserve	457,816	92,969	0	550,785	438,650	19,166	0	457,816	438,651	14,400	0	453,051
(g) Land & Building Reserve	1,518,706	189,954	(1,243,555)	465,105	1,572,515	70,241	(124,050)	1,518,706	1,607,621	65,350	(1,081,506)	591,465
(h) Land & Building Facilities for Seniors Reserve	366,147	14,371	0	380,518	350,819	15,328	0	366,147	350,819	11,500	(60,000)	302,319
(i) Regional Sheep Saleyards Reserve	868,746	34,032	(70,000)	832,778	698,238	170,508	0	868,746	698,238	165,000	(96,850)	766,388
(j) Christmas Decoration Reserve	65,555	2,573	0	68,128	62,811	2,744	0	65,555	62,810	11,820	(50,000)	24,630
(k) GRV Revaluation Reserve	26,138	21,045	0	47,183	63,369	2,769	(40,000)	26,138	63,369	11,830	(50,000)	25,199
(l) Quartermaine Oval Reserve	369,401	14,475	(387,782)	(3,906)	306,030	63,371	0	369,401	306,030	58,840	0	364,870
(m) KLC Facilities Reserve	337,963	13,216	0	351,179	225,788	112,175	0	337,963	225,788	110,590	0	336,378
(n) Election Reserve	35,733	6,403	0	42,136	34,237	1,496	0	35,733	34,237	10,890	(30,000)	15,127
(o) Library Building Reserve	21,168	830	0	21,998	17,887	3,282	0	21,168	17,886	3,030	0	20,916
(p) Community & Economic Development Reserve	282,600	11,092	(100,000)	193,692	270,769	11,831	0	282,600	270,770	8,900	0	279,670
(q) Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	27,510	20,574	5,899	0	26,473	20,575	5,550	0	26,125
(r) Parks & Playgrounds Reserve	80,052	3,135	0	83,187	62,329	17,723	0	80,052	62,328	16,680	0	79,008
(s) Katanning Aquatic Centre Reserve	22,264	867	0	23,131	6,960	15,304	0	22,264	6,959	16,180	0	23,139
(t) Housing Reserve	81,970	3,196	0	85,166	35,422	46,548	0	81,970	35,422	45,300	0	80,722
	7,812,338	943,014	(1,926,337)	6,829,015	7,663,289	755,911	(606,862)	7,812,338	7,733,795	732,497	(2,163,356)	6,302,936

(b) Reserve Accounts - Purposes

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	440,000	435,827	297,000
Other interest revenue	88,000	69,388	87,000
	528,000	505,215	384,000

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	100,000	95,165	97,750
	100,000	95,165	97,750

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	100,543	121,495	133,326
	100,543	121,495	133,326

(d) Write offs

General rate	100,000	233	2500
	100,000	233	2,500

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	38,000	29,375	30,000
Meeting attendance fees	17,000	13,729	15,000
Annual allowance for ICT expenses	1,100	8,600	1100
Travel and accommodation expenses	350	704	350
	56,450	52,408	46,450
Elected member 2			
Deputy President's allowance	9,500	8125	7,500
Meeting attendance fees	17,000	13,729	15,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	300	477	300
	27,900	23,431	23,900
Elected member 3			
Meeting attendance fees	17,000	13,729	15,000
Annual allowance for ICT expenses	1,100	917	1,100
Travel and accommodation expenses	350	434	350
	18,450	15,080	16,450
Elected member 4			
Meeting attendance fees	17,000	13,729	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250	496	250
	18,350	15,050	16,350
Elected member 5			
Meeting attendance fees	17,000	13,729	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250		250
	18,350	14,554	16,350
Elected member 6			
Meeting attendance fees	17,000	13,729	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250		250
	18,350	14,554	16,350
Elected member 7			
Meeting attendance fees	17,000	13,726	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250		250
	18,350	14,551	16,350
Total Elected Member Remuneration	176,200	149,628	152,200
President's allowance	38,000	29,375	30,000
Deputy President's allowance	9,500	8,125	7,500
Meeting attendance fees	119,000	96,100	105,000
Annual allowance for ICT expenses	7,700	13,917	7,700
Travel and accommodation expenses	2,000	2,111	2,000
	176,200	149,628	152,200

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Housing

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

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

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control Shire's overheads operating accounts.

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	1,100	(318)	1,100
General purpose funding	28,150	26,476	22,650
Law, order, public safety	22,800	19,893	23,700
Health	35,350	34,866	33,750
Education and welfare	9,000	2,810	5,770
Housing	171,466	163,560	159,520
Community amenities	1,078,139	997,047	944,567
Recreation and culture	257,585	276,293	243,685
Transport	8,500	6,802	6,500
Economic services	387,850	514,737	441,490
Other property and services	8,386	3,547	7,000
	2,008,326	2,045,714	1,889,732

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

Appendix 1

Operating Schedules 2024-25

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

General Purpose Grants

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	-		83,891		2,247,747	
0201	Untied Road Grant (GPF)	-		31,097		678,014	
0251	ESL Administration Fee (GPF)	4,000		-		4,000	
TOTAL		4,000	-	114,988	-	2,929,761	-

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Rates

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	1,000		(974)		1,000	
0031	Interim Rates (RAT)	2,500		5,013,199		2,500	
0041	Instalment Interest (RAT)	12,000		12,638		13,000	
0051	Instalment Charge (RAT)	9,500		9,810		10,000	
0061	Direct Debit Returns (RAT)	100		-		100	
0101	Rates Discount (RAT)	(2,185)		-		(2,185)	
0111	Rates Adjustments (RAT)	(500)		-		(500)	
0121	Rates Levied (RAT)	5,017,029		-		5,241,710	
0161	Ex Gratia Rates (RAT)	5,150		4,842		5,150	
0171	Rates Late Payment Penalty (RAT)	75,000		61,686		75,000	
1101	Write Off Rates (RAT)	(2,500)		(286)		(100,000)	
TOTAL		5,117,094	-	5,100,915	-	5,245,775	-

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0162	Rates Incentive Prize (GPI)		5,040		5,080		5,243
0182	Photocopying & Stationery (GPI)		2,000		415		2,000
0402	Administration Allocated (GPI)		194,124		198,188		239,422
0752	Bank Fees (GPI)		2,900		1,830		2,900
			65,000		8,338		5,000
1012	Valuation Expenses (GPI)						
1022	Debt Collection Legal Expenses (GPI)		150,000		66,390		120,000
1032	Search Fees (GPI)		1,000		-		1,000
5842	Postage & Freight (GPI)		4,000		1,482		4,000
5862	Training & Development (GPI)		1,782		-		2,000
Operating Revenue							
0131	Special Arrangement Administration Fee (GPI)	1,000		46		1,000	
0191	Pension Deferred Interest (GPI)	3,000		-		3,000	
1163	Debt Collection Legal Expenses Reimbursement (GPI)	150,000		45,951		120,000	
1183	Rates Enquiry Commissions (GPI)	12,000		18,012		13,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		(182)		50	
1253	Interest - Reserves (GPI)	257,000		337,843		308,000	
9113	Interest - Municipal (GPI)	40,000		101,120		132,000	
TOTAL		463,050	425,846	502,790	281,722	577,050	381,565

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0202	Councillor Travel Expenses (GEM)		2,000		2,111		2,000
0212	Training & Development (GEM)		20,000		19,994		20,000
0214	Advertising & Promotion (GEM)		5,000		3,433		5,000
0222	Election Expenses (GEM)		30,000		8,518		-
0232	Deputy Allowance (GEM)		7,500		8,125		9,500
0242	Refreshments & Receptions (GEM)		20,500		18,969		20,500
0262	Subscriptions & Memberships (GEM)		19,100		17,490		19,100
0281	Councillors Donations (GEM)		32,100		20,022		32,100
0282	Community Financial Assistance Programme (GEM)		34,000		28,142		43,000
0285	Consultants (GEM)		29,000		27,800		29,000
0422	Works Program - Governance (GEM)		17,893		17,151		17,893
0472	Administration Allocated (GEM)		267,100		272,692		329,426
0632	President's Allowance (GEM)		30,000		29,375		38,000
1842	Expensed Minor Asset Purchases (GEM)		500		44		500
7612	Presentations & Gifts (GEM)		9,000		7,544		9,000
7902	Councillor Attendance Fee (GEM)		105,000		96,100		119,000
7952	Councillor Communication Allowance (GEM)		7,700		13,917		7,700
Operating Revenue							
0293	Other Reimbursements (GEM)	500		34		500	
TOTAL		500	636,393	34	591,427	500	701,719

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		6,500		1,624		4,500
0317	Employee Superannuation (ADM)		85,200		86,902		119,674
0340	Administration Allocated (ADM)		(1,797,446)		(1,835,073)		(2,223,574)
0342	Salary Costs (ADM)		737,746		823,792		960,094
0370	Staff Housing Allocation (ADM)		-		-		53,213
0343	Paid Parental Leave Expenditure (ADM)		14,000		15,890		-
0372	Insurance (ADM)		44,049		52,549		54,650
0382	Training & Development (ADM)		33,774		19,316		34,500
0385	Fit for Work Program (ADM)		13,550		9,535		13,550
0507	Workers Compensation Insurance Premium (ADM)		22,073		22,073		22,956
			101,000		99,919		110,000
0512	Computer Software Subscriptions (ADM)						
0513	ICT Hardware (ADM)		30,000		24,549		30,000
0515	IT Support (ADM)		55,000		35,627		30,000
0592	Building Program - Admin		77,891		69,679		77,071
0622	Expensed Minor Asset Purchases (ADM)		2,500		940		2,500
0712	Photocopying & Stationery (ADM)		20,000		14,412		20,000
0732	Utilities (ADM)		31,710		32,407		33,320
0742	Advertising & Promotion (ADM)		15,000		21,180		17,500
0762	Postage & Freight (ADM)		5,000		6,080		6,000
0772	Subscriptions & Memberships (ADM)		30,100		30,428		31,500
0773	Records Management Expenses (ADM)		1,600		600		1,600
0792	REFUNDS (E)		100		-		100
0872	Motor Vehicle Expenses (ADM)		18,500		10,221		15,000
0892	Uniforms (ADM)		7,200		6,771		7,200
0893	Medical Checks (ADM)		1,250		2,495		1,250
1062	Depreciation - Furniture & Fittings (ADM)		18,275		16,771		18,612
1082	Depreciation - Building (ADM)		82,520		219,819		244,092
1132	ADM - LSL Previous Employees		-		10,115		-
1223	Rounding Adjustments (ADM)		1		(38)		-
1342	Audit Fees (ADM)		97,750		95,165		100,000
1352	Consultants (ADM)		135,000		253,356		120,000
1360	Professional Advice & Services (ADM)		40,000		60,123		40,000
1362	Bank Fees (ADM)		23,500		27,938		27,600
1363	Bank Fees - No GST (ADM)		1,350		1,063		1,400
3072	Depreciation - Equipment (ADM)		22,575		12,467		7,740
3312	Depreciation - Motor Vehicle (ADM)		11,175		30,998		34,416
3862	Refreshment Expenses (ADM)		2,000		3,632		3,500
5932	Communication Expenses (ADM)		25,920		20,986		25,920
5952	Fringe Benefits Tax (ADM)		35,500		35,903		33,000
7692	Other Expenses inc OH&S (ADM)		2,000		11		2,000
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		(7)		500	
1153	Administration Fee Income (ADM)	400		4,578		400	
1154	Freedom of Information Income (ADM)	200		30		200	

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
1156	Meeting Charges / Equipment Hire (ADM)	500		934		500	
1211	Insurance Scheme Surplus (ADM)	30,063		37,338		-	
1313	Traineeship Subsidy (ADM)	4,000		-		-	
1315	Paid Parental Leave Reimbursements (ADM)	14,000		15,890		-	
2063	Insurance Claims (ADM)	2,000		-		2,000	
2513	Employee Contributions to Fuel (ADM)	2,200		1,893		2,200	
Capital Expenditure							
2494	Transfer to Reserve - Employee Leave Entitlement - Interest						
Capital Revenue							
TOTAL		53,863	53,863	60,656	340,632	5,800	80,884

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0152	Interest on Loan 158 - New Admin Building (OTG)		90,527		83,648		72,558
0482	Administration Allocated (OTG)		31,275		31,930		38,572
0802	Salary Costs (OTG)		202,866		196,121		208,000
0803	Employee Superannuation (OTG)		28,400		23,724		29,120
0804	Workers Compensation Insurance Premium (OTG)		6,069		6,069		6,312
0842	Training & Development (OTG)		3,200		1,386		3,200
0863	Expensed Minor Asset Purchases (OTG)		3,000		441		3,000
0912	Photocopying & Stationery (OTG)		2,000		2,206		2,000
0953	Motor Vehicle Expenses CEO (OTG)		11,000		7,625		11,000
0963	Communication Expenses CEO (OTG)		1,380		730		1,380
0982	Depreciation - Motor Vehicles (OTG)		6,045		14,894		6,045
0992	Integrated Planning & Reporting (OTG)		45,000		-		45,000
1011	CEO Donations (OTG)		19,000		3,583		10,000
1042	Consultants (OTG)		30,000		1,317		30,000
1312	Uniforms (OTG)		500		-		500
Operating Revenue							
0263	Reimbursements (OTG)	2,000		1,743		2,000	
1323	Profit on Disposal of Assets (OTG)	6,925		-		-	
TOTAL		8,925	480,262	1,743	373,676	2,000	466,687

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Draft Budget 24-25

Account		Description	23-24 Current Budget		YTD Actual		24-25 Budget	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure								
1522	Works Program - Fire Prevention			39,058		21,285		35,588
1612	Depreciation - Buildings (FPV)			1,445		3,061		3,399
1682	Administration Allocated (FPV)			22,109		22,571		27,268
1702	Building Program - Fire Prevention			305		-		277
1727	Emergency Incident Expenses (FPV)			3,000		-		3,000
4662	Depreciation - Plant (FPV)			44,165		28,452		31,584
4832	Utilities (FPV)			27,160		22,963		27,975
				80,000		-		80,000
6082	Fire Mitigation Expenses (FPV)			-		-		27,000
6083	Bush Fire Mitigation Officer (shared)			-		-		
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)			24,000		2,605		22,000
9777	Fire Prevention - Communications Expenditure (FPV)			3,500		5,359		5,000
9778	Fire Prevention - Communications Equipment Expenditure (FPV)			3,300		-		-
Bushfire Brigade								
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)			3,000		5,246		4,000
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)			100		-		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)			2,200		1,456		2,200
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)			1,000		-		1,000
2692	BFB Vehicle Expenses (3. Maint Vehicle)			8,600		9,110		9,000
2142	BFB Building Maintenance (4. Maint Land & Build)			100		-		100
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)			8,830		10,371		9,000
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)			300		570		500
9082	BFB Postage & Freight (7. Other Goods & Services)			200		114		200
9092	BFB Refreshments (7. Other Goods & Services)			1,600		2,179		2,000
9252	BFB Reference Materials (7. Other Goods & Services)			500		96		500
6022	BFB Insurance (8. Insurances)			21,450		21,450		23,595
Community Emergency Services Manager								
1632	CESM Salary Costs			109,189		111,246		115,871
0567	CESM Employee Superannuation			10,700		12,352		12,745
0727	CESM Workers Compensation Insurance Premium			3,267		3,267		3,365
0737	CESM Admin Expenses			6,100		1,023		5,450
0747	CESM Motor Vehicle Expenses			18,500		15,684		19,000
Operating Revenue								
1613	Infringements (FPV)		3,000		9,142		6,000	
1623	Fire Map Income (FPV)		100		68		100	
			77,000		-		77,000	
1633	Grant Income (FPV)							
1653	Fire Mitigation Income (FPV)		2,500		-		2,000	
1673	Other Reimbursements (Fire)		500		-		500	
1724	Broadcasting Site Reimbursements (FPV)		28,000		27,367		28,000	
1725	BFB LGGS Income		47,580		45,254		52,195	
1726	CESM Contributions & Reimbursements		125,593		101,671		128,718	
1730	Broadcasting Site Lease (FPV)		4,000		-		4,000	
TOTAL			288,273	443,678	183,501	300,461	298,513	471,716

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1382	Licences & Permits (ANI)		150		166		150
1383	Stationery & Tags (ANI)		1,200		1,034		1,200
1722	Administration Allocated (ANI)		34,690		35,417		42,785
1762	Building Program - Animal Control		1,476		1,843		1,081
1772	Works Program - Animal Control		3,400		5,667		5,755
1822	Depreciation - Building (ANI)		1,800		2,540		2,820
1873	Expensed Minor Asset Purchases (ANI)		2,500		8,169		3,000
4702	Animal Control Expenditure (ANI)		4,000		34		3,500
4703	Contract Ranger Services (ANI)		103,000		99,585		110,000
6162	Insurance (ANI)		212		212		350
6182	Uniforms & Protective Clothing (ANI)		-		91		-
6202	Training & Development (ANI)		-		-		1,980
Operating Revenue							
1843	Infringements (ANI)	2,500		4,372		4,000	
1853	Dog Registration Fees (ANI)	11,000		8,276		8,500	
1854	Cat Registration Fees (ANI)	1,200		181		750	
1893	Replacement Tags (ANI)	50		89		100	
1983	Poundage Charges (ANI)	3,000		883		2,000	
TOTAL		17,750	152,428	13,802	154,757	15,350	172,621

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Other Law, Order, Public Safety

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0413	Expensed Minor Asset Purchases (OLO)		3,000		-		3,000
1102	Photocopying & Stationery (OLO)		200		-		200
1802	Utilities (OLO)		605		32		605
1852	Fines Enforcement Expenses (OLO)		500		(485)		500
1913	CCTV Maintenance Costs (OLO)		24,000		30,202		28,000
1932	Building Program - Other Law		2,126		708		1,740
1942	Works Program - Other Law		1,808		-		2,981
1982	Depreciation - Buildings (OLO)		7,180		9,230		10,248
1984	Depreciation - Equipment (OLO)		56,880		63,047		63,228
6222	Insurance (OLO)		942		942		970
9062	Administration Allocated (OLO)		15,099		15,415		18,622
Operating Revenue							
2023	Lease Income (OLO)	1,000		-		1,000	
2033	Abandoned Vehicles Income (OLO)	250		-		250	
2035	Infringements (OLO)	1,500		1,657		1,500	
2036	Rural Road Numbers Income (OLO)	100		193		100	
TOTAL		2,850	112,340	1,850	119,091	2,850	130,095

SHIRE OF KATANNING

07 - HEALTH

Health Insp And Administration

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1402	Postage & Freight (HAI)		400		667		400
2082	Salary Costs (HAI)		-		-		89,556
0357	Employee Superannuation (HAI)		-		-		9,851
0557	Workers Compensation Insurance Premium (HAI)		-		-		1,500
1392	Fringe Benefit Tax (HAI)		-		-		2,000
2112	Motor Vehicle Costs (HIA)		-		-		-
0391	Housing Allocatoin (HIA)		-		-		26,607
2084	Consultants (HAI)		120,000		78,588		30,000
2272	Administration Allocated (HAI)		21,749		22,204		26,824
2352	Mosquito Control (HAI)		4,000		7,119		7,000
2422	Analytical Expenditure (HAI)		1,500		907		1,500
6043	Communication Expenses (HAI)		400		189		400
6402	Field Expenses (HAI)		500		-		500
6442	Uniforms (HAI)		360		-		360
Operating Revenue							
2133	Other Health Fees (HAI)	500		640		500	
2224	Reimbursements - Shared EHO (HAI)	-		-		46,398	
2143	Septic Tank Application Fees (HAI)	500		354		500	
2233	Food Vendor Fees - inc. GST (HAI)	50		-		50	
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		664		1,000	
2345	GRANT REVENUE (HAI)	-		307		-	
2803	Septic Tank Inspection Fees (HAI)	500		856		800	
TOTAL		2,550	148,909	2,821	109,674	49,248	196,498

SHIRE OF KATANNING

07 - HEALTH

Other Health

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2184	Works Program - Medical Centre (OHE)		5,833		2,410		5,428
2185	Building Program - Other Health		17,319		8,913		16,231
2189	Insurance (OHE)		13,834		13,834		14,249
2190	Administration Allocated (OHE)		17,974		18,351		22,168
2191	Utilities (OHE)		5,206		8,975		7,411
Operating Revenue							
2178	Medical Centre Reimbursements (OHE)	5,000		-		5,000	
2179	Community & Medical Centre Fees (OHE)	1,200		2,633		2,500	
2177	Medical Centre Rent (OHE)	30,000		30,000		30,000	
TOTAL		36,200	60,166	32,633	52,483	37,500	65,487

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Education General

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2022	Depreciation - Buildings (EDU)		16,935		45,327		50,328
2042	Works Program - Childcare Centres (EDU)		2,948		4,759		3,602
2222	Building Program - Childcare Centres		8,604		2,762		4,742
3562	Administration Allocated (EDU)		12,762		13,029		15,739
5982	Program Expenses (EDU)		3,660		-		3,660
6462	Insurance (EDU)		2,895		2,895		2,982
6472	Utilities (EDU)		635		643		673
Operating Revenue							
2053	Property Lease Fees (EDU)	1,500		-		1,500	
2093	Reimbursements (EDU)	50		136		50	
TOTAL		1,550	48,439	136	69,416	1,550	81,726

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Community Development and Other Welfare
Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3554	Works Program - Events (OCU)		123,434		129,856		139,721
0284	Staff Housing Subsidy (CDOW)		3,120		4,634		3,400
0497	Employee Superannuation (CDOW)		23,700		22,794		37,855
0697	Workers Compensation Insurance Premium (CDOW)		6,588		6,588		6,786
3148	Communication Expenses (CDOW)		900		203		1,000
3153	Salaries (CDOW)		217,071		190,925		310,716
3156	Building Program - Community Events (CDOW)		5,513		4,679		7,068
3158	Seniors Program Expenses (CDOW)		1,000		-		1,000
3175	National Youth Week Grant Expenditure (CDOW)		1,000		-		4,000
3176	Meeting Expenses (CDOW)		1,000		681		1,000
3183	Grant Expenditure (CDOW)		245,163		102,055		96,295
4130	Expensed Minor Asset Purchases (CDOW)		4,000		3,700		4,000
4222	Administration Allocated (CDOW)		81,964		83,679		101,090
4282	Special Projects (CDOW)		35,000		4,609		53,000
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		-		1,000
4296	Harmony Festival Grant Expenditure (CDOW)		65,000		76,090		87,000
4339	Youth Activities Expenses (CDOW)		34,356		20,210		34,356
4349	Disability Access & Inclusion Expenditure (CDOW)		800		115		1,000
7572	Training & Development (CDOW)		4,256		4,374		4,256
7573	Uniforms (CDOW)		760		-		760
7882	Insurance (CDOW)		2,902		2,902		2,989
9692	Subscriptions & Memberships (CDOW)		500		285		500
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	34,834		27,697		36,000	
3168	Youth Activities Other Income (CDOW)	500		-		500	
3173	Seniors Week Grant Income (CDOW)	1,000		-		1,000	
3174	National Youth Week Grant Income (CDOW)	1,000		-		3,000	
4333	Grant Income (CDOW)	147,000		-		226,000	
4337	Harmony Festival Grant Income (CDOW)	60,500		59,968		70,000	
4338	Harmony Festival Other Income (CDOW)	3,770		2,810		7,000	
5333	Other Income (CDOW)	200		-		500	
TOTAL		248,804	735,593	90,475	528,523	344,000	898,792

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0272	Function Expenses (AMH)		600		-		-
2312	Administration Allocated (AMH)		16,177		16,516		19,952
2412	Depreciation - Buildings (AMH)		58,280		119,159		132,312
2492	Works Program - Amherst Village (AMH)		47,307		40,657		48,530
6592	Utilities (AMH)		14,280		18,169		15,120
6602	Insurance (AMH)		11,839		11,839		12,194
7242	Building Program - Amherst Village		46,225		24,045		42,051
7262	Feasability Study (AMH)		60,000		-		20,000
Operating Revenue							
2423	Tenants Reducing Equity (AMV)	40,500		37,125		39,060	
2503	Tenants Fee (AMV)	54,080		58,868		56,026	
2511	Other Tenancy Arrangements (AMV)	(10,000)		-			
TOTAL		84,580	254,708	95,993	230,385	95,086	290,159

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0350	Staff Housing Re-allocated (STH)		(109,335)		(136,327)		(186,247)
5122	Utilities (STH)		17,460		20,641		22,100
5972	Insurance (STH)		8,946		8,946		9,304
6012	Depreciation - Buildings (STH)		39,820		97,965		108,780
6622	Administration Allocated (STH)		23,906		24,407		29,484
7802	Building Program - Staff Housing		22,974		18,232		20,459
0238	Loss on Disposal of Asset (Staff Housing)		-		-		40,000
7892	Works Program - Staff Housing (STH)		11,193		14,268		14,149
Operating Revenue							
0237	PROFIT ON SALE OF ASSET	-		19,189		-	
3523	Reimbursements (STH)	2,000		2,494		2,400	
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		500		2,600	
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		1,760		2,600	
5008	Staff Housing Income - Infant Health Flat (STH)	-		2,990		-	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		6,240		6,240	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		2,600		2,600	
TOTAL		16,040	14,964	35,773	48,131	16,440	58,029

SHIRE OF KATANNING

09 - HOUSING

Other Housing

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		11,827		9,830		7,147
0612	Administration Allocation (OTH)		22,468		22,938		27,711
1513	Housing Study (OTH)		10,000		-		-
3742	Building Program (OTH)		16,457		11,921		15,573
3744	Utilities (OTH)		7,350		11,956		12,000
4122	Insurance (OTH)		6,578		6,578		6,775
4500	Depreciation - Buildings (OTH)		47,180		85,222		94,632
Operating Revenue							
4800	Rental Income - Independent Living Units (OTH)	41,600		39,042		41,600	
4801	Rental Income - Key Worker Housing (OTH)	59,800		62,400		59,800	
4810	Reimbursements (OTH)	200		-		200	
4815	Grant Income (OTH)	10,000		-		-	
TOTAL		111,600	121,860	101,442	148,445	101,600	163,838

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2342	Depreciation - Equipment (SAN)		6,200		5,284		6,200
2512	Photocopying & Stationery (SAN)		5,000		4,020		5,000
2542	Insurance (SAN)		1,810		1,810		1,864
2582	Domestic Refuse Collection (SAN)		80,850		81,314		83,276
2591	Works Program - Refuse Site		419,362		435,631		411,240
2592	Works Program - Green Waste		21,925		14,486		26,619
2622	Utilities (SAN)		1,975		2,427		2,300
2652	Bin Purchases (SAN)		8,500		3,414		8,500
2732	Commercial Refuse Collection (SAN)		26,955		33,219		32,313
2742	Refuse Site Minor Expenses (SAN)		2,500		1,587		2,500
2744	REFUSE SITE Operations (SAN)		-		3,001		-
2746	Refuse Site Bank fees (SAN)		600		527		600
2842	Street Bin Collection Costs (SAN)		2,400		1,932		2,400
5042	Ground Water Monitoring (SAN)		2,500		3,239		3,500
6612	Household Recycling Service (SAN)		130,275		109,030		131,677
6632	Communication Expenses (SAN)		660		506		660
7112	Depreciation - Buildings (SAN)		7,525		19,302		21,432
7122	Depreciation - Plant (SAN)		92,680		103,419		114,840
7132	Administration Allocated (SAN)		56,799		57,988		70,053
7142	Depreciation - Other Infrastructure (SAN)		111,770		101,789		134,124
7272	Refuse Site Licence (SAN)		1,550		1,304		2,000
7282	Building Program - Sanitation		9,088		5,806		8,585
7482	Waste Oil Facility (SAN)		500		15		500
7713	Consultants (SAN)		20,000		-		-
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	620,508		622,976		653,324	
2613	Refuse Site Disposal Charges (SAN)	90,000		209,950		182,544	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		9,490		3,500	
2633	Sale of Domestic Bins (SAN)	1,500		1,077		1,500	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,340		3,037		2,500	
2753	Commercial Refuse Collection Charges (SAN)	48,851		48,213		50,624	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	47,392		47,129		49,485	
2783	Commercial Recycling Bin Collection Charges (SAN)	4,876		4,821		5,022	
2883	Levied Waste Rate (SAN)	78,000		77,928		80,340	
TOTAL		898,467	1,011,424	1,024,620	991,051	1,028,839	1,070,183

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Protection of the Environment

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2612	Insurance (POE)		841		841		87
2695	Drummaster Expenditure (POE)		1,500		(242)		1,500
4932	Utilities (POE)		2,545		2,392		2,840
4962	Building Program - Protection of Environment (POE)		2,165		583		1,978
7832	Works Program - Protection of Environment (POE)		10,000		-		-
7862	Administration Allocated (POE)		19,412		19,819		23,942
Operating Revenue							
2693	Drummaster Reimbursement (POE)	1,000		-		1,000	
7795	Soil Conservation Levy Commission (POE)	4,000		-		5,686	
TOTAL		5,000	36,463	-	23,393	6,686	30,347

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3066	Subscriptions & Memberships (OCA)		150		130		150
4252	Postage & Freight (OCA)		100		271		300
6672	Insurance (OCA)		1,987		1,987		2,047
7302	Building Program - Other Community Amenities		220,306		185,522		213,105
7313	Communication Expenses (OCA)		1,200		1,132		1,380
Cemetery							
2322	Works Program - Cemetery		74,032		104,856		106,328
2672	Utilities (OCA)		50		29		50
3012	Depreciation - Buildings (OCA)		1,860		3,391		3,756
3062	Niche Wall Plaques (OCA)		3,500		1,107		3,500
			40,000		5,500		15,000
3063	Cemetery Master Plans (OCA)						
6842	Administration Allocated (OCA)		19,233		19,635		23,720
7312	Building Program - Cemetery		5,133		2,463		4,488
8843	Depreciation - Other Infrastructure (OCA)		138,415		124,020		166,098
Operating Revenue							
3083	Cemetery Charges (OCA)	32,000		41,050		33,000	
3093	Funeral Director's Licence (OCA)	600		1,220		1,300	
3123	Reserve - Cemetery	2,000		2,416		2,000	
TOTAL		34,600	505,966	44,687	450,043	36,300	539,921

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0662	Advertising & Promotion (TOW)		500		255		500
2872	Administration Allocated (TOW)		20,130		20,553		24,827
3082	Consultants (TOW)		80,000		76,229		80,000
3081	Local Planning Scheme Review		-		-		60,000
Operating Revenue							
2893	Planning Assessment Fees (TOW)	16,000		17,017		16,000	
2895	Planning Advertising Income (TOW)	500		-		500	
TOTAL		16,500	100,630	17,017	97,036	16,500	165,327

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1422	Piano Maintenance (PUB)		250		-		250
2702	Utilities (PUB)		3,227		4,315		3,900
2962	Licences & Permits (PUB)		500		1,047		800
3192	Insurance (PUB)		7,747		7,747		7,979
3202	Advertising & Promotion (PUB)		1,000		-		-
3232	Depreciation - Buildings (PUB)		45,925		99,708		110,712
3242	Depreciation - Furniture & Fittings (PUB)		610		558		610
3252	Building Program - Town Hall (PUB)		27,172		13,354		21,885
3264	Town Hall Events Expenditure (PUB)		10,000		5,910		10,000
3282	Administration Allocated (PUB)		37,925		38,720		46,775
6712	Expensed Minor Asset Purchases (PUB)		4,500		1,406		4,500
7322	Building Program - Other Halls		3,599		1,129		2,335
Operating Revenue							
3243	Town Hall Hire Income (PUB)	2,000		2,654		2,000	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		1,886		5,000	
3273	Public Halls Lease Fees (PUB)	1,000		-		1,000	
TOTAL		8,000	142,455	4,540	173,893	8,000	209,746

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3162	Advertising & Promotion (KAC)		500		-		500
3272	Administration Allocated (KAC)		32,354		33,031		39,903
3342	Building Program - Katanning Aquatic Centre		21,442		16,820		19,611
3402	Insurance (KAC)		6,805		6,805		7,009
3412	Works Program (KAC)		20,507		15,745		22,454
3422	Postage & Freight (KAC)		200		23		200
3462	Depreciation - Equipment (KAC)		14,020		20,118		22,332
3472	Depreciation - Building (KAC)		28,405		62,699		69,612
6722	Utilities (KAC)		72,945		88,316		85,684
6752	Cleaning Costs (KAC)		500		460		500
6814	KAC Contract Management (KAC)		125,000		90,000		130,000
6817	Marketing Expense (KAC)		500		-		500
6824	Contract - Licenses & Subscriptions (KAC)		200		-		200
6830	Maintenance Expense (KAC)		34,000		3,304		85,000
6831	Pool Chemicals Expense (KAC)		23,000		21,915		23,000
6838	Consultants (KAC)		-		-		25,000
6834	Equipment Replacement (KAC)		3,000		2,303		3,000
6835	First Aid & Safety (KAC)		1,700		-		1,700
Operating Revenue							
3433	Other Income & Reimbursements (KAC)	100		-		-	
TOTAL		100	386,258	-	361,842	-	536,205

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0032	Utilities (ORS)		26,960		23,989		27,769
0054	Interest on Loan 162 - SSL (ORS)		10,957		10,156		8,472
1226	Demolition Recreation Facilities		62,500		-		-
1227	Prosser Park Equipment - POS Funded		19,740		-		-
1783	Licences (ORS)		50		-		-
3452	Insurance (ORS)		17,053		17,053		17,565
3622	Works Program - Other Reserves (ORS)		696,677		583,599		757,113
3762	Depreciation - Equipment (ORS)		1,100		1,008		1,100
3792	Depreciation - Buildings (ORS)		53,580		155,287		166,872
3822	Administration Allocated (ORS)		62,910		64,228		77,589
3912	Depreciation - Other Infrastructure (ORS)		36,835		42,107		44,202
3962	Depreciation - Parks & Ovals (ORS)		568,555		488,996		682,266
5821	Service Agreement GSCORE (ORS)		5,000		-		-
3624	Tennis Club Court Resurfacing contribution		-		-		25,000
6832	Effluent Charges (ORS)		2,625		3,993		3,000
7342	Building Program - Other Recreation		52,910		30,998		43,716
Operating Revenue							
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	10,957		10,156		8,472	
3923	Grant Income - Kidsport (ORS)	-		455		455	
3924	Other Income/Donations (ORS)	100		-		-	
3943	Property Lease Fees (ORS)	1,185		-		1,185	
TOTAL		12,242	1,617,452	10,611	1,421,413	10,112	1,854,664

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0192	Security Expenses (LIB)		3,500		2,112		3,500
0437	Employee Superannuation (LIB)		15,000		22,397		18,928
0637	Workers Compensation Insurance Premium (LIB)		4,252		4,252		4,380
1282	Depreciation - Equipment (LIB)		23,485		21,553		23,485
1502	Program Expenses (LIB)		2,350		2,271		2,350
1503	Regional Library Subsidy (LIB)		2,300		2,454		2,500
1692	Expensed Minor Asset Purchases (LIB)		3,000		2,900		3,000
1992	Works Program - Library (LIB)		12,188		17,547		16,360
4032	Administration Allocated (LIB)		41,520		42,390		51,208
4042	Training & Development (LIB)		3,750		2,824		3,750
4052	Salary Costs (LIB)		142,105		144,470		152,787
4082	Local History Expenditure (LIB)		250		66		250
4092	Insurance (LIB)		3,354		6,382		6,573
4132	Building Program - Library		40,141		30,087		33,417
4142	Book Purchases & Replacements (LIB)		3,000		2,811		3,000
4144	Inter-Library Loans (LIB)		1,500		1,000		1,500
4145	Equipment Repairs & Maintenance (LIB)		500		-		500
4162	Children's Book Week (LIB)		2,500		2,436		2,500
4182	Depreciation - Building (LIB)		33,320		62,417		69,300
4184	Computer Software Subscriptions (LIB)		6,500		5,096		6,500
4812	Postage & Freight (LIB)		1,500		50		1,500
5002	Read Write Now - Resource Support (LIB)		300		234		300
5382	Utilities (LIB)		6,545		7,063		6,741
5392	Communication Expenses (LIB)		500		300		500
5412	Refreshment Expenses (LIB)		300		244		300
5432	Cleaning Costs (LIB)		1,600		-		-
5462	Subscriptions & Memberships (LIB)		1,200		869		1,200
5712	Photocopying & Stationery (LIB)		4,400		3,717		5,300
5792	Uniforms (LIB)		1,440		-		1,440
Operating Revenue							
2113	Community Room Hire (LIB)	500		1,466		700	
4143	Fines, Penalties & Administration Fees (LIB)	300		45		300	
4313	Sale of History Books (OCU)	100		182		100	
4173	Internet & Scanning Income (LIB)	200		123		200	
4263	Printing & Photocopying Income (LIB)	1,700		2,101		1,700	
TOTAL		2,800	362,300	3,917	387,942	3,000	423,899

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4402	Depreciation - Buildings (OCU)		4,160		7,438		8,256
4652	Depreciation - Equipment (OCU)		800		734		800
7432	Building Program - Other Culture		10,328		1,748		5,973
9742	Insurance (OCU)		2,376		2,376		2,447
Art Gallery							
0447	Employee Superannuation (OCU)		2,900		3,187		3,013
0647	Workers Compensation Insurance Premium (OCU)		811		811		835
4192	Art Gallery Exhibitions (OCU)		10,000		5,000		10,000
4193	Community Outreach Programs (OCU)		5,000		-		5,000
4232	Art Collection Maintenance (OCU)		7,000		657		7,000
4262	Gallery Promotions (OCU)		500		-		500
4332	Training & Development (OCU)		1,500		645		1,500
4472	Subscriptions & Memberships (OCU)		450		-		500
5374	Grant Expenditure (OCU)		5,346		-		-
7372	Building Program - Gallery		6,175		689		10,435
7722	Salary Costs (OCU)		27,115		27,092		27,391
8132	Insurance - Art Gallery (OCU)		3,803		775		798
8722	Postage & Freight (OCU)		250		119		250
9002	Utilities (OCU)		7,185		5,230		6,785
9022	Meeting Expenses (OCU)		1,000		263		1,000
9072	Administration Allocated (OCU)		25,524		26,058		31,480
9302	Communication Expenses (OCU)		360		300		400
9312	Expensed Minor Asset Purchases (OCU)		1,000		741		1,000
9482	Photocopying & Stationery (OCU)		300		276		300
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		-		5,000
Operating Revenue							
5373	Grant Income (OCU) - non operating	7,346					
5376	Reimbursements (OCU)	100		1,131		100	
5983	Exhibition Commission (OCU)	500		(193)		500	
TOTAL		7,946	128,883	938	84,138	600	130,663

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0012	Depreciation - Building (KLC)		221,765		484,382		528,241
0062	Postage & Freight (KLC)		1,000		223		1,000
0417	Employee Superannuation (KLC)		35,700		31,762		37,072
0562	Promotion of Seniors (KLC)		800		890		800
0617	Workers Compensation Insurance Premium (KLC)		9,731		9,731		10,023
0852	Depreciation - Motor Vehicles (KLC)		3,690		7,056		6,700
1122	EFTPOS & Credit Card Charges (KLC)		1,650		-		-
1472	Equipment Repairs & Maintenance (KLC)		5,000		3,776		5,000
3111	Salary Costs (KLC)		325,271		301,819		333,489
3332	Function Expenses (KLC)		3,500		1,265		2,500
3502	Depreciation - Furniture & Fittings (KLC)		530		485		530
3512	Grant Expenditure (KLC)		37,500		29,021		27,750
3752	Works Program - (KLC) grounds and ovals		243,624		209,376		233,536
3782	Depreciation - Equipment (KLC)		8,015		6,547		8,015
3842	Subscriptions & Memberships (KLC)		1,500		935		1,500
3844	Computer Software Subscriptions (KLC)		4,570		5,056		5,200
3852	Contract Cleaners (KLC)		7,000		3,719		5,000
3932	Motor Vehicle Expenses (KLC)		6,500		4,094		6,500
4752	Minor Sundry Expenses (KLC)		800		491		800
6382	Uniforms & Protective Clothing (KLC)		2,480		1,145		2,480
6392	Training, Development & Recruitment (KLC)		10,000		4,023		10,231
7332	Building Program - Katanning Leisure Centre		128,977		116,574		75,600
8862	Program Expenses (KLC)		11,200		1,822		11,500
8872	Kiosk Expenses (KLC)		40,000		49,547		50,000
8874	Consultants (KLC)		8,000		9,600		8,500
8882	Security Expenses (KLC)		3,500		1,719		4,000
8892	Expensed Minor Asset Purchases (KLC)		25,950		14,461		12,000
8912	Photocopying & Stationery (KLC)		3,000		1,626		3,500
8922	Communication Expenses (KLC)		780		1,149		780
8932	Utilities (KLC)		70,485		65,727		72,600
8952	Advertising & Promotion (KLC)		2,000		-		1,000
8972	Insurance (KLC)		44,376		44,376		45,707
8982	Cleaning Materials (KLC)		7,000		8,000		8,500
9052	Administration Allocated (KLC)		69,202		70,650		85,349
Operating Revenue							
0023	Entry Fees (KLC)	52,000		49,972		50,000	
0043	Kiosk Income - GST Inc (KLC)	45,000		61,534		55,000	
0053	Stadium/Court Hire (KLC)	6,500		3,304		5,000	
0063	Functions Hire (KLC)	13,000		13,312		13,000	
0083	Program Fees (KLC)	9,000		5,706		9,000	
0093	Gym & Fitness Fees (KLC)	19,000		24,113		19,000	
0103	Creche Fees (KLC)	800		2,292		1,500	
0113	Signage Fees (KLC)	3,000		2,221		3,000	
0123	Office Rental (KLC)	300		-		300	
0143	Membership Fees (KLC)	57,000		80,060		65,000	
1063	Utility Reimbursements (KLC)	15,000		11,161		15,000	
1083	Kiosk Income - GST Free (KLC)	6,000		7,005		6,000	
2703	Grant Income (KLC)	25,000		27,000		20,000	
2707	Seniors Income (KLC)	2,500		2,720		2,500	
3543	Equipment Hire (KLC)	4,500		3,189		4,500	
3583	Other Income (KLC)	2,000		3		-	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
3763	Sprig Bar Hire (KLC)	600		720		600	
3793	Lease Income (KLC)	8,000		24,882		8,000	
6793	Ground Fees (KLC)	4,000		1,458		2,500	
TOTAL		273,200	1,345,096	320,997	1,491,292	279,900	1,605,403

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4550	Depreciation - Footpaths (CRBD)		137,155		132,460		164,586
4560	Depreciation - Drainage (CRBD)		202,870		190,639		243,444
4561	Depreciation - Equipment (CRBD)		4,450		4,084		4,450
5062	Depreciation - Bridges (CRBD)		14,115		13,863		16,938
8472	Depreciation - Roads (CRBD)		1,997,015		1,930,410		2,396,418
8473	Depreciation - Buildings (CRBD)		9,745		37,758		41,916
8474	Depreciation - Other Infrastructure (CRBD)		30,090		27,699		36,108
TOTAL		-	2,395,440	-	2,336,913	-	2,903,860

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0132	Insurance (MRBD)		4,647		4,647		4,786
4750	Works Program - Bridge Maintenance		7,005		7,572		11,285
4778	Drainage Maintenance - Sealed Rural Roads		11,746		9,713		13,981
4779	Drainage Maintenance - Unsealed Town Roads		2,883		465		5,497
4780	Works Program - Road Maintenance (MRBD)		997,572		1,083,973		994,158
4783	Road Maintenance - Town Streets Sealed		124,023		132,453		117,448
4784	Road Maintenance - Town Streets Unsealed		5,845		18,844		8,417
4785	Road Maintenance - Rural Roads Sealed		54,299		32,113		51,454
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		357,333		40,038		326,453
4787	Drainage Maintenance - Sealed Town Roads		17,386		10,298		18,794
4788	Drainage Maintenance - Unsealed Rural Roads		33,351		7,961		34,520
4840	Street Lighting (MRBD)		132,255		118,442		139,500
4850	Works Program - Footpath Maintenance (MRBD)		85,119		92,718		106,999
4851	ROAD Verges (MRBD)		10,000		-		-
4880	Works Program - Drainage Maintenance		27,527		26,987		34,165
7382	Building Program - Depot		36,860		53,495		40,454
8774	Consultants (MRBD)		101,932		-		30,000
9672	Administration Allocated (MRBD)		90,052		91,937		111,065
Operating Revenue							
4911	Direct Road Grant (MRBD)	153,378		153,378		157,979	
4941	Street Light Subsidy (MRBD)	2,500		-		-	
4981	WANDRRA Claims (MRBD)	-		14,761		-	
5041	Contributions & Reimbursements (MRBD)	-		10,000		-	
5091	Signage Income (MRBD)	6,000		6,802		8,000	
8283	Recoup of Contractor Cost from RRG	-		-		-	
TOTAL		161,878	2,099,835	184,941	1,731,656	165,979	2,048,978

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4902	Loss on Disposal of Assets (PLP)						
4903	Selling Fees & Commissions		3,000		2,707		3,000
4944	Expensed Minor Asset Purchases (PLP)		50,000		595		50,000
4950	Depreciation - Plant (PLP)		11,435		34,876		35,000
4960	Depreciation - Motor Vehicles (PLP)		34,875		62,347		65,000
Operating Revenue							
1404	Profit on Disposal of Assets (PLP)		188,453		40,635		46,178
TOTAL		-	287,763	-	141,160	-	199,178

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		3,200		1,626		3,200
5172	Administration Allocated (TPL)		292,987		299,117		368,066
9812	Printing, Stationery & Postage (TPL)		750		-		-
Operating Revenue							
1103	Commissions & Contributions (TPL)	90,000		107,193		92,000	
1133	Training Reimbursement (TPL)	3,200		7,632		3,500	
TOTAL		93,200	296,937	114,825	300,743	95,500	371,266

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1553	Consultants (AERO)		6,000		6,500		6,000
4085	Expensed Minor Asset Purchases (AERO)		500		-		-
5242	Depreciation - Buildings (AERO)		5,490		11,844		12,500
5252	Works Program - Airport Maintenance (AERO)		39,792		52,280		67,514
5282	Insurance (AERO)		1,070		1,070		1,102
6052	Depreciation - Other Infrastructure (AERO)		113,915		104,549		136,698
7392	Building Program - Airport Maintenance		6,696		9,484		8,423
9842	Utilities (AERO)		1,235		1,243		1,350
9892	Administration Allocated (AERO)		23,906		24,407		29,484
Operating Revenue							
5285	Lease Income (AERO)	500		-		500	
5286	Other Income & Reimbursements (AERO)	100		-		100	
TOTAL		600	198,604	-	211,376	600	263,071

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5812	Building Program - Katanning Hotel		11,162		8,942		52,707
5814	Insurance (EDV)		6,529		6,529		6,725
5816	Administration Allocated (EDV)		33,972		34,683		41,899
5880	Food Van Operational Expenses (EDV)		500		-		-
5881	Economic Development Services (EDV)		30,000		10,250		30,000
5882	Utilities (EDV)		5,486		4,024		5,486
5888	Depreciation - Buildings (EDV)		29,825		52,662		56,592
5850	Shop Front Enhancement Subsidy (EDV)		15,000		-		15,000
5889	Grant Expenditure (EDV)		-		13,558		-
Operating Revenue							
5875	Licence Fee (EDV)	7,500		-		7,500	
5876	Outgoings & Charges Reimbursement (EDV)	2,000		459		2,000	
5878	Hire Income (EDV)	1,000		700		1,000	
TOTAL		10,500	132,474	1,159	130,649	10,500	208,409

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1072	RUR - Legal Expenses		-		(1,022)		-
5312	Administration Allocated (RUR)		32,714		33,398		40,347
5322	Works Program - Rural Services (RUR)		16,370		21,264		23,505
5364	Cost of Standpipe Cards Issued (RUR)		800		830		922
9612	Depreciation - Other Infrastructure (RUR)		43,015		42,438		47,124
9872	Building Program - Standpipes		378		-		-
9902	Utilities (RUR)		31,470		39,004		34,500
9903	Communication Expenses (RUR)		1,755		1,714		1,755
9962	Insurance (RUR)		453		453		467
Operating Revenue							
5363	Standpipe Income (RUR)	25,000		50,960		38,000	
5365	Standpipe Access Card Income (RUR)	400		508		400	
8863	Reimbursements (RUR)	400		368		400	
8873	Property Lease Fees (RUR)	9,000		10,638		1,000	
TOTAL		34,800	126,955	62,474	138,078	39,800	148,619

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Tourism And Area Promotion

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1746	Expensed Minor Asset Purchases (TOU)		500		-		500
5402	Administration Allocated (TOU)		66,326		67,714		81,802
5442	Advertising & Promotion (TOU)		10,000		5,358		10,000
5443	Contribution to Great Southern Treasures (TOU)		20,000		20,000		20,000
5444	Contributions (TOU)		10,000		5,000		10,000
5452	Special Events Expenditure (TOU)		500		258		500
8752	Visitor Servicing (TOU)		20,000		12,000		20,000
8762	Building Program - Shire Properties		5,599		12,844		6,285
8853	Depreciation - Equipment (TOU)		16,680		15,740		16,680
9362	Insurance (TOU)		2,308		2,308		2,377
9382	Utilities (TOU)		11,160		15,894		15,505
Operating Revenue							
8913	Reimbursements (TOU)	100		-		100	
5901	ChargeUp Charging Station (EDV)	13,153		-		-	
TOTAL		13,253	163,073	-	157,116	100	183,650

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2435	Consultants (BUC)		76,000		47,589		76,000
5512	Administration Allocated (BUC)		30,557		31,196		37,687
5562	Photocopying & Stationery (BUC)		500		-		500
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	10,000		34,143		25,000	
5614	Building Fees & Licences - including GST (BUC)	500		5		500	
5615	Swimming Pool Inspection Fee (BUC)	1,300		1,279		1,300	
TOTAL		11,800	107,057	35,427	78,785	26,800	114,187

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1232	Advertising & Promotion (SAL)		1,000		-		1,000
1272	Truckwash Service Fees & Keys (SAL)		4,000		6,012		5,000
3902	Utilities (SAL)		16,090		12,033		16,563
3904	Communication Expenses (SAL)		1,200		1,148		1,200
4502	Subscriptions & Memberships (SAL)		3,000		1,224		3,000
4563	Ground Water Monitoring (SAL)		3,000		-		3,000
5682	Works Program - Saleyards (SAL)		8,069		5,578		9,336
5722	Administration Allocated (SAL)		45,296		46,244		55,865
5742	Livestock Market Reports (SAL)		12,000		10,125		13,000
5782	Depreciation - Building (SAL)		319,375		416,886		462,924
5802	Building Program - Saleyards		1,617		815		2,578
5804	Animal Welfare Expenses (SAL)		1,500		309		1,500
9213	Depreciation - Plant (SAL)		12,890		14,932		16,572
9292	Insurance (SAL)		52,468		52,468		54,042
9322	Licences (SAL)		2,400		2,173		2,400
9331	Expensed Minor Asset Purchases (SAL)		10,000		2,833		10,000
9332	Cleaning Expenses (SAL)		2,500		412		2,500
9334	Pest Control & Fire Protection (SAL)		3,500		2,333		3,500
9335	Parks & Landscape Maintenance (SAL)		1,000		-		1,000
9336	Saleyards General Maintenance (SAL)		27,337		27,870		27,744
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		-		5,000
9342	Photocopying & Stationery (SAL)		200		-		200
9344	Salary (SAL)		119,902		135,384		128,244
9345	Employee Superannuation (SAL)		13,000		14,828		14,106
9346	Training & Development (SAL)		1,000		1,210		1,000
9347	Uniforms & Protective Clothing (SAL)		1,500		1,189		1,500
9348	Workers Compensation Insurance Premium (SAL)		3,587		3,587		3,695
9613	Depreciation - Furniture & Fittings (SAL)		-		642		700
9622	Depreciation - Equipment (SAL)		53,658		58,450		53,658
9623	Stock Purchases (SAL)		10,000		219		10,000
9652	Depreciation - Other Infrastructure (SAL)		118,785		108,447		142,542
9997	Saleyard Plant Expenses (SAL)		32,000		18,344		25,000
9998	Consultants (SAL)		40,600		46,598		45,000
							-
Operating Revenue							
5463	Animal Welfare Income (SAL)	500		5,779		2,000	
5483	Grant Income (SAL)	7,500		7,500		7,500	
5773	Yarding Fees (SAL)	320,000		245,019		245,000	
5774	Agistment Fees (SAL)	640		-		500	
5783	Office Rentals (SAL)	14,500		28,927		14,500	
5793	Canteen Rental (SAL)	500		-		500	
5794	Training Room Rental (SAL)	1,000		1,041		1,000	
5803	Reimbursements (SAL)	1,000		1,619		1,000	
5813	Truck Wash Income (SAL)	47,000		52,942		47,000	
5843	Advertising Signage Income (SAL)	2,500		1,299		2,500	
5883	Truck Wash Key Income (SAL)	150		260		150	
9624	Stock Sales (SAL)	10,000		143		5,000	
TOTAL		405,290	927,474	344,529	992,291	326,650	1,123,368

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Private Works
Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5910	Administration Allocated (PW)		8,987		9,175		11,084
5912	Works Program - Private Works		5,000		3,479		5,990
Operating Revenue							
5953	Private Works Revenue (PRW)	7,000		3,547		8,386	
TOTAL		7,000	13,987	3,547	12,654	8,386	17,074

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0380	Staff Housing Allocation (PWO)		109,335		136,327		106,427
0457	Employee (Salaried) Superannuation (PWO)		87,500		75,594		93,174
			162,974		130,662		157,051
0467	Employee (Wage) Superannuation (PWO)						
0657	Workers Compensation Insurance Premium - Salaried (PWO)		22,780		22,780		23,463
0667	Workers Compensation Insurance Premium - Wages (PWO)		42,804		42,804		44,088
0722	Expendable Stores (PWO)		2,000		590		2,000
2332	Utilities (PWO)		10,600		8,123		11,500
5922	Refreshment Expenses (PWO)		1,500		970		1,500
6042	Communication Expenses (PWO)		4,400		2,476		4,400
6072	Medical Checkups (PWO)		720		-		-
6362	Advertising & Promotion (PWO)		1,500		775		1,500
			761,412		650,027		752,743
8002	Salary Costs (PWO)						
8032	Motor Vehicle Expenses (PWO)		22,000		17,359		22,000
			119,480		184,713		122,819
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)						
			25,421		36,957		48,161
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)						
			61,007		53,654		55,766
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)						
8092	Insurance (PWO)		82,186		82,186		115,552
8153	Works Program - Training & Staff Meetings (PWO)		24,401		24,634		24,401
8162	Uniforms & Protective Equipment (PWO)		11,500		13,427		12,000
			(1,637,215)		(1,588,465)		(1,684,806)
8222	Works Overheads Allocations						
8272	Consultants (PWO)		30,000		27,692		30,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		6,585		8,000
8502	Training & Development (PWO)		24,525		12,756		30,525
8540	Training & Development - Building Maintenance (PWO)		-		-		1,200
8531	Communication Expenses - Building Maintenance (PWO)		420		108		400
8533	Tools - Building Maintenance (PWO)		3,200		914		3,200
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		4,960		6,000
9462	Photocopying & Stationery (PWO)		550		1,001		550
9466	Computer Software Subscriptions (PWO)		12,000		14,483		15,000
Operating Revenue							
5681	Miscellaneous Income (PWO)	1,000		1,332		1,000	
TOTAL		1,000	1,000	1,332	(35,907)	1,000	8,614

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0154	Interest on Loan 160 - Watercart (POC)		1,942		1,531		939
0155	Interest on Loan 161 - CAT Grader (POC)		2,856		2,251		1,381
0156	Interest on Loan 163 - Road Sweeper (POC)		7,989		7,391		5,274
0157	Interest on Loan 164 - Truck KA24635		7,228		6,687		4,772
5010	Tool Replacement & Repairs (POC)		4,500		-		4,500
6862	Leasing Charges (POC)		11,503		10,544		11,503
7032	Licences (POC)		16,750		15,371		17,000
8322	Fuel & Oil (POC)		240,000		194,769		250,000
8332	Plant Repairs & Maintenance (POC)		263,512		187,206		254,147
8342	Insurance (POC)		107,253		107,253		84,543
8372	Plant Operation Allocated		(671,805)		(481,382)		(713,425)
8382	Plant Depreciation Allocated		(370,000)		(303,281)		(343,000)
8392	Plant Expendable Stores (POC)		6,600		10,952		10,000
8402	Expensed Minor Asset Purchases (POC)		10,000		5,958		10,000
8422	Depreciation - Plant (POC)		370,000		357,749		370,000
8443	Depreciation - Motor Vehicles (POC)		-		1,823		-
8452	Administration Allocated (POC)		26,243		26,791		32,366
Operating Revenue							
8373	Other Income (POC)	500		-		500	
8383	Fuel/Energy Grants/Rebates (POC)	35,000		29,227		35,000	
TOTAL		35,500	34,571	29,227	151,613	35,500	-

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Salaries and Wages

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8410	Gross Salaries (S&W)		2,708,414		2,654,420		3,132,113
8500	Gross Salaries Allocated (S&W)		(2,708,414)		(2,654,420)		(3,132,113)
8520	Gross Wages (S&W)		1,430,746		1,321,309		1,422,260
8530	Gross Wages Allocated (S&W)		(1,430,746)		(1,321,309)		(1,422,260)
8542	Workers Compensation Allocated (S&W)		10,000		49,785		25,000
Operating Revenue							
8553	Workers Compensation Reimbursed (S&W)	10,000		78,279		25,000	
TOTAL		10,000	10,000	78,279	49,785	25,000	25,000

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Unclassified
Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8601	Salary Package - Vehicle (Expenditure)		49,000		48,562		69,000
Operating Revenue							
8701	Salary Package - Vehicles (No GST)	29,500		28,946		42,000	
8702	Salary Package - Vehicles (GST)	19,500		18,375		27,000	
TOTAL		49,000	49,000	47,320	48,562	69,000	69,000

Appendix 2


Fees and Charges 2024-25

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
GENERAL PURPOSE FUNDING					
SCHEDULE 03					
Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	OOS	\$10.00
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	\$48.00
100610	Dishonored Payment Administration Fee	Council	per instance	OOS	\$7.00
111840	Rate Book - including postage	Council		GST Inc	Copying Charge
111840	Electoral Rolls	Council		GST Inc	Copying Charge
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	\$120.00
Other General Purpose Funding					
111430	Katanning Town Maps	Council	each	GST Inc	\$0.90
GOVERNANCE					
SCHEDULE 04					
Administration General					
111550	Shire Staff Administration Support	Council	per hour	GST Inc	\$56.00
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	To be Negotiated
111560	Advertising Signage	Council	per m ²	GST Inc	\$290.00
Photocopying					
111530	A4 single sided - B&W	Council	per page	GST Inc	\$0.30
111530	A4 single sided - colour	Council	per page	GST Inc	\$0.50
111530	A4 double sided - B&W	Council	per page	GST Inc	\$0.50
111530	A4 double sided - colour	Council	per page	GST Inc	\$0.80
111530	A3 single sided (up to 100 copies) - B&W	Council	per page	GST Inc	\$0.60
111530	A3 single sided (up to 100 copies) - Colour	Council	per page	GST Inc	\$0.80
111530	A3 double sided - B&W	Council	per page	GST Inc	\$1.10
111530	A3 double sided - Colour	Council	per page	GST Inc	\$1.30
111530	Laminating Fees - A4 per page	Council	per page	GST Inc	\$2.50
111530	Laminating Fees - A3 per page	Council	per page	GST Inc	\$4.00
111530	Binding Documents	Council	per application	GST Inc	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Inc	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Inc	\$48.00
	*note photocopying charges included				
	**photocopying will not be permitted where breach of copyright might occur.				
Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	Copying Charge
	Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.				
111530	Postage of Council Documents		per application		At Cost
Freedom of Information					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	OOS	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	OOS	\$30.00
111540	Access time supervised by staff	Statutory	per hour	OOS	\$30.00
111540	Administration - staff time	Statutory	per hour	OOS	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	OOS	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	OOS	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	OOS	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	OOS	At Cost
GOVERNANCE (Continued)					
SCHEDULE 04					
Hire Charges					
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
111560	Lecturn Hire	Council	per day	GST Inc	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Inc	\$60.00
111560	Portable PA System	Council	per day	GST Inc	\$120.00
111560	Projector and Screen	Council	per half day	GST Inc	\$60.00
111560	Projector and Screen	Council	per day	GST Inc	\$110.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
111560	Laptop Computer	Council	per day	GST Inc	\$30.00
111560	Tablecloths (function) Round	Council	per item	GST Inc	\$18.50
111560	Tablecloths (function) Rectangle	Council	per item	GST Inc	\$16.50
Cleaning/Damages Charges - all Shire Venues					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$73.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$73.00
111560	Venue cleaning	Council	per hour	GST Inc	\$73.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Inc	At Cost Plus 15% Admin Fee
Booking Cancellation Fee - all Shire Venues					
111560	Less than 48 hours Notice	Council	per application	GST Inc	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge
LAW, ORDER & PUBLIC SAFETY					
SCHEDULE 05					
Fire Prevention					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Inc	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Inc	\$30.00
Dog Registration Fees					
118530	Unsterilised - 1 year	Statutory	per dog	OOS	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	OOS	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	OOS	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	OOS	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	OOS	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	OOS	\$100.00
118530	Pensioner Rate	Statutory	per dog	OOS	50% discount
118930	Replacement of Tag	Council	each	GST Inc	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Application to keep more than two dogs	Council	per application	GST Inc	\$59.00
LAW, ORDER & PUBLIC SAFETY (Continued)					
SCHEDULE 05					
Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	OOS	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	OOS	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	OOS	\$42.50
118540	Lifetime registration	Statutory	per cat	OOS	\$100.00
118540	Pensioner Rate	Statutory	per cat	OOS	50% discount
118540	Licence to keep an approved cat pound	Council	per application	OOS	\$150.00
Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$30.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	\$68.00
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	\$90.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	\$27.00
119830	Destruction of a dog	Council	per dog	OOS	\$107.50
119830	Veterinary Fees		if applicable	GST Inc	At Cost
Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$67.70



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$90.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	\$17.00
119830	Destruction of a cat	Council	per cat	OOS	\$54.50
119830	Veterinary Fees		if applicable	GST Inc	At cost
Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$27.00
119830	Pound Fees	Council	per day	OOS	\$16.50
Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Inc	\$22.00
118930	Dangerous Dog Signs	Council	each	GST Inc	\$22.00
118930	Dangerous Dog Collars - Medium	Council	each	GST Inc	\$54.50
118930	Dangerous Dog Collars - Large	Council	each	GST Inc	\$60.00
118930	Hire of Animal Trap	Council	per day	GST Inc	\$10.50
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	\$120.00
	* Ranger can set and monitor on request (for additional charge)				
Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$161.00
120330	Towing Charge	Council	per vehicle	OOS	\$268.50
120330	Vehicle Disposal	Council	per vehicle	OOS	\$161.00
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	\$16.00
Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$80.50
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	\$193.50
119830	Plus Ranger Travel	Council	per km	OOS	\$0.80
Shopping Trolleys					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$29.00
Rural Road Numbers					
120360	Rural Road Number Sign with Star Picket	Council	Per Sign	GST Inc	\$53.00
HEALTH					
SCHEDULE 07					
Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$158.00
122340	Settlement Inspection upon request	Council	per hour	OOS	
122340	Re-inspection Fee	Council		OOS	\$135.00
Trading in Public Places					
121330	Application Fee	Council		OOS	\$113.00
121330	Licence Fee - Including Food Vans	Council	per day	OOS	\$17.50
121330	Licence Fee - Including Food Vans	Council	per week	OOS	\$113.00
121330	Licence Fee - Including Food Vans	Council	per year	OOS	\$306.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per square metre	OOS	\$28.00
122340	Alfresco Dining Licence - Application	Council		OOS	\$113.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	OOS	\$28.00
Pet Meat					
121330	Notification of Pet Meat Premises	Statutory		OOS	\$102.00
121330	Surveilance Inspection Annual Fee	Statutory		OOS	\$214.00
Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$199.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$199.00
121330	Gaming Section 55 Certificates	Council		OOS	\$132.50
Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		OOS	\$107.00
121330	Registration of Lodging Houses	Statutory		OOS	\$251.50
Septic Tanks Approvals					
121430	Application Fee	Statutory		OOS	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		OOS	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		OOS	\$118.00

 Shire of Katanning			2024/25 Schedule of Fees and Charges		
G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
Public Buildings					
121330	Public Building Approval	Council		OOS	\$331.00
121330	Special Events Public Building Approval > 1,000	Council		OOS	\$331.00
Temporary Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	OOS	\$200.00
121330		Statutory	per long stay site	OOS	\$6.00
121330		Statutory	per short stay site	OOS	\$6.00
121330		Statutory	per camp site	OOS	\$3.00
121330		Statutory	per overflow site	OOS	\$1.50
Katanning Community and Medical Centre - Community Meeting Rooms					
121790	Commercial/Government	Council	per hour	GST Inc	\$36.00
121790	Commercial/Government	Council	per day	GST Inc	\$180.00
121790	Non Commercial	Council	per hour	GST Inc	\$18.00
121790	Non Commercial	Council	per day	GST Inc	\$90.00
121790	Seniors/Community Groups	Council			No Charge
	NB: Priority to be given to Senior Groups. The hire fee will cover the entire Community Meeting Room facilities.				
EDUCATION & WELFARE			SCHEDULE 8		
Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	OOS	\$27.50
143380	Stall Holder Fee - Non-Commercial	Council	per stall	OOS	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Inc	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Inc	\$15.00
194240	Marquee Bond (Harmony only)	Council	per marquee	OOS	\$50.00
143380	Marquee Hire - Commercial/Government (Harmony only)	Council	per marquee	GST Inc	\$100.00
143380	Marquee Hire - Non Commercial (Harmony only)	Council	per marquee	GST Inc	\$50.00
143380	Event Book	Council	per book	GST Inc	At Cost
HOUSING			SCHEDULE 9		
Amherst Village					
125030	Tenant Service Fee	Council	per week	Input Tax	\$88.00
COMMUNITY AMENITIES			SCHEDULE 10		
Domestic Refuse Collection Charges					
126030	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$405.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$308.00
126030	Weekly Service - 120 litre bin (no new service available)	Council	per service, per year	OOS	\$308.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$122.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$145.00
126630	Recycling bin only collected fortnightly	Council	per service, per year	OOS	\$96.00
Commercial Refuse Collection Charges					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$405.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	OOS	\$308.00
127530	Weekly Service - 120 litre bin (no new service available)	Council	per bin, per year	OOS	\$308.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$191.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$113.00
Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$96.00
127830	additional 240 litre service collected fortnightly	Council	per bin, per year	OOS	\$96.00
Refuse Site Disposal Charges					
126130	Waste to be land filled	Council	per tonne	GST Inc	\$28.50
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$74.00
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)	Council	per tonne	GST Inc	\$74.00
126130	Builders Rubble	Council	per tonne	GST Inc	\$28.50
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$74.00
126130	Recyclables, not contaminated, residential properties Katanning	Council	per tonne		Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	per tonne	GST Inc	\$28.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
126130	Commercial Recycling	Council	per tonne	GST Inc	\$74.00
126130	Asbestos	Council	per sheet	GST Inc	\$20.00
126130	Asbestos	Council	per tonne	GST Inc	\$200.00
126130	Matresses - any size	Council	per mattress	GST Inc	\$55.00
126130	Large consignments and special disposals	Council	per application	GST Inc	POA
126130	Bulk Bins	Council	per tonne	GST Inc	\$74.00
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	\$0.40
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Refuse Site Disposal Charges (Continued)					
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$7.50
126130	Tyres - small truck/4WD	Council	each	GST Inc	\$33.50
126130	Tyres - large truck	Council	each	GST Inc	\$67.00
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	\$146.50
126130	Tyres - shredded	Council	per tonne	GST Inc	\$33.50
126130	Small animal carcass (dog cat)	Council	per animal	GST Inc	\$7.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	\$19.50
	* Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m3 which is not a white good. Oversized good may be refused at the operators discretion if they are considered too difficult to manage within the refuse space				
Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$70.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	\$70.00
126130	Loads greater than 3,000lt	Council		GST Inc	POA
Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including delivery and collection fee	Council	per collection	GST Inc	\$67.50
Local Planning Scheme Fees - Schedule 2 Maximum Fees					
	1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development is -	Statutory			\$147.00 0.32% of estimated cost of development \$1,700 + 0.257% for every \$1 in excess of \$500,000 \$7,161 + 0.206% for every \$1 in excess of \$2.5 million \$12,633 + 0.123% for every \$1 in excess of \$5 million \$34,196.00
128930	a) not more than \$50,000	Statutory		OOS	
128930	b) more than \$50,000 but not more than \$500,000	Statutory		OOS	
128930	c) more than \$500,000 but not more than \$2.5 million	Statutory		OOS	
128930	d) more than \$2.5 Million but not more than \$5 million	Statutory		OOS	
128930	e) more than \$5 Million but not more than \$21.5 million	Statutory		OOS	
128930	f) more than \$21.5 million	Statutory		OOS	
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Local Planning Scheme Fees - Schedule 2 Maximum Fees (Continued)					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
128930	2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Statutory		OOS	The fee in item 1 plus, by way of penalty, twice that fee
128930	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory		OOS	\$739.00
128930	4. Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory		OOS	The fee in item 3 plus, by way of penalty, twice that fee
128930	5A. Determining an application to amend or cancel development approval	Statutory		OOS	\$295.00
128930	5B. Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory		OOS	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	\$295.00
128930	5. Providing a subdivision clearance for - a) not more than 5 lots	Statutory	per lot	OOS	\$73.00
128930	b) more than 5 lots but not more than 195 lots	Statutory	per lot	OOS	\$73 per lot for first 5 lots and then \$35 per lot
128930	c) more than 195 lots	Statutory		OOS	\$7,393.00
128930	6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory		OOS	\$222.00
128930	7. Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory		OOS	The fee in item 6 plus, by way of penalty, twice that fee
	8. Determining an application for the renewal of an approval of a home occupation where the home occupation has commenced	Statutory		OOS	\$73.00
	9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory		OOS	The fee in item 8 plus, by way of penalty, twice that fee
	10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory		OOS	\$295.00
	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory		OOS	The fee in item 10 plus, by way of penalty, twice that fee
128930	12. Providing a Zoning Certificate	Statutory		OOS	\$73.00
128950	13. Replying to a property settlement questionnaire	Statutory		OOS	\$73.00
128950	14. Providing written planning advice	Statutory		OOS	\$73.00
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Extractive Industries					
128930	Application Fee under Local Law	Council		OOS	\$950.00
128930	Annual Licence Fee under Local Law	Council		OOS	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		OOS	\$250.00
128930	Licence Renewal under Local Law	Council		OOS	\$250.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		OOS	\$5,000.00
Scheme Amendment/Structure Plan					
	The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:				
128950	LPS Amendment	Council	Basic	GST Inc	\$3,500.00
128950	LPS Amendment	Council	Standard	GST Inc	\$6,600.00
128950	LPS Amendment	Council	Complex	GST Inc	\$9,900.00
128950	Structure Plan	Council		GST Inc	\$6,600.00
Scheme Amendment/Structure Plan - Maximum Fees Reg. 48					
128950	Executive Manager / Shire Planner	Statutory	per hour	GST Inc	\$91.00
128950	Manager / Senior Planner	Statutory	per hour	GST Inc	\$68.00
128950	Planning Officer	Statutory	per hour	GST Inc	\$38.00
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Inc	\$38.00
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Inc	\$31.20
Development Assessment Panel Application					
128930	Joint Development Assessment Panel	Statutory		OOS	Variable
	* Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.				
	** Note: State fee is additional to any fees payable to the Local Government.				
Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Inc	\$1,500.00
128950	Reports - Scheme Text - Local Planning Scheme No 5	Council		GST Inc	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Inc	\$186.00
128950	Advertising (Newspaper)	Council		GST Inc	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		OOS	\$2,750.00
	Any fees that are not listed above are as per WA Planning and Development Regulations 2009.				
Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Inc	\$1,055.00
130830	Adult Burial (1.8m hand dig)	Council		GST Inc	\$1,302.00
130830	Child Burial including stillborn	Council		GST Inc	\$826.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Inc	\$159.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Inc	\$318.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday	Council		GST Inc	\$561.00
	NB: this fee is at CEO's discretion to cover costs				
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Inc	\$1,061.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)	Council		GST Inc	POA
131230	Fee for each interment for Reserve Fund	Council		GST Inc	\$95.00
130830	Interment of Ashes in grave (by Shire)	Council		GST Inc	POA
COMMUNITY AMENITIES (Continued)					
				SCHEDULE 10	
Cemetery Charges (Continued)					
130830	Registration of Ashes	Council		GST Inc	\$160.00
130830	Metal Marker	Council		GST Inc	\$32.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$324.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	\$79.00
130830	RSL Headstone Fee/Administartion Fee	Council		GST Inc	\$33.00
194240	Cemetery Bond	Council		OOS	\$102.00
Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Inc	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Inc	POA

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
130830	Niche Wall Vase	Council		GST Inc	\$37.00
130830	Plot Reservation	Council		GST Inc	\$201.00
130830	Registration of Ashes	Council		GST Inc	\$52.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$167.00
Licence Fees					
130930	Funeral Director	Council	per year	OOS	\$229.00
130930	Funeral Director	Council	per funeral	OOS	\$78.00
130930	Monumental Mason	Council	per year	OOS	\$157.00
130930	Monumental Mason	Council	per monument	OOS	\$52.00
RECREATION & CULTURE					
SCHEDULE 11					
Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	OOS	\$300.00
194140	Bond - With Alcohol	Council	per application	OOS	\$600.00
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
Town Hall Hire					
H002	Main Hall - Commercial/Government Functions	Council	per hour	GST Inc	\$62.00
H002	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$450.00
H002	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$45.00
H002	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$330.00
H002	School Functions	Council	per hour	GST Inc	\$15.50
H002	Rehearsal	Council	per hour	GST Inc	\$30.00
H002	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$20.00
H002	Kitchen - Commercial/Government	Council	per day	GST Inc	\$150.00
H002	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$15.00
H002	Kitchen - Non-Commercial	Council	per day	GST Inc	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$72.00
H002	Retractable Seating - Set up	Council	per booking	GST Inc	\$27.50
H002	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$72.00
H002	Grand Piano Hire - Non Commercial	Council	per application	GST Inc	\$54.00
	Meeting Equipment Hire	Council		GST Inc	
	Refer to Admin Section, page 1 of Fees & Charges				
RECREATION & CULTURE (Continued)					
SCHEDULE 11					
Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Inc	\$5.00
139340	Children	Council	per entry	GST Inc	\$4.00
139340	Pension Card	Council	per entry	GST Inc	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Inc	\$4.00
139340	Spectator	Council	per entry	GST Inc	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Inc	\$1.00
139340	Child (4 years and under)	Council	per entry	GST Inc	No Charge
139340	Family Entry ***	Council	per entry	GST Inc	\$15.50
139340	Concession Booklet Entrances (Adult -x 10)	Council	per booklet	GST Inc	\$45.00
139340	Concession Booklet Entrances (Child - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Family Day Entry - 10)	Council	per booklet	GST Inc	\$139.50
139340	Concession Booklet Entrances (Seniors Entry - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Pension Card Entry - 10)	Council	per booklet	GST Inc	\$40.50
139340	* Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; more than 20 members = 15% discount on standard charge per member) negotiated with the CEO on the type of membership" (as per KLC's Fess & Charges)				
	** Carers of special needs participants will be granted free access to the centre if they will be looking after their charge at all times whilst in the centre.				
	*** A Family Membership consists of immediate family only who reside in the same household and is financially dependent upon the householder.				
Katanning Aquatic Centre - Season Passes					
139340	Season Passes Family ***	Council	per season	GST Inc	\$350.00
139340	Half Season Pass - Family ***	Council	per season	GST Inc	\$235.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$132.00
139340	Season Pass - Adult	Council	per season	GST Inc	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Inc	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Inc	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Inc	\$132.00
139340	1 month Pass - Adult	Council	per season	GST Inc	\$100.00
139340	1 month Pass - Child	Council	per season	GST Inc	\$80.00
139340	1 month Pass - Pension Card	Council	per season	GST Inc	\$90.00
139340	1 month Pass - Senior	Council	per season	GST Inc	\$80.00
139340	1 month Pass - Family	Council	per season	GST Inc	\$200.00
Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Inc	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Inc	\$2.50
	Spectator fee for School Carnivals	Council	per entry	GST Inc	No Charge
Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	OOS	\$50.00
	Exclusive hire of facility	Council	per hour	GST Inc	By negotiation
	Program fees	Council	per participant	GST Inc	\$10.00
RECREATION & CULTURE (Continued)			SCHEDULE 11		
Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Inc	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Inc	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Inc	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Inc	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Inc	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Inc	\$2.50
100230	Spectator	Council	per entry	GST Inc	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Inc	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Inc	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Inc	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Inc	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$103.50
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligible	Council	per booklet	GST Inc	\$57.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$40.50
Memberships					
101430	Gold - Single	Council	monthly	GST Inc	\$103.00
101430	Gold - Single	Council	quarterly	GST Inc	\$292.00
101430	Gold - Single	Council	half year	GST Inc	\$549.00
101430	Gold - Single	Council	full year	GST Inc	\$755.00
101430	Gold - Family	Council	quarterly	GST Inc	\$326.00
101430	Gold - Family	Council	half year	GST Inc	\$614.00
101430	Gold - Family	Council	full year	GST Inc	\$1,075.00
	* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.				
101430	Gym - Single **	Council	quarterly	GST Inc	\$248.00
101430	Gym - Single **	Council	half year	GST Inc	\$442.00
101430	Gym - Single **	Council	full year	GST Inc	\$662.00
	** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)				
101430	Indoor Sports Only - Child	Council	quarterly	GST Inc	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Inc	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Inc	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Inc	\$118.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
101430	Indoor Sports Only - Adult	Council	half year	GST Inc	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Inc	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Inc	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Inc	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Inc	\$763.00
	New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.				
RECREATION & CULTURE (Continued)					SCHEDULE 11
Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Inc	\$11.50
100830	Fitness Classes	Council	per participant	GST Inc	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Inc	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Inc	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Inc	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Inc	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Inc	\$3.30
100930	Gym Instructor	Council	per hour	GST Inc	\$67.00
100930	Personal Training - Member	Council	per half hour	GST Inc	\$30.00
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$41.50
100930	Contract Personal Training - Member	Council	per half hour	GST Inc	\$45.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$56.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Inc	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Inc	\$23.00
100930	Massage Therapy	Council	per half hour	GST Inc	\$55.50
Private Personal Trainer - Non KLC fitness					
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per client	GST Inc	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Inc	\$7.75
Creche					
101030	Creche - Casual	Council	per child	GST Inc	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Inc	\$3.40
	Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times.				
	Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.				
Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Inc	\$51.50
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$205.00
100830	Term Sport Nomination Fee	Council	per team	GST Inc	\$25.00
Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees
100230	> 20 Kids	Council		GST Inc	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Inc	\$34.00
Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	OOS	\$300.00
191220	Bond With Alcohol	Council	per application	OOS	\$600.00
191220	Bond on Equipment Hire	Council	per application	OOS	\$100.00
191220	Key/Swipe Card Bond	Council	per application	OOS	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Inc	\$60.00
191220	KLC Oval/Ground Bond	Council		OOS	\$300.00
RECREATION & CULTURE (Continued)					SCHEDULE 11
Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Inc	\$80.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
100630	Non Commercial	Council	per hour	GST Inc	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Inc	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Inc	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Inc	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Inc	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Inc	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$27.00
100630	Wedding/Function Room Package - Standard <i>Hirer Set Up</i>	Council	per function	GST Inc	\$900.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Inc	\$1,100.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$34.00
Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$260.00
100530	Individual Courts	Council	per hour	GST Inc	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$58.00
Ram Pavilion - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$122.00
100530	Individual Courts	Council	per hour	GST Inc	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$48.00
Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Inc	\$35.00
101030	Non-Commercial	Council	per hour	GST Inc	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Inc	\$62.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$34.00
Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Inc	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Inc	\$22.00
100430	Tea & Coffee (Functions)	Council	per person	GST Inc	\$2.00
167930	Change Room - Casual Bookings	Council	per hour	GST Inc	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Inc	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Inc	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Inc	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Inc	\$77.00
100630	Shearing Shed	Council	per day	GST Inc	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Inc	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Inc	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Inc	\$150.00
RECREATION & CULTURE (Continued)					
SCHEDULE 11					
Community Equipment Hire					
135430	Round Tables	Council	per day	GST Inc	\$12.00
135430	Trestle Tables	Council	per day	GST Inc	\$6.00
135430	Chairs	Council	per day	GST Inc	\$2.50
135430	Crockery	Council	per day	GST Inc	\$0.70
135430	Cutlery	Council	per day	GST Inc	\$0.35
135430	Glass Ware	Council	per day	GST Inc	\$2.00
135430	Electric Urns	Council	per day	GST Inc	\$12.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
135430	Tablecloths (function) Round	Council	per day	GST Inc	\$18.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Inc	\$16.50
135430	Table and Stage Skirting	Council	per day	GST Inc	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Inc	\$80.00
135430	Over head projectors/screen per day	Council	per day	GST Inc	\$60.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Inc	\$12.00
	Breakages & Other Charges				
135430	Refer to Admin Section, page 1 of Fees & Charges				
	Meeting Equipment Hire				
135430	Refer to Admin Section, page 1 of Fees & Charges				
Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Inc	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Inc	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Inc	\$2.50
Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Inc	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Inc	\$66.50
167930	Non-Commercial	Council	per day	GST Inc	\$145.00
167930	Non-Commercial	Council	per hour	GST Inc	\$25.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Inc	By negotiation
Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Inc	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Inc	\$550.00
167930	Equestrian Association	Council		GST Inc	\$550.00
167930	Katanning Rugby	Council	per team	GST Inc	\$325.00
	New Sporting Clubs are charged based on the following formula:				
	- Senior Teams				
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.60			GST Inc	\$0.60
	- Junior teams				
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.35			GST Inc	\$0.35
Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Inc	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m²	GST Inc	\$114.00
	- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$405 per annum)				
Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Inc	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Inc	\$7.75
Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Inc	Replacement value
141430	Lost Library Books	Council	per book	GST Inc	
141430	Replacement of Library Cards	Council	per card	GST Inc	
RECREATION & CULTURE (Continued)					
SCHEDULE 11					
Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Inc	\$0.30
142630	A4 double sided	Council	per copy	GST Inc	\$0.50
142630	A3 single sided	Council	per copy	GST Inc	\$0.60
142630	A4 single sided - colour	Council	per copy	GST Inc	\$0.50
142630	A4 double sided - colour	Council	per copy	GST Inc	\$0.80
142630	A3 single sided - colour	Council	per copy	GST Inc	\$0.80
142630	Laminating Fees - A4 per page	Council	per copy	GST Inc	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Inc	\$4.00
Internet & Communication					
141730	Scanning charge	Council	per page	GST Inc	\$0.20
Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Inc	\$35.00
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Inc	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Inc	\$17.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Inc	\$87.50
Gallery Hire					
121830	Local Artists	Council	per week	GST Inc	\$100.00
121830	Other	Council	per week	GST Inc	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Inc	30% Commission
Other Culture					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$68.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00
Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Inc	\$343.00
144330	Plaque	Council	per application	GST Inc	POA
TRANSPORT			SCHEDULE 12		
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m²	GST Inc	\$145.00
	- Current 50% discount on general advertising rate listed in administration section				
ECONOMIC SERVICES			SCHEDULE 13		
Economic Development					
158780	Mobile Food Trailer Hire - Commercial/Business	Council	per day	GST Inc	\$220.00
158780	Mobile Food Trailer Hire - Community/Not-for-profit	Council	per day	GST Inc	\$110.00
194240	Mobile Food Trailer Bond	Council	per hire application	OOS	\$500.00
Rural Services					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$4.20
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$11.50
153630	Minimum Charge	Council		GST Free	\$5.00
153650	Access card for controlled standpipes	Council	each	GST Inc	\$21.50
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Building Permits					
156130	Uncertified application for a building permit (s 6(1))	Statutory		OSS	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.09% of estimated value(inclusive of GST)of the proposed building work as determined by the permit authority but not less than \$110.00
Demolition Permits					



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
156130	Class 1 and 10 (s 16(1))	Statutory		OOS	\$110.00
156130	Class 2 to 9 (s 16(1))	Statutory	per storey	OOS	\$110.00
Occupancy Permits					
156130	- occupancy permit for a completed building; temporary occupancy permit for an incomplete building, modification of an occupancy permit for additional use of building on temporary basis, replacement occupancy permit for permanent change of building's use or classification and to replace an occupancy permit for an existing building	Statutory		OOS	\$110.00 per application
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Unauthorised Work Applications					
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		OOS	0.18% of the estimated value(inclusive of GST) of the building work as determined by the permit authority but not less than \$110.00
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)).	Statutory		OOS	0.38% of the estimated current value(inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$110.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		OOS	\$110.00
Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		OOS	\$110.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$110.00
Regulatory Fees					
156130	BCITF Levy (applies to all applications for building and demolition permits)	Statutory		OOS	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Regulatory Fees (Continued)					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
	Occupancy permit or building approval certificate for approved building work under s47, 49 or 52 of the Building Act	Statutory		OOS	\$61.65
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	Statutory		OOS	0.274% of the value (inclusive of GST) of the work but not less than \$123.30
156150	Private Swimming Pool Fence Inspection (Reg 53) (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		OOS	\$58.45
156130	Application for approval of battery powered smoke alarms (Reg 61)	Statutory		OOS	\$179.40
Building Control - Certification Fees (By Private Arrangement)					
156130	Sign Licence - Application Fee	Council		GST Inc	\$20.00
156130	Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Inc	0.13% estimated value of construction but not less than \$99.00
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Inc	0.11% estimated value of construction but not less than \$99.00
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Inc	\$195.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$98.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$98.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$150.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$98.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$98.00
Saleyards Fees and Charges					
158430	Advertising Signage (at Saleyards)	Council	per m ²	GST Inc	\$290.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$1.00
154630	Destruction of Sheep	Council	per head	GST Inc	\$25.00
158830	Washbay Keys	Council	per key	GST Inc	\$43.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.80
157740	Agistment Fees	Council	per head per day	GST Inc	\$0.17
Saleyard Facility - Hire Bonds					
175130	Venue Bond Without Alcohol	Council	per application	OOS	\$300.00
175130	Venue Bond With Alcohol	Council	per application	OOS	\$600.00
175130	Equipment Bond	Council	per application	OOS	\$100.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive per application	OOS	
175130	Key Bond (for use after hours)	Council			\$50.00
ECONOMIC SERVICES (Continued)					SCHEDULE 13
Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Kitchen - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Kitchen - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Kitchen - Non Commercial	Council	per day	GST Inc	\$180.00
157940	Training Room - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Training Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Training Room - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Training Room - Non Commercial	Council	per day	GST Inc	\$180.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Dining Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Dining Room - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Dining Room - Non Commercial	Council	per day	GST Inc	\$180.00
	Breakages & Other Charges				
158030	Refer to Admin Section, page 1 of Fees & Charges				
	Meeting Equipment Hire				
158030	Refer to Admin Section, page 1 of Fees & Charges				
157830	Office Rental	Council	per month, increased by March CPI	GST Inc	\$363.59
Saleyards Pop Up Shop					
157940	Pop Up Shop - Half Day	Council	half day	GST Inc	\$32.00
157940	Pop Up Shop - Full Day	Council	full day	GST Inc	\$55.00
OTHER PROPERTY & SERVICES					SCHEDULE 14
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Inc	\$240.00
159530	Graders	Council	per day	GST Inc	\$1,910.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$195.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,550.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$79.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$625.00
159530	Water Truck	Council	per hour	GST Inc	\$210.00
159530	Water Truck	Council	per day	GST Inc	\$1,675.00
159530	Backhoe	Council	per hour	GST Inc	\$178.00
159530	Backhoe	Council	per day	GST Inc	\$1,420.00
159530	Hitachi Loader	Council	per hour	GST Inc	\$212.00
159530	Hitachi Loader	Council	per day	GST Inc	\$1,690.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$198.00
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,580.00
159530	Excavator	Council	per hour	GST Inc	\$242.00
159530	Excavator	Council	per day	GST Inc	\$1,930.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$193.00
OTHER PROPERTY & SERVICES (Continued)					SCHEDULE 14
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate (Continued)					
159530	Multi-tyred self propelled roller	Council	per day	GST Inc	\$1,540.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$172.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,370.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$260.00
159530	Semi Side - Tipper	Council	per day	GST Inc	\$2,050.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$125.00
159530	3t Tip Truck	Council	per day	GST Inc	\$990.00
159530	Sweeper	Council	per hour	GST Inc	\$193.00
159530	Sweeper	Council	per day	GST Inc	\$1,540.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$169.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,350.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$192.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,530.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$108.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
159530	Pedestrian Roller	Council	per day	GST Inc	\$860.00
159530	Sundry Plant	Council	per hour	GST Inc	\$101.00
159530	Sundry Plant	Council	per day	GST Inc	\$800.00
159530	Blue Metal	Council	m³	GST Inc	\$277.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$305.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,440.00
159530	Bitumen Truck (Travel)	Council	per km	GST Inc	\$2.80
159530	Emulsion	Council	litre	GST Inc	Cost Recovery
159530	Premix (Asphalt)	Council	tonne	GST Inc	Cost Recovery
159530	Labour Hire	Council	per hour	GST Inc	\$95.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$228.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$270.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$130.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Inc	Price on application dependent on Number and Values
159530	Hire of signs - Non Commercial	Council	per application	GST Inc	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Inc	\$580.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	No charge, but bond and installation still apply
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	\$360.00
194240	Bond for Portable Stage	Council	per application	OOS	\$580.00
159530	Administration Fee - 30% of total works cost	Council	per application	GST Inc	30%
	(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)				
	Charges for private works carried out by the Shire are based on recovery of plant operating costs, employee costs and administration costs.				
Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Inc	\$118.00

**LIVE SHEEP TRADE
BY SEA POLICY**

**IMPACT ON THE
UPPER GREAT SOUTHERN
ECONOMY**



Client: Upper Great Southern Region

Title: LIVE SHEEP BY SEA TRADE POLICY
IMPACT ON THE UPPER GREAT SOUTHERN
ECONOMY

Version: FINAL

Date: 2 June 2024



Prepared for:

Upper Great Southern Region

On behalf of the Western Australian shires of;

Katanning, Kojonup, Broomehill-Tambellup, Gnowangerup, Cranbrook, Jerramungup & Woodanilling

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VERSION CONTROL

VERSION	PURPOSE	AUTHOR	REVIEWER	APPROVER	APPROVAL DATE
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DraftB	Draft for client review	MW	RS	MW	07/05/2024
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APPROVAL FOR ISSUE

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CONTENTS

EXECUTIVE SUMMARY	1
1 INTRODUCTION	6
1.1 Background and Context	6
1.2 Report Purpose and Structure	6
1.3 Statistical Geography	7
1.4 Glossary and Abbreviations	7
2 POLICY OVERVIEW	8
2.1 Independent Panel on the Phasing Out of Live Sheep Export by Sea	8
2.2 National and State Live Export Impact	8
2.2.1 Acil Allen Report 2023	8
2.2.2 Independent Panel Report 2023	9
2.2.3 Federal Transition Supply Package.....	10
3 SHEEP INDUSTRY OF WESTERN AUSTRALIA.....	12
3.1 Western Australian Sheep industry Profile.....	12
3.2 Turnoff Trends	13
4 REGIONAL INDUSTRY PROFILE	15
4.1 General Economic Structure	15
4.1.1 Census Profile.....	15
4.1.2 Unemployment Rates	16
4.1.3 Business Registrations.....	17
4.2 Upper Great Southern Sheep Flock and Output Value	18
5 ECONOMIC IMPACTS OF LIVE SHEEP EXPORT BAN	20
5.1 Types of Potential Impacts	20
5.2 Value Impacts	20
5.3 Economic Multipliers	21
5.3.1 Approach to Calculating Multipliers.....	21
5.3.2 Impact Scenarios	23
5.3.3 Economic Output and Supply Chain Impacts	24
5.3.4 Household Consumption and Expenditure Impacts.....	24
5.4 Summary of Impacts	25
6 CONCLUSIONS.....	26

FIGURES AND TABLES

Figure 1 Sheep Disposal share Total Economic Output, by LGAs, 2020/21	2
Figure 2 Price, Flock Size and Household and Community Expenditure Impacts.....	3
Figure 3 Upper Great Southern Economic Output, Supply Chain and Household Consumption Impacts, by Scenario, Present Value over 20 Years at 7%.....	3

Figure 4 Direct, Supply Chain, Wool Industry and Household/Community Impacts on Upper Great Southern Economic Output over 20 Years (Discounted).....	4
Figure 5 Focus Action Areas	9
Figure 6 Sheep Flock, Western Australia, 2010/11 to 2021/22 (including highlighted periods of live sheep export halts)	12
Figure 7 Gross Value of Production, Wool and Sheep and Lambs, 2010/11 to 2021/22	13
Figure 8 Live Sheep Export Share of Sheep and Lamb Turn-Off, 2013/14 to 2022/23.....	14
Figure 9 Price Movements, Mutton Indicators, Australia, Year to May 2024	14
Figure 10 Unemployment Rate, Upper Great Southern and LGAs, 2020 to 2023.....	17
Figure 11 Business Registrations, Upper Great Southern LGAs, 2022.....	18
Figure 12 Sheep Disposal share Total Economic Output, by LGAs, 2020/21	19
Figure 13 Price, Flock Size and Household and Community Expenditure Impacts.....	20
Figure 14 Present Value of Price and Value Change Impact from the Phasing Out of Live Sheep Export by Sea, 20 years at 7% Discount	21
Figure 15 Upper Great Southern Economic Output and Supply Chain Impacts, by Scenario, Present Value over 20 Years at 7%	24
Figure 16 Upper Great Southern Economic Output, Supply Chain and Household Consumption Impacts, by Scenario, Present Value over 20 Years at 7%.....	25
Table 1 Glossary and Abbreviations.....	7
Table 2 Census Socioeconomic Profile, Upper Great Southern, WA and Australia, 2021	15
Table 3 Sheep Flock Estimates, Business Numbers and Gross Value of Disposals, 2020/21	18
Table 4 Value Impacts, Upper Great Southern Sheep Flock Gross Value	20

EXECUTIVE SUMMARY

Introduction

- The Minister for Agriculture, Fisheries and Forestry, Senator the Hon Murray Watt appointed an independent panel to consult with stakeholders and provide advice on how and when the government will phase out live sheep exports by sea.
- The 30 September 2023 timeline was extended, and the panel was to provide its report to the Minister for Agriculture, Fisheries and Forestry by 25 October 2023. This report has now been released to the public.
- Coinciding with this release was the announcement by the Australian Government of the planned cessation of live sheep export from Australia by May 2028 and a \$107m industry support package for the sheep industry.
- Econisis was engaged to prepare an economic impact assessment for the Upper Great Southern of the Federal Government's planned phasing out of live sheep exports by sea.

Policy Overview

- Analysis was undertaken by Acil Allen in June 2023 on the performance and Value of Live Sheep Export Trade in Australia. Using a point in time model, Acil Allen confirmed that if the live sheep export trade ceased there is an estimated 19.19% reduction in the per head value of sheep in Western Australia. The report also confirmed that the removal of live sheep export flows to Middle East countries (namely Israel, Jordan, Kuwait, Oman, and the UAE) is unlikely to result in any substantive replacement of this trade by increase imports of Australian boxed or chilled sheepmeat and instead would see Australia's place in that market wholly replaced by other live sheep export providers to the detriment of local industry and global animal welfare.
- The Independent Panel on the Phasing Out of Live Sheep Exports provided a copy of their report to the Minister in October 2023. This was subsequently released in May 2024, with the announcement by the Minister of the phasing out of sheep export by May 2028 and the proposed provision. Key issues with the report include:
 - the report appears to be primarily based on 2021/22 flock, production and export figures, which have already experienced a rapid decline in part due to COVID-19 and since the announcement of the Government's intentions and is not representative of medium term attributes of the industry.
 - the Panel did not undertake their own independent modelling of the economic impact, and instead relied upon narrower impact modelling from Acil Allen and the WA Government.
 - the rate of transition in key supply chains (i.e. abattoirs) and the extent of the secondary impacts on wool industry and farming communities appear to be highly bullish and counter to prevailing evidence.
- A \$107 million Federal transition support package for the Australian sheep industry will support the phase out of live sheep exports by sea. While the headline figure appears to be a substantial transitional package, only \$65 million is targeted directly at sheep produces and associated supply chains. The remaining \$42m represents funding primarily from Government to Government departments, agencies and programs with at best indirect tangential benefit for the industry. These include:
 - Several of the programs seek to develop the global market for boxed and chilled sheepmeat acknowledging the reality that Australia sets to lose access to major Middle East markets due to cultural preferences for Australia live sheep exports and constraints

in end-market supply chain capacity and capability to receive, store and distribute chilled and boxed meats.

- Efforts to reinforce international sheep welfare standards is tacit admission that the cessation of live sheep exports from Australia will result in a precipitous decline in global live sheep welfare.
- No allowance is made for the billions of dollars in abattoir and supporting transport and cold storage infrastructure investment required to facilitate the transition. Abattoirs within Western Australia currently operate at low margins, high regulatory costs and increasingly inconsistent supply (due to policy uncertainty and COVID-19 induced flock reductions) and have been impacted by recent partial and full closures.

Upper Great Southern Industry Profile

- Data from the 2020/21 Value of Agricultural Businesses found that Broomehill-Tambellup and Kojonup LGAs were home to over 600,000 sheep, with Woodanilling LGA accounting for the smallest number at 148,687. In total, the Upper Great Southern LGAs account for over 20% or 1 in 5 sheep and lambs in the Western Australian flock in 2020/21.
- Annual disposals represents approximately 5.3% of the total economic output of the Upper Great Southern region, based on comparison of economic output from REMPLAN. This share of economic output is higher than WA (approximately 4.5%) and Australia (3.9%) in 2020/21.

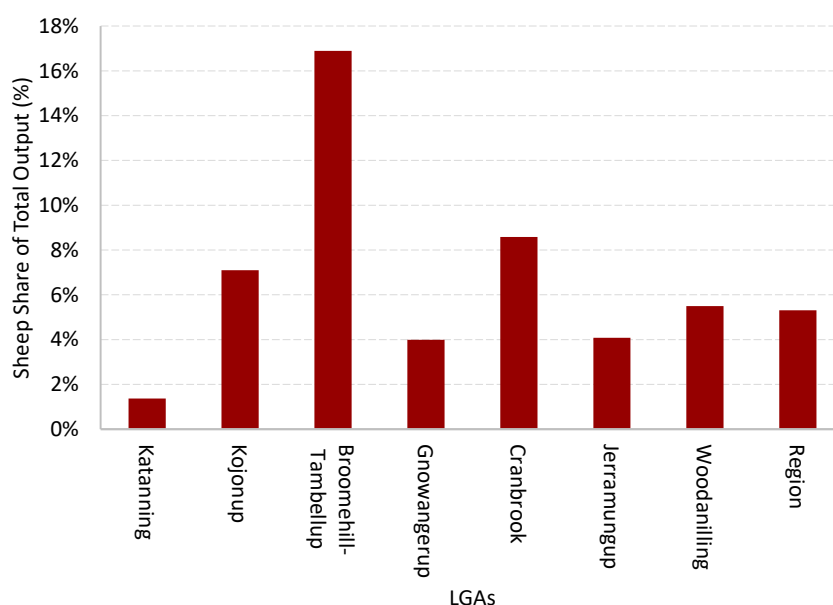


Figure 1 Sheep Disposal share Total Economic Output, by LGAs, 2020/21

Economic Impacts of Live Sheep Exports Ban

- There are a number of different ways in which the impact of major policy decisions on critical and central economic industries within a region can be assessed. This reflects the fact that there are different ways in which the industry dynamics of sheep production may respond (and may already be responding) to the withdrawal of a major market from producers. The three potential impacts considered are illustrated below.



Figure 2 Price, Flock Size and Household and Community Expenditure Impacts

- In terms of value only impacts, it is estimated that the Upper Great Southern region will experience a net reduction in the gross value of sheep disposals of approximately \$24.75m per year. This equates to \$262.2m or more than a quarter of a billion dollars to the Upper Great Southern economic output over 20 years (at 7% discount rate). However, a value only impact is regarded as highly unlikely, as the industry has already experienced flock reduction impacts resulting in part from the Government's announcements.
- Instead, looking at the direct and supply chain impact of flock reductions due to the ban, Econisis estimates that the value of the impacts to the Upper Great Southern economy will range from \$474.9m to \$791.5m in present value terms over 20 years. The reason for the range is whether the impact is isolated only to sheep meat production or whether it does, as expected, also impact wool production due to integrated flock management.
- The direct impact on sheep farmers and their supply chains are also expected to have a secondary impact on the households and communities in which these businesses operate. This includes through reduced incomes, earnings and expenditure into the wider economy. These impacts have the effect of adding a further \$126.1m to \$215.8m of impacts to the local Upper Great Southern economy in present value terms over 20 years.

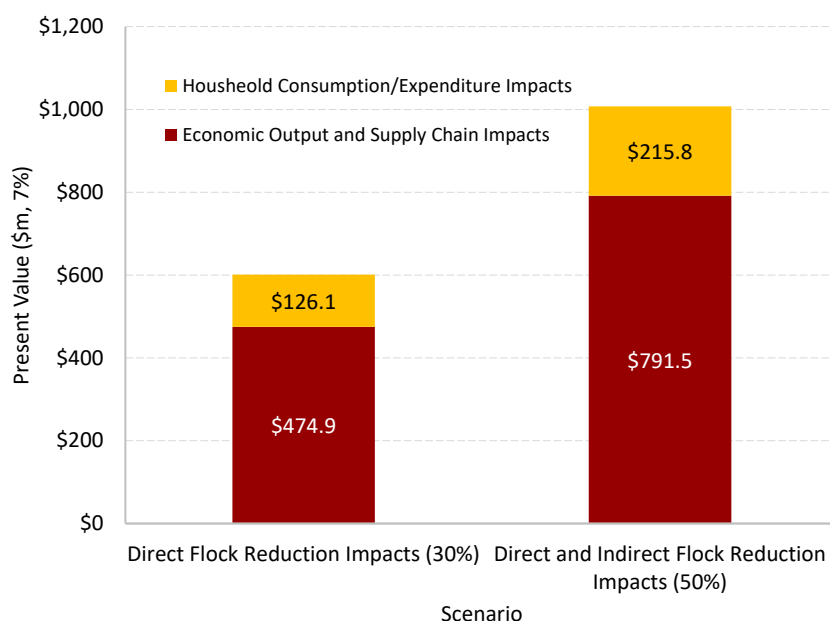


Figure 3 Upper Great Southern Economic Output, Supply Chain and Household Consumption Impacts, by Scenario, Present Value over 20 Years at 7%

Conclusions

- This means that the announced cessation of live sheep export from Australia has the potential to see the Upper Great Southern forgo economic output, (through direct and indirect flock reduction impacts and consequential household and community impacts) of up to \$1b in present value terms over the next 20 years.

"Up to \$1b in impacts to Upper Great Southern economic output over 20 years"

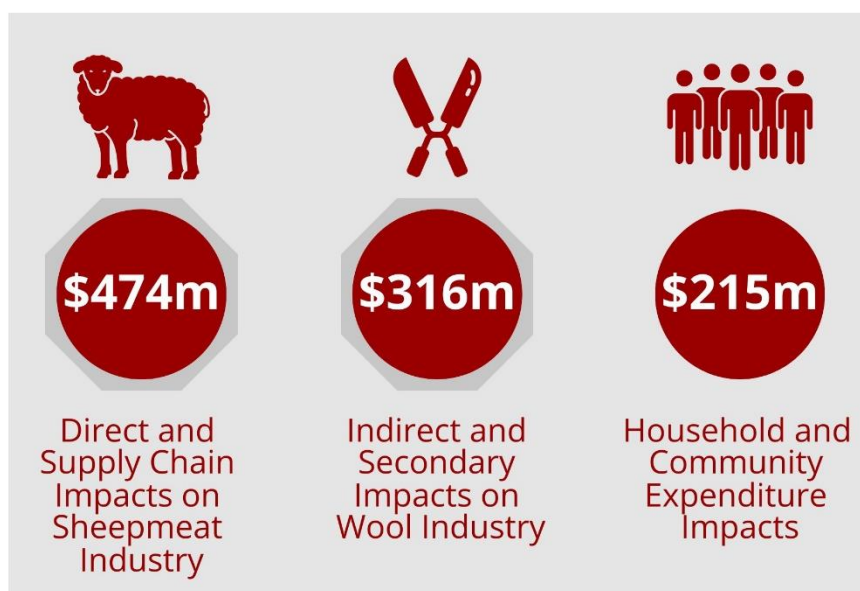


Figure 4 Direct, Supply Chain, Wool Industry and Household/Community Impacts on Upper Great Southern Economic Output over 20 Years (Discounted)

- And it is likely that this impact is already being experienced, as the impending loss of a critical competitive market for sheep production in Western Australia is being factored into flock management decisions.
- Currently, the size and composition of the Federal Transition Support Package is inadequate for the scale of the negative economic, business, industry and community impacts on the Upper Great Southern estimated in this report. The funding lacks a critical mass of direct support for impacted farmers and supply chains, is overly focused on funding the Government's own actions to address global animal welfare deterioration resulting from the decision as well as the lack of end market cold storage and transport distribution infrastructure investment.
- Similarly, the package fails to provide any support for critical abattoir capacity investment in Western Australia that would be necessary to onshore processing, even if significant market transitions to chilled and boxed meat consumption were possible within the next 5 years. This would likely require the Australian Government underwrite of billions of dollars in new

abattoir capacity as well as reforms to the sector to reduce regulatory burdens that already impact feasibility and have seen abattoirs recently close across the State.

- And the impact estimated in this report only represents the effect on the 7 regional local government areas in the Upper Great Southern. The scale of the impact across the State's wider sheep farming industry is likely to be much greater and will require more significant investment and compensation and support by the Australian Government for the introduction of the market-limiting policy than currently announced.

1 INTRODUCTION

This section provides an overview of the background, purpose and scope of the report.

1.1 Background and Context

The Minister for Agriculture, Fisheries and Forestry, Senator the Hon Murray Watt appointed an independent panel to consult with stakeholders and provide advice on how and when the government will phase out live sheep exports by sea.

In conducting the consultation, the panel will consider:

- potential mechanisms to phase out live sheep exports by sea
- a suggested timeframe and options for implementation
- potential ways to support the transition, including but not limited to consideration of markets, processing facilities and other opportunities
- other matters as appropriate¹.

The panel has examined matters including but not limited to, the economic impact of the phase out on; agricultural production systems and on-farm management; supply chain arrangements; trade and market access; and lessons learned from other countries that have phased out live sheep exports by sea and states and territories that no longer export live sheep by sea.

The 30 September 2023 timeline was extended and the panel provided its report to the Minister for Agriculture, Fisheries and Forestry on 25 October 2023. This report has now been released to the public.

Coinciding with this release was the announcement by the Australian Government of the planned cessation of live sheep export from Australia by May 2028 and a \$107m industry support package for the sheep industry.

1.2 Report Purpose and Structure

Econisis was engaged to prepare an economic impact assessment for the Upper Great Southern of the Federal Government's planned phasing out of live sheep exports by sea.

This report is comprised of the following key sections:

- **Introduction** – This Section provides an overview of the Report, its purpose and structure.
- **Project Context** – Outlining the key attributes and drivers of the region and the project.
- **Policy Overview** – this section provides an overview of the proposed policy of phasing out of live sheep exporting.
- **The Sheep Industry of Western Australia** – This section profiles key attributes of the sheep industry in Western Australia.
- **Regional Industry Profile** – this section reviews key data sets and indicators relating to the sheep industry in the Upper Great Southern economy and the role of live export.
- **Economic Impact of Live Sheep Export Ban** – this section outlines three different approaches to quantifying the economic impact from the proposed live sheep export ban on Upper Great Southern, its Local Government Areas, farmers and communities.
- **Conclusions**

¹ DAFF (2023) Phase Out of Live Sheep Exports by Sea Term of Reference for Consultation Process accessed <https://www.agriculture.gov.au/sites/default/files/documents/terms-of-references-lspo-consultation.pdf>

1.3 Statistical Geography

Upper Great Southern region of Western Australia includes seven Local Governments:

- Shire of Katanning
- Shire of Kojonup
- Shire of Broomehill-Tambellup
- Shire of Gnowangerup
- Shire of Cranbrook
- Shire of Jerramungup
- Shire of Woodanilling

1.4 Glossary and Abbreviations

The following terms and abbreviations are referenced in this report.

Table 1 Glossary and Abbreviations

Term/Abbreviation	Definition
ABS	Australian Bureau of Statistics
EIA	Economic Impact Assessment
Externalities	External Costs or Benefits not captured in market prices
FTE	Full time equivalent
GVA	Gross Value Added
IO	Input-output
LGA	Local Government Area
NPV	Net Present Value
OIA	Office of Impact Analysis

2 POLICY OVERVIEW

This section provides an overview of the planned policy of phasing out of live sheep exporting.

2.1 Independent Panel on the Phasing Out of Live Sheep Export by Sea

The Minister for Agriculture, Fisheries and Forestry, Senator the Hon Murray Watt appointed an independent panel to consult with stakeholders and provide advice on how and when the government will phase out live sheep exports by sea.

The independent panel appointed to consult with stakeholders on the phase-out of live sheep exports by sea completed its public consultations on 27 June 2023.

An update from the independent panel provided an overview of what was said during the consultation. It included information on stakeholder engagement, what the panel heard, information on market trends, as well as stakeholder suggestions and the panel's next steps. Since March 2023, the panel has received more than 4,100 submissions including more than 800 written submissions and more than 3,300 survey responses.

The 30 September 2023 timeline was extended, and the panel provided its report to the Minister for Agriculture, Fisheries and Forestry on 25 October 2023. The government released this report in May 2024 to coincide with their announcement of the phasing out of live sheep export by sea by May 2028. This included announcement of a \$107m industry support package.

2.2 National and State Live Export Impact

2.2.1 Acil Allen Report 2023

Analysis was undertaken by Acil Allen in June 2023 on the performance and Value of Live Sheep Export Trade in Australia. This report included a point in time analysis of the potential impact of the phasing out of live sheep exports².

The analysis found that live sheep export industry (live sheep and the associated wool clip) has, using an average of the last five financial years (2017-18 to 2021-22), directly contributed \$52 million of value-added annually.

It also confirmed that the lion's share of this value is in Western Australia, with live sheep export industry directly contributed \$45 million of value-added annually.

Using a point in time model, Acil Allen confirmed that if the live sheep export trade ceased there is an estimated 19.19% reduction in the per head value of a male sheep in Western Australia. At the time of the report this represented a decline of \$21.84 per male sheep with a price response. This price impact would apply to all sheep – not just that of live export sheep.

The report also confirmed that the removal of live sheep export flows to Middle East countries (namely Israel, Jordan, Kuwait, Oman, and the UAE) is unlikely to result in any substantive replacement of this trade by increase imports of Australian boxed or chilled sheepmeat and instead would see Australia's place in that market wholly replaced by other live sheep export providers.

This reflects the critical nature of live sheep imports to the food security of several Middle East countries, many of whom Australia has been a provider of trust, support and dependence for over 60 years.

² Acil Allen (2023) Performance and Value of the Live Sheep Export Trade accessed at https://assets.ctfassets.net/8fjsq0xyf4sy/705NQ22p0xPAdu62VHBCMH/c5c923e32db8e310ee923ca486b68c35/Value_of_the_live_sheep_export_trade_FINAL_REPORT.pdf

This will likely result in a significant deterioration in overall animal welfare globally as supply to Middle East countries shifts from Australia's high quality animal welfare regulations to less regulated countries. This undermines the fundamental rationale of the policy.

2.2.2 Independent Panel Report 2023

The Independent Panel on the Phasing Out of Live Sheep Exports provided a copy of their report to the Minister in October 2023. This was subsequently released in May 2024, with the announcement by the Minister of the phasing out of sheep export by May 2028 and the proposed provision

The report found that:

“Live sheep exports by sea have been a part of the Australian sheep industry for generations. The trade was valued at \$76.9 million in 2022–23. Australia has historically supplied a large volume of live sheep to the Middle East, which peaked in 2002–03. Western Australia (WA) has been Australia’s only source of live sheep exports by sea since 2019–20. The overall volume of live sheep exports by sea has been decreasing over the last 2 decades, dropping 27% between 2018–19 and 2022–23. Although live exports accounted for only 12% of WA turn-off in 2022–23, many WA producers spoke in consultations of their reliance on the live sheep trade as an option for turning off large numbers of stock or to manage risks when feed or water is scarce. For many in sheep-producing communities, maintaining a viable sheep flock is a source of income that supports employment and a critical mass of people to sustain services and social fabric of communities.”

While the panel claims the WA sheep industry can be profitable and sustainable during the transition period and beyond the end of live sheep export by sea, early action from the government will be required to moderate economic and social consequences of the transition. Four action areas were identified by the Panel.

Figure 1 Action areas

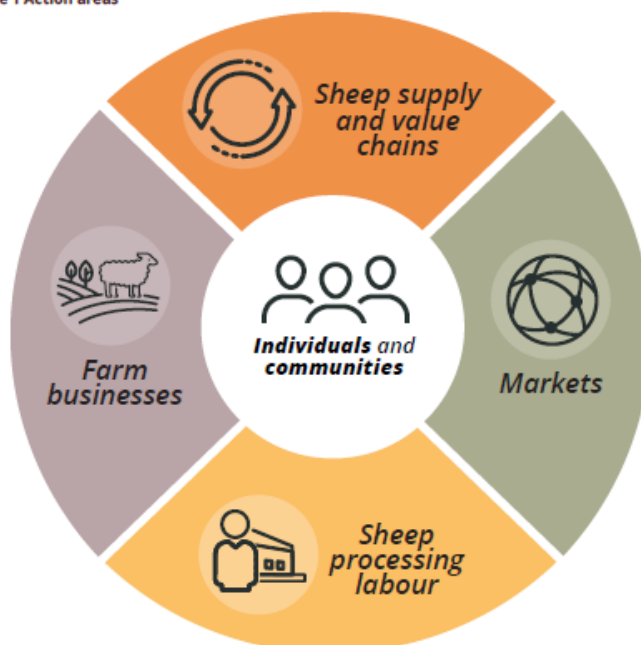


Figure 5 Focus Action Areas

Overall the report makes several assumptions that fundamentally impact the integrity of the analysis and findings. Firstly, the report appears to be primarily based on 2021/22 flock, production and export figures, which have already experienced a rapid decline in part due to COVID-19 and since the

announcement of the Government's intentions and is not representative of medium term attributes of the industry. This contributed to sovereign risk issues for Australia among overseas buyers.

Secondly, the Panel did not undertake their own independent modelling of the economic impact, and instead relied upon narrower impact modelling from Acil Allen and the WA Government.

Thirdly, the rate of transition in key supply chains (i.e. abattoirs) and the extent of the secondary impacts on wool industry and farming communities appear to be highly bullish and counter to prevailing evidence.

Overall the Independent Panel report appears principally to collate feedback and input from consultation and does not represent an independent source of economic and industry analysis and evidence. This raises concerns regarding the legitimacy of the findings and conclusions reached, the weight placed on ideological opinions and less on comprehensive economic analysis.

2.2.3 Federal Transition Supply Package

A \$107 million Federal transition support package for the Australian sheep industry will support the phase out of live sheep exports by sea. This is proposed to include:

- \$64.6 million to assist sheep producers and the supply chain, particularly in Western Australia, to capitalise on existing and emerging opportunities so that they are well positioned when the trade ends. Funding will assist businesses to plan and implement transition actions and to expand domestic sheep processing capacity. It will also support community wellbeing activities and rural financial counsellors.
- \$27.0 million to enhance demand within Australia and internationally for sheep products to maintain and develop market opportunities. With a range of delivery partners, including Austrade, this will fund activities such as market analyses, consumer studies, product promotions and building business relationships. Agricultural counsellors and Austrade will also work to support diverse trade to and relationships in the Middle East and North Africa region.
- \$2.6 million to continue to improve sheep welfare standards so that they are practical and meet community expectations and for Australia to enhance its engagement in the World Organisation for Animal Health.
- \$1.7 million to appoint a Transition Advocate to facilitate two-way communication between industry and government, provide information to industry about the transition plan and support, and provide advice to government on how the transition is progressing.
- \$11.1 million for the implementation of the phase out, including a stocktake of transition progress in 2026-27 and to facilitate ongoing engagement with industry, communities, trading partners and other stakeholders³.

While the headline \$107m appears to be a substantial transitional package, **only \$65 million is targeted directly at sheep produces and associated supply chains**. The remaining \$42m represents funding primarily from Government to Government departments, agencies and programs with, at best, indirect tangential benefit for the industry.

Several of the programs seek to develop the global market for boxed and chilled sheepmeat. This is despite the central claim of the Australian Government that such products are in high demand. Instead this element of the transition package acknowledges the reality that Australia sets to lose access to major Middle East markets due to **cultural preferences for Australia live sheep exports and constraints in end-market supply chain capacity and capability to receive, store and distribute chilled and boxed meats**. This is reinforced by previous temporary pauses in live sheep from

³ Minister for Agriculture, Fisheries and Forestry (2024) \$107 million to support phase out of live sheep exports by sea accessed at <https://minister.agriculture.gov.au/watt/media-releases/support-phase-out-live-sheep-exports-sea#:~:text=The%20export%20of%20live%20sheep,live%20sheep%20exports%20by%20sea.>

Australia saw demand for live sheep from key Middle Eastern markets shift to other live sheep exporters rather than transition across to boxed and chilled meat products.

Similarly, efforts within the transition plan to reinforce international sheep welfare standards is tacit admission that the ***cessation of live sheep exports from Australia will result in a precipitous decline in global live sheep welfare***. Australia has, in recent decades, implemented one of the highest standards of live sheep welfare in the world and our withdrawal from the market and the expected shift of demand to other less animal-welfare-focused suppliers will ultimately undermine the fundamental objective of the ban – to improve animal welfare.

Finally, the transition package makes no allowance for the billions of dollars in abattoir and supporting transport and cold storage infrastructure investment required to facilitate the transition. Abattoirs within Western Australia currently operate at low margins, high regulatory costs and increasingly inconsistent supply (due to policy uncertainty and COVID-19 induced flock reductions) and have been impacted by recent partial and full closures. The lack of consideration of downstream infrastructure capacity investment reflects the same lack of consideration on constraints in end-market cold store and distribution capacity – the need for substantial multi-billion dollar Federal Government underwritten investment in the onshoring of processing capacity.

3 SHEEP INDUSTRY OF WESTERN AUSTRALIA

This section provides a summary of key data trends and information related to sheep industry and exports from Western Australia.

3.1 Western Australian Sheep industry Profile

As of July 2022, the Western Australian (WA) sheep flock consisted of 12.4m sheep and lambs⁴. Following a period of relative stability between 2010/11 and 2018/19 where the flock hovered between 13.7 and 15.2m, the flock has started to decline falling to its lowest point since 1952 when the flock numbered 12.2m. These flock size movements were heavily influenced by both Government imposed and self-imposed halts to live exports due to animal welfare issues in 2017/18 and 2019/20 (highlighted below).

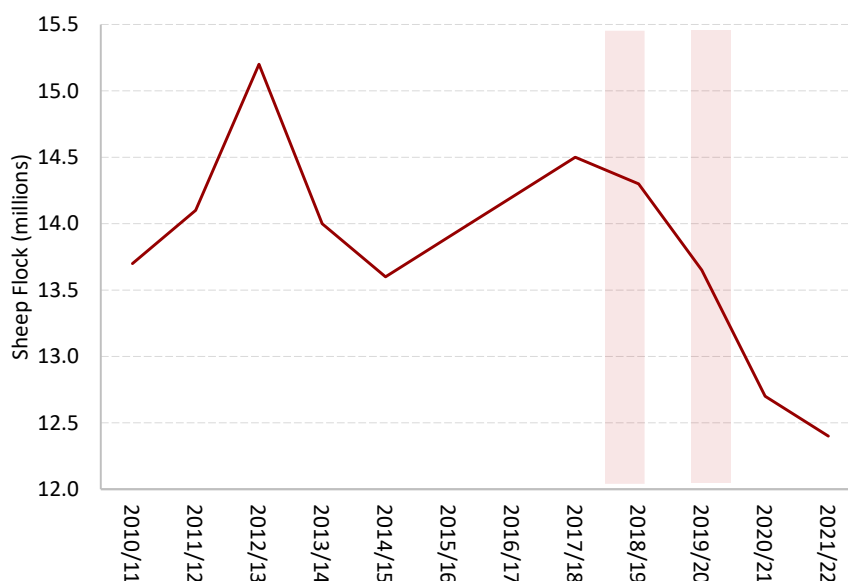


Figure 6 Sheep Flock, Western Australia, 2010/11 to 2021/22 (including highlighted periods of live sheep export halts)⁵

In 2021/22, the industry accounted for 43% of the value of all livestock industries in WA⁶. The combined sheepmeat and wool industries contributed a gross value of production of \$1.35b to the WA economy, up from \$1.18b the previous year.

⁴ DPIRD (2023) The Western Australian sheep and wool industries accessed at <https://www.agric.wa.gov.au/sheep/western-australian-sheep-and-wool-industries>

⁵ As above

⁶ ABS (2023) Value of Agricultural Commodities Produced, Australia accessed at <https://www.abs.gov.au/statistics/industry/agriculture/value-agricultural-commodities-produced-australia/latest-release>

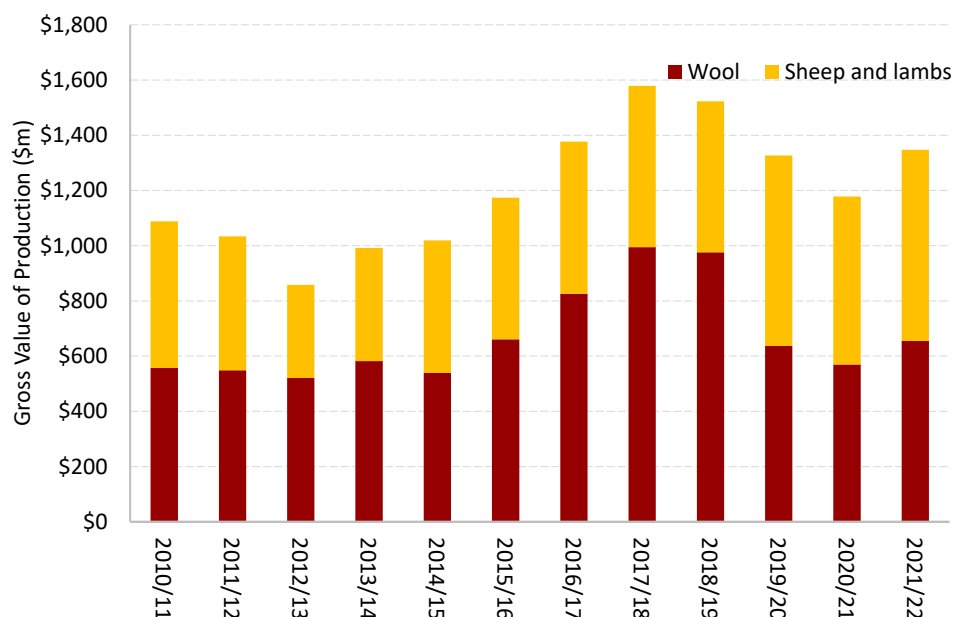


Figure 7 Gross Value of Production, Wool and Sheep and Lambs, 2010/11 to 2021/22

The wool and sheep and lamb segments of the industry are highly interrelated due to the mutual dependence on overall flock size and profile.

3.2 Turnoff Trends

The largest component of WA sheep turn-off is currently lamb slaughter, which in 2021/22 made up 57% of the total sheep turn-off. This segment has increased in prominence to the Western Australian sheep industry in recent years, increasing as a proportion of turn-off from 30% in 2010/11 to 57% last year⁷.

This increase in lamb slaughter turn-off proportions is partly due to the structural decline in live export volumes in recent years. Between 2013/14 and 2017/18, live export accounted for 29.5% of turn-off in Western Australia. However, sharp decline between 2017 and 2018 was largely due to the mid-year trade suspension and reduced stocking rates on ships imposed following the Awassi Express incident of 2017.

⁷ DPIRD (2023) The Western Australian sheep and wool industries accessed at <https://www.agric.wa.gov.au/sheep/western-australian-sheep-and-wool-industries>

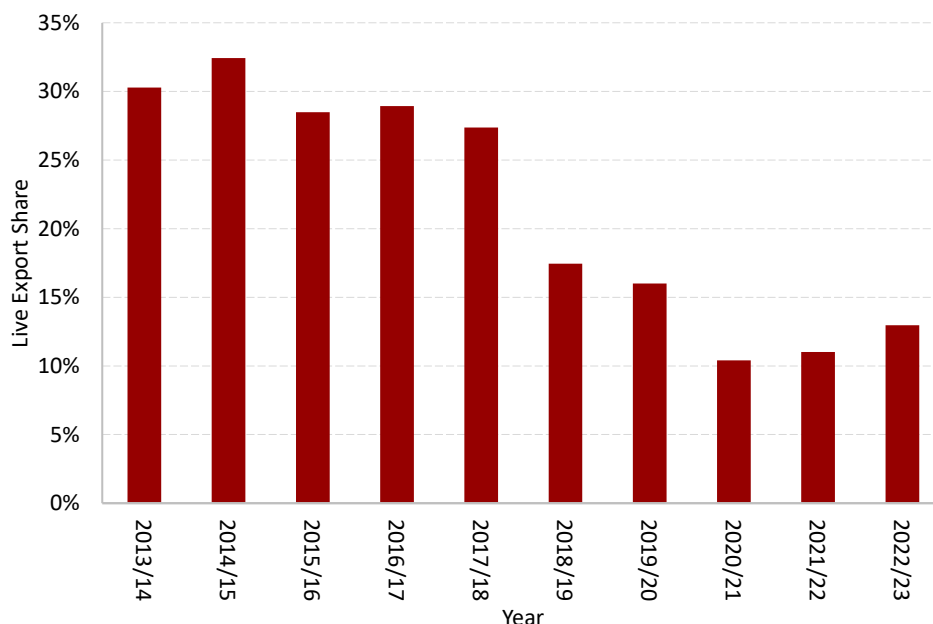


Figure 8 Live Sheep Export Share of Sheep and Lamb Turn-Off, 2013/14 to 2022/23

This created a sovereign risk issue for Australia as a live sheep export provider, due to global perceptions of the somewhat “knee jerk” reaction by the Australian Government at the time. This is believed to have raised concerns in key Asian and Middle Eastern markets as to the degree to which Australia could be regarded as a reasonable and reliable food security partner in sheepmeat and is said to have directly contributed to the decision by the Qatar Government to remove subsidies on Australian sheep.

This, coupled with climate, supply and restocking has contributed to a substantial decline in prices of sheepmeats in late 2023 in which prices fell to multi-decade lows. Despite recovery in mutton prices at the end of 2023, prices remains 35-45% lower than 12 months ago.

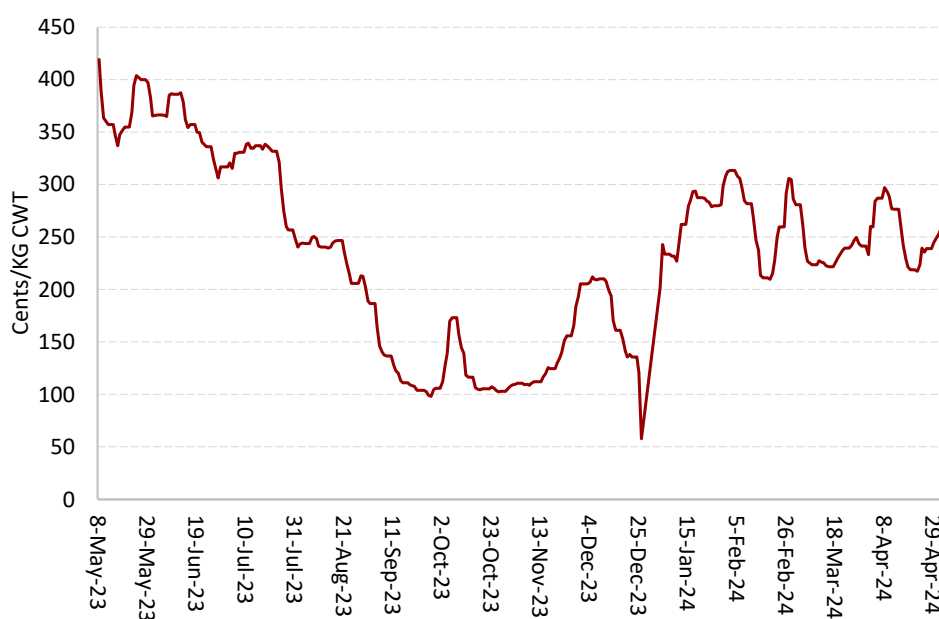


Figure 9 Price Movements, Mutton Indicators, Australia, Year to May 2024⁸

⁸ MLA (2024) Industry Daily Summary accessed at <https://www.mla.com.au/prices-markets/dailysummary/?species=Sheep>

4 REGIONAL INDUSTRY PROFILE

This section reviews key data sets and indicators relating to the sheep industry in the Upper Great Southern economy and the role of live export.

4.1 General Economic Structure

4.1.1 Census Profile

Upper Great Southern LGAs have a significantly older median age, than the WA and Australian median of 38. This indicates an older age profile in the region, confirmed by the high share of the population which is 65+.

Gnowangerup and Kojonup LGAs had higher than average Personal weekly incomes while other LGAs except Jerramungup have below average incomes across, personal, family and household. Most households are lone person households or couple families with children.

A high percent of dwellings are unoccupied, while a higher than average share of homes are owned outright.

Table 2 Census Socioeconomic Profile, Upper Great Southern, WA and Australia, 2021⁹

Indicators	Katanning	Kojonup	Broomehill-Tambellup	Gnowangerup	Cranbrook	Woodanilling	Jerramungup	Western Australia	Australia
Headline									
Population	4,057	1,901	1,046	1,215	505	448	1,160	2,660,026	25,422,788
Median Age	39	45	41	39	44	45	40	38	38
Average Household Size	2.5	2.3	2.5	2.5	2.3	2.5	2.4	2.5	2.5
Share of Population 0-14 (%)	19.4%	19.6%	21.9%	21.5%	22.3%	21.4%	21.5%	19.0%	18.2%
Share of Population 65+ (%)	18.8%	22.4%	16.6%	15.0%	22.0%	21.6%	16.4%	16.1%	17.2%
Born in Australia	67.7%	77.7%	78.2%	75.9%	74.1%	77%	78.4%	62.0%	66.9%
Share of People Attending Educational Institutions									
Pre-School	54	40	13	19	5	8	24	45,452	484,185
Primary	318	185	111	100	46	34	100	222,555	2,075,224
Primary - Government	21.7%	24.9%	29.1%	27.9%	23.9%	24.6%	32.2%	19.3%	18.5%
Primary - Catholic	4.6%	11.2%	2.0%	0.0%	3.2%	3.0%	0.0%	4.5%	5.2%
Primary - other non-Government	0.8%	0.0%	0.9%	3.5%	0.0%	0.0%	1.3%	3.6%	2.2%
Secondary	221	70	50	50	35	27	43	175,841	1,629,624
Secondary - Government	16.3%	10.4%	10.1%	8.7%	15.5%	15.7%	10.0%	12.7%	12.2%
Secondary - Catholic	0.4%	0.0%	0.0%	0.0%	3.9%	0.0%	1.3%	4.5%	4.8%
Secondary - other non-Government	2.0%	3.5%	3.7%	7.7%	6.5%	0.0%	2.9%	4.6%	4.2%
Tertiary	130	50	26	28	10	12	25	172,239	1,789,994
Tertiary - Vocational education (including TAFE and private training providers)	8.1%	4.3%	6.3%	5.1%	4.5%	7.5%	4.5%	7.4%	7.8%

⁹ ABS (2022) Census of Population and Housing 2021, accessed at abs.gov.au

Indicators	Katanning	Kojonup	Broomehill-Tambellup	Gnowangerup	Cranbrook	Woodanilling	Jerramungup	Western Australia	Australia
Tertiary - University of other higher education	3.1%	5.1%	1.4%	4.5%	1.9%	4.5%	2.6%	13.9%	15.4%
Weekly Incomes									
Personal	\$712	\$882	\$793	\$911	\$705	\$741	\$870	\$848	\$805
Family	\$1,646	\$2,004	\$1,836	\$2,034	\$1,518	\$1,663	\$1,798	\$2,214	\$2,120
Household	\$1,343	\$1,446	\$1,366	\$1,482	\$1,166	\$1,385	\$1,421	\$1,815	\$1,746
Share of Household									
Couple family without children	45.5%	46.5%	42.2%	42.9%	52.9%	43.0%	49.1%	28.0%	27.6%
Couple family with children	36.9%	43.4%	38.6%	45.5%	31.1%	46.5%	42.9%	32.0%	31.1%
One parent family	15.7%	9.9%	15.9%	7.8%	15.1%	11.4%	7.0%	11.0%	11.3%
Other family	1.7%	0.0%	1.4%	0.9%	0.0%	0.0%	0.0%	1.0%	1.2%
Lone Person Households	28.8%	34.1%	25.9%	26.4%	30.9%	25.9%	32.9%	25.0%	25.1%
Group Households	4.0%	2.3%	1.6%	1.8%	2.8%	4.1%	0.7%	3.0%	3.8%
Dwelling Occupancy									
Occupied	86.6%	77.3%	70.7%	71.4%	76.0%	77.4%	51.5%	89.1%	89.9%
Unoccupied	13.4%	23.1%	29.5%	29.2%	25.2%	22.6%	48.3%	10.9%	10.1%
Dwelling Type									
Separate house	90.2%	94.4%	97.3%	97.3%	94.0%	100.0%	92.2%	79.7%	72.3%
Semi-detached, row or terrace house, townhouse etc	8.7%	4.1%	0.8%	0.9%	0.0%	0.0%	3.3%	13.0%	12.6%
Flat or apartment	0.3%	0.0%	0.0%	0.0%	1.6%	0.0%	0.0%	6.5%	14.2%
Other dwelling	0.3%	0.7%	0.8%	0.0%	1.6%	0.0%	4.5%	0.6%	0.6%
Tenure									
Owned outright	33.0%	41.4%	51.7%	42.6%	42.4%	49.1%	38.7%	29.2%	31.0%
Owned with a mortgage	30.6%	21.2%	20.2%	21.1%	16.8%	21.7%	23.3%	40.0%	35.0%
Rented	30.0%	26.1%	16.2%	22.2%	30.4%	14.9%	25.0%	27.3%	30.6%
Other tenure type	3.2%	7.7%	9.5%	12.1%	8.2%	11.8%	12.5%	2.1%	2.0%
Tenure type not stated	2.7%	3.7%	2.9%	2.1%	2.2%	0.0%	0.0%	1.4%	1.5%

4.1.2 Unemployment Rates

A review of unemployment rates data from the Jobs and Skills Australia since September 2020, confirms that the Upper Great Southern has had a weighted average unemployment rate that has consistently fallen from 5.5% to a low of 2.6% in June 2023, before increasing to 3.2% in September 2023¹⁰.

¹⁰ JSA (2023) Small Area Labour Market smoothed data accessed at <https://www.jobsandskills.gov.au/data/small-area-labour-markets>

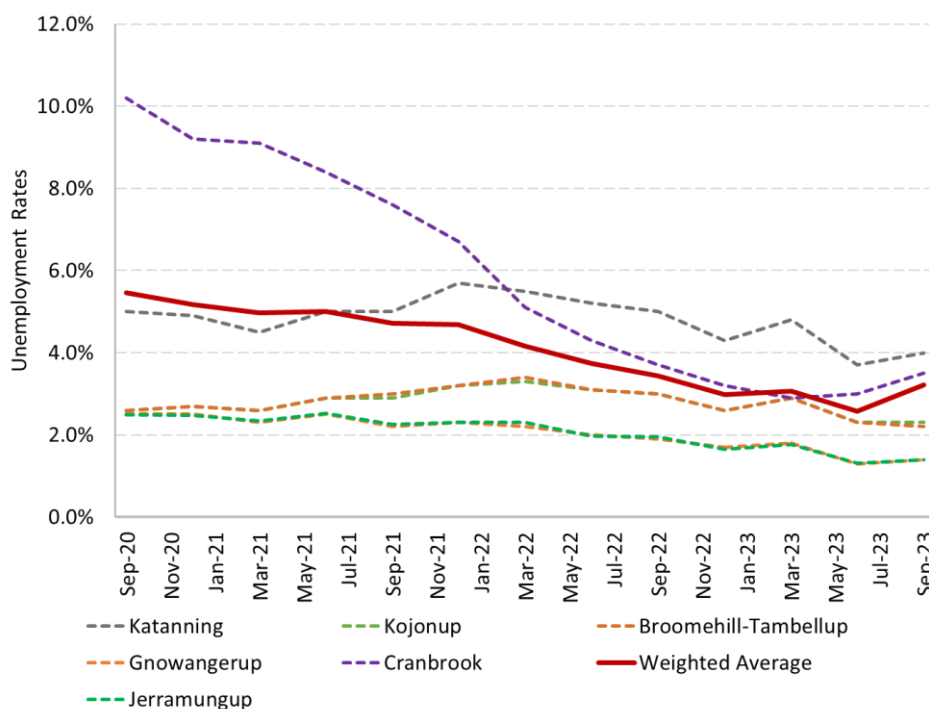


Figure 10 Unemployment Rate, Upper Great Southern and LGAs, 2020 to 2023

It is important to note that Woodanilling LGA is not included in the unemployment rate analysis due to insufficient sample sizes.

This unemployment rate profile reflects the labour force constrained nature of the local area, due to a smaller population base and ageing demographic.

4.1.3 Business Registrations

Kojonup LGA has the most registered businesses in Upper Great Southern with 522 followed by Katanning LGA with 354. Broomehill-Tambellup, Cranbrook, Gnowangerup, and Jerramungup all had over 200 businesses in 2022¹¹. Woodanilling had the lowest number of registered businesses at 94 in 2022.

¹¹ ABS (2023) Count of Businesses accessed at abs.gov.au

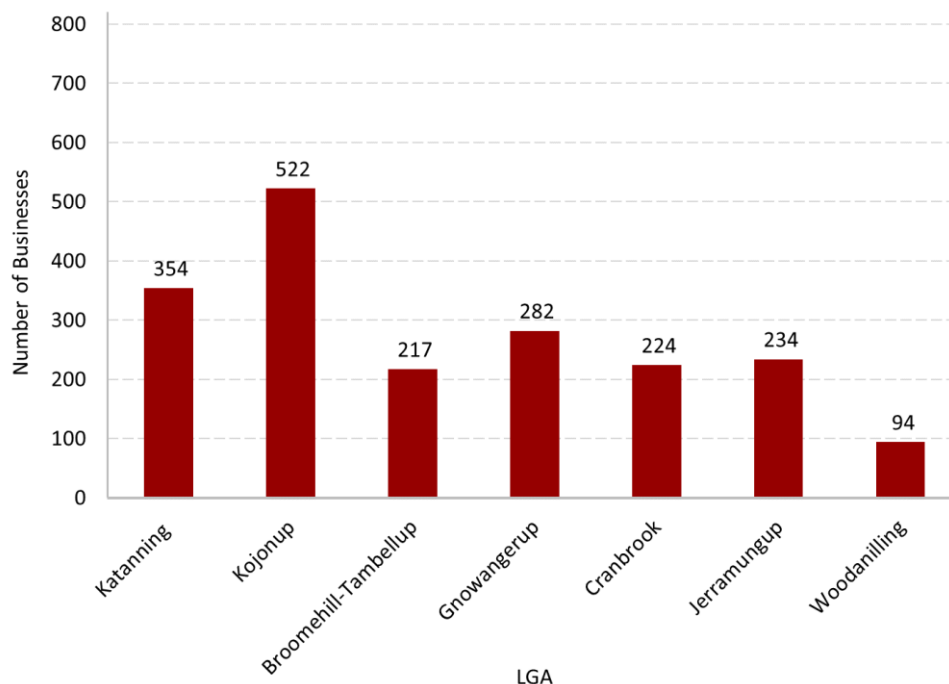


Figure 11 Business Registrations, Upper Great Southern LGAs, 2022

4.2 Upper Great Southern Sheep Flock and Output Value

In total, the Upper Great Southern LGAs account for over 20% or 1 in 5 sheep and lambs in the Western Australian flock in 2020/21.

Data from the 2020/21 Value of Agricultural Businesses found that Broomehill-Tambellup and Kojonup LGAs were home to over 600,000 sheep, with Woodanilling LGA accounting for the smallest number at 148,687¹².

Table 3 Sheep Flock Estimates, Business Numbers and Gross Value of Disposals, 2020/21

Locations	Estimates	No. of Businesses	Gross value (\$)
Katanning	211,896	58	\$10,384,100
Kojonup	605,071	125	\$29,116,205
Broomehill-Tambellup	622,184	128	\$29,939,645
Gnowangerup	243,047	72	\$11,727,154
Cranbrook	502,302	104	\$24,170,886
Jerramungup	249,790	74	\$11,938,102
Woodanilling	148,687	40	\$7,106,131
Region	2,582,977	601	\$124,382,222
WA	12,714,684	4,305	\$607,667,201
Australia	68,047,402	31,839	\$4,332,328,417

¹² ABS (2022) Value of Agricultural Commodities accessed at <https://www.abs.gov.au/statistics/industry/agriculture/value-agricultural-commodities-produced-australia/latest-release>

This flock supports 601 local businesses with a gross value (at the time of the data capture) of over \$124.3m in output.

This represents approximately 5.3% of the total economic output of the Upper Great Southern region, based on comparison of economic output from REMPLAN. This share of economic output is higher than WA (approximately 4.5%) and Australia (3.9%) in 2020/21.

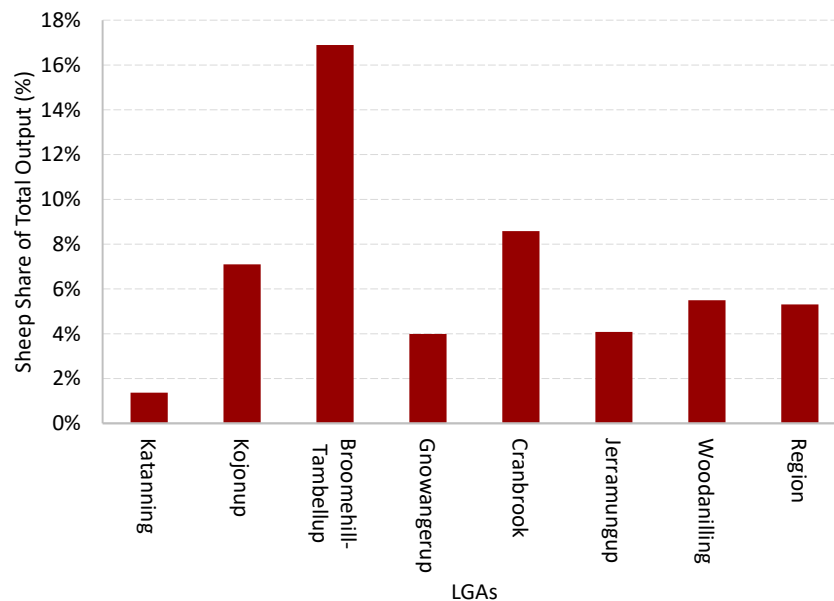


Figure 12 Sheep Disposal share Total Economic Output, by LGAs, 2020/21

It is however lower than the share of economic output in Broomehill-Tambellup with flock gross value representing approximately 16.9% of economic output. Cranbrook and Kojonup also had above average flock shares of total economic output.

5 ECONOMIC IMPACTS OF LIVE SHEEP EXPORT BAN

This section outlines three different approaches to quantifying the economic impact from the proposed live sheep export ban on Upper Great Southern, its Local Government Areas, farmers and communities.

5.1 Types of Potential Impacts

There are a number of different ways in which the impact of major policy decisions on critical and central economic industries within a region can be assessed. This reflects the fact that there are different ways in which the industry dynamics of sheep production may respond (and may already be responding) to the withdrawal of a major market from producers.

The three potential impacts being considered are illustrated below.



Figure 13 Price, Flock Size and Household and Community Expenditure Impacts

Specifically, Econisis has assessed the impact based on the following two primary approaches:

- **Unit Value Impacts** – applying the proportional reduction of sheep value estimated by Acil Allen to the Upper Great Southern flock Gross Value in 2020/21.
- **Economic Multipliers** – using regionalised economic multipliers for the Upper Great Southern economy to estimate direct and indirect economic output, supply chain and household consumption and expenditure impacts.

The results of this analysis are outlined below.

5.2 Value Impacts

The Acil Allen point in time analysis found a 19% fall in the value of male sheep in the market in response to the banning of live sheep exports by sea. Applying this percentage to the gross value of sheep and lambs in the Upper Great Southern region in 2020/21, this would represent a gross value reduction of \$24.75m.

Table 4 Value Impacts, Upper Great Southern Sheep Flock Gross Value¹³

Locations	Estimate	Gross value (\$)	Value Impact (\$)
Katanning	211,896	\$10,384,100	\$2,066,436
Kojonup	605,071	\$29,116,205	\$5,794,125

¹³ Note when the dollar price impact estimates from Acil Allen are applied to flock numbers instead, this increases the impact across the region to \$28.2m. While larger, this approach is more volatile (due to market based price changes) and therefore has been used primarily to validate value impacts.

Locations	Estimate	Gross value (\$)	Value Impact (\$)
Broomehill-Tambellup	622,184	\$29,939,645	\$5,957,989
Gnowangerup	243,047	\$11,727,154	\$2,333,704
Cranbrook	502,302	\$24,170,886	\$4,810,006
Jerramungup	249,790	\$11,938,102	\$2,375,682
Woodanilling	148,687	\$7,106,131	\$1,414,120
Region	2,582,977	\$124,382,222	\$24,752,062

It is also important to note that this impact is not just a one off and instead applies to the flock, year on year for the foreseeable future. Based on a 20 year assessment with a 7% discount rate (to adjust for present value in line with WA and Australian Government economic evaluation guidelines¹⁴), the unit price impact is estimated at \$262.2m or more than a quarter of a billion dollars to the Upper Great Southern economic output over 20 years.

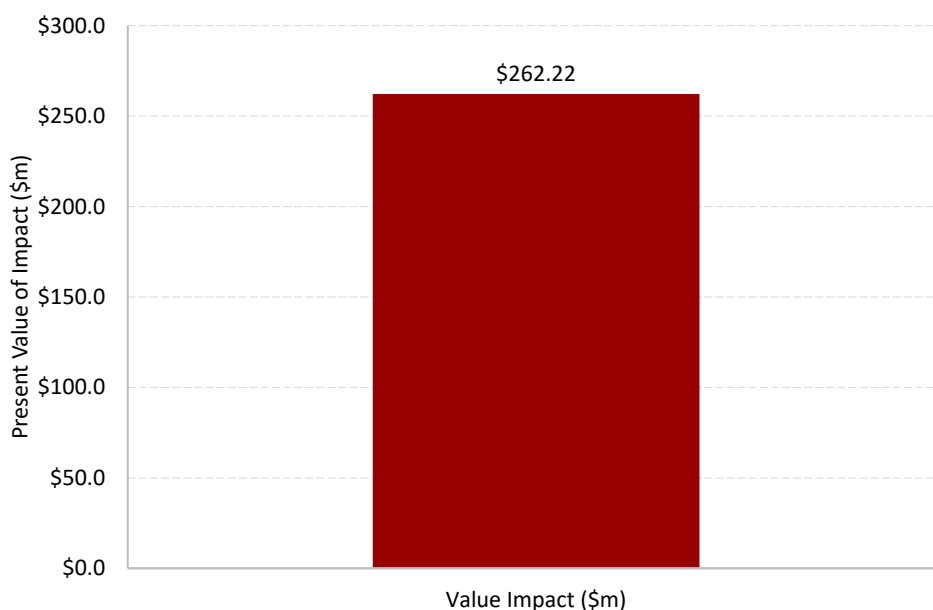


Figure 14 Present Value of Price and Value Change Impact from the Phasing Out of Live Sheep Export by Sea, 20 years at 7% Discount

This value impact is expected to place considerable pressures on the operational viability on sheep-related agribusinesses in the Upper Great Southern region. This means that value reductions may actually result in wholesale loss of flock capacity if agribusinesses fail as a result of the live sheep export policy change.

5.3 Economic Multipliers

5.3.1 Approach to Calculating Multipliers

At the core of an Economic Multiplier based impact assessment is Input–Output (IO) tables. IO tables are part of the national accounts by the ABS and provide detailed information about the supply and use of products in the Australian economy, and the structure of and inter–relationships between Australian industries.

¹⁴ Based on WA Treasury Business Case and Australian Government Office of Impact Analysis discount rate mid points. Note discount rates of 4% and 10% are also commonly used as a form of sensitivity test.

IO tables are converted, through statistical analysis, into a series of Economic Multipliers. These Multipliers represent the relationship between the direct activity (expenditure or production) associated with an industry and the wider economy.

The results of an EIA are generally presented as both direct effects, which is effects from the direct activity of the Project or event, and indirect effects, which are additional effects from further rounds of spending in the supply chain. A third or consumption effect, resulting from rounds of consumer spending generated by the additional income in the region can also be calculated.

There are two broad levels of Multipliers that can be utilised for Impact Assessments:

1. **Simple Multipliers** – including the Direct or Initial Effect, First Round and Industry Supply Chain effects.
2. **Total Multipliers** – including the Simple Multipliers plus subsequent Induced Production and Household Consumptions effects.

Impact Assessments can assess:

- **Output** - the actual dollar amount spent on the Project in the Region.
- **Income** - the number of wages and salaries paid to labour.
- **Employment** - the full-time equivalent (FTE) per annum employment generated by the Project; and
- **Value Added** - the value added to materials and labour expended on the Project.

Econisis has undertaken an Impact Assessment for the Upper Great Southern economy, focused providing separate analysis of **Simple and Total Multipliers**.

For the Upper Great Southern economic impacts, this entailed the following tasks:

1. Transaction tables were developed from National IO tables for the Upper Great Southern economy. For the regional economy, the Regional Transaction Table was calculated by applying employment-based location quotients for the Region, based on the results of the 2016/2021 Census of Population and Housing. This has the effect of excluding spending on imports to the Region since they generate no local economic activity.
2. Economic Multipliers were then generated for WA economy across 119 industry categories defined by the ABS.
3. Construction and operational expenditure and production associated with the development were allocated across 119 industry categories.
4. Economic impacts associated with the Project are calculated.

Economic Impact Assessments based on IO-tables and Economic Multipliers have been criticised by Government and academia. Econisis recognises Economic Multipliers are based on limited assumptions that can result in multipliers being a biased estimator of the benefits or costs of a Project.

Shortcomings and limitations of multipliers for economic impact analysis include:

- **Lack of supply**—side constraints: The most significant limitation of economic impact analysis using multipliers is the implicit assumption that the economy has no supply—side constraints. That is, it is assumed that extra output can be produced in one area without taking resources away from other activities, thus overstating economic impacts. The actual impact is likely to be dependent on the extent to which the economy is operating at or if it is near capacity.
- **Fixed prices**: Constraints on the availability of inputs, such as skilled labour, require prices to act as a rationing device. In assessments using multipliers, where factors of production are assumed

to be limitless, this rationing response is assumed not to occur. Prices are assumed to be unaffected by policy and any crowding out effects are not captured.

- **Fixed ratios for intermediate inputs and production:** Economic impact analysis using multipliers implicitly assumes that there is a fixed input structure in each industry and fixed ratios for production. As such, impact analysis using multipliers can be seen to describe average effects, not marginal effects. For example, increased demand for a product is assumed to imply an equal increase in production for that product. In reality, however, it may be more efficient to increase imports or divert some exports to local consumption rather than increasing local production by the full amount.
- **No allowance for purchasers' marginal responses to change:** Economic impact analysis using multipliers assumes that households consume goods and services in exact proportions to their initial budget shares. For example, the household budget share of some goods might increase as household income increases. This equally applies to industrial consumption of intermediate inputs and factors of production.
- **Absence of budget constraints:** Assessments of economic impacts using multipliers that consider consumption induced effects (type two multipliers) implicitly assume that household and government consumption is not subject to budget constraints.
- **Not applicable for small regions:** Multipliers that have been calculated from the national IO table are not appropriate for use in economic impact analysis of Projects in small regions. For small regions multipliers tend to be smaller than national multipliers since the inter-industry linkages are normally relatively shallow. Inter-industry linkages tend to be shallow in small regions as they usually do not have the capacity to produce the wide range of goods used for inputs and consumption, instead importing a large proportion of these goods from other regions.

Despite this, IO tables and Economic Multipliers remain popular due to their ease of use and communication of results. Econisis has undertaken a number of steps and made appropriate adjustments to the EIA methodology to address and mitigate these concerns.

Econisis has presented **Simple and Total Multipliers** separately in the Assessment. This has the effect of isolating and separating Household Consumption impacts from the core economic supply chain and industry related impacts. By doing so, only those industries with a first round or supply chain connection are considered first.

Additionally, Econisis has developed economic multipliers for the **Upper Great Southern economy only**. This has the effect of internalising and limiting the extent of the economic impact outside of the State.

Econisis regards the use of Economic Multipliers as part of this Assessment as appropriate and reliable. The results of the assessment are conservative, defensible and suitable for informing decision making.

5.3.2 Impact Scenarios

In addition to examining both economic output/supply chain impacts and household consumption/expenditure impacts, Econisis has undertaken two different scenarios of the scale of the impact on flock value and numbers.

As such, this analysis has focused on two potential scenarios:

- The direct impact on the size of the flock that would otherwise be turned-off via live export. This uses the pre-COVID 5 year average share of 30% in line with the midpoint in WA Government expectations of between 15% and 45%¹⁵

¹⁵ Based on WA Government estimates provided as part of the submission to the Independent Panel.

- The direct and indirect impact on the size of the flock due to the high degree of interrelationship between live export and other sheep-related industries such as wool. This reflects the expectation in the market of a first and secondary round downgrading effect of the overall flock size in Western Australia with the cessation of live exports. This uses an average value reduction of 50%.

Values have been assessed annually and then estimated over a 20 year period, converted into present value at a 7% discount rate.

5.3.3 Economic Output and Supply Chain Impacts

Overall, Econisis estimates that the economic output and supply chain impacts (i.e. simple multipliers) to the Upper Great Southern economy will range from \$474.9m to \$791.5m in present value terms over 20 years from the cessation of live sheep exports.

This variation reflects the extent to which second round flock size and value impacts eventuate. Such impacts are regarded as likely due to the constraints on transfer of sheep from live export to other turn-off methods (both domestically and internationally) and the strong interrelationship in over flock size between live export, sheepmeat and wool production. This means the difference between the two figures (approximately \$316m) represents the direct and supply chain impacts on the wool industry over 20 years.

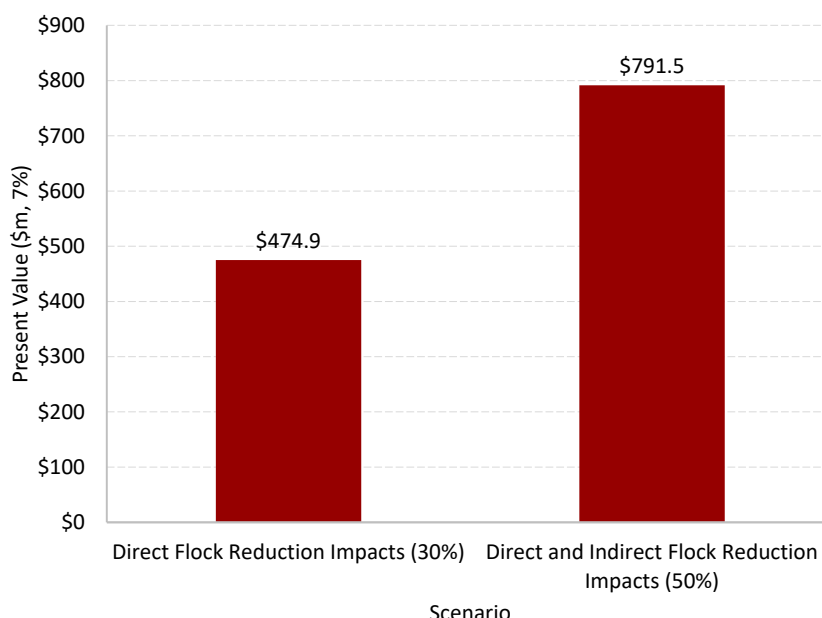


Figure 15 Upper Great Southern Economic Output and Supply Chain Impacts, by Scenario, Present Value over 20 Years at 7%

5.3.4 Household Consumption and Expenditure Impacts

The direct impact on sheep farmers and their supply chains are also expected to have a secondary impact on the households and communities in which these businesses operate. This includes through reduced incomes, earnings and expenditure into the wider economy.

Econisis has estimated this impact through the application of indirect economic multipliers relating to household consumption and expenditure impacts.

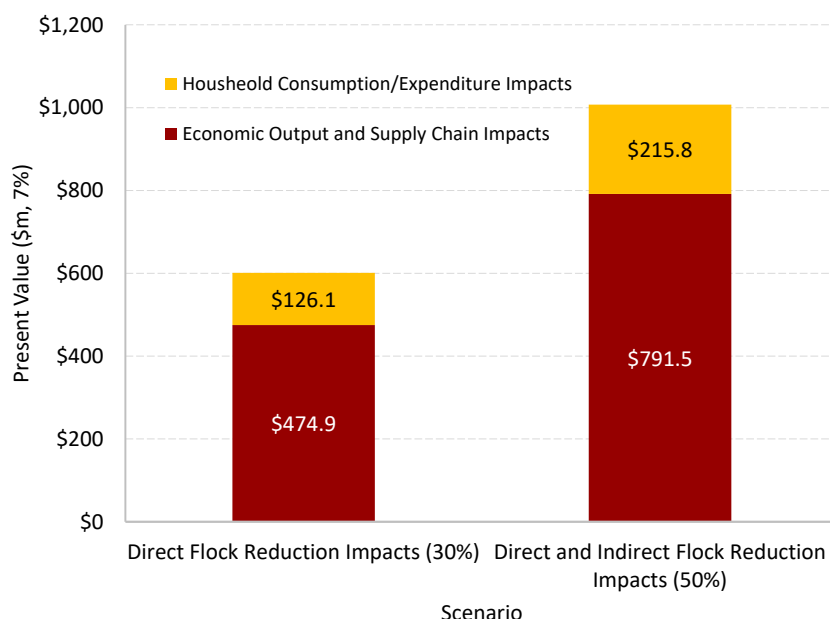


Figure 16 Upper Great Southern Economic Output, Supply Chain and Household Consumption Impacts, by Scenario, Present Value over 20 Years at 7%

These impacts have the effect of adding a further \$126.1m to \$215.8m of impacts to the local Upper Great Southern economy in present value terms over 20 years, through decreased household consumption and expenditure depending on the impact scenario.

5.4 Summary of Impacts

These methods of calculation highlight the scale of potential impacts on the Upper Great Southern economy of the phasing out of live sheep exports.

Direct price and value related impacts (i.e. with no flock size adjustments) would likely see impacts to the Upper Great Southern economy ranging from \$262m-\$298m in present value terms over the next two decades.

When flock size and scale related impacts (both direct and indirect) are also considered, then the scale of this impact increases to \$474m to \$791m over 20 years.

This is further exacerbated when the centrality of sheep farm expenditure, employment and incomes to the functioning of local and regional communities is also considered, which adds a further \$126m to \$216m in economic impact.

This means that the announced cessation of live sheep export from Australia has the potential to see the Upper Great Southern forgo, through **direct and indirect flock reduction impacts and consequential household and community impacts of over \$1b in present value terms over the next 20 years.**

And this impact has likely already started being accrued by the region, reflecting the policy environment created by the Federal Government's announcement of the panel, resulting in cyclical lows in flock sized due to COVID becoming entrenched and structural.

6 CONCLUSIONS

The planned phasing out of live sheep export policy is expected to have significant economic implications for the Upper Great Southern farmers, communities and local economies. The Upper Great Southern region accounts for approximately 20% or 1 in 5 of the sheep and lamb flock of Western Australia. Additionally, the sheep industry accounts for a larger share of Upper Great Southern economic activity than Western Australia and Australia and live export is its principally a Western Australian turn-off market (due to proximity to key Middle East destinations).

Estimates by Econisis using unit price/value and economic multiplier approaches indicate the potential impact on the regional Upper Great Southern economy at between \$262m and \$791m in economic output over 20 years (at a 7%) discount rate. This is dependent on the degree to which the loss of live export markets impacts just price or overall flock size as well and excludes the further impact to local communities and households from the loss of consumption and expenditure (representing a further \$126m-\$216m) in impacts.

This means that the total size of the economic output impact on the Upper Great Southern economy could be in excess of \$1b in present value terms over the next two decades. This would represent a substantial direct and indirect impact on the Upper Great Southern economy, with wide spread and lasting demographic, socio-economic and business impacts across major towns and communities in the region.

And it is likely that this impact is already being experienced, as the impending loss of a critical competitive market for sheep production in Western Australia is being factored into to flock management decisions.

Currently, the size and composition of the Federal Transition Support Package is inadequate for the scale of the negative economic, business, industry and community impacts on the Upper Great Southern estimated in this report. The funding lacks a critical mass of direct support for impacted farmers and supply chains, is overly focused on funding the Government's own actions to address global animal welfare deterioration resulting from the announcement as well as the lack of end market cold storage and transport distribution infrastructure investment.

Similarly, the package fails to provide any support for critical abattoir capacity investment in Western Australia that would be necessary to onshore processing, even if significant market transitions to chilled and boxed meat consumption were possible within the next 5 years. This would likely require the Australian Government unwriting of billions of dollars in new abattoir capacity as well as reforms to the sector to reduce regulatory burdens that already impact feasibility and have seen abattoirs recent close across the State.

And the impact estimated in this report only represents the effect on the 7 regional local government areas in the Upper Great Southern. The scale of the impact across the State's wider sheep farming industry is likely to be much greater and will require more significant investment and compensation and support by the Australian Government for the introduction of the market-limiting policy than currently announced.

ECONISIS

Contact

Econisis Pty Ltd

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4000

E: mark.wallace@econisis.com.au

T: 0431 676 254



Shire of
Katanning
Heart of the Great Southern

FIRE MANAGEMENT REQUIREMENTS 2024 – 2025



Please retain this document for your reference FIRST AND FINAL NOTICE

To all owners and occupiers of land in the Shire of Katanning. This document constitutes the Shire of Katanning Fire Management Requirements (Bush Fire Notice) pursuant to Section 33 of the Bush Fires Act 1954 you are hereby required, on all land owned or occupied by you, as a measure for preventing the spread and extension of a bush fire, to plough, cultivate, scarify, burn, chemically spray or otherwise clear upon the lands Fire Access tracks (fire breaks) in such manner as set out in this notice.



HELP STOP ARSON
Report suspicious activity
to Crime Stoppers on
1800 333 000

By order of the Council
Peter Klein
Chief Executive Officer

DEFINITIONS

For the purpose of this Notice the following definitions apply:

Flammable Material: Material that can be easily ignited, (i.e. - dead or dry grass and crops, leaves, timber, boxes, cartons, paper, plastic and other material or things deemed by an authorised officer to be capable of combustion) but does not include green growing trees, growing bushes or garden plants.

CBFCO: Shall mean the Chief Bush Fire Control Officer as appointed by the Shire of Katanning.

DCBFCO: Shall mean the Deputy Chief Bush Fire Control Officer as appointed by the Shire of Katanning.

BFCO: Shall mean the Bush Fire Control Officer as appointed by the Shire of Katanning.

DBFCO: Shall mean the Deputy Bush Fire Control Officer as appointed by the Shire of Katanning.

CESM: Shall mean the Community Emergency Services Manager Authorised Officer as appointed by the Shire of Katanning.

RANGER SERVICES: Shall mean the Authorised Officer appointed by the Shire of Katanning.

Total Fire Bans (TFB): Total Fire Bans are the bans imposed by the Minister for Emergency Services or his/her representative on days of extreme or catastrophic fire hazards.

Burning of Garden Refuse: Means lighting or use of a fire in the open air for the purpose of destroying garden refuse. One cubic metre or less, is referred to as a garden refuse.

Fire & Rescue District: The area covering the Katanning town site. Fire & Rescue Services are responsible for all fires within this gazette district. The Shire of Katanning is directly responsible for the issuing of Fire Permits.

Fire Break: Where referred to anywhere in this notice means an area of land which must be kept and maintained void of all trees, bushes and grasses (living or dead) for the whole of the compliance period.

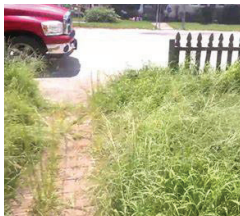
Risk Mitigation Measures: Efforts taken to reduce either the probability or consequence of a threat.

Shire Officer: As appointed by Council under Section 38 of the Bushfires Act 1954 being the CESM, CBFCO, DCBFCO, BFCO and Ranger.

PPC: Personal Protective Clothing.

PPE: Personal Protective Equipment e.g. gloves and goggles.

COMPLIANCE WITH THIS NOTICE IS REQUIRED BY 1 NOVEMBER EACH YEAR AND IS TO BE MAINTAINED UNTIL 30 APRIL EACH YEAR OR AS OTHERWISE GAZETTED



Non – compliance



Complying



Compliant

Take notice, that pursuant to section 33(4) of the Bush Fires Act, where the owner or occupier of land who has received this Notice fails or neglects to comply with the requisitions of the Notice within the time specified, the Shire of Katanning may, by its officers, vehicles and machinery as the officers deem fit, enter upon the land and carry out the requisitions of the Notice which have not been complied with and pursuant to section 33(5) of the Bush Fires Act, the amount of costs and expenses incurred may be recovered from you as the owner or occupier of the land. The penalty for failing to comply with this notice is a fine not exceeding \$5000 and the person in default is also liable, whether prosecuted or not, to pay the costs of performing the work directed in this Notice if it is not carried out by the owner or occupier by the date required by this Notice. If the requirements of this Notice are carried out by burning, such burning must be in accordance with the relevant provisions of the Bush Fires Act.

It is not necessary for council to notify property owners or give prior warning that legal action may proceed for failing to comply with the requirements of this notice.

**Please contact the Shire Office for a list of Contractors
for the area who have registered their business with
the Shire.**

DEFINITIONS

COMPLIANCE

SUBURBAN AND RESIDENTIAL BLOCKS

RESIDENTIAL LOT CLEARING:

If the area of the land is 2023m² (approximately ½ acre) or less, remove flammable material on the land except living standing trees from the whole of the land by **1 November 2024** by one of the following methods and with all other associated conditions mentioned above to apply: ploughing, cultivating, scarifying, chemical spraying, mowing, burning or any other approved method. Mowed grass to be no higher than 100mm.

Where residential zoned land exceeds 2023m² (approximately ½ acre), in addition to the grass height above, a 2.5 metre wide firebreak immediately inside and along all external boundaries is required.

RURAL RESIDENTIAL, RURAL LAND, RURAL SMALL HOLDINGS, OUTSIDE THE TOWN BOUNDARY

Firebreaks shall be installed on Rural Land at least 10 metres wide around the perimeter of any homestead building (excluding isolated non-flammable buildings), haystacks (within 100 metres of any building) or group of structures or installations and are to be cleared to the satisfaction of the Shire Officer. In addition, you may be required to carry out further works which may be deemed necessary by the Shire Officer and specified by way of a separate written notice forwarded to the address as shown on the Shire of Katanning rate records for the land. In some instances naturally occurring features such as rocky outcrops, natural water courses or landscaping such as reticulated gardens, lawns or driveways may be an acceptable substitute for cleared firebreaks. This option must first be discussed with and approved by the Shire Officer.

All properties within the **Moojebing Heights** subdivision are to ensure compliance with the additional requirements of the Fire Management Plan dated April 2008.

For all other lands in the Shire, the Local Government will determine individual fire control requirements by means of the Bush Fire Risk Management Plan 2024-2026 V1.1

RURAL RESIDENTIAL AND RURAL LAND AND RURAL SMALL HOLDINGS WITHIN KATANNING AND PINWERENING TOWNSITES

Must have a 2.5 metre wide firebreak immediately inside along all external boundaries. Grass to be no higher than 100mm. Living standing trees, remnant vegetation, maintained gardens and natural bush are exempt. Where multiple blocks of land are grouped together, a perimeter 2.5 metre firebreak encompassing all land will be considered subject to an application for variation.

All properties within the Illareen Subdivision are to comply with this standard and the additional requirements of the Illareen Fire Management Plan dated 2019 Version 1.1.

All firebreaks as designated above must be prepared on or before **1 November 2024** or within 14 days of becoming the owner or occupier should this be after that date and maintained clear of flammable material up to and including 30 April 2025.

Application to Vary the Above Requirements

If it is considered to be impracticable for any reason whatsoever to meet requirements as required by this notice, you may apply to the Shire of Katanning in writing no later than **1 October 2024**, for permission to provide alternative risk mitigation measures on the land. If permission is not granted by the Shire you must comply with the requirements of this notice.

If the requirements of this notice are carried out by burning, such burning must be in accordance with the relevant provisions of the Bush Fires Act.

The Penalty for failing to comply with this notice will be in accordance with the Bushfires Act 1954, and a person in default is also liable, whether prosecuted or not, to pay the costs of performing the work directed in this notice if it is not carried out by the owner and/or occupier by the date required by this notice.

NUISANCE SMOKE

It is an offence under the Health Act 1911 to create nuisance smoke. If planning to burn, please consider your neighbours, other properties that may be affected and the condition and type of materials to be burnt. It is important to ensure that smoke does not disrupt traffic on roads.

BURNING OF BUSH AND GRASS ON ANY LAND

Burning of bush and grass is totally prohibited between 1 November and 14 February inclusive (Prohibited Burning Period). Permits are required between 1 October inclusive and 31 October inclusive and between 15 February and 30 April inclusive (Restricted Burning Periods).

PERMITS TO BURN

Under the Bush Fires Act 1954, it is an offence to light fires during the Prohibited and Restricted Burning Times, except in certain circumstances. All burning during the Restricted Burning Period requires a Permit.

SUBURBAN AND RESIDENTIAL BLOCKS

WHEN TO OBTAIN A PERMIT

RESTRICTED	PROHIBITED	RESTRICTED
PERMIT REQUIRED	NO BURNING	PERMIT REQUIRED
1 October to 31 October	1 November to 14 February	15 February to 30 April

1. All burning between 1 October and 31 October inclusive and 15 February and 30 April inclusive (Restricted Burning Period).
2. For carrying out **protective burning** around dwellings and buildings pursuant to Section 23 of the Bush Fires Act to the 15 November inclusive.
3. Sunday burning is discouraged.

These times may be varied by the Shire of Katanning depending on seasonal conditions. Changes will be published in local papers and on the Shire of Katanning Facebook Page and Website.

Before obtaining a **Permit** the following points need to be addressed:

What size is the burn area?

What is the location of the burn?

What are you burning?

Are there breaks in place around the burn area?

Notification to neighbours before burn commences.

PERMITS TO BURN

Under the Bush Fires Act 1954, it is an offence to light fires during the Prohibited Time.

Permits may be obtained from the Local Volunteer Fire Control Officer for your area or the Shire of Katanning if the property is within the Fire & Rescue District.

A FIRE CONTROL OFFICER HAS THE AUTHORITY UNDER THE BUSH FIRES ACT 1954 TO HALT ANY ACTIVITY OR OPERATION THAT THEY DEEM AS HAZARDOUS AND LIKELY TO START A FIRE.

BURNING INFORMATION

AGRICULTURAL BURNING

The following dates are when selected burning may commence under a Permit:

Canola Windrows from 1 March

Cereal Windrows from 15 March

Chaff Heaps from 15 March

Stubble from 1 April

No timber to be burnt during the October restricted burning period.

Timber heaps burnt over winter are to be pushed out before the Prohibited Burning Period.

FIRE ATTENDANCE

All Brigade members attending a fire must check the following:

- CH5 UHF
- That adequate PPC and PPE is worn
- That any slip-on unit is bolted securely to the tray of the vehicle
- That the Incident Controller for the fire is aware of your presence at the fire
- That All Work Health and Safety procedures are followed.

TRAILER MOUNTED FIRE UNITS AND CHASER BINS WITH FIRE UNITS

For safety reasons they are not acceptable as your only or primary fire unit.
Therefore are not to be taken to a fire incident.

HARVEST AND VEHICLE MOVEMENT BANS

The Shire of Katanning may impose a Vehicle Movement and/or Harvest Ban due to dangerous fire weather conditions, if there are bush fires already burning or if resources are limited. When imposed, any operation of machinery involved in harvesting crops, or other produce **MUST** come to a stop.

ANY BAN WILL BE COMMUNICATED VIA ABC LOCAL RADIO, SMS, WHATSAPP AND THE BUSH FIRE BRIGADES RADIO NETWORK

Farmers and personnel from relevant industries may subscribe to the Shire of Katanning SMS Service for the communication of Harvest and Vehicle Movement Ban information. Some activities may continue during a Harvest and Vehicle Movement Ban at sites approved by and registered with the Shire. For more information, please contact the Shire of Katanning or your local FCO.

REGISTRATION FOR SMS NOTIFICATION OF HARVEST & MOVEMENT BANS

Telephone your name, organisation and mobile number to the Shire of Katanning, 08 9821 9999.

Regulation 38A – Harvesting, Swathing/Baling of Stubble, Track Chaining and any works to do with the Stubble Pasture Management during the Restricted and Prohibited Burning Period:

Conditions: A person shall not operate or suffer the operation of a grain harvesting machine, or any machine used for swathing, baling or slashing of stubble, track chaining, and any works to do with the Stubble Pasture Management during the Restricted Burning Period and Prohibited Burning Period on any land within the Shire of Katanning except in accordance with the following specified condition:

Specified condition: No person shall operate machinery as stated above on any land unless a mobile and operational firefighting unit, having a water capacity of at least 500 litres, is situated in or immediately adjacent to the paddock where harvesting operations are being conducted.

Penalties: An infringement of \$250.00. A penalty of up to \$5000.00.

The Recommended minimum standards for fire unit requirements are based on property size as follows:

- (i) 50-1000ha - Light Duty Unit. One tonne utility either 2WD or 4WD. 500 litre water capacity.
- (ii) 1000 to 2500ha - Medium Duty Unit. Light truck either 2WD or 4WD. 2500 litre water capacity.
- (iii) 2500 + ha - Heavy Duty Unit. 6 tonne capacity truck, preferably diesel. 4000 litre water capacity.
- (iv) All units are to be fully operational and ready to go at all times during the Prohibited Burning Period.

HAZARD REDUCTION PROGRAM

Autumn to Winter (May-August)

- Tree pruning – remove lower branches, check that power lines are clear. Use a professional contractor.
- Reduce fuel levels around the house, clear long grass, leaves, twigs and flammable shrubs.
- Ensure petrol and other flammables are safely stored away from the main dwelling.
- Accommodation providers must make sure all guests are aware of emergency plan, including evacuation routes.

Spring (September – November)

- Move wood piles and stack timber away from the main dwelling.
- Keep grass short.
- Install firebreaks in accordance with this Fire Management Requirements.

Summer (November – May)

- Water lawns, trees and shrubs near buildings to keep green.
- Recheck fire-fighting equipment, screens, water supplies and that gutters remain clear.

Long Term precautions

- Make sure that buildings are safe – fit wire screens and shutters, fill gaps into roof/wall spaces, fit fire screens to evaporative air conditioners and have them operable to provide a water supply.
- Give consideration to installing external building sprinkler systems and backup power for emergencies.
- Ensure that access to emergency water supplies has the correct fittings, is unobstructed and trafficable.
- Get basic training in fire-fighting by contacting the Shire of Katanning.

Hints for Burning:

- Don't light a fire on a hot or windy day.
- Don't try to burn more than you can control.
- Inform your neighbours.
- Make sure smoke and sparks will not affect neighbour's washing or open windows.
- Cut or rake long grass around trees, buildings and fences before burning.
- Burn against wind.
- On a sloping block, burn from the top down.
- Have a hose or spray pack to dampen down fire intensity.
- Extinguish fire by midnight.

PRIVATE PROPERTY

Wood and solid fuel barbecues shall only be used where they are enclosed and all flammable material in a 5m radius is cleared. Check the Fire Danger Rating for the day as this will determine if you can light a fire.

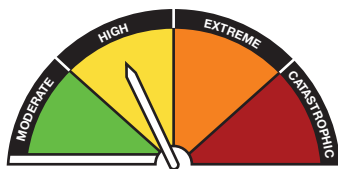
BBQs and Incinerators

Gas and electric barbecues are permitted at any time. Solid fuel barbeques and incinerators are **prohibited on set days, please check.**

HAZARD REDUCTION PROGRAM

FIRE DANGER RATING

The Australian Fire Danger Ratings (AFDRS) levels are:



MODERATE

Plan and prepare

HIGH

Be ready to act

EXTREME

Take action now to protect life and property

CATASTROPHIC

For your survival, leave bushfire risk areas

Name/Colour	Fire Behaviour Index Range	Suppression difficulty
MODERATE (Green)	12-23	Most bushfires in this category. Fires typically suppressed with direct, parallel or indirect attack.
HIGH (Yellow)	24-49	Initial attack success critical to prevent large fire development. Defensive suppression strategies.
EXTREME (Orange)	50-99	Defensive suppression strategies. High levels of threat to life/property. Safety of firefighters and community paramount.
CATASTROPHIC (Red)	100+	Unsafe for firefighters and community. Without initial attack success, likelihood of very large fire development is very high. High probability of loss of life and property.

FIRE WEATHER DISTRICT STIRLING NORTH

- The Fire Danger Rating gives you advice about the level of bushfire threat on any given day. It is based on the forecast weather conditions.
- The higher the rating, the more likely people may die or be injured during a fire.
- Consider in your bushfire survival plan if your actions will change at different Fire Danger Rating categories.

TOTAL FIRE BAN

When a TFB is declared the lighting of any fire in the open air is prohibited. The ban includes all open fires for the purpose of cooking and camping.

A Total Fire Ban prohibits other activities, for further information please refer to the DFES Website.

TOTAL FIRE BAN PENALTY

A fine of up to \$25,000 or imprisonment for 12 months or both.

**You are responsible for your own
FIRE PROTECTION**

THE BIGGEST PENALTY OF ALL

Standing in the wreckage of your home knowing the smouldering mess is **your** fault because **you** didn't take proper precautions.

BUSH FIRE BRIGADE CONTACT DETAILS

COMMUNITY EMERGENCY SERVICE MANAGER #
CINDY PEARCE: Mobile 0417 071 567

RANGER SERVICES: Mobile 0409 891 645

Highlights Officers that are able to issue Permits to Burn

RURAL VOLUNTEER BUSHFIRE BRIGADES

Chief Bush Fire Control Officer	Matthew Kitchen #	0427 976 960
Deputy Chief Bushfire Control Officer	Tim Harris # Norm Flugge #	0428 580 678 0427 984 446
Chief Fire Weather Officer	Richard Marshall #	0429 904 130
Deputy Fire Weather Officers	Tim Harris # Ben Kowald #	0428 580 678 0424 528 520
Carrolup FCO	Sheldon Kowald #	0427 211 167
Deputy FCOs	Ian Coleman # Alan Wilson Chris Quartermaine Jeremy Kowald Ben Kowald Geoff Stade #	0429 955 778 0427 772 142 0427 214 553 0427 813 090 0424 528 520 0428 211 551
Central FCO	Kim Kowald #	0438 337 708
Deputy FCOs	Alistair Dusting Alan McFarland	0417 185 147 0428 211 055
Badgebup FCO	Peter Caldwell #	0428 235 006
Deputy FCOs	Tim Clegg # Norman Flugge # Richard Marshall #	0427 771 938 0427 984 446 0429 904 130
Merrebin FCO	Greg Garlick #	0428 211 851
Deputy FCOs	Ian Knapp # Mathew Kerin # Mark Sullivan	0427 215 635 0429 376 593 0427 227 094

VOLUNTEER FIRE BRIGADES

Katanning Fire & Rescue (Town)

Captain	Chris Brooks	0409 873 797
First Lieutenant	Steve Brooks	0408 760 486

**For additional bush fire safety
information, please visit**

www.emergency.wa.gov.au

**FIRE DANGER
RATING**

**BUSH FIRE BRIGADE
CONTACT DETAILS**

MAGNET



Shire of
Katanning
Heart of the Great Southern

SHIRE OF KATANNING
52 Austral Tce
KATANNING WA 6317
Phone: 9821 9999

Web: www.katanning.wa.gov.au

Facebook: <https://www.facebook.com/ShireOfKatanning>

For incident information and bush fire safety information, please visit: **emergency.wa.gov.au**

Volunteers make up the Bush Fire Brigades in the Shire of Katanning. Help to provide a safer community by becoming an active member of your brigade. For more information, call your local brigade or the Shire of Katanning. Emergency Services in the Shire are also seeking volunteers for a range of support roles and we welcome your inquiry.

COUNCIL POLICY

Purchasing Policy

Policy No:	2.5
Policy Subject:	Purchasing
Preamble:	The Shire of Katanning (the “Shire”) is committed to purchasing Goods and/or Services, and/or Works in compliance with this Policy.
Policy Statement:	The Shire is committed to establishing efficient, effective, economical and sustainable procedures in all purchasing activities. This Policy must be read/adopted in accordance with the requirements of the Procurement Procedures Manual, which will cover further and comprehensive details, practices and the operational requirements for the relevant Policy item.
Objectives:	<p>In carrying out its purchasing activities, the Shire will:</p> <ul style="list-style-type: none">i. ensure compliance with the Local Government Act 1995 (the “Act”);ii. deliver best Value for Money outcomes;iii. ensure sustainable benefits, such as environmental, social and local economic factors (including maximising participation of local businesses) are considered in the overall Value for Money assessment;iv. ensure the use of equitable competitive processes and the engagement of potential suppliers impartially, honestly and consistently;v. ensure probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;vi. ensure that risks are identified and managed as outlined in the Shire’s Risk Management Policy and related documents;vii. ensure that records are created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire’s internal Record Keeping Policy; andviii. ensure that confidentiality protocols are established and adhered to so as to protect commercial-in-confidence information with release of information where appropriately approved.
Ethics & Integrity:	The Shire’s Code of Conduct applies when undertaking purchasing activities and decision making.

Purchasing Policy Non-Compliance: The Purchasing Policy is mandated under the Act & Regulations and non-compliance therefore represents a breach of the Act & Regulations.

Threshold Levels and Requirements: The adoption of these threshold levels shall be carried out in conjunction with the supply order of priority requirements outlined in the Procurement Procedures Manual.

Where the value of procurement (excluding GST) for the Contract over the full contract period* (including options to extend) is, or is expected to be:

Threshold Level (ex GST)	Requirements
Up to \$10,000	Seek at least one verbal or written quotation from a suitable supplier.
\$10,001 to \$25,000	Seek at least 2 written quotes (executive manager to sign-off where only one quote is obtained or CEO if quote was directly requested by the relevant executive manager).
\$25,001 to \$250,000	Seek at least 3 written quotes (CEO to sign-off where less than 3 written quotes are obtained).
More than \$250,000	Conduct a public tender or other public procurement process; or Seek at least three (3) quotations from an appropriate exempt arrangement.

* The “contract period” can mean “a one-off purchase” or “a pre-defined period”.

A similar process must be followed for other public procurement processes such as Expressions of Interests or Request for Proposal.

Sign off by an executive manager, with delegated authority or the CEO, where the target number of written quotes has not been obtained, is to take into account whether the staff member proposing the purchase has taken sufficient steps to acquire the target number or written quotes, whether the offer/s obtained represent reasonable value for money and to satisfy themselves that no fraudulent activity has occurred.

Exempt Provisions: The most common exempt provision from a public procurement process are:

1. WALGA Preferred Supply Arrangements;
2. Goods and services or works obtained through State, Commonwealth or other Local Government arrangement;
3. Goods and services or works as a result of an emergency provision;
4. Where there is a genuine sole source of supply;
5. Where the goods to be supplied are petrol or oil (lubricant); or any other liquid, or gas, used for internal combustion engines;
6. Goods, services or works supplied through an Australian Disability Enterprise;
7. The contract is for a renewal or extension of an existing contract; or
8. For LGIS services.

Sole Source Supply:	The procurement of Goods and/or Services, and/or Works available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply.
Emergency Provision:	<p>An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.</p> <p>Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.</p>
Obtaining Quotations:	Written quotations will be obtained in accordance with the steps outlined in the Procurement Procedures Manual.
Selection Criteria	<p>Sustainability (as defined in Section 9.0 of this policy) will be included as a qualitative assessment element for all purchases above \$25,000 (ex GST).</p> <p>Price consideration will not be weighted as part of the evaluation process. Price will be considered separate to non-price selection criteria and a Value for Money assessment will take a balanced view between price and non-price considerations.</p>
Anti-Avoidance:	The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a public tender.
Probity Experts:	<p>Probity experts ensure a transparent and fair procurement process and to achieve best Value for Money. An independent person may be appointed to act as a probity expert as outlined in the Procurement Procedures Manual.</p> <p>The decision to appoint a probity expert will be at the complete discretion of the Chief Executive Officer.</p>
Contract Management:	All Shire Contracts will be managed during their lifecycle by the responsible officer in accordance with good contract management practices and consistent with the procedures outlined in the Procurement Procedures Manual.
Notification of Outcome:	<p>Each tenderer or respondent to a public procurement process shall be notified in accordance with the procedures outlined in the Procurement Procedures Manual.</p> <p>Each unsuccessful respondent shall be offered a debrief on their response to the procurement process.</p>

Engaging Contracted Suppliers: A properly completed “Purchase Order” must be issued to the contracted supplier as part of the engagement process.

Sponsorship and Trials: Sponsorship for events and trials by current and prospective suppliers must undergo a similar process to that required for sourcing of goods and services, and/or works. Threshold levels as outlined in Section 6.0 would apply as would other elements of this Policy.

Other Procurement Processes: Other procurement processes include Expressions of Interest and Request for Proposal. In both cases, similar rules to a Request for Tender apply and they should be conducted in accordance with the requirements outlined in the Procurement Procedures Manual.

Value for Money Consideration: The Shire will apply Value for Money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous. The Value for Money consideration will be applied for all threshold levels of purchase.

Sustainable Procurement: Sustainable procurement is defined as the procurement of goods and services, and/or works that has the most positive environmental, social and local economic impacts possible over the entire life cycle of a product or services.

The Shire is committed to implementing sustainable procurement where appropriate, by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection, local economic benefits and good governance).

Regional Price Preference: This policy is to be read in conjunction with Council Policy – Buy Locally – Regional Price Preference which outlines the circumstances and criteria where a regional price preference shall be applied.

Purchasing from Aboriginal Businesses:

The Shire will support the purchasing of requirements from Aboriginal businesses. This will be in accordance with the requirements outlined in the Procurement Procedures Manual.

Purchasing from Australian Disability Enterprises:

The Shire will support the purchasing of requirements from Australian Disability Enterprises. This will be in accordance with the requirements outlined in the Procurement Procedures Manual.

Environmental Sustainability:

The Shire will adopt an approach to procurement that supports sound environmental considerations in its purchasing activities.

Panels of Pre-Qualified Suppliers:

The Shire will consider creating a Panel of Pre-qualified Suppliers (“Panel”) when a range of similar goods and services are required to be purchased on a continuing and regular basis.

The Panel will be established in accordance with the Regulations and requirements outlined in the Procurement Procedures Manual.

Records Management:

All purchasing activity including for competitive procurement and direct purchase processes, communications and transactions must be evidenced and retained as Shire records in accordance with the State Records Act 2000 and the Shire’s internal Records Management Policy.

Review:

This policy is to be reviewed every two years, review by date June 2024.

Resolution No: Ordinary Council OC/

Resolution Date:

Amended:

Source: Finance & Administration

Review Responsibility: Executive Manager Corporate Services/Deputy CEO



Shire of
Katanning
Heart of the Great Southern

Monthly Financial Reports
May 2024



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 May 2024

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

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF KATANNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

	Supplementary Information	Amended 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	8	5,020,494	5,020,744	5,016,834	(3,910)	(0.08%)	
Grants, subsidies and contributions	12	1,906,827	1,852,752	1,217,411	(635,341)	(34.29%)	▼
Fees and charges		1,916,732	1,834,706	2,007,429	172,723	9.41%	▲
Interest revenue		434,000	398,837	505,593	106,756	26.77%	▲
Other revenue		301,707	278,299	312,234	33,935	12.19%	▲
Profit on asset disposals	4	188,453	188,453	59,824	(128,629)	(68.26%)	▼
		9,768,213	9,573,791	9,119,325	(454,466)	(4.75%)	
Expenditure from operating activities							
Employee costs		(4,899,447)	(4,538,062)	(4,207,284)	330,778	7.29%	▲
Materials and contracts		(4,657,078)	(4,262,675)	(3,152,270)	1,110,405	26.05%	▲
Utility charges		(508,844)	(459,658)	(470,105)	(10,447)	(2.27%)	▼
Depreciation		(5,342,903)	(4,885,628)	(5,614,998)	(729,370)	(14.93%)	▼
Finance costs		(133,326)	(121,495)	(121,495)	0	0.00%	
Insurance		(490,713)	(490,712)	(469,213)	21,499	4.38%	▲
Other expenditure		(381,863)	(336,183)	(331,290)	4,893	1.46%	
Loss on asset disposals	4	(34,996)	(34,996)	0	34,996	100.00%	▲
		(16,449,170)	(15,129,409)	(14,366,655)	762,754	5.04%	
Non-cash amounts excluded from operating activities	Note 2(b)	5,189,446	4,863,814	5,480,589	616,775	12.68%	▲
Amount attributable to operating activities		(1,491,511)	(691,804)	233,259	925,063	133.72%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	471,593	417,830	111,638	(306,192)	(73.28%)	▼
Proceeds from disposal of assets	4	434,500	379,500	159,325	(220,175)	(58.02%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		21,041	21,041	21,041	0	0.00%	
		927,134	818,371	292,004	(526,367)	(64.32%)	
Outflows from investing activities							
Payments for financial assets at amortised cost - self supporting loans		(21,041)	0	0	0	0.00%	
Payments for property, plant and equipment	3	(2,964,991)	(2,879,448)	(1,284,619)	1,594,829	55.39%	▲
Payments for construction of infrastructure	3	(1,241,180)	(1,241,174)	(441,760)	799,414	64.41%	▲
Amount attributable to investing activities		(3,300,078)	(3,302,251)	(1,434,375)	1,867,876	56.56%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	2	2,163,356	641,967	641,967	0	0.00%	
		2,163,356	641,967	641,967	0	0.00%	
Outflows from financing activities							
Repayment of borrowings	9	(284,958)	(284,958)	(284,958)	0	0.00%	
Payments for principal portion of lease liabilities	10	(15,095)	0	0	0	0.00%	
Transfer to reserves	2	(732,497)	0	(720,509)	(720,509)	0.00%	▼
		(1,032,550)	(284,958)	(1,005,467)	(720,509)	(252.85%)	
Amount attributable to financing activities		1,130,806	357,009	(363,500)	(720,509)	(201.82%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		3,644,668	3,644,668	3,740,273	95,605	2.62%	▲
Amount attributable to operating activities		(1,491,511)	(691,804)	233,259	925,063	133.72%	▲
Amount attributable to investing activities		(3,300,078)	(3,302,251)	(1,434,375)	1,867,876	56.56%	▲
Amount attributable to financing activities		1,130,806	357,009	(363,500)	(720,509)	(201.82%)	▼
Surplus or deficit after imposition of general rates		(16,115)	7,622	2,175,657	2,168,035	28445.29%	▲

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 MAY 2024

	Supplementary Information	30/06/2023	31 May 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	1	10,971,581	9,170,781
Trade and other receivables		1,379,661	1,603,640
Other financial assets		4,317,399	4,464,952
Inventories	6	20,508	28,589
TOTAL CURRENT ASSETS		16,689,149	15,267,962
NON-CURRENT ASSETS			
Trade and other receivables		268,322	268,322
Other financial assets		392,607	416,292
Property, plant and equipment		57,764,644	56,321,731
Infrastructure		159,148,685	156,705,242
Right-of-use assets		15,319	15,319
Intangible assets		56,839	52,873
TOTAL NON-CURRENT ASSETS		217,646,416	213,779,779
TOTAL ASSETS		234,335,565	229,047,741
CURRENT LIABILITIES			
Trade and other payables	7	859,231	715,235
Other liabilities	11	4,422,028	4,755,989
Lease liabilities	10	15,095	15,095
Borrowings	9	284,958	0
Employee related provisions	11	630,441	630,441
Other provisions	11	1,112,890	932,965
TOTAL CURRENT LIABILITIES		7,324,643	7,049,725
NON-CURRENT LIABILITIES			
Lease liabilities	10	955	955
Borrowings	9	3,300,082	3,300,081
Employee related provisions		100,850	100,850
Other provisions		573,803	573,804
TOTAL NON-CURRENT LIABILITIES		3,975,690	3,975,690
TOTAL LIABILITIES		11,300,333	11,025,415
NET ASSETS		223,035,232	218,022,326
EQUITY			
Retained surplus		95,010,768	89,919,319
Reserve accounts	2	7,733,795	7,812,338
Revaluation surplus		120,290,669	120,290,669
TOTAL EQUITY		223,035,232	218,022,326

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

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 13 June 2024

SHIRE OF KATANNING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	\$	\$	\$
Current assets				
Cash and cash equivalents	1	5,896,054	10,971,581	9,170,781
Trade and other receivables		1,320,712	1,379,661	1,603,640
Other financial assets		4,343,573	4,317,399	4,464,952
Inventories	6	20,508	20,508	28,589
		11,580,847	16,689,149	15,267,962
Less: current liabilities				
Trade and other payables	7	(859,231)	(859,231)	(715,235)
Other liabilities	11	(4,422,028)	(4,422,028)	(4,755,989)
Lease liabilities	10	0	(15,095)	(15,095)
Borrowings	9	0	(284,958)	0
Employee related provisions	11	(630,441)	(630,441)	(630,441)
Other provisions	11	(1,112,890)	(1,112,890)	(932,965)
		(7,024,590)	(7,324,643)	(7,049,725)
Net current assets		4,556,257	9,364,506	8,218,237
Less: Total adjustments to net current assets	Note 2(c)	(4,556,257)	(5,624,233)	(6,024,389)
Closing funding surplus / (deficit)		0	3,740,273	2,193,848

(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*.

		Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash amounts excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	4	(188,453)	(188,453)	(59,824)
Less: Movement in liabilities associated with restricted cash				(98,270)
Add: Loss on asset disposals	4	34,996	34,996	0
Add: Depreciation		5,342,903	4,885,628	5,614,998
- Financial assets at amortised cost - term deposits				23,685
- Pensioner deferred rates		0	15,173	0
- Employee provisions		0	(19,362)	0
- Other provisions		0	135,832	0
Total non-cash amounts excluded from operating activities		5,189,446	4,863,814	5,480,589

(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.

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	2	(6,302,936)	(7,733,795)	(7,812,337)
Less: Financial assets at amortised cost - self supporting loans	6		0	26,174
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	284,958	0
- Current portion of lease liabilities	10	0	15,095	15,095
- Current portion of other provisions held in reserve		1,116,238	1,179,068	1,116,238
- Current portion of employee benefit provisions held in reserve	2	630,441	630,441	630,441
Total adjustments to net current assets	Note 2(a)	(4,556,257)	(5,624,233)	(6,024,389)

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 MAY 2024

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 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %
Revenue from operating activities		
Grants, subsidies and contributions	(635,341)	(34.29%)
<i>Grants yet to be transferred from liabilities for the following purposes: Local Roads & Community Infrastructure, Every Club Grant, Insurance Scheme bonus - See Note 12 for detailed breakdown</i>		
Fees and charges	172,723	9.41%
<i>Additional income from KLC Kiosk, KLC Membership Fees & Refuse Site Disposal Fees, & Building Licences</i>		
Interest revenue	106,756	26.77%
<i>Interest continues to be higher than predicted due to interest rates.</i>		
Other revenue	33,935	12.19%
<i>Additional income received for training reimbursements, and workers' compensation reimbursements.</i>		
Profit on asset disposals	(128,629)	(68.26%)
<i>2023/2024 Asset disposals yet to occur in asset register</i>		
Expenditure from operating activities		
Employee costs	330,778	7.29%
<i>Reduced costs primarily in area of Workers' Compensation Insurance, training & development, and works program</i>		
Materials and contracts	1,110,405	26.05%
<i>Reduced costs primarily in area of demolition of recreation facilities, fire prevention, cemetery master plan, community development grant expenditure, KLC & reserves works program, rural road maintenance, KAC maintenance, building maintenance programs.</i>		
Utility charges	(10,447)	(2.27%)
<i>Utility charges higher than predicted, will adjust in June</i>		
Depreciation	(729,370)	(14.93%)
<i>Depreciation will be increased due to 2022/2023 Audit qualification - bringing forward \$1,151,303 from that year.</i>		
Insurance	21,499	4.38%
<i>Reduced costs on insurances relating to Infrastructure (Public Works Overheads)</i>		
Loss on asset disposals	34,996	100.00%
<i>2023/2024 Asset disposals yet to occur in asset register</i>		
Non-cash amounts excluded from operating activities	616,775	12.68%
<i>Increase in depreciation</i>		
Inflows from investing activities		
Proceeds from capital grants, subsidies and contributions	(306,192)	(73.28%)
<i>Reduced income due to RRG grant lower than expected, R2R not being claimed, and ChargeUp grant not being claimed</i>		
Proceeds from disposal of assets	(220,175)	(58.02%)
<i>Sale of Land (21 Kaatanup Loop) not included in budget. Loader & Prim Mover disposed - other assets pending disposal</i>		
Outflows from investing activities		
Payments for property, plant and equipment	1,594,829	55.39%
<i>Refer to Note 3 for details on Capital Program</i>		
Payments for construction of infrastructure	799,414	64.41%
<i>Refer to Note 3 for details on Capital Program</i>		
Outflows from financing activities		
Transfer to reserves	(720,509)	0.00%
<i>Only interest has been transferred from Reserves - majority of transfers occur at year end.</i>		
Surplus or deficit at the start of the financial year	95,605	2.62%
<i>Will fluctuate during year</i>		
Surplus or deficit after imposition of general rates	2,168,035	28445.29%
<i>Will fluctuate during year</i>		

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Cash and Financial Assets	8
2	Reserve Accounts	9
3	Capital Acquisitions	10
4	Disposal of Assets	12
5	Receivables	13
6	Other Current Assets	14
7	Payables	15
8	Rate Revenue	16
9	Borrowings	17
10	Lease Liabilities	18
11	Other Current Liabilities	19
12	Grants and contributions	20
13	Capital grants and contributions	21

SHIRE OF KATANNING
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MAY 2024

1 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	1,358,445		1,358,445		CBA	0.25%	
Term Deposit	Financial assets at amortised cost	0	4,491,126	4,491,126		WATC	4.39%	
Reserve Funds	Cash and cash equivalents	0	7,812,336	7,812,336		CBA	0.25%	
Total		1,358,445	12,303,462	13,661,907	0			
Comprising								
Cash and cash equivalents		1,358,445	7,812,336	9,170,781	0			
Financial assets at amortised cost		0	4,491,126	4,491,126	0			
		1,358,445	12,303,462	13,661,907	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 MAY 2024

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	744,023	25,050	0	0	769,073	744,023	32,508	0	0	776,531
Plant Replacement Reserve	511,587	14,300	50,687	(300,000)	276,574	511,587	20,144	0	(300,012)	231,719
Amherst Village Building Maintenance Reserve	181,757	2,400	10,000	(40,000)	154,157	181,757	7,941	10,000	0	199,698
Amherst Village Refundable Deposit Reserve	1,179,038	42,200	0	(105,000)	1,116,238	1,179,038	51,515	0	(142,800)	1,087,753
Old Saleyards Reserve	915,887	32,000	0	(350,000)	597,887	915,887	40,017	0	0	955,904
Waste Management Reserve	438,651	14,400	0	0	453,051	438,651	19,166	0	0	457,817
Land & Building Reserve	1,607,621	55,350	10,000	(1,081,506)	591,465	1,607,621	70,241	0	(159,155)	1,518,707
Land & Building Facilities for Seniors Reserve	350,819	11,500	0	(60,000)	302,319	350,819	15,328	0	0	366,147
Regional Sheep Saleyards Reserve	698,238	25,000	140,000	(96,850)	766,388	698,238	30,508	140,000	0	868,746
Christmas Decoration Reserve	62,810	1,820	10,000	(50,000)	24,630	62,810	2,744	0	0	65,554
GRV Revaluation Reserve	63,369	1,830	10,000	(50,000)	25,199	63,369	2,769	0	(40,000)	26,138
Quartermaine Oval Reserve	306,030	8,840	50,000	0	364,870	306,030	13,371	50,000	0	369,401
KLC Facilities Reserve	225,788	8,280	102,310	0	336,378	225,788	9,865	102,310	0	337,963
Election Reserve	34,237	890	10,000	(30,000)	15,127	34,237	1,496	0	0	35,733
Library Building Reserve	17,886	530	2,500	0	20,916	17,886	782	2,500	0	21,168
Community & Economic Development Reserve	270,770	8,900	0	0	279,670	270,770	11,831	0	0	282,601
Lake Ewlyamartup Facilities Reserve	20,575	550	5,000	0	26,125	20,575	899	5,000	0	26,474
Parks & Playgrounds Reserve	62,328	1,680	15,000	0	79,008	62,328	2,723	15,000	0	80,051
Katanning Aquatic Centre Reserve	6,959	1,180	15,000	0	23,139	6,959	304	15,000	0	22,263
Housing Reserve	35,422	300	45,000	0	80,722	35,422	1,548	45,000	0	81,970
	7,733,795	257,000	475,497	(2,163,356)	6,302,936	7,733,795	335,699	384,810	(641,967)	7,812,337

3 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - specialised	1,171,506	1,085,962	159,155	(926,807)
Plant and equipment	1,144,681	1,144,681	1,070,907	(73,774)
Motor Vehicles	288,230	288,230	44,057	(244,173)
Equipment	189,432	189,432	0	(189,432)
Paintings & Sculptures	171,142	171,143	10,500	(160,643)
Acquisition of property, plant and equipment	2,964,991	2,879,448	1,284,619	(1,594,829)
Infrastructure - roads	1,062,898	1,062,894	395,259	(667,635)
Footpaths	31,836	31,836	4,545	(27,291)
Parks & Ovals	92,000	91,998	0	(91,998)
Other	27,966	27,966	26,115	(1,851)
Bridges	26,480	26,480	15,841	(10,639)
Acquisition of infrastructure	1,241,180	1,241,174	441,760	(799,414)
Total capital acquisitions	4,206,171	4,120,622	1,726,379	(2,394,243)
Capital Acquisitions Funded By:				
Capital grants and contributions	471,593	417,830	111,638	(306,192)
Other (disposals & C/Fwd)	434,500	379,500	159,325	(220,175)
Reserve accounts				
Plant Replacement Reserve	300,000		300,012	300,012
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	105,000		142,800	142,800
Old Saleyards Reserve	350,000		0	0
Land & Building Reserve	1,081,506		159,155	159,155
Land & Building Facilities for Seniors Reserve	60,000		0	0
Regional Sheep Saleyards Reserve	96,850		0	0
Christmas Decoration Reserve	50,000		0	0
GRV Revaluation Reserve	50,000		40,000	40,000
Election Reserve	30,000		0	0
Contribution - operations	1,136,722	3,323,292	813,450	(2,509,842)
Capital funding total	4,206,171	4,120,622	1,726,379	(2,394,243)

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

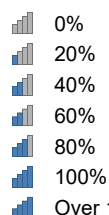
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The 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 MAY 2024**

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.

			Amended		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
	0304	Equipment - At Cost - Members	55,000	55,000	0 (55,000)
	AC001	Purchase Of 01KA Ceo	68,230	68,230	0 (68,230)
	CC05	CCTV Upgrades	25,000	25,000	0 (25,000)
	CC07	CCTV - Town Upgrades	109,432	109,432	0 (109,432)
	Z212	Amherst Bathroom Renovations	40,000	40,000	0 (40,000)
	ST75	ECH Planning	1,026,506	940,962	159,155 (781,807)
	PP04	Piesse Lake Residential Development	3,369	3,369	0 (3,369)
	2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	171,142	171,143	10,500 (160,643)
	2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	92,000	91,998	0 (91,998)
	Z250	Cemetery Toilet Facilities	105,000	105,000	0 (105,000)
	OI104	Wayfinding Signage	580	580	481 (99)
	C010	Cullen Street Slk 0.00-0.70 (R2R)	13,334	13,334	0 (13,334)
	C011	Clive St Carriageway (Conroy/Piesse)	32,062	32,062	0 (32,062)
	C120	Curlew Street Slk 0.00-1.36 Gravel Resheet	3,409	3,409	0 (3,409)
	C123	Tree Street Slk 0.00-0.35 Gravel Resheet	3,409	3,409	0 (3,409)
	C127	Warren Road Slk 4.8-7.8 (Rrg)	14,009	14,009	3,676 (10,333)
	C129	Carew Street Slk 0.62-0.947 (Rrg)	42,484	42,485	449 (42,036)
	C131	Lake Coyrecup Road Slk 0.026-5.286 (R2R)	574	574	0 (574)
	C132	Tabenup Road Slk 0.00-2.00 (R2R)	5,665	5,665	0 (5,665)
	C133	Kiddie Road Slk 0.00-2.10 Gravel Resheet	5,430	5,430	0 (5,430)
	C134	Dore Street Realignment & Associated Works	350,000	349,998	0 (349,998)
	C135	Clive St - Slk 1.713-2.013 Asphalt Kobeelya To Piesse (Rrg)	200,000	200,000	60,468 (139,532)
	C136	Pemble St - Slk 0.00-0.96 Reseal (Rrg)	110,000	110,000	79,852 (30,148)
	C137	Butterworth Rd Slk 0.0-6.6 Resheet (R2R)	103,000	102,999	105,296 2,297
	C138	Kelly Rd - Slk 4.1-10.2 Resheet (R2R)	143,337	143,335	144,247 912
	C669	Clive Street Slk 1.05-1.93 (Rrg)	8,371	8,371	0 (8,371)
	C679	Coate Street (Carew St To Conroy St) Council	21,814	21,814	0 (21,814)
	C680	Emu Lane Resurfacing	6,000	6,000	1,270 (4,730)
	C682	Cornwall Street Footpath	25,926	25,926	4,545 (21,381)
	C688	Clive Street Footpath (Conroy To Piesse - Southern Side)	5,052	5,052	0 (5,052)
	C689	Synott Avenue Footpath (Warren To Braeside)	858	858	0 (858)
	C126	Bokarup Street Footbridge	26,480	26,480	15,841 (10,639)
	AC011	Purchase Of Ka11363	256,043	256,043	254,796 (1,247)
	AC047	Generator 60Kva	17,000	17,000	0 (17,000)
	AC084	Purchase Of Mower - Ka25148	62,690	62,690	0 (62,690)
	AC089	Purchase Of Prime Mover Ka24635	350,000	350,000	355,337 5,337
	AC090	Purchase Of Sweeper Ka25293	394,198	394,198	394,198 0
	AC022	Purchase Of Ka24568	55,000	55,000	0 (55,000)
	AC072	Purchase Of Ka108	55,000	55,000	0 (55,000)
	AC092	Purchase Of 1Ekh462 (Grader Ute)	55,000	55,000	0 (55,000)
	AC093	Purchase Of Ka130 - Utility Depot	55,000	55,000	44,057 (10,943)
	AC091	Purchase Of Sweeper - Saleyards	64,750	64,750	66,576 1,826
	O33R1	Chargeup Charging Station	24,017	24,017	25,607 1,590
	OI108	Standpipe Upgrades	0	0	28 28
			4,206,171	4,120,622	1,726,379 (2,394,243)

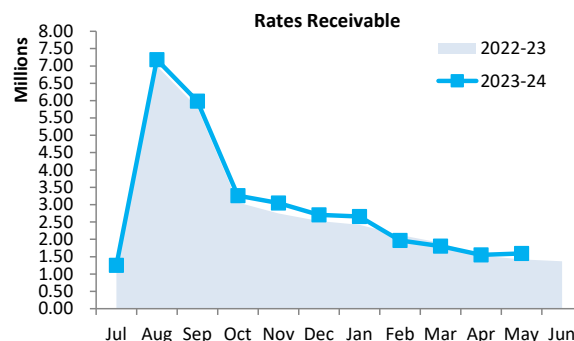
4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land & Buildings								
	Lots 1-4 - 21 Kaatanup Loop			0	0	64,000	83,189	19,189	0
	Plant and equipment								
	Plant and equipment	232,968	379,500	181,528	(34,996)	35,501	76,136	40,635	0
	Motor Vehicles	48,075	55,000	6,925	0			0	0
		281,043	434,500	188,453	(34,996)	99,501	159,325	59,824	0

Asset Ref.	Asset description	Net Book				Net Book			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Governance								
	Toyota Prado 01KA (MV131)	48,075	55,000	6,925	0	0	0	0	0
	Housing								
	Lots 1-4 - 21 Kaatanup Loop	0	0	0	0	64,000	83,189	19,189	
	Transport								
	Hino Tip Truck KA11363 (P1)	0	70,000	70,000	0	0	0	0	0
	Isuzu DMAX SX C/Cab KA108 (MV135)	24,452	25,000	548	0	0	0	0	0
	Generator 60kva (PE145)	0	5,000	5,000		0	0	0	0
	Vibrating Hand Roller KA8838 (PE91)	2,040	3,000	960	0	0	0	0	0
	Ford Ranger Ute 1EKH462 (MV82)	0	25,000	25,000	0	0	0	0	0
	John Deere Mower - KA25148 (PE196)	14,879	18,500	3,621	0	0	0	0	0
	Cat 924H Loader KA24397 (PE124)	42,676	45,000	2,324	0	35,501	36,394	893	0
	Prime Mover KA24635 (PE175)	6,925	80,000	73,075	0	0	39,742	39,742	0
	Sweeper KA25293 (PE202)	111,920	100,000	0	(11,920)	0	0	0	0
	Toyota Hilux Dual Cab KA25652 (MV137)	30,076	7,000	0	(23,076)	0	0	0	0
	Ford BF Ute KA130 (PE66)	0	1,000	1,000	0		0	0	0
		281,043	434,500	188,453	(34,996)	99,501	159,325	59,824	0

5 RECEIVABLES

Rates receivable	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	1,207,908	1,144,760
Levied this year	4,653,561	5,016,834
Less - collections to date	(4,401,856)	(4,735,976)
Gross rates collectable	1,459,613	1,425,618
Allowance for impairment of rates receivable	(314,853)	(314,853)
Net rates collectable	1,144,760	1,110,765
% Collected	75.1%	76.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,312)	122,175	20,267	34,923	265,785	440,838
Percentage	(0.5%)	27.7%	4.6%	7.9%	60.3%	
Balance per trial balance						
Trade receivables	(2,312)	122,175	20,267	34,923	265,785	440,838
GST receivable		52,037				52,037
Allowance for credit losses of other receivables					(314,853)	(314,853)
Total receivables general outstanding						178,022

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 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
Other current assets	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	(5,133)	(21,041)		(26,174)
Inventory				
Fuel	20,508	8,081		28,589
Total other current assets	15,375	(12,960)	0	2,415
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

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	(538)	216,280	280,390	275	0	496,407
Percentage	-0.1%	43.6%	56.5%	0.1%	0.0%	
Balance per trial balance						
Sundry creditors	(538)	216,280	280,390	275	0	496,407
ATO liabilities		60,647				60,647
Other payables		(6,408)				(6,408)
Rates paid in Advance					98,477	98,477
Bonds & Deposits					48,994	48,994
Accrued Interest on Loans					17,118	17,118
Total payables general outstanding						715,235
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 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value	0.119201	1,201	20,289,429	2,418,509	1,000	2,419,509	2,413,147	(213)	2,412,934
Unimproved value									
Unimproved Value	0.007540	203	228,209,000	1,720,696		1,720,696	1,719,218		1,719,218
Sub-Total		1,404	248,498,429	4,139,205	1,000	4,140,205	4,132,365	(213)	4,132,152
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value	1,152	609	3,903,900	701,568		701,568	707,049		707,049
Unimproved value									
Unimproved Value	1,152	153	10,332,181	176,256		176,256	177,633		177,633
Sub-total		762	14,236,081	877,824	0	877,824	884,682	0	884,682
Concession						(2,685)			
Amount from general rates						5,015,344			5,016,834
Ex-gratia rates						5,150			
Total general rates						5,020,494			5,016,834

9 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Building	158	2,039,001			(103,076)	(103,076)	1,935,925	1,935,925	(76,512)	(90,527)
<i>Repayments due November & May</i>										
Aged & Key Worker Housing	159	601,113			(44,560)	(44,560)	556,553	556,553	(7,733)	(11,827)
<i>Repayments Due November & May</i>										
Plant - Watercart	160	128,873			(16,702)	(16,702)	112,171	112,171	(1,085)	(1,942)
<i>Repayments due November & May</i>										
Plant - Grader	161	189,521			(24,562)	(24,562)	164,959	164,959	(1,595)	(2,856)
<i>Repayments Due November & May</i>										
Plant - Road Sweeper	163	200,374			(39,384)	(39,384)	160,990	160,990	(6,718)	(7,989)
<i>Repayments Due November & May</i>										
Plant - Truck	164	181,290			(35,633)	(35,633)	145,657	145,657	(6,078)	(7,228)
<i>Repayments Due November & May</i>										
		3,340,172	0	0	(263,917)	(263,917)	3,076,255	3,076,255	(99,721)	(122,369)
Self supporting loans										
Katanning Country Club										
<i>Repayments Due November & May</i>		200,374	0	0	(21,041)	(21,041)	179,333	179,333	(9,310)	(10,957)
		200,374	0	0	(21,041)	(21,041)	179,333	179,333	(9,310)	(10,957)
Total		3,540,546	0	0	(284,958)	(284,958)	3,255,588	3,255,588	(109,031)	(133,326)
Current borrowings		284,958					0			
Non-current borrowings		3,255,588					3,255,588			
		3,540,546					3,255,588			

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.

10 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
SG Fleet	22401/00	16,050				(15,096)	16,050	954		0
Total		16,050	0	0	0	(15,096)	16,050	954	0	0
Current lease liabilities		15,095					15,095			
Non-current lease liabilities		955					955			
		16,050					16,050			

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.

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		85,285	0	179,578	0	264,863
Capital grant/contributions liabilities		4,336,743	0	154,383	0	4,491,126
Total other liabilities		4,422,028	0	333,961	0	4,755,989
Employee Related Provisions						
Provision for annual leave		297,782	0	0	0	297,782
Provision for long service leave		332,659	0	0	0	332,659
Total Provisions		630,441	0	0	0	630,441
Other Provisions						
Amherst Refundable Deposits		1,112,890	0	0	(179,925)	932,965
Total Other Provisions		1,112,890	0	0	(179,925)	932,965
Total other current liabilities		6,165,359	0	333,961	(179,925)	6,319,395

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

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.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 May 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
Grants and subsidies								
Governance	0			0		30,063	30,063	41,338
General purpose funding	35,545			35,545		240,000	227,500	160,939
Law, order, public safety	422			422		250,173	218,774	146,924
Health	0			0		0	0	307
Education and welfare	6,819			6,819		244,334	244,158	87,665
Housing	10,000			10,000		10,000	10,000	0
Recreation and culture	25,000			25,000		32,346	32,346	120,154
Transport	0			0		245,878	235,878	249,509
Economic services	7,500	332,847	(120,347)	220,000		854,033	854,033	410,574
	85,286	332,847	(120,347)	297,786	0	1,906,827	1,852,752	1,217,411
Grant Detail								
Financial Assistance Grants	35,545			35,545		86,000	86,000	114,988
ESL Administration Fee (GPF)				0		4,000	4,000	4,000
Commissions & Contributions (TPL)				0		90,000	82,500	96,131
Debt Collection Legal Expenses Reimbursement (GPI)				0		150,000	137,500	45,951
Insurance Scheme Surplus (ADM)				0		30,063	30,063	37,338
Grant Income - Fire Prevention				0		77,000	77,000	0
BFB LGGS Income	422			422		47,580	47,580	45,254
CESM Contributions & Reimbursements				0		125,593	94,194	101,671
Every Club Grant Scheme 2022-2025	25,000			25,000		25,000	25,000	25,000
Youth Activities Grant Income (CDOW)				0		34,834	34,832	27,697
Seniors Week Grant Income (CDOW)				0		1,000	913	0
National Youth Week Grant Income (CDOW)				0		1,000	913	0
Thank-A-Volunteer Day Grant Income				0		1,000	1,000	0
Piaf Grant Income	1,000			1,000		1,000	1,000	0
Cultural Awareness	5,819			5,819		25,000	25,000	0
Lotterywest - Community Capacity Building				0		120,000	120,000	0
Harmony Festival Grant Income (CDOW)				0		60,500	60,500	59,968
Grant Income - Other Housing	10,000			10,000		10,000	10,000	0
Direct Road Grant (MRBD)				0		153,378	153,378	153,378
Street Light Subsidy (MRBD)				0		2,500	0	0
Regional Venues Improvement Fund Grant Income				0		5,346	5,346	0
Retb Exhibition Reimbursements				0		2,000	2,000	0
Grant Income - Saleyards	7,500			7,500		7,500	7,500	7,500
Drought Affected Communities Grant				0		300,000	300,000	272,727
Local Roads & Community Infrastructure Phase 1 Grant		18,347	(18,347)	0		18,390	18,390	18,347
Local Roads & Community Infrastructure Phase 2 Grant		102,000	(102,000)	0		102,237	102,237	102,000
Local Roads & Community Infrastructure Phase 3 Grant		87,500		87,500		175,906	175,906	0
Local Roads & Community Infrastructure Phase 4A Grant		125,000		125,000		250,000	250,000	0
Grant Revenue (HAI)				0		0	0	307
Grant Income (EDV)				0		0	0	10,000
Royal Lifesaving Grant				0		0	0	2,000
Kidsport				0		0	0	454
	85,286	332,847	(120,347)	297,786	0	1,906,827	1,852,752	1,217,410

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2024	Current Liability 31 May 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
Transport	0			0		458,440	404,677	111,638
Economic services	0			0		13,153	13,153	0
	0	0	0	0	0	471,593	417,830	111,638
Capital Grant Detail								
Regional Road Group Grant				0		268,817	215,054	111,638
Roads to Recovery Funding				0		189,623	189,623	0
Chargeup Charging Station Grant				0		13,153	13,153	0
	0	0	0	0	0	471,593	417,830	111,638



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Katanning
Heart of the Great Southern

List of Accounts Paid
May 2024



Heart of the Great Southern

Schedule of Accounts Paid - May 2024

EFT Payments	Date	Name	Description	Amount	Total
EFT37807	02/05/2024	BGL Solutions			-\$ 880.00
INV-0006389	24/04/2024		Quartermaine Oval Maintenance - Reel Mowing	\$ 880.00	
EFT37808	02/05/2024	Bolinda Digital Pty Ltd			-\$ 1,200.00
51690	05/04/2024		Library Value Plan Mixed Formats 2023/24	\$ 1,200.00	
EFT37809	02/05/2024	Solutions IT Balcatta			-\$ 628.34
INV-100247	22/04/2024		ICT Hardware - KLC Printer	\$ 628.34	
EFT37810	02/05/2024	Canon Australia			-\$ 191.48
8124161387	04/04/2024		Admin Copier charges - March 2024	\$ 191.48	
EFT37811	02/05/2024	Garden Retic Service			-\$ 553.30
64	21/04/2024		KLC - Retic Maintenance	\$ 553.30	
EFT37812	02/05/2024	Let's Talk Flowers			-\$ 55.00
INV-0262	17/04/2024		Staff Sympathy Flowers	\$ 55.00	
EFT37813	02/05/2024	Belinda Knight			-\$ 8,118.00
BK163	31/03/2024		Contracting Services - Financial Services	\$ 8,118.00	
EFT37814	02/05/2024	Elizabeth French Consulting			-\$ 7,299.04
240303	22/04/2024		Consultants - Environmental Health Officer	\$ 7,299.04	
EFT37815	02/05/2024	Warren Blackwood Waste			-\$ 5,409.50
19143	21/04/2024		Waste Collection Service - Recycling Service	\$ 5,409.50	
EFT37816	02/05/2024	McLeods Lawyers			-\$ 1,079.10
135010	28/03/2024		Legal Advice - Sale of Land	\$ 1,079.10	
EFT37817	02/05/2024	Australian Taxation Office			-\$ 33,246.00
20240425	25/04/2024		PAYG - Week Ending: 24/04/2024	\$ 33,246.00	
EFT37818	02/05/2024	AMPAC Debt Recovery			-\$ 2.20
106175	05/04/2024		Debt recovery - Debtors	\$ 2.20	
EFT37819	02/05/2024	Great Southern Toyota			-\$ 400.18
JC34046543	23/04/2024		KA472 Maintenance - Scheduled Service	\$ 400.18	
EFT37820	02/05/2024	Katanning Hub Community Resource Centre			-\$ 470.00
INV-0825	23/04/2024		Harmony Festival 2024 - Food Vouchers	\$ 470.00	
EFT37821	02/05/2024	Water Corporation			-\$ 6,650.22
90 07809 30 5	16/04/2024		Water usage - Katanning Nyabing Rd Standpipe	\$ 3,203.75	
90 07809 50 8	16/04/2024		Water usage - Langawiera Rd Standpipe	\$ 474.37	
90 07810 13 8	17/04/2024		Water usage - Trimmer Rd Standpipe	\$ 1,827.59	

Schedule of Accounts Paid - May 2024

90 07810 67 2	18/04/2024		Water usage - Great Southern Hwy Standpipe	\$ 1,144.51	
EFT37822	02/05/2024	Dhu South Electrical			-\$ 1,029.93
5649	25/04/2024		Kaatanup Loop - Electrical Maintenance	\$ 1,029.93	
EFT37823	02/05/2024	Roztiashka Ukrainian Cossack Dance Group			-\$ 1,500.00
20240423	23/04/2024		2024 Harmony Festival - Entertainment	\$ 1,500.00	
EFT37824	02/05/2024	PFD Food Services			-\$ 801.65
LK981652	10/04/2024		Kiosk Stock Order	\$ 801.65	
EFT37825	02/05/2024	Kojonup BMC Embroidery			-\$ 4,187.00
9825	15/04/2024		Uniform Order - KLC	\$ 416.00	
9824	15/04/2024		Uniform Order - Infrastructure Final 50%	\$ 3,726.00	
9868	26/04/2024		Uniform Order - Works Jackets	\$ 45.00	
EFT37826	02/05/2024	Powervac Pty Ltd			-\$ 852.90
574814	08/04/2024		Nilfisk Diesel Sweeper - Parts	\$ 852.90	
EFT37827	02/05/2024	Tinker's Alley			-\$ 400.00
202401	24/04/2024		2024 Harmony Festival - Entertainer	\$ 400.00	
EFT37828	02/05/2024	Marcus Sturrock			-\$ 600.00
20240322	22/03/2024		2024 Harmony Festival - Entertainment	\$ 600.00	
EFT37829	02/05/2024	ABC Distributors WA			-\$ 421.33
163521	23/01/2024		KLC Cleaning Materials	\$ 358.08	
164149	28/02/2024		KLC Cleaning Materials	\$ 63.25	
EFT37830	02/05/2024	Courtney Anderson			-\$ 2,981.56
A1321	29/04/2024		Rates Refund - A1321	\$ 2,981.56	
EFT37831	02/05/2024	Emu Lane			-\$ 253.00
1-895	25/04/2024		Harmony Festival 2024 - Debrief Breakfast	\$ 253.00	
EFT37832	02/05/2024	Grande Food Service			-\$ 639.80
4229968	10/04/2024		Kiosk Stock Order	\$ 639.80	
EFT37833	02/05/2024	JP Promotions			-\$ 1,051.00
INV30265	17/04/2024		Uniform Order - Polo Shirts	\$ 1,051.00	
EFT37834	02/05/2024	Katanning Sportspower			-\$ 285.00
24-00003073	11/04/2024		Term Sports Materials - Pickleball + Badminton Supplies	\$ 285.00	
EFT37835	10/05/2024	Avantgarde Technologies			-\$ 1,420.10
ES 2066	01/05/2024		CCTV Maintenance - May 2024	\$ 1,420.10	
EFT37836	10/05/2024	Rural & Regional Economic Solutions Pty Ltd			-\$ 407.00
24300401	30/04/2024		Consultants - EID Infrastructure Grant	\$ 407.00	

Schedule of Accounts Paid - May 2024

EFT37837	10/05/2024	Regional Retailers			-\$ 189.95
06/3890	26/04/2024		Uniforms & PPE - Safety Boots	\$ 189.95	
EFT37838	10/05/2024	BGL Solutions			-\$ 14,102.18
INV-0006379	10/04/2024		AAPG Maintenance - Mulch	\$ 3,575.00	
INV-0006390	29/04/2024		Grounds Maintenance - Administration Building	\$ 429.00	
INV-0006393	29/04/2024		Hockey Oval Maintenance - Cut and Drop Grass	\$ 1,444.85	
INV-0006394	30/04/2024		Grounds maintenance - AAPG	\$ 8,653.33	
EFT37839	10/05/2024	Canon Australia			-\$ 161.01
8124183597	17/04/2024		Library Copier charges - Apr 2024	\$ 161.01	
EFT37840	10/05/2024	WA Contract Ranger Services			-\$ 5,469.75
00005462	27/04/2024		Ranger services: 15/04/2024 - 28/04/2024	\$ 5,469.75	
EFT37841	10/05/2024	Marshall Mowers			-\$ 340.00
38638	23/04/2024		MowMaster Reel Mower - Maintenance	\$ 340.00	
EFT37842	10/05/2024	Katanning Nutrien Ag Solutions			-\$ 50.00
20240429	29/04/2024		Reimbursement - Refund of Bonds	\$ 50.00	
EFT37843	10/05/2024	Katanning Cleaning			-\$ 14,613.50
11	02/05/2024		Cleaning contract - April 2024	\$ 14,613.50	
EFT37844	10/05/2024	Integrated ICT			-\$ 3,515.53
32108	29/04/2024		Software Subscriptions - Preventative Maintenance	\$ 550.00	
32146	29/04/2024		Software Subscriptions - Microsoft 365 licences	\$ 2,361.04	
32275	30/04/2024		Software Subscriptions - M365 Backup	\$ 284.39	
32277	30/04/2024		Software Subscriptions - Trend Micro Antivirus	\$ 223.30	
32288	30/04/2024		Software Subscriptions - Server Warranty Extension	\$ 96.80	
EFT37845	10/05/2024	Team Global Express Pty Ltd			-\$ 102.22
0634-S408620	14/04/2024		Team Global Express Freight Charges	\$ 102.22	
EFT37846	10/05/2024	White Gum Cafe			-\$ 280.00
INV-0110	30/04/2024		Catering - Council Forum	\$ 280.00	
EFT37847	10/05/2024	Belinda Knight			-\$ 17,740.25
BK166	30/04/2024		Contracting Services - Financial Services	\$ 6,820.00	
BK167	30/04/2024		Contracting Services - Financial Services	\$ 10,920.25	
EFT37848	10/05/2024	Assetval			-\$ 60,500.00
062-215747	28/03/2024		Professional Advice & Services	\$ 60,500.00	
EFT37849	10/05/2024	Warren Blackwood Waste			-\$ 4,727.10
19144	28/04/2024		Waste Collection Service - Regular Service	\$ 4,727.10	

Schedule of Accounts Paid - May 2024

EFT37850	10/05/2024	Patrick Kennedy			-\$ 69.30
20240501	01/05/2024		Reimbursement - Meal Allowance whilst attending training	\$ 69.30	
EFT37851	10/05/2024	Great Southern Fuel Supplies			-\$ 3,000.28
APR2024	30/04/2024		Fuel card purchases - April 2024	\$ 3,000.28	
EFT37852	10/05/2024	AMPAC Debt Recovery			-\$ 1.10
106236	12/04/2024		Debt recovery - Debtors	\$ 1.10	
EFT37853	10/05/2024	BTW Rural Supplies			-\$ 1,949.40
41517	02/04/2024		Effluent Maintenance - Fasteners	\$ 1,820.00	
41696	10/04/2024		Effluent Maintenance - Parts	\$ 129.40	
EFT37854	10/05/2024	Message4U Pty Ltd			-\$ 264.77
INV04122289	30/04/2024		CESM Communications - SMS	\$ 264.77	
EFT37855	10/05/2024	Southerly Magazine			-\$ 440.00
INV-2113	02/03/2024		Harmony Festival 2024 - Advertisement	\$ 440.00	
EFT37856	10/05/2024	Econisis Pty Ltd			-\$ 4,125.00
24022-2	03/05/2024		Consultants - Economic Services	\$ 4,125.00	
EFT37857	10/05/2024	Community Resources Limited			-\$ 12,243.00
INV85406	30/04/2024		Refuse Site Maintenance - Mattress Collection	\$ 12,243.00	
EFT37858	10/05/2024	Department of Local Government, Sport & Cultural Industries			-\$ 17.50
20240429	29/04/2024		Reimbursement - Overpayment of Inv46713	\$ 17.50	
EFT37859	10/05/2024	James BL Hollands			-\$ 1,500.00
100	23/04/2024		Art Gallery - Artist for June Exhibition	\$ 1,500.00	
EFT37860	10/05/2024	Accumax Global Pty Ltd			-\$ 4,578.09
112307/01	29/04/2024		Depot Maintenance - Shelving	\$ 4,578.09	
EFT37861	10/05/2024	Frontline Fire & Rescue Equipment			-\$ 1,151.90
81961	12/04/2024		BFB Equipment - New Training Machinery	\$ 1,151.90	
EFT37862	10/05/2024	Coca-Cola Amatil			-\$ 997.13
0233720430	28/03/2024		Kiosk Stock Order	\$ 434.48	
0233809976	11/04/2024		Kiosk Stock Order	\$ 562.65	
EFT37863	10/05/2024	Cybertvale Pty Ltd / Radio Great Southern			-\$ 150.00
INV10100	18/04/2024		Harmony Festival 2024 - Radio Advertisement	\$ 150.00	
EFT37864	10/05/2024	Department of Water and Environmental Regulation			-\$ 2,172.50
PL8814/2024-25	01/05/2024		Annual Licence - Katanning Regional Sheep Saleyards	\$ 2,172.50	
EFT37865	10/05/2024	Grande Food Service			-\$ 553.71
4231013	02/05/2024		Kiosk Stock Order	\$ 553.71	

Schedule of Accounts Paid - May 2024

EFT37866	10/05/2024	Kowalds News & Glasshouse			-\$ 129.40
SN00 0039 3004 2024	30/04/2024		Admin Daily Newspapers - April 2024	\$ 129.40	
EFT37867	10/05/2024	Katanning Stock & Trading			-\$ 1,783.95
6/35	14/03/2024		Maintenance - AAPG Public Library Box	\$ 32.75	
6/41	03/04/2024		Building Maintenance - Multiple Locations	\$ 180.15	
6/42	15/04/2024		Depot Maintenance - Hot water unit	\$ 999.00	
6/43	26/04/2024		Building Maintenance - Multiple Locations	\$ 76.30	
6/44	01/05/2024		Building Maintenance - Amherst Village	\$ 495.75	
EFT37868	10/05/2024	Office Works Business Direct			-\$ 303.12
613839717	16/04/2024		Library Stationery Order	\$ 303.12	
EFT37869	10/05/2024	Finishing WA			-\$ 404.25
INV-22484	16/04/2024		Binding Service - Council Minutes	\$ 404.25	
EFT37870	10/05/2024	WALGA			-\$ 242.00
SI-009984	11/04/2024		Staff Training - Procurement in Local Government	\$ 242.00	
EFT37871	10/05/2024	Wy Wurry Electrical			-\$ 753.00
INV-06581	29/04/2024		Community Medical Centre - Electrical Maintenance	\$ 474.00	
INV-06580	29/04/2024		Airport Maintenance - Windsock	\$ 279.00	
EFT37872	20/05/2024	Bucher Municipal			-\$ 433,617.80
1090773	13/03/2024		Purchase of Isuzu Sweeper KA25293	\$ 433,617.80	
EFT37873	20/05/2024	Gypsy Kitchen Co			-\$ 800.00
INV-0129	09/05/2024		Catering - Council OCM	\$ 400.00	
INV-0130	09/05/2024		Catering - Council Forum	\$ 400.00	
EFT37874	20/05/2024	Dormakaba Australia			-\$ 429.00
35WA1206313	30/04/2024		Automatic Door Maintenance - Katanning Community Medical Centre	\$ 264.00	
35WA1206316	30/04/2024		Automatic Door Maintenance - Library & Gallery	\$ 165.00	
EFT37875	20/05/2024	BGL Solutions			-\$ 2,876.50
INV-0006410	04/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006414	07/05/2024		Hockey Oval Maintenance - Spraying	\$ 973.50	
INV-0006415	07/05/2024		Quartermaine Oval Maintenance - Spraying	\$ 517.00	
INV-0006420	09/05/2024		Hockey Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006421	10/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
EFT37876	20/05/2024	Solutions IT Balcatta			-\$ 280.94
INV-100411	07/05/2024		ICT Hardware - Computer Set	\$ 280.94	
EFT37877	20/05/2024	Moore Australia (WA) Pty Ltd			-\$ 1,100.00

Schedule of Accounts Paid - May 2024

4176	26/03/2024		2024 Budget Template	\$ 1,100.00	
EFT37878	20/05/2024	WA Contract Ranger Services			-\$ 4,207.50
00005499	13/05/2024		Ranger services: 29/04/2024 - 12/05/2024	\$ 4,207.50	
EFT37879	20/05/2024	Edwards Motors			-\$ 14.00
32747	02/04/2024		KA457 - Key Battery	\$ 14.00	
EFT37880	20/05/2024	Katanning Cleaning			-\$ 148.50
11(A)	02/05/2024		Cleaning - Town Hall	\$ 148.50	
EFT37881	20/05/2024	Katanning Elders			-\$ 6,143.81
CT 84470	30/04/2024		Aquatic Centre Materials - Granular Chlorine	\$ 6,143.81	
EFT37882	20/05/2024	Exurban Rural & Regional Planning			-\$ 11,575.02
URP-4496	04/05/2024		Town Planning Consultancy - April 2024	\$ 8,358.49	
URP-4497	04/05/2024		Consultant - Industrial Land investigation	\$ 3,216.53	
EFT37883	20/05/2024	West Australian Newspapers			-\$ 600.00
1007010420240430	30/04/2024		Advertisement - Shire Matters Newsletter	\$ 600.00	
EFT37884	20/05/2024	Jamie Holmes			-\$ 30.00
20240509	09/05/2024		Reimbursement - Meal Allowance	\$ 30.00	
EFT37885	20/05/2024	Warren Blackwood Waste			-\$ 11,038.60
19145	06/05/2024		Waste Collection Service - Recycling Service	\$ 5,409.50	
19184	08/05/2024		Waste Collection Service - Front Lift Bins	\$ 902.00	
19193	12/05/2024		Waste Collection Service - Regular Service	\$ 4,727.10	
EFT37886	20/05/2024	Ready Tech			-\$ 841.50
39666	29/04/2024		Staff Training - Excel Integration	\$ 841.50	
EFT37887	20/05/2024	McLeods Lawyers			-\$ 6,299.35
135409	30/04/2024		Legal Advice - Katanning Piesse Lake Subdivision	\$ 1,656.30	
135432	30/04/2024		Legal Advice - Katanning Early Childhood Hub	\$ 179.85	
135288	30/04/2024		Legal Advice - Amherst Village	\$ 4,463.20	
EFT37888	20/05/2024	Australian Taxation Office			-\$ 32,184.00
20240509	09/05/2024		PAYG - Week Ending: 08/05/2024	\$ 32,184.00	
EFT37889	20/05/2024	Great Southern Fuel Supplies			-\$ 74.48
17008403	01/05/2024		Saleyards Cleaning Materials	\$ 74.48	
EFT37890	20/05/2024	AMPAC Debt Recovery			-\$ 5,821.20
106337	19/04/2024		Debt recovery - Rates	\$ 3,267.00	
106343	19/04/2024		Debt recovery - Debtors	\$ 1.10	
106392	30/04/2024		Debt recovery - Rates	\$ 2,552.00	

Schedule of Accounts Paid - May 2024

106420	30/04/2024		Debt recovery - Debtors	\$ 1.10	
EFT37891	20/05/2024	Great Southern Toyota			-\$ 630.27
JC34046403	10/05/2024		KA566 Maintenance - Scheduled Service	\$ 630.27	
EFT37892	20/05/2024	Katanning H Hardware			-\$ 799.62
102034579	03/04/2024		Refuse Site Materials - Tie Downs	\$ 41.95	
102034597	03/04/2024		Materials - Lake Ewlyamartup BBQs	\$ 79.90	
106031965	09/04/2024		Depot Maintenance - Cut Keys	\$ 37.87	
108000257	24/04/2024		AAPG Maintenance - Rubber	\$ 349.95	
102035739	29/04/2024		Uniforms & PPE - Safety Steelcap Boots	\$ 289.95	
EFT37893	20/05/2024	BTW Rural Supplies			-\$ 842.00
41748	26/04/2024		Effluent Maintenance - Parts	\$ 184.00	
41898	30/04/2024		Brushcutter Maintenance - Repairs	\$ 498.00	
41601	30/04/2024		Saleyards Maintenance - Valve	\$ 160.00	
EFT37894	20/05/2024	Australia Post			-\$ 106.98
1013208019	03/05/2024		Admin Daily Postage - April 2024	\$ 106.98	
EFT37895	20/05/2024	National Livestock Reporting Service			-\$ 990.00
90055015	01/05/2024		Livestock Market Reports - April 2024	\$ 990.00	
EFT37896	20/05/2024	SOS Office Equipment			-\$ 76.65
SOS627577	30/04/2024		KLC copier charges - April 2024	\$ 76.65	
EFT37897	20/05/2024	BOC Limited			-\$ 124.37
4036505108	28/04/2024		Container service - Apr 2024	\$ 124.37	
EFT37898	20/05/2024	Origin			-\$ 585.20
INV06135402	25/04/2024		KLC Materials - LPG Gas	\$ 585.20	
EFT37899	20/05/2024	Athena Water Services			-\$ 1,348.88
00006308	13/05/2024		Annual Service - Reverse Osmosis Plant	\$ 1,348.88	
EFT37900	20/05/2024	Building Certification Services WA Pty Ltd			-\$ 17,836.00
BCS03015	19/04/2024		Building Surveyor Services - Jan 2024	\$ 5,752.00	
BCS03016	19/04/2024		Building Surveyor Services - Feb 2024	\$ 5,752.00	
BCS03017	19/04/2024		Building Surveyor Services - Mar 2024	\$ 6,332.00	
EFT37901	20/05/2024	Omnicom Media Group Australia Pty Ltd			-\$ 2,847.13
1735162	22/04/2024		Advertisement - Vacant Positions	\$ 236.63	
1735163	22/04/2024		Advertisement - Sale of Land	\$ 870.17	
1735164	22/04/2024		Advertisement - Sale of Land	\$ 847.69	
1735165	22/04/2024		Advertisement - Sale of Land	\$ 892.64	

Schedule of Accounts Paid - May 2024

EFT37902	20/05/2024	Wagin SWAT Pest Control			-\$ 346.50
INV-00406	09/05/2024		Saleyards Maintenance - Pest Treatment	\$ 346.50	
EFT37903	20/05/2024	PFD Food Services			-\$ 333.05
LL384755	01/05/2024		Kiosk Stock Order	\$ 333.05	
EFT37904	20/05/2024	Department of Primary Industries & Regional Development			-\$ 71,796.81
8626106	07/05/2024		Soil Conservation Service Charge 2023/24	\$ 71,796.81	
EFT37905	20/05/2024	Cool Thing Visual Productions			-\$ 4,015.00
CTVP0137	18/04/2024		Harmony Festival 2024 - Videographer	\$ 4,015.00	
EFT37906	20/05/2024	Wagyl Kaip Southern Noongar Aboriginal Corporation			-\$ 1,100.00
INV-1013	16/05/2024		Ranger Summit Sponsorship	\$ 1,100.00	
EFT37907	20/05/2024	Art on the Move			-\$ 4,000.00
INV-0005	22/04/2024		Art Gallery - Exhibit Fee	\$ 4,000.00	
EFT37908	20/05/2024	Clever Patch			-\$ 69.79
534736	19/04/2024		Library Materials - Craft Resources	\$ 69.79	
EFT37909	20/05/2024	Coca-Cola Amatil			-\$ 705.27
0234056409	16/05/2024		Kiosk Stock Order	\$ 705.27	
EFT37910	20/05/2024	Emu Lane			-\$ 207.10
1-894	25/04/2024		Catering - Budget Meeting	\$ 207.10	
EFT37911	20/05/2024	Grande Food Service			-\$ 1,223.10
4231341	09/05/2024		Kiosk Stock Order	\$ 700.79	
4231666	15/05/2024		Kiosk Stock & Cleaning Order	\$ 522.31	
EFT37912	20/05/2024	Karl Hirschmann			-\$ 49.50
20240509	09/05/2024		Reimbursement - Meal Allowance	\$ 49.50	
EFT37913	20/05/2024	Katanning Furnishings			-\$ 2,946.00
20906	09/05/2024		Admin Building Maintenance - Blinds	\$ 2,946.00	
EFT37914	20/05/2024	Katanning Rotary Club			-\$ 1,854.00
20240429	29/04/2024		Reimbursement - Refund of Bonds	\$ 550.00	
20240508	08/05/2024		Reimbursement - Refund of Overpayment	\$ 1,304.00	
EFT37915	20/05/2024	Kobeelya Conference Centre			-\$ 2,940.00
4706	26/03/2024		Harmony Festival 2024 - Accommodation	\$ 2,940.00	
EFT37916	20/05/2024	Katanning Stock & Trading			-\$ 10,572.15
6/46	08/05/2024		Men's Shed Roof Maintenance	\$ 2,282.75	
6/47	10/05/2024		Depot Cleaning & Maintenance	\$ 8,289.40	
EFT37917	20/05/2024	Landgate			-\$ 245.96

Schedule of Accounts Paid - May 2024

386639	15/08/2023		Valuation Services	\$	97.66	
388115	19/10/2023		Valuation Services	\$	74.15	
392654	23/04/2024		Valuation Services	\$	74.15	
EFT37918	20/05/2024	Modern Teaching Aids				-\$ 210.76
45913538	19/04/2024		Library Materials - Craft Supplies	\$	210.76	
EFT37919	20/05/2024	MoHana Catering				-\$ 330.00
00000234	13/05/2024		Harmony Festival 2024 - Ramadan Biscuits	\$	330.00	
EFT37920	20/05/2024	Realm Studios Pty Ltd				-\$ 550.00
INV-3271	30/04/2024		Process & Design for KAARL Yarning Place	\$	550.00	
EFT37921	20/05/2024	Reface Industries				-\$ 310.63
00033908	10/05/2024		Library Stationery Order - Consumables	\$	310.63	
EFT37922	20/05/2024	Seton Australia				-\$ 567.24
9356100382	29/04/2024		Airport Maintenance - Cabinet	\$	429.16	
9356100383	29/04/2024		Storage Units - Depot & Airport	\$	138.08	
EFT37923	20/05/2024	South Regional TAFE				-\$ 917.70
A0003242	17/08/2022		CREDIT NOTE - Adjustment due to withdrawal from course	-\$	238.40	
A0003289	25/08/2022		CREDIT NOTE - Adjustment due to withdrawal from course	-\$	357.50	
A0004358	18/09/2023		CREDIT NOTE - Adjustment due to withdrawal from course	-\$	150.00	
I0026703	14/02/2024		South Regional TAFE 2023 Awards Ceremony	\$	500.00	
I0027752	18/04/2024		Staff Training - Garden Crew	\$	82.30	
I0027753	18/04/2024		Staff Training - Garden Crew	\$	82.30	
I0027875	22/04/2024		Staff Training - WHS Representative	\$	999.00	
EFT37924	20/05/2024	Katanning Wanderers Football Club				-\$ 1,300.09
INV-000034	12/05/2024		Reimbursement - Kiosk Order through KWFC Account	\$	1,300.09	
EFT37925	20/05/2024	Katanning Nutrien Ag Solutions				-\$ 61.38
910617382	11/04/2024		Depot Materials - Forklift Gas	\$	61.38	
EFT37926	20/05/2024	Winc Australia				-\$ 346.44
9045089636	15/04/2024		Library Stationery Order	\$	39.89	
9045088676	15/04/2024		KLC Cleaning Order	\$	266.66	
9045105038	17/04/2024		Admin Stationery Order - (backorder)	\$	39.89	
EFT37927	21/05/2024	Moore Australia (WA) Pty Ltd				-\$ 2,200.00
4189	02/04/2024		Staff Training - 2024 Financial Reporting Workshop	\$	2,200.00	
EFT37928	21/05/2024	Top Spec Maintenance				-\$ 2,925.00
20240514	14/05/2024		Mens Shed Maintenance - Labour	\$	2,925.00	

Schedule of Accounts Paid - May 2024

EFT37929	24/05/2024	Safemaster Safety Solutions			-\$ 1,789.70
00027335	14/05/2024		Height Safety System Inspections - Admin & KLC	\$ 1,789.70	
EFT37930	24/05/2024	Dormakaba Australia			-\$ 933.02
35WA1210744	14/05/2024		Automatic Door Maintenance - Admin Building	\$ 660.00	
35WA1210762	14/05/2024		Automatic Door Maintenance - Admin Building	\$ 273.02	
EFT37931	24/05/2024	Local Government Professionals WA			-\$ 120.00
38605	06/05/2024		People & Culture Network Event	\$ 120.00	
EFT37932	24/05/2024	Paull & Warner Resources			-\$ 330.00
S149110	03/05/2024		Fire detection & alarm monitoring - Admin Building	\$ 330.00	
EFT37933	24/05/2024	BGL Solutions			-\$ 462.00
INV-0006455	17/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
EFT37934	24/05/2024	Canon Australia			-\$ 178.31
8124211609	04/05/2024		Admin Copier charges - April 2024	\$ 178.31	
EFT37935	24/05/2024	Easifleet			-\$ 2,243.74
196790	08/05/2024		Vehicle Lease - 1HZF416	\$ 1,121.87	
197692	22/05/2024		Vehicle Lease - 1HZF416	\$ 1,121.87	
EFT37936	24/05/2024	Team Global Express Pty Ltd			-\$ 1,004.98
0629-S408620	25/02/2024		Team Global Express Freight Charges	\$ 887.45	
0635-S408620	21/04/2024		Team Global Express Freight Charges	\$ 58.03	
0636-S408620	28/04/2024		Team Global Express Freight Charges	\$ 59.50	
EFT37937	24/05/2024	Peter Whiteaker			-\$ 48.20
20240522	22/05/2024		Reimbursement - Training Meal Allowance	\$ 48.20	
EFT37938	24/05/2024	AMPAC Debt Recovery			-\$ 1.10
107028	03/05/2024		Debt recovery - Debtors	\$ 1.10	
EFT37939	24/05/2024	Connect CCS			-\$ 169.46
00116779	15/05/2024		Alarm monitoring - Call centre	\$ 169.46	
EFT37940	24/05/2024	Blights Auto Electric			-\$ 258.00
21688	08/05/2024		4-Wheeler Parts - Battery	\$ 258.00	
EFT37941	24/05/2024	SOS Office Equipment			-\$ 265.10
SOS627148	03/05/2024		KLC Stationery - Toner	\$ 265.10	
EFT37942	24/05/2024	PFD Food Services			-\$ 1,039.80
LL455832	08/05/2024		Kiosk Stock Order	\$ 1,039.80	
EFT37943	24/05/2024	Ray Ford Signs			-\$ 203.50
INV-0238	17/05/2024		Signage - Airport & Road Marker	\$ 203.50	

Schedule of Accounts Paid - May 2024

EFT37944	24/05/2024	Lindsay Morrison			-\$ 232.51
20240517	17/05/2024		Reimbursement - Fuel Costs	\$ 232.51	
EFT37945	24/05/2024	DW & SE Thompson			-\$ 500.00
20240513	13/05/2024		Reimbursement - Refund of Bonds	\$ 500.00	
EFT37946	24/05/2024	Extreme Marquees Pty Ltd			-\$ 4,070.00
DO212223	14/05/2024		Community Development Equipment - Marquees	\$ 4,070.00	
EFT37947	24/05/2024	Dell Australia Pty Ltd			-\$ 1,829.58
2411905109	03/05/2024		ICT Hardware - New KLC Monitor Setup	\$ 1,829.58	
EFT37948	24/05/2024	Fluid Management Technology Pty Ltd			-\$ 396.00
INV/2024/1142	20/05/2024		Plant Expendable Stores - Keychain Fob	\$ 396.00	
EFT37949	24/05/2024	Graham's Small Motor Centre			-\$ 744.50
M27	12/03/2024		Repairs to Plant Equipment	\$ 744.50	
EFT37950	24/05/2024	Katanning Stock & Trading			-\$ 524.00
6/45	07/05/2024		Building Maintenance - Multiple Locations	\$ 524.00	
EFT37951	24/05/2024	Landgate			-\$ 6,804.75
393130	02/05/2024		Valuation Services	\$ 357.75	
393261	08/05/2024		Valuation Services	\$ 6,447.00	
EFT37952	24/05/2024	QFH Multiparts			-\$ 1,072.17
910743847	03/05/2024		Refuse Site Tools - Diesel Meter Kit	\$ 396.00	
910742472	03/05/2024		Diesel Sweeper Parts - Fittings	\$ 676.17	
EFT37953	24/05/2024	Signs Plus			-\$ 136.00
00196255	06/05/2024		Staff Name Badges	\$ 136.00	
EFT37954	31/05/2024	BGL Solutions			-\$ 924.00
INV-0006459	23/05/2024		Hockey Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006460	24/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
EFT37955	31/05/2024	Integrated ICT			-\$ 550.00
32381	22/05/2024		Software Subscriptions - Preventative Maintenance	\$ 550.00	
EFT37956	31/05/2024	Zenith Laundry			-\$ 161.32
00285923	22/05/2024		KLC Laundry - Rotary Dinner	\$ 161.32	
EFT37957	31/05/2024	Graham & Donna Sutherland			-\$ 300.00
20240528	28/05/2024		Reimbursement - Refund of Bond	\$ 300.00	
EFT37958	31/05/2024	CGS Tyres			-\$ 1,574.00
1012401	21/05/2024		KA25566 Loader Maintenance - Tyres	\$ 1,574.00	
EFT37959	31/05/2024	Patrick Kennedy			-\$ 86.81

Schedule of Accounts Paid - May 2024

20240520	20/05/2024		Reimbursement - Training Expenses	\$ 86.81	
EFT37960	31/05/2024	Australian Taxation Office			-\$ 38,372.00
20240523	23/05/2024		PAYG - Week Ending: 22/05/2024	\$ 38,372.00	
EFT37961	31/05/2024	Watson's Liquid Waste			-\$ 380.00
3006	22/05/2024		Saleyards Maintenance - Grease Traps	\$ 380.00	
EFT37962	31/05/2024	Blights Auto Electric			-\$ 1,160.00
21674	06/05/2024		Isuzu Truck Maintenance - Fitted Two-way Radio	\$ 1,160.00	
EFT37963	31/05/2024	Tyrepower Katanning			-\$ 2,290.00
159983	19/03/2024		KA24621 Toyota Hilux Maintenance - Tyre Repair	\$ 50.00	
159998	20/03/2024		KA457 Staria Van Maintenance - New Tyres	\$ 1,280.00	
160302	10/04/2024		KA03 Mazda CX5 Maintenance - New Tyres	\$ 915.00	
160611	30/04/2024		KA24621 Toyota Hilux Maintenance - Puncture repair	\$ 45.00	
EFT37964	31/05/2024	Arms & Cartridge Supplies			-\$ 105.76
00009613	20/02/2024		Animal Control - Materials	\$ 45.76	
00009617	20/02/2024		Animal Control - Materials	\$ 60.00	
EFT37965	31/05/2024	Ray Ford Signs			-\$ 598.62
INV-0244	22/05/2024		Signage Order - Traffic Sign	\$ 598.62	
EFT37966	31/05/2024	Zap Circus			-\$ 2,750.00
862	29/04/2024		Zap Circus Workshop and Performance	\$ 2,750.00	
EFT37967	31/05/2024	Coca-Cola Amatil			-\$ 934.82
0234105599	23/05/2024		Kiosk Stock Order	\$ 934.82	
EFT37968	31/05/2024	Grande Food Service			-\$ 463.31
4231985	22/05/2024		Kiosk Stock Order	\$ 463.31	
EFT37969	31/05/2024	Katanning Stock & Trading			-\$ 119.00
6/48	21/05/2024		Building Maintenance - Depot	\$ 119.00	
EFT37970	31/05/2024	Southern Aboriginal Corporation			-\$ 50.00
20240506	06/05/2024		Reimbursement - Refund of Bond	\$ 50.00	
EFT37971	31/05/2024	Wy Wurry Electrical			-\$ 1,682.00
INV-06601	22/05/2024		Town Square - CCTV Maintenance	\$ 1,682.00	
TOTAL				\$ 975,884.35	-\$ 975,884.35

Schedule of Accounts Paid - May 2024

Cheque Payments	Date	Name	Description	Amount	Total
42474	02/05/2024	Shire of Katanning			-\$ 592.83
20240501	01/05/2024		Petty Cash Purchases - Admin	\$ 592.83	
42475	10/05/2024	Shire of Katanning			-\$ 116.00
DEDUCTION	08/05/2024		Payroll deductions - Social Club 08/05/2024	\$ 60.00	
DEDUCTION	08/05/2024		Payroll deductions - Lottery 08/05/2024	\$ 56.00	
42476	24/05/2024	Shire of Katanning			-\$ 110.00
DEDUCTION	22/05/2024		Payroll deductions - Social Club 22/05/2024	\$ 54.00	
DEDUCTION	22/05/2024		Payroll deductions - Lottery 22/05/2024	\$ 56.00	
TOTAL				\$ 818.83	-\$ 818.83

Payroll Payments	Date	Name	Description	Amount	Total
Pay	09/05/2024	Payroll			-\$ 112,155.61
			Payroll PAY 23	\$ 112,155.61	
Pay	23/05/2024	Payroll			-\$ 117,113.96
			Payroll PAY24	\$ 117,113.96	
TOTAL				\$ 229,269.57	-\$ 229,269.57

Direct Debit Payments	Date	Name	Description	Amount	Total
DD32947.1	08/05/2024	Synergy			-\$ 858.94
154 025 290	17/04/2024		Electricity - Saleyards	\$ 858.94	
DD32947.2	16/05/2024	Synergy			-\$ 722.24
303 663 850	26/04/2024		Electricity - 42 Austral Tce	\$ 495.98	
328 938 170	26/04/2024		Electricity - 38 Austral tce	\$ 226.26	
DD32947.3	05/05/2024	Telstra Corporation			-\$ 2,965.66
K 201 022 041-9	21/04/2024		Phone & internet charges - April 2024	\$ 2,965.66	
DD32951.1	07/05/2024	Water Corporation			-\$ 5.73
90 07809 06 5	16/04/2024		Water usage - Cemetery	\$ 5.73	
DD32958.1	02/05/2024	West Australian Treasury Corporation			-\$ 89,794.22
158	02/05/2024		Loan No. 158 Interest payment -	\$ 89,794.22	
DD32958.2	03/05/2024	West Australian Treasury Corporation			-\$ 77,659.70

Schedule of Accounts Paid - May 2024

159	02/05/2024		Loan No. 159 Interest payment - Aged & Key Worker Accommodation	\$	26,146.37	
160	02/05/2024		Loan No. 160 Interest payment - Watercart	\$	8,893.53	
161	02/05/2024		Loan No. 161 Interest payment - CAT Grader	\$	13,078.72	
162	02/05/2024		Loan No. 162 Interest payment - Relocation of Lawn Bowls	\$	7,587.83	
163	02/05/2024		Loan No. 163 Interest payment - Purchase Road Sweeper	\$	11,525.46	
164	02/05/2024		Loan No. 164 Interest payment - Purchase Prime Mover	\$	10,427.79	
DD32964.1	15/05/2024	SG Fleet Australia				-\$ 1,054.37
AUSG00650235	30/04/2024		Vehicle lease - CESM	\$	1,054.37	
DD32964.2	20/05/2024	Synergy				-\$ 868.33
148 310 600	30/04/2024		Electricity - 22 Austral Tce	\$	359.27	
299 567 230	30/04/2024		Electricity - 8 Austral Tce	\$	146.94	
638 847 540	30/04/2024		Electricity - Street Lighting	\$	362.12	
DD32964.3	17/05/2024	Synergy				-\$ 178.55
251 079 810	29/04/2024		Electricity - Lot 964 Kierle St	\$	178.55	
DD32964.4	06/05/2024	Synergy				-\$ 8,066.36
977 854 430	15/04/2024		Grouped Electricity Account - April 2024	\$	8,066.36	
DD32974.1	24/05/2024	Synergy				-\$ 170.15
159 777 820	06/05/2024		Electricity - 1/6 Hill Wy	\$	81.31	
159 985 050	06/05/2024		Electricity - 2/6 Hill Wy	\$	88.84	
DD32974.2	22/05/2024	Synergy				-\$ 495.47
239 593 320	02/05/2024		Electricity - 1 Warren Rd	\$	145.85	
303 539 720	02/05/2024		Electricity - 1 Synnott Ave	\$	349.62	
DD32974.3	21/05/2024	Synergy				-\$ 2,521.16
312 951 080	01/05/2024		Electricity - 52 Austral Tce	\$	2,521.16	
DD32974.4	20/05/2024	Water Corporation				-\$ 199.10
90 13922 94 5	02/05/2024		Water usage - 8 Austral Tce	\$	199.10	
DD32979.1	08/05/2024	Aware Super				-\$ 11,577.85
SUPER	08/05/2024		Superannuation contributions	\$	10,764.04	
DEDUCTION	08/05/2024		Payroll deductions	\$	802.45	
DEDUCTION	08/05/2024		Payroll deductions	\$	11.36	
DD32979.2	08/05/2024	Australian Prime Superannuation Fund				-\$ 514.53
SUPER	08/05/2024		Superannuation contributions	\$	514.53	
DD32979.3	08/05/2024	MobiSuper				-\$ 225.51
SUPER	08/05/2024		Superannuation contributions	\$	225.51	

Schedule of Accounts Paid - May 2024

DD32979.4	08/05/2024	The Trustee For PEK Super			-\$ 930.50
SUPER	08/05/2024		Superannuation contributions	\$ 797.81	
DEDUCTION	08/05/2024		Payroll deductions	\$ 132.69	
DD32979.5	08/05/2024	The Trustee for AMP Super Fund			-\$ 846.15
SUPER	08/05/2024		Superannuation contributions	\$ 846.15	
DD32979.6	08/05/2024	Shadforth Portfolio Service - Super			-\$ 700.34
SUPER	08/05/2024		Superannuation contributions	\$ 700.34	
DD32979.7	08/05/2024	MLC Masterkey Personal			-\$ 224.42
SUPER	08/05/2024		Superannuation contributions	\$ 224.42	
DD32979.8	08/05/2024	Hostplus Superannuation Fund			-\$ 552.83
SUPER	08/05/2024		Superannuation contributions	\$ 552.83	
DD32979.9	08/05/2024	Australian Super			-\$ 805.20
SUPER	08/05/2024		Superannuation contributions	\$ 805.20	
DD32996.1	24/05/2024	Synergy			-\$ 484.71
138 671 920	06/05/2024		Electricity - 25 Marmion St	\$ 33.26	
155 057 680	06/05/2024		Electricity - Refuse site	\$ 451.45	
DD32996.2	28/05/2024	Synergy			-\$ 249.71
407 889 690	08/05/2024		Electricity - 61A Conroy St	\$ 249.71	
DD33009.1	22/05/2024	Aware Super			-\$ 11,669.36
SUPER	22/05/2024		Superannuation contributions	\$ 10,835.09	
DEDUCTION	22/05/2024		Payroll deductions	\$ 834.27	
DD33009.2	22/05/2024	The Trustee For PEK Super			-\$ 912.78
SUPER	22/05/2024		Superannuation contributions	\$ 780.09	
DEDUCTION	22/05/2024		Payroll deductions	\$ 132.69	
DD33009.3	22/05/2024	The Trustee for AMP Super Fund			-\$ 2,136.00
SUPER	22/05/2024		Superannuation contributions	\$ 1,395.33	
DEDUCTION	22/05/2024		Payroll deductions	\$ 740.67	
DD33009.4	22/05/2024	Shadforth Portfolio Service - Super			-\$ 222.00
SUPER	22/05/2024		Superannuation contributions	\$ 222.00	
DD33009.5	22/05/2024	MLC Masterkey Personal			-\$ 226.72
SUPER	22/05/2024		Superannuation contributions	\$ 226.72	
DD33009.6	22/05/2024	Hostplus Superannuation Fund			-\$ 558.23
SUPER	22/05/2024		Superannuation contributions	\$ 558.23	
DD33009.7	22/05/2024	Australian Super			-\$ 926.41

Schedule of Accounts Paid - May 2024

SUPER	22/05/2024		Superannuation contributions	\$ 926.41	
DD33009.8	22/05/2024	Zurich Australian Insurance Limited			-\$ 247.93
SUPER	22/05/2024		Superannuation contributions	\$ 247.93	
DD33009.9	22/05/2024	Rest Superannuation			-\$ 569.75
SUPER	22/05/2024		Superannuation contributions	\$ 569.75	
DD32979.10	08/05/2024	Zurich Australian Insurance Limited			-\$ 247.56
SUPER	08/05/2024		Superannuation contributions	\$ 247.56	
DD32979.11	08/05/2024	CBUS			-\$ 31.81
SUPER	08/05/2024		Superannuation contributions	\$ 31.81	
DD32979.12	08/05/2024	Colonial First State			-\$ 32.06
SUPER	08/05/2024		Superannuation contributions	\$ 32.06	
DD32979.13	08/05/2024	Rest Superannuation			-\$ 572.99
SUPER	08/05/2024		Superannuation contributions	\$ 572.99	
DD32979.14	08/05/2024	Retail Employees Superannuation Trust			-\$ 218.18
SUPER	08/05/2024		Superannuation contributions	\$ 218.18	
DD33009.10	22/05/2024	Retail Employees Superannuation Trust			-\$ 207.02
SUPER	22/05/2024		Superannuation contributions	\$ 207.02	
DD33009.11	22/05/2024	Australian Prime Superannuation Fund			-\$ 399.03
SUPER	22/05/2024		Superannuation contributions	\$ 399.03	
DD33009.12	22/05/2024	MobiSuper			-\$ 225.24
SUPER	22/05/2024		Superannuation contributions	\$ 225.24	
TOTAL				\$ 222,074.80	-\$ 222,074.80

Schedule of Accounts Paid - May 2024

Credit Card Payments	Date	Name	Description	Amount	Total
Credit Card	26/04/2024	Commonwealth Bank of Australia			-\$ 5,394.28
APR2024	26/04/2024	Executive Manager Infrastructure & Assets	Credit Card Purchases - April 2024		-\$ 40.00
			Annual Fees	\$ 40.00	
APR2024	26/04/2024	Community Emergency Services Manager	Credit Card Purchases - April 2024		-\$ 40.00
			Annual Fees	\$ 40.00	
APR2024	26/04/2024	Manager Recreation Services	Credit Card Purchases - April 2024		-\$ 821.75
			Annual Fees	\$ 40.00	
			Australia Post - Working with Children checks - 5x staff members	\$ 435.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Woolworths - School Holiday program supplies inc GST	\$ 16.80	
			Woolworths - School Holiday program supplies GST free	\$ 63.55	
			Woolworths - School Holiday program supplies	\$ 4.40	
			JB's Quality Meats - Meat packs	\$ 32.00	
			JB's Quality Meats - Meat packs + milk	\$ 36.50	
			Woolworths - Milk	\$ 4.50	
			Woolworths - Batteries	\$ 14.00	
APR2024	26/04/2024	Human Resources Coordinator	Credit Card Purchases - April 2024		-\$ 4,492.53
			Annual Fees	\$ 40.00	
			Woolworths - Lollies for OCM	\$ 55.00	
			Meta Facebook - Harmony Festival Promotion	\$ 6.29	
			Agoda - Accommodation for Pat.K for Excel Integration Training	\$ 154.36	
			JB's Quality Meats - Youth footy clinic	\$ 24.20	
			Agoda - Accommodation for Financial Reporting Workshop	\$ 196.62	
			BWS - Council meeting drinks	\$ 108.00	
			Woolworths - Council meeting water	\$ 13.50	
			Woolworths - Council meeting sparkling water	\$ 12.00	
			Woolworths - Snacks for Council Bus Tour - Roads inspection	\$ 27.85	
			Agoda - Accommodation for Invest Southern Conference for Cr. D'Aprile	\$ 245.06	

Schedule of Accounts Paid - May 2024

			Agoda - Accommodation for Invest Southern Conference for Cr. Goodheart	\$	245.06	
			Agoda - Accommodation for Invest Southern Conference for Cr. Hanna	\$	245.06	
			Agoda - Accommodation for Invest Southern Conference for Cr. Totino	\$	245.06	
			Humanitix - Invest Southern Conference for 4 Councillors	\$	1,777.24	
			Woolworths - Cake for LG Grants Commission visit	\$	29.00	
			Pixieset - Annual subscription for photo gallery storage	\$	452.83	
			Pixieset - International transaction fee	\$	11.32	
			Survey Monkey - Annual subscription 18/04/2024-17/04/2025	\$	349.09	
			Woolworths - Lollies for School Career expo	\$	44.50	
			Katanning Hardware - Plants for Citizenship ceremony	\$	30.80	
			Katanning IGA - Takeaway containers	\$	15.69	
			White Gum Cafe - Lunch for budget meeting workshop	\$	164.00	
TOTAL				\$	5,394.28	-\$ 5,394.28

EFT Total	\$	975,884.35	68.08%
Cheque Total	\$	818.83	0.06%
Payroll Total	\$	229,269.57	15.99%
Direct Debit Total	\$	222,074.80	15.49%
Credit Card Total	\$	5,394.28	0.38%
		\$	1,433,441.83
			100.00%