

SHIRE OF KATANNING

SUMMARY

Annual Budget for the year ended 30 June 2019

	18/19 Budget		17/18 Actual		17/18 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating						
General Purpose Funding	5,250,432	310,259	6,097,162	173,798	5,001,685	131,716
Governance	9,211,138	1,307,904	285,450	1,026,197	4,807,551	1,076,098
Law, Order, Public Safety	206,266	445,235	166,742	438,805	201,235	445,972
Health	3,080	180,641	5,481	127,907	3,916	140,349
Education and Welfare	193,954	509,208	94,193	488,449	80,250	464,299
Housing	226,797	341,851	216,380	299,998	180,669	241,908
Community Amenities	2,673,062	1,058,044	962,379	1,250,772	2,699,541	1,202,966
Recreation and Culture	531,689	3,678,715	529,728	3,485,923	546,610	2,935,492
Transport	978,430	4,129,799	2,900,696	5,072,500	4,240,677	5,228,713
Economic Services	805,503	1,498,806	908,707	1,356,880	676,663	1,251,395
Other Property and Services	63,000	63,412	116,096	24,467	65,500	62,194
Total	20,143,351	13,523,874	12,283,014	13,696,761	18,504,297	13,181,102

	18/19 Budget		17/18 Actual		17/18 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital						
General Purpose Funding	25,000	11,163	-	25,000	-	25,000
Governance	11,009,340	23,263,860	2,561,240	3,473,539	4,773,274	15,086,736
Law, Order, Public Safety	-	67,833	-	28,129	-	95,962
Health	-	-	-	-	-	-
Education and Welfare	-	-	-	-	-	-
Housing	24,827	42,235	221,950	274,292	-	54,770
Community Amenities	-	1,947,697	-	35,830	-	1,853,199
Recreation and Culture	-	220,314	47,591	275,843	-	232,080
Transport	300,000	2,606,241	19,545	1,819,806	352,000	2,426,134
Economic Services	273,556	355,581	-	65,636	273,556	167,995
Other Property and Services	-	-	-	-	-	-
Total	11,632,723	28,514,924	2,850,326	5,998,076	5,398,830	19,941,876

SHIRE OF KATANNING
GENERAL PURPOSE FUNDING
General Purpose Grants
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	683,654		1,446,381		708,434	
0201	Untied Road Grant (GPF)	221,408		491,063		209,351	
0251	ESL Commission (GPF)	4,000		4,000		4,000	
TOTAL		909,062	-	1,941,444	-	921,785	-

SHIRE OF KATANNING
GENERAL PURPOSE FUNDING
Rates
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	2,000		3,692		1,000	
0031	Interim rates (RAT)	(4,000)		(9,277)		5,000	
0041	Instalment interest (RAT)	12,000		12,273		13,000	
0051	Instalment charge (RAT)	10,000		10,653		1,500	
0061	Direct debit return fee (RAT)	200		65		700	
0101	Discount allowed (RAT)	(43,000)		(42,721)		(43,000)	
0111	Rate adjustment (RAT)	(1,000)		(478)		(1,000)	
0121	Rates levied all areas (RAT)	3,987,320		3,807,596		3,806,000	
0161	Ex gratia rates (RAT)	4,300		4,008		4,000	
0171	Late payment penalty (RAT)	57,000		56,226		55,000	
TOTAL		4,024,820	-	3,842,036	-	3,842,200	-

SHIRE OF KATANNING
GENERAL PURPOSE FUNDING
Other General Purpose Funding
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5862	Training & Development (GPF)		1,095		1,535		1,550
0182	Printing & Stationery (GPF)		3,000		-		3,000
5842	Postage & Freight (GPF)		3,000		3,386		3,000
1012	Valuation Expenses (GPF)		56,000		7,616		7,000
1032	Search Fees (GPF)		800		643		500
1022	Legal Expenses (GPF)		30,000		69,163		20,000
0752	Bank Fees (GPF)		5,500		2,324		4,500
0402	Administration Allocated (GPF)		210,864		89,131		92,166
Operating Revenue							
0131	Special Arrangement Administration Fee (GPF)	1,350		1,260		1,200	
0191	Pension Deferred Interest (GPF)	3,000		2,743		8,200	
1163	Legal Fees Reimbursement (GPF)	30,000		53,039		20,000	
1183	Rates Enquiry Commissions (GPF)	7,000		7,649		6,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPF)	200		136		300	
1253	Interest - Reserves (GPF)	215,000		197,211		140,000	
9113	Interest - Municipal (GPF)	60,000		51,644		62,000	
Capital Expenditure							
6373	Transfer to GRV Revaluation Reserve		10,600		25,000		25,000
2493	Transfer Interest to GRV Revaluation Reserve		563		-		-
Capital Revenue							
6383	Transfer from GRV Revaluation Reserve	25,000		-		-	
TOTAL		341,550	321,422	313,682	198,798	237,700	156,716

SHIRE OF KATANNING
GOVERNANCE
Elected Members
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0262	Subscriptions & Memberships (GEM)		11,000		10,858		9,748
0214	Advertising & Promotion (GEM)		5,000		3,745		5,000
0285	Consultants (GEM)		9,000		3,677		9,000
0222	Election Expenses (GEM)		-		17,277		18,636
0282	Community Financial Assistance Programme (GEM)		25,000		13,247		25,000
0281	Councillors Donations (GEM)		12,000		23,059		31,000
7612	Presentations & Gifts (GEM)		8,000		8,730		8,000
0242	Refreshments & Receptions (GEM)		17,000		17,403		15,500
1842	Expensed Minor Asset Purchases (GEM)		-		99		-
0232	President & Deputy Allowance (GEM)		5,000		25,000		25,000
0632	President Attendance Fee (GEM)		20,000		10,000		10,000
7902	Councillor Attendance Fee (GEM)		90,000		80,000		80,000
7952	Councillor Communication Allowance (GEM)		9,900		9,900		9,900
0202	Councillor Travel Expenses (GEM)		2,000		88		2,000
7912	Childcare Allowance (GEM)		200		-		100
0212	Training & Development (GEM)		25,000		11,321		25,000
0422	Works Program - Governance		11,189		624		2,921
4760	Motor Vehicle Expenses (GEM)		-		1,499		1,457
0316	Depreciation - Motor Vehicles (GEM)		-		7,299		7,299
0472	Administration Allocated (GEM)		289,013		153,048		158,260
Operating Revenue							
0253	Profit on Sale of Asset (GEM)	-		-		7,462	
0293	Other Reimbursements (GEM)	-		618		-	
Capital Expenditure							
0304	Equipment Purchase		-		11,570		12,563
6374	Transfer to Christmas Decoration Reserve		10,000		10,000		10,000
6284	Transfer Interest to Christmas Decoration Reserve		225		-		-
6379	Transfer to Election Reserve		9,500		-		-
TOTAL		-	559,027	618	418,445	7,462	466,384

SHIRE OF KATANNING
GOVERNANCE
Other Governance
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0932	Subscriptions & Memberships (OTG)		-		868		-
0912	Printing & Stationery (OTG)		1,500		1,594		1,500
1042	Consultants (OTG)		15,000		3,504		15,000
1011	CEO Donations (OTG)		19,000		-		-
0992	Integrated Planning & Reporting (OTG)		-		3,200		5,000
0863	Expensed Minor Asset Purchases (OTG)		2,500		2,638		2,500
0802	Salary Costs (OTG)		167,798		243,967		213,542
0803	Employee Superannuation (OTG)		17,725		23,407		19,672
0963	Communication Expenses CEO (OTG)		1,264		2,195		2,254
0964	Communication Expenses DCEO (OTG)		-		247		170
1312	Uniforms (OTG)		530		454		530
0283	Housing Subsidy CEO & DCEO (OTG)		26,000		27,850		27,200
7693	Relocation Expenses (OTG)		-		1,978		-
0842	Training & Development (OTG)		4,800		2,193		3,500
0843	Travel, Accommodation & Meals (OTG)		-		3,420		3,500
0862	Insurance (OTG)		1,298		1,795		1,795
0804	Workers Compensation Insurance Premium (OTG)		4,435		5,159		5,159
0152	Loan 158 Interest Repayments (OTG)		111,451		-		-
0953	Motor Vehicle Expenses CEO (OTG)		7,000		6,612		7,000
3724	Motor Vehicle Expenses DCEO (OTG)		-		2,987		1,000
0982	Depreciation - Motor Vehicles (OTG)		15,980		20,973		23,480
0482	Administration Allocated (OTG)		32,093		172,388		178,258
Operating Revenue							
1323	Profit on Disposal of Assets (OTG)	12,226		9,993		10,760	
0263	Reimbursements (OTG)	-		2,552		-	
Capital Expenditure							
0324	Motor Vehicle Purchase (OTG)		65,000		-		65,000
0334	Land & Buildings (OTG)		3,822,185		2,030,899		6,191,329
6377	Transfer to Land & Building Reserve		1,500,000		55,781		55,781
6378	Trf Interest to Land & Building Reserve		88,004		81,455		57,825
5007	Loan Principal Repayments - 158 (Administration Building)		85,392		-		-
Capital Revenue							
3963	Proceeds on Disposal of Assets (OTG)	53,500		27,500		81,000	
6922	Realisation on Disposal of Assets (OTG)	(53,500)		(27,500)		(81,000)	
6334	Transfer from Land & Building Reserve	3,296,840		-		1,212,034	
6923	Loan Income (OTG)	-		2,500,000		3,500,000	
TOTAL		3,309,066	5,988,955	2,512,545	2,695,563	4,722,794	6,880,995

SHIRE OF KATANNING
GOVERNANCE
Administration General
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0342	Salary Costs (ADM)		937,847		953,360		957,751
0322	Trainee Salary Costs (ADM)		32,426		-		-
0317	Employee Superannuation (ADM)		120,189		91,566		114,780
5932	Communication Expenses (ADM)		26,600		12,174		21,800
0892	Uniforms (ADM)		5,940		6,132		6,930
0332	Staff Housing Subsidy/Allowance (ADM)		38,480		14,380		15,600
0370	Staff Housing Allocation (ADM)		14,284		48,819		56,928
0382	Training & Development (ADM)		23,536		10,194		20,538
0384	Travel, Accommodation & Meals (ADM)		5,220		2,092		5,330
0893	Medical Checks (ADM)		480		893		480
0372	Insurance (ADM)		94,898		88,565		88,565
0507	Workers Compensation Insurance Premium (ADM)		25,644		26,947		26,947
5952	Fringe Benefits Tax (ADM)		63,000		60,692		60,000
0872	Motor Vehicle Expenses (ADM)		12,000		12,584		17,000
0772	Subscriptions & Memberships (ADM)		24,800		21,797		23,280
0742	Advertising & Promotion (ADM)		10,000		13,545		10,000
0712	Printing & Stationery (ADM)		34,000		32,676		24,000
0762	Postage & Freight (ADM)		5,500		4,881		9,500
1352	Consultants (ADM)		25,000		9,504		25,000
1342	Audit Fees (ADM)		61,500		44,236		45,000
0513	ICT Hardware (ADM)		30,000		28,758		22,000
0512	Computer Software Subscriptions (ADM)		109,200		148,043		120,259
0515	IT Support (ADM)		38,340		23,621		45,000
0007	Security Expenses (ADM)		21,000		9,734		21,500
0773	Records Management Expenses (ADM)		1,200		371		1,200
0582	Cleaning Expenses (ADM)		2,000		34		2,000
3862	Refreshment Expenses (ADM)		2,000		1,702		2,000
0622	Expensed Minor Asset Purchases (ADM)		5,000		454		5,000
7692	Other Expenses inc OH&S (ADM)		1,000		467		1,000
1362	Bank Fees (ADM)		8,000		3,338		7,500
1123	Suspense Account		-		(1,577)		-
1223	Rounding Adjustments (ADM)		-		(1)		-
6002	Loss on Disposal of Assets (ADM)		-		-		2,326
0592	Building Program - Admin		58,908		28,245		61,757
0732	Utilities (ADM)		39,858		20,658		24,379
1082	Depreciation - Building (ADM)		108,076		43,076		8,834
3072	Depreciation - Equipment (ADM)		14,965		14,524		9,843
3312	Depreciation - Motor Vehicle (ADM)		42,521		33,767		34,150
0343	Paid Parental Leave Expenditure (ADM)		12,510		25,020		-
1132	ADM - LSL Previous Employees		-		15,458		-
<u>Asset Management</u>							
0824	Salary (Asset Mgt)		-		9,231		15,000
0823	Employee Superannuation (Asset Mgt)		-		1,875		1,875
0828	Communication Expenses (Asset Mgt)		-		1		-
0822	Uniforms (Asset Mgt)		-		219		990
0820	Training & Development (Asset Mgt)		-		2,118		1,500
0821	Printing & Stationery (Asset Mgt)		-		436		-
0825	Workers Compensation Insurance Premium (Asset Mgt)		-		422		422
0827	Motor Vehicle Expenses (Asset Mgt)		-		292		4,500
0340	Administration Allocated (ADM)		(1,958,435)		(1,778,427)		(1,838,988)

SHIRE OF KATANNING
GOVERNANCE
Administration General
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1113	Miscellaneous Income (ADM)	5,000		5,430		3,500	
1153	Administration Fee Income (ADM)	500		4,223		500	
1154	Freedom of Information Income (ADM)	250		548		100	
1156	Meeting Charges / Equipment Hire (ADM)	500		613		1,000	
1211	Insurance Scheme Surplus (ADM)	24,515		74,197		21,788	
1243	Profit on Disposal of Asset (Admin)	35,388		19,872		24,127	
1313	Traineeship Subsidy (ADM)	-		1,500		2,500	
2063	Insurance Claims (ADM)	5,000		2,306		-	
2483	Employee Contributions to Car (ADM)	7,091		3,888		25,055	
2513	Employee Contributions to Fuel (ADM)	4,909		4,759		4,909	
1155	Shire Staff Admin Support Revenue (ADM)	-		23		-	
1193	ADM - LSL Reimbursement	-		3,531		-	
1315	Paid Parental Leave Reimbursements (ADM)	12,510		25,020		-	
Capital Expenditure							
2204	Motor Vehicle Purchase (ADM)		178,000		109,253		176,000
2494	Transfer Interest to Employee Leave Entitlement Reserve		14,897		14,947		10,611
2496	Transfer to Employee Leave Entitlement Reserve		50,000		15,918		-
5994	Equipment (ADM)		-		24,502		-
Capital Revenue							
0305	Proceeds on Disposal of Assets (ADM)	151,000		114,273		170,000	
2475	Realisation of Assets (ADM)	(151,000)		(114,273)		(170,000)	
2497	Transfer from Employee Leave Entitlement Reserve	-		61,240		61,240	
TOTAL		95,663	340,384	207,149	251,514	144,719	270,087

SHIRE OF KATANNING
GOVERNANCE
Supertowns Projects
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2641	Shop Front Enhancement Subsidy		22,741		15,000		37,741
2643	Contribution towards project (Supertowns)		50,000		-		-
	KCC Redevelopment Project Grant Expenditure -				-		-
2647	Auspicing (ST)		170,000				
Operating Revenue							
2636	SuperTown Funding - FAA2	80,000		-		636,130	
2646	Early Childhood Hub Grant Funds	-		-		3,890,475	
2660	Welcome Precinct Grant Funds (ST)	4,212,500		-		-	
2661	Piesse Lake Development Grant funds	3,500,000		-		-	
2665	Main St Stage 2 Grant Funds	50,000		-		54,965	
1128	Interest on SuperTowns Main Street Stage 2 Funding	5,504		265		80	
1255	Interest on SuperTowns Grant Funding FAA 2	280,800		3,066		2,200	
1258	Interest on Supertowns Heritage Centre Funding (ST)	-		75,801		120,000	
1257	Interest on SuperTowns Early Childhood Hub Funding	-		-		2,000	
6163	Income in advance Early Childhood Hub	-		19,690		-	
2664	KCC Redevelopment Project Grant Revenue - Auspicing (\$	142,445		27,555		-	
2669	Great Southern Aged Accommodation Project Revenue (\$	832,000		-		-	
Capital Expenditure							
2659	Early Childhood Hub		-		177,193		5,376,317
2667	Welcome Precinct Proj Expenditure		4,660,980		516,536		1,688,616
2668	Piesse Lake Development Proj		4,235,177		350,220		1,442,694
2648	Town Planning - Supertown Project		-		17,303		-
2666	Main St Stage 2 Project		-		57,961		-
6686	Transfer to Heritage Project Reserve		7,712,500		-		-
2670	Great Southern Aged Accommodation Project Expenditure (ST)		832,000		-		-
Capital Revenue							
6687	Transfer from Heritage Project Reserve	7,712,500		-		-	
TOTAL		16,815,749	17,683,398	126,377	1,134,213	4,705,850	8,545,368

SHIRE OF KATANNING
LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1622	Salary Costs (FPV)		5,064		5,523		5,067
0327	Employee Superannuation (FPV)		625		468		625
0527	Workers Compensation Insurance Premium (FPV)		134		143		143
4832	Utilities (FPV)		25,610		21,940		21,810
1522	Works Program - Fire Prevention		30,731		32,956		30,406
1752	Motor Vehicle Expenses (FPV)		600		624		405
6082	Fire Mitigation Expenses (FPV)		2,500		1,413		3,500
9776	Bushfire Brigade - Ineligible Expenditure (FPV)		6,094		14,302		8,050
1612	Depreciation - Buildings (FPV)		4,073		4,074		1,431
4662	Depreciation - Plant (FPV)		31,000		31,000		31,000
1682	Administration Allocated (FPV)		8,153		10,532		10,890
Bushfire Brigade							
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		1,000		773		1,500
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		1,000		1,428		1,500
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		2,000		3,366		1,500
1542	BFB Extinguishments & Absorbents (2. Maint Plant & Equip)		500		-		250
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)		500		-		250
2692	BFB Vehicle Expenses (3. Maint Vehicle)		2,206		1,970		4,500
2142	BFB Building Maintenance (4. Maint Land & Build)		1,000		300		-
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		4,035		8,349		7,000
4822	BFB Utilities (6. Utilities, Rates & Taxes)		300		-		750
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		2,000		119		2,000
9082	BFB Postage & Freight (7. Other Goods & Services)		500		-		617
9092	BFB Refreshments (7. Other Goods & Services)		2,000		1,706		1,000
9252	BFB Reference Materials (7. Other Goods & Services)		1,000		604		250
6022	BFB Insurance (8. Insurances)		17,919		15,913		15,913
Community Emergency Services Manager					-		-
1632	Salary Costs (CESM)		102,565		87,930		102,406
0567	Employee Superannuation (CESM)		11,485		7,149		11,485
0727	Workers Compensation Insurance Premium (CESM)		2,428		2,585		2,585
0737	Administration Expenses (CESM)		6,724		3,711		7,600
0747	Motor Vehicle Expenses (CESM)		20,876		15,077		20,000
0757	Administration Allocated (CESM)		10,929		5,442		5,627
Operating Revenue							
1613	Infringements Income (FPV)	1,000		1,060		500	
1623	Fire Map Income (FPV)	164		136		164	
1653	Fire Mitigation Income (FPV)	2,500		1,413		3,500	
1724	Broadcasting Site Reimbursements (FPV)	23,119		21,811		21,810	
1730	Broadcasting Site Lease (FPV)	3,805		-		3,800	
1725	LGGS Income (BFB)	35,960		27,773		27,773	
1726	Contributions & Reimbursements (CESM)	124,518		101,579		124,518	
TOTAL		191,066	305,551	153,771	279,397	182,065	300,060

SHIRE OF KATANNING
LAW, ORDER, PUBLIC SAFETY
Animal Control
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1732	Salary Costs (ANI)		20,254		21,563		20,267
0337	Employee Superannuation (ANI)		2,498		1,756		2,500
0537	Workers Compensation Insurance Premium (ANI)		535		570		570
6202	Training & Development (ANI)		-		-		600
6182	Uniforms & Protective Clothing (ANI)		330		160		330
1383	Stationery & Tags (ANI)		500		-		500
1382	Licences & Permits (ANI)		200		178		190
4702	Animal Control Expenditure (ANI)		4,000		3,287		5,000
1792	Motor Vehicle Expenses (ANI)		2,000		2,497		1,620
1772	Works Program - Animal Control		3,754		4,847		6,491
1747	Cat Act Sterilisation Project Expenditure (ANI)		-		-		1,562
1822	Depreciation - Buildings (ANI)		350		-		-
1722	Administration Allocated (ANI)		32,787		35,140		36,337
Operating Revenue							
1853	Dog Registration Fees (ANI)	9,000		9,384		10,000	
1854	Cat Registration Fees (ANI)	1,000		1,378		2,000	
1983	Poundage Charges (ANI)	2,000		705		2,000	
1893	Animal Control Products Income (ANI)	200		3		200	
1843	Infringements (ANI)	1,000		241		1,000	
Capital Expenditure							
0476	Land & Buildings (ANI)		67,833		-		67,833
TOTAL		13,200	135,041	11,711	69,999	15,200	143,800

SHIRE OF KATANNING
LAW, ORDER, PUBLIC SAFETY
Other Law, Order, Public Safety
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
7702	Salary Costs (OLO)		5,064		5,523		5,067
0347	Employee Superannuation (OLO)		625		468		625
0547	Workers Compensation Insurance Premium (OLO)		134		143		143
1102	Printing & Stationery (OLO)		500		-		500
1913	CCTV Maintenance Costs (OLO)		19,750		17,691		17,015
1917	Neighbourhood Watch (OLO)		1,000		-		1,000
1972	Impounded Vehicle Expenses (OLO)		-		464		300
6222	Insurance (OLO)		685		756		648
1802	Utilities (OLO)		8		7		26
1902	Motor Vehicle Expenses (OLO)		600		624		405
1932	Building Program - Other Law		2,886		1,143		3,883
1942	Works Program - Other Law		1,458		1,318		1,622
1982	Depreciation - Buildings (OLO)		11,481		11,481		999
1984	Depreciation - Equipment (OLO)		16,836		13,321		-
9062	Administration Allocated (OLO)		11,449		36,470		37,712
Operating Revenue							
2023	Lease Income (OLO)	1,000		960		970	
2035	Infringements (OLO)	500		300		500	
2033	Other Income (OLO)	500		-		2,500	
Capital Expenditure							
1994	Purchase of Equipment (OLO)		-		28,129		28,129
TOTAL		2,000	72,476	1,260	117,539	3,970	98,074

SHIRE OF KATANNING

HEALTH

Health Insp And Administration
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2082	Salary Costs (HIA)		87,178		-		-
0357	Employee Superannuation (HIA)		10,753		-		-
0557	Workers Compensation Insurance Premium (HEA)		2,304		-		-
6442	Uniforms (HIA)		330		-		-
7527	Housing Subsidy (HIA)		11,960		-		-
1402	Postage & Freight (HIA)		600		36		300
2084	Consultants (HIA)		-		59,287		75,000
2352	Mosquito Control (HIA)		4,000		1,048		6,000
2422	Analytical Expenditure (HIA)		950		954		955
6402	Field Expenses (HIA)		250		154		250
2272	Administration Allocated (HIA)		16,827		40,249		41,620
Operating Revenue							
2233	Food Vendor Fees - inc. GST (HIA)	-		-		500	
2234	Food Vendor Fees - exempt from GST (HIA)	1,400		1,042		1,500	
2143	Septic Tank Application Fees (HIA)	472		472		708	
2803	Septic Tank Inspection Fees (HIA)	708		107		708	
2133	Other Health Fees (HIA)	500		440		500	
TOTAL		3,080	135,152	2,061	101,729	3,916	124,125

SHIRE OF KATANNING

HEALTH

Maternal, Infant & Other Health

Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2072	Works Program - Health Centre		1,458		904		1,136
2232	Building Program - Child Health Centre		8,979		3,749		6,027
6252	Insurance (MIH)		1,184		1,120		1,120
6262	Utilities (MIH)		2,633		1,857		1,604
2062	Depreciation - Buildings (MIH)		17,530		17,530		5,285
3772	Administration Allocated (MIH)		13,705		1,017		1,052
Operating Revenue							
2073	Infant Health Flat Rental (MIH)	-		3,420		-	
TOTAL		-	45,489	3,420	26,178	-	16,224

SHIRE OF KATANNING
EDUCATION AND WELFARE
Education General
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5982	Program Expenses (EDU)		1,500		-		1,500
2042	Works Program - Childcare Centres		1,458		1,579		1,947
2222	Building Program - Childcare Centres		8,074		33,969		8,029
6462	Insurance (EDU)		1,726		1,633		1,633
6472	Utilities (EDU)		471		491		475
2022	Depreciation - Buildings (EDU)		25,486		25,487		7,194
3562	Administration Allocated (EDU)		9,021		1,899		1,964
Operating Revenue							
2053	Property Lease Fees (EDU)	1,500		500		2,204	
2093	Reimbursements (EDU)	50		14		-	
TOTAL		1,550	47,736	514	65,059	2,204	22,742

SHIRE OF KATANNING
EDUCATION AND WELFARE
Community Development and Other Welfare
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3153	Salaries - MCS (CDOW)		18,750		15,499		18,750
3142	Salary Costs (CDOW)		119,511		116,904		120,794
0497	Employee Superannuation (CDOW)		17,207		14,241		17,368
7572	Training & Development (CDOW)		4,171		5,119		6,951
7573	Uniforms (CDOW)		660		892		990
0284	Staff Housing Subsidy / Allowance (CDW)		3,120		11,100		19,760
3148	Communication Expenses (CDOW)		600		2,233		1,200
0697	Workers Compensation Insurance Premium (CDOW)		3,654		3,926		3,926
9692	Subscriptions & Memberships (CDOW)		1,320		654		1,320
4130	Expensed Minor Asset Purchases (CDOW)		7,000		4,854		7,000
7574	Disability Awareness Week Expenditure		1,000		950		500
3158	Seniors Program Expenses		1,500		1,165		1,500
3163	Aboriginal Engagement Project (CDOW)		-		22,029		21,351
3175	National Youth Week Grant Expenditure (CDOW)		1,000		168		1,000
4293	NAIDOC Week Grant Expenditure		500		764		1,036
4296	Harmony Festival Grant Expenditure		105,704		50,999		32,300
4349	Disability Access & Inclusion Expenditure (CDOW)		1,000		159		1,000
4339	Youth Activities Expenses		12,000		9,051		12,000
4282	Special Projects (CDW)		10,000		8,744		13,000
3183	Grant Expenditure (CDOW)		10,000		-		-
4350	Drumbeats Grant Expenditure (CDOW)		40,000		39,301		47,948
3156	Building Program - Community Events		8,202		6,479		9,423
7882	Insurance (CDOW)		749		708		708
2472	Depreciation - Buildings (CDOW)		10,382		12,330		3,372
4222	Administration Allocated (CDOW)		83,442		95,121		98,360
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	32,000		31,734		32,000	
5334	Traineeship Grant/Subsidy (CDOW)	-		2,273		9,646	
3168	Youth Activities Other Income (CDOW)	500		359		500	
3173	Seniors Week Grant Income (CDOW)	1,000		1,000		1,000	
3174	National Youth Week Grant Income (CDOW)	1,000		-		1,000	
3847	Drumbeats Grant Income (CDOW)	40,000		-		-	
4333	Grant Income (CDOW)	12,000		1,000		1,000	
4337	Harmony Festival Grant Income (CDOW)	98,000		42,818		31,000	
4338	Harmony Festival Other Income (CDOW)	7,704		8,192		1,300	
5333	Other Income (CDOW)	200		495		600	
4344	All Ways 5 Days Project Income (CDOW)	-		5,808		-	
TOTAL		192,404	461,472	93,679	423,390	78,046	441,557

SHIRE OF KATANNING
HOUSING
Amherst Village
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0272	Function Expenses (AMH)		500		150		577
7492	Advertising & Promotion (AMH)		1,000		591		1,000
6592	Utilities (AMH)		6,213		9,364		10,373
6602	Insurance (AMH)		7,210		6,822		6,822
2492	Works Program - Amherst Village		32,106		14,686		15,252
7242	Building Program - Amherst Village		41,961		26,957		33,427
2412	Depreciation - Buildings (AMH)		90,227		90,227		60,956
2312	Administration Allocated (AMH)		12,664		27,760		28,705
Operating Revenue							
2423	Tenants Reducing Equity (AMH)	35,700		41,109		41,472	
2503	Tenants Fee (AMH)	41,127		46,375		54,712	
3293	Other Income (AMH)	-		1,110		-	
Capital Expenditure							
2424	Refund Amherst Capital Deposit (AMH)		-		96,950		-
6980	Transfer Interest to Amherst Reserve (Building Maintenance)		2,055		1,930		1,370
6981	Transfer to Amherst Reserve (Refundable Deposit)		-		125,000		-
6992	Transfer Interest to Amherst Reserve		26,395		24,191		17,173
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve		13,785		12,944		9,189
Capital Revenue							
2563	Refundable Deposits Income (AMH)	-		125,000		-	
2571	Transfer from Amherst Village Refundable Deposit Reserve	24,827		96,950		-	
TOTAL		101,654	234,116	310,544	437,571	96,184	184,844

SHIRE OF KATANNING

HOUSING

Staff Housing

Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
6692	Loan 146 Interest Repayments (STH)		1		1,298		1,729
7802	Building Program - Staff Housing		15,692		7,150		17,071
4352	Bldg Prog/Other Housing		-		18,293		12,000
7892	Works Program - Staff Housing		13,424		4,266		15,576
0350	Staff Housing Re-allocated	-	14,284		(48,819)		(56,928)
5122	Utilities (STH)		15,221		18,027		14,751
5972	Insurance (STH)		7,124		6,741		6,741
6012	Depreciation - Buildings (STH)		105,419		105,406		62,399
6622	Administration Allocated (STH)		7,373		11,080		11,457
Operating Revenue							
5003	Staff Housing Income - 55B Beaufort Street (STH)	19,240		17,390		1,665	
5004	Staff Housing Income - U2/6 Hill Way (STH)	19,240		12,950		2,220	
5005	Staff Housing Income - U1/6 Hill Way (STH)	19,240		19,240		19,240	
5008	Staff Housing Income - Infant Health Flat (STH)	5,720		480		-	
5013	Staff Housing Income - 25 Marmion Street (STH)	26,000		26,000		26,000	
5023	Staff Housing Income - 41 Crosby Street (STH)	11,440		11,440		11,440	
5033	Staff Housing Income - Duplex Conroy Street (STH)	23,920		18,400		23,920	
5043	Staff Housing Income - 17 Marri Drive (STH)	18,720		18,720		-	
3523	Reimbursements (STH)	6,450		3,166		-	
Capital Expenditure							
3234	Loan Principal Repayments - 146		-		13,277		27,038
TOTAL		149,970	149,970	127,786	136,719	84,485	111,834

SHIRE OF KATANNING
COMMUNITY AMENITIES
Sanitation - Household Refuse
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0149	Loan 154 Interest Repayments (SAN)		-		465		562
7712	Salary Costs (SAN)		3,376		4,382		3,378
0367	Employee Superannuation (SAN)		416		468		417
0517	Workers Compensation Insurance Premium (SAN)		89		95		95
2591	Works Program - Refuse Site		288,920		387,925		306,950
2592	Works Program - Green Waste		9,189		35,366		17,200
7282	Building Program - Sanitation		3,002		12,627		3,201
2582	Domestic Refuse Collection		68,724		63,437		69,755
6612	Household Recycling Service		106,352		99,816		107,948
2732	Commercial Refuse Collection		22,003		20,311		22,333
2842	Street Bin Collection Costs		1,600		1,670		1,837
4063	Hard Waste Pick-up (SAN)		9,189		12,527		15,000
2652	Bin Purchases (SAN)		7,500		7,597		7,000
7482	Waste Oil Facility (SAN)		500		-		-
7713	Consultant Expenses (Sanitation)		5,000		-		15,000
2512	Printing & Stationery (SAN)		5,000		4,517		2,500
5042	Ground Water Monitoring (SAN)		3,000		1,020		4,800
7272	Refuse Site Licence (SAN)		875		854		875
2542	Insurance (SAN)		2,846		2,680		2,680
7632	Motor Vehicle Expenses (SAN)		400		416		270
2342	Depreciation - Equipment (SAN)		12,800		12,800		12,800
7112	Depreciation - Buildings (SAN)		6,883		6,882		1,449
7122	Depreciation - Plant (SAN)		21,800		21,800		21,800
7142	Depreciation - Other Infrastructure (SAN)		10,434		10,439		-
7132	Administration Allocated (SAN)		41,288		106,378		110,001
2622	Utilities (SAN)		460		559		-
6632	Communication Expenses (SAN)		40		95		-
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	557,394		551,574		554,330	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	1,780		1,750		1,750	
2633	Sale of Domestic Bins (SAN)	1,000		-		2,000	
2753	Commercial Refuse Collection Charges (SAN)	49,360		48,913		50,726	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	54,152		60,869		67,379	
2783	Commercial Recycling Bin Collection Charges (SAN)	3,862		3,910		4,156	
2883	Levied Waste Rate (SAN)	65,689		69,373		70,000	
2613	Refuse Site Disposal Charges (SAN)	60,000		60,151		80,000	
2615	Disposal Fee - Dead Sheep	500		-		-	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		30,008		5,000	
2773	Refuse Infringements (SAN)	200		-		200	
2700	CLGF Regional re Regional Waste Initiative	1,743,367		-		1,743,367	
Capital Expenditure							
2484	Buildings - Sanitation/Household Refuse		1,708,407		8,262		1,715,331
4991	Loan Principal Repayments - 154		-		8,674		17,492
9661	Transfer to Waste Management Reserve		219,168		-		106,963
9662	Transfer Interest to Waste Management Reserve		20,122		18,894		13,413
TOTAL		2,542,304	2,579,383	826,548	850,960	2,578,908	2,581,050

SHIRE OF KATANNING
COMMUNITY AMENITIES
Protection of the Environment
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2695	Drummuster Expenditure (POE)		1,500		1,069		2,500
4932	Utilities (POE)		195		167		169
7822	LCDC Vehicle Lease Expenses (POE)		5,233		6,723		5,213
7854	Soil Conservation Levy Disbursed (POE)		70,656		60,392		60,391
7862	Administration Allocated (POE)		11,449		27,505		28,442
Operating Revenue							
2693	Drummuster Reimbursement (POE)	1,500		1,069		2,500	
7823	LCDC Vehicle Lease Reimbursement (POE)	5,233		6,723		5,213	
7853	Soil Conservation Levy Collected (POE)	70,656		60,392		60,391	
7795	Soil Conservation Levy Commission (POE)	3,719		3,179		3,179	
TOTAL		81,108	89,033	71,361	95,856	71,283	96,715

SHIRE OF KATANNING
COMMUNITY AMENITIES
Other Community Amenities
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
7303	Cleaning Expenses (OCA)		400		130		600
4252	Postage & Freight (OCA)		600		524		650
6672	Insurance (OCA)		521		493		493
7302	Building Program - Other Community Amenities		73,416		48,180		75,454
7313	Communication Expenses (OCA)		150		949		-
3012	Depreciation - Buildings (OCA)		61,065		59,117		1,608
8842	Depreciation - Equipment (OCA)		4,000		4,000		4,000
8843	Depreciation - Other Infrastructure (OCA)		1,133		1,133		1,133
<u>Cemetery</u>							
2322	Works Program - Cemetery		87,519		76,226		139,065
7312	Building Program - Cemetery		3,871		2,614		4,497
3062	Niche Wall Plaques (OCA)		2,500		1,064		3,000
3063	Cemetery Plan Updates (OCA)		500		-		500
2672	Utilities (OCA)		16		21		35
6842	Administration Allocated (OCA)		11,189		35,668		36,883
Operating Revenue							
3083	Cemetery Charges (OCA)	40,000		39,652		40,000	
3093	Funeral Director's Licence (OCA)	150		218		150	
3123	Cemetery Reserve Fund (OCA)	2,000		1,964		2,200	
TOTAL		42,150	246,880	41,834	230,119	42,350	267,918

SHIRE OF KATANNING
COMMUNITY AMENITIES
Town Planning
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0662	Advertising & Promotion (TOW)		500		322		-
3082	Consultants (TOW)		74,750		77,690		74,750
4274	Municipal Inventory (TOW)		3,000		-		3,000
2872	Administration Allocated (TOW)		12,195		31,654		32,732
Operating Revenue							
2893	Assessment Fees - GST exempt (TOW)	6,000		16,513		6,000	
2895	Assessment Fees - including GST (TOW)	1,000		6,422		500	
2993	Planning Charges and Reimbursements (TOW)	500		(300)		500	
TOTAL		7,500	90,445	22,636	109,667	7,000	110,482

SHIRE OF KATANNING
RECREATION AND CULTURE
Katanning Aquatic Centre
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3352	Salary Costs (KAC)		6,250		3,071		6,250
0407	Employee Superannuation (KAC)		781		-		781
0607	Workers Compensation Insurance Premium (KAC)		165		176		176
3342	Building Program - KAC		10,142		11,451		6,366
3412	Works Program - KAC		19,630		5,769		6,991
3462	Depreciation - Equipment (KAC)		13,477		11,908		9,692
3472	Depreciation - Building (KAC)		41,010		41,010		24,807
3402	Insurance (KAC)		2,905		2,749		2,749
6722	Utilities (KAC)		41,699		39,263		2,546
6812	Equipment Repairs & Maintenance (KAC)		-		796		-
6872	Loan 148 Interest Repayments (KAC)		2,997		2,560		4,519
3272	Administration Allocated (KAC)		25,501		12,060		12,470
3162	Advertising & Promotion (KAC)		3,500		455		-
YMCA Operating Expenses							
6814	YMCA - Centre Manager/DM Wages (KAC)		59,377		58,030		58,030
6815	YMCA - Lifeguard Wages (KAC)		33,048		32,199		32,199
6816	YMCA - Cafe Expense (KAC)		6,832		7,780		7,780
6817	YMCA - Marketing Expense (KAC)		2,000		1,500		1,500
6818	YMCA - Insurance (KAC)		298		550		550
6836	YMCA - Bank Fees (KAC)		500		500		500
6819	YMCA - Communication Expense (KAC)		1,200		1,500		1,500
6820	YMCA - Postage & Freight (KAC)		420		300		300
6821	YMCA - IT Support & Software Expense (KAC)		720		720		720
6823	YMCA - Printing & Stationery (KAC)		300		600		600
6824	YMCA - Licenses & Subscriptions (KAC)		1,200		540		540
6825	YMCA - Management Fees Expense (KAC)		35,668		34,629		34,629
6826	YMCA - Training, Recruitment & Travel (KAC)		6,655		3,528		3,528
6827	YMCA - Uniforms (KAC)		300		600		600
6828	YMCA - Consumables (KAC)		600		600		600
6829	YMCA - Utilities (KAC)		40,635		69,785		69,785
6830	YMCA - Maintenance Expense (KAC)		19,632		21,720		21,720
6831	YMCA - Pool Chemicals Expense (KAC)		18,405		21,600		21,600
6833	YMCA - Cleaning (KAC)		5,000		5,000		5,000
6834	YMCA - Equipment Replacement (KAC)		2,500		1,000		1,000
6835	YMCA - First Aid & Safety (KAC)		300		300		300
6822	YMCA - Community Event (KAC)		5,000		-		-
Operating Revenue							
3934	YMCA - Recreation Swimming Income (KAC)	30,164		32,726		33,702	
3935	YMCA - Schools Aquatic Programme Income (KAC)	15,691		14,918		15,455	
3936	YMCA - Cafe Income (KAC)	13,665		15,561		15,561	
3433	Reimbursements (KAC)	45,199		37,752		-	
3723	Non Swimmer Entry (KAC)	-		20		-	
3937	YMCA - Profit Share (KAC)	-		28,648		-	
Capital Expenditure							
3304	Equipment (KAC)		-		23,560		22,500
2614	Loan Principal Repayments - 148		24,225		11,253		22,841
TOTAL		104,719	432,872	129,625	429,059	64,718	385,668

SHIRE OF KATANNING
RECREATION AND CULTURE
Katanning Leisure Centre
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3112	Salary Costs (KLC)		371,352		338,813		365,315
0417	Employee Superannuation (KLC)		46,026		29,228		45,284
0617	Workers Compensation Insurance Premium (KLC)		9,814		10,278		10,278
6382	Uniforms & Protective Clothing (KLC)		4,065		1,934		3,180
6392	Training, Development & Recruitment (KLC)		6,501		2,372		7,417
2705	Grant Expenditure (KLC)		-		2,059		1,615
8862	Program Expenses (KLC)		14,560		9,517		16,000
0562	Promotion of Seniors (KLC)		750		374		750
3332	Function Expenses (KLC)		5,000		3,502		6,500
8872	Kiosk Expenses (KLC)		44,000		41,321		44,000
3842	Subscriptions & Memberships (KLC)		2,400		2,092		2,320
3844	Computer Software Subscriptions (KLC)		3,700		3,501		3,600
8952	Advertising & Promotion (KLC)		3,350		1,032		1,500
8912	Printing & Stationery (KLC)		3,000		2,281		2,600
0062	Postage & Freight (KLC)		1,500		1,049		400
1122	EFTPOS & Credit Card Charges (KLC)		1,100		373		1,100
3852	Contract Cleaners (KLC)		7,400		5,075		6,500
8982	Cleaning Materials (KLC)		5,000		5,254		5,000
8882	Security Expenses (KLC)		3,000		2,823		2,200
4752	Minor Sundry Expenses (KLC)		800		621		300
1471	Lease repayments (KLC)		4,453		4,783		4,453
1472	Equipment Repairs & Maintenance (KLC)		5,100		3,895		5,200
8892	Expensed Minor Asset Purchases (KLC)		7,500		15,062		16,000
3932	Motor Vehicle Expenses (KLC)		4,000		4,578		6,000
8972	Insurance (KLC)		31,974		30,248		30,248
8922	Communication Expenses (KLC)		1,500		4,328		4,990
8932	Utilities (KLC)		82,356		77,529		91,053
3752	Works Program - KLC		200,192		175,757		155,927
7332	Building Program - KLC		150,788		106,886		105,534
0012	Depreciation - Building (KLC)		430,942		430,941		211,945
3502	Depreciation - Furniture & Fittings (KLC)		528		528		528
3782	Depreciation - Equipment (KLC)		15,924		15,924		15,924
0852	Depreciation - Motor Vehicles (KLC)		8,009		8,009		8,009
9052	Administration Allocated (KLC)		65,054		122,196		126,358
Operating Revenue							
0023	Entry Fees (KLC)	75,000		75,809		71,000	
0053	Stadium/Court Hire (KLC)	6,500		5,542		6,500	
0063	Functions Hire (KLC)	25,000		18,960		25,000	
2707	Seniors Income (KLC)	3,100		637		3,100	
3543	Equipment Hire (KLC)	3,500		5,354		2,500	
0043	Kiosk Income - GST Inc (KLC)	60,000		53,226		62,000	
1083	Kiosk Income - GST Free (KLC)	6,000		5,090		6,500	
0143	Membership Fees (KLC)	100,000		91,711		106,000	
0083	Program Fees (KLC)	16,250		21,654		22,000	
0093	Gym & Fitness Fees (KLC)	28,500		11,371		31,000	
0103	Creche Fees (KLC)	3,000		2,421		3,200	

SHIRE OF KATANNING
RECREATION AND CULTURE
Katanning Leisure Centre
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
0113	Signage Fees (KLC)	5,000		4,396		5,300	
6403	Traineeship Grant/Subsidy (KLC)	-		-		21,040	
3793	Lease Income (KLC)	7,100		7,210		7,000	
0123	Office Rental (KLC)	110		3,985		4,100	
3763	Sprig Bar Hire (KLC)	1,500		1,043		1,500	
6793	Ground Fees (KLC)	6,600		3,200		6,600	
1063	Utility Reimbursements (KLC)	19,000		17,844		16,500	
3583	Other Income (KLC)	2,000		4,394		500	
3753	Profit on sale of Asset (KLC)	10,970		-		-	
Capital Expenditure							
1824	Land and Buildings (KLC)		-		54,007		-
2844	Equipment - KLC		20,000		-		-
2604	Furniture & Equipment (KLC)		7,500		-		-
3854	Motor Vehicle Purchase (KLC)		34,000		-		-
6375	Transfer to Quartermaine Oval Reserve		40,000		52,528		52,528
6376	Transfer to Katanning Leisure Centre Facilities Reserve		40,000		102,528		52,528
6254	Transfer Interest to Quartermaine Oval Reserve		1,183		-		-
6244	Transfer Interest to KLC Facilities Reserve		1,237		-		-
Capital Revenue							
5815	Transfer from Katanning Leisure Centre Facilities Reserve	-		47,591		-	
3973	Proceeds on Disposal of Assets (KLC)	29,000		-		-	
0416	Realisation of Assets (KLC)	(29,000)		-		-	
		379,130	1,685,558	381,439	1,673,225	401,340	1,413,084

SHIRE OF KATANNING
RECREATION AND CULTURE
Other Recreation and Sport
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1743	Grant Expenditure (ORS)		10,000		11,146		16,110
<u>Club Development Program</u>							
3586	Salary Costs - Club Development Initiative (ORS)		-		18,598		19,345
3589	Employee Superannuation - Club Development Initiative (ORS)		-		1,377		2,386
3590	Workers Compensation Insurance Premium - Club Development Initiative (ORS)		-		544		544
3587	Program Expenses - Club Development Initiative (ORS)		-		7,379		7,634
3892	Printing & Stationery (ORS)		-		-		90
<u>Other Recreation</u>							
3622	Works Program - Other Reserves		481,225		418,635		434,495
7342	Building Program - Other Recreation		16,519		16,030		26,243
0032	Utilities (ORS)		35,747		36,312		24,485
6832	Effluent Charges (ORS)		7,644		980		7,839
1783	Licences (ORS)		50		40		50
3452	Insurance (ORS)		11,848		11,212		11,212
3912	Depreciation - Other Infrastructure (ORS)		20,458		19,791		1,250
3962	Depreciation - Parks & Ovals (ORS)		112,573		112,573		100
3762	Depreciation - Equipment (ORS)		15,000		15,000		15,000
3792	Depreciation - Buildings (ORS)		201,396		201,394		57,923
3822	Administration Allocated (ORS)		19,516		88,759		91,782
Operating Revenue							
1273	Effluent Income (ORS)	4,000		6,159		3,411	
1283	Grant Income (ORS)	-		30,000		30,000	
3863	Contributions & Reimbursements (ORS)	-		-		455	
3883	Use of Parks & Ovals Income (ORS)	-		-		100	
3923	Grant Income - Kidsport	10,000		11,546		16,000	
Capital Expenditure							
3094	Land and Buildings (ORS)		-		22,956		25,521
TOTAL		14,000	931,976	47,705	982,725	49,966	742,009

SHIRE OF KATANNING
RECREATION AND CULTURE
Library
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4052	Salary Costs (LIB)		111,604		112,876		108,592
0437	Employee Superannuation (LIB)		13,777		9,988		13,487
0637	Workers Compensation Insurance Premium (LIB)		2,950		3,055		3,055
4042	Training & Development (LIB)		1,286		1,628		2,896
5792	Uniforms (LIB)		1,320		529		990
5392	Communication Expenses (LIB)		450		2,062		1,680
4092	Insurance (LIB)		2,521		2,385		2,385
5382	Utilities (LIB)		10,464		9,263		9,984
5462	Subscriptions & Memberships (LIB)		1,500		1,237		1,500
5712	Printing & Stationery (LIB)		2,250		2,219		1,700
0192	Security Expenses (LIB)		450		399		450
4062	Library Cards (LIB)		-		1,805		-
5412	Refreshment Expenses (LIB)		300		220		300
5432	Cleaning Costs (LIB)		1,600		1,184		1,200
1502	Program Expenses (LIB)		2,500		1,544		2,500
4162	Children's Book Week (LIB)		2,500		-		2,500
5002	Read Write Now - Resource Support (LIB)		300		-		500
4142	Book Purchases & Replacements (LIB)		3,000		2,272		2,000
4082	Local History Expenditure (LIB)		250		29		400
4812	Postage & Freight (LIB)		1,700		1,231		1,700
4144	Inter-Library Loans (LIB)		1,200		1,147		1,200
1503	Regional Library Subsidy (LIB)		2,596		2,596		2,596
4184	Computer Software Subscriptions (LIB)		5,722		12,495		14,016
1692	Expensed Minor Asset Purchases (LIB)		4,852		1,148		3,000
1992	Works Program - Library		7,725		919		3,895
4132	Building Program - Library		22,329		17,384		34,855
1282	Depreciation - Equipment (LIB)		950		950		950
4172	Depreciation - Furniture & Fittings (LIB)		650		650		650
4182	Depreciation - Building (LIB)		32,766		32,766		13,732
4032	Administration Allocated (LIB)		35,389		42,736		44,191
Operating Revenue							
2113	Community Room Hire (LIB)	1,000		1,130		1,000	
4263	Printing & Photocopying Income (LIB)	1,000		1,231		300	
4173	Internet & Scanning Income (LIB)	-		203		200	
4143	Fines, Penalties & Administration Fees (LIB)	500		351		500	
4183	Traineeship Grant/Subsidy (LIB)	-		-		9,646	
5213	Donations (LIB)	-		3,251		-	
Capital Expenditure							
6689	Transfer to Library Building Reserve		7,500		-		-
TOTAL		2,500	282,401	6,165	266,714	11,646	276,904

SHIRE OF KATANNING
RECREATION AND CULTURE
Public Halls, Civic Centres
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3192	Insurance (PUB)		10,031		9,492		9,492
3202	Advertising & Promotion (PUB)		1,000		273		1,000
2702	Utilities (PUB)		3,551		3,409		2,823
2922	Cleaning Expenses (PUB)		-		5		-
2962	Licences & Permits (PUB)		100		-		100
1422	Piano Maintenance (PUB)		250		-		250
3264	Town Hall Hire Expenditure (PUB)		11,000		5,785		6,500
6712	Expensed Minor Asset Purchases (PUB)		4,500		1,144		4,500
3252	Building Program - Town Hall		28,181		33,236		37,151
7322	Building Program - Other Halls		13,455		15,212		20,136
3232	Depreciation - Buildings (PUB)		154,342		154,341		31,081
3242	Depreciation - Furniture & Fittings (PUB)		608		608		608
3282	Administration Allocated (PUB)		36,517		54,030		55,870
Operating Revenue							
3243	Town Hall Hire Income (PUB)	1,500		882		1,500	
3244	Town Hall Shows & Entertainment Income (Pub)	5,000		3,977		3,000	
Capital Expenditure							
9454	Land & Buildings (PUB)		-		9,012		11,493
TOTAL		6,500	263,535	4,859	286,547	4,500	181,004

SHIRE OF KATANNING
RECREATION AND CULTURE
Other Culture
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3552	Works Program - Other Culture		-		2,506		3,945
3554	Works Program - Events		123,023		38,555		23,065
7432	Building Program - Other Culture		16,072		12,394		6,006
9742	Insurance (OCU)		1,618		1,516		1,516
4402	Depreciation - Building (OCU)		7,228		7,229		6,789
4652	Depreciation - Equipment (OCU)		5,014		3,473		2,700
Art Gallery							
7722	Salary Costs (OCU)		24,350		19,092		23,754
0447	Employee Superannuation (OCU)		3,011		1,613		2,936
0647	Workers Compensation Insurance Premium (OCU)		644		668		668
4332	Training & Development (OCU)		1,360		458		2,093
4192	Art Gallery Exhibitions (OCU)		6,200		4,438		6,200
4193	Community Outreach Programs (OCU)		13,000		53		-
4232	Art Collection Maintenance (OCU)		9,000		116		6,000
4012	Cleaning (OCU)		800		438		800
4262	Gallery Promotions (OCU)		500		-		500
4472	Subscriptions & Memberships (OCU)		200		100		200
8722	Postage & Freight (OCU)		500		451		500
9482	Printing & Stationery (OCU)		300		211		300
9302	Communication Expenses (OCU)		350		774		700
8132	Insurance - Art Gallery (OCU)		1,947		1,842		1,842
9002	Utilities (Gallery)		11,202		9,796		11,512
9022	Meeting Expenses (OCU)		1,000		191		1,000
9312	Expensed Minor Asset Purchases (OCU)		1,000		896		1,000
5374	Grant Expenditure (OCU)		1,900		-		-
4322	Cost of History Books Sold		160		181		140
7372	Building Program - Gallery		7,465		6,368		9,665
8792	Depreciation - Paintings & Sculptures (OCU)		2,306		2,306		2,306
9072	Administration Allocated (OCU)		17,868		7,830		8,097
Operating Revenue							
2183	Gallery Hire (OCU)	800		-		800	
5983	Exhibition Commission (OCU)	1,000		117		1,500	
4313	Sale of History Books (OCU)	400		409		400	
5373	Grant Income (OCU)	10,900		-		-	
5375	Capital Contribution (OCU)	11,740		7,000		11,740	
Capital Expenditure							
4541	RSL/Light Horse Monument		44,669		-		44,669
TOTAL		24,840	302,687	7,526	123,496	14,440	168,903

SHIRE OF KATANNING
TRANSPORT
 Const. Sts,Rds,Bridges,Depots
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4550	Depreciation - Footpaths (CRBD)		88,583		88,480		50,631
4560	Depreciation - Drainage (CRBD)		283,419		283,414		251,744
5062	Depreciation - Bridges (CRBD)		13,016		13,016		13,016
8472	Depreciation - Roads (CRBD)		1,348,578		1,272,321		1,056,317
8473	Depreciation - Buildings (CRBD)		4,441		4,441		-
8474	Depreciation - Other Infrastructure (CRBD)		10,138		10,138		4,615
Operating Revenue							
4631	Regional Road Group Funding (CRBD)	305,638		491,933		494,000	
5051	Roads to Recovery Funding (CRBD)	394,862		440,736		440,736	
Capital Expenditure							
4460	Works Program - Road Construction		1,579,146		1,225,263		1,385,736
4540	Works Program - Parks & Gardens Construction		20,100		95,087		86,979
TOTAL		700,500	3,347,421	932,669	2,992,160	934,736	2,849,038

SHIRE OF KATANNING
TRANSPORT
Mtce Sts,Rds,Bridges,Depots
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4780	Works Program - Road Maintenance		417,745		745,502		591,610
4783	Road Maintenance - Town Streets Sealed		102,206		-		-
4784	Road Maintenance - Town Streets Unsealed		25,550		-		-
4785	Road Maintenance - Rural Roads Sealed		50,296		-		-
4786	Road Maintenance - Rural Roads Unsealed		201,177		-		-
4789	Weed Control - Unsealed Rural Roads		72,926		-		-
4781	WANDRRA Events		-		1,822,940		2,190,276
4850	Works Program - Footpath Maintenance		226,992		72,906		143,549
4880	Works Program - Drainage Maintenance		138,907		147,161		166,032
4787	Drainage Maintenance - Sealed Town Roads		143,808		-		-
4788	Drainage Maintenance - Unsealed Rural Roads		143,808		-		-
4750	Works Program - Bridge Maintenance		5,197		529		16,226
8152	Works Program - Training		63,393		81,401		116,826
7382	Building Program - Depot		15,214		20,969		19,551
8094	Gravel locating research (PWO)		10,000		-		10,000
4580	Crossovers (MRBD)		1,000		-		1,000
4840	Street Lighting (MRBD)		108,325		102,006		113,378
8773	Subdivision & Road Boundaries Expense (MRBD)		20,000		-		25,000
9672	Administration Allocated (MRBD)		45,104		83,415		86,256
Operating Revenue							
4911	Direct Road Grant (MRBD)	69,150		65,938		65,938	
4941	Street Light Subsidy	2,006		-		2,006	
4981	WANDRRA Claims (MRBD)	-		1,718,127		3,052,750	
5091	Signage Income (MRBD)	8,100		16,243		16,245	
TOTAL		79,256	1,791,648	1,800,308	3,076,829	3,136,939	3,479,704

SHIRE OF KATANNING
TRANSPORT
Plant Purchases
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4902	Loss on Disposal of Assets (PLP)		87,278		16,482		80,040
4903	Selling fees and Commissions		-		480		-
Operating Revenue							
1404	Profit on Disposal of Assets (PLP)	17,424		51,872		47,752	
Capital Expenditure							
4214	Transfer Interest to Plant Replace Reserve		18,638		17,501		12,424
4954	Plant Equipment Purchase (PLP)		649,500		325,188		670,447
4964	Motor Vehicle Purchase (PLP)		71,000		77,527		139,000
4999	Loan Principal Repayments - 155 (Plant Purchases)		14,113		6,762		13,641
5001	Loan Principal Repayments - 156 (Plant Purchases)		56,979		27,645		55,625
5006	Loan Principal Repayments - 157 (Plant Purchases)		37,165		18,032		36,282
Capital Revenue							
5035	Transfer from Plant Replacement Reserve	300,000		-		352,000	
4103	Proceeds on Disposal of Assets (PLP)	129,500		121,818		166,273	
1892	Realisation of Assets (PLP)	(129,500)		(102,273)		(166,273)	
TOTAL		317,424	934,673	71,417	489,618	399,752	1,007,459

SHIRE OF KATANNING
TRANSPORT
Transport Licensing
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		3,200		882		3,000
3952	Bank Fees (TPL)		8,000		4,558		7,500
5132	Frame Relay Costs (TPL)		200		382		400
5172	Administration Allocated (TPL)		318,330		132,708		137,227
Operating Revenue							
1103	Commissions & Contributions (TPL)	98,000		100,154		105,000	
1133	Training Reimbursement (TPL)	3,200		2,449		3,000	
TOTAL		101,200	329,730	102,603	138,530	108,000	148,127

SHIRE OF KATANNING
TRANSPORT
Aerodromes
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5262	Salary Costs (AERO)		20,254		17,826		20,268
0707	Employee Superannuation (AERO)		2,498		937		2,500
0717	Workers Compensation Insurance Premium (AERO)		535		570		570
1552	Training & Development (AERO)		2,400		-		2,500
5282	Insurance (AERO)		1,799		1,703		1,703
9842	Utilities (AERO)		904		774		459
1553	Consultants (AERO)		20,000		-		-
5222	Motor Vehicle Expenses (AERO)		2,000		2,497		1,620
5252	Works Program - Airport Maintenance		36,262		47,082		28,337
7392	Building Program - Airport Maintenance		3,287		9,308		3,304
5242	Depreciation - Buildings (AERO)		11,574		11,643		6,851
6052	Depreciation - Other Infrastructure (AERO)		64,950		64,950		64,950
9892	Administration Allocated (AERO)		6,505		11,080		11,457
Operating Revenue							
5284	RADS Grant (AERO)	79,800		13,000		13,000	
5285	Lease Income (AERO)	250		245		250	
Capital Expenditure							
4074	Land and Buildings (AERO)		159,600		26,800		26,000
TOTAL		80,050	332,568	13,245	195,169	13,250	170,519

SHIRE OF KATANNING
ECONOMIC SERVICES
Rural Services
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5364	Cost of Standpipe Cards Issued (RUR)		200		116		200
9962	Insurance (RUR)		239		225		225
9903	Communication Expenses (RUR)		-		734		1,000
9902	Utilities (RUR)		15,902		17,088		17,177
5322	Works Program - Rural Services		5,000		100,083		105,350
9872	Building Program - Standpipes		865		2,479		865
9492	Depreciation - Equipment (RUR)		5,400		5,400		5,400
9612	Depreciation - Other Infrastructure (RUR)		400		400		400
5312	Administration Allocated (RUR)		25,675		5,049		5,221
Operating Revenue							
5363	Standpipe Income (RUR)	15,000		21,463		10,000	
5365	Standpipe Access Card Income (RUR)	250		225		250	
8873	Property Lease Fees (Rural)	10,000		10,000		15,319	
TOTAL		25,250	53,681	31,688	131,574	25,569	135,838

SHIRE OF KATANNING
ECONOMIC SERVICES
Tourism And Area Promotion
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5442	Advertising & Promotion (TOU)		11,000		8,939		9,700
9362	Insurance (TOU)		1,313		1,498		1,498
9382	Utilities (TOU)		8,856		9,798		8,366
1746	Expensed Minor Asset Purchases (TOU)		500		-		1,500
8762	Building Program - Railway Station		2,290		7,090		4,065
5452	Special Events Expenditure (TOU)		300		-		-
8934	Auspicing Expenses - Hidden Treasures (TOU)		100,000		71,279		37,077
8852	Depreciation - Buildings (TOU)		18,568		18,568		5,179
8853	Depreciation - Equipment (TOU)		950		950		950
5402	Administration Allocated (TOU)		51,783		22,102		22,855
Operating Revenue							
8903	Lease Income (TOU)	-		433		2,600	
8933	Auspicing Income - Hidden Treasures (TOU)	100,000		78,793		32,055	
TOTAL		100,000	195,560	79,227	140,224	34,655	91,190

SHIRE OF KATANNING
ECONOMIC SERVICES
Building Control
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2435	Consultants (BUC)		70,000		57,148		65,000
5562	Printing & Stationery (BUC)		250		227		250
5512	Administration Allocated (BUC)		13,705		35,570		36,782
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	15,000		21,988		18,000	
5614	Building Fees & Licences - including GST (BUC)	1,500		649		3,500	
5615	Swimming Pool Inspection Fee (BUC)	1,380		1,379		1,393	
TOTAL		17,880	83,955	24,016	92,945	22,893	102,032

SHIRE OF KATANNING
ECONOMIC SERVICES
Saleyards
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
9344	Salary (SAL)		145,295		137,985		137,351
9345	Employee Superannuation (SAL)		17,938		12,726		16,947
9346	Training & Development (SAL)		515		201		3,000
9347	Uniforms & Protective Clothing (SAL)		990		1,857		990
9348	Workers Compensation Insurance Premium (SAL)		3,840		3,864		3,864
1232	Advertising & Promotion (SAL)		2,000		834		2,000
9342	Printing & Stationery (SAL)		200		201		200
4502	Subscriptions & Memberships (SAL)		2,700		2,590		3,200
5742	Livestock Market Reports (SAL)		10,400		9,200		10,400
9322	Licences (SAL)		2,200		2,464		2,555
5804	Animal Welfare Expenses (SAL)		1,200		826		1,200
1272	Truckwash Service Fees & Keys (SAL)		4,000		4,545		3,700
4563	Ground Water Monitoring (SAL)		4,000		5,598		4,800
9332	Cleaning Expenses (SAL)		800		461		1,300
9336	Saleyards General Maintenance (SAL)		20,000		7,606		10,000
9996	Saleyards Warranty Work (SAL)		-		23,823		12,597
9331	Expensed Minor Asset Purchases (SAL)		10,000		4,662		10,000
5802	Building Program - Saleyards		221		5,064		222
9334	Pest Control & Fire Protection (SAL)		1,000		1,029		700
5682	Works Program - Saleyards		3,538		2,245		18,020
9335	Parks & Landscape Maintenance (SAL)		1,000		-		1,000
9997	Saleyards Plant Expenses (SAL)		25,000		12,275		29,000
9995	Decommission/Post Closure Plan Old Yards		123,556		-		123,556
9998	Consultants (SAL)		20,000		-		-
9292	Insurance (SAL)		37,180		35,166		35,166
3904	Communication Expenses (SAL)		150		1,901		750
3902	Utilities (SAL)		33,150		31,793		31,316
5782	Depreciation - Building (SAL)		478,232		478,233		332,729
9213	Depreciation - Plant (SAL)		800		800		800
9652	Depreciation - Other Infrastructure (SAL)		56,074		56,073		-
5722	Administration Allocated (SAL)		28,797		43,127		44,595
9622	Depreciation - Equipment (SAL)		4,554		4,554		-
9623	Stock Purchases (SAL)		10,000		-		-
Operating Revenue							
5773	Yarding Fees (SAL)	540,000		665,817		480,000	
5463	Animal Welfare Income (SAL)	2,000		1,227		2,000	
5783	Office Rentals (SAL)	18,700		21,797		18,300	
5793	Canteen Rental (SAL)	4,773		4,773		4,868	
5794	Training Room Rental (SAL)	3,500		4,500		2,500	
5843	Advertising Signage Income (SAL)	1,700		1,678		1,700	
5803	Reimbursements (SAL)	4,000		3,648		5,500	
5813	Truck Wash Income (SAL)	35,000		40,754		30,000	
5883	Truck Wash Key Income (SAL)	200		201		200	
9624	Stock Sales (SAL)	10,000		-		-	

SHIRE OF KATANNING
ECONOMIC SERVICES
Saleyards
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
5844	Other Infrastructure (SAL)		150,000		288		150,000
5824	Transfer Interest to Old Saleyard Rehabilitation Reserve		22,660		21,278		15,105
5829	Transfer Interest to New Saleyard Reserve		5,236		4,070		2,890
5827	Transfer to New Saleyard Reserve		177,685		40,000		-
Capital Revenue							
5825	Transfer from Old Saleyard Rehabilitation Reserve	123,556		-		123,556	
5836	Transfer from New Saleyard Reserve	150,000		-		150,000	
TOTAL		893,429	1,404,911	744,395	957,337	818,624	1,009,953

SHIRE OF KATANNING
ECONOMIC SERVICES
Economic Development
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5812	Bldg Prog/Katanning Hotel		8,285		15,420		15,862
5814	Insurance (EDV)		2,158		2,041		2,041
5882	Utilities (EDV)		2,353		2,425		2,474
5889	Grant Expenditure (EDV)		30,000		33,349		40,000
5888	Depreciation - Buildings (EDV)		47,202		47,202		20,000
5816	Administration Allocated (EDV)		26,282		-		-
Operating Revenue							
5875	Licence Fee (EDV)	11,000		7,083		6,678	
5876	Outgoings & Charges Reimbursement (EDV)	1,500		1,602		1,800	
5877	Grant Income (EDV)	30,000		20,697		40,000	
TOTAL		42,500	116,280	29,382	100,438	48,478	80,377

SHIRE OF KATANNING
OTHER PROPERTY AND SERVICES
Private Works
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5912	Works Program - Private Works		4,055		10,600		8,210
Operating Revenue							
5953	Private Works Revenue	10,000		39,670		11,500	
TOTAL		10,000	4,055	39,670	10,600	11,500	8,210

SHIRE OF KATANNING
OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
8002	Employee Costs - Salaries		458,622		418,908		378,730
8042	Annual Leave - Works Crew (PWO)		79,570		77,749		83,265
8052	Sick Leave - Works Crew (PWO)		39,785		33,847		41,632
8062	Public Holidays - Works Crew (PWO)		47,637		51,220		49,849
0457	Employee (Salaried) Superannuation (PWO)		56,766		36,017		46,917
0467	Employee (Wage) Superannuation (PWO)		127,584		102,017		133,508
0657	Workers Compensation Insurance Premium - Salaried (PWO)		12,121		10,657		10,657
0667	Workers Compensation Insurance Premium - Wages (PWO)		27,339		30,456		30,456
8502	Training & Development (PWO)		33,721		7,286		24,319
8162	Uniforms & Protective Clothing (PWO)		10,323		8,265		9,993
0335	Housing Subsidy (PWO)		24,960		32,370		18,720
6072	Medical Checkups (PWO)		480		195		480
6042	Communication Expenses (PWO)		2,500		7,228		9,540
8092	Insurance (PWO)		9,036		8,245		8,245
2332	Utilities (PWO)		16,101		16,567		13,260
6362	Advertising & Promotion (PWO)		1,200		884		1,200
9462	Printing & Stationery (PWO)		4,000		2,246		6,400
9466	Computer Software Subscriptions (PWO)		10,300		17,373		8,000
8272	Consultants (PWO)		20,000		5,934		10,000
8192	Licences & Permits (PWO)		-		43		-
5922	Refreshment Expenses (PWO)		1,000		1,454		1,000
0722	Expendable Stores (PWO)		4,500		4,549		2,000
8462	Expensed Minor Asset Purchases (PWO)		20,000		4,583		30,000
8032	Motor Vehicle Expenses (PWO)		20,000		(28,195)		57,580
4892	Depreciation - Plant (PWO)		1,680		1,680		1,680
8232	Depreciation - Buildings (PWO)		4,396		4,396		2,042
8242	Depreciation - Motor Vehicles (PWO)		43,307		48,593		43,355
8262	Administration Allocated (PWO)		270,798		177,869		183,926
8222	Works Overheads Allocations		(1,347,726)		(1,136,556)		(1,191,770)
<i>Building Maintenance Overheads</i>							
8536	Salaries (Salaried Staff) - Building Maintenance (PWO)		-		9,231		47,818
8102	Annual Leave - Building Maintenance (PWO)		11,489		10,929		12,029
8112	Sick Leave - Building Maintenance (PWO)		5,744		6,702		6,015
8142	Public Holidays - Building Maintenance (PWO)		6,878		6,491		7,202
8537	Employee Superannuation (Salaried Staff) - Building Maintenance (PWO)		-		1,875		1,875
0477	Employee (Maint) Superannuation (PWO)		19,248		15,106		23,411
0677	Workers Compensation Insurance Premium - Maintenance (PWO)		4,125		5,323		5,323
8538	Workers Compensation Insurance Premium - Salaried Building Maintenance (PWO)		-		422		422
8540	Training & Development - Building Maintenance (PWO)		847		-		261
7782	Uniforms & Protective Clothing - Building Maintenance (PWO)		990		1,178		990
8533	Tools - Building Maintenance (PWO)		6,500		9,224		6,000
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		4,015		3,031		5,973
8532	Utilities - Building Maintenance (PWO)		2,836		2,497		864
8531	Communication Expenses - Building Maintenance (PWO)		600		1,512		1,200
8543	Printing & Stationery - Building Maintenance (PWO)		500		-		-
6542	Depreciation - Equipment (PWO)		3,650		3,650		3,650
3922	Administration Allocated - Building Maintenance (PWO)		70,952		27,523		28,460
9042	Building Overheads Allocations		(138,374)		(108,154)		(151,493)

SHIRE OF KATANNING
OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
5683	Work for the Dole Income (PWO)	-		-		15,000	
TOTAL		-	-	-	- 57,582	15,000	14,984

SHIRE OF KATANNING
OTHER PROPERTY AND SERVICES
Plant Operation Costs
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8302	Salary Costs (POC)		111,412		115,611		111,314
0487	Employee Superannuation (POC)		16,528		7,026		16,514
0687	Workers Compensation Insurance Premium (POC)		3,511		3,735		3,735
0767	Annual Leave (POC)		10,220		1,853		10,211
0777	Sick Leave (POC)		5,110		3,129		5,106
0787	Public Holidays (POC)		6,119		3,805		6,113
4792	Training & Development (POC)		4,736		4,732		2,303
8312	Uniforms & Protective Clothing (POC)		826		532		826
5010	Tool Replacement & Repairs (POC)		4,000		4,214		6,078
8332	Plant Repairs & Maintenance (POC)		250,000		251,525		280,000
8392	Plant Expendable Stores (POC)		10,000		3,794		7,500
8322	Fuel & Oil (POC)		170,000		192,922		230,000
5872	Motor Vehicle Expenses (POC)		5,000		7,157		4,000
6862	Leasing Charges (POC)		9,840		8,200		9,840
7032	Licences (POC)		15,000		13,358		20,000
0147	Loan 155 Interest Repayments (POC)		454		610		1,012
0150	Loan 156 Interest Repayments (POC)		6,934		4,535		8,677
0151	Loan 157 Interest Repayments (POC)		4,523		2,958		5,660
8342	Insurance (POC)		58,280		51,126		51,126
0522	Depreciation - Equipment (POC)		3,700		3,700		4,633
8422	Depreciation - Plant (POC)		386,501		382,864		346,369
8443	Depreciation - Motor Vehicles (POC)		46,573		46,571		46,572
8452	Administration Allocated (POC)		28,537		31,889		32,975
8382	Plant Depreciation Allocated		(436,774)		(456,207)		(397,574)
8372	Plant Operation Allocated		(683,030)		(691,069)		(773,990)
Operating Revenue							
8383	Fuel/Energy Grants/Rebates (POC)	38,000		38,951		39,000	
8373	Other Income	-		379		-	
8393	Traineeship Subsidy (POC)	-		4,000		-	
TOTAL		38,000	38,000	43,330	- 1,430	39,000	39,000

SHIRE OF KATANNING
OTHER PROPERTY AND SERVICES
Project Labour Overheads
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0797	Project Team Workers Comp Insurance (Proj)		8,256		5,464		5,464
8033	Motor Vehicle Expenses (Proj)		4,000		5,252		250
8183	Motor Vehicle Insurance (Proj)		742		688		688
8034	Communication Expenses (Proj)		-		685		-
8036	Project Team Salary (Proj)		312,377		101,872		194,200
8037	Project Team Superannuation (Proj)		38,758		15,823		24,275
8053	Staff Training (Proj)		6,357		-		-
8035	Uniforms & Other Employee Expenses (Proj)		990		-		-
8041	Depreciation - Motor Vehicle (Proj)		3,500		8,799		-
8043	Housing Subsidy (Proj)		4,680		5,066		3,120
8050	Public Holidays (Proj)		-		491		-
8057	Administration Allocated (Proj)		57,681		-		-
8054	Project Labour Overheads Allocations		(430,984)		(170,955)		(234,185)
8189	Executive Manager of Strategic Projects - Motor Vehicle Expenses		-		6,725		6,188
8193	Executive Manager of Strategic Projects - Salary		-		308		-
8194	Executive Manager of Strategic Projects - Superannuation		-		1,323		-
8195	Executive Manager of Strategic Projects - Sick Leave		-		4,112		-
8196	Executive Manager of Strategic Projects - Annual Leave		-		10,121		-
8197	Executive Manager of Strategic Projects - Public Holidays		-		5,061		-
TOTAL		-	6,357	-	835	-	-

SHIRE OF KATANNING
OTHER PROPERTY AND SERVICES
Salaries and Wages
Annual Budget for the year ended 30 June 2019

Account	Description	18/19 Budget		17/18 Actual		17/18 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8410	Salaries		3,278,593		2,673,626		-
8500	Salaries Allocated		(3,278,593)		(2,673,626)		-
8520	Wages		1,370,927		1,469,250		-
8530	Wages Allocated		(1,370,927)		(1,478,171)		-
8542	Workers Compensation Allocated		15,000		32,030		-
Operating Revenue							
8553	Workers Compensation Reimbursed	15,000		33,096		-	
TOTAL		15,000	15,000	33,096	23,110	-	-

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
Sch 4 - GOVERNANCE			-	-	-	-	-
7202	Building Prog/Elected Members		-	-	-	-	-
	Committee Rooms & Chambers		-	-	-	-	-
	Cleaning (Council)	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-
	Now treated as part of Z011.	-	-	-	-	-	-
	Temporary chambers as part of Town Hall	-	-	-	-	-	-
Z001	SUBTOTAL	-	-	-	-	-	-
	TOTAL	-	-	-	-	-	-
0592	Building Prog/Admin		-	-	-	-	-
	Cleaning (Admin)	507.00	11,403.00	11,957.00	2,400.00	-	25,760.00
BO01	SUBTOTAL	507.00	11,403.00	11,957.00	2,400.00	-	25,760.00
	Admin Building		-	-	-	-	-
	Painting after vacate	120.00	3,247.00	3,404.00	500.00	-	7,151.00
	Change water filter every 6 months (Admin)	4.00	108.00	114.00	250.00	-	472.00
	Arrange inspection and service for electric door	2.00	55.00	56.00	-	350.00	461.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	300.00	304.00
	Air Conditioning Servicing - 16 units		-	-	-	1,600.00	1,600.00
	Condition assessment & general repair	5.18	141.00	146.00	45.00	-	332.00
	Gutter & Roof maintenance	8.00	216.00	227.00	100.00	-	543.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	14.00	15.00	-	-	29.00
	Electrical Maintenance	2.00	54.00	57.00	-	350.00	461.00
	Plumbing Maintenance	2.00	54.00	57.00	-	450.00	561.00
	Testing and Tagging of equipment	8.00	216.00	227.00	-	-	443.00
	Vandalism	8.00	216.00	227.00	20.00	91.00	554.00
	General Maintenance allowance inc air conditioner replacement	40.00	1,082.00	1,135.00	450.00	1,800.00	4,467.00
Z011	SUBTOTAL	199.88	5,407.00	5,670.00	1,365.00	5,396.00	17,838.00
	Building Maintenance Admin Meetings		-	-	-	-	-
	General Admin	48.00	1,298.00	1,362.00	-	-	2,660.00
	Training & Safety Meetings	48.00	1,298.00	1,362.00	-	-	2,660.00
Z006	SUBTOTAL	96.00	2,596.00	2,724.00	-	-	5,320.00
	Building Maintenance Training		-	-	-	-	-
	Training	72.00	1,948.00	2,042.00	-	6,000.00	9,990.00
Z207	SUBTOTAL	72.00	1,948.00	2,042.00	-	6,000.00	9,990.00
	TOTAL	874.88	21,354.00	22,393.00	3,765.00	11,396.00	58,908.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
Sch 5 - LAW, ORDER, PUBLIC SAFETY							
1932	Building Prog/Other Law						
	<i>SES Building</i>						
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	80.00	84.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	-	30.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	50.00	50.00
	General Maintenance allowance (reactive)	-	0.15	-	4.00	-	5.00
Z021	SUBTOTAL	5.72	154.00	163.00	100.00	715.00	1,132.00
	<i>Graffiti Removal</i>						
	General		-	-	200.00	1,000.00	1,200.00
Z203	SUBTOTAL	-	-	-	200.00	1,000.00	1,200.00
	<i>Abandoned Motor Vehicles</i>						
	General	10.00	271.00	283.00	-	-	554.00
Z206	SUBTOTAL	10.00	271.00	283.00	-	-	554.00
	TOTAL	15.72	425.00	446.00	300.00	1,715.00	2,886.00
Sch 7 - HEALTH							
2232	Building Prog/Child Health Centre						
	<i>Child Health Centre</i>						
	Cleaning (Admin)	-	-	-	-	-	-
B002	SUBTOTAL	-	-	-	-	-	-
	Painting	80.00	2,164.00	2,270.00	600.00	-	5,034.00
	Repair airconditioner		-	-	-	1,500.00	1,500.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	80.00	84.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	14.00	15.00	-	-	29.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	50.00	50.00
	General Maintenance allowance (reactive)	19.85	537.00	563.00	80.00	80.00	1,260.00
Z041	SUBTOTAL	109.06	2,949.00	3,095.00	720.00	2,215.00	8,979.00
	TOTAL	109.06	2,949.00	3,095.00	720.00	2,215.00	8,979.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
Sch 8 - EDUCATION AND WELFARE			-	-	-	-	-
2222	Building Prog/Kindergarten		-	-	-	-	-
	<i>Katanning Community Childcare (Bokarup St)</i>		-	-	-	-	-
	Fence Repairs and Replacement	32.00	866.00	907.00	400.00	-	2,173.00
	Softfall	-	-	-	-	-	-
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	160.00	164.00
	Condition assessment & general repair	0.18	5.00	5.00	20.00	-	30.00
	Gutter and air con filter clean	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	160.00	190.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	25.00	676.00	709.00	400.00	80.00	1,865.00
Z032	SUBTOTAL	59.27	1,603.00	1,681.00	820.00	980.00	5,084.00
	<i>Katanning Playgroup (Conroy St)</i>		-	-	-	-	-
	Condition assessment & general repair	0.18	5.00	5.00	20.00	-	30.00
	Gutter maintenance	1.39	38.00	39.00	80.00	-	157.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	250.00	255.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	150.00	180.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	32.00	866.00	907.00	350.00	120.00	2,243.00
Z035	SUBTOTAL	34.20	925.00	970.00	450.00	645.00	2,990.00
	TOTAL	93.47	2,528.00	2,651.00	1,270.00	1,625.00	8,074.00
			-	-	-	-	-
3156	Building Prog/Community Events		-	-	-	-	-
	<i>Katanning Show set-up / clean-up</i>		-	-	-	-	-
	Event assistance	15.00	406.00	425.00	-	-	831.00
Z184	SUBTOTAL	15.00	406.00	425.00	-	-	831.00
	<i>Christmas On Clive / Light Up the Night</i>		-	-	-	-	-
	Event assistance	18.00	487.00	511.00	-	-	998.00
Z185	SUBTOTAL	18.00	487.00	511.00	-	-	998.00
	<i>Australia Day Breakfast set-up / clean-up</i>		-	-	-	-	-
	Event assistance	10.00	271.00	283.00	-	-	554.00
Z186	SUBTOTAL	10.00	271.00	283.00	-	-	554.00
	<i>ANZAC Day set-up / clean-up</i>		-	-	-	-	-
	Event assistance	5.00	135.00	142.00	-	-	277.00
Z187	SUBTOTAL	5.00	135.00	142.00	-	-	277.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Harmony Festival		-	-	-	-	-
	Event assistance	60.00	1,623.00	1,702.00	-	-	3,325.00
Z188	SUBTOTAL	60.00	1,623.00	1,702.00	-	-	3,325.00
	Summer Slam		-	-	-	-	-
	Event assistance	2.00	55.00	56.00	-	-	111.00
Z189	SUBTOTAL	2.00	55.00	56.00	-	-	111.00
	Youth Festival		-	-	-	-	-
	Event assistance	5.00	135.00	142.00	-	-	277.00
Z190	SUBTOTAL	5.00	135.00	142.00	-	-	277.00
	Banners		-	-	-	-	-
	Event assistance	18.00	487.00	511.00	-	-	998.00
Z191	SUBTOTAL	18.00	487.00	511.00	-	-	998.00
	Lake Ewlyamartup		-	-	-	-	-
	Event assistance	5.00	135.00	142.00	-	-	277.00
Z194	SUBTOTAL	5.00	135.00	142.00	-	-	277.00
	Thank a Volunteer Day		-	-	-	-	-
	Event assistance	10.00	271.00	283.00	-	-	554.00
Z208	SUBTOTAL	10.00	271.00	283.00	-	-	554.00
	TOTAL	148.00	4,005.00	4,197.00	-	-	8,202.00
Sch 9 - HOUSING			-	-	-	-	-
7802	Building Prog/Housing		-	-	-	-	-
	61A Conroy Street		-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
B003	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (1 unit)		-	-	-	100.00	100.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	113.00	-	50.00	271.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	350.00	355.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	75.00	75.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	9.85	266.00	280.00	80.00	80.00	706.00
Z047	SUBTOTAL	19.27	521.00	547.00	120.00	730.00	1,918.00
	TOTAL	20.27	544.00	570.00	140.00	730.00	1,984.00
	61B Conroy Street		-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
B004	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (1 unit)		-	-	-	100.00	100.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	114.00	-	50.00	272.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	350.00	355.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	75.00	75.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	9.85	266.00	279.00	80.00	80.00	705.00
Z059	SUBTOTAL	19.27	521.00	547.00	120.00	730.00	1,918.00
	TOTAL	20.27	544.00	570.00	140.00	730.00	1,984.00
	55B Beaufort St		-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
BO05	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00
	Replace Oven	-	-	-	-	1,500.00	1,500.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (1 unit)		-	-	-	100.00	100.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	75.00	75.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	9.85	266.00	279.00	80.00	80.00	705.00
Z048	SUBTOTAL	16.66	451.00	472.00	120.00	2,285.00	3,328.00
	TOTAL	17.66	474.00	495.00	140.00	2,285.00	3,394.00
	42 Crosby St		-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
BO06	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (1 unit)		-	-	-	100.00	100.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	75.00	75.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	9.85	266.00	279.00	80.00	80.00	705.00
Z051	SUBTOTAL	16.66	451.00	472.00	120.00	785.00	1,828.00
	TOTAL	17.66	474.00	495.00	140.00	785.00	1,894.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
<i>17 Marri Drive, Katanning</i>			-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
BO07	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (1 unit)		-	-	-	100.00	100.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	75.00	75.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	General Maintenance allowance (reactive)	9.85	266.00	279.00	80.00	80.00	705.00
Z056	SUBTOTAL	16.66	451.00	472.00	120.00	785.00	1,828.00
	TOTAL	17.66	474.00	495.00	140.00	785.00	1,894.00
<i>Building Program - 25 Marmion Drive (CEO residence)</i>			-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
BO08	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (1 unit)		-	-	-	100.00	100.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	150.00	150.00
	Plumbing Maintenance	-	-	-	-	150.00	150.00
	General Maintenance allowance (reactive)	9.85	266.00	280.00	80.00	80.00	706.00
Z057	SUBTOTAL	19.84	536.00	564.00	120.00	935.00	2,155.00
	TOTAL	20.84	559.00	587.00	140.00	935.00	2,221.00
<i>Hill Way Units</i>			-	-	-	-	-
	Cleaning (Admin)	1.00	23.00	23.00	20.00	-	66.00
BO09	SUBTOTAL	1.00	23.00	23.00	20.00	-	66.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (2 unit)		-	-	-	200.00	200.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	150.00	150.00
	Plumbing Maintenance	-	-	-	-	150.00	150.00
	General Maintenance allowance (reactive)	9.85	266.00	280.00	80.00	80.00	706.00
Z058	SUBTOTAL	19.84	536.00	564.00	120.00	1,035.00	2,255.00
	TOTAL	20.84	559.00	587.00	140.00	1,035.00	2,321.00
	TOTAL	135.20	3,628.00	3,799.00	980.00	7,285.00	15,692.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
4352	Building Prog/Other Housing		-	-	-	-	-
	Lot 5/6 Hassell St		-	-	-	-	-
	Z054 TOTAL	-	-	-	-	-	-
7242	Building Prog/Amherst Village		-	-	-	-	-
	Amherst Village		-	-	-	-	-
	Refurbishment costs prior to tenants coming in	32.00	866.00	907.00	-	4,500.00	6,273.00
	Paint Unit Internal	120.00	3,246.00	3,405.00	2,400.00	-	9,051.00
	Replace Appliances	8.00	216.00	227.00	-	6,000.00	6,443.00
	Fix weed matting add pathways	120.00	3,246.00	3,405.00	1,200.00	1,200.00	9,051.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Airconditioning unit service (13 split units)		-	-	-	650.00	650.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Gutter maintenance	16.00	433.00	454.00	120.00	-	1,007.00
	Pest Control (Inc Termites)	1.13	31.00	32.00	-	2,000.00	2,063.00
	Fencing repair	3.33	90.00	95.00	250.00	-	435.00
	Electrical Maintenance	1.00	27.00	28.00	-	300.00	355.00
	Plumbing Maintenance	1.00	27.00	28.00	-	350.00	405.00
	General Maintenance allowance (reactive)	96.00	2,598.00	2,723.00	300.00	300.00	5,921.00
	Z043 TOTAL	403.65	10,920.00	11,451.00	4,290.00	15,300.00	41,961.00
Sch 10 - COMMUNITY AMENITIES			-	-	-	-	-
7282	Building Prog/Sanitation		-	-	-	-	-
	Refuse Site		-	-	-	-	-
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	111.00	115.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	114.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	400.00	405.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	-	30.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	200.00	200.00
	Plumbing Maintenance	-	-	-	-	200.00	200.00
	Testing and Tagging of equipment	1.18	32.00	33.00	-	-	65.00
	Vandalism	10.55	285.00	299.00	20.00	80.00	684.00
	General Maintenance allowance (reactive)	9.85	266.00	279.00	120.00	80.00	745.00
	Z071 TOTAL	31.60	854.00	897.00	180.00	1,071.00	3,002.00
4962	Building Prog/Salinity		-	-	-	-	-
	Salinity		-	-	-	-	-
	Z075 TOTAL	-	-	-	-	-	-

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
7302	Building Prog/Other Community Amenities		-	-	-	-	-
	<i>Town Hall Public Toilets</i>		-	-	-	-	-
	Cleaning (Contract) inc open and lock-up & weekends	10.00	271.00	284.00	80.00	5,200.00	5,835.00
BO30	SUBTOTAL	10.00	271.00	284.00	80.00	5,200.00	5,835.00
	Redo floors - 35m2 (removed)	-	-	-	-	-	-
	Condition assessment	2.00	55.00	57.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	113.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	150.00	155.00
	Electrical Maintenance	-	-	-	-	100.00	100.00
	Plumbing Maintenance	-	-	-	-	100.00	100.00
	Vandalism	10.55	285.00	299.00	20.00	300.00	904.00
	General Maintenance allowance (reactive)	32.00	866.00	908.00	120.00	80.00	1,973.00
Z082	SUBTOTAL	48.63	1,316.00	1,379.00	160.00	730.00	3,585.00
	TOTAL	58.63	1,587.00	1,663.00	240.00	5,930.00	9,420.00
	<i>Toilets AAPG</i>		-	-	-	-	-
	Cleaning (Contract) inc open and lock-up & weekends	10.00	271.00	284.00	80.00	5,200.00	5,835.00
BO31	SUBTOTAL	10.00	271.00	284.00	80.00	5,200.00	5,835.00
	Condition assessment	2.00	55.00	57.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	113.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	150.00	155.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	50.00	50.00
	Vandalism	10.55	285.00	299.00	20.00	80.00	684.00
	General Maintenance allowance (reactive)	10.00	271.00	284.00	120.00	80.00	754.00
Z088	SUBTOTAL	26.63	721.00	755.00	160.00	410.00	2,046.00
	TOTAL	36.63	992.00	1,039.00	240.00	5,610.00	7,881.00
	<i>Toilets - Lions Park</i>		-	-	-	-	-
	Cleaning (Contract) inc open and lock-up & weekends	10.00	271.00	284.00	80.00	5,200.00	5,835.00
BO32	SUBTOTAL	10.00	271.00	284.00	80.00	5,200.00	5,835.00
	Condition assessment	2.00	55.00	57.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	113.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	150.00	155.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	100.00	100.00
	Vandalism	10.55	285.00	299.00	20.00	80.00	684.00
	General Maintenance allowance (reactive)	21.85	592.00	620.00	120.00	80.00	1,411.00
Z097	SUBTOTAL	38.48	1,042.00	1,091.00	160.00	460.00	2,753.00
	TOTAL	48.48	1,313.00	1,375.00	240.00	5,660.00	8,588.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
<i>Town Square Public Toilets</i>			-	-	-	-	-
	Cleaning (Contract) inc open and lock-up & weekends	10.00	271.00	283.00	80.00	7,200.00	7,834.00
BO33	SUBTOTAL	10.00	271.00	283.00	80.00	7,200.00	7,834.00
	Repair floor to disabled wc	-	-	-	-	1,200.00	1,200.00
	Condition assessment	2.00	55.00	57.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	113.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	455.00	460.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	100.00	100.00
	Vandalism	10.55	285.00	299.00	20.00	80.00	684.00
	General Maintenance allowance (reactive)	21.85	591.00	621.00	120.00	80.00	1,411.00
Z099	SUBTOTAL	38.48	1,041.00	1,092.00	160.00	1,965.00	4,258.00
	TOTAL	48.48	1,312.00	1,375.00	240.00	9,165.00	12,092.00
<i>BBQs Lions Park</i>			-	-	-	-	-
	Cleaning (Contract)	10.00	271.00	283.00	60.00	1,500.00	2,114.00
BO34	SUBTOTAL	10.00	271.00	283.00	60.00	1,500.00	2,114.00
	Gas	-	-	-	300.00	-	300.00
Z102	SUBTOTAL	-	-	-	300.00	-	300.00
	TOTAL	10.00	271.00	283.00	360.00	1,500.00	2,414.00
<i>BBQs All Ages Playground</i>			-	-	-	-	-
	Cleaning (Contract)	10.00	271.00	283.00	60.00	1,500.00	2,114.00
BO35	SUBTOTAL	10.00	271.00	283.00	60.00	1,500.00	2,114.00
	Gas	-	-	-	300.00	-	300.00
Z103	SUBTOTAL	-	-	-	300.00	-	300.00
	TOTAL	10.00	271.00	283.00	360.00	1,500.00	2,414.00
<i>BBQs Lake Ewlyamartup</i>			-	-	-	-	-
	Cleaning (Contract)	10.00	271.00	283.00	60.00	2,500.00	3,114.00
BO36	SUBTOTAL	10.00	271.00	283.00	60.00	2,500.00	3,114.00
	Gas	-	-	-	300.00	-	300.00
Z104	SUBTOTAL	-	-	-	300.00	-	300.00
	TOTAL	10.00	271.00	283.00	360.00	2,500.00	3,414.00
<i>RV Dump Point Maintenance</i>			-	-	-	-	-
	Cleaning (Contract)	10.00	271.00	283.00	-	1,800.00	2,354.00
BO37	SUBTOTAL	10.00	271.00	283.00	-	1,800.00	2,354.00
	General Maintenance allowance (reactive)	19.85	537.00	563.00	120.00	134.00	1,354.00
Z105	SUBTOTAL	19.85	537.00	563.00	120.00	134.00	1,354.00
	TOTAL	29.85	808.00	846.00	120.00	1,934.00	3,708.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	<i>Street Furniture</i>		-	-	-	-	-
	Cleaning	32.00	866.00	908.00	250.00	-	2,024.00
BO38	SUBTOTAL	32.00	866.00	908.00	250.00	-	2,024.00
	General Maintenance Provision	40.00	1,082.00	1,135.00	-	-	2,217.00
	Painting	24.00	649.00	681.00	300.00	-	1,630.00
	General Maintenance allowance (reactive)	8.00	216.00	227.00	350.00	-	793.00
Z106	SUBTOTAL	72.00	1,947.00	2,043.00	650.00	-	4,640.00
	TOTAL	104.00	2,813.00	2,951.00	900.00	-	6,664.00
	<i>Toilets - Lake Ewlyamartup</i>		-	-	-	-	-
	Cleaning (Contract) inc weekends	32.00	866.00	908.00	80.00	6,500.00	8,354.00
BO39	SUBTOTAL	32.00	866.00	908.00	80.00	6,500.00	8,354.00
	Condition assessment	2.00	55.00	57.00	20.00	-	131.00
	Gutter maintenance	4.00	108.00	113.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	250.00	255.00
	Vandalism	10.55	285.00	299.00	20.00	120.00	724.00
	General Maintenance allowance (reactive)	21.85	591.00	621.00	120.00	120.00	1,451.00
	Minor Asset purchases	0.59	16.00	17.00	80.00	-	113.00
Z107	SUBTOTAL	39.07	1,057.00	1,109.00	240.00	490.00	2,896.00
	TOTAL	71.07	1,923.00	2,017.00	320.00	6,990.00	11,250.00
	<i>Statues/Memorials/Street Towers (Building Maint)</i>		-	-	-	-	-
	Cleaning (Contract)	8.00	216.00	227.00	250.00	-	693.00
BO40	SUBTOTAL	8.00	216.00	227.00	250.00	-	693.00
	General Maintenance Provision	6.00	163.00	170.00	250.00	-	583.00
	Condition assessment	2.00	55.00	57.00	20.00	-	131.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Vandalism	5.55	150.00	157.00	20.00	80.00	407.00
	General Maintenance allowance (reactive)	4.85	131.00	137.00	120.00	80.00	469.00
Z108	SUBTOTAL	21.72	589.00	616.00	430.00	210.00	1,845.00
	TOTAL	29.72	805.00	843.00	680.00	210.00	2,538.00
	<i>Bus Shelter</i>		-	-	-	-	-
	Cleaning	24.00	649.00	681.00	250.00	-	1,580.00
BO41	SUBTOTAL	24.00	649.00	681.00	250.00	-	1,580.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Condition assessment	1.00	27.00	28.00	20.00	-	75.00
	Gutter maintenance	1.39	38.00	40.00	-	-	78.00
	General Maintenance allowance (reactive)	19.85	537.00	563.00	120.00	80.00	1,300.00
Z136	SUBTOTAL	22.24	602.00	631.00	140.00	80.00	1,453.00
	TOTAL	46.24	1,251.00	1,312.00	390.00	80.00	3,033.00
7312	Building Prog/Cemetery		-	-	-	-	-
	Cemetery		-	-	-	-	-
	Cleaning (Contract)		-	-	80.00	1,250.00	1,330.00
BO42	SUBTOTAL	-	-	-	80.00	1,250.00	1,330.00
	Condition assessment	2.00	55.00	57.00	20.00	-	132.00
	Gutter maintenance	1.39	38.00	40.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	450.00	455.00
	Fencing repair	6.67	180.00	189.00	20.00	-	389.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	50.00	50.00
	Vandalism	8.00	216.00	227.00	20.00	80.00	543.00
	General Maintenance allowance (reactive)	12.00	325.00	340.00	100.00	80.00	845.00
Z083	SUBTOTAL	30.15	816.00	855.00	160.00	710.00	2,541.00
	TOTAL	30.15	816.00	855.00	240.00	1,960.00	3,871.00
	Cemetery - Rotunda		-	-	-	-	-
			-	-	-	-	-
Z094	TOTAL	-	-	-	-	-	-
Sch 11 - RECREATION & CULTURE			-	-	-	-	-
7322	Building Prog/Other Halls		-	-	-	-	-
	Mechanics Institute		-	-	-	-	-
	Cleaning (Mechanics)	-	-	-	-	-	-
BO10	SUBTOTAL	-	-	-	-	-	-
	Roof Leak Repair	20.00	541.00	567.00	-	100.00	1,208.00
	Paint internal walls	120.00	3,246.00	3,405.00	600.00	-	7,251.00
	Electrical Maintenance	-	-	-	-	100.00	100.00
	General Maintenance allowance (reactive)	10.00	271.00	284.00	30.00	200.00	785.00
Z092	SUBTOTAL	150.00	4,058.00	4,256.00	630.00	400.00	9,344.00
	TOTAL	150.00	4,058.00	4,256.00	630.00	400.00	9,344.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Carrolup Hall (Pony Club)		-	-	-	-	-
	Cleaning		-	-	-	-	-
	SUBTOTAL		-	-	-	-	-
	Internal Painting	50.00	1,353.00	1,418.00	450.00	-	3,221.00
	Fire protection services - inspection & maintenance	-	-	-	-	-	-
	Condition assessment	2.00	55.00	56.00	23.00	-	134.00
	Gutter maintenance	4.00	108.00	114.00	-	-	222.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	350.00	354.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	-	30.00
	Electrical Maintenance	-	-	-	-	150.00	150.00
Z095	SUBTOTAL	56.62	1,532.00	1,606.00	473.00	500.00	4,111.00
	TOTAL	56.62	1,532.00	1,606.00	473.00	500.00	4,111.00
3252	Building Prog/Town Hall		-	-	-	-	-
	Town Hall		-	-	-	-	-
	Cleaning (Town Hall)	100.00	2,249.00	2,358.00	980.00	-	5,587.00
	Cleaning (After Events)	60.00	1,350.00	1,415.00	200.00	-	2,965.00
BO11	SUBTOTAL	160.00	3,599.00	3,773.00	1,180.00	-	8,552.00
	Redo toilet floors 72m2 (removed)	-	-	-	-	-	-
	Paint internal rooms:	240.00	6,493.00	6,808.00	800.00	-	14,101.00
	Fire protection services - inspection & maintenance	0.17	5.00	5.00	-	222.00	232.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Gutter maintenance	8.00	217.00	227.00	-	-	444.00
	Pest Control (Inc Termites)	0.09	3.00	2.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	14.00	15.00	-	-	29.00
	Electrical Maintenance	-	-	-	-	250.00	250.00
	Plumbing Maintenance	-	-	-	-	300.00	300.00
	Testing and Tagging of equipment	1.18	32.00	33.00	-	-	65.00
	Vandalism	10.55	285.00	299.00	20.00	250.00	854.00
	General Maintenance allowance	40.00	1,082.00	1,135.00	120.00	250.00	2,587.00
Z093	SUBTOTAL	305.70	8,271.00	8,671.00	960.00	1,727.00	19,629.00
	TOTAL	465.70	11,870.00	12,444.00	2,140.00	1,727.00	28,181.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
3342	Building Prog/Swimming Pool		-	-	-	-	-
	<i>Swimming Pool</i>		-	-	-	-	-
	Pump house inspection and maintenance	8.00	216.00	227.00	200.00	-	643.00
	Tile repairs	16.00	433.00	454.00	500.00	-	1,387.00
	Shade Frame - repairs 40m x 7m	16.00	433.00	454.00	750.00	500.00	2,137.00
	Door replacement	16.00	433.00	454.00	1,200.00	-	2,087.00
	Fire protection services - inspection & maintenance	0.20	5.00	7.00	-	300.00	312.00
	Condition assessment	2.00	54.00	57.00	20.00	-	131.00
	Gutter maintenance	8.00	216.00	227.00	-	-	443.00
	Pest Control (Inc Termites)	0.09	3.00	2.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	15.00	15.00	-	-	30.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	450.00	450.00
	Plumbing Maintenance	-	-	-	-	200.00	200.00
	Testing and Tagging of equipment	2.35	64.00	67.00	-	-	130.00
	Vandalism	8.00	216.00	226.00	20.00	200.00	662.00
	General Maintenance allowance (reactive)	12.00	325.00	339.00	120.00	80.00	865.00
Z101	TOTAL	92.51	2,503.00	2,624.00	2,830.00	2,185.00	10,142.00
7342	Building Prog/Other Recreation		-	-	-	-	-
	<i>Town Square Maint.</i>		-	-	-	-	-
	Town Square Structure	16.00	433.00	454.00	300.00	-	1,187.00
	General Maintenance Provision	28.00	757.00	795.00	-	-	1,552.00
	Condition assessment & general repair	5.18	140.00	147.00	20.00	-	307.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Vandalism	10.55	285.00	299.00	20.00	120.00	724.00
	General Maintenance allowance (reactive)	16.00	433.00	454.00	120.00	140.00	1,147.00
Z100	TOTAL	75.73	2,048.00	2,149.00	460.00	310.00	4,967.00
	<i>All Ages Playground (including Miniature Railway Building)</i>		-	-	-	-	-
	Playground Inspection	-	-	-	-	-	-
	General Maintenance Provision	-	-	-	-	-	-
	Condition assessment	2.00	54.00	57.00	20.00	-	131.00
	Gutter maintenance	1.39	38.00	40.00	-	-	78.00
	Pest Control (Inc Termites)	0.09	3.00	2.00	-	250.00	255.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Vandalism	10.55	285.00	298.00	20.00	80.00	683.00
	General Maintenance allowance (reactive)	16.00	433.00	454.00	200.00	120.00	1,207.00
Z111	TOTAL	30.03	813.00	851.00	240.00	500.00	2,404.00
	<i>BLDG - PIESE PARK</i>		-	-	-	-	-
	General Maintenance Provision	-	-	-	-	-	-
Z112	TOTAL	-	-	-	-	-	-

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	<i>Town Gardens/Clock</i>		-	-	-	-	-
	General Maintenance Provision	24.00	649.00	681.00	-	-	1,330.00
	Condition assessment	2.00	54.00	57.00	20.00	-	131.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Vandalism	10.55	286.00	298.00	20.00	80.00	684.00
	General Maintenance allowance (reactive)	12.00	325.00	340.00	80.00	80.00	825.00
Z113	TOTAL	51.88	1,404.00	1,471.00	140.00	210.00	3,225.00
	<i>Kupara Park</i>		-	-	-	-	-
	<i>Minimal lease. Restoration group responsible for repairs & maintenance</i>		-	-	-	-	-
	Condition assessment	2.00	54.00	56.00	20.00	-	130.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	3.00	2.00	-	-	5.00
	Asbestos management plan and register review	0.54	15.00	15.00	-	50.00	80.00
	Building inspection		-	-	-	-	-
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	General Maintenance allowance (reactive)	19.85	537.00	563.00	-	-	1,100.00
Z114	TOTAL	27.20	737.00	770.00	40.00	100.00	1,647.00
	<i>O'Callaghan Park</i>		-	-	-	-	-
Z115	TOTAL	-	-	-	-	-	-
	<i>Prosser Park</i>		-	-	-	-	-
	General Maintenance Provision	12.00	325.00	340.00	-	-	665.00
	Condition assessment	2.00	54.00	57.00	-	-	111.00
	Vandalism	4.99	135.00	142.00	-	-	277.00
Z116	TOTAL	18.99	514.00	539.00	-	-	1,053.00
	<i>Other Reserves</i>		-	-	-	-	-
Z117	TOTAL	-	-	-	-	-	-
	<i>Lions Park</i>		-	-	-	-	-
	Lions Park Flags	10.00	270.00	284.00	-	-	554.00
	General Maintenance Provision	24.00	649.00	681.00	-	-	1,330.00
	Condition assessment & general repair	5.18	139.00	148.00	20.00	-	307.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
Z118	TOTAL	39.18	1,058.00	1,113.00	20.00	50.00	2,241.00
	<i>Effluent Treatment</i>		-	-	-	-	-
Z123	TOTAL	-	-	-	-	-	-
	<i>Thompson Park</i>		-	-	-	-	-
	Replace Footbridge (removed)	-	-	-	-	-	-
Z126	TOTAL	-	-	-	-	-	-

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	<i>Skate Park</i>		-	-	-	-	-
	Condition assessment	2.00	54.00	57.00	20.00	-	131.00
Z127	TOTAL	2.00	54.00	57.00	20.00	-	131.00
	<i>BMX Track</i>		-	-	-	-	-
	Condition assessment & general repair	8.00	216.00	227.00	-	-	443.00
	General Maintenance Provision	-	-	-	-	-	-
Z129	TOTAL	8.00	216.00	227.00	-	-	443.00
	<i>Railway Carriages</i>		-	-	-	-	-
	Condition assessment	2.00	54.00	57.00	20.00	-	131.00
	General Maintenance Provision	5.00	136.00	141.00	-	-	277.00
Z130	TOTAL	7.00	190.00	198.00	20.00	-	408.00
	<i>Memorials</i>		-	-	-	-	-
	close job - should go to Other Community Amenities - see new job Z108		-	-	-	-	-
Z133	TOTAL	-	-	-	-	-	-
7332	Building Prog/KLC		-	-	-	-	-
	<i>Recreation Centre</i>		-	-	-	-	-
	Ventilation system at Main Stadium & Ram Pavillion Professional Assessment (removed)		-	-	-	-	-
	Lighting repairs allowance	20.00	541.00	567.00	1,500.00	1,500.00	4,108.00
	Painting (KLC) upstairs sprigg bar, change rooms, main stadium, external doors	240.00	6,493.00	6,808.00	2,400.00	-	15,701.00
	Basketball Backboard Maintenance		-	-	-	2,800.00	2,800.00
	Carpet Replacement - Corridor Ramp & Stairwell		-	-	-	16,214.00	16,214.00
	Roof repairs	40.00	1,082.00	1,135.00	350.00	-	2,567.00
	Door replacements	80.00	2,164.00	2,270.00	2,400.00	-	6,834.00
	Court Divider - Replacement (current is 20 years old and failing)		-	-	-	29,500.00	29,500.00
	Electric Court Winch Replacment of Manual Systems - 4 Courts		-	-	-	37,000.00	37,000.00
	Stadium seating - steps	5.00	135.00	142.00	500.00	-	777.00
	Hotwater system - chair storeroom		-	-	-	1,500.00	1,500.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	1,200.00	1,204.00
	Air conditioner annual servicing	8.00	216.00	227.00	-	900.00	1,343.00
	Condition assessment & general repair	5.18	140.00	147.00	23.00	-	310.00
	Gutter maintenance	32.00	866.00	908.00	150.00	-	1,924.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	1,500.00	1,505.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	197.00	227.00
	Door and Hardware Relacement/ Maintenance	24.00	649.00	681.00	2,400.00	1,200.00	4,930.00
	Electrical Maintenance	-	-	-	-	500.00	500.00
	Plumbing Maintenance	-	-	-	-	500.00	500.00
	Testing and Tagging of equipment	12.00	325.00	340.00	-	-	665.00
	General Maintenance allowance (reactive)	80.00	2,164.00	2,270.00	120.00	120.00	4,674.00
Z109	TOTAL	546.88	14,793.00	15,516.00	9,843.00	94,631.00	134,783.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	<i>KLC Outbuildings & Grounds</i>		-	-	-	-	-
	Add safety anchors to roofs	8.00	216.00	227.00	500.00	1,000.00	1,943.00
	Tower lights - maintenance		-	-	-	1,500.00	1,500.00
	Fence Repairs and Replacement		-	-	-	2,500.00	2,500.00
	Asphalt repairs		-	-	-	1,500.00	1,500.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	600.00	604.00
	Condition assessment	2.00	54.00	57.00	350.00	-	461.00
	Gutter maintenance	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	196.00	226.00
	Fencing repair	3.33	90.00	95.00	150.00	-	335.00
	Electrical Maintenance	-	-	-	-	150.00	150.00
	Plumbing Maintenance	-	-	-	-	650.00	650.00
	Testing and Tagging of equipment	2.35	64.00	66.00	-	-	130.00
	Vandalism	20.55	556.00	583.00	20.00	80.00	1,239.00
	General Maintenance allowance (reactive)	40.00	1,082.00	1,135.00	120.00	120.00	2,457.00
Z110	TOTAL	78.32	2,118.00	2,223.00	1,140.00	8,751.00	14,232.00
	<i>Other Events</i>		-	-	-	-	-
	Event assistance	32.00	866.00	907.00	-	-	1,773.00
Z209	TOTAL	32.00	866.00	907.00	-	-	1,773.00
4132	Building Prog/Library		-	-	-	-	-
	<i>Library</i>		-	-	-	-	-
	Cleaning (Library)	130.00	2,924.00	3,066.00	500.00	700.00	7,190.00
BO12	SUBTOTAL	130.00	2,924.00	3,066.00	500.00	700.00	7,190.00
	Replace fire exit signages to comply & check light fixtures		-	-	-	1,800.00	1,800.00
	Emergency Exit: Ramp - Removed	-	-	-	-	-	-
	Exit Door: Door Seals/ Replace carpet with matt or vinyl	1.00	27.00	29.00	-	800.00	856.00
	Replace broken light fittings	5.00	135.00	142.00	1,250.00	1,000.00	2,527.00
	Electric door maintenance	2.00	54.00	57.00	-	200.00	311.00
	Painting (Library)	80.00	2,164.00	2,270.00	800.00	-	5,234.00
	New Carpet - Removed		-	-	-	-	-
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	120.00	124.00
	Condition assessment	4.00	108.00	114.00	-	-	222.00
	Gutter and air con filter clean	8.00	216.00	227.00	20.00	-	463.00
	Air conditioner servicing	1.00	27.00	28.00	-	300.00	355.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	450.00	455.00
	Electrical Maintenance	-	-	-	-	400.00	400.00
	Plumbing Maintenance	-	-	-	-	400.00	400.00
	Testing and Tagging of equipment	5.91	160.00	167.00	-	-	327.00
	General Maintenance allowance (reactive)	12.00	325.00	340.00	500.00	500.00	1,665.00
Z131	SUBTOTAL	119.07	3,220.00	3,379.00	2,570.00	5,970.00	15,139.00
	TOTAL	249.07	6,144.00	6,445.00	3,070.00	6,670.00	22,329.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Language Learning Centre		-	-	-	-	-
	Cleaning		-	-	-	-	-
Z132	TOTAL	-	-	-	-	-	-
7372	Building Prog/Gallery		-	-	-	-	-
	Art Gallery		-	-	-	-	-
	Replace broken light fittings	5.00	135.00	142.00	1,000.00	800.00	2,077.00
	Replace Gallery Light Fittings		-	-	2,300.00	-	2,300.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	120.00	124.00
	Condition assessment	4.00	108.00	114.00	-	-	222.00
	Gutter and air con filter clean	1.39	38.00	39.00	-	-	77.00
	Air conditioner servicing	2.00	54.00	57.00	-	150.00	261.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	450.00	455.00
	Electrical Maintenance	-	-	-	-	200.00	200.00
	Plumbing Maintenance	-	-	-	-	-	-
	Testing and Tagging of equipment	2.35	63.00	67.00	-	-	130.00
	General Maintenance allowance (reactive)	22.00	595.00	624.00	200.00	200.00	1,619.00
Z143	TOTAL	36.91	997.00	1,048.00	3,500.00	1,920.00	7,465.00
	ART COLLECTION		-	-	-	-	-
	General Maintenance	-	-	-	-	-	-
Z144	TOTAL	-	-	-	-	-	-
7432	Building Prog/Other Culture		-	-	-	-	-
	Historical Society		-	-	-	-	-
	Restump Band Hall	80.00	2,164.00	2,270.00	1,200.00	-	5,634.00
Z145	TOTAL	80.00	2,164.00	2,270.00	1,200.00	-	5,634.00
	Xmas Lights		-	-	-	-	-
	Installation and removal of decorations	186.00	5,032.00	5,276.00	-	-	10,308.00
	Testing and Tagging of equipment	2.35	63.00	67.00	-	-	130.00
Z154	TOTAL	188.35	5,095.00	5,343.00	-	-	10,438.00
			-	-	-	-	-
Sch 12 - TRANSPORT			-	-	-	-	-
7382	Building Prog/Maintenance Streets & Roads		-	-	-	-	-
	Depot Buildings		-	-	-	-	-
	Cleaning (Depot) - Cannon Hygiene + Materials	86.00	1,934.00	2,028.00	505.00	95.00	4,562.00
BO13	SUBTOTAL	86.00	1,934.00	2,028.00	505.00	95.00	4,562.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	111.00	115.00
	Condition assessment	2.00	55.00	56.00	20.00	-	131.00
	Gutter and air con filter clean	1.39	38.00	39.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	50.00	50.00
	Testing and Tagging of equipment	5.88	159.00	167.00	-	-	326.00
	Vandalism	10.55	285.00	299.00	20.00	80.00	684.00
	General Maintenance allowance (reactive)	22.00	596.00	624.00	80.00	70.00	1,370.00
Z151	SUBTOTAL	45.32	1,227.00	1,285.00	140.00	816.00	3,468.00
	TOTAL	131.32	3,161.00	3,313.00	645.00	911.00	8,030.00
	<i>Street Lighting</i>		-	-	-	-	-
	Cleaning		-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-
	Paint Light Poles	30.00	811.00	851.00	200.00	-	1,863.00
	Replace globes for street lighting	10.00	271.00	284.00	200.00	-	754.00
	Condition assessment & general repair	2.00	54.00	57.00	23.00	-	134.00
Z152	SUBTOTAL	42.00	1,136.00	1,192.00	423.00	-	2,751.00
	TOTAL	42.00	1,136.00	1,192.00	423.00	-	2,751.00
	<i>Storm Damage</i>		-	-	-	-	-
	Cleaning		-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-
	Clean up after storms	80.00	2,164.00	2,269.00	-	-	4,433.00
Z153	SUBTOTAL	80.00	2,164.00	2,269.00	-	-	4,433.00
	TOTAL	80.00	2,164.00	2,269.00	-	-	4,433.00
7392	Building Prog/Airport		-	-	-	-	-
	<i>Airport</i>		-	-	-	-	-
	Cleaning (Airport)	10.00	225.00	236.00	200.00	-	661.00
BO14	SUBTOTAL	10.00	225.00	236.00	200.00	-	661.00

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	111.00	115.00
	Condition assessment & general repair	2.00	55.00	57.00	20.00	-	132.00
	Gutter and air con filter clean	1.39	38.00	40.00	-	-	77.00
	Pest Control (Inc Termites)	0.09	2.00	2.00	-	455.00	460.00
	Fencing repair	3.33	90.00	95.00	20.00	-	205.00
	Electrical Maintenance	-	-	-	-	450.00	450.00
	Plumbing Maintenance	-	-	-	-	75.00	75.00
	Testing and Tagging of equipment	1.18	32.00	33.00	-	-	65.00
	General Maintenance allowance (reactive)	16.00	433.00	454.00	80.00	80.00	1,047.00
Z161	SUBTOTAL	24.06	652.00	683.00	120.00	1,171.00	2,626.00
	TOTAL	34.06	877.00	919.00	320.00	1,171.00	3,287.00
Sch 13 - ECONOMIC SERVICES							
5812	Building Prog/Shire Properties						
	Business Incubator Hub Building Programme						
	Cleaning (Katanning Hotel)	91.00	2,046.00	2,146.00	400.00	-	4,592.00
BO15	SUBTOTAL	91.00	2,046.00	2,146.00	400.00	-	4,592.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	111.00	115.00
	Condition assessment & general repair	5.18	141.00	146.00	20.00	-	307.00
	Air conditioner services	1.39	38.00	40.00	-	150.00	228.00
	Pest Control (Inc Termites)	1.00	27.00	28.00	-	455.00	510.00
	Electrical Maintenance	1.00	27.00	28.00	50.00	50.00	155.00
	Plumbing Maintenance	1.00	27.00	28.00	50.00	50.00	155.00
	Testing and Tagging of equipment	1.18	32.00	33.00	-	-	65.00
	General Maintenance allowance (reactive)	32.00	866.00	908.00	250.00	134.00	2,158.00
Z210	SUBTOTAL	42.83	1,160.00	1,213.00	370.00	950.00	3,693.00
	TOTAL	133.83	3,206.00	3,359.00	770.00	950.00	8,285.00
8762	Tourist Bureau		-	-	-	-	-
	Cleaning	-	-	-	-	-	-
	SUBTOTAL	-	-	-	-	-	-
	General Maintenance Provision	10.00	271.00	283.00	-	-	554.00
	Fire protection services - inspection & maintenance	0.07	2.00	2.00	-	111.00	115.00
Z192	SUBTOTAL	10.07	273.00	285.00	-	111.00	669.00
	TOTAL	10.07	273.00	285.00	-	111.00	669.00
	Railway Station		-	-	-	-	-
	Cleaning (Railway Stn)	-	-	-	-	-	-
BO16	SUBTOTAL	-	-	-	-	-	-

2018/19 Building Program - Maintenance

Operating Budget		Labour Hrs	Labour	Labour OH	Materials	Contracts	Total
	Condition assessment & general repair	4.00	108.00	113.00	20.00	-	241.00
	Pest Control (Inc Termites)	0.09	2.00	3.00	-	250.00	255.00
	Asbestos management plan and register review	0.54	14.00	16.00	-	-	30.00
	Electrical Maintenance	-	-	-	-	50.00	50.00
	Plumbing Maintenance	-	-	-	-	50.00	50.00
	Vandalism	8.00	216.00	228.00	20.00	150.00	613.00
	General Maintenance allowance (reactive)	4.00	108.00	113.00	80.00	80.00	382.00
Z197	SUBTOTAL	16.62	448.00	473.00	120.00	580.00	1,621.00
	TOTAL	16.62	448.00	473.00	120.00	580.00	1,621.00
5802	Building Prog/Saleyards		-	-	-	-	-
	New Saleyards Building Programme		-	-	-	-	-
	No longer maintained by building maintenance crew		-	-	-	-	-
Z155	TOTAL	-	-	-	-	-	-
	OLD SALEYARDS BUILDING PROGRAMME		-	-	-	-	-
	Condition assessment & general repair	4.00	108.00	113.00	-	-	222.00
Z181	TOTAL	4.00	108.00	113.00	-	-	222.00
9872	Building Prog/Standpipes		-	-	-	-	-
	Standpipe Maintenance		-	-	-	-	-
	General Maintenance Provision	12.00	325.00	340.00	200.00	-	865.00
Z180	TOTAL	12.00	325.00	340.00	200.00	-	865.00
			-	-	-	-	-
Total 2018/19 Building Program		Labour Hours	Labour	Labour OH	Materials	Contracts	Total
TOTALS		5,045.09	131,968.00	138,374.00	44,439.00	205,323.00	520,105.00

Works Program - 2018/19 Budget

		Lab	O/H	Materials	Contractors	Plant	Plant Depn	Total	2017/18 Budget	2017/18 Actual	Budget Variance
4460	Construction Program	161,160	250,396	777,985	-	216,913	172,692	1,579,146	1,385,736	1,225,263	193,410
								-			-
0422	Works Program - Governance	3,358	5,217	500	500	984	630	11,189	2,921	624	8,268
	R051 Shire Admin Building Garden	3,358	5,217	500	500	984	630	11,189	2,921	624	8,268
1522	Works Program - Fire Prevention	9,067	14,087	-	-	4,622	2,955	30,731	30,406	32,956	325
	B001 Fire Breaks	1,225	1,903	-	-	1,259	804	5,191	25,338	26,265	(20,147)
	B003 Fire Fighting	7,842	12,184	-	-	3,363	2,151	25,540	5,068	6,691	20,472
1772	Works Program - Animal Control	1,470	2,284	-	-	-	-	3,754	6,491	4,847	(2,737)
	B020 Animal Control	1,470	2,284	-	-	-	-	3,754	6,491	4,847	(2,737)
1942	Works Program - Other Law	490	761	-	-	126	81	1,458	1,622	1,318	(164)
	B040 Remove Car Bodies	490	761	-	-	126	81	1,458	1,622	1,318	(164)
2072	Works Program - Health Centre	490	761	-	-	126	81	1,458	1,136	904	322
	D001 Child Health Centre	490	761	-	-	126	81	1,458	1,136	904	322
2042	Works Program - Childcare Centres	490	761	-	-	126	81	1,458	1,947	1,579	(489)
	F002 Kindergarten Grounds Maintenance	490	761	-	-	126	81	1,458	1,947	1,579	(489)
2492	Works Program - Amherst Village	9,754	15,155	2,500	600	2,499	1,598	32,106	15,252	14,686	16,854
	F040 Amherst Village Maintenance	9,754	15,155	2,500	600	2,499	1,598	32,106	15,252	14,686	16,854
7892	Works Program - Staff Housing	3,278	5,094	3,000	-	1,252	800	13,424	15,576	4,266	(2,152)
	K200 55B Beaufort Street	240	373	300	-	114	73	1,100	1,947	1,814	(847)
	K202 42 Crosby Street	746	1,159	500	-	252	161	2,818	1,947	-	871
	K203 61A Conroy Street	666	1,035	500	-	215	137	2,553	1,947	140	606
	K204 61B Conroy Street	666	1,035	500	-	215	137	2,553	1,947	338	606
	K205 6B Hill Way	240	373	300	-	114	73	1,100	1,947	-	(847)
	K206 6A Hill Way	240	373	300	-	114	73	1,100	1,947	-	(847)
	K207 17 Marri Drive	240	373	300	-	114	73	1,100	1,947	286	(847)
	K208 25 Marmion Street	240	373	300	-	114	73	1,100	1,947	1,687	(847)
2591	Works Program - Refuse Site	81,132	126,056	10,000	20,000	31,554	20,178	288,920	306,950	387,925	(18,030)
	G010 Works Prog - Refuse Site	72,207	112,189	10,000	10,000	28,399	18,160	250,955	280,724	372,340	(29,769)
	G011 Refuse Site Maintenance	8,925	13,867	-	10,000	3,155	2,018	37,965	26,226	15,585	11,739
2592	Works Program - Green Waste	2,219	3,448	-	-	2,148	1,374	9,189	17,200	35,366	(8,011)
	G007 Greenwaste Pickup	2,219	3,448	-	-	2,148	1,374	9,189	17,200	35,366	(8,011)
4063	Works Program - Hard Waste	2,219	3,448	-	-	2,148	1,374	9,189	15,000	12,527	(5,811)
2322	Works Program - Cemetery	30,398	47,230	3,000	-	4,203	2,688	87,519	139,065	76,226	(51,546)
	G080 Cemetery Burials	20,585	31,983	-	-	1,893	1,211	55,672	39,441	48,779	16,231
	G081 Cemetery Maintenance	9,813	15,247	3,000	-	2,310	1,477	31,847	43,809	10,714	(11,962)
	G083 Work For The Dole	-	-	-	-	-	-	-	42,186	16,733	(42,186)
	G084 Culverts	-	-	-	-	-	-	-	13,629	-	(13,629)
3412	Works Program - KAC	6,153	9,560	500	500	1,779	1,138	19,630	6,991	5,769	12,639
	H020 Swimming Pool Grounds Maintenance	4,634	7,200	500	500	1,060	678	14,572	6,991	5,769	7,581
	H022 Swimming Pool Paver Cleaning	1,519	2,360	-	-	719	460	5,058	-	-	5,058

Works Program - 2018/19 Budget

		Lab	O/H	Materials	Contractors	Plant	Plant Depn	Total	2017/18 Budget	2017/18 Actual	Budget Variance
3752	Works Program - KLC	46,984	73,001	30,400	30,750	11,624	7,433	200,192	155,927	175,757	44,265
	R701 KLC Gardens	3,310	5,143	3,500	750	757	484	13,944	13,481	21,795	463
	R705 Community Services - KLC	-	-	-	-	-	-	-	1,622	1,512	(1,622)
	R707 Quartermaine Oval	15,990	24,844	20,000	15,000	3,786	2,421	82,041	77,412	90,201	4,629
	R708 Hockey Oval	18,549	28,820	5,000	15,000	4,392	2,809	74,570	50,432	53,515	24,138
	R709 Equestrian Centre	2,979	4,629	1,300	-	682	436	10,026	9,735	8,416	291
	R710 Ram Pavilion	-	-	-	-	-	-	-	3,245	316	(3,245)
	R711 KLC Sheds and Fences	6,156	9,565	600	-	2,007	1,283	19,611	-	-	19,611
3622	Works Program - Other Reserves	126,287	196,211	37,319	55,850	39,986	25,572	481,225	434,495	418,635	46,730
	R001 All Ages Playground	8,904	13,834	1,250	200	909	581	25,678	25,961	30,022	(283)
	R002 Town Gardens	-	-	-	-	-	-	-	45,432	30,841	(45,432)
	R004 Kupara Park	-	-	-	-	-	-	-	1,622	3,399	(1,622)
	R005 Effluent Maintenance	-	-	-	-	-	-	-	40,696	64,495	(40,696)
	R006 Reserves Other	-	-	-	-	-	-	-	76,179	69,521	(76,179)
	R008 Prosser Park Maintenance	9,600	14,916	2,700	2,000	2,196	1,404	32,816	24,338	24,914	8,478
	R011 Power Line Clearing	-	-	-	46,000	-	-	46,000	40,811	4,260	5,189
	R017 Police Pools	2,317	3,600	500	-	530	339	7,286	6,491	7,788	795
	R019 Lions Park	3,448	5,357	569	800	984	630	11,788	16,226	29,213	(4,438)
	R021 Railway Reserve Corridor Land - Town	6,621	10,287	1,000	-	1,515	969	20,392	8,112	14,266	12,280
	R022 Drove Street Oval (Ngala Maya)	6,290	9,773	500	-	1,439	920	18,922	4,868	6,662	14,054
	R023 Apex Playground (Carinya Gdns)	1,787	2,776	300	300	644	412	6,219	2,272	2,362	3,947
	R024 Koolbardie Park (Annie St)	6,278	9,754	500	-	1,515	969	19,016	1,298	715	17,718
	R025 Clarence St Playground	800	1,243	350	-	379	242	3,014	974	600	2,040
	R028 Beeck St Park (Baldwin Park - Bowling Clut	5,194	8,070	500	350	1,325	847	16,286	4,868	3,383	11,418
	R029 Piesse Lake Area	1,986	3,086	500	-	454	291	6,317	14,603	22,843	(8,286)
	R030 Thompson Park Area	6,290	9,773	1,600	300	1,439	920	20,322	14,603	7,232	5,719
	R042 Town Centre Cleanup	-	-	-	-	-	-	-	26,610	20,252	(26,610)
	R043 Planter Boxes & Town Square	2,798	4,347	3,000	1,500	719	460	12,824	24,338	8,889	(11,514)
	R044 Town Centre Paver Cleaning	8,555	13,292	500	-	4,052	2,591	28,990	16,226	18,546	12,764
	R045 Slashing Vacant Shire Land	-	-	-	-	-	-	-	4,219	4,876	(4,219)
	R046 Great Stn Hwy Roundabout	560	870	1,500	300	265	169	3,664	3,245	8,663	419
	R048 Rv Overnight Stop Point	-	-	-	-	-	-	-	650	-	(650)
	R049 Mosquito Control	-	-	-	-	-	-	-	1,298	-	(1,298)
	R050 Lake Ewylamartup	1,199	1,863	1,000	-	568	363	4,993	7,788	7,866	(2,795)
	R053 O'Callaghan Park	6,636	10,310	500	-	3,143	2,010	22,599	7,138	3,251	15,461
	R054 Other Parks And Gardens	-	-	-	-	-	-	-	13,629	23,749	(13,629)
	R056 Shire Paver Cleaning	800	1,243	-	-	379	242	2,664	-	-	2,664
	R057 Railway Reserve Corridor Land	4,317	6,707	1,000	-	2,045	1,308	15,377	-	-	15,377
	R058 Jumbuk	3,972	6,171	500	-	909	581	12,133	-	-	12,133
	R059 Three Tier Park	3,310	5,143	500	300	757	484	10,494	-	-	10,494
	R060 Lake North	8,235	12,795	3,000	-	3,900	2,494	30,424	-	-	30,424

Works Program - 2018/19 Budget

		Lab	O/H	Materials	Contractors	Plant	Plant Depn	Total	2017/18 Budget	2017/18 Actual	Budget Variance
R061	Heritage Garden and Clock	320	497	1,500	1,000	151	97	3,565	-	-	3,565
R062	St Patricks Corner	240	373	1,500	600	114	73	2,900	-	-	2,900
R063	Anzac Memorial	240	373	1,500	600	114	73	2,900	-	-	2,900
R064	Wishing Well	240	373	1,500	600	114	73	2,900	-	-	2,900
R065	Piesse Statue	240	373	300	-	114	73	1,100	-	-	1,100
R066	CBD Clive and Austral	8,955	13,914	600	500	2,120	1,356	27,445	-	-	27,445
R067	RSL Park	1,919	2,982	400	500	454	291	6,546	-	-	6,546
R068	Pope Street reserve	400	621	300	-	189	121	1,631	-	-	1,631
R069	Balson Estate Reserve	800	1,243	300	-	379	242	2,964	-	-	2,964
R070	Collingwood Reserve	240	373	300	-	114	73	1,100	-	-	1,100
R071	Elizabeth Reserve	640	994	300	-	303	194	2,431	-	28	2,431
R072	Cornwall Beaufort	640	994	300	-	303	194	2,431	-	-	2,431
R073	Drove Conroy	800	1,243	300	-	379	242	2,964	-	-	2,964
R074	Warren	1,519	2,360	300	-	719	460	5,358	-	-	5,358
R075	Oxley	1,279	1,987	300	-	606	387	4,559	-	-	4,559
R076	Marmion	1,519	2,360	300	-	719	460	5,358	-	-	5,358
R077	Highway	1,199	1,863	300	-	568	363	4,293	-	-	4,293
R078	Katanning Kojenup Hwy	240	373	300	-	114	73	1,100	-	-	1,100
R079	Wanke	320	497	500	-	151	97	1,565	-	-	1,565
R080	Curlew	320	497	500	-	151	97	1,565	-	-	1,565
R081	McLeod	320	497	500	-	151	97	1,565	-	-	1,565
R082	Shirley	320	497	500	-	151	97	1,565	-	-	1,565
R083	Prosser	320	497	500	-	151	97	1,565	-	-	1,565
R084	Martin Crescent	480	746	500	-	227	145	2,098	-	-	2,098
R085	Daping	240	373	300	-	114	73	1,100	-	-	1,100
R086	Creek	320	497	300	-	151	97	1,365	-	-	1,365
R087	Nyabing	320	497	300	-	151	97	1,365	-	-	1,365
R088	Forrest Hill	800	1,243	-	-	379	242	2,664	-	-	2,664
R089	Lot 112, 113, 119 Beaufort	320	497	300	-	151	97	1,365	-	-	1,365
R090	Lot 39 Dijon	80	124	-	-	38	24	266	-	-	266
R091	Lot 9, 10 Cullen Street	160	249	150	-	76	48	683	-	-	683
R092	Lot 988 Annie Street	80	124	-	-	38	24	266	-	-	266
R093	Lot 11 Daping Street	80	124	150	-	38	24	416	-	-	416
R094	Lot 491, 492, 15 Conroy	240	373	150	-	114	73	950	-	-	950
R095	Lot 971 Holly Street	80	124	150	-	38	24	416	-	-	416
R096	Lot 19 Beeck Street	160	249	150	-	76	48	683	-	-	683
1992	Works Program - Library	2,558	3,974	200	-	606	387	7,725	3,895	919	3,830
	R052 Library Gardens	2,558	3,974	200	-	606	387	7,725	3,895	919	3,830
3552	Works Program - Other Culture	-	-	-	-	-	-	-	3,945	2,506	(3,945)
	J002 Xmas Decorations	-	-	-	-	-	-	-	3,945	2,506	(3,945)

Works Program - 2018/19 Budget

		Lab	O/H	Materials	Contractors	Plant	Plant Depn	Total	2017/18 Budget	2017/18 Actual	Budget Variance
3554	Works Program - Events	38,951	60,518	-	-	14,366	9,188	123,023	23,065	38,555	99,958
	R033 Australia Day	469	729	-	-	107	69	1,374	1,622	1,915	(248)
	R034 Harmony Festival	12,219	18,985	-	-	1,717	1,098	34,019	9,785	20,607	24,234
	R035 Anzac Day	372	578	-	-	76	48	1,074	974	1,746	100
	R036 Ag Show	5,059	7,860	-	-	4,291	2,744	19,954	7,138	7,502	12,816
	R037 Concert in the Park	1,380	2,144	-	-	158	101	3,783	-	150	3,783
	R038 Christmas On Clive	4,047	6,288	-	-	1,287	823	12,445	1,398	2,448	11,047
	R039 Carols By Candlelight	342	531	-	-	2,272	1,453	4,598	750	1,075	3,848
	R040 Christmas Decorations	8,095	12,577	-	-	858	549	22,079	911	2,373	21,168
	R041 Drug Awareness Day	-	-	-	-	-	-	-	487	739	(487)
	R097 Bush Poets Breakfast	228	354	-	-	50	32	664	-	-	664
	R098 Youth Fest	228	354	-	-	50	32	664	-	-	664
	R099 Bendigo Bank High School Netball Carniva	362	562	-	-	202	129	1,255	-	-	1,255
	R100 Bendigo Bank Primary School Netball Carr	157	244	-	-	668	427	1,496	-	-	1,496
	R101 Great Southern Merino	285	443	-	-	63	40	831	-	-	831
	R102 Bloom Festival	228	354	-	-	50	32	664	-	-	664
	R103 Kat Mac Day	485	754	-	-	107	69	1,415	-	-	1,415
	R104 National Police Remembrance Day	485	754	-	-	107	69	1,415	-	-	1,415
	R105 Sporting Clubs Winter Finals	221	343	-	-	50	32	646	-	-	646
	R106 Speedway Octane in October	242	376	-	-	536	343	1,497	-	-	1,497
	R107 Remembrance Day	4,047	6,288	-	-	1,717	1,098	13,150	-	-	13,150
4750	Works Program - Bridge Maintenance	1,225	1,903	-	-	1,262	807	5,197	16,226	529	(11,029)
	BG01 Bridge Maintenance	1,225	1,903	-	-	1,262	807	5,197	16,226	529	(11,029)
4780	Works Program - Road Maintenance	97,624	151,685	18,200	42,500	65,718	42,018	417,745	591,610	745,502	(173,865)
	M001 Road Maintenance - Rural	-	-	-	-	-	-	-	298,696	383,252	(298,696)
	M002 Road Maintenance - Town	-	-	-	-	-	-	-	98,099	69,749	(98,099)
	M005 Depot Maint/Clean Up	33,317	51,778	5,000	-	-	-	90,095	26,471	70,468	63,624
	M006 Street Cleaning	18,373	28,539	-	-	25,751	16,460	89,123	51,921	69,945	37,202
	M007 Traffic/Street Signs	98	152	2,500	2,500	1,893	1,211	8,354	27,848	20,158	(19,494)
	M008 Linemarking	245	381	500	-	-	-	1,126	2,447	4,026	(1,321)
	M013 Street Tree Maintenance	6,396	9,938	500	40,000	1,515	969	59,318	76,393	101,963	(17,075)
	M020 Complaints/Responses	9,175	14,255	-	-	3,484	2,228	29,142	-	-	29,142
	M703 Depot Maint - Parks & Gardens	3,838	5,963	600	-	909	581	11,891	9,735	25,940	2,156
	M022 Cold Patching	26,182	40,679	9,100	-	32,166	20,569	128,696	-	-	128,696
4783	Road Maintenance - Town Streets Sealed	23,046	35,807	-	-	26,443	16,910	102,206	-	-	102,206
4784	Road Maintenance - Town Streets Unseal	5,761	8,951	-	-	6,611	4,227	25,550	-	-	25,550
4785	Road Maintenance - Rural Roads Sealed	4,242	6,591	32,985	-	3,951	2,527	50,296	-	-	50,296
4786	Road Maintenance - Rural Roads Unseal	16,966	26,360	131,938	-	15,806	10,107	201,177	-	-	201,177
4850	Works Program - Footpath Maintenance	35,860	55,716	23,870	81,500	18,326	11,720	226,992	143,549	72,906	83,443
	M021 Laneways	4,317	6,707	2,000	1,500	2,045	1,308	17,877	14,603	8,474	3,274
	M700 Footpath Maintenance	2,451	3,808	-	80,000	3,155	2,018	91,432	62,534	19,030	28,898
	M702 Town Verge Spraying (Weed Control)	29,092	45,201	21,870	-	13,126	8,394	117,683	66,412	45,401	51,271

Works Program - 2018/19 Budget

		Lab	O/H	Materials	Contractors	Plant	Plant Depn	Total	2017/18 Budget	2017/18 Actual	Budget Variance
4880	Works Program - Drainage Maintenance	52,933	82,243	1,000	-	1,666	1,065	138,907	166,032	147,161	(27,125)
	M300 Town Drainage Maintenance	-	-	-	-	-	-	-	74,903	80,486	(74,903)
	M301 Country Drainage Maintenance	-	-	-	-	-	-	-	74,903	61,860	(74,903)
	M303 Gully/Stormwater Drain Cleaning	52,933	82,243	1,000	-	1,666	1,065	138,907	16,226	4,814	122,681
4787	Drainage Maintenance - Town Roads	20,878	32,439	67,765	-	13,862	8,864	143,808	-	-	143,808
4788	Drainage Maintenance - Rural Roads	20,878	32,439	67,765	-	13,862	8,864	143,808	-	-	143,808
8152	Works Program - Training	24,824	38,569	-	-	-	-	63,393	116,826	81,401	(53,433)
	L001 Training Maintenance Crew	4,901	7,615	-	-	-	-	12,516	64,903	41,846	(52,387)
	L003 Staff Meetings	8,736	13,573	-	-	-	-	22,309	12,981	17,980	9,328
	M705 Training - Parks & Gardens	2,451	3,808	-	-	-	-	6,259	32,451	14,927	(26,192)
	M706 Meetings - Parks & Gardens	8,736	13,573	-	-	-	-	22,309	6,491	6,648	15,818
4781	WANDRRA Events	-	-	-	-	-	-	-	2,190,276	1,822,940	(2,190,276)
	A743 Flooding In Western Australia (January & I	-	-	-	-	-	-	-	2,190,276	1,822,940	(2,190,276)
5252	Works Program - Airport Maintenance	10,260	15,942	3,500	-	4,001	2,559	36,262	28,337	47,082	7,925
	L500 Airport Reserve Maintenance	4,901	7,615	-	-	1,893	1,211	15,620	17,901	14,859	(2,281)
	L503 Airport Compliance Inspections	458	712	-	-	215	137	1,522	324	-	1,198
	M704 Airport Grounds Maintenance	4,901	7,615	3,500	-	1,893	1,211	19,120	10,112	32,224	9,008
5322	Works Program - Rural Services	-	-	5,000	-	-	-	5,000	105,350	100,083	(100,350)
	K001 Standpipe Maintenance	-	-	5,000	-	-	-	5,000	5,000	5,727	-
	K003 Weed Control	-	-	-	-	-	-	-	100,350	94,356	(100,350)
4789	Weed Control - Rural Roads	24,505	38,074	-	-	6,311	4,036	72,926	-	-	72,926
5682	Works Program - Saleyards	980	1,522	-	-	632	404	3,538	18,020	2,245	(14,482)
	N001 Saleyard Effluent Maintenance	490	761	-	-	316	202	1,769	14,599	1,746	(12,830)
	N002 Saleyard Maintenance Inc Gardens	490	761	-	-	316	202	1,769	3,421	499	(1,652)
5912	Works Program - Private Works	980	1,523	-	-	947	605	4,055	8,210	10,600	(4,155)
	X001 Private Works	980	1,523	-	-	947	605	4,055	8,210	-	(4,155)
Total excluding construction		706,260	1,097,330	439,442	232,200	297,547	190,271	2,963,050	4,566,320	4,235,212	(1,603,270)
Total including construction		867,420	1,347,726	1,217,427	232,200	514,460	362,963	4,542,196	5,952,056	5,460,475	(1,409,860)

Construction Program - 2018/19

Program Total

Last Year

1,579,146	216,913	172,692	161,160	250,396	777,985
1,361,736	230,399	149,326	236,585	310,623	434,803

overhead rate = 155.3718%

Proposed for 2018-2019

Name	Section	Job #	Type
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Total \$	Plant \$	Plant Depn \$	Labour \$	labour o/head \$	Materials / Contractors \$
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Regional Road Group

Fairfield Road	SLK 4.50 - SLK 6.00	C653	Widen and seal (roadworks)
Fairfield Road	SLK 4.50 - SLK 6.00	C653	Widen and seal (drainage)
Dumbleyung Road	SLK 0.745 - SLK 10.65	C654	Repair failures
Fairfield Road		C642	carry forward
Warren Road		C644	carry forward

180,000	20,793	13,292	24,159	37,536	84,220
30,000	4,849	3,099	4,590	7,131	10,331
210,000	17,889	11,436	9,811	15,244	155,620
46,053	-	-	-	-	46,053
48,526	-	-	-	-	48,526

TOTAL

514,579 43,531 27,827 38,560 59,911 344,750

Roads 2 Recovery

Hutton Rd	SLK4.50 - SLK 11.25	C655	6.75km Resheet (roadworks)
Hutton Rd	SLK4.50 - SLK 11.25	C655	6.75km Resheet (drainage)
Gibney Road		C656	(roadworks)
Gibney Road		C656	(drainage)
Langaweira Road	SLK 0.00 - SLK 1.00	C657	widen and seal

310,268	62,613	40,025	35,888	55,760	115,982
91,914	9,437	6,033	5,895	9,158	61,391
227,363	43,946	28,092	30,761	47,795	76,769
65,328	3,733	2,387	5,052	7,850	46,306
108,450	14,778	9,447	10,506	16,323	57,396

TOTAL

803,323 134,508 85,983 88,102 136,886 357,844

Council Funded Road Program

Langaweira Road		C657	Drainage
Cheviot Hills Road		C649	Carry forward

18,615	1,659	1,061	1,263	1,963	12,669
12,722	-	-	-	-	12,722

TOTAL

31,337 1,659 1,061 1,263 1,963 25,391

Special Projects

Resheet		C658	
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229,907	37,215	57,821	33,234	51,637	50,000
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TOTAL

229,907 37,215 57,821 33,234 51,637 50,000

Council funded	Grant funded
60,000	120,000
10,000	20,000
70,000	140,000
20,415	25,638
48,526	-
108,122	202,146
61,654	30,260
152,511	74,852
43,821	21,507
42,352	66,098
18,615	
12,722	
229,907	-

FIXED ASSETS

Acquisition of Assets

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

Asset class	GL Account	Plant #	Asset #	License #	Year	Reporting program						2018/19 Budget total
						Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services	
						\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment												
<u>Buildings - non-specialised</u>						832,000	0	0	0	0	0	832,000
Aged Accommodation	2670					832,000	0	0	0	0	0	832,000
<u>Buildings - specialised</u>						12,718,342	67,833	1,712,269	0	0	0	14,498,444
New Administration Building	0334					3,822,185	0	0	0	0	0	3,822,185
Welcome Precinct	2667					4,660,980	0	0	0	0	0	4,660,980
Piesse Park Precinct	2668					4,235,177	0	0	0	0	0	4,235,177
Pound	0476					0	67,833	0	0	0	0	67,833
Regional Waste Initiative	2484					0	0	1,712,269	0	0	0	1,712,269
<u>Plant</u>						0	0	0	0	649,500	0	649,500
Cat Grader (c/fwd)	4954	P589	P6162	KA6000	2006	0	0	0	0	350,000	0	350,000
Hino Tip Truck 6 x 4	4954	P500	P1	KA11363	2006	0	0	0	0	220,000	0	220,000
Trailer (Bushfire Brigade) Ldstar Boxtop	4954	P624	PE51	KA13518	2007	0	0	0	0	5,000	0	5,000
Tandem Bobcat Trailer	4954	P681		1TKH896		0	0	0	0	5,000	0	5,000
Toro Mower	4954	P740		KA24675	2014	0	0	0	0	46,500	0	46,500
Mower General	4954	P557				0	0	0	0	5,000	0	5,000
Honda Floorsaw with water tank	4954	P620			2001	0	0	0	0	2,500	0	2,500
Mikasa MT65HA Jumping Jack Flat Top	4954					0	0	0	0	3,500	0	3,500
Honda Quad Bike	4954	P670	P670	KA11992	2008	0	0	0	0	12,000	0	12,000
<u>Motor Vehicles</u>						243,000	0	0	34,000	71,000	0	348,000
Toyota Prado VX Wagon - CEO (c/fwd)	0324	P783	MV99	01KA	2016	65,000	0	0	0	0	0	65,000
Toyota Camry - Pool (c/fwd)	2204	P772	MV102	KA1100	2016	32,000	0	0	0	0	0	32,000
Colorado Trailblazer - EMFA	2204	P764	MV97	1EWS472	2015	37,000	0	0	0	0	0	37,000
Mazda CX-5 - MOF (c/fwd)	2204	P784	MV98	KA03	2015	35,000	0	0	0	0	0	35,000
Colorado Trailblazer - EMFA	2204	P791	MV100	KA189	2017	37,000	0	0	0	0	0	37,000
Colorado Trailblazer - EMPCB	2204	P788	MV101	KA062	2017	37,000	0	0	0	0	0	37,000
Colorado Ute - KLC	3854	P785	MV96	1EUV370	2015	0	0	0	34,000	0	0	34,000
Colorado Trailblazer - EMID	4964	P787	MV103	KA00	2016	0	0	0	0	37,000	0	37,000
Mitsubishi Triton T/Top Ute - Refuse site (c/fwd)	4964	P144	P6158	KA673	2005	0	0	0	0	34,000	0	34,000

FIXED ASSETS

Acquisition of Assets

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

Asset class	GL Account	Plant #	Asset #	License #	Year	Reporting program						2018/19 Budget total
						Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services	
						\$	\$	\$	\$	\$	\$	
Property, Plant and Equipment												
<u>Equipment</u>												
Saleyards - Irrigation/Grey Water Pumps	5844					0	0	0	27,500	0	150,000	177,500
Saleyards - Renewable energy generation & stora	5844					0	0	0	0	0	100,000	100,000
Swimming Pool Painting	3304					0	0	0	0	0	50,000	50,000
KLC Coffee machine	2604					0	0	0	7,500	0	0	7,500
KLC Server	2844					0	0	0	20,000	0	0	20,000
						27,586,684	135,666	3,424,538	95,500	1,441,000	150,000	33,010,888
Infrastructure												
<u>Infrastructure - Roads</u>												
Roads Capital Program	4460					0	0	0	0	1,553,508	0	1,553,508
<u>Infrastructure - Parks and ovals</u>												
RSL/Light Horse Monument	4541					0	0	0	44,669	0	0	44,669
Piesse Lake Improvement	4540					0	0	0	0	20,100	0	20,100
<u>Infrastructure - Other</u>												
Airstrip Apron	4074					0	0	0	0	159,600	0	159,600
						0	0	0	89,338	3,466,416	0	3,555,754
Total acquisitions						13,793,342	67,833	1,712,269	92,419	2,453,708	75,000	18,283,321

FIXED ASSETS

Disposals of Assets

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

	GL Account	Plant #	Asset #	License #	Year	Net book value	Sale proceeds	2018/19 Budget	
								Profit	Loss
						\$	\$	\$	\$
By Program									
<u>Governance</u>						0	0	0	0
Toyota Prado VX Wagon - CEO (c/fwd)	3963	P783	MV106	01KA	2017	41,274	(53,500)	12,226	0
Toyota Camry - Pool (c/fwd)	0305	P772	MV102	KA1100	2016	13,993	(25,000)	11,007	0
Colorado Trailblazer - EMFA	0305	P764	MV116	KA472	2017	26,401	(32,000)	5,599	0
Mazda CX-5 - MOF (c/fwd)	0305	P784	MV107	KA03	2016	21,099	(30,000)	8,901	0
Colorado Trailblazer - EMPA	0305	P791	MV117	KA189	2017	26,672	(32,000)	5,328	0
Colorado Trailblazer - EMPCB	0305	P788	MV119	KA062	2017	27,447	(32,000)	4,553	0
<u>Recreation and culture</u>						0	0	0	0
Colorado Ute - KLC	3973	P785	MV108	KA566	2017	18,030	(29,000)	10,970	0
<u>Transport</u>						0	0	0	0
Cat Grader (c/fwd)	4103	P589	P6162	KA6000	2006	117,483	(50,000)	0	(67,483)
Hino Tip Truck 6 x 4	4103	P500	P1	KA11363	2006	22,504	(35,000)	12,496	0
Tandem Bobcat Trailer	4103	P681	PE78	1TKH896	2009	11,701	(1,000)	0	(10,701)
Toro Mower	4103	P740	PE178	KA24675	2013	12,156	(6,000)	0	(6,156)
Honda Quad Bike	4103	P670	P670	KA11992	2008	1,125	(1,500)	375	0
Colorado Trailblazer - EMID	4103	P815	MV118	KA00	2017	27,447	(32,000)	4,553	0
Mitsubishi Triton T/Top Ute - Refuse site (c/fwd)	4103	P144	P6158	KA673	2005	6,938	(4,000)	0	(2,938)
						374,270	(363,000)	76,008	(87,278)
By Class									
<u>Plant</u>						0	0	0	0
Cat Grader (c/fwd)	4103	P589	P6162	KA6000	2006	117,483	(50,000)	0	(67,483)
Hino Tip Truck 6 x 4	4103	P500	P1	KA11363	2006	22,504	(35,000)	12,496	0
Tandem Bobcat Trailer	4103	P681	PE78	1TKH896	2009	11,701	(1,000)	0	(10,701)
Toro Mower	4103	P740	PE178	KA24675	2013	12,156	(6,000)	0	(6,156)
Honda Quad Bike	4103	P670	P670	KA11992	2008	1,125	(1,500)	375	0
<u>Motor Vehicles</u>						0	0	0	0
Toyota Prado VX Wagon - CEO (c/fwd)	3963	P783	MV106	01KA	2017	41,274	(53,500)	12,226	0
Toyota Camry - Pool (c/fwd)	0305	P772	MV102	KA1100	2016	13,993	(25,000)	11,007	0
Colorado Trailblazer - EMFA	0305	P764	MV116	KA472	2017	26,401	(32,000)	5,599	0
Mazda CX-5 - MOF (c/fwd)	0305	P784	MV107	KA03	2016	21,099	(30,000)	8,901	0
Colorado Trailblazer - EMPA	0305	P791	MV117	KA189	2017	26,672	(32,000)	5,328	0
Colorado Trailblazer - EMPCB	0305	P788	MV119	KA062	2017	27,447	(32,000)	4,553	0
Colorado Ute - KLC	3973	P785	MV108	KA566	2017	18,030	(29,000)	10,970	0
Colorado Trailblazer - EMID	4103	P815	MV118	KA00	2017	27,447	(32,000)	4,553	0
Mitsubishi Triton T/Top Ute - Refuse site (c/fwd)	4103	P144	P6158	KA673	2005	6,938	(4,000)	0	(2,938)
						374,270	(363,000)	76,008	(87,278)

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	GENERAL PURPOSE FUNDING					
	SCHEDULE 03					
	Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	GST Free	\$10.00	\$10.00
101310	Special Arrangement Fee	Council	per assessment, per year	GST Free	\$45.00	\$45.00
100610	Dishonored Payment Administration Fee	Council	per instance	GST Free	\$6.50	\$7.00
111840	Rate Book - including postage	Council		GST Free	\$80.00	\$80.00
111840	Electoral Rolls	Council		GST Free	At Cost	At Cost
111840	Copy of Rates Notice	Council	per rates notice	GST Free	\$10.00	\$10.50
111840	Property Ownership Enquiries - verbal enquiries no charge	Council		GST Free	\$15.00	\$15.00
111830	Rates Order & Requisitions (EAS)	Council	per request	GST Free	\$101.00	\$102.00
	Other General Purpose Funding					
111430	Katanning Town Maps	Council	each	GST Charged	\$0.85	\$0.90
	GOVERNANCE					
	SCHEDULE 04					
	Administration General					
111550	Shire Staff Administration Support	Council	per hour	GST Charged	\$50.00	\$50.00
111550	Administration Fee for Auspicing Grants	Council	per application		To be Negotiated	To be Negotiated
111560	Advertising Signage	Council	per m ²	GST Charged	\$260.00	\$260.00
	Photocopying					
111530	A4 single sided	Council	per page	GST Charged	\$0.65	\$0.70
111530	A4 double sided	Council	per page	GST Charged	\$0.95	\$1.00
111530	A3 up to 100 copies	Council	per page	GST Charged	\$0.80	\$0.85
111530	A3 double sided	Council	per page	GST Charged	\$1.15	\$1.20
111530	Not for Profit A4	Council	per page	GST Charged	\$0.35	\$0.40
111530	Not for Profit A3	Council	per page	GST Charged	\$0.45	\$0.50
111530	Laminating Fees - A4 per page	Council	per page	GST Charged	\$2.35	\$2.40
111530	Laminating Fees - A3 per page	Council	per page	GST Charged	\$4.00	\$4.20
111530	Binding Documents	Council	per application	GST Charged	To be Negotiated	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Charged	To be Negotiated	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Charged	\$45.00	\$45.00
	<i>*note photocopying charges apply</i>					
	<i>**photocopying will not be permitted where breach of copyright might occur.</i>					
	Facsimile Transmissions (within Australia only)					
111530	Outgoing	Council	first page	GST Charged	\$5.55	\$5.80
111530	Outgoing	Council	page thereafter	GST Charged	\$2.45	\$2.55
111530	Incoming	Council	page	GST Charged	\$2.45	\$2.55
	Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Charged	Copying Charge	Copying Charge
111530	Council Agendas and Minutes (Hard Copy)	Council	per page	GST Charged	Copying Charge	Copying Charge
	<i>Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.</i>					
111530	Postage of Council Documents		per application		At Cost	At Cost
	Freedom of Information					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	GST Free	\$30.00	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Access time supervised by staff	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Administration - staff time	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	GST Free	\$0.20	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	GST Free	At Cost	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	GST Free	At Cost	At Cost

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Hire Charges					
194240	Key Bond	Council	per application	GST Free	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
111560	Lecturn Hire	Council	per day	GST Charged	\$55.00	\$55.00
111560	Hire of Unveiling Curtain	Council	per day	GST Charged	\$55.00	\$55.00
111560	Portable PA System	Council	per day	GST Charged	\$110.00	\$110.00
111560	Projector and Screen	Council	per half day	GST Charged	\$60.00	\$60.00
111560	Projector and Screen	Council	per day	GST Charged	\$110.00	\$110.00
111560	Laptop Computer	Council	per day	GST Charged	\$25.00	\$25.00
111560	Tablecloths (function) Round	Council	per item	GST Charged	\$17.50	\$17.50
111560	Tablecloths (function) Rectangle	Council	per item	GST Charged	\$15.50	\$15.50
	Cleaning/Damages Charges - all Shire Venues					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Charged	\$60.00	\$60.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Charged	\$60.00	\$60.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
	Booking Cancellation Fee - all Shire Venues					
111560	Less than 48 hours Notice	Council	per application		100% of Hire Fee	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge	No Charge
	LAW, ORDER & PUBLIC SAFETY					
	SCHEDULE 05					
	Fire Prevention					
	Sale of Fire Maps					
116230	A3 Size		each	GST Charged	\$15.00	\$15.00
116230	A1 Size		each	GST Charged	\$30.00	\$30.00
	Dog Registration Fees					
118530	Unsterilised - 1 year	Statutory	per dog	GST Free	\$50.00	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	GST Free	\$25.00	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	GST Free	\$120.00	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	GST Free	\$250.00	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	GST Free	\$20.00	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	GST Free	\$10.00	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	GST Free	\$42.50	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	GST Free	\$100.00	\$100.00
118530	Pensioner Rate	Statutory	per dog	GST Free	50% discount	50% discount
118530	Replacement of Tag	Council	each	GST Free	\$3.00	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	GST Free	\$138.00	\$138.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	GST Free	\$138.00	\$138.00
	Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	GST Free	\$20.00	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	GST Free	\$10.00	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	GST Free	\$42.50	\$42.50
118540	Lifetime registration	Statutory	per cat	GST Free	\$100.00	\$100.00
118540	Pensioner Rate	Statutory	per cat	GST Free	50% discount	50% discount
118540	Licence to keep an approved cat pound	Council	per application	GST Free	\$138.00	\$138.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	GST Free	\$28.00	\$28.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	GST Free	\$63.50	\$63.50
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	GST Free	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	GST Free	\$25.50	\$25.50
118430	Dog Infringements	Statutory	per infringement	GST Free	as per Infringement	As per Infringement
119830	Destruction of a dog	Council	per dog	GST Free	\$100.00	\$100.00
119830	Veterinary Fees		if applicable	GST Free	At Cost	At Cost
119830	Kennelling	Council	per dog per day	GST Free	\$15.50	\$15.50
	Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	GST Free	\$63.00	\$63.00
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	GST Free	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	GST Free	\$16.00	\$16.00
119830	Destruction of a cat	Council	per cat	GST Free	\$51.00	\$51.00
119830	Veterinary Fees		if applicable	GST Free	At Cost	At Cost
	Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	GST Free	\$25.50	\$25.50
119830	Pound Fees	Council	per day	GST Free	\$15.50	\$15.50
	Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Free	\$20.50	\$20.50
118930	Dangerous Dog Signs	Council	each	GST Free	\$20.50	\$20.50
118930	Dangerous Dog Collars - Medium	Council	each	GST Free	\$51.00	\$51.00
118930	Dangerous Dog Collars - Large	Council	each	GST Free	\$56.00	\$56.00
194150	Small Animal Trap - Bond (refundable on return) *	Council	per trap	GST Free	\$120.00	\$120.00
	* Ranger can set and monitor on request (for additional charge)					
	Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	GST Free	\$150.00	\$150.00
120330	Towing Charge	Council	per vehicle	GST Free	\$250.00	\$250.00
120330	Vehicle Disposal	Council	per vehicle	GST Free	\$150.00	\$150.00
120330	Daily cost for Impounded Vehicle	Council	per day	GST Free	\$15.00	\$15.00
	Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	GST Free	\$75.00	\$75.00
119830	Ranger Attendance - 7pm to 7am	Council	per hour	GST Free	\$180.00	\$180.00
119830	Plus Ranger Travel	Council	per km	GST Free	\$0.75	\$0.75
	Fines & Penalties					
120350	Illegal Camping Fines	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
120350	Sundry Ranger Fines (off-road vehicles, Noise, etc)	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
120350	Shopping Trolley Impoundment	Council	per hour	GST Free	\$26.50	\$26.50
	HEALTH					
	SCHEDULE 07					
	Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		GST Free	\$140.00	\$140.00
122340	High Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Medium Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Low Risk Food Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Minimum Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Follow-up inspection of sub-standard premises	Council	per hour	GST Free	\$120.00	\$120.00
122340	Settlement Inspection upon request	Council	per hour	GST Free	\$120.00	\$120.00
122340	Re-inspection Fee	Council		GST Free	\$120.00	\$120.00
122340	Alfresco Dining Licence - Application	Council		GST Free	\$100.00	\$100.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	GST Free	\$25.00	\$25.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Temporary Food Premises					
122340	Assessment and Application	Council		GST Free	\$52.50	\$22.00
122340	Assessment and Application - Non Profit Organisation	Council		GST Free	\$31.50	\$15.00
122340	Food Vendor Fees - mobile food van per annum	Council		GST Free	\$270.00	\$270.00
122340	Itinerant Vendor - per annum	Council		GST Free	\$270.00	\$270.00
122340	Community Mobile Van	Council		GST Free	\$70.00	\$50.00
	Trading in Public Places					
121330	Application Fee	Council		GST Free	\$100.00	\$100.00
121330	License Fee	Council	per week	GST Free	\$100.00	\$100.00
121330	Licence Fee	Council	per year	GST Free	\$1,250.00	\$1,250.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per year	GST Free	\$400.00	\$400.00
	Offensive Trade Licence					
121330	Slaughterhouses	Statutory		GST Free	\$300.00	\$300.00
121330	Poultry Farm	Statutory		GST Free	\$300.00	\$300.00
121330	Poultry Processing Establishment	Statutory		GST Free	\$300.00	\$300.00
121330	Knackeries	Statutory		GST Free	\$300.00	\$300.00
121330	All Others As Per Regulations	Statutory				
	Pet Meat					
121330	Notification of Pet Meat Premises	Statutory		GST Free	\$100.00	\$100.00
121330	Surveillance Inspection Annual Fee	Statutory		GST Free	\$200.00	\$200.00
	Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		GST Free	\$120.00	\$120.00
121330	Liquor Licensing Section 40 Certificates	Council		GST Free	\$120.00	\$120.00
121330	Gaming Section 55 Certificates	Council		GST Free	\$120.00	\$120.00
	Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		GST Free	\$100.00	\$100.00
121330	Registration of Lodging Houses	Statutory		GST Free	\$235.00	\$235.00
	Septic Tanks Approvals					
121430	Application Fee	Statutory		GST Free	\$118.00	\$118.00
128030	Processing Fee Including Inspections	Statutory		GST Free	\$118.00	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		GST Free	\$118.00	\$118.00
121430	Application and Approval for Department of Health	Statutory		GST Free	\$46.50	\$46.50
	Public Buildings					
121330	Public Building Inspection	Council		GST Free	\$300.00	\$300.00
121330	Special Events Public Building Inspection	Council		GST Free	\$300.00	\$300.00
	Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	GST Free	\$200.00	\$200.00
			per long stay site		\$6.00	\$6.00
			per short stay site		\$6.00	\$6.00
			per camp site		\$3.00	\$3.00
			per overflow site		\$1.50	\$1.50
	EDUCATION & WELFARE					
	SCHEDULE 8					
	Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	GST Charged	\$25.00	\$25.00
143380	Stall Holder Fee - Non-Commercial	Council	per stall	GST Charged	No Charge	No Charge
143380	Stall Power	Council	per power point	GST Charged	\$5.00	\$5.00
143380	Event Book	Council	per book	GST Charged	At Cost	At Cost
	HOUSING					
	SCHEDULE 9					
	Amherst Village					
125030	Tenant Service Fee	Council	per week	GST Charged	\$71.53	\$72.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	SCHEDULE 10					
	COMMUNITY AMENITIES					
	Domestic Refuse Collection Charges					
126030	Weekly service - 240 litre bin	Council	per bin, per year	GST Free	\$350.00	\$356.00
126830	Weekly service - Additional 240 litre bin	Council	per bin, per year	GST Free	\$350.00	\$356.00
126030	Weekly Service - 120 litre bin	Council	per bin, per year	GST Free	\$265.00	\$270.00
126830	Weekly Service - Additional 120 litre bin	Council	per bin, per year	GST Free	\$265.00	\$270.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Charged	\$105.00	\$107.00
126330	Replacement 120 litre bin (includes courier costs ex Perth)	Council	per bin	GST Charged	\$97.00	\$99.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Charged	\$126.00	\$128.00
126330	Purchased Bins - 120 litre	Council	per bin	GST Charged	\$107.00	\$109.00
	Commercial Refuse Collection Charges					
127530	Weekly service - 240 litre bin	Council	per bin, per year	GST Free	\$350.00	\$356.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	GST Free	\$350.00	\$356.00
127530	Weekly Service - 120 litre bin	Council	per bin, per year	GST Free	\$265.00	\$270.00
127630	Weekly Service - Additional 120 litre bin	Council	per bin, per year	GST Free	\$265.00	\$270.00
127530	Street Bin Collection	Council	per bin, per year	GST Free	\$165.00	\$168.00
127630	Street Bin Collection - Additional Service	Council	per bin, per year	GST Free	\$165.00	\$168.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	GST Free	\$97.00	\$99.00
	Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	GST Free	\$36.00	\$37.00
127830	Additional 240 litre Bin Service Collected fortnightly	Council	per bin, per year	GST Free	\$82.00	\$84.00
	Refuse Site Disposal Charges					
126130	Rubbish Bag (Wool Bale) Non recyclable refuse	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste to be land filled	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste to be land filled contaminated with recyclables	Council	m ³ or part thereof	GST Charged	\$30.00	\$30.00
126130	Builders Rubble	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Recyclables, not contaminated, residential properties Katanning	Council	m ³ or part thereof		Free	Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Commercial Recycling	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Asbestos	Council	m ³ or part thereof	GST Charged	\$100.00	\$100.00
126130	Large consignments and special disposals (separate trench)	Council	per application	GST Charged	POA	POA
126130	Bulk Bins	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Charged	\$0.35	\$0.35
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Charged	\$6.00	\$6.60
126130	Tyres - small truck/4WD	Council	each	GST Charged	\$11.00	\$29.70
126130	Tyres - large truck	Council	each	GST Charged	\$17.00	\$59.40
126130	Tyres - extra large (e.g. grader)	Council	each	GST Charged	-	\$130.00
126130	Tyres - shredded	Council	m ³ or part thereof	GST Charged	\$23.00	\$29.70
126130	Small animal carcass (dog cat)	Council	per animal	GST Charged	\$6.00	\$6.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Charged	\$17.00	\$17.00
	<i>Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m³ which is not a white good.</i>					
	Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Charged	\$46.00	\$40.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Charged	\$46.00	\$40.00
	Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including deliver	Council	per collection	GST Charged	\$58.00	\$59.00
	Fines & Penalties					
127730	Infringements	Statutory	per infringement	GST Free	In accordance with Litter Act	In accordance with Litter Act

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Development Applications					
128930	Not more than \$50,000	Statutory		GST Free	\$147.00	\$147.00
128930	Between \$50,000 and \$500,000	Statutory		GST Free	0.32% of estimated cost of development	0.32% of estimated cost of development
128930	Between \$500,000 and \$2.5m	Statutory		GST Free	\$1700 + 0.257% for every \$1 over \$500,000	\$1700 + 0.257% for every \$1 over \$500,000
128930	Between \$2.5m and \$5m	Statutory		GST Free	\$7161 + 0.206% for every \$1 over \$2.5 million	\$7161 + 0.206% for every \$1 over \$2.5 million
128930	Between \$5m and \$21.5m	Statutory		GST Free	\$12633 + 0.123% for every \$1 over \$5 million	\$12633 + 0.123% for every \$1 over \$5 million
128930	More than \$21.5m	Statutory		GST Free	\$34,196.00	\$34,196.00
128930	Determination of all Retrospective Development Applications (applications submitted after the development or change has commenced, been carried out or otherwise occurred)	Statutory		GST Free	3x the applicable application fee	3x the applicable application fee
128930	Change of Use or the Alteration or Extension of a Non-Conforming Use	Statutory		GST Free	\$295.00	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		GST Free	\$295.00	\$295.00
	Subdivisions					
128930	Clearance <5 lots	Statutory	per lot	GST Free	\$73.00	\$73.00
128930	Clearance between 5 and 195 lots	Statutory	per lot	GST Free	\$73 per lot for first 5 lots, then \$35 per lot	\$73 per lot for first 5 lots, then \$35 per lot
128930	Clearance more than 195 lots	Statutory		GST Free	\$7,393.00	\$7,393.00
	Home Occupation					
128930	Initial Application Fee	Statutory		GST Free	\$222.00	\$222.00
128930	Annual Renewal	Statutory		GST Free	\$73.00	\$73.00
	Extractive Industries					
128930	Application Fee	Statutory		GST Free	\$739.00	\$775.00
128930	Annual Licence Fee under Local Law	Statutory		GST Free	\$175.00	\$250.00
128930	Transfer of Licence Fee under Local Law	Statutory		GST Free	\$75.00	\$175.00
128930	Licence Renewal under Local Law	Statutory		GST Free	\$85.00	\$200.00
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Statutory		GST Free	\$2,500.00	\$3,500.00
	Scheme Amendment/Structure Plan					
	<i>The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:</i>					
128950	LPS Amendment	Council	Basic	GST Charged	\$3,300.00	\$3,300.00
128950	LPS Amendment	Council	Standard	GST Charged	\$5,500.00	\$5,500.00
128950	LPS Amendment	Council	Complex	GST Charged	\$9,900.00	\$9,900.00
128950	Structure Plan	Council		GST Charged	\$5,500.00	\$5,500.00
	Scheme Amendment/Structure Plan - Maximum Fees					
128950	Director / City / Shire Planner	Statutory	per hour	GST Charged	\$88.00	\$88.00
128950	Manager / Senior Planner	Statutory	per hour	GST Charged	\$66.00	\$66.00
128950	Planning Officer	Statutory	per hour	GST Charged	\$36.86	\$36.86
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Charged	\$36.86	\$36.86
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Charged	\$30.20	\$30.20
	Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Charged	\$1,210.00	\$1,220.00
128950	Reports - Scheme Text - Town Planning Scheme No 4/Others	Council		GST Charged	Copying charge	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Charged	\$176.00	\$177.50
128930	Providing a Zoning Certificate	Statutory		GST Free	\$73.00	\$73.00
128950	Replying to a property settlement questionnaire	Statutory		GST Charged	\$73.00	\$73.00
128950	Providing written planning advice	Statutory		GST Charged	\$75.00	\$75.00
128950	Advertising (Newspaper)	Council		GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		GST Free	\$2,475.00	\$2,590.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	<i>Cemetery Charges</i>					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Charged	\$1,008.00	\$1,008.00
130830	Adult Burial (1.8m hand dig)	Council		GST Charged	\$1,236.00	\$1,236.00
130830	Child Burial including stillborn	Council		GST Charged	\$785.00	\$785.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Charged	\$150.00	\$150.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Charged	\$300.00	\$300.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday (NB: this fee is at CEO's discretion to cover	Council		GST Charged	\$530.00	\$530.00
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Charged	\$1,000.00	\$1,000.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)			GST Charged	POA	POA
131230	Fee for each interment for Reserve Fund			GST Charged	\$90.00	\$90.00
130830	Interment of Ashes in grave (by Shire)			GST Charged	POA	POA
130830	Registration of Ashes	Council		GST Charged	\$150.00	\$150.00
130830	Metal Marker	Council		GST Charged	\$30.00	\$30.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$308.00	\$308.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Charged	\$74.00	\$74.00
130830	RSL Headstone Fee/Administration Fee	Council		GST Charged	\$31.00	\$31.00
194240	Cemetery Bond				\$100.00	\$100.00
	<i>Niche Wall</i>					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Charged	POA	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Charged	POA	POA
130830	Niche Wall Vase	Council		GST Charged	\$75.00	\$75.00
130830	Plot Reservation	Council		GST Charged	\$190.00	\$190.00
130830	Registration of Ashes	Council		GST Charged	\$50.00	\$50.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Charged	\$160.00	\$160.00
	<i>Licence Fees</i>					
130930	Funeral Director	Council	per year	GST Free	\$220.00	\$220.00
130930	Funeral Director	Council	per funeral	GST Free	\$75.00	\$75.00
130930	Monumental Mason	Council	per year	GST Free	\$150.00	\$150.00
130930	Monumental Mason	Council	per monument	GST Free	\$50.00	\$50.00
	RECREATION & CULTURE			SCHEDULE 11		
	<i>Town Hall Bonds</i>					
194140	Bond - Without Alcohol	Council	per application	GST Free	\$250.00	\$250.00
194140	Bond - With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
194240	Key Bond	Council	per application	GST Free	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
	<i>Town Hall Hire</i>					
132430	Main Hall - Commercial/Government Functions	Council	per hour	GST Charged	\$72.00	\$62.00
132430	Main Hall - Commercial/Government Functions	Council	per day	GST Charged	\$500.00	\$450.00
132430	Main Hall - Non-Commercial Functions	Council	per hour	GST Charged	\$54.00	\$45.00
132430	Main Hall - Non-Commercial Functions	Council	per day	GST Charged	\$375.00	\$330.00
132430	School Functions	Council	per hour	GST Charged	\$15.50	\$15.50
132430	Rehearsal	Council	per hour	GST Charged	\$36.00	\$30.00
132430	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$25.00	\$20.00
132430	Kitchen - Commercial/Government	Council	per day	GST Charged	\$170.00	\$150.00
132430	Kitchen - Non-Commercial	Council	per hour	GST Charged	\$18.00	\$15.00
132430	Kitchen - Non-Commercial	Council	per day	GST Charged	\$130.00	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Charged	\$72.00	\$72.00
132430	Chairs	Council	per day	GST Charged	\$2.20	\$2.20
132430	Grand Piano Hire - Commercial/Government	Council	per application	GST Charged	\$72.00	\$72.00
132430	Grand Piano Hire - Non Commercial	Council	per application	GST Charged	\$54.00	\$54.00
	Meeting Equipment Hire	Council				
	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
Katanning Aquatic Centre - Entry Fees						
139340	Adults	Council	per entry	GST Charged	\$5.00	\$5.00
139340	Children	Council	per entry	GST Charged	\$4.00	\$4.00
139340	Pension Card	Council	per entry	GST Charged	\$4.50	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Charged	\$4.00	\$4.00
139340	Spectator	Council	per entry	GST Charged	\$2.00	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Charged	\$1.00	\$1.00
139340	Child (4 years and under)	Council	per entry		No Charge	No Charge
139340	Family Entry 2 adults & up to 3 children	Council	per entry	GST Charged	\$15.50	\$15.50
139340	Concession Entrances (Adult - 10)	Council	per booklet	GST Charged	\$50.00	\$50.00
139340	Concession Entrances (Child - 10)	Council	per booklet	GST Charged	\$36.00	\$36.00
* Corporate /Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; more than 20 members = 15% discount on standard charge per member)						
** 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.						
Katanning Aquatic Centre - Season Passes						
139340	Season Passes Family (2 adults & up to 3 children <18 years old) + \$120 per each additional child <18 Years old	Council	per season	GST Charged	\$350.00	\$350.00
139340	Half Season Pass - Family (2 adults & up to 3 children <18 years old) + \$80 per each additional child <18 Years old	Council	per season	GST Charged	\$235.00	\$235.00
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Charged	\$200.00	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Charged	\$132.00	\$132.00
139340	Season Pass - Individual	Council	per season	GST Charged	\$250.00	\$250.00
139340	Half Season Pass - Individual	Council	per season	GST Charged	\$165.00	\$165.00
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 Charged	\$67.00	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Charged	\$2.25	\$2.25
	Spectator fee for School Carnivals	Council	per entry	GST Charged	No Charge	No Charge
Katanning Aquatic Centre - Miscellaneous Fees						
194240	Aquatic Centre Equipment bond	Council	per application	GST Free	\$50.00	\$50.00
Katanning Leisure Centre - Entry Fees						
100230	Adult (Participant Age 18+)	Council	per entry	GST Charged	\$5.60	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Charged	\$4.50	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Charged	No Charge	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Charged	\$4.50	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Charged	\$3.40	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Charged	\$2.25	\$2.25
100230	Spectator	Council	per entry	GST Charged	\$2.00	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Charged	\$1.00	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Charged	\$101.00	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Charged	\$81.00	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Charged	\$36.00	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Charged	\$103.50	\$103.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Charged	\$40.50	\$40.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Memberships					
101430	Gold - Single	Council	monthly	GST Charged	\$103.00	\$103.00
101430	Gold - Single	Council	quarterly	GST Charged	\$292.00	\$292.00
101430	Gold - Single	Council	half year	GST Charged	\$595.00	\$595.00
101430	Gold - Single	Council	full year	GST Charged	\$744.00	\$744.00
101430	Gold - Family	Council	quarterly	GST Charged	\$365.00	\$326.00
101430	Gold - Family	Council	half year	GST Charged	\$749.00	\$666.00
101430	Gold - Family	Council	full year	GST Charged	\$1,165.00	\$1,165.00
101430	Silver - Single *	Council	quarterly	GST Charged	\$204.00	\$170.00
101430	Silver - Single *	Council	half year	GST Charged	\$398.00	\$340.00
101430	Silver - Single *	Council	full year	GST Charged	\$707.00	\$680.00
	<i>* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.</i>					
101430	Gym - Single **	Council	quarterly	GST Charged	\$262.00	\$235.00
101430	Gym - Single **	Council	half year	GST Charged	\$538.00	\$478.00
101430	Gym - Single **	Council	full year	GST Charged	\$837.00	\$598.00
	<i>** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)</i>					
101430	Indoor Sports Only - Child	Council	quarterly	GST Charged	\$94.50	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Charged	\$180.00	\$180.00
101430	Indoor Sports Only - Child	Council	full year	GST Charged	\$340.00	\$340.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Charged	\$118.00	\$118.00
101430	Indoor Sports Only - Adult	Council	half year	GST Charged	\$223.00	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Charged	\$423.00	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Charged	\$212.00	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Charged	\$403.00	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Charged	\$763.00	\$763.00
	<i>New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.</i>					
	Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Charged	\$11.50	\$11.50
100830	Fitness Classes	Council	per participant	GST Charged	\$11.50	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Charged	\$5.75	\$5.75
100830	Fitness Classes students < 18 years	Council	per participant	GST Charged	\$5.75	\$5.75
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Charged	\$4.50	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Charged	\$50.00	\$50.00
100930	Born To Move, 2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Charged	\$3.30	\$3.30
100930	Gym Instructor	Council	per hour	GST Charged	\$67.00	\$67.00
100930	Personal Training - Member	Council	per half hour	GST Charged	\$33.50	\$33.50
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Charged	\$45.00	\$45.00
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Charged	\$11.50	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Charged	\$23.00	\$23.00
100930	Massage Therapy	Council	per half hour	GST Charged	\$55.50	\$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 Charged	\$15.50	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Charged	\$7.75	\$7.75
	Creche					
101030	Creche - Casual	Council	per child	GST Charged	\$5.60	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Charged	\$3.40	\$3.40
	<i>Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times.</i>					
	<i>Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.</i>					
	Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Charged	\$50.00	\$50.00
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Charged	\$205.00	\$205.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Charged	Normal Entry Fees	Normal Entry Fees
100230	> 20 Kids	Council		GST Charged	10% discount on entry fees	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Charged	\$33.00	\$33.00
100630	Youth Zone Room exclusive use for Party	Council	per hour	GST Charged	\$60.00	\$60.00
	Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	GST Free	\$250.00	\$250.00
191220	Bond With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
191220	Bond on Equipment Hire	Council	per application	GST Free	\$100.00	\$100.00
191220	Key/Swipe Card Bond	Council	per application	GST Free	\$50.00	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Charged	\$60.00	\$60.00
	Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Charged	\$77.00	\$80.00
100630	Non Commercial	Council	per hour	GST Charged	\$58.00	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Charged	\$145.00	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Charged	\$108.00	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$40.00	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Charged	\$285.00	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Charged	\$29.50	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Charged	\$216.00	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Charged	\$26.00	\$27.00
100630	Wedding/Function Room Package - Standard <i>Hirer Set Up</i>	Council	per function	GST Charged	\$850.00	\$890.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Charged	\$1,050.00	\$1,050.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Charged	\$33.00	\$33.00
	Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Charged	\$880.00	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Charged	\$255.00	\$260.00
100530	Individual Courts	Council	per hour	GST Charged	\$77.00	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Charged	\$660.00	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Charged	\$190.00	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Charged	\$58.00	\$58.00
	Ram Pavilion - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Charged	\$710.00	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Charged	\$88.00	\$122.00
100530	Individual Courts	Council	per hour	GST Charged	\$61.00	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Charged	\$530.00	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Charged	\$66.00	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Charged	\$46.00	\$48.00
	Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
101030	Non-Commercial	Council	per hour	GST Charged	\$26.00	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Charged	\$60.00	\$60.00
101030	Additional Crèche staff member	Council	per hour	GST Charged	\$33.00	\$33.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Charged	\$29.00	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Charged	\$22.00	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Charged	\$29.00	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Charged	\$22.00	\$22.00
167930	Change Room - Casual Bookings	Council	per hour	GST Charged	\$27.00	\$28.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Charged	\$66.00	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Charged	\$50.00	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Charged	\$17.00	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Charged	\$77.00	\$77.00
100630	Shearing Shed	Council	per day	GST Charged	\$100.00	\$100.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Charged	\$20.00	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Charged	\$150.00	\$150.00
	Community Equipment Hire					
135430	Round Tables	Council	per day	GST Charged	\$11.50	\$11.50
135430	Trestle Tables	Council	per day	GST Charged	\$5.50	\$5.50
135430	Chairs	Council	per day	GST Charged	\$2.20	\$2.20
135430	Crockery	Council	per day	GST Charged	\$0.65	\$0.70
135430	Cutlery	Council	per day	GST Charged	\$0.35	\$0.35
135430	Glass Ware	Council	per day	GST Charged	\$1.50	\$1.50
135430	Electric Urns	Council	per day	GST Charged	\$11.50	\$11.50
135430	Tablecloths (function) Round	Council	per day	GST Charged	\$17.50	\$17.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Charged	\$15.50	\$15.50
135430	Table and Stage Skirting	Council	per day	GST Charged	\$28.00	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Charged	\$80.00	\$80.00
135430	Over head projectors/screen per half day	Council	per day	GST Charged	\$60.00	\$60.00
135430	Over head projectors/screen per day	Council	per day	GST Charged	\$110.00	\$110.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Charged	\$11.00	\$11.50
	Breakages & Other Charges					
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Meeting Equipment Hire					
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Charged	\$2.50	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Charged	\$55.00	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Charged	\$2.50	\$2.50
	Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Charged	\$470.00	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Charged	\$66.50	\$66.50
167930	Non-Commercial	Council	per day	GST Charged	\$140.00	\$145.00
167930	Non-Commercial	Council	per hour	GST Charged	\$20.00	\$20.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Charged	By negotiation	By negotiation
	Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Charged	\$325.00	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Charged	\$550.00	\$550.00
167930	Equestrian Association	Council		GST Charged	\$550.00	\$550.00
167930	Katanning Rugby	Council	per team	GST Charged	\$325.00	\$325.00
	<i>New Sporting Clubs are charged based on the following formula:</i>					
	<i>- Senior Teams</i>					
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.60			GST Charged	\$0.60	\$0.60
	<i>- Junior teams</i>					
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.35			GST Charged	\$0.35	\$0.35

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Charged	\$10.00	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m ²	GST Charged	\$260.00	\$104.00
	- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$402 per annum)					
	Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Charged	\$15.50	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Charged	\$7.75	\$7.75
	Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Charged	\$6.80	\$6.80
141430	Lost Library Books	Council	per book	GST Charged	Replacement value	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Charged	\$3.80	\$3.80
	Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Charged	\$0.20	\$0.20
142630	A4 double sided	Council	per copy	GST Charged	\$0.30	\$0.30
142630	A3 single sided	Council	per copy	GST Charged	\$0.40	\$0.40
142630	A4 single sided - colour	Council	per copy	GST Charged	\$0.30	\$0.30
142630	A4 double sided - colour	Council	per copy	GST Charged	\$0.45	\$0.45
142630	A3 single sided - colour	Council	per copy	GST Charged	\$0.60	\$0.60
	Internet & Communication					
141730	Scanning charge	Council	per page	GST Charged	\$0.20	\$0.20
141730	Internet access - emails and social media	Council	per half hour	GST Charged	\$3.40	\$3.40
	Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Charged	\$175.00	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Charged	\$17.50	\$17.50
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Charged	\$87.50	\$87.50
	Gallery Hire					
121830	Local Artists	Council	per week	GST Charged	\$100.00	\$100.00
121830	Other	Council	per week	GST Charged	\$150.00	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Charged	30% Commission	30% Commission
	Other Culture					
153330	Community Arts Development Officer Labour Assistance	Council	per hour	GST Charged	\$65.00	\$65.00
143130	Sale of History Books	Council	per book	GST Charged	\$45.00	\$45.00
	Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Charged	\$330.00	\$330.00
144330	Plaque	Council	per application	GST Charged	POA	POA
	Other Recreation & Sport					
112730	Treated Waste Water Charge (Effluent)	Council	per kL	GST Charged	\$0.40	\$0.40
	TRANSPORT					
	SCHEDULE 12					
150910	Roadside Advertising (Approaching Townsite)	Council	per m ²	GST Charged	\$130.00	\$130.00
	- Current 50% discount on general advertising rate listed in administration section					
	ECONOMIC SERVICES					
	SCHEDULE 13					
	Rural Services					
153630	Water from Standpipes per kilolitre (Minimum charge \$5.00)	Council	per kilolitre	GST Charged	\$3.20	\$3.20
153650	Access card for controlled standpipes	Council	each	GST Charged	\$20.60	\$20.60

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
Building Permits						
156130	Uncertified application for a building permit (s. 6(1))	Statutory		GST Free	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70
156130	Certified application for building permit 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70
156130	Application for the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9 for a certified application.	Statutory		GST Free	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70
Demolition Permits						
156130	Class 1 and 10	Statutory		GST Free	\$97.70	\$97.70
156130	Class 2 to 9	Statutory	per storey	GST Free	\$97.70	\$97.70
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		GST Free	\$97.70 per application	\$97.70 per application
156130	- an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Statutory		GST Free	\$107.70 or \$10.80 per strata unit, whichever is greater	\$107.70 or \$10.80 per strata unit, whichever is greater
Unauthorised Work Applications						
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		GST Free	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not less than \$97.70	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not less than \$97.70
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)).	Statutory		GST Free	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 \$97.70	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 \$97.70
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		GST Free	\$97.70	\$97.70
Extension of Time Applications						
156130	Building or Demolition Permit	Statutory		GST Free	\$97.70	\$97.70
156130	Occupancy Permit or Building Approval Certificate	Statutory		GST Free	\$97.70	\$97.70

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
Regulatory Fees						
156130	- BCITF Levy (applies to all applications for building and demolition permits)			GST Free	0.2% of the estimated value (GST inclusive) for values over \$20,000	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		GST Free	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	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		GST Free	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	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156150	Private Swimming Pool Fence Inspection (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		GST Free	\$57.45	\$57.45
Building Control - Certification Fees (By Private Arrangement)						
156130	Sign Licence - Application Fee	Council		GST Free	\$20.00	\$20.00
156130	- Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Free	0.13% estimated value of construction but not less than *\$99.00	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 Free	0.11% estimated value of construction but not less than *\$99.00	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 Free	\$185.00	\$185.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Free	\$92.00	\$92.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Free	\$92.00	\$92.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Free	\$140.00	\$140.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Free	\$92.00	\$92.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Free	\$92.00	\$92.00
Saleyards Fees and Charges						
158430	Advertising Signage (at Saleyards)	Council	per m ²	GST Charged	\$260.00	\$260.00
157730	Sheep Yarding Fees	Council	per head	GST Charged	\$0.81	\$0.85
154630	Destruction of Sheep	Council	per head	GST Charged	\$16.00	\$16.50
158830	Washbay Keys	Council	per key	GST Charged	\$37.00	\$37.00
158130	Washbay Useage	Council	Per minute - Min \$5.00	GST Charged	\$0.60	\$0.61
Saleyard Facility - Hire Bonds						
175130	Venue Bond Without Alcohol	Council	per application	GST Free	\$250.00	\$250.00
175130	Venue Bond With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
175130	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
175130	Key Bond (for use after hours)	Council	per application	GST Free	\$50.00	\$50.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
	Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
157940	Kitchen - Commercial/Government	Council	per day	GST Charged	\$230.00	\$230.00
157940	Kitchen - Non Commercial	Council	per hour	GST Charged	\$26.00	\$26.00
157940	Kitchen - Non Commercial	Council	per day	GST Charged	\$173.00	\$173.00
157940	Training Room - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
157940	Training Room - Commercial/Government	Council	per day	GST Charged	\$230.00	\$230.00
157940	Training Room - Non Commercial	Council	per hour	GST Charged	\$26.00	\$26.00
157940	Training Room - Non Commercial	Council	per day	GST Charged	\$173.00	\$173.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
157940	Dining Room - Commercial/Government	Council	per day	GST Charged	\$230.00	\$230.00
157940	Dining Room - Non Commercial	Council	per hour	GST Charged	\$26.00	\$26.00
157940	Dining Room - Non Commercial	Council	per day	GST Charged	\$173.00	\$173.00
	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 Charged	\$339.11	\$341.91
	Saleyards Pop Up Shop					
157940	- Half Day	Council	half day	GST Charged	\$30.00	\$30.00
157940	- Full Day	Council	full day	GST Charged	\$50.00	\$50.00
	OTHER PROPERTY & SERVICES					
	SCHEDULE 14					
	Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Charged	\$201.00	\$201.00
159530	Graders	Council	per day	GST Charged	\$1,608.00	\$1,608.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Charged	\$162.00	\$162.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Charged	\$1,293.00	\$1,293.00
159530	Truck Trailer (side)	Council	per hour	GST Charged	\$66.00	\$66.00
159530	Truck Trailer (side)	Council	per day	GST Charged	\$525.00	\$525.00
159530	Water Truck	Council	per hour	GST Charged	\$176.00	\$176.00
159530	Water Truck	Council	per day	GST Charged	\$1,406.00	\$1,406.00
159530	Backhoe	Council	per hour	GST Charged	\$150.00	\$150.00
159530	Backhoe	Council	per day	GST Charged	\$1,196.00	\$1,196.00
159530	Volvo Loader	Council	per hour	GST Charged	\$163.00	\$163.00
159530	Volvo Loader	Council	per day	GST Charged	\$1,301.00	\$1,301.00
159530	Cat Loader (2011)	Council	per hour	GST Charged	\$177.00	\$177.00
159530	Cat Loader (2011)	Council	per day	GST Charged	\$1,414.00	\$1,414.00
159530	Cat Loader (2011) with Tree Saw	Council	per hour	GST Charged	\$256.00	\$256.00
159530	Cat Loader (2011) with Tree Saw	Council	per day	GST Charged	\$2,045.00	\$2,045.00
159530	Cherry Picker	Council	per hour	GST Charged	-	\$245.00
159530	Cherry Picker	Council	per day	GST Charged	-	\$960.00
159530	9 tonne Excavator	Council	per hour	GST Charged	-	\$170.00
159530	9 tonne Excavator	Council	per day	GST Charged	-	\$1,360.00
159530	Excavator	Council	per hour	GST Charged	\$201.00	\$201.00
159530	Excavator	Council	per day	GST Charged	\$1,608.00	\$1,608.00
159530	Scissor Lift	Council	per hour	GST Charged	\$117.00	\$117.00
159530	Scissor Lift	Council	per day	GST Charged	\$937.00	\$937.00
159530	Telehandler	Council	per hour	GST Charged	\$150.00	\$150.00
159530	Telehandler	Council	per day	GST Charged	\$1,196.00	\$1,196.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Charged	\$163.00	\$163.00
159530	Multi-tyred self propelled roller	Council	per day	GST Charged	\$1,301.00	\$1,301.00
159530	Tractor (Including attachments)	Council	per hour	GST Charged	\$143.00	\$143.00
159530	Tractor (Including attachments)	Council	per day	GST Charged	\$1,148.00	\$1,148.00
159530	Semi Side - Tipper	Council	per hour	GST Charged	\$218.00	\$218.00
159530	Semi Side - Tipper	Council	per day	GST Charged	\$1,746.00	\$1,746.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2017/18 INCL. GST	2018/19 INCL. GST
159530	3t Tip Truck	Council	per hour	GST Charged	\$104.00	\$104.00
159530	3t Tip Truck	Council	per day	GST Charged	\$832.00	\$832.00
159530	Ute (without operator subject to approval)	Council	per hour	GST Charged	\$23.00	\$23.00
159530	Ute (with operator)	Council	per hour	GST Charged	\$81.00	\$81.00
159530	Ute (with operator)	Council	per day	GST Charged	\$647.00	\$647.00
159530	Ute (with Works Supervisor)	Council	per hour	GST Charged	\$130.00	\$130.00
159530	Ute (with Works Supervisor)	Council	per day	GST Charged	\$1,034.00	\$1,034.00
159530	Sweeper	Council	per hour	GST Charged	\$163.00	\$163.00
159530	Sweeper	Council	per day	GST Charged	\$1,301.00	\$1,301.00
159530	Skid steer Loader	Council	per hour	GST Charged	\$141.00	\$141.00
159530	Skid steer Loader	Council	per day	GST Charged	\$1,131.00	\$1,131.00
159530	Ride on Mower	Council	per hour	GST Charged	\$91.00	\$91.00
159530	Ride on Mower	Council	per day	GST Charged	\$727.00	\$727.00
159530	Vibrating Roller	Council	per hour	GST Charged	\$163.00	\$163.00
159530	Vibrating Roller	Council	per day	GST Charged	\$1,301.00	\$1,301.00
159530	Pedestrian Roller	Council	per hour	GST Charged	\$91.00	\$91.00
159530	Pedestrian Roller	Council	per day	GST Charged	\$727.00	\$727.00
159530	Sundry Plant	Council	per hour	GST Charged	\$85.00	\$85.00
159530	Sundry Plant	Council	per day	GST Charged	\$679.00	\$679.00
159530	Gravel/Sand (price does not include delivery)	Council	m ³	GST Charged	\$29.00	\$29.00
159530	Blue Metal	Council	m ³	GST Charged	\$236.00	\$236.00
159530	Bitumen Truck (without Operator)	Council	m ³	GST Charged	\$207.00	\$207.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Charged	\$260.00	\$260.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Charged	\$2,077.00	\$2,077.00
159530	Bitumen Truck (travel > 100km)	Council	per km	GST Charged	\$2.40	\$2.40
159530	Emulsion	Council	litre	GST Charged	\$2.30	\$2.30
159530	Premix (Asphalt)	Council	tonne	GST Charged	\$349.00	\$349.00
159530	Labour Hire	Council	per hour	GST Charged	\$66.00	\$66.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Charged	\$194.00	\$194.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Charged	\$194.00	\$194.00
159530	Bond for Hire of Signs	Council	per application	GST Free	\$116.00	\$116.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Charged	Price on application dependent on Number and Values	Price on application dependent on Number and Values
159530	Hire of signs - Non Commercial	Council	per application	GST Charged	Fee may be waived at CEO discretion	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Charged	\$505.00	\$505.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Charged	No charge, but bond and installation still apply	No charge, but bond and installation still apply
159530	Portable Stage - Installation & Removal	Council	per application	GST Charged	\$310.00	\$310.00
194240	Bond for Portable Stage	Council	per application	GST Free	\$500.00	\$500.00
	(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)					
	Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Charged	\$105.00	\$105.00

SHIRE OF KATANNING
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

Together, we're building Katanning's future

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	3,945,620	3,762,820	3,772,000
Operating grants, subsidies and contributions	9	1,881,389	4,414,766	4,648,423
Fees and charges	8	2,007,751	2,155,396	2,047,374
Interest earnings	10(a)	630,304	396,486	424,280
Other revenue	10(b)	472,172	485,637	280,706
		<u>8,937,236</u>	<u>11,215,105</u>	<u>11,172,783</u>
Expenses				
Employee costs		(4,860,350)	(4,265,914)	(4,478,406)
Materials and contracts		(2,682,832)	(3,983,802)	(4,617,383)
Utility charges		(471,775)	(412,946)	(390,711)
Depreciation on non-current assets	5	(4,605,808)	(4,466,902)	(2,964,909)
Interest expenses	10(d)	(126,360)	(12,425)	(22,159)
Insurance expenses		(312,649)	(291,960)	(291,306)
Other expenditure		(376,822)	(252,646)	(333,862)
		<u>(13,436,596)</u>	<u>(13,686,595)</u>	<u>(13,098,736)</u>
		(4,499,360)	(2,471,490)	(1,925,953)
Non-operating grants, subsidies and contributions	9	11,130,107	967,224	7,271,413
Profit on asset disposals	4(b)	76,008	101,282	90,101
Loss on asset disposals	4(b)	(87,278)	(16,482)	(82,366)
Net result		6,619,477	(1,419,466)	5,353,195
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		6,619,477	(1,419,466)	5,353,195

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

FOR THE YEAR ENDED 30TH JUNE 2019

BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 of Katanning controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUES (CONTINUED)

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.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		489,024	208,340	213,632
General purpose funding		5,250,432	6,097,162	5,001,685
Law, order, public safety		206,266	166,742	201,235
Health		3,080	5,481	3,916
Education and welfare		193,954	94,193	80,250
Housing		226,797	216,380	180,669
Community amenities		929,695	962,379	956,174
Recreation and culture		508,979	522,729	534,870
Transport		260,506	1,916,155	3,258,189
Economic services		805,503	909,448	676,663
Other property and services		63,000	116,096	65,500
		8,937,236	11,215,105	11,172,783
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(1,196,453)	(1,026,797)	(1,073,772)
General purpose funding		(310,259)	(173,798)	(131,716)
Law, order, public safety		(445,235)	(438,805)	(445,972)
Health		(180,641)	(127,907)	(140,349)
Education and welfare		(509,208)	(488,449)	(464,299)
Housing		(341,850)	(298,700)	(240,179)
Community amenities		(1,058,044)	(1,250,307)	(1,202,404)
Recreation and culture		(3,675,718)	(3,483,365)	(2,930,973)
Transport		(4,042,521)	(5,056,018)	(5,148,673)
Economic services		(1,498,806)	(1,356,880)	(1,251,395)
Other property and services		(51,501)	26,856	(46,845)
		(13,310,236)	(13,674,170)	(13,076,577)
Finance costs	6, 10(d)			
Governance		(111,451)	0	0
Housing		(1)	(1,298)	(1,729)
Community amenities		0	(465)	(562)
Recreation and culture		(2,997)	(2,560)	(4,519)
Other property and services		(11,911)	(8,102)	(15,349)
		(126,360)	(12,425)	(22,159)
		(4,499,360)	(2,471,490)	(1,925,953)
Non-operating grants, subsidies and contributions	9	11,130,107	967,224	7,271,413
Profit on disposal of assets	4(b)	76,008	101,282	90,101
(Loss) on disposal of assets	4(b)	(87,278)	(16,482)	(82,366)
Net result		6,619,477	(1,419,466)	5,353,195
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		6,619,477	(1,419,466)	5,353,195

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

FOR THE YEAR ENDED 30TH JUNE 2019

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.

PROGRAM NAME	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 and operation of child health clinic, analytical testing and Environmental Health administration.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Year round care, housing for the aged and educational services.
HOUSING	To provide and maintain staff and elderly residents housing.	Provision and maintenance of staff and 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 centres, 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 Council's Road Plant.
ECONOMIC SERVICES	To help promote the Shire and its economic wellbeing.	Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control Council's overheads operating accounts.	Private works operation, plant repair and operational costs and engineering operation costs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,988,206	3,611,852	3,918,266
Operating grants, subsidies and contributions		2,184,443	5,145,622	4,819,423
Fees and charges		2,007,751	2,155,396	2,047,374
Interest earnings		630,304	396,486	424,280
Goods and services tax		101,052	(20,542)	0
Other revenue		472,172	485,637	280,706
		9,383,928	11,774,451	11,490,049
Payments				
Employee costs		(4,885,461)	(4,191,258)	(4,456,406)
Materials and contracts		(15,004,728)	(3,905,573)	(8,592,043)
Utility charges		(471,775)	(412,946)	(390,711)
Interest expenses		(126,360)	(12,768)	(22,159)
Insurance expenses		(312,649)	(291,960)	(291,306)
Goods and services tax		0	(53,700)	0
Other expenditure		(376,822)	(252,646)	(99,677)
		(21,177,795)	(9,120,851)	(13,852,302)
Net cash provided by (used in) operating activities	3	(11,793,867)	2,653,600	(2,362,253)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(16,505,444)	(4,359,689)	(17,808,773)
Payments for construction of infrastructure	4(a)	(1,803,515)	(1,378,599)	(1,517,384)
Non-operating grants, subsidies and contributions used for the development of assets	9	11,130,107	967,224	7,271,413
Proceeds from sale of plant & equipment	4(b)	363,000	263,591	417,273
Net cash provided by (used in) investing activities		(6,815,852)	(4,507,473)	(11,637,471)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(217,874)	(172,919)	(172,919)
Proceeds from new borrowings	6(b)	0	2,500,000	3,500,000
Net cash provided by (used in) financing activities		(217,874)	2,327,081	3,327,081
Net increase (decrease) in cash held		(18,827,593)	473,208	(10,672,643)
Cash at beginning of year		32,490,033	32,016,825	32,691,705
Cash and cash equivalents at the end of the year	3	13,662,440	32,490,033	22,019,062

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	5,286,507	5,889,670	5,815,404
		5,286,507	5,889,670	5,815,404
Revenue from operating activities (excluding rates)				
Governance		536,638	238,205	255,981
General purpose funding		1,304,812	2,334,342	1,229,685
Law, order, public safety		206,266	166,742	201,235
Health		3,080	5,481	3,916
Education and welfare		193,954	94,193	80,250
Housing		226,797	216,380	180,669
Community amenities		929,695	962,379	956,174
Recreation and culture		519,949	522,729	534,870
Transport		277,930	1,987,572	3,305,941
Economic services		805,503	909,448	676,663
Other property and services		63,000	116,096	65,500
		5,067,624	7,553,567	7,490,884
Expenditure from operating activities				
Governance		(1,307,904)	(1,026,797)	(1,076,098)
General purpose funding		(310,259)	(173,798)	(131,716)
Law, order, public safety		(445,235)	(438,805)	(445,972)
Health		(180,641)	(127,907)	(140,349)
Education and welfare		(509,208)	(488,449)	(464,299)
Housing		(341,851)	(299,998)	(241,908)
Community amenities		(1,058,044)	(1,250,772)	(1,202,966)
Recreation and culture		(3,678,715)	(3,485,923)	(2,935,492)
Transport		(4,129,799)	(5,072,500)	(5,228,713)
Economic services		(1,498,806)	(1,356,880)	(1,251,395)
Other property and services		(63,412)	18,754	(62,194)
		(13,523,874)	(13,703,075)	(13,181,102)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(76,008)	(101,282)	(90,101)
Loss on disposal of assets	4(b)	87,279	16,482	82,366
Depreciation on assets	5	4,605,808	4,466,902	2,964,909
Amount attributable to operating activities		1,447,336	4,122,264	3,082,360
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	11,130,107	967,224	7,271,413
Purchase property, plant and equipment	4(a)	(16,505,444)	(4,359,689)	(17,808,773)
Purchase and construction of infrastructure	4(a)	(1,803,515)	(1,378,599)	(1,517,384)
Proceeds from disposal of assets	4(a)	363,000	263,591	417,273
Amount attributable to investing activities		(6,815,852)	(4,507,473)	(11,637,471)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(217,874)	(172,919)	(172,919)
Proceeds from new borrowings	6(b)	0	2,500,000	3,500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(9,991,953)	(623,966)	(442,800)
Transfers from cash backed reserves (restricted assets)	7(a)	11,632,723	205,781	1,898,830
Amount attributable to financing activities		1,422,896	1,908,896	4,783,111
Budgeted deficiency before general rates		(3,945,620)	1,523,687	(3,772,000)
Estimated amount to be raised from general rates	1	3,945,620	3,762,820	3,772,000
Net current assets at end of financial year - surplus/(deficit)	2	0	5,286,507	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
General rate								
Gross Rental Value (GRV)	0.102450	1,151	18,883,544	1,933,305	(4,000)	2,000	1,931,305	1,830,989
Unimproved Value (UV)	0.010410	209	124,200,500	1,292,927	0	0	1,292,927	1,217,147
Sub-Totals		1,360	143,084,044	3,226,232	(4,000)	2,000	3,224,232	3,048,136
Minimum								
Minimum payment	\$							
Gross Rental Value (GRV)	991	648	4,185,730	642,168	0	0	642,168	641,280
Unimproved Value (UV)	991	120	6,426,636	118,920	0	0	118,920	112,595
Sub-Totals		768	10,612,366	761,088	0	0	761,088	753,875
		2,128	153,696,410	3,987,320	(4,000)	2,000	3,985,320	3,802,011
Discounts/concessions (Refer note 1(g))							(43,000)	(42,721)
Ex-gratia rates							4,300	4,008
Rates adjustments							(1,000)	(478)
Total amount raised from general rates							3,945,620	3,762,820
Specified area rates (Refer note 1(e))							0	0
Total rates							3,945,620	3,762,820

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Unimproved Value (UV) rated land is valued by Landgate on an annual basis. Gross Rental Value (GRV) rated properties are valued every 5 years; the next revaluation budget year is 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single payment	25/09/2018	0	0.00%	11.00%
Option two				
First instalment	25/09/2018	0	5.50%	11.00%
Second instalment	28/01/2019	10	5.50%	11.00%
Option three				
First instalment	25/09/2018	0	5.50%	11.00%
Second instalment	26/11/2018	10	5.50%	11.00%
Third instalment	28/01/2019	10	5.50%	11.00%
Fourth instalment	29/03/2019	10	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	10,000	10,653
Instalment plan interest earned	12,000	12,273
Unpaid rates and service charge interest earned	57,000	56,226
	79,000	79,151

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2019.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
General rates	2%	\$ 41,487	\$ 41,294	A discount of 2% of the current rates levied will be offered to rate payers whose payment of the full amount owing, including the arrears and charges, is received on or before 35 days after the date appearing on the rate notice. The discount will apply to interim rates issued after the billing date.
		41,487	41,294	

(h) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which the waiver or concession is granted
Katanning Country Club - General Rates	Concession	50%	\$ 1,513	\$ 1,427	Council resolved to continue providing a 50% concession in rates otherwise payable on lots 2, 130 & 4 Round Drive, commencing on
			1,513	1,427	

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	323,258	4,981,100
Cash - restricted reserves	3	7,887,402	9,528,172
Cash - restricted other	3	5,451,781	17,980,761
Receivables		993,050	1,439,742
Inventories		20,300	25,308
		14,675,791	33,955,083
Less: current liabilities			
Trade and other payables		(6,788,139)	(19,140,154)
Long term borrowings		(210,797)	(217,873)
Provisions		(733,671)	(733,671)
		(7,732,607)	(20,091,698)
Unadjusted net current assets		6,943,184	13,863,385
Adjustments			
Less: Cash - restricted reserves	3	(7,887,402)	(9,528,172)
Less: Payments in Advance		(250)	(250)
Less: Employee entitlements not expected to be utilised		733,671	733,671
Add: Current portion of borrowings		210,797	217,873
Add: Accrued wages and interest		0	0
Adjusted net current assets - surplus/(deficit)		0	5,286,507

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Katanning becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PROVISIONS

Provisions are recognised when the Shire of Katanning has a 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.

INVENTORIES

General

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

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

Superannuation

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. 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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	323,258	4,981,100	361,701
Cash - restricted	7,887,402	9,528,172	7,653,957
Cash - restricted Muni	5,451,781	17,980,761	14,003,404
	13,662,441	32,490,033	22,019,062
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement Reserve	544,596	825,958	468,881
Employee Leave Reserve	724,996	660,099	639,845
Amherst Village Building Maintenance Reserve	93,121	91,066	90,506
Amherst Village Refundable Deposits Reserve	1,171,308	1,169,740	1,134,671
Saleyard Reserve	903,296	1,004,192	874,463
Waste Management Reserve	1,130,983	891,693	993,175
Land & Building Reserve	2,191,162	3,899,998	2,664,333
Land & Building Facilities for Seniors Reserve	624,649	610,864	607,109
New Saleyard Reserve	265,018	232,097	40,917
Christmas Decoration Reserve	20,225	10,000	10,000
GRV Revaluation Reserve	11,163	25,000	25,000
Quartermaine Oval Reserve	93,711	52,528	52,528
Katanning Leisure Centre Facilities Reserve	96,174	54,937	52,528
Election Reserve	9,500	0	0
Library Building	7,500	0	0
	7,887,402	9,528,172	7,653,956
Reconciliation of net cash provided by operating activities to net result			
Net result	6,619,477	(1,419,464)	5,353,195
Depreciation	4,605,808	4,466,902	2,964,909
(Profit)/loss on sale of asset	11,270	(84,800)	(7,735)
(Increase)/decrease in receivables	446,692	505,646	317,266
(Increase)/decrease in inventories	5,008	0	0
Increase/(decrease) in payables	(12,352,015)	131,586	(3,740,475)
Increase/(decrease) in employee provisions	0	20,956	22,000
Grants/contributions for the development of assets	(11,130,107)	(967,224)	(7,271,413)
Net cash from operating activities	(11,793,867)	2,653,602	(2,362,253)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2018/19 Budget total	2017/18 Actual total
	Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services		
	\$	\$	\$	\$	\$	\$	\$	\$
<i><u>Property, Plant and Equipment</u></i>								
Buildings - non-specialised	832,000	0	0	0	0	0	832,000	0
Buildings - specialised	12,718,342	67,833	1,712,269	0	0	0	14,498,444	3,759,959
Plant	0	0	0	0	649,500	0	649,500	325,188
Equipment	0	0	0	27,500	0	150,000	177,500	87,762
Motor Vehicles	243,000	0	0	34,000	71,000	0	348,000	186,780
	13,793,342	67,833	1,712,269	61,500	720,500	150,000	16,505,444	4,359,689
<i><u>Infrastructure</u></i>								
Infrastructure - Roads	0	0	0	0	1,579,146	0	1,579,146	1,225,263
Infrastructure - Footpaths	0	0	0	0	0	0	0	57,961
Infrastructure - Parks and ovals	0	0	0	44,669	20,100	0	64,769	95,087
Infrastructure - Other	0	0	0	0	159,600	0	159,600	288
	0	0	0	44,669	1,758,846	0	1,803,515	1,378,599
Total acquisitions	13,793,342	67,833	1,712,269	106,169	2,479,346	150,000	18,308,959	5,738,288

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

Construction Program - 2018/19

Acquisition of Assets

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	156,886	204,500	47,614	0	29,865	0	42,349	(2,326)
Recreation and culture	18,030	29,000	10,970	0	0	0	0	0
Transport	199,354	129,500	17,424	(87,278)	71,417	(16,482)	47,752	(80,040)
	374,270	363,000	76,008	(87,278)	101,282	(16,482)	90,101	(82,366)
By Class								
<u>Property, Plant and Equipment</u>								
Plant	164,969	93,500	12,871	(84,340)	51,872	(16,482)	44,273	(72,918)
Motor Vehicles	209,301	269,500	63,137	(2,938)	29,865	0	45,828	(9,448)
	374,270	363,000	76,008	(87,278)	81,736	(16,482)	90,101	(82,366)

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

Disposals of Assets

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture & Fittings
Plant
Equipment
Motor Vehicles
Paintings & Sculptures
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and ovals
Infrastructure - Other
Infrastructure - Bridges

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
181,542	119,639	83,606
63,740	59,875	33,430
17,530	17,530	5,285
35,868	37,817	10,566
195,646	195,634	123,355
118,115	116,171	42,790
1,063,181	1,059,400	403,994
1,824,699	1,748,402	1,448,124
612,180	612,179	365,458
493,307	500,253	448,301
4,605,808	4,466,902	2,964,909
1,873,069	1,807,775	866,605
1,786	1,786	1,786
441,781	438,144	401,649
117,220	110,152	85,542
159,890	174,011	162,865
2,306	2,306	2,306
1,348,578	1,272,321	1,056,317
88,583	88,480	50,631
283,419	283,414	251,744
112,573	112,573	100
163,587	162,924	72,348
13,016	13,016	13,016
4,605,808	4,466,902	2,964,909

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	50 Years
Buildings - specialised	50 Years
Furniture & Fittings	10 Years
Plant	5 - 10 Years
Equipment	3 - 10 Years
Motor Vehicles	4 Years
Paintings & Sculptures	100 Years
User defined 4	0 Years
User defined 5	0 Years
Infrastructure - Roads	20 - 40 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	50 Years
Infrastructure - Parks and ovals	20 Years
Infrastructure - Other	20 - 50 Years
Infrastructure - Bridges	50 Years
Infrastructure - User defined 7	0 Years
Infrastructure - User defined 8	0 Years
Infrastructure - User defined 9	0 Years
Infrastructure - User defined 10	0 Years

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Governance								
Loan 158 - New Admin Building	2,500,000	0	85,392	0	2,414,608	2,500,000	111,451	0
Housing								
Loan 146 - Conroy Street Duplex	0	0	0	27,038	0	0	1	1,298
Community amenities								
Loan 154 - Plant Purchase (Compactor)	0	0	0	17,492	0	0	0	465
Recreation and culture								
Loan 148 - Katanning Aquatic Centre	49,918	0	24,225	22,841	25,693	49,918	2,997	2,560
Other property and services								
Loan 155 - Footpath Sweeper	14,113	0	14,113	13,641	0	14,113	454	610
Loan 156 - Road Sweeper	236,375	0	56,979	55,625	179,396	236,375	6,934	4,535
Loan 157 - Tipping Truck	154,177	0	37,165	36,282	117,012	154,177	4,523	2,958
	2,954,583	0	217,874	172,919	2,736,709	2,954,583	126,360	12,425
	2,954,583	0	217,874	172,919	2,736,709	2,954,583	126,360	12,425

All borrowing repayments will be financed by general purpose revenue.

(b) New borrowings - 2018/19

The Shire does not intent to undertake any new borrowings for the year ended 30th June 2019

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd	2017/18 Budget	Amount as at 30 June 2018
			\$	\$	\$
Loan 158	New Administration Building	2018	0	3,500,000	300,326
			0	3,500,000	300,326

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	65,000	65,000	65,000
Total amount of credit unused	315,000	315,000	315,000
Loan facilities			
Loan facilities in use at balance date	2,736,709	2,954,583	3,954,583
Unused loan facilities at balance date	300,326	300,326	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Plant Replacement Reserve	\$ 825,958	\$ 18,638	\$ (300,000)	\$ 544,596	\$ 808,457	\$ 17,501	\$ 0	\$ 825,958	\$ 808,457	\$ 12,424	\$ (352,000)	\$ 468,881
Employee Leave Reserve	660,099	64,897	0	724,996	690,474	30,865	(61,240)	660,099	690,474	10,611	(61,240)	639,845
Amherst Village Building Maintenance Reserve	91,066	2,055	0	93,121	89,137	1,930	0	91,066	89,136	1,370	0	90,506
Amherst Village Refundable Deposits Reserve	1,169,740	26,395	(24,827)	1,171,308	1,117,498	149,191	(96,950)	1,169,740	1,117,498	17,173	0	1,134,671
Saleyard Reserve	1,004,192	22,660	(123,556)	903,296	982,914	21,278	0	1,004,192	982,914	15,105	(123,556)	874,463
Waste Management Reserve	891,693	239,290	0	1,130,983	872,799	18,894	0	891,693	872,799	120,376	0	993,175
Land & Building Reserve	3,899,998	1,588,004	(3,296,840)	2,191,162	3,762,761	137,236	0	3,899,998	3,762,761	113,606	(1,212,034)	2,664,333
Land & Building Facilities for Seniors Reserve	610,864	13,785	0	624,649	597,920	12,944	0	610,864	597,920	9,189	0	607,109
New Saleyard Reserve	232,097	182,921	(150,000)	265,018	188,027	44,070	0	232,097	188,027	2,890	(150,000)	40,917
Christmas Decoration Reserve	10,000	10,225	0	20,225	0	10,000	0	10,000	0	10,000	0	10,000
GRV Revaluation Reserve	25,000	11,163	(25,000)	11,163	0	25,000	0	25,000	0	25,000	0	25,000
Quartermaine Oval Reserve	52,528	41,183	0	93,711	0	52,528	0	52,528	0	52,528	0	52,528
Katanning Leisure Centre Facilities Reserve	54,937	41,237	0	96,174	0	102,528	(47,591)	54,937	0	52,528	0	52,528
Election Reserve	0	9,500	0	9,500	0	0	0	0	0	0	0	0
Heritage Project	0	7,712,500	(7,712,500)	0	0	0	0	0	0	0	0	0
Library Building	0	7,500	0	7,500	0	0	0	0	0	0	0	0
	9,528,172	9,991,953	(11,632,723)	7,887,402	9,109,987	623,966	(205,781)	9,528,172	9,109,986	442,800	(1,898,830)	7,653,956

(b) Cash Backed Reserves - Purposes

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

Reserve name	Purpose of the reserve
Plant Replacement Reserve	To be used for future plant purchases.
Employee Leave Reserve	To be used to fund accrued employee leave entitlements.
Amherst Village Building Maintenance Reserve	To be used for maintenance at Amherst Village.
Amherst Village Refundable Deposits Reserve	To be used to fund refundable deposits at Amherst Village.
Saleyard Reserve	To be used for future capital and maintenance works.
Waste Management Reserve	To be used for capital and maintenance works.
Land & Building Reserve	To provide for construction and maintenance of council owned buildings.
Land & Building Facilities for Seniors Reserve	To be used for construction and maintenance of land and buildings for the use of seniors.
New Saleyard Reserve	To be used for future capital and maintenance works.
Christmas Decoration Reserve	To be used to fund future significant christmas decoration purchases.
GRV Revaluation Reserve	To be used to fund quinquennial gross rental value revaluations.
Quartermaine Oval Reserve	To be used to fund future maintenance and upgrades to Quartermaine Oval.
Katanning Leisure Centre Facilities Reserve	To be used to fund future maintenance and upgrades to the KLC building and grounds.
Election Reserve	To be used to fund biennial councillor elections.
Heritage Project	To be used for the Heritage Centre project.
Library Building	To be used to fund future maintenance and upgrades to the library building.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	1,250	5,407
General purpose funding	18,750	19,763
Law, order, public safety	20,169	14,167
Health	3,080	2,061
Education and welfare	9,704	9,051
Housing	83,767	66,655
Community amenities	777,398	791,937
Recreation and culture	415,280	386,475
Transport	8,350	16,488
Economic services	660,003	803,723
Other property and services	10,000	39,670
	2,007,751	2,155,396

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	166,960	78,346
General purpose funding	939,062	1,994,483
Law, order, public safety	160,478	151,162
Education and welfare	184,200	83,631
Housing	0	1,110
Community amenities	5,233	7,491
Recreation and culture	46,500	62,208
Transport	248,956	1,899,668
Economic services	130,000	103,572
Other property and services	0	33,096
	1,881,389	4,414,766

Non-operating grants, subsidies and contributions

Governance	8,674,500	27,555
Community amenities	1,743,367	0
Recreation and culture	11,740	7,000
Transport	700,500	932,669
	11,130,107	967,224

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	215,000	197,211	140,000
- Other funds	346,304	130,777	216,280
Late payment of fees and charges *	12,000	12,273	13,000
Other interest revenue (refer note 1b)	57,000	56,226	55,000
	630,304	396,486	424,280

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

(b) Other revenue

Reimbursements and recoveries	0	0	220,315
Other	472,172	485,637	60,391
	472,172	485,637	280,706

The net result includes as expenses

(c) Auditors remuneration

Audit services	34,500	33,509	28,000
Other services	27,000	10,727	17,000
	61,500	44,236	45,000

(d) Interest expenses (finance costs)

Borrowings (refer note 6(a))	126,360	12,425	22,159
	126,360	12,425	22,159

(e) Elected members remuneration

Meeting fees	90,000	90,000	90,000
President's allowance	20,000	20,000	20,000
Deputy President's allowance	5,000	5,000	5,000
Travelling expenses	2,000	88	2,000
Telecommunications allowance	9,900	9,900	9,900
	126,900	124,988	126,900

(f) Operating lease expenses

Plant and equipment	14,159	14,159	14,159
	14,159	14,159	14,159

SIGNIFICANT ACCOUNTING POLICIES

LEASES

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Katanning are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Transport Licensing Scheme	(81,725)	2,942,289	(2,886,319)	(25,755)
Saleyard Bonds	850	2,750	(2,750)	850
Kat Leisure Centre Bonds	(3,745)	3,800	(6,400)	(6,345)
Town Hall Bonds	1,390	300	(300)	1,390
Cat Trap Bond	90	240	(240)	90
Other Bonds & Guarantees	7,650	345	(395)	7,600
Carpark Contribution Liability	8,168	0	0	8,168
Public Open Space Contribution Liability A/c	38,000	0	0	38,000
Ag Society Contributions	13,818	2,000	0	15,818
BCITF Levy (R/F)	521	568	(1,003)	86
Building Licence Levy	0	3,675	(3,754)	(80)
Sale of Paintings/Tickets (Art Exhibitions/W.O.M.M.)	(80)	310	(247)	(17)
Art Prize Sponsorship	200	0	0	200
	(14,864)	2,956,278	(2,901,409)	40,005

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Katanning obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.