

SHIRE OF KATANNING**BUDGET****FOR THE YEAR ENDED 30 JUNE 2022****LOCAL GOVERNMENT ACT 1995****TABLE OF CONTENTS**

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SHIRE'S VISION

A prosperous, vibrant and diverse community working together.

SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

10.2

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,408,586	4,183,680	4,234,971
Operating grants, subsidies and contributions	10(a)	2,444,287	3,137,649	1,952,912
Fees and charges	9	1,928,977	1,898,321	1,726,003
Interest earnings	13(a)	99,830	96,415	202,669
Other revenue	13(b)	255,722	518,064	582,295
		9,137,402	9,834,129	8,698,850
Expenses				
Employee costs		(4,448,913)	(4,170,244)	(4,178,391)
Materials and contracts		(3,701,554)	(2,531,398)	(2,722,161)
Utility charges		(495,617)	(469,304)	(478,420)
Depreciation on non-current assets	5	(5,657,103)	(5,616,480)	(6,018,038)
Interest expenses	13(d)	(121,376)	(110,508)	(123,742)
Insurance expenses		(384,439)	(344,778)	(355,621)
Other expenditure		(340,543)	(331,588)	(372,584)
		(15,149,545)	(13,574,300)	(14,248,957)
Subtotal		(6,012,143)	(3,740,171)	(5,550,107)
Non-operating grants, subsidies and contributions	10(b)	1,207,092	7,065,319	7,838,032
Profit on asset disposals	4(b)	142,601	336,773	124,678
Loss on asset disposals	4(b)	(10,400)	(279,984)	(251,613)
		1,339,293	7,122,108	7,711,097
Net result		(4,672,850)	3,381,937	2,160,990
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,672,850)	3,381,937	2,160,990

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

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

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.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

10.2

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		29,869	352,127	221,278
General purpose funding		5,676,424	6,343,198	5,427,902
Law, order, public safety		204,061	241,596	237,218
Health		42,286	36,510	2,550
Education and welfare		154,250	162,090	193,815
Housing		101,940	177,577	182,423
Community amenities		883,543	947,228	938,144
Recreation and culture		367,135	400,245	415,066
Transport		236,640	234,554	215,971
Economic services		1,363,754	854,410	787,482
Other property and services		77,500	84,592	77,000
		9,137,402	9,834,127	8,698,849
Expenses excluding finance costs	4(a),5,12,13(c),13(e)			
Governance		(1,051,406)	(1,199,347)	(1,085,884)
General purpose funding		(299,138)	(256,550)	(295,149)
Law, order, public safety		(624,340)	(604,878)	(565,520)
Health		(255,909)	(168,287)	(193,486)
Education and welfare		(544,865)	(419,391)	(547,531)
Housing		(258,267)	(305,179)	(310,888)
Community amenities		(1,393,123)	(1,293,980)	(1,199,431)
Recreation and culture		(4,364,636)	(3,812,358)	(4,006,173)
Transport		(4,533,579)	(3,996,570)	(4,306,152)
Economic services		(1,626,261)	(1,365,639)	(1,511,717)
Other property and services		(76,645)	(41,612)	(103,283)
		(15,028,169)	(13,463,791)	(14,125,214)
Finance costs	7,6(a),13(d)			
Governance		(99,351)	(111,192)	(87,519)
Law, order, public safety		0	0	(2,643)
Housing		(13,580)	(6,788)	(15,399)
Community amenities		0	3,663	0
Recreation and culture		0	4,139	(4,899)
Other property and services		(8,445)	(329)	(13,282)
		(121,376)	(110,507)	(123,742)
Subtotal		(6,012,143)	(3,740,171)	(5,550,107)
Non-operating grants, subsidies and contributions	10(b)	1,207,092	7,065,319	7,838,032
Profit on disposal of assets	4(b)	142,601	336,773	124,678
(Loss) on disposal of assets	4(b)	(10,400)	(279,984)	(251,613)
		1,339,293	7,122,108	7,711,097
Net result		(4,672,850)	3,381,937	2,160,990
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(4,672,850)	3,381,937	2,160,990

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

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

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

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,408,586	4,370,662	4,634,971
Operating grants, subsidies and contributions		2,444,287	3,137,649	2,745,440
Fees and charges		1,928,977	1,898,321	1,726,003
Service charges		0	882,126	8,172,871
Interest received		99,830	96,415	202,669
Goods and services tax received		0	0	500,000
Other revenue		255,722	518,064	582,295
		9,137,402	10,903,237	18,564,249
Payments				
Employee costs		(4,448,913)	(4,166,033)	(4,139,041)
Materials and contracts		(3,558,952)	(10,241,324)	(1,156,406)
Utility charges		(495,617)	371,415	(480,420)
Interest expenses		(121,376)	(110,508)	(123,742)
Insurance paid		(384,439)	(344,778)	(355,621)
Goods and services tax paid		0	0	(500,000)
Other expenditure		(340,543)	(340,713)	(372,584)
		(9,349,840)	(14,831,941)	(7,127,814)
Net cash provided by (used in) operating activities	3	(212,438)	(3,928,704)	11,436,435
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,704,594)	(9,892,871)	(9,161,994)
Payments for construction of infrastructure	4(a)	(2,917,650)	(2,040,715)	(3,572,763)
Non-operating grants, subsidies and contributions	10(b)	1,207,092	7,065,319	7,838,032
Proceeds from sale of plant and equipment	4(b)	243,665	1,055,995	757,200
Proceeds on disposal of financial assets at fair value through profit and loss		(142,601)	0	757,199
Net cash provided by (used in) investing activities		(4,314,088)	(3,812,272)	(3,382,326)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(280,756)	(232,491)	(269,271)
Principal elements of lease payments	7	17,382	(38,747)	(13,634)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	2,077,503	
Proceeds from new borrowings	6(a)	0	1,130,000	1,130,000
Net cash provided by (used in) financing activities		(263,374)	2,936,265	847,095
Net increase (decrease) in cash held		(4,789,900)	(4,804,711)	8,901,204
Cash at beginning of year		9,550,578	11,995,238	
Cash and cash equivalents at the end of the year	3	4,760,678	7,190,527	8,901,204

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

SHIRE OF KATANNING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

10.2

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	2,453,602	2,511,242	2,475,548
		2,453,602	2,511,242	2,475,548
Revenue from operating activities (excluding rates)				
Governance		44,804	396,687	276,495
General purpose funding		1,272,388	2,163,876	1,197,331
Law, order, public safety		204,061	241,596	237,218
Health		42,286	36,510	2,550
Education and welfare		154,250	162,090	193,815
Housing		101,940	177,577	182,423
Community amenities		883,543	947,228	938,144
Recreation and culture		367,135	413,782	415,066
Transport		364,306	500,029	215,971
Economic services		1,363,754	991,311	787,482
Other property and services		77,500	84,592	146,461
		4,875,967	6,115,278	4,592,956
Expenditure from operating activities				
Governance		(1,150,757)	(1,310,539)	(1,173,403)
General purpose funding		(299,138)	(256,550)	(295,149)
Law, order, public safety		(624,340)	(604,878)	(568,163)
Health		(255,909)	(168,287)	(193,486)
Education and welfare		(544,865)	(419,391)	(547,531)
Housing		(271,847)	(570,394)	(577,900)
Community amenities		(1,393,123)	(1,290,317)	(1,199,431)
Recreation and culture		(4,364,636)	(3,808,219)	(4,011,072)
Transport		(4,543,979)	(3,996,570)	(4,308,152)
Economic services		(1,626,261)	(1,387,196)	(1,511,717)
Other property and services		(85,090)	(41,941)	(116,565)
		(15,159,945)	(13,854,282)	(14,502,569)
Non-cash amounts excluded from operating activities	2(b)	5,524,902	5,581,452	6,144,973
Amount attributable to operating activities		(2,305,473)	353,690	(1,289,092)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,207,092	7,065,319	7,838,032
Payments for property, plant and equipment	4(a)	(2,704,594)	(9,892,871)	(9,161,994)
Payments for construction of infrastructure	4(a)	(2,917,650)	(2,040,715)	(3,572,763)
Proceeds from disposal of assets	4(b)	243,665	1,055,995	757,200
		(4,171,487)	(3,812,272)	(4,139,525)
Non-cash amounts excluded from investing activities	2(c)	0	(9,211)	0
Amount attributable to investing activities		(4,171,487)	(3,821,483)	(4,139,525)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(280,756)	(232,491)	(269,271)
Principal elements of finance lease payments	7		(38,747)	(13,634)
Proceeds from new borrowings	6(a)	0	1,130,000	1,130,000
Transfers to cash backed reserves (restricted assets)	8(a)	(444,430)	(1,596,249)	(1,111,758)
Transfers from cash backed reserves (restricted assets)	8(a)	2,798,110	2,429,586	1,462,709
Amount attributable to financing activities		2,072,924	1,692,099	1,198,046
Budgeted deficiency before imposition of general rates		(4,404,036)	(1,775,694)	(4,230,571)
Estimated amount to be raised from general rates	1	4,404,036	4,229,297	4,230,571
Net current assets at end of financial year - surplus/(deficit)	2(a)	0	2,453,602	0

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

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(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Gross Rental Value	0.10270	1,506	20,731,498	2,129,179		1,000	2,130,178	2,051,662	2,049,954
Unimproved valuations									
Unimproved Value	0.00942	199	160,918,000	1,515,848	2,000		1,517,848	1,458,892	1,461,094
Sub-Totals		1,705	181,649,498	3,645,027	2,000	1,000	3,648,026	3,510,554	3,511,048
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
Gross Rental Value	1,018	610	3,920,846	620,980			620,980	596,211	596,211
Unimproved valuations									
Unimproved Value	1,018	135	7,309,530	137,430			137,430	125,312	125,312
Sub-Totals		745	11,230,376	758,410	0	0	758,410	721,523	721,523
		2,450	192,879,874	4,403,437	2,000	1,000	4,406,436	4,232,077	4,232,571
Discounts (Refer note 1(f))							(1,900)	(1,835)	(1,500)
Concessions (Refer note 1(g))							(500)	(945)	(500)
Total amount raised from general rates							4,404,036	4,229,297	4,230,571
Write-Off								(49,974)	
Ex gratia rates							4,550	4,358	4,400
Total rates							4,408,586	4,183,680	4,234,971

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 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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 full payment	15/10/2021	0	0.0%	7.0%
Option two				
First instalment	15/10/2021	0	5.5%	7.0%
Second instalment	15/02/2022	10	5.5%	7.0%
Option three				
First instalment	15/10/2021	10	5.5%	7.0%
Second instalment	15/12/2021	10	5.5%	7.0%
Third instalment	15/02/2022	10	5.5%	7.0%
Fourth instalment	15/04/2022	10	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	9,500	9,150	10,800
Instalment plan interest earned	12,000	11,399	13,000
Unpaid rates and service charge interest earned	80,000	78,209	70,000
	101,500	98,758	93,800

(d) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES AND SERVICE CHARGES (CONTINUED)

10.2

(f) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
General Rates - Katanning Country Club	50.0%	1,900	\$ 1,900	\$ 1,835	\$ 1,500	A2823 - 50% General Rates concession, on rates payable on Lots 2, 130 & 4 Round Drive. Recognition of the recreation facilities provided to the community.
			1,900	1,835	1,500	

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Penalty Interest	Waiver		500	\$ 500	\$ 945	\$ 500	Financial Hardship relief on ratepayers principal place of residence. Meeting the requirements of Policy 2.13	Not not cause hardship through Council's recovery procedures Provision for exceptional circumstances
				500	945	500		

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

10.2

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
Cash and cash equivalents - restricted
Financial assets - restricted
Receivables
Prepayments
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Trust Fund Liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	3,003,346	5,439,566	3,067,128
3	1,757,332	4,111,012	4,543,030
3	4,481,106	4,481,106	4,481,106
	2,681,199	2,681,201	2,681,199
	1,363	1,363	1,363
	11,442	11,442	11,442
	11,935,788	16,725,690	14,785,268
	(6,948,155)	(6,947,188)	(6,973,151)
	(69,779)	(69,779)	(69,779)
	(46,168)	(46,168)	(46,168)
7	(35,939)	(18,557)	(35,939)
6	41,639	(239,116)	41,639
		(671,397)	(671,397)
	(7,058,402)	(7,992,204)	(7,754,795)
	4,877,386	8,733,486	7,030,473
2.(d)	(4,877,386)	(6,279,884)	(7,030,473)
	0	2,453,602	0

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current pensioner deferred rates
Movement in non-current contract liability
Movement in current contract liabilities associated with restricted cash

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(142,601)	(336,773)	(124,678)
4(b)	10,400	279,984	251,613
5	5,657,103	5,616,480	6,018,038
	0	34,326	
	0	(12,565)	
	0		
	5,524,902	5,581,452	6,144,973

(c) Investing activities excluded from budgeted deficiency

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

Adjustments to investing activities

Movement in non-current other provisions

Non cash amounts excluded from investing activities

0	(9,211)	0
0	(9,211)	0

(d) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

8	(6,182,270)	(8,535,950)	(9,024,136)
	1,212,019	1,211,049	1,212,019
	(41,639)	239,116	(41,639)
	18,557	18,557	35,939
	115,947	115,947	115,947
	0	671,397	671,397
	(4,877,386)	(6,279,884)	(7,030,473)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		(3,775,272)	1,014,628	(3,775,272)
Term deposits		8,535,950	8,535,950	8,535,950
Total cash and cash equivalents		4,760,678	9,550,578	4,760,678
Held as				
- Unrestricted cash and cash equivalents		3,003,346	5,439,566	217,648
- Restricted cash and cash equivalents		1,757,332	4,111,012	4,543,030
		4,760,678	9,550,578	4,760,678
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,757,332	4,111,012	4,543,030
- Restricted financial assets at amortised cost - term deposits		4,481,106	4,481,106	4,481,106
		6,238,438	8,592,118	9,024,136
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	6,182,270	8,535,950	9,024,136
Trust Fund Liabilities		56,168	56,168	
		6,238,438	8,592,118	9,024,136
Reconciliation of net cash provided by operating activities to net result				
Net result		(4,672,850)	3,381,938	2,160,989
Depreciation	5	5,657,103	5,616,480	6,018,038
(Profit)/loss on sale of asset	4(b)	10,400	(56,789)	126,935
(Increase)/decrease in receivables		2	(1,008,395)	930,000
(Increase)/decrease in inventories		0	3,644	0
Increase/(decrease) in payables		0	(1,691,067)	1,554,852
Increase/(decrease) in contract liabilities		0	(775,072)	762,089
Increase/(decrease) in employee provisions		0	13,422	
Non-operating grants, subsidies and contributions		(1,207,092)	(7,065,319)	(8,337,339)
Net cash from operating activities		(212,437)	(1,581,158)	3,215,564

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.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

10.2

(a) Acquisition of Assets

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

Asset class	Reporting program								2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>											
Buildings - non-specialised	349,186	0	0	0	0	0	0	0	349,186	7,592,003	7,628,235
Buildings - specialised	1,200,000	0	60,000	55,000	120,000	55,832	0	0	1,490,832	0	0
Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	25,000
Plant	0	0	0	0	0	0	540,256	0	540,256	1,894,160	1,508,759
Motor Vehicles	40,000	0	0	0	0	0	154,200	0	194,200	362,889	0
Equipment	9,000	121,120	0	0	0	0	0	0	130,120	43,819	0
	1,598,186	121,120	60,000	55,000	120,000	55,832	694,456	0	2,704,594	9,892,871	9,161,994
<u>Infrastructure</u>											
Infrastructure - Roads	0	0	0	0	0	0	1,482,190	0	1,482,190	1,167,955	1,519,918
Other infrastructure Footpaths	0	0	0	0	0	0	288,790	0	288,790	453,815	721,812
Other infrastructure Drainage	0								0		
Other infrastructure Parks and Ovals	0	0	0	0	0	0	0	0	0	32,777	0
Other infrastructure Other Infrastructure	433,477	0	0	0	0	141,754	118,000	453,439	1,146,670	386,168	1,331,033
	433,477	0	0	0	0	141,754	1,888,980	453,439	2,917,650	2,040,715	3,572,763
Total acquisitions	2,031,663	121,120	60,000	55,000	120,000	197,586	2,583,436	453,439	5,622,244	11,933,586	12,734,757

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	15,974	30,909	14,935	0	67,849	112,409	44,560	0	86,783	142,000	55,217	0
Housing	0	0	0	0	768,427	510,000	0	(258,427)	761,613	510,000	0	(251,613)
Recreation and culture	0	0	0	0	18,282	31,819	13,537	0		0	0	0
Transport	95,490	212,756	127,666	(10,400)	97,656	363,131	265,475	0		0	0	0
Economic services	0	0	0	0	46,992	38,636	13,201	(21,557)		0	0	0
Other property and services	0	0	0	0	0	0	0	0	35,739	105,200	69,461	0
	111,464	243,665	142,601	(10,400)	999,206	1,055,995	336,773	(279,984)	884,135	757,200	124,678	(251,613)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	13,000	13,909	909	0	13,000	13,000	0	0
Buildings - non-specialised	0	0	0	0	755,427	497,000	0	(258,427)	748,613	497,000	0	(251,613)
Plant	111,464	243,665	142,601	(10,400)	230,779	545,086	335,864	(21,557)	122,522	247,200	124,678	0
	111,464	243,665	142,601	(10,400)	999,206	1,055,995	336,773	(279,984)	884,135	757,200	124,678	(251,613)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

By Program

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

By Class

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
240,495	240,499	258,935
81,540	89,550	60,966
17,530	17,530	17,552
35,865	35,869	35,914
172,550	172,546	198,848
384,114	277,945	119,091
1,131,390	1,127,050	1,657,927
2,576,330	2,572,899	2,480,869
674,945	675,562	658,246
342,344	407,030	529,690
5,657,103	5,616,480	6,018,038
83,000	103,908	85,219
1,830,000	1,823,295	1,839,816
43,000	42,892	19,433
561,000	530,598	466,852
100,000	96,986	166,624
149,000	148,982	130,091
2,059,103	2,058,240	2,042,778
136,000	132,710	123,505
179,000	179,210	179,094
152,000	142,293	700,754
355,000	347,337	253,831
10,000	10,029	10,041
5,657,103	5,616,480	6,018,038

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

DEPRECIATION (Cont)

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

AMORTISATION

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

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

10.2

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Admin Building	158	WATC	3.80%	2,233,871	0	(95,601)	2,138,270	(99,351)	2,325,940	0	(92,069)	2,233,871	(87,519)	2,325,940	0	(92,069)	2,233,871	(87,519)
Housing																		
Aged & Key Worker Acc	159	WATC	2.20%	688,506	0	(43,411)	645,095	(13,580)	0	710,000	(21,494)	688,506	(4,653)	0	710,000	(40,431)	669,569	(15,399)
Other property and services																		
Road Sweeper	156	WATC	2.42%	61,243	0	(61,243)	0	(1,434)	121,030		(59,787)	61,243	(2,569)	121,030		(59,787)	61,243	(2,569)
Tipping Truck	157	WATC	2.42%	39,946	0	(39,946)	0	(935)	78,942		(38,996)	39,946	(1,676)	78,942		(38,997)	39,945	(1,676)
Watercart	160	WATC	2.20%	161,846	0	(16,415)	145,431	(2,459)		170,000	(8,154)	161,846	(739)		170,000	(15,376)	154,624	(3,660)
CAT Grader	161	WATC	2.20%	238,009	0	(24,139)	213,870	(3,617)		250,000	(11,991)	238,009	(1,087)		250,000	(22,611)	227,389	(5,376)
				3,423,421	0	(280,755)	3,142,666	(121,376)	2,525,912	1,130,000	(232,491)	3,423,421	(98,243)	2,525,912	1,130,000	(269,271)	3,386,641	(116,199)

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

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	65,000	65,000	65,000
Credit card balance at balance date	0	310	0
Total amount of credit unused	315,000	315,310	315,000
Loan facilities			
Loan facilities in use at balance date	3,142,666	3,423,421	3,386,641

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2021	2021/22 Budgeted Increase/ (Decrease)	Amount as at 30th June 2022
			\$	\$	\$
Commonwealth Bank	Cashflow purposes	Unknown	250,000	0	250,000
			250,000	0	250,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

LEASE LIABILITIES						2021/22	Budget	2021/22			2020/21	Actual	2020/21		2020/21	Budget	2020/21
			Lease	Budget	2021/22	Budget	Lease	Budget			2020/21	Actual	Lease	Actual	2020/21	Lease	Budget
			Interest	Lease	Principal	Budget	Lease	Principal	Interest	Actual	Actual	Principal	Principal	Interest	Budget	Budget	Principal
Purpose	Lease	Institution	Rate	Term	1 July 2021	New	Principal	outstanding	Repayments	Principal	New	repayments	30 June 2021	repayments	1 July 2020	New	repayments
	Number				\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety																	
			26.7%	60 months	43,269	0	11,502	54,771			55,789	(12,520)	43,269	660	49,514	0	(9,903)
			26.7%	60 months	0	0		0		10,571		(10,571)	0	1	0	0	0
Community amenities																	
			25.0%	24 months	310	0	310	620		7,349		(7,039)	310	33	3,731	0	(3,731)
Recreation and culture																	
	000041	Alleasing	N/A	60 months	5,515	0	5,570	11,085		14,132	0	(8,617)	5,515	114	0	0	0
					49,094	0	17,382	66,476	0	32,052	55,789	(38,747)	49,094	808	53,245	0	(13,634)

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
8. CASH BACKED RESERVES

10.2

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee Leave Reserve	775,181	620	0	775,801	749,637	25,544	0	775,181	750,148	32,420	0	782,568
(b) Plant Replacement Reserve	729,638	580	(336,591)	393,627	976,154	201,483	(447,999)	729,638	976,540	9,186	(447,999)	537,727
(c) Amherst Village Building Maintenance	53,310	45	(30,000)	23,355	104,444	76	(51,210)	53,310	104,509	1,045	(58,210)	47,344
(d) Amherst Village Refundable Deposits	1,211,049	970	0	1,212,019	1,030,340	370,749	(190,040)	1,211,049	1,031,051	10,311	0	1,041,362
(e) Old Saleyards Rehabilitation Reserve	1,049,033	835	(155,034)	894,834	1,048,271	762	0	1,049,033	1,048,992	10,490	0	1,059,482
(f) Waste Management Reserve	433,677	345	(54,000)	380,022	1,158,216	841	(725,380)	433,677	1,158,908	11,589	(565,000)	605,497
(g) Land & Building Reserve	2,276,547	1,815	(1,875,000)	403,362	2,440,279	511,773	(675,505)	2,276,547	2,441,991	534,420	(106,000)	2,870,411
(h) Land & Building Facilities For Senior	398,768	320	(110,000)	289,088	638,305	463	(240,000)	398,768	638,745	6,387	(125,000)	520,132
(i) Regional Sheep Saleyards Reserve	750,533	270,600	(209,985)	811,148	573,521	270,418	(93,406)	750,533	573,914	275,739	(150,000)	699,653
(j) Christmas Decoration Reserve	40,922	10,035	0	50,957	30,900	10,022	0	40,922	30,914	10,309	0	41,223
(k) GRV Revaluation Reserve	41,462	10,035	0	51,497	21,447	20,015	0	41,462	21,455	20,215	0	41,670
(l) Quartermaine Oval Reserve	196,861	50,160	0	247,021	146,755	50,106	0	196,861	146,822	51,468	0	198,290
(m) KLC Facilities Reserve	206,554	50,165	0	256,719	157,022	50,114	(582)	206,554	157,090	51,571	(2,500)	206,161
(n) Election Reserve	19,880	10,020	(20,000)	9,900	9,872	10,008	0	19,880	9,879	10,099	0	19,978
(o) Library Building Reserve	12,340	2,510	0	14,850	15,293	2,511	(5,464)	12,340	15,298	2,653	(8,000)	9,951
(p) Community & Economic Development	269,027	215	(7,500)	261,742	268,831	196	0	269,027	268,831	2,688	0	271,519
(q) Lake Ewlyamartup Facilities Reserve	10,000	5,010	0	15,010	0	10,000	0	10,000	0	10,000	0	10,000
(r) Parks & Playgrounds Reserve	30,584	15,025	0	45,609	0	30,584	0	30,584	0	30,584	0	30,584
(s) Katanning Aquatic Centre Reserve	30,584	15,025	0	45,609	0	30,584	0	30,584	0	30,584	0	30,584
(t) Housing Reserve	0	100	0	100	0	0	0	0	0	0	0	0
	8,535,950	444,430	(2,798,110)	6,182,270	9,369,287	1,596,249	(2,429,586)	8,535,950	9,375,087	1,111,758	(1,462,709)	9,024,136

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

(c) Cash Backed Reserves - Change in Use

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

Cash Backed Reserve	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2021/22 Budget amount to be used	2021/22 Budget amount change of purpose
Old Saleyards Rehabilitation Reserve			To fund improvements to the Aquatic Centre	\$ 30,000	\$ 0
Old Saleyards Rehabilitation Reserve			To fund demolition of the old bowling club	52,921	0
				82,921	0

9. FEES & CHARGES REVENUE

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
1,000	1,268	1,000
21,750	22,482	21,215
23,300	21,650	24,200
2,550	1,563	2,550
4,000	3,013	7,250
55,940	44,526	66,060
869,988	866,084	779,958
231,135	245,010	152,935
9,903	8,940	9,400
702,411	673,643	654,435
7,000	10,142	7,000
1,928,977	1,898,321	1,726,003

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
10,933	230,192	198,478
1,143,258	2,040,621	966,047
147,261	180,594	180,764
0	26,187	0
150,000	159,064	186,315
0	0	0
3,555	4,660	3,731
117,700	104,165	98,154
223,437	222,324	203,371
648,143	169,510	115,797
0	0	0
2,444,287	3,137,317	1,952,657

(b) Non-operating grants, subsidies and contributions

Governance
Health
Community amenities
Recreation and culture
Transport
Economic services

0	4,702,733	4,718,084
0	473,120	499,307
76,000	128,005	148,350
406,937	0	309,083
724,155	611,040	800,436
0	1,150,422	1,362,772
1,207,092	7,065,319	7,838,032
3,651,379	10,202,636	9,790,689

Total grants, subsidies and contributions

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval	AASB 1058
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	AASB 1058
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs	AASB 1058
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility	AASB 1058
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	When taxable event occurs	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	AASB 15
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works	AASB 1058
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods	AASB 1058
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled	AASB 15
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed	AASB 15

Shire President

President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Deputy Shire President

Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 1

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 2

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 3

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 4

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 5

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 6

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Elected Member 7

Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

Total Elected Member Remuneration

President's allowance
Deputy President's allowance
Meeting attendance fees
Annual allowance for ICT expenses
Travel and accommodation expenses

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
30,000	25,000	25,000
15,000	12,500	12,500
1,100	1,100	1,100
350	0	300
46,450	38,600	38,900
7,500	6,250	6,250
15,000	12,500	12,500
1,100	1,100	1,100
300	0	300
23,900	19,850	20,150
15,000	12,500	12,500
1,100	1,100	1,100
350	0	200
16,450	13,600	13,800
15,000	12,500	12,500
1,100	1,100	1,100
250	0	200
16,350	13,600	13,800
15,000	12,500	12,500
1,100	1,100	1,100
250	0	200
16,350	13,600	13,800
15,000	12,500	12,500
1,100	1,100	1,100
250	0	200
16,350	13,600	13,800
3,750	12,500	12,500
1,100	1,100	1,100
0	0	200
4,850	13,600	13,800
3,750	12,500	12,500
1,100	1,100	1,100
0	0	200
4,850	13,600	13,800
161,900	153,650	155,650
30,000	25,000	25,000
7,500	6,250	6,250
112,500	112,500	112,500
9,900	9,900	9,900
2,000	0	2,000
161,900	153,650	155,650

13. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	6,807	6,807	93,669
- Other funds	1,000	0	26,000
Other interest revenue (refer note 1b)	92,000	89,608	83,000
	99,807	96,415	202,669

(b) Other revenue

Reimbursements and recoveries	114,686	281,045	200,304
Other	141,036	237,019	381,991
	255,722	518,064	582,295

The net result includes as expenses

(c) Auditors remuneration

Audit services	61,000	57,200	61,000
Other services	14,000	9,160	15,000
	75,000	66,360	76,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	121,376	98,243	116,199
Interest expense on lease liabilities	0	(808)	7,542
Other		13,073	
	121,376	110,508	123,741

(e) Write offs

General rate	0	49,974	0
	0	49,974	0

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Carpark Contribution	8,168	0	0	8,168
Public Open Space Contribution	38,000	0	(38,000)	0
	46,168	0	(38,000)	8,168

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 financial 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.

SHIRE OF KATANNING

SUMMARY

Annual Budget for the year ended 30 June 2022

	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating						
General Purpose Funding	5,676,424	299,138	6,343,198	256,550	5,427,902	295,149
Governance	44,804	1,150,757	5,099,420	1,310,539	4,994,579	1,173,403
Law, Order, Public Safety	204,061	624,340	241,596	604,878	237,218	568,163
Health	42,286	255,909	509,630	168,287	501,857	193,486
Education and Welfare	154,250	544,865	162,090	419,391	193,815	547,531
Housing	101,940	271,847	177,577	572,836	182,423	577,900
Community Amenities	959,543	1,393,123	1,075,233	1,290,317	1,086,494	1,199,431
Recreation and Culture	774,072	4,364,636	413,782	3,808,219	724,149	4,011,072
Transport	1,088,461	4,543,979	1,111,069	3,996,570	1,016,407	4,306,153
Economic Services	1,363,754	1,626,261	2,018,033	1,387,196	2,150,254	1,511,717
Other Property and Services	77,500	85,090	84,592	39,499	146,461	116,565
Total	10,487,095	15,159,945	17,236,221	13,854,283	16,661,559	14,500,570

	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital						
General Purpose Funding	0	10,035	0	20,015	0	20,215
Governance	1,895,000	2,149,754	675,505	7,288,175	106,000	7,824,768
Law, Order, Public Safety	0	121,120	0	29,080	0	45,000
Health	0	60,000	0	812,981	0	624,307
Education and Welfare	0	0	0	0	0	0
Housing	140,000	99,846	1,561,250	625,462	183,210	116,384
Community Amenities	54,000	120,345	725,380	904,530	565,000	724,939
Recreation and Culture	0	335,481	6,046	319,976	10,500	387,860
Transport	336,591	2,725,759	867,999	3,167,264	447,999	2,444,437
Economic Services	372,519	725,089	93,406	774,689	150,000	1,050,077
Other Property and Services	0	0	0	0	0	877,799
Total	2,798,110	6,347,429	3,929,586	13,942,172	1,462,709	14,115,786

(4,672,850) Operating Deficit

(3,549,319) CAPEX Deficit

(8,222,169)

5,657,103 Depreciation

10,400 Loss on Sale

(142,601) Profit on Sale

243,665 Proceeds Sale of Assets

(2,453,602)

2,453,602 Opening Balance

0 Balanced Budget

SHIRE OF KATANNING
SCHEDULE 03 - GENERAL PURPOSE FUNDING
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Other General Purpose Income		299,138		256,550		295,149
<u>OPERATING REVENUE</u>						
Rate Revenue	4,510,286		4,282,591		4,329,171	
General Purpose Grants	1,113,258		2,004,186		936,047	
Other General Purpose Income	52,880		56,421		162,684	
SUB-TOTAL	5,676,424	299,138	6,343,198	256,550	5,427,902	295,149
<u>CAPITAL EXPENDITURE</u>						
Other General Purpose Income		10,035		20,015		20,215
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	10,035	0	20,015	0	20,215
TOTAL - PROGRAMME SUMMARY	5,676,424	309,173	6,343,198	276,565	5,427,902	315,363

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
General Purpose Grants
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	841,282		1,498,165		714,269	
0201	Untied Road Grant (GPF)	267,976		502,021		217,778	
0251	ESL Administration Fee (GPF)	4,000		4,000		4,000	
SUB-TOTAL		1,113,258	0	2,004,186	0	936,047	0
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		1,113,258	0	2,004,186	0	936,047	0

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Rates
Annual Budget for the year ended 30 June 2022

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	1,000		0		2,000	
0031	Interim Rates (RAT)	2,000		3,599		2,000	
0041	Instalment Interest (RAT)	12,000		11,399		13,000	
0051	Instalment Charge (RAT)	9,500		9,150		10,800	
0061	Direct Debit Returns (RAT)	200		153		400	
0101	Rates Discount (RAT)	(1,900)		(1,835)		(1,500)	
0111	Rates Adjustments (RAT)	(500)		(945)		(500)	
0121	Rates Levied (RAT)	4,403,436		4,228,478		4,228,571	
0161	Ex Gratia Rates (RAT)	4,550		4,358		4,400	
0171	Rates Late Payment Penalty (RAT)	80,000		78,209		70,000	
1101	Write Off Rates (RAT)	0		(49,974)		0	
SUB-TOTAL		4,510,286	0	4,282,591	0	4,329,171	0
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		4,510,286	0	4,282,591	0	4,329,171	0

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget		
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	Operating Expenditure							
	0162	Rates Incentive Prize (GPI)		5,000		5,000		5,000
	0182	Photocopying & Stationery (GPI)		3,500		2,380		3,500
	0402	Administration Allocated (GPI)		239,556		196,793		235,867
	0752	Bank Fees (GPI)		5,000		4,653		5,000
	1012	Valuation Expenses (GPI)		10,000		8,068		10,000
	1022	Rates Legal Expenses (GPI)		30,000		35,527		30,000
	1032	Search Fees (GPI)		500		203		500
	5842	Postage & Freight (GPI)		3,800		3,678		3,500
	5862	Training & Development (GPI)		1,782		250		1,782
	Operating Revenue							
	0131	Special Arrangement Administration Fee (GPI)	2,000		1,755		2,000	
	0191	Pension Deferred Interest (GPI)	3,000		0		3,000	
	1163	Rates Legal Fees Reimbursement (GPI)	30,000		36,435		30,000	
	1183	Rates Enquiry Commissions (GPI)	10,000		11,424		8,000	
	1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		0		15	
	1253	Interest - Reserves (GPI)	6,830		6,807		93,669	
	9113	Interest - Municipal (GPI)	1,000		0		26,000	
	SUB-TOTAL		52,880	299,138	56,421	256,550	162,684	295,149
	Capital Expenditure							
6373	Transfer to GRV Revaluation Reserve (GPI)		10,000		20,000		20,000	
2493	Transfer Interest to GRV Revaluation Reserve (GPI)		35		15		215	
Capital Revenue								
SUB-TOTAL		0	10,035	0	20,015	0	20,215	
TOTAL		52,880	309,173	56,421	276,565	162,684	315,363	

SHIRE OF KATANNING
SCHEDULE 04 - GOVERNANCE
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Governance - Elected Members		664,858		522,395		618,020
Administration General		(9,231)		347,947		46,278
Super Towns Project Summary		15,000		0		15,000
Other Governance		480,130		440,196		494,105
<u>OPERATING REVENUE</u>						
Governance - Elected Members	500		91		3,000	
Administration General	42,304		187,330		101,495	
Super Towns Project Summary	0		4,892,526		4,888,084	
Other Governance	2,000		19,473		2,000	
SUB-TOTAL	44,804	1,150,757	5,099,420	1,310,539	4,994,579	1,173,403
<u>CAPITAL EXPENDITURE</u>						
Governance - Elected Members		20,055		20,030		20,408
Administration General		49,620		49,817		32,420
Super Towns Project Summary		1,982,663		6,546,275		7,101,893
Other Governance		97,416		672,053		670,047
<u>CAPITAL REVENUE</u>						
Governance - Elected Members	20,000		0		0	
Other Governance	1,875,000		675,505		106,000	
SUB-TOTAL	1,895,000	2,149,754	675,505	7,288,175	106,000	7,824,768
TOTAL - PROGRAMME SUMMARY	1,939,804	3,300,511	5,774,924	8,598,714	5,100,579	8,998,171

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0202	Councillor Travel Expenses (GEM)		2,000		209		2,000
0212	Training & Development (GEM)		20,000		1,024		20,000
0214	Advertising & Promotion (GEM)		5,000		4,706		5,500
0222	Election Expenses (GEM)		20,000		0		0
0232	Deputy President's Allowance (GEM)		7,500		6,250		6,250
0242	Refreshments & Receptions (GEM)		19,500		16,990		17,100
0262	Subscriptions & Memberships (GEM)		18,620		12,582		11,500
0281	Councillors Donations (GEM)		28,500		21,303		27,000
0282	Community Financial Assistance Programme (GEM)		34,000		24,114		34,000
0285	Consultants (GEM)		9,000		2,500		9,000
0422	Works Program - Governance (GEM)		9,727		13,069		6,020
0472	Administration Allocated (GEM)		329,611		269,699		323,250
0632	President's Allowance (GEM)		30,000		25,000		25,000
1842	Expensed Minor Asset Purchases (GEM)		500		90		500
7612	Presentations & Gifts (GEM)		8,500		2,459		8,500
7902	Councillor Attendance Fee (GEM)		112,500		112,500		112,500
7952	Councillor Communication Allowance (GEM)		9,900		9,900		9,900
Operating Revenue							
0293	Other Reimbursements (GEM)	500		91		3,000	
SUB-TOTAL		500	664,858	91	522,395	3,000	618,020
Capital Expenditure							
6284	Transfer Interest to Christmas Decoration Reserve		35		22		309
6348	Transfer Interest to Election Reserve (GEM)		20		8		99
6374	Transfer to Christmas Decoration Reserve		10,000		10,000		10,000
6379	Transfer to Election Reserve		10,000		10,000		10,000
Capital Revenue							
6691	Transfer from Election Reserve	20,000		0		0	
SUB-TOTAL		20,000	20,055	0	20,030	0	20,408
TOTAL		20,500	684,913	91	542,425	3,000	638,428

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0152	Interest on Loan 158 - New Admin Building (OTG)		99,351		111,192		87,519
0283	Staff Housing Subsidy (OTG)		0		26,000		26,000
0482	Administration Allocated (OTG)		38,595		29,967		35,917
0802	Salary Costs (OTG)		191,800		182,639		180,000
0803	Employee Superannuation (OTG)		25,000		21,774		22,500
0804	Workers Compensation Insurance Premium (OTG)		4,594		4,248		5,592
0805	Relief CEO Expense		0		9,144		20,000
0842	Training & Development (OTG)		3,200		1,223		3,110
0862	Insurance (OTG)		0		0		1,400
0863	Expensed Minor Asset Purchases (OTG)		3,000		4,771		3,000
0912	Photocopying & Stationery (OTG)		2,000		2,053		2,000
0953	Motor Vehicle Expenses CEO (OTG)		8,000		6,712		10,236
0963	Communication Expenses CEO (OTG)		1,460		1,345		1,000
0982	Depreciation - Motor Vehicles (OTG)		8,630		8,632		16,331
0992	Integrated Planning & Reporting (OTG)		45,000		0		30,000
1011	CEO Donations (OTG)		19,000		10,064		19,000
1042	Consultants (OTG)		30,000		14,229		30,000
1312	Uniforms (OTG)		500		476		500
7693	Relocation Expenses (OTG)		0		5,727		0
Operating Revenue							
0263	Reimbursements (OTG)	2,000		9,798		2,000	
1323	Profit on Disposal of Assets (OTG)	0		9,675		0	
SUB-TOTAL		2,000	480,130	19,473	440,196	2,000	494,105
Capital Expenditure							
0324	Motor Vehicle Purchase (OTG)		0		65,221		0
0334	Land & Buildings (OTG)		0		2,990		43,558
5007	Principal Repayment Loan 158 - Administration Building		95,601		92,069		92,069
6377	Transfer to Land & Building Reserve (OTG)		0		510,000		510,000
6378	Transfer Interest to Land & Building Reserve (OTG)		1,815		1,773		24,420
Capital Revenue							
3963	Proceeds on Sale of Assets (OTG)	0		53,636		53,000	
6334	Transfer from Land & Building Reserve	1,875,000		675,505		106,000	
6922	Realisation on Disposal of Assets (OTG)	0		(53,636)		(53,000)	
SUB-TOTAL		1,875,000	97,416	675,505	672,053	106,000	670,047
TOTAL		1,877,000	577,546	694,977	1,112,250	108,000	1,164,152

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		6,500		2,287		14,500
0231	Movement in Doubtful Debts (ADM)		0		14,859		0
0317	Employee Superannuation (ADM)		97,200		85,325		94,447
0322	Trainee Salary Costs (ADM)		0		24,933		28,036
0332	Staff Housing Subsidy (ADM)		0		14,680		35,880
0342	Salary Costs (ADM)		945,897		912,770		966,142
0343	Paid Parental Leave Expenditure (ADM)		0		13,570		0
0370	Staff Housing Allocation (ADM)		140,000		85,976		76,440
0372	Insurance (ADM)		106,718		108,279		115,000
0382	Training & Development (ADM)		33,774		17,374		31,910
0385	Fit for Work Program (ADM)		2,000		1,077		1,655
0507	Workers Compensation Insurance Premium (ADM)		31,559		22,803		29,513
0512	Computer Software Subscriptions (ADM)		95,000		93,163		90,000
0513	ICT Hardware (ADM)		30,000		21,755		30,000
0515	IT Support (ADM)		30,000		23,882		30,000
0582	Cleaning Expenses (ADM)		0		0		8,500
0592	Building Program - Admin		65,125		59,663		56,975
0622	Expensed Minor Asset Purchases (ADM)		2,500		1,362		2,500
0712	Photocopying & Stationery (ADM)		42,000		35,801		42,040
0732	Utilities (ADM)		34,680		34,491		33,500
0742	Advertising & Promotion (ADM)		10,000		20,561		10,000
0762	Postage & Freight (ADM)		5,000		4,890		4,493
0772	Subscriptions & Memberships (ADM)		24,000		21,661		25,000
0773	Records Management Expenses (ADM)		1,600		1,115		1,600
0792	REFUNDS (E)		100		533		0
0872	Motor Vehicle Expenses (ADM)		18,500		18,131		6,519
0892	Uniforms (ADM)		7,200		4,445		7,200
0893	Medical Checks (ADM)		1,250		816		445
1062	Depreciation - Furniture & Fittings (ADM)		18,275		18,273		18,296
1082	Depreciation - Building (ADM)		157,970		157,972		157,368
1123	Suspense Account		0		(69)		0
1132	ADM - LSL Previous Employees		0		3,714		0
1223	Rounding Adjustments (ADM)		1		(0)		0
1342	Audit Fees (ADM)		75,000		66,360		76,000
1352	Consultants (ADM)		25,000		13,307		25,000
1360	Professional Advice & Services (ADM)		40,000		55,201		40,000
1362	Bank Fees (ADM)		7,000		6,622		3,500
2052	Movement in Leave Provisions (ADM)		0		39,393		0
3072	Depreciation - Equipment (ADM)		28,480		28,481		28,738
3312	Depreciation - Motor Vehicle (ADM)		27,140		27,141		38,202
3862	Refreshment Expenses (ADM)		2,000		1,357		2,000
5932	Communication Expenses (ADM)		27,800		26,707		25,565
5952	Fringe Benefits Tax (ADM)		67,612		84,516		77,353
7692	Other Expenses inc OH&S (ADM)		2,000		0		2,000
0340	Administration Allocated (ADM)		(2,218,112)		(1,827,229)		(2,190,039)

SHIRE OF KATANNING
04 - GOVERNANCE
Administration General
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		38,134		500	
1153	Administration Fee Income (ADM)	300		559		300	
1154	Freedom of Information Income (ADM)	200		150		200	
1156	Meeting Charges / Equipment Hire (ADM)	500		559		500	
1193	ADM - LSL Reimbursement	0		25,413		0	
1211	Insurance Scheme Surplus (ADM)	10,933		34,780		28,478	
1243	Profit on Disposal of Assets (ADM)	14,935		34,885		55,217	
1313	Traineeship Subsidy (ADM)	4,000		7,061		4,000	
1315	Paid Parental Leave Reimbursements (ADM)	0		13,570		0	
2063	Insurance Claims (ADM)	8,500		8,654		8,500	
2513	Employee Contributions to Fuel (ADM)	2,436		2,742		3,800	
8813	INSURANCE REFUNDS	0		20,823		0	
SUB-TOTAL		42,304	(9,231)	187,330	347,947	101,495	46,278
Capital Expenditure							
1114	Office Equipment (ADM)		9,000		0		0
2204	Motor Vehicle Purchase (ADM)		40,000		24,273		0
2494	Transfer Interest to Employee Leave Entitlement Reserve		620		544		7,420
2496	Transfer to Leave Entitlements Reserve		0		25,000		25,000
Capital Revenue							
0305	Proceeds on Sale of Assets (ADM)	30,909		58,773		0	
2475	Realisation on Sale of Assets (ADM)	(30,909)		(58,773)		0	
SUB-TOTAL		0	49,620	0	49,817	0	32,420
TOTAL		42,304	40,389	187,330	397,764	101,495	78,698

SHIRE OF KATANNING
04 - GOVERNANCE
 Supertowns Projects
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2641	Shop Front Enhancement Subsidy (STP)		15,000		0		15,000
Operating Revenue							
2660	Heritage Centre Project DPIRD Grant Funds (STP)	0		2,083,354		2,083,354	
2661	Heritage Centre Project Other Grant Funds (STP)	0		966,037		966,037	
2664	KCC Redevelopment Project Grant Revenue - Auspici	0		170,000		170,000	
2669	Great Southern Aged Accommodation Project Reven	0		1,653,342		1,668,693	
4693	Contributions towards Supertowns projects (STP)	0		19,793		0	
SUB-TOTAL		0	15,000	4,892,526	0	4,888,084	15,000
Capital Expenditure							
2659	Early Childhood Hub (STP)		1,200,000		0		0
2667	Welcome Precinct Proj Expenditure (STP)		0		658,302		123,368
2668	Piesse Lake Development Project (STP)		433,477		3,242,922		4,024,288
2670	Great Southern Aged Accommodation Project Expenditure (STP)		349,186		2,645,051		2,954,237
Capital Revenue							
SUB-TOTAL		0	1,982,663	0	6,546,275	0	7,101,893
TOTAL		0	1,997,663	4,892,526	6,546,275	4,888,084	7,116,893

SHIRE OF KATANNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		402,848		365,743		368,267
Animal Control		148,534		178,369		127,677
Other Law, Order, Public Safety		72,958		60,766		72,219
<u>OPERATING REVENUE</u>						
Fire Prevention	185,461		204,068		197,364	
Animal Control	16,100		14,509		16,354	
Other Law, Order, Public Safety	2,500		23,019		23,500	
SUB-TOTAL	204,061	624,340	241,596	604,878	237,218	568,163
<u>CAPITAL EXPENDITURE</u>						
Other Law, Order, Public Safety		121,120		29,080		45,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	121,120	0	29,080	0	45,000
TOTAL - PROGRAMME SUMMARY	204,061	745,460	241,596	633,958	237,218	613,163

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
0327	Employee Superannuation (FPV)		3,360		2,224		1,820
0527	Workers Compensation Insurance Premium (FPV)		626		513		336
1522	Works Program - Fire Prevention		37,837		27,615		58,233
1612	Depreciation - Buildings (FPV)		4,075		4,074		4,079
1622	Salary Costs (FPV)		26,102		22,195		21,718
1682	Administration Allocated (FPV)		21,738		7,674		9,198
1702	Building Program - Fire Prevention		282		1,299		200
1727	Emergency Incident Expenses (FPV)		3,000		0		3,000
1752	Motor Vehicle Expenses (FPV)		1,800		387		87
4662	Depreciation - Plant (FPV)		44,575		44,572		31,039
4832	Utilities (FPV)		24,300		23,882		22,800
6082	Fire Mitigation Expenses (FPV)		3,000		4,120		3,000
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)		24,000		21,595		10,885
9777	Fire Prevention - Communications Expenditure (FPV)		3,300		1,492		3,300
9778	Fire Prevention - Communications Equipment Expenditure (FPV)		3,300		0		3,300
9779	Round Drive - Strategic fire fighting tanks Katanning Country Club		16,165		23,835		0
<i>Bushfire Brigade</i>							
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		2,000		3,272		1,300
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		100		0		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equipment)		4,800		(125)		4,800
2692	BFB Vehicle Expenses (3. Maint Vehicle)		9,500		9,349		7,459
2142	BFB Building Maintenance (4. Maint Land & Build)		200		29		200
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		8,700		10,362		7,000
4822	BFB Utilities (6. Utilities, Rates & Taxes)		0		0		0
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		300		256		250
9082	BFB Postage & Freight (7. Other Goods & Services)		650		590		631
9092	BFB Refreshments (7. Other Goods & Services)		1,500		3,205		1,500
9252	BFB Reference Materials (7. Other Goods & Services)		1,000		135		1,000
6022	BFB Insurance (8. Insurances)		18,007		14,250		23,000
<i>Community Emergency Services Manager</i>							
1632	CESM Salary Costs		103,746		100,387		107,056
0567	CESM Employee Superannuation		9,300		10,580		10,944
0727	CESM Workers Compensation Insurance Premium		2,485		2,527		3,464
0737	CESM Admin Expenses		6,100		2,344		6,509
0747	CESM Motor Vehicle Expenses		17,000		12,873		7,797
0757	CESM Administration Allocated		0		10,233		12,264

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
 Fire Prevention
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1613	Infringements (FPV)	3,000		3,250		3,000	
1623	Fire Map Income (FPV)	200		0		205	
1653	Fire Mitigation Income (FPV)	2,500		4,347		2,500	
1673	Other Reimbursements (Fire)	500		475		0	
1724	Broadcasting Site Reimbursements (FPV)	28,000		32,679		27,000	
1725	BFB LGGS Income	27,801		33,982		41,781	
1726	CESM Contributions & Reimbursements	119,460		125,354		113,983	
1728	Emergency Incidents Reimbursements (FPV)	0		0		5,000	
1730	Broadcasting Site Lease (FPV)	4,000		3,980		3,895	
SUB-TOTAL		185,461	402,848	204,068	365,743	197,364	368,267
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		185,461	402,848	204,068	365,743	197,364	368,267

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0337	Employee Superannuation (ANI)		7,840		5,189		4,246
0537	Workers Compensation Insurance Premium (ANI)		1,459		1,196		744
1382	Licences & Permits (ANI)		200		131		200
1383	Stationery & Tags (ANI)		1,200		12		1,200
1722	Administration Allocated (ANI)		37,264		30,515		36,574
1732	Salary Costs (ANI)		60,904		85,005		50,675
1747	Cat Act Sterilisation Project Expenditure (ANI)		0		0		254
1762	Building Program - Animal Control		1,110		914		3,713
1772	Works Program - Animal Control		2,558		2,965		3,483
1792	Motor Vehicle Expenses (ANI)		4,200		1,549		5,439
1822	Depreciation - Building (ANI)		2,460		2,459		0
1873	Expensed Minor Asset Purchases (ANI)		2,500		30		2,500
4702	Animal Control Expenditure (ANI)		4,000		1,348		4,000
4703	Ranger Relief (ANI)		20,000		43,787		10,000
6162	Insurance (ANI)		159		0		0
6182	Uniforms & Protective Clothing (ANI)		700		0		700
6202	Training & Development (ANI)		1,980		3,270		3,950
Operating Revenue							
1823	Cat Act Implementation Project (inc)	0		254		254	
1843	Infringements (ANI)	2,500		1,850		2,500	
1853	Dog Registration Fees (ANI)	10,000		9,504		10,000	
1854	Cat Registration Fees (ANI)	1,100		454		1,100	
1983	Poundage Charges (ANI)	2,500		2,448		2,500	
SUB-TOTAL		16,100	148,534	14,509	178,369	16,354	127,677
Capital Expenditure							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		16,100	148,534	14,509	178,369	16,354	127,677

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Other Law, Order, Public Safety
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0413	Expensed Minor Asset Purchases (OLO)		3,000		284		3,000
0547	Workers Compensation Insurance Premium (OLO)		0		0		336
1102	Photocopying & Stationery (OLO)		200		0		200
1802	UTILITIES (OLO)		885		731		1,255
1852	Infringement Bank Fees (OLO)		500		496		500
1902	Motor Vehicle Expenses (OLO)		0		387		0
1913	CCTV Maintenance Costs (OLO)		20,441		15,158		24,000
1932	Building Program - Other Law		2,094		1,446		1,737
1942	Works Program - Other Law		1,681		814		1,701
1982	Depreciation - Buildings (OLO)		11,480		11,481		11,495
1984	Depreciation - Equipment (OLO)		18,950		18,948		14,354
6222	Insurance (OLO)		640		312		720
7702	Salary Costs (OLO)		0		(73)		0
9062	Administration Allocated (OLO)		13,087		10,781		12,922
Operating Revenue							
2013	Grant Income (OLO)	0		21,004		20,000	
2023	Lease Income (OLO)	1,000		259		2,000	
2035	Infringements (OLO)	1,500		1,756		1,500	
SUB-TOTAL		2,500	72,958	23,019	60,766	23,500	72,219
Capital Expenditure							
0494	Plant & Equipment (OLO)		0		25,200		20,000
1994	OLO - Purchase of Equipment		121,120		3,880		25,000
Capital Revenue							
SUB-TOTAL		0	121,120	0	29,080	0	45,000
TOTAL		2,500	194,078	23,019	89,846	23,500	117,219

SHIRE OF KATANNING
SCHEDULE 07 - HEALTH
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Maternal & Infant Health		17,530		17,625		18,316
Health Administration & Inspection		157,344		129,183		167,955
Other Health		81,035		21,478		7,215
<u>OPERATING REVENUE</u>						
Health Administration & Inspection	42,286		10,324		2,550	
Other Health	0		499,307		499,307	
SUB-TOTAL	42,286	255,909	509,630	168,287	501,857	193,486
<u>CAPITAL EXPENDITURE</u>						
Other Health		60,000		812,981		624,307
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	60,000	0	812,981	0	624,307
TOTAL - PROGRAMME SUMMARY	42,286	315,909	509,630	981,268	501,857	817,793

SHIRE OF KATANNING

07 - HEALTH

Health Administration & Inspection
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0357	Employee Superannuation (HAI)		8,600		6,520		8,683
0557	Workers Compensation Insurance Premium (HAI)		2,084		2,157		3,102
1402	Postage & Freight (HAI)		400		139		400
2082	Salary Costs (HAI)		87,006		93,891		91,403
2084	Consultants (HAI)		30,000		0		30,000
2122	Training & Development (HAI)		1,200		0		430
2272	Administration Allocated (HAI)		21,294		15,714		18,834
2352	Mosquito Control (HAI)		4,000		4,028		3,000
2422	Analytical Expenditure (HAI)		1,500		461		1,500
6043	Communication Expenses (HAI)		400		382		382
6402	Field Expenses (HAI)		500		72		500
6442	Uniforms (HAI)		360		0		360
7527	Staff Housing Subsidy (HAI)		0		5,820		9,360
Operating Revenue							
2133	Other Health Fees (HAI)	500		0		500	
2143	Septic Tank Application Fees (HAI)	500		236		500	
2224	Reimbursements - Shared EHO (HAI)	39,736		8,761		0	
2233	Food Vendor Fees - inc. GST (HAI)	50		0		50	
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		1,327		1,000	
2803	Septic Tank Inspection Fees (HAI)	500		0		500	
SUB-TOTAL		42,286	157,344	10,324	129,183	2,550	167,955
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		42,286	157,344	10,324	129,183	2,550	167,955

SHIRE OF KATANNING

07 - HEALTH

Maternal & Infant Health

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget		
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	Operating Expenditure							
	2062	Depreciation - Buildings (MIH)	17,530		17,530		17,552	
	2072	Works Program - Infant Health (MIH)	0		71		285	
	2232	Building Program - Child Health Centre	0		24		479	
	Operating Revenue							
	SUB-TOTAL		0	17,530	0	17,625	0	18,316
	Capital Expenditure							
	Capital Revenue							
	SUB-TOTAL		0	0	0	0	0	0
	TOTAL		0	17,530	0	17,625	0	18,316

SHIRE OF KATANNING
07 - HEALTH
Other Health
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget		
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	
	Operating Expenditure							
	2184	Works Program - Medical Centre (OHE)	50,000		16,458		5,572	
	2185	Building Program - Other Health	10,218		5,021		1,643	
	2189	Insurance (OHE)	4,181		0		0	
	2190	Administration Allocated (OHE)	16,636		0		0	
	Operating Revenue							
	2180	Grant Income (OHE)	0		499,307		499,307	
	SUB-TOTAL		0	81,035	499,307	21,478	499,307	7,215
	Capital Expenditure							
	2181	Land & Buildings (OHE)	60,000		812,981		624,307	
	Capital Revenue							
	SUB-TOTAL		0	60,000	0	812,981	0	624,307
	TOTAL		0	141,035	499,307	834,459	499,307	631,522

SHIRE OF KATANNING
SCHEDULE 08 - WELFARE SERVICES
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Education General		54,298		43,669		52,817
Community Development & Other Welfare		490,567		375,722		494,714
<u>OPERATING REVENUE</u>						
Education General	1,550		2,181		3,341	
Community Development & Other Welfare	152,700		159,909		190,474	
SUB-TOTAL	154,250	544,865	162,090	419,391	193,815	547,531
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	154,250	544,865	162,090	419,391	193,815	547,531

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
 Education General
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0194	Grant Expenditure (EDU)		0		2,011		0
2022	Depreciation - Buildings (EDU)		25,485		25,487		25,518
2042	Works Program - Childcare Centres (EDU)		589		539		1,170
2222	Building Program - Childcare Centres		11,700		1,397		9,966
3562	Administration Allocated (EDU)		10,203		8,405		10,074
5982	Program Expenses (EDU)		3,660		3,660		3,660
6462	Insurance (EDU)		1,991		1,944		1,800
6472	Utilities (EDU)		670		227		628
Operating Revenue							
0193	Grant Income (EDU)	0		1,291		1,291	
2053	Property Lease Fees (EDU)	1,500		890		2,000	
2093	Reimbursements (EDU)	50		0		50	
SUB-TOTAL		1,550	54,298	2,181	43,669	3,341	52,817
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		1,550	54,298	2,181	43,669	3,341	52,817

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
 Community Development and Other Welfare
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0284	Staff Housing Subsidy (CDOW)		3,120		3,120		3,120
0497	Employee Superannuation (CDOW)		17,300		12,747		14,745
0697	Workers Compensation Insurance Premium (CDOW)		4,231		2,881		3,952
2472	Depreciation - Buildings (CDOW)		10,380		10,382		10,395
3142	Salary Costs (CDOW)		0		117,911		122,062
3148	Communication Expenses (CDOW)		1,000		769		1,000
3153	Salaries (CDOW)		173,543		12,883		13,000
3156	Building Program - Community Events (CDOW)		5,299		1,719		3,526
3158	Seniors Program Expenses (CDOW)		1,000		0		1,000
3175	National Youth Week Grant Expenditure (CDOW)		1,000		0		1,000
3176	Meeting Expenses (CDOW)		1,000		608		1,000
3183	Grant Expenditure (CDOW)		13,500		0		13,500
4130	Expensed Minor Asset Purchases (CDOW)		4,000		433		4,000
4222	Administration Allocated (CDOW)		95,601		77,840		93,295
4282	Special Projects (CDOW)		59,500		27,030		92,500
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		0		1,091
4296	Harmony Festival Grant Expenditure (CDOW)		61,137		61,804		61,000
4339	Youth Activities Expenses (CDOW)		31,000		40,001		42,670
4346	All Ways 5 Days Project Implementation (Cdown)		0		0		5,130
4349	Disability Access & Inclusion Expenditure (CDOW)		500		333		500
7572	Training & Development (CDOW)		4,256		3,774		3,707
7573	Uniforms (CDOW)		760		643		720
7882	Insurance (CDOW)		1,440		843		800
9692	Subscriptions & Memberships (CDOW)		0		0		1,000
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	33,000		42,753		42,208	
3168	Youth Activities Other Income (CDOW)	500		0		500	
3173	Seniors Week Grant Income (CDOW)	1,000		0		1,000	
3174	National Youth Week Grant Income (CDOW)	1,000		0		1,000	
4294	NAIDOC Week Grant Income (CDOW)	0		1,091		1,091	
4333	Grant Income (CDOW)	53,000		40,090		76,000	
4337	Harmony Festival Grant Income (CDOW)	62,000		68,709		58,595	
4338	Harmony Festival Other Income (CDOW)	2,000		2,136		4,750	
4344	All Ways 5 Days Project Income (CDOW)	0		5,130		5,130	
5333	Other Income (CDOW)	200		0		200	
SUB-TOTAL		152,700	490,567	159,909	375,722	190,474	494,714
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		152,700	490,567	159,909	375,722	190,474	494,714

SHIRE OF KATANNING
SCHEDULE 09 - HOUSING
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Amherst Village		213,971		210,377		187,999
Staff Housing		22,639		353,229		374,502
Other Housing		35,237		9,230		15,399
<u>OPERATING REVENUE</u>						
Amherst Village	80,300		87,669		82,843	
Staff Housing	21,640		89,908		99,580	
SUB-TOTAL	101,940	271,847	177,577	572,836	182,423	577,900
<u>CAPITAL EXPENDITURE</u>						
Amherst Village		31,335		603,968		75,953
Staff Housing		25,000		0		0
Other Housing		43,511		21,494		40,431
<u>CAPITAL REVENUE</u>						
Amherst Village	140,000		851,250		183,210	
Other Housing	0		710,000		0	
SUB-TOTAL	140,000	99,846	1,561,250	625,462	183,210	116,384
TOTAL - PROGRAMME SUMMARY	241,940	371,693	1,738,827	1,198,298	365,633	694,284

SHIRE OF KATANNING
09 - HOUSING
Amherst Village
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0272	Function Expenses (AMH)		600		0		600
0552	Profit Share Refund (AMH)		0		10,000		0
2312	Administration Allocated (AMH)		14,418		11,877		14,235
2412	Depreciation - Buildings (AMH)		90,230		90,227		90,339
2492	Works Program - Amherst Village (AMH)		43,658		41,688		37,304
6592	Utilities (AMH)		7,440		7,298		9,700
6602	Insurance (AMH)		9,151		8,935		8,000
7222	Provision Refund Deposits (AMH)		0		(12,565)		0
7242	Building Program - Amherst Village		48,474		52,916		27,821
Operating Revenue							
2423	Tenants Reducing Equity (AMV)	41,000		43,852		32,923	
2503	Tenants Fee (AMV)	39,300		36,340		39,300	
2511	Other Tenancy Arrangements (AMV)	0		7,086		10,120	
3293	Other Income (AMH)	0		392		500	
SUB-TOTAL		80,300	213,971	87,669	210,377	82,843	187,999
Capital Expenditure							
2154	AMV - BLDG PROG/AMHERST CAPITAL		30,000		51,761		58,210
2424	Refund Amherst Capital Deposit (AMV)		0		180,920		0
6980	Transfer Interest to Amherst Village Building Maintenance Reserve		45		76		1,045
6981	Transfer to Amherst Village Refundable Deposit Reserve (AMV)		0		370,000		0
6992	Transfer Interest to Amherst Village Refundable Deposit Reserve		970		749		10,311
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve		320		463		6,387
Capital Revenue							
2563	Amherst Refundable Deposits Income (AMV)	0		370,000		0	
2571	Transfer from Amherst Village Refundable Deposit Reserve	0		190,040		0	
2573	Transfer from Amherst Village Building Maintenance Reserve	30,000		51,210		58,210	
6695	Transfer from Land & Building Facilities for Seniors Reserve	110,000		240,000		125,000	
SUB-TOTAL		140,000	31,335	851,250	603,968	183,210	75,953
TOTAL		220,300	245,306	938,919	814,345	266,053	263,952

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0238	Loss on disposal of asset (Staff Housing)		0		258,427		251,613
0239	Selling Fees & Commissions (STH)		0		14,425		0
0350	Staff Housing Re-allocated (STH)		(140,000)		(85,976)		(76,440)
5122	Utilities (STH)		19,965		19,023		24,150
5972	Insurance (STH)		7,521		9,586		8,000
6012	Depreciation - Buildings (STH)		82,320		82,319		108,509
6622	Administration Allocated (STH)		23,956		19,734		23,652
7802	Building Program - Staff Housing		20,227		24,995		21,671
7892	Works Program - Staff Housing (STH)		8,650		10,696		13,347
Operating Revenue							
3523	Reimbursements (STH)	5,000		3,551		6,500	
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		18,699		19,240	
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		14,800		19,240	
5008	Staff Housing Income - Infant Health Flat (STH)	0		1,260		0	
5013	Staff Housing Income - 25 Marmion Street (STH)	0		26,000		26,000	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		11,440		11,440	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		11,830		11,960	
5034	Staff Housing Income - 61B Conroy Street (STH)	2,600		300		0	
5063	Staff Housing Income - Saleyard Caretakers Unit (STH)	0		2,029		5,200	
SUB-TOTAL		21,640	22,639	89,908	353,229	99,580	374,502
Capital Expenditure							
0241	Buildings - Specialised (STH)		25,000		0		0
Capital Revenue							
0235	Proceeds on Sale of Land & Building Assets (STH)	0		510,000		510,000	
0236	Realisation on Sale of Assets (STH)	0		(510,000)		(510,000)	
SUB-TOTAL		0	25,000	0	0	0	0
TOTAL		21,640	47,639	89,908	353,229	99,580	374,502

SHIRE OF KATANNING
09 - HOUSING
Other Housing
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
	Interest on Loan 159 - Aged & Key Worker						
0240	Accommodation (OTH)		13,580		9,230		15,399
0612	Administration Allocation (OTH)		16,636		0		0
4122	Insurance (OTH)		5,021		0		0
Operating Revenue							
SUB-TOTAL		0	35,237	0	9,230	0	15,399
Capital Expenditure							
2655	Transfer to Housing Reserve (OTH)		100		0		0
5009	Principal Repayment Loan 159 - Aged & Key Worker Accommoda		43,411		21,494		40,431
Capital Revenue							
3574	Loan Income (OTH)	0		710,000		0	
SUB-TOTAL		0	43,511	710,000	21,494	0	40,431
TOTAL		0	78,748	710,000	30,724	0	55,830

SHIRE OF KATANNING
SCHEDULE 10 - COMMUNITY AMENITIES
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		913,050		831,889		751,296
Protection of Environment		34,184		88,424		87,908
Town Planning & Regional Development		104,252		100,458		98,578
Other Community Amenities		341,637		269,547		261,649
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	901,188		939,967		959,508	
Protection of Environment	8,555		81,127		83,186	
Town Planning & Regional Development	12,500		16,333		6,500	
Other Community Amenities	37,300		37,806		37,300	
SUB-TOTAL	959,543	1,393,123	1,075,233	1,290,317	1,086,494	1,199,431
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		120,345		904,530		159,939
Other Community Amenities		0		0		565,000
<u>CAPITAL REVENUE</u>						
Sanitation - Household Refuse	54,000		725,380		565,000	
SUB-TOTAL	54,000	120,345	725,380	904,530	565,000	724,939
TOTAL - PROGRAMME SUMMARY	1,013,543	1,513,468	1,800,613	2,194,847	1,651,494	1,924,370

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0367	Employee Superannuation (SAN)		0		9,993		9,266
0517	Workers Compensation Insurance Premium (SAN)		0		0		291
2342	Depreciation - Equipment (SAN)		20,820		20,818		12,816
2512	Photocopying & Stationery (SAN)		5,000		4,261		9,850
2542	Insurance (SAN)		1,389		618		3,080
2582	Domestic Refuse Collection (SAN)		75,000		86,490		75,000
2591	Works Program - Refuse Site		285,622		329,802		375,598
2592	Works Program - Green Waste		10,158		8,363		7,933
2622	Utilities (SAN)		1,155		1,132		3,000
2652	Bin Purchases (SAN)		8,500		6,622		8,500
2732	Commercial Refuse Collection (SAN)		25,000		19,554		25,000
2742	Refuse Site Minor Expenses (SAN)		2,500		184		2,500
2744	REFUSE SITE Operations (SAN)		0		0		10,000
2746	REFUSE SITE Bank fees (SAN)		500		394		700
2842	Street Bin Collection Costs (SAN)		2,400		2,397		2,000
5042	Ground Water Monitoring (SAN)		2,040		4,495		3,000
6612	Household Recycling Service (SAN)		112,296		110,855		110,000
6632	Communication Expenses (SAN)		750		607		1,000
7112	Depreciation - Buildings (SAN)		19,835		19,837		6,292
7122	Depreciation - Plant (SAN)		178,380		66,624		21,827
7132	Administration Allocated (SAN)		47,911		38,555		46,210
7142	Depreciation - Other Infrastructure (SAN)		93,284		93,284		9,920
7272	Refuse Site Licence (SAN)		1,250		1,218		1,250
7282	Building Program - Sanitation		7,910		3,155		5,762
7482	Waste Oil Facility (SAN)		500		0		500
7632	Motor Vehicle Expenses (SAN)		0		258		0
7712	Salary Costs (SAN)		0		1,535		0
7713	Consultants (SAN)		10,850		839		0
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	557,762		557,216		557,848	
2613	Refuse Site Disposal Charges (SAN)	90,000		87,112		80,000	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		18		5,000	
2633	Sale of Domestic Bins (SAN)	1,500		2,734		1,000	
2683	Domestic Refuse Collection Charges - Additional Serv	2,136		2,136		5,160	
2700	CLGF Regional re Regional Waste Initiative Income (S	76,000		128,005		148,350	
2753	Commercial Refuse Collection Charges (SAN)	45,586		43,874		42,044	
2763	Commercial Refuse Collection Charges - Additional S	50,052		50,052		47,384	
2783	Commercial Recycling Bin Collection Charges (SAN)	3,126		3,018		2,622	
2883	Levied Waste Rate (SAN)	70,026		65,802		70,100	
SUB-TOTAL		901,188	913,050	939,967	831,889	959,508	751,296
Capital Expenditure							
2474	Plant Equipment Purchase (SAN)		0		770,380		0
2484	Buildings - Sanitation/Household Refuse		120,000		133,309		148,350
9662	Transfer Interest to Waste Management Reserve (SAN)		345		841		11,589
Capital Revenue							
3065	Transfer from Waste Management Reserve (SAN)	54,000		725,380		565,000	
SUB-TOTAL		54,000	120,345	725,380	904,530	565,000	159,939
TOTAL		955,188	1,033,395	1,665,347	1,736,419	1,524,508	911,235

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Protection of the Environment
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2612	Insurance (POE)		311		0		0
2695	Drummaster Expenditure (POE)		1,700		1,666		0
4932	Utilities (POE)		520		510		550
4962	Building Program - Protection of Environment		1,558		387		0
7822	LCDC Vehicle Lease Expenses (POE)		3,555		1,053		0
7832	Works Program - Protection of Environment (POE)		10,000		0		0
7854	Soil Conservation Levy Disbursed (POE)		0		70,534		74,655
7862	Administration Allocated (POE)		12,865		10,598		12,703
9572	Depreciation - Plant Equipment (POE)		3,675		3,675		0
Operating Revenue							
2693	Drummaster Reimbursement (POE)	1,000		2,221		800	
7795	Soil Conservation Levy Commission (POE)	4,000		3,712		4,000	
7823	LCDC Vehicle Lease Reimbursement (POE)	3,555		4,660		3,731	
7853	Soil Conservation Levy Collected (POE)	0		70,534		74,655	
SUB-TOTAL		8,555	34,184	81,127	88,424	83,186	87,908
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		8,555	34,184	81,127	88,424	83,186	87,908

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3066	Subscriptions & Memberships (OCA)		150		114		150
4252	Postage & Freight (OCA)		100		10		100
6672	Insurance (OCA)		1,351		332		600
7302	Building Program - Other Community Amenities		179,479		112,293		113,238
7313	Communication Expenses (OCA)		960		873		873
Cemetery							
2322	Works Program - Cemetery		71,545		75,725		60,629
7312	Building Program - Cemetery		3,714		1,338		1,770
3062	Niche Wall Plaques (OCA)		3,500		255		3,500
2672	Utilities (OCA)		75		72		69
3012	Depreciation - Buildings (OCA)		61,065		61,065		61,141
8842	Depreciation - Equipment (OCA)		3,970		3,969		4,005
8843	Depreciation - Other Infrastructure (OCA)		3,085		3,087		3,091
6842	Administration Allocated (OCA)		12,643		10,415		12,483
Operating Revenue							
3083	Cemetery Charges (OCA)	35,000		34,464		35,000	
3093	Funeral Director's Licence (OCA)	300		340		300	
3123	Cemetery Reserve Fund (OCA)	2,000		3,002		2,000	
SUB-TOTAL		37,300	341,637	37,806	269,547	37,300	261,649
Capital Expenditure							
3034	Plant & Equipment (OCA)		0		0		565,000
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	565,000
TOTAL		37,300	341,637	37,806	269,547	37,300	826,649

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Town Planning
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0662	Advertising & Promotion (TOW)		500		324		0
2872	Administration Allocated (TOW)		13,752		11,329		13,578
3082	Consultants (TOW)		90,000		88,806		85,000
Operating Revenue							
2893	Planning Assessment Fees (TOW)	12,000		16,333		6,000	
2895	Planning Advertising Income (TOW)	500		0		500	
SUB-TOTAL		12,500	104,252	16,333	100,458	6,500	98,578
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		12,500	104,252	16,333	100,458	6,500	98,578

SHIRE OF KATANNING
SCHEDULE 11 - RECREATION & CULTURE
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Public Halls, Civic Centres		271,754		259,642		251,530
Katanning Aquatic Centre		343,425		315,278		312,668
Other Recreation & Sport		1,649,165		1,446,732		1,597,950
Library		338,110		307,705		291,536
Other Culture		279,353		157,945		175,646
Katanning Lesiure Centre		1,482,829		1,320,918		1,381,742
<u>OPERATING REVENUE</u>						
Public Halls, Civic Centres	7,500		17,126		8,300	
Katanning Aquatic Centre	100		19,490		19,341	
Other Recreation & Sport	446,122		13,506		437,236	
Library	2,550		3,927		2,730	
Other Culture	80,500		8,136		8,670	
Katanning Lesiure Centre	237,300		351,597		247,872	
SUB-TOTAL	774,072	4,364,636	413,782	3,808,219	724,149	4,011,072
<u>CAPITAL EXPENDITURE</u>						
Katanning Aquatic Centre		45,157		30,584		35,584
Other Recreation & Sport		108,495		77,901		120,584
Library		2,510		2,511		10,653
Other Culture		25,700		0		6,000
Katanning Lesiure Centre		153,619		208,981		215,039
<u>CAPITAL REVENUE</u>						
Library	0		5,464		8,000	
Katanning Lesiure Centre	0		582		2,500	
SUB-TOTAL	0	335,481	6,046	319,976	10,500	387,860
TOTAL - PROGRAMME SUMMARY	774,072	4,700,117	419,828	4,128,195	734,649	4,398,932

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Katanning Aquatic Centre
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0607	Workers Compensation Insurance Premium (KAC)		0		0		797
3162	Advertising & Promotion (KAC)		500		0		1,000
3272	Administration Allocated (KAC)		28,835		23,754		28,471
3342	Building Program - Katanning Aquatic Centre		19,991		40,872		20,826
3402	Insurance (KAC)		6,320		3,273		3,000
3412	Works Program (KAC)		20,399		19,367		19,628
3462	Depreciation - Equipment (KAC)		13,475		13,477		13,493
3472	Depreciation - Building (KAC)		43,120		43,119		41,061
6722	Utilities (KAC)		47,385		41,638		35,643
6752	Cleaning Costs (KAC)		500		404		500
6872	Interest on Loan 148 (KAC)		0		88		0
Contract Operating Expenses							
6814	Contract - Centre Manager/DM Wages (KAC)		120,000		118,463		120,000
6824	Contract - Licenses & Subscriptions (KAC)		200		90		0
6830	Maintenance Expense (KAC)		25,000		146		10,000
6831	Pool Chemicals Expense (KAC)		13,000		8,579		15,000
6833	Cleaning (KAC)		0		397		0
6834	Equipment Replacement (KAC)		3,000		0		3,000
6835	First Aid & Safety (KAC)		1,700		1,612		250
Operating Revenue							
3433	Other Income & Reimbursements (KAC)	100		149		0	
3937	Contract - Profit Share (KAC)	0		19,341		19,341	
SUB-TOTAL		100	343,425	19,490	315,278	19,341	312,668
Capital Expenditure							
3314	Transfer Interest To Aquatic Centre Reserve (KAC)		25		0		0
3315	Transfer to Katanning Aquatic Centre Reserve		15,000		30,584		30,584
3484	Buildings (KAC)		30,132		0		5,000
Capital Revenue							
SUB-TOTAL		0	45,157	0	30,584	0	35,584
TOTAL		100	388,582	19,490	345,862	19,341	348,252

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0012	Depreciation - Building (KLC)		432,835		432,836		431,840
0062	Postage & Freight (KLC)		1,000		504		1,100
0417	Employee Superannuation (KLC)		27,400		24,424		24,430
0562	Promotion of Seniors (KLC)		600		513		600
	Workers Compensation Insurance Premium						
0617	(KLC)		6,993		6,072		10,376
0852	Depreciation - Motor Vehicles (KLC)		5,995		5,995		8,148
1122	EFTPOS & Credit Card Charges (KLC)		1,650		1,551		1,300
1471	Lease Repayments (KLC)		5,570		230		6,124
1472	Equipment Repairs & Maintenance (KLC)		5,000		4,001		5,000
3022	Sports Engagement Officer Grant Expenditure		71,224		18,348		89,572
3112	Salary Costs (KLC)		291,952		273,363		257,272
3332	Function Expenses (KLC)		3,500		408		3,500
3502	Depreciation - Furniture & Fittings (KLC)		530		528		529
3512	Grant Expenditure (KLC)		0		2,396		0
3672	Depreciation - Plant Equipment (KLC)		4,340		4,342		0
3752	Works Program - (KLC)		214,299		206,520		216,659
3782	Depreciation - Equipment (KLC)		17,315		17,314		17,335
3842	Subscriptions & Memberships (KLC)		1,500		981		2,000
3844	Computer Software Subscriptions (KLC)		4,500		4,053		4,246
3852	Contract Cleaners (KLC)		7,000		6,546		7,000
3932	Motor Vehicle Expenses (KLC)		2,651		4,629		2,651
4752	Minor Sundry Expenses (KLC)		800		680		600
6382	Uniforms & Protective Clothing (KLC)		2,480		1,845		2,480
6392	Training, Development & Recruitment (KLC)		10,230		4,569		12,239
7332	Building Program - Katanning Leisure Centre		70,391		55,267		49,081
8862	Program Expenses (KLC)		16,200		8,975		19,130
8872	Kiosk Expenses (KLC)		38,000		35,195		15,000
8874	Consultants (KLC)		8,000		0		0
8882	Security Expenses (KLC)		2,500		1,591		2,500
8892	Expensed Minor Asset Purchases (KLC)		9,550		9,448		9,550
8912	Photocopying & Stationery (KLC)		2,600		2,187		3,000
8922	Communication Expenses (KLC)		1,155		2,104		2,064
8932	Utilities (KLC)		100,315		77,530		62,708
8952	Advertising & Promotion (KLC)		2,000		627		2,500
8972	Insurance (KLC)		31,447		35,289		33,000
8982	Cleaning Materials (KLC)		7,000		9,392		5,500
9052	Administration Allocated (KLC)		74,307		60,664		72,709

SHIRE OF KATANNING
11 - RECREATION AND CULTURE
Katanning Leisure Centre
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0023	Entry Fees (KLC)	52,000		50,488		20,000	
0043	Kiosk Income - GST Inc (KLC)	42,500		42,593		17,500	
0053	Stadium/Court Hire (KLC)	6,300		5,823		3,250	
0063	Functions Hire (KLC)	15,000		15,472		6,000	
0083	Program Fees (KLC)	6,000		6,846		6,000	
0093	Gym & Fitness Fees (KLC)	13,000		12,034		16,000	
0103	Creche Fees (KLC)	500		861		500	
0113	Signage Fees (KLC)	2,850		2,854		3,950	
0123	Office Rental (KLC)	600		273		600	
0143	Membership Fees (KLC)	56,500		56,636		45,000	
1063	Utility Reimbursements (KLC)	15,000		14,062		15,000	
1083	Kiosk Income - GST Free (KLC)	6,000		6,481		3,000	
2703	Grant Income (KLC)	0		92,572		89,572	
2707	Seniors Income (KLC)	1,250		1,325		1,500	
3543	Equipment Hire (KLC)	4,000		4,792		4,000	
3583	Other Income (KLC)	3,000		3,496		3,000	
3753	Profit on Disposal of Assets (KLC)	0		13,537		0	
3763	Sprig Bar Hire (KLC)	800		345		1,000	
3793	Lease Income (KLC)	8,000		18,838		5,000	
6793	Ground Fees (KLC)	4,000		2,268		7,000	
SUB-TOTAL		237,300	1,482,829	351,597	1,320,918	247,872	1,381,742
Capital Expenditure							
1824	Land And Buildings (KLC)		0		0		25,000
2644	BLD PROG (CAPITAL) - KLC		0		43,616		87,000
3854	Motor Vehicle Purchase (KLC)		0		38,438		0
5744	Other Infrastructure (KLC)		53,294		26,706		0
6244	Transfer Interest to KLC Facilities Reserve (KLC)		165		114		1,571
6254	Transfer Interest to Quartermaine Oval Reserve (KLC)		160		106		1,468
6375	Transfer to Quartermaine Oval Reserve (KLC)		50,000		50,000		50,000
6376	Transfer to Katanning Leisure Centre Facilities Reserve (KLC)		50,000		50,000		50,000
Capital Revenue							
0416	Realisation on Sale of Assets (KLC)	0		(31,818)		0	
3973	Proceeds on Sale of Assets (KLC)	0		31,818		0	
5815	Transfer from Katanning Leisure Centre Facilities Reserve	0		582		2,500	
SUB-TOTAL		0	153,619	582	208,981	2,500	215,039
TOTAL		237,300	1,636,448	352,179	1,529,898	250,372	1,596,782

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1743	Grant Expenditure (ORS)		0		0		332
0032	Utilities (ORS)		18,750		39,237		34,500
1225	KCC & Relocation of Lawn Bowls		432,844		319,948		0
1226	Demolition Recreation Facilities		52,921		0		0
1227	Prosser Park Equipment - POS Funded		38,000		0		0
1783	Licences (ORS)		50		42		0
3452	Insurance (ORS)		16,871		13,062		11,300
3622	Works Program - Other Reserves (ORS)		620,093		634,883		539,336
3623	Works Program - Community Projects / Parks & Reserves		0		6,338		7,000
3762	Depreciation - Equipment (ORS)		15,000		15,001		15,019
3792	Depreciation - Buildings (ORS)		199,520		199,522		199,559
3822	Administration Allocated (ORS)		22,181		18,272		21,901
3912	Depreciation - Other Infrastructure (ORS)		29,875		29,873		28,178
3962	Depreciation - Parks & Ovals (ORS)		144,190		144,192		700,754
5821	Service Agreement GSCORE (ORS)		5,000		0		5,000
6832	Effluent Charges (ORS)		2,000		1,963		1,900
7342	Building Program - Other Recreation		51,870		24,397		33,172
Operating Revenue							
3863	Contributions & Reimbursements (ORS)	38,000		0		0	
3923	Grant Income - Kidsport (ORS)	0		332		332	
3924	Other Income/Donations (ORS)	406,937		12,045		435,719	
3943	Property Lease Fees (ORS)	1,185		1,129		1,185	
SUB-TOTAL		446,122	1,649,165	13,506	1,446,732	437,236	1,597,950
Capital Expenditure							
3084	WORKS PROG/OTH RESERVE(C)		88,460		4,540		80,000
3086	Parks & Ovals (ORS)		0		32,777		0
3316	Transfer to Parks & Playgrounds Reserve		15,000		30,584		30,584
3317	Transfer Interest to Parks & Playgrounds Reserve (ORS)		25		0		0
6699	Transfer to Lake Ewlyamartup Facilities Reserve		5,000		10,000		10,000
6700	Transfer Interest Lake Ewlyamartup Facilities Reserve		10		0		0
Capital Revenue							
SUB-TOTAL		0	108,495	0	77,901	0	120,584
TOTAL		446,122	1,757,660	13,506	1,524,632	437,236	1,718,534

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0192	Security Expenses (LIB)		3,500		1,305		3,500
0286	Staff Housing Subsidy (LIB)		0		240		0
0437	Employee Superannuation (LIB)		11,400		9,389		9,793
0637	Workers Compensation Insurance Premium (LIB)		2,815		2,519		4,217
1282	Depreciation - Equipment (LIB)		24,435		24,434		951
1502	Program Expenses (LIB)		2,350		2,310		2,350
1503	Regional Library Subsidy (LIB)		2,300		2,256		2,300
1692	Expensed Minor Asset Purchases (LIB)		8,339		14,800		15,244
1992	Works Program - Library (LIB)		11,934		11,035		8,926
4032	Administration Allocated (LIB)		40,148		33,073		39,640
4042	Training & Development (LIB)		3,750		2,015		6,226
4052	Salary Costs (LIB)		117,550		117,934		106,721
4082	Local History Expenditure (LIB)		250		220		250
4092	Insurance (LIB)		4,848		2,367		2,650
4102	Grant Expenditure (LIB)		0		0		180
4132	Building Program - Library		38,671		23,146		21,970
4142	Book Purchases & Replacements (LIB)		3,000		2,315		3,000
4144	Inter-Library Loans (LIB)		1,500		1,159		1,500
4145	Equipment Repairs & Maintenance (LIB)		500		587		500
4162	Children's Book Week (LIB)		2,500		2,489		2,500
4182	Depreciation - Building (LIB)		32,765		32,766		32,858
4184	Computer Software Subscriptions (LIB)		6,500		5,822		6,500
4812	Postage & Freight (LIB)		1,500		739		2,000
5002	Read Write Now - Resource Support (LIB)		300		332		300
5382	Utilities (LIB)		7,615		7,475		7,820
5392	Communication Expenses (LIB)		700		355		700
5412	Refreshment Expenses (LIB)		300		110		300
5432	Cleaning Costs (LIB)		1,600		1,250		1,600
5462	Subscriptions & Memberships (LIB)		1,200		684		1,200
5712	Photocopying & Stationery (LIB)		4,400		3,918		4,400
5792	Uniforms (LIB)		1,440		659		1,440
Operating Revenue							
2113	Community Room Hire (LIB)	250		2,068		250	
4143	Fines, Penalties & Administration Fees (LIB)	500		59		500	
4153	Grant Income (LIB)	0		321		180	
4173	Internet & Scanning Income (LIB)	100		62		100	
4263	Printing & Photocopying Income (LIB)	1,700		1,417		1,700	
SUB-TOTAL		2,550	338,110	3,927	307,705	2,730	291,536

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
5254	Bldg Program Library Capital (LIB)		0		0		8,000
6688	Transfer interest to Library Building Reserve		10		11		153
6689	Transfer to Library Building Reserve		2,500		2,500		2,500
Capital Revenue							
6690	Transfer from Library Building Reserve	0		5,464		8,000	
SUB-TOTAL		0	2,510	5,464	2,511	8,000	10,653
TOTAL		2,550	340,620	9,391	310,216	10,730	302,189

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1422	Piano Maintenance (PUB)		250		0		250
2702	Utilities (PUB)		3,207		3,041		3,334
2962	Licences & Permits (PUB)		500		318		500
3192	Insurance (PUB)		11,519		11,172		10,300
3202	Advertising & Promotion (PUB)		1,000		677		1,000
3232	Depreciation - Buildings (PUB)		154,345		154,343		154,536
3242	Depreciation - Furniture & Fittings (PUB)		605		608		609
3252	Building Program - Town Hall (PUB)		32,340		22,798		14,500
3264	Town Hall Events Expenditure (PUB)		19,000		27,179		19,000
3282	Administration Allocated (PUB)		41,257		33,987		40,735
6712	Expensed Minor Asset Purchases (PUB)		4,500		4,402		4,500
7322	Building Program - Other Halls		3,231		1,116		2,267
Operating Revenue							
3243	Town Hall Hire Income (PUB)	1,500		2,680		1,500	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		8,636		5,000	
3263	Grant Income (PUB)	0		5,000		0	
3273	Public Halls Lease Fees (PUB)	1,000		810		1,800	
SUB-TOTAL		7,500	271,754	17,126	259,642	8,300	251,530
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		7,500	271,754	17,126	259,642	8,300	251,530

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3554	Works Program - Events (OCU)		87,644		68,440		56,366
4402	Depreciation - Buildings (OCU)		7,230		7,228		7,237
4652	Depreciation - Equipment (OCU)		5,815		5,814		5,821
7432	Building Program - Other Culture		11,137		3,003		14,776
9742	Insurance (OCU)		1,819		1,815		1,755
Art Gallery							
0447	Employee Superannuation (OCU)		2,500		2,414		2,076
0647	Workers Compensation Insurance Premium (OCU)		612		516		983
4192	Art Gallery Exhibitions (OCU)		10,000		2,468		10,200
4193	Community Outreach Programs (OCU)		5,000		0		5,000
4232	Art Collection Maintenance (OCU)		7,000		7,005		2,000
4262	Gallery Promotions (OCU)		500		0		500
4332	Training & Development (OCU)		1,500		622		1,500
4472	Subscriptions & Memberships (OCU)		450		0		0
5374	Grant Expenditure (OCU)		70,000		0		8,070
7372	Building Program - Gallery		4,049		2,731		3,670
7722	Salary Costs (OCU)		25,568		27,507		21,848
8132	Insurance - Art Gallery (OCU)		2,857		2,790		3,200
8722	Postage & Freight (OCU)		250		215		0
9002	Utilities (OCU)		7,355		7,215		8,114
9022	Meeting Expenses (OCU)		1,000		308		1,000
9072	Administration Allocated (OCU)		20,407		16,628		19,929
9302	Communication Expenses (OCU)		360		327		300
9312	Expensed Minor Asset Purchases (OCU)		1,000		600		1,000
9482	Photocopying & Stationery (OCU)		300		299		300
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		0		0
Operating Revenue							
4313	Sale of History Books (OCU)	100		230		100	
5373	Grant Income (OCU)	79,700		6,272		8,070	
5376	Reimbursements (OCU)	200		1,645		0	
5983	Exhibition Commission (OCU)	500		(11)		500	
SUB-TOTAL		80,500	279,353	8,136	157,945	8,670	175,646
Capital Expenditure							
9964	LAND & BUILDINGS (OCU)		25,700		0		6,000
Capital Revenue							
SUB-TOTAL		0	25,700	0	0	0	6,000
TOTAL		80,500	305,053	8,136	157,945	8,670	181,646

SHIRE OF KATANNING
SCHEDULE 12 - TRANSPORT
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Construction, Streets, Roads, Bridges, Depots		2,404,630		2,392,884		2,369,477
Maintenance, Streets, Roads, Bridges, Depots		1,509,504		1,123,362		1,399,998
Plant Purchases		74,600		6,274		0
Transport Licensing		378,252		311,473		371,081
Aerodromes		176,993		162,578		165,597
<u>OPERATING REVENUE</u>						
Construction, Streets, Roads, Bridges, Depots	680,655		611,040		786,440	
Maintenance, Streets, Roads, Bridges, Depots	142,837		136,651		121,767	
Plant Purchases	127,666		265,475		0	
Transport Licensing	93,200		97,283		93,200	
Aerodromes	44,103		621		15,000	
SUB-TOTAL	1,088,461	4,543,979	1,111,069	3,996,570	1,016,407	4,306,153
<u>CAPITAL EXPENDITURE</u>						
Construction, Streets, Roads, Bridges, Depots		1,840,980		1,621,769		2,241,730
Maintenance, Streets, Roads, Bridges, Depots		0		8,130		6,750
Plant Purchases		836,779		1,525,066		145,957
Aerodromes		48,000		12,299		50,000
<u>CAPITAL REVENUE</u>						
Plant Purchases	336,591		867,999		447,999	
SUB-TOTAL	336,591	2,725,759	867,999	3,167,264	447,999	2,444,437
TOTAL - PROGRAMME SUMMARY	1,425,052	7,269,738	1,979,068	7,163,835	1,464,406	6,750,591

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4550	Depreciation - Footpaths (CRBD)		132,710		132,710		123,505
4560	Depreciation - Drainage (CRBD)		179,210		179,210		179,094
4561	Depreciation - Equipment (CRBD)		7,350		0		0
4633	Grant Expenditure (DPI - Country Pathways etc)		0		0		1,004
5062	Depreciation - Bridges (CRBD)		10,030		10,029		10,041
8472	Depreciation - Roads (CRBD)		2,058,240		2,058,240		2,042,778
8473	Depreciation - Buildings (CRBD)		8,835		4,441		4,447
8474	Depreciation - Other Infrastructure (CRBD)		8,255		8,254		8,609
Operating Revenue							
4621	Grant Income (DPI - Country Pathways etc)	0		0		1,004	
4631	Regional Road Group Funding (CRBD)	365,660		269,200		354,700	
4641	Black Spot Funding (R.R.G.)	0		0		92,000	
5051	Roads to Recovery Funding (CRBD)	314,995		341,840		338,736	
SUB-TOTAL		680,655	2,404,630	611,040	2,392,884	786,440	2,369,477
Capital Expenditure							
4460	Works Program - Road Construction (CRBD)		1,482,190		1,167,955		1,519,918
4530	Works Prog - Footpath construction		288,790		453,815		721,812
4590	Works Program - Other Infrastructure		70,000		0		0
Capital Revenue							
SUB-TOTAL		0	1,840,980	0	1,621,769	0	2,241,730
TOTAL		680,655	4,245,610	611,040	4,014,653	786,440	4,611,207

SHIRE OF KATANNING
12 - TRANSPORT
Mtce Sts,Rds,Bridges,Depots
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0132	Insurance (MRBD)		3,272		0		0
4750	Works Program - Bridge Maintenance		2,469		0		2,464
4777	Weed Control - Sealed Rural Roads		0		5,924		9,760
4778	Drainage Maintenance - Sealed Rural Roads		11,352		3,306		16,586
4779	Drainage Maintenance - Unsealed Town Roads		2,944		150		3,061
4780	Works Program - Road Maintenance (MRBD)		597,928		343,440		265,924
4783	Road Maintenance - Town Streets Sealed		153,533		147,114		140,331
4784	Road Maintenance - Town Streets Unsealed		8,426		9,757		6,413
4785	Road Maintenance - Rural Roads Sealed		52,586		36,732		64,767
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		295,765		297,564		289,718
4787	Drainage Maintenance - Sealed Town Roads		17,880		24,963		16,743
4788	Drainage Maintenance - Unsealed Rural Roads		32,315		19,884		49,858
4789	Weed Control - Unsealed Rural Roads		0		0		2,973
4840	Street Lighting (MRBD)		124,895		117,934		115,000
4850	Works Program - Footpath Maintenance (MRBD)		68,005		43,219		158,642
4851	ROAD Verges (MRBD)		10,000		0		10,000
4880	Works Program - Drainage Maintenance		24,349		7,135		36,775
7382	Building Program - Depot		33,110		24,216		35,446
8152	Works Program - Training & Staff Meetings (MRBD)		0		0		125,162
8774	Consultants (MRBD)		15,000		0		0
9672	Administration Allocated (MRBD)		55,675		42,026		50,371
Operating Revenue							
4911	Direct Road Grant (MRBD)	131,070		123,752		110,000	
4941	Street Light Subsidy (MRBD)	2,367		4,260		2,367	
5041	Contributions & Reimbursements (MRBD)	0		200		0	
5091	Signage Income (MRBD)	9,400		8,439		9,400	
SUB-TOTAL		142,837	1,509,504	136,651	1,123,362	121,767	1,399,998
Capital Expenditure							
4268	Depot - Other Infrastructure		0		8,130		6,750
Capital Revenue							
SUB-TOTAL		0	0	0	8,130	0	6,750
TOTAL		142,837	1,509,504	136,651	1,131,492	121,767	1,406,748

SHIRE OF KATANNING
12 - TRANSPORT
Plant Purchases
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
Operating Expenditure 4902 Loss on Disposal of Assets (PLP) 4903 Selling Fees & Commissions 4950 Depreciation - Plant (PLP) 4960 Depreciation - Motor Vehicles (PLP) Operating Revenue 1404 Profit on Disposal of Assets (PLP) SUB-TOTAL Capital Expenditure 4214 Transfer Interest to Plant Replacement Reserve 4215 Transfer to Plant Replacement Reserve 4954 Plant Equipment Purchase (PLP) 4964 Motor Vehicle Purchase (PLP) 5001 Principal Repayment Loan 156 - Road Sweeper 5006 Principal Repayment Loan 157 - Tipping Truck 5012 Principal Repayments Loan 160 - Watercart 5014 Principal Repayments Loan 161 - Motor Grader Capital Revenue 1892 Realisation on Sale of Assets (PLP) 4103 Proceeds on Sale of Assets (PLP) 5015 PLANT LOAN 5035 Transfer from Plant Replacement Reserve SUB-TOTAL TOTAL		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure

SHIRE OF KATANNING
12 - TRANSPORT
 Transport Licensing
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		3,200		1,288		3,200
3952	Bank Fees (TPL)		13,000		12,814		12,000
5172	Administration Allocated (TPL)		361,552		296,925		355,881
9812	Printing, Stationery & Postage (TPL)		500		446		0
Operating Revenue							
1103	Commissions & Contributions (TPL)	90,000		94,312		90,000	
1133	Training Reimbursement (TPL)	3,200		2,970		3,200	
SUB-TOTAL		93,200	378,252	97,283	311,473	93,200	371,081
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		93,200	378,252	97,283	311,473	93,200	371,081

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0717	Workers Compensation Insurance Premium (AERO)		0		0		744
1553	Consultants (AERO)		6,000		17,310		20,000
4085	Expensed Minor Asset Purchases (AERO)		500		0		500
5222	Motor Vehicle Expenses (AERO)		0		1,549		0
5242	Depreciation - Buildings (AERO)		11,850		11,852		11,684
5252	Works Program - Airport Maintenance (AERO)		43,898		20,084		17,370
5262	Salary Costs (AERO)		0		(291)		0
5282	Insurance (AERO)		1,129		2,370		2,200
6052	Depreciation - Other Infrastructure (AERO)		100,650		100,647		100,712
7392	Building Program - Airport Maintenance		4,666		2,064		4,327
9842	Utilities (AERO)		980		962		834
9892	Administration Allocated (AERO)		7,320		6,030		7,228
Operating Revenue							
5284	Grant Income (AERO)	43,500		0		15,000	
5285	Lease Income (AERO)	503		503		0	
5286	Other Income & Reimbursements (AERO)	100		118		0	
SUB-TOTAL		44,103	176,993	621	162,578	15,000	165,597
Capital Expenditure							
4086	Airport - Other Infrastructure		48,000		12,299		50,000
Capital Revenue							
SUB-TOTAL		0	48,000	0	12,299	0	50,000
TOTAL		44,103	224,993	621	174,877	15,000	215,597

SHIRE OF KATANNING
SCHEDULE 13 - ECONOMIC SERVICES
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Economic Development		221,025		173,188		230,819
Rural Services		95,613		79,060		114,785
Tourism & Area Promotion		224,784		123,319		157,392
Building Control		69,200		62,631		78,085
Saleyards & Markets		1,015,639		948,998		930,636
<u>OPERATING REVENUE</u>						
Economic Development	590,643		1,233,785		1,467,772	
Rural Services	44,850		41,446		63,600	
Tourism & Area Promotion	66,200		94,129		17,297	
Building Control	17,021		19,528		10,535	
Saleyards & Markets	645,040		629,146		591,050	
SUB-TOTAL	1,363,754	1,626,261	2,018,033	1,387,196	2,150,254	1,511,717
<u>CAPITAL EXPENDITURE</u>						
Economic Development		215		196		2,688
Rural Services		223,454		239,537		440,000
Tourism & Area Promotion		20,000		66,399		165,960
Saleyards & Markets		481,420		468,557		441,429
<u>CAPITAL REVENUE</u>						
Economic Development	7,500		0		0	
Saleyards & Markets	365,019		93,406		150,000	
SUB-TOTAL	372,519	725,089	93,406	774,689	150,000	1,050,077
TOTAL - PROGRAMME SUMMARY	1,736,273	2,351,350	2,111,439	2,161,885	2,300,254	2,561,795

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5312	Administration Allocated (RUR)		29,279		23,937		28,690
5322	Works Program - Rural Services (RUR)		9,478		5,913		18,974
5364	Cost of Standpipe Cards Issued (RUR)		800		0		800
9492	Depreciation - Equipment (RUR)		7,715		7,713		4,605
9612	Depreciation - Other Infrastructure (RUR)		7,225		7,224		413
9872	Building Program - Standpipes		660		209		1,603
9902	Utilities (RUR)		38,305		32,070		57,700
9903	Communication Expenses (RUR)		1,750		1,726		1,745
9962	Insurance (RUR)		401		268		255
Operating Revenue							
5363	Standpipe Income (RUR)	30,000		27,114		50,000	
5365	Standpipe Access Card Income (RUR)	450		458		450	
8863	Reimbursements (RUR)	1,500		3,060		250	
8873	Property Lease Fees (RUR)	12,900		10,815		12,900	
SUB-TOTAL		44,850	95,613	41,446	79,060	63,600	114,785
Capital Expenditure							
9904	Other Infrastructure (RUR)		223,454		239,537		440,000
Capital Revenue							
SUB-TOTAL		0	223,454	0	239,537	0	440,000
TOTAL		44,850	319,067	41,446	318,597	63,600	554,785

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
 Tourism And Area Promotion
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1746	Expensed Minor Asset Purchases (TOU)		500		0		500
5402	Administration Allocated (TOU)		59,667		48,239		57,817
5442	Advertising & Promotion (TOU)		10,000		6,306		5,000
5443	Contribution to Great Southern Treasures (TOU)		17,500		17,500		17,500
5444	Contributions (TOU)		5,000		5,000		5,000
5452	Special Events Expenditure (TOU)		500		0		500
8752	Visitor Servicing (TOU)		20,000		10,909		20,000
8762	Building Program - Shire Properties		21,558		2,522		4,236
8852	Depreciation - Buildings (TOU)		3,155		3,153		18,591
8853	Depreciation - Equipment (TOU)		7,140		7,139		983
8934	Auspicing Expenses - Hidden Treasures (TOU)		66,000		9,050		13,015
9362	Insurance (TOU)		1,299		1,326		1,365
9382	Utilities (TOU)		12,465		12,176		12,885
Operating Revenue							
8693	Grant Income (TOU)	0		71,829		3,783	
8913	Reimbursements (TOU)	200		0		500	
8933	Auspicing Income - Hidden Treasures (TOU)	66,000		22,300		13,015	
SUB-TOTAL		66,200	224,784	94,129	123,319	17,297	157,392
Capital Expenditure							
4264	Equipment Purchase (Tourism)		0		39,939		45,960
4265	Other Infrastructure - Tourism		20,000		26,460		120,000
Capital Revenue							
SUB-TOTAL		0	20,000	0	66,399	0	165,960
TOTAL		66,200	244,784	94,129	189,718	17,297	323,352

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0387	Employee Superannuation (BUC)		3,100		0		0
0587	Workers Compensation Insurance Premium (BUC)		1,172		275		0
2435	Consultants (BUC)		0		0		50,000
5512	Administration Allocated (BUC)		15,527		12,791		15,330
5522	Salary Costs (BUC)		48,901		46,841		12,755
5562	Photocopying & Stationery (BUC)		500		2,725		0
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	15,500		18,066		9,000	
5614	Building Fees & Licences - including GST (BUC)	200		140		200	
5615	Swimming Pool Inspection Fee (BUC)	1,321		1,321		1,335	
SUB-TOTAL		17,021	69,200	19,528	62,631	10,535	78,085
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		17,021	69,200	19,528	62,631	10,535	78,085

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
Saleyards
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1232	Advertising & Promotion (SAL)		2,000		0		2,000
1272	Truckwash Service Fees & Keys (SAL)		6,600		6,513		6,500
3902	Utilities (SAL)		29,795		29,119		31,760
3904	Communication Expenses (SAL)		840		1,200		1,200
4502	Subscriptions & Memberships (SAL)		3,500		0		3,500
4563	Ground Water Monitoring (SAL)		3,000		2,870		3,000
5682	Works Program - Saleyards (SAL)		2,278		778		0
5722	Administration Allocated (SAL)		33,715		26,860		32,193
5742	Livestock Market Reports (SAL)		12,000		11,925		12,000
5782	Depreciation - Building (SAL)		478,300		478,299		478,872
5802	Building Program - Saleyards		1,423		798		513
5804	Animal Welfare Expenses (SAL)		1,800		2,731		750
9213	Depreciation - Plant (SAL)		12,860		0		0
9214	Loss on disposal of asset (Saleyards)		0		21,557		0
9292	Insurance (SAL)		37,545		36,442		35,200
9322	Licences (SAL)		3,000		2,791		3,000
9331	Expensed Minor Asset Purchases (SAL)		10,000		13,744		10,000
9332	Cleaning Expenses (SAL)		2,500		202		2,500
9334	Pest Control & Fire Protection (SAL)		2,500		1,555		2,500
9335	Parks & Landscape Maintenance (SAL)		1,000		0		1,000
9336	Saleyards General Maintenance (SAL)		17,000		18,409		17,000
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		0		0
9342	Photocopying & Stationery (SAL)		200		7		200
9344	Salary (SAL)		122,701		144,675		108,468
9345	Employee Superannuation (SAL)		12,100		12,177		10,304
9346	Training & Development (SAL)		580		0		500
9347	Uniforms & Protective Clothing (SAL)		1,500		129		329
9348	Workers Compensation Insurance Premium (SAL)		2,939		2,560		3,267
9622	Depreciation - Equipment (SAL)		4,655		4,656		4,612
9623	Stock Purchases (SAL)		10,000		8,610		15,000
9652	Depreciation - Other Infrastructure (SAL)		106,695		106,694		102,909
9995	Decommission/Post Closure Plan Old Yards		72,113		0		0
9997	Saleyard Plant Expenses (SAL)		15,000		13,187		41,558
9998	Consultants (SAL)		500		509		0
Operating Revenue							
5463	Animal Welfare Income (SAL)	550		556		500	
5773	Yarding Fees (SAL)	546,000		524,982		500,000	
5774	Agistment Fees (SAL)	640		0		0	
5783	Office Rentals (SAL)	18,900		17,960		18,900	
5793	Canteen Rental (SAL)	2,500		0		2,500	
5794	Training Room Rental (SAL)	1,300		1,311		1,000	
5803	Reimbursements (SAL)	1,500		0		1,500	
5813	Truck Wash Income (SAL)	62,000		62,802		50,000	
5843	Advertising Signage Income (SAL)	1,500		0		1,500	
5883	Truck Wash Key Income (SAL)	150		137		150	
5885	Profit on Disposal of Assets (SAL)	0		13,201		0	
9624	Stock Sales (SAL)	10,000		8,197		15,000	
SUB-TOTAL		645,040	1,015,639	629,146	948,998	591,050	930,636

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
Saleyards
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
5824	Transfer Interest to Old Saleyad Rehabilitation Reserve		835		762		10,490
5827	Transfer to New Saleyad Reserve		270,000		270,000		270,000
5829	Transfer Interest to New Saleyad Reserve (SAL)		600		418		5,739
5844	Other Infrastructure (SAL)		209,985		68,495		155,200
5854	Plant & Equipment (SAL)		0		128,883		0
Capital Revenue							
5825	Transfer from Former Saleyad Reserve	155,034		0		0	
5836	Transfer from New Saleyad Reserve	209,985		93,406		150,000	
5886	Proceeds on Sale of Asset (SAL)	0		38,636		0	
5887	Realisation on Sale of Assets (SAL)	0		(38,636)		0	
SUB-TOTAL		365,019	481,420	93,406	468,557	150,000	441,429
TOTAL		#####	1,497,059	722,552	1,417,555	741,050	1,372,065

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
Economic Development
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5812	Building Program - Katanning Hotel		8,566		9,641		16,620
5814	Insurance (EDV)		4,896		0		4,400
5816	Administration Allocated (EDV)		30,832		24,485		29,347
5880	Food Van Operational Expenses (EDV)		500		0		0
5881	Economic Development Services (EDV)		30,000		32,302		30,000
5882	Utilities (EDV)		4,595		4,048		3,100
5888	Depreciation - Buildings (EDV)		47,200		47,202		47,261
5889	Grant Expenditure (EDV)		93,436		54,694		99,000
6643	Communication Expenses (EDV)		1,000		816		1,091
Operating Revenue							
5875	Licence Fee (EDV)	7,500		7,500		6,000	
5877	Grant Income (EDV)	578,143		1,225,803		1,461,772	
5878	Hire Income (EDV)	1,000		482		0	
5879	Contributions to Grant Projects	4,000		0		0	
SUB-TOTAL		590,643	221,025	1,233,785	173,188	1,467,772	230,819
Capital Expenditure							
6698	Transfer interest to Community & Economic Development Projects		215		196		2,688
Capital Revenue							
5893	Transfer from Community & Economic Development	7,500		0		0	
SUB-TOTAL		7,500	215	0	196	0	2,688
TOTAL		598,143	221,240	1,233,785	173,384	1,467,772	233,508

SHIRE OF KATANNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
FOR THE PERIOD 1 JULY 2021 TO 30 JUNE 2022

PROGRAMME SUMMARY	21/22 Budget		20/21 Actual		20/21 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Private Works		14,590		6,679		3,470
Public Works Overheads		0		(17,155)		0
Plant Operation Costs		30,500		17,053		65,000
Salaries & Wages		10,000		30,651		0
Project Labour Overheads		0		(217)		48,095
Unclassified		30,000		2,488		0
<u>OPERATING REVENUE</u>						
Private Works	7,000		10,142		7,000	
Public Works Overheads	0		52		0	
Plant Operation Costs	30,500		39,148		134,461	
Salaries & Wages	10,000		32,954		5,000	
Unclassified	30,000		2,296		0	
SUB-TOTAL	77,500	85,090	84,592	39,499	146,461	116,565
<u>CAPITAL EXPENDITURE</u>						
Plant Operation Costs		0		0		877,799
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	877,799
TOTAL - PROGRAMME SUMMARY	77,500	85,090	84,592	39,499	146,461	994,364

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Private Works
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
Operating Expenditure 5910 Administration Allocated (PW) 5912 Works Program - Private Works Operating Revenue 5953 Private Works Revenue (PRW) SUB-TOTAL Capital Expenditure Capital Revenue SUB-TOTAL TOTAL		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
			11,090		0		0
			3,500		6,679		3,470
		7,000		10,142		7,000	
		7,000	14,590	10,142	6,679	7,000	3,470
		0	0	0	0	0	0

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0335	Staff Housing Subsidy (PWO)		0		21,700		5,200
0457	Employee (Salaried) Superannuation (PWO)		60,300		40,923		36,860
0467	Employee (Wage) Superannuation (PWO)		132,982		83,397		78,974
0657	Workers Compensation Insurance Premium - Salaried (PWO)		12,991		7,361		12,218
0667	Workers Compensation Insurance Premium - Wages (PWO)		31,344		24,453		30,644
0722	Expendable Stores (PWO)		2,000		8,100		2,000
2332	Utilities (PWO)		6,125		4,767		6,470
4892	Depreciation - Plant (PWO)		0		1,680		1,682
5922	Refreshment Expenses (PWO)		1,500		1,770		1,500
6042	Communication Expenses (PWO)		4,400		4,426		4,000
6072	Medical Checkups (PWO)		720		528		720
6362	Advertising & Promotion (PWO)		1,500		0		1,500
8002	Salary Costs (PWO)		542,411		396,383		311,963
8032	Motor Vehicle Expenses (PWO)		18,000		18,586		8,747
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		109,893		76,476		66,798
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		23,382		35,681		66,795
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		56,115		55,540		33,397
8092	Insurance (PWO)		315		802		4,700
8153	Works Program - Training & Staff Meetings (PWO)		22,539		26,567		0
8162	Uniforms & Protective Clothing (PWO)		11,500		8,492		10,000
8192	Licences & Permits (PWO)		63		63		0
8232	Depreciation - Buildings (PWO)		0		4,396		4,402
8242	Depreciation - Motor Vehicles (PWO)		0		11,046		34,972
8262	Administration Allocated (PWO)		388,170		252,706		302,882
8272	Consultants (PWO)		13,000		5,000		13,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		11,382		8,000
8502	Training & Development (PWO)		27,175		8,169		21,540
9462	Photocopying & Stationery (PWO)		550		272		550
9466	Computer Software Subscriptions (PWO)		10,000		1,260		8,500
8222	Works Overheads Allocations		(1,495,265)		(1,215,041)		(1,073,658)
Building Maintenance Overheads							
0477	Employee (Maint) Superannuation (PWO)		0		5,842		5,911
0677	Workers Compensation Insurance Premium - Maintenance (PWO)		0		1,534		3,355
3922	Administration Allocated - Building Maintenance (PWO)		0		66,146		79,280
6542	Depreciation - Equipment (PWO)		0		3,650		3,655
7782	Uniforms & Protective Clothing - Building Maintenance (PWO)		0		695		850
8102	Annual Leave - Building Maintenance (PWO)		0		182		4,724
8112	Sick Leave - Building Maintenance (PWO)		0		563		4,723
8142	Public Holidays - Building Maintenance (PWO)		0		581		2,362
8531	Communication Expenses - Building Maintenance (PWO)		550		355		550
8532	Utilities - Building Maintenance (PWO)		540		530		500
8533	Tools - Building Maintenance (PWO)		3,200		2,236		2,000
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		6,635		0
8540	Training & Development - Building Maintenance (PWO)		0		637		1,200
9042	Building Overheads Allocations		0		(3,626)		(113,464)
Operating Revenue							
5681	Miscellaneous Income (PWO)	0		52		0	
SUB-TOTAL		0	0	52	(17,155)	0	0
Capital Expenditure							
TOTAL		0	0	52	(17,155)	0	0

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
 Plant Operation Costs
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0150	Interest on Loan 156 - Road Sweeper (POC)		1,434		3,826		2,569
0151	Interest on Loan 157 - Tipping Truck (POC)		935		2,496		1,676
0154	Interest on Loan 160 - Watercart (POC)		2,459		1,718		3,660
0155	Interest on Loan 161 - CAT Grader (POC)		3,617		2,526		5,376
0487	Employee Superannuation - Mechanic (POC)		0		10,822		11,843
0522	Depreciation - Equipment (POC)		0		3,700		3,705
0687	Workers Compensation Insurance Premium (POC)		0		2,975		4,443
0767	Annual Leave - Mechanics (POC)		0		0		9,466
0777	Sick Leave - Mechanics (POC)		0		0		9,462
0787	Public Holidays - Mechanics (POC)		0		0		4,731
4792	Training & Development (POC)		0		393		360
5010	Tool Replacement & Repairs (POC)		4,500		3,131		4,500
5872	Motor Vehicle Expenses - Mechanics (POC)		0		4,855		7,999
6862	Leasing Charges (POC)		11,502		(2,305)		12,546
7032	Licences (POC)		12,529		4,597		12,529
8302	Salary Costs - (POC)		0		34,825		49,517
8312	Uniforms & Protective Clothing - Mechanics (POC)		0		606		700
8322	Fuel & Oil (POC)		200,000		148,640		225,047
8332	Plant Repairs & Maintenance (POC)		280,363		231,527		247,721
8342	Insurance (POC)		102,021		88,633		79,081
8372	Plant Operation Allocated		(638,844)		(668,818)		(665,702)
8382	Plant Depreciation Allocated		(342,344)		(353,654)		(472,340)
8392	Plant Expendable Stores (POC)		6,600		15,134		5,500
8402	Expensed Minor Asset Purchases (POC)		11,000		0		0
8422	Depreciation - Plant (POC)		342,344		418,951		412,304
8443	Depreciation - Motor Vehicles (POC)		0		35,797		56,331
8452	Administration Allocated (POC)		32,384		26,678		31,975
Operating Revenue							
8373	Other Income (POC)	500		1,679		0	
8383	Fuel/Energy Grants/Rebates (POC)	30,000		37,469		65,000	
8394	Profit on Disposal of Assets (POC)	0		0		69,461	
SUB-TOTAL		30,500	30,500	39,148	17,053	134,461	65,000
Capital Expenditure							
2355	Plant & Vehicles Purchases		0		0		877,799
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	877,799
TOTAL		30,500	30,500	39,148	17,053	134,461	942,799

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
 Project Labour Overheads
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0797	Project Team Workers Comp Insurance (Proj)		0		2,305		8,296
8033	Motor Vehicle Expenses (Proj)		0		7,978		0
8034	Communication Expenses (Proj)		0		20		764
8035	Uniforms & Other Employee Expenses (Proj)		0		240		700
8036	Project Team Salary (Proj)		0		83,139		97,639
8037	Project Team Superannuation (Proj)		0		7,670		10,489
8041	Depreciation - Motor Vehicle (Proj)		0		8,374		12,640
8053	Staff Training (PROJ)		0		0		1,400
8054	Project Labour Overheads Allocations		0		(163,846)		(149,189)
8057	Administration Allocated (Proj)		0		53,902		64,606
8183	Motor Vehicle Insurance (Proj)		0		0		750
SUB-TOTAL		0	0	0	(217)	0	48,095
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		0	0	0	(217)	0	48,095

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Salaries and Wages
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8410	Gross Salaries (S&W)		2,775,054		2,680,976		2,548,178
8500	Gross Salaries Allocated (S&W)		(2,775,054)		(2,680,976)		(2,548,178)
8520	Gross Wages (S&W)		1,308,805		1,214,194		1,101,023
8530	Gross Wages Allocated (S&W)		(1,308,805)		(1,214,194)		(1,101,023)
8542	Workers Compensation Allocated (S&W)		10,000		30,651		0
Operating Revenue							
8553	Workers Compensation Reimbursed (S&W)	10,000		32,954		5,000	
SUB-TOTAL		10,000	10,000	32,954	30,651	5,000	0
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		10,000	10,000	32,954	30,651	5,000	0

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
 Unclassified
Annual Budget for the year ended 30 June 2022

Account	Description	21/22 Budget		20/21 Actual		20/21 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8601	Salary Package - Easi (Expenditure)		30,000		2,488		0
Operating Revenue							
8701	Salary Package - Easi (No GST)	17,500		1,334		0	
8702	Salary Package - Easi (GST)	12,500		962		0	
SUB-TOTAL		30,000	30,000	2,296	2,488	0	0
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		30,000	30,000	2,296	2,488	0	0

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
				OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
	GENERAL PURPOSE FUNDING			SCHEDULE 03		
	Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	OOS	\$10.00	\$10.00
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	\$46.00	\$46.00
100610	Dishonored Payment Administration Fee	Council	per instance	OOS	\$7.00	\$7.00
111840	Rate Book - including postage	Council		GST Inc	Copying charge	Copying charge
111840	Electoral Rolls	Council		GST Inc	Copying charge	Copying charge
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	\$102.00	\$102.00
	Other General Purpose Funding					
111430	Katanning Town Maps	Council	each	GST Inc	\$0.90	\$0.90
	GOVERNANCE			SCHEDULE 04		
	Administration General					
111550	Shire Staff Administration Support	Council	per hour	GST Inc	\$51.00	\$51.00
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	To be Negotiated	To be Negotiated
111560	Advertising Signage	Council	per m ²	GST Inc	\$264.00	\$264.00
	Photocopying					
111530	A4 single sided	Council	per page	GST Inc	\$0.70	\$0.70
111530	A4 double sided	Council	per page	GST Inc	\$1.00	\$1.00
111530	A3 up to 100 copies	Council	per page	GST Inc	\$0.85	\$0.85
111530	A3 double sided	Council	per page	GST Inc	\$1.20	\$1.20
111530	Not for Profit A4	Council	per page	GST Inc	\$0.40	\$0.40
111530	Not for Profit A3	Council	per page	GST Inc	\$0.50	\$0.50
111530	Laminating Fees - A4 per page	Council	per page	GST Inc	\$2.40	\$2.40
111530	Laminating Fees - A3 per page	Council	per page	GST Inc	\$4.20	\$4.20
111530	Binding Documents	Council	per application	GST Inc	To be Negotiated	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Inc	To be Negotiated	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Inc	\$45.00	\$45.00
	<i>*note photocopying charges included</i>					
	<i>**photocopying will not be permitted where breach of copyright might occur.</i>					
	Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	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	OOS	\$30.00	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	OOS	\$30.00	\$30.00
111540	Access time supervised by staff	Statutory	per hour	OOS	\$30.00	\$30.00
111540	Administration - staff time	Statutory	per hour	OOS	\$30.00	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	OOS	\$0.20	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	OOS	\$30.00	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	OOS	At Cost	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	OOS	At Cost	At Cost

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Hire Charges					
194240	Key Bond	Council	per application	OOS	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00	\$100.00
111560	Lecturn Hire	Council	per day	GST Inc	\$60.00	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Inc	\$60.00	\$60.00
111560	Portable PA System	Council	per day	GST Inc	\$120.00	\$120.00
111560	Projector and Screen	Council	per half day	GST Inc	\$60.00	\$60.00
111560	Projector and Screen	Council	per day	GST Inc	\$110.00	\$110.00
111560	Laptop Computer	Council	per day	GST Inc	\$30.00	\$30.00
111560	Tablecloths (function) Round	Council	per item	GST Inc	\$18.00	\$18.00
111560	Tablecloths (function) Rectangle	Council	per item	GST Inc	\$16.00	\$16.00
	Cleaning/Damages Charges - all Shire Venues					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$65.00	\$65.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$65.00	\$65.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Inc	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Inc	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Inc	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Inc	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Inc	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	GST Inc	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					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Inc	\$15.00	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Inc	\$30.00	\$30.00
	Dog Registration Fees					
118530	Unsterilised - 1 year	Statutory	per dog	OOS	\$50.00	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$25.00	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	OOS	\$120.00	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	OOS	\$250.00	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	OOS	\$20.00	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$10.00	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	OOS	\$42.50	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	OOS	\$100.00	\$100.00
118530	Pensioner Rate	Statutory	per dog	OOS	50% discount	50% discount
118530	Replacement of Tag	Council	each	GST Inc	\$3.00	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	OOS	\$140.00	\$140.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$140.00	\$140.00
	Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	OOS	\$20.00	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	OOS	\$10.00	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	OOS	\$42.50	\$42.50
118540	Lifetime registration	Statutory	per cat	OOS	\$100.00	\$100.00
118540	Pensioner Rate	Statutory	per cat	OOS	50% discount	50% discount
118540	Licence to keep an approved cat pound	Council	per application	OOS	\$140.00	\$140.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$28.00	\$28.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	\$63.50	\$63.50
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	\$25.50	\$25.50
119830	Destruction of a dog	Council	per dog	OOS	\$100.00	\$100.00
119830	Veterinary Fees		if applicable	GST Inc	At Cost	At Cost
	Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$63.00	\$63.00
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	\$16.00	\$16.00
119830	Destruction of a cat	Council	per cat	OOS	\$51.00	\$51.00
119830	Veterinary Fees		if applicable	GST Inc	At cost	At cost
	Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$25.50	\$25.50
119830	Pound Fees	Council	per day	OOS	\$15.50	\$15.50
	Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Inc	\$20.50	\$20.50
118930	Dangerous Dog Signs	Council	each	GST Inc	\$20.50	\$20.50
118930	Dangerous Dog Collars - Medium	Council	each	GST Inc	\$51.00	\$51.00
118930	Dangerous Dog Collars - Large	Council	each	GST Inc	\$56.00	\$56.00
118930	Hire of Animal Trap	Council	per day	GST Inc	\$10.00	\$10.00
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	\$120.00	\$120.00
	* Ranger can set and monitor on request (for additional charge)					
	Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$150.00	\$150.00
120330	Towing Charge	Council	per vehicle	OOS	\$250.00	\$250.00
120330	Vehicle Disposal	Council	per vehicle	OOS	\$150.00	\$150.00
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	\$15.00	\$15.00
	Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$75.00	\$75.00
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	\$180.00	\$180.00
119830	Plus Ranger Travel	Council	per km	OOS	\$0.75	\$0.75
	Shopping Trolleys					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$27.00	\$27.00
	HEALTH				SCHEDULE 07	
	Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$140.00	\$140.00
122340	High Risk Inspection Fee	Council	per inspection	OOS	\$140.00	\$140.00
122340	Medium Risk Inspection Fee	Council	per inspection	OOS	\$140.00	\$140.00
122340	Low Risk Food Inspection Fee	Council	per inspection	OOS	\$140.00	\$140.00
122340	Minimum Risk Inspection Fee	Council	per inspection	OOS	\$140.00	\$140.00
122340	Follow-up inspection of sub-standard premises	Council	per hour	OOS	\$120.00	\$120.00
122340	Settlement Inspection upon request	Council	per hour	OOS	\$120.00	\$120.00
122340	Re-inspection Fee	Council		OOS	\$120.00	\$120.00
122340	Alfresco Dining Licence - Application	Council		OOS	\$100.00	\$100.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	OOS	\$25.00	\$25.00
	Temporary Food Premises					
122340	Assessment and Application	Council		OOS	\$22.00	\$22.00
122340	Assessment and Application - Non Profit Organisation	Council		OOS	\$15.00	\$15.00
122340	Food Vendor Fees - mobile food van per annum	Council		OOS	\$270.00	\$270.00
122340	Itinerant Vendor - per annum	Council		OOS	\$270.00	\$270.00
122340	Community Mobile Van	Council		OOS	\$50.00	\$50.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Trading in Public Places					
121330	Application Fee	Council		OOS	\$100.00	\$100.00
121330	Licence Fee	Council	per week	OOS	\$100.00	\$100.00
121330	Licence Fee	Council	per year	OOS	\$1,250.00	\$1,250.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per year	OOS	\$400.00	\$400.00
	Offensive Trade Licence					
121330	Slaughterhouses	Statutory		OOS	\$300.00	\$300.00
121330	Poultry Farm	Statutory		OOS	\$300.00	\$300.00
121330	Poultry Processing Establishment	Statutory		OOS	\$300.00	\$300.00
121330	Knackeries	Statutory		OOS	\$300.00	\$300.00
	Pet Meat					
121330	Notification of Pet Meat Premises	Statutory		OOS	\$100.00	\$100.00
121330	Surveillance Inspection Annual Fee	Statutory		OOS	\$200.00	\$200.00
	Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$120.00	\$120.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$180.00	\$180.00
121330	Gaming Section 55 Certificates	Council		OOS	\$120.00	\$120.00
	Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		OOS	\$100.00	\$100.00
121330	Registration of Lodging Houses	Statutory		OOS	\$235.00	\$235.00
	Septic Tanks Approvals					
121430	Application Fee	Statutory		OOS	\$118.00	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		OOS	\$118.00	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		OOS	\$118.00	\$118.00
	Public Buildings					
121330	Public Building Inspection	Council		OOS	\$300.00	\$300.00
121330	Special Events Public Building Inspection	Council		OOS	\$300.00	\$300.00
	Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	OOS	\$200.00	\$200.00
			per long stay site	OOS	\$6.00	\$6.00
			per short stay site	OOS	\$6.00	\$6.00
			per camp site	OOS	\$3.00	\$3.00
			per overflow site	OOS	\$1.50	\$1.50
	Medical Centre Community Rooms					
	Commercial/Government	Council	per hour	GST Inc		\$35.00
	Commercial/Government	Council	per day	GST Inc		\$175.00
	Non Commercial	Council	per hour	GST Inc		\$17.50
	Non Commercial	Council	per day	GST Inc		\$87.50
	Seniors/Community Groups	Council				No Charge
	NB: Priority to be given to Senior Groups. The hire fee will cover the entire Community Meeting Room facilities.					
	EDUCATION & WELFARE					
	SCHEDULE 8					
	Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	OOS	\$27.50	\$27.50
143380	Stall Holder Fee - Non-Commercial	Council	per stall	OOS	No Charge	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Inc	\$10.00	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Inc	\$15.00	\$15.00
194240	Marquee Bond	Council	per marquee	OOS	\$50.00	\$50.00
143380	Marquee Hire - Commercial/Government	Council	per marquee	GST Inc	\$100.00	\$100.00
143380	Marquee Hire - Non Commercial	Council	per marquee	GST Inc	\$50.00	\$50.00
143380	Event Book	Council	per book	GST Inc	At Cost	At Cost

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
				OOS = Outside the Scope of GST		
	HOUSING			SCHEDULE 9		
	Amherst Village					
125030	Tenant Service Fee	Council	per week	Input Tax	\$75.00	\$75.00
	COMMUNITY AMENITIES			SCHEDULE 10		
	Domestic Refuse Collection Charges					
126030	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$356.00	\$356.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$356.00	\$270.00
126030	Weekly Service - 120 litre bin	Council	per service, per year	OOS	\$270.00	\$270.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$107.00	\$107.00
126330	Replacement 120 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$99.00	\$99.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$128.00	\$128.00
126330	Purchased Bins - 120 litre	Council	per bin	GST Inc	\$109.00	\$109.00
	Commercial Refuse Collection Charges					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$356.00	\$356.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	OOS	\$356.00	\$356.00
127530	Weekly Service - 120 litre bin	Council	per bin, per year	OOS	\$270.00	\$270.00
127630	Weekly Service - Additional 120 litre bin	Council	per bin, per year	OOS	\$270.00	\$270.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$168.00	\$168.00
127630	Street Bin Collection - Additional Service	Council	per bin, per year	OOS	\$168.00	\$168.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$99.00	\$99.00
	Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$37.00	\$84.00
	Refuse Site Disposal Charges					
126130	Rubbish Bag (Wool Bale) Non recyclable refuse	Council	m ³ or part thereof	GST Inc	\$25.00	\$25.00
126130	Waste to be land filled	Council	m ³ or part thereof	GST Inc	\$25.00	\$25.00
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$65.00	\$65.00
126130	Waste to be land filled contaminated with recyclables	Council	per half m ³	GST Inc	\$15.00	\$15.00
126130	Waste to be land filled contaminated with recyclables	Council	per m ³	GST Inc	\$30.00	\$30.00
126130	Builders Rubble	Council	per half m ³	GST Inc	\$12.50	\$12.50
126130	Builders Rubble	Council	per m ³	GST Inc	\$25.00	\$25.00
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$65.00	\$65.00
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 Inc	\$25.00	\$25.00
126130	Commercial Recycling	Council	m ³ or part thereof	GST Inc	\$25.00	\$25.00
126130	Asbestos	Council	per sheet	GST Inc	\$10.00	\$10.00
126130	Asbestos	Council	m ³ or part thereof	GST Inc	\$100.00	\$100.00
126130	Large consignments and special disposals (separate trench)	Council	per application	GST Inc	POA	POA
126130	Bulk Bins	Council	m ³ or part thereof	GST Inc	\$25.00	\$25.00
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	\$0.35	\$0.35
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$6.60	\$6.60
126130	Tyres - small truck/4WD	Council	each	GST Inc	\$29.70	\$29.70
126130	Tyres - large truck	Council	each	GST Inc	\$59.40	\$59.40
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	\$130.00	\$130.00
126130	Tyres - shredded	Council	m ³ or part thereof	GST Inc	\$29.70	\$29.70
126130	Small animal carcass (dog cat)	Council	per animal	GST Inc	\$6.00	\$6.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	\$17.00	\$17.00
	* Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m ³ which is not a white good.					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$40.00	\$40.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	\$40.00	\$40.00
	Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including deliver	Council	per collection	GST Inc	\$59.00	\$59.00
	Development Applications					
128930	Not more than \$50,000	Statutory		OOS	\$147.00	\$147.00
128930	Between \$50,000 and \$500,000	Statutory		OOS	0.32% of estimated cost of development	0.32% of estimated cost of development
128930	Between \$500,000 and \$2.5m	Statutory		OOS	\$1700 + 0.257% for every \$1 over	\$1700 + 0.257% for every \$1 over
128930	Between \$2.5m and \$5m	Statutory		OOS	\$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		OOS	\$12633 + 0.123% for every \$1 over \$5	\$12633 + 0.123% for every \$1 over
128930	More than \$21.5m	Statutory		OOS	\$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		OOS	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		OOS	\$295.00	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	\$295.00	\$295.00
	Subdivisions					
128930	Clearance <5 lots	Statutory	per lot	OOS	\$73.00	\$73.00
128930	Clearance between 5 and 195 lots	Statutory	per lot	OOS	\$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		OOS	\$7,393.00	\$7,393.00
	Home Occupation					
128930	Initial Application Fee	Statutory		OOS	\$222.00	\$222.00
128930	Annual Renewal	Statutory		OOS	\$73.00	\$73.00
	Extractive Industries					
128930	Application Fee	Council		OOS	\$950.00	\$950.00
128930	Annual Licence Fee under Local Law	Council		OOS	\$450.00	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		OOS	\$250.00	\$250.00
128930	Licence Renewal under Local Law	Council		OOS	\$250.00	\$250.00
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		OOS	\$4,500.00	\$5,000.00
	Scheme Amendment/Structure Plan					
	<i>The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:</i>					
128950	LPS Amendment	Council	Basic	GST Inc	\$3,500.00	\$3,500.00
128950	LPS Amendment	Council	Standard	GST Inc	\$6,600.00	\$6,600.00
128950	LPS Amendment	Council	Complex	GST Inc	\$9,900.00	\$9,900.00
128950	Structure Plan	Council		GST Inc	\$6,600.00	\$6,600.00
	Scheme Amendment/Structure Plan - Maximum Fees					
128950	Executive Manager / Shire Planner	Statutory	per hour	GST Inc	\$88.00	\$88.00
128950	Manager / Senior Planner	Statutory	per hour	GST Inc	\$66.00	\$66.00
128950	Planning Officer	Statutory	per hour	GST Inc	\$36.86	\$36.86
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Inc	\$36.86	\$36.86
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Inc	\$30.20	\$30.20

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Development Assessment Panel Application					
128930	Joint Development Assessment Panel	Statutory		OOS	Variable	Variable
	<i>* Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.</i>					
	<i>** Note: State fee is additional to any fees payable to the Local Government.</i>					
	Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Inc	\$1,500.00	\$1,500.00
128950	Reports - Scheme Text - Local Planning Scheme No 5	Council		GST Inc	Copying charge	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Inc	\$180.00	\$180.00
128930	Providing a Zoning Certificate	Statutory		OOS	\$73.00	\$73.00
128950	Replying to a property settlement questionnaire	Statutory		OOS	\$73.00	\$73.00
128950	Providing written planning advice	Statutory		GST Inc	\$75.00	\$75.00
128950	Advertising (Newspaper)	Council		GST Inc	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		OOS	\$2,750.00	\$2,750.00
	<i>Any fees that are not listed above are as per WA Planning and Development Regulations 2009.</i>					
	Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Inc	\$1,010.00	\$1,010.00
130830	Adult Burial (1.8m hand dig)	Council		GST Inc	\$1,246.00	\$1,246.00
130830	Child Burial including stillborn	Council		GST Inc	\$790.00	\$790.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Inc	\$152.00	\$152.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Inc	\$304.00	\$304.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday	Council		GST Inc	\$537.00	\$537.00
	<i>NB: this fee is at CEO's discretion to cover costs</i>					
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Inc	\$1,015.00	\$1,015.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)	Council		GST Inc	POA	POA
131230	Fee for each interment for Reserve Fund	Council		GST Inc	\$91.00	\$91.00
130830	Interment of Ashes in grave (by Shire)	Council		GST Inc	POA	POA
130830	Registration of Ashes	Council		GST Inc	\$150.00	\$150.00
130830	Metal Marker	Council		GST Inc	\$30.00	\$30.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$310.00	\$310.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	\$75.00	\$75.00
130830	RSL Headstone Fee/Administration Fee	Council		GST Inc	\$31.00	\$31.00
194240	Cemetery Bond			OOS	\$100.00	\$100.00
	Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Inc	POA	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Inc	POA	POA
130830	Niche Wall Vase	Council		GST Inc	\$35.00	\$35.00
130830	Plot Reservation	Council		GST Inc	\$192.00	\$192.00
130830	Registration of Ashes	Council		GST Inc	\$50.00	\$50.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$160.00	\$160.00
	Licence Fees					
130930	Funeral Director	Council	per year	OOS	\$220.00	\$220.00
130930	Funeral Director	Council	per funeral	OOS	\$75.00	\$75.00
130930	Monumental Mason	Council	per year	OOS	\$150.00	\$150.00
130930	Monumental Mason	Council	per monument	OOS	\$50.00	\$50.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	RECREATION & CULTURE					
	SCHEDULE 11					
	Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	OOS	\$300.00	\$300.00
194140	Bond - With Alcohol	Council	per application	OOS	\$600.00	\$600.00
194240	Key Bond	Council	per application	OOS	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00	\$100.00
	Town Hall Hire					
132430	Main Hall - Commercial/Government Functions	Council	per hour	GST Inc	\$62.00	\$62.00
132430	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$450.00	\$450.00
132430	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$45.00	\$45.00
132430	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$330.00	\$330.00
132430	School Functions	Council	per hour	GST Inc	\$15.50	\$15.50
132430	Rehearsal	Council	per hour	GST Inc	\$30.00	\$30.00
132430	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$20.00	\$20.00
132430	Kitchen - Commercial/Government	Council	per day	GST Inc	\$150.00	\$150.00
132430	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$15.00	\$15.00
132430	Kitchen - Non-Commercial	Council	per day	GST Inc	\$110.00	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$72.00	\$72.00
132430	Chairs	Council	per day	GST Inc	\$2.20	\$2.20
132430	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$72.00	\$72.00
132430	Grand Piano Hire - Non Commercial	Council	per application	GST Inc	\$54.00	\$54.00
	Meeting Equipment Hire	Council		GST Inc		
	Refer to Admin Section, page 1 of Fees & Charges					
	Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Inc	\$5.00	\$5.00
139340	Children	Council	per entry	GST Inc	\$4.00	\$4.00
139340	Pension Card	Council	per entry	GST Inc	\$4.50	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Inc	\$4.00	\$4.00
139340	Spectator	Council	per entry	GST Inc	\$2.00	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Inc	\$1.00	\$1.00
139340	Child (4 years and under)	Council	per entry	GST Inc	No Charge	No Charge
139340	Family Entry 2 adults & up to 3 children	Council	per entry	GST Inc	\$15.50	\$15.50
139340	Concession Entrances (Adult - 10)	Council	per booklet	GST Inc	\$45.00	\$45.00
139340	Concession Entrances (Child - 10)	Council	per booklet	GST Inc	\$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) negotiated with the CEO on the type of					
	** 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 Inc	\$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 Inc	\$235.00	\$235.00
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$200.00	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$132.00	\$132.00
139340	Season Pass - Adult	Council	per season	GST Inc	\$250.00	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Inc	\$165.00	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Inc	\$200.00	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Inc	\$132.00	\$132.00
	Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Inc	\$67.00	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Inc	\$2.25	\$2.50
	Spectator fee for School Carnivals	Council	per entry	GST Inc	No Charge	No Charge

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	OOS	\$50.00	\$50.00
	Exclusive hire of facility	Council	per hour	GST Inc	By negotiation	By negotiation
	Program fees	Council	per participant	GST Inc	\$10.00	\$10.00
	Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Inc	\$5.60	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Inc	\$4.50	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Inc	\$2.50	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Inc	\$4.50	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Inc	\$3.40	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Inc	\$2.25	\$2.50
100230	Spectator	Council	per entry	GST Inc	\$2.00	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Inc	\$1.00	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Inc	\$101.00	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Inc	\$81.00	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Inc	\$36.00	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$103.50	\$103.50
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligibl	Council	per booklet	GST Inc		\$57.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$40.50	\$40.50
	Memberships					
101430	Gold - Single	Council	monthly	GST Inc	\$103.00	\$103.00
101430	Gold - Single	Council	quarterly	GST Inc	\$292.00	\$292.00
101430	Gold - Single	Council	half year	GST Inc	\$549.00	\$549.00
101430	Gold - Single	Council	full year	GST Inc	\$755.00	\$755.00
101430	Gold - Family	Council	quarterly	GST Inc	\$326.00	\$326.00
101430	Gold - Family	Council	half year	GST Inc	\$614.00	\$614.00
101430	Gold - Family	Council	full year	GST Inc	\$1,075.00	\$1,075.00
	<i>* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.</i>					
101430	Gym - Single **	Council	quarterly	GST Inc	\$248.00	\$248.00
101430	Gym - Single **	Council	half year	GST Inc	\$442.00	\$442.00
101430	Gym - Single **	Council	full year	GST Inc	\$662.00	\$662.00
	** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)					
101430	Indoor Sports Only - Child	Council	quarterly	GST Inc	\$94.50	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Inc	\$179.50	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Inc	\$321.00	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Inc	\$118.00	\$118.00
101430	Indoor Sports Only - Adult	Council	half year	GST Inc	\$223.00	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Inc	\$423.00	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Inc	\$212.00	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Inc	\$403.00	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Inc	\$763.00	\$763.00
	New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Inc	\$11.50	\$11.50
100830	Fitness Classes	Council	per participant	GST Inc	\$11.50	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Inc	\$6.00	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Inc	\$6.00	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Inc	\$4.50	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Inc	\$50.00	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Inc	\$3.30	\$3.30
100930	Gym Instructor	Council	per hour	GST Inc	\$67.00	\$67.00
100930	Contract Personal Training - Member	Council	per half hour	GST Inc	\$45.00	\$45.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$56.50	\$56.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Inc	\$11.50	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Inc	\$23.00	\$23.00
100930	Massage Therapy	Council	per half hour	GST Inc	\$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 Inc	\$15.50	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Inc	\$7.75	\$7.75
	Creche					
101030	Creche - Casual	Council	per child	GST Inc	\$5.60	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Inc	\$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 Inc	\$50.00	\$50.00
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$205.00	\$205.00
	Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees	Normal Entry Fees
100230	> 20 Kids	Council		GST Inc	10% discount on entry fees	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Inc	\$33.00	\$33.00
	Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	OOS	\$300.00	\$300.00
191220	Bond With Alcohol	Council	per application	OOS	\$600.00	\$600.00
191220	Bond on Equipment Hire	Council	per application	OOS	\$100.00	\$100.00
191220	Key/Swipe Card Bond	Council	per application	OOS	\$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 Inc	\$60.00	\$60.00
191220	KLC Oval/Ground Bond	Council		OOS		\$300.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Inc	\$80.00	\$80.00
100630	Non Commercial	Council	per hour	GST Inc	\$60.00	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Inc	\$150.00	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Inc	\$112.00	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$40.00	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Inc	\$298.00	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Inc	\$30.00	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Inc	\$224.00	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$37.00	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$27.00	\$27.00
100630	Wedding/Function Room Package - Standard <i>Hirer Set Up</i>	Council	per function	GST Inc	\$890.00	\$890.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Inc	\$1,065.00	\$1,065.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$33.00	\$33.00
	Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$885.00	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$260.00	\$260.00
100530	Individual Courts	Council	per hour	GST Inc	\$77.00	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$665.00	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$195.00	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$58.00	\$58.00
	Ram Pavilion - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$715.00	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$122.00	\$122.00
100530	Individual Courts	Council	per hour	GST Inc	\$61.00	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$572.00	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$98.00	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$48.00	\$48.00
	Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Inc	\$35.00	\$35.00
101030	Non-Commercial	Council	per hour	GST Inc	\$26.00	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Inc	\$60.00	\$60.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$33.00	\$33.00
	Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$29.00	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$22.00	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Inc	\$29.00	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Inc	\$22.00	\$22.00
100430	Tea & Coffee (Functions)	Council	per person	GST Inc	\$2.00	\$2.00
167930	Change Room - Casual Bookings	Council	per hour	GST Inc	\$30.00	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Inc	\$66.00	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Inc	\$50.00	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Inc	\$17.00	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Inc	\$77.00	\$77.00
100630	Shearing Shed	Council	per day	GST Inc	\$110.00	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Inc	\$20.00	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Inc	\$150.00	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Inc	\$150.00	\$150.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Community Equipment Hire					
135430	Round Tables	Council	per day	GST Inc	\$12.00	\$12.00
135430	Trestle Tables	Council	per day	GST Inc	\$6.00	\$6.00
135430	Chairs	Council	per day	GST Inc	\$2.50	\$2.50
135430	Crockery	Council	per day	GST Inc	\$0.70	\$0.70
135430	Cutlery	Council	per day	GST Inc	\$0.35	\$0.35
135430	Glass Ware	Council	per day	GST Inc	\$2.00	\$2.00
135430	Electric Urns	Council	per day	GST Inc	\$12.00	\$12.00
135430	Tablecloths (function) Round	Council	per day	GST Inc	\$17.50	\$17.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Inc	\$15.50	\$15.50
135430	Table and Stage Skirting	Council	per day	GST Inc	\$28.00	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Inc	\$80.00	\$80.00
135430	Over head projectors/screen per day	Council	per day	GST Inc	\$60.00	\$60.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Inc	\$12.00	\$12.00
	Breakages & Other Charges					
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Meeting Equipment Hire					
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Inc	\$2.50	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Inc	\$55.00	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Inc	\$2.50	\$2.50
	Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Inc	\$470.00	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Inc	\$66.50	\$66.50
167930	Non-Commercial	Council	per day	GST Inc	\$145.00	\$145.00
167930	Non-Commercial	Council	per hour	GST Inc	\$25.00	\$25.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Inc	By negotiation	By negotiation
	Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Inc	\$325.00	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Inc	\$550.00	\$550.00
167930	Equestrian Association	Council		GST Inc	\$550.00	\$550.00
167930	Katanning Rugby	Council	per team	GST Inc	\$325.00	\$325.00
	<i>New Sporting Clubs are charged based on the following formula:</i>					
	<i>- Senior Teams</i>					
	<i># of teams * number of players per team * # of weeks in season * # uses per week * \$0.60</i>			GST Inc	\$0.60	\$0.60
	<i>- Junior teams</i>					
	<i># of teams * number of players per team * # of weeks in season * # uses per week * \$0.35</i>			GST Inc	\$0.35	\$0.35
	Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Inc	\$10.00	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m ²	GST Inc	\$105.60	\$105.60
	<i>- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$402 per annum)</i>					
	Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Inc	\$15.50	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Inc	\$7.75	\$7.75

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Inc	\$6.80	\$6.80
141430	Lost Library Books	Council	per book	GST Inc	Replacement value	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Inc	\$3.80	\$3.80
	Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Inc	\$0.20	\$0.20
142630	A4 double sided	Council	per copy	GST Inc	\$0.30	\$0.30
142630	A3 single sided	Council	per copy	GST Inc	\$0.40	\$0.40
142630	A4 single sided - colour	Council	per copy	GST Inc	\$0.30	\$0.30
142630	A4 double sided - colour	Council	per copy	GST Inc	\$0.45	\$0.45
142630	A3 single sided - colour	Council	per copy	GST Inc	\$0.60	\$0.60
142630	Laminating Fees - A4 per page	Council	per copy	GST Inc	\$2.50	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Inc	\$4.00	\$4.00
	Internet & Communication					
141730	Scanning charge	Council	per page	GST Inc	\$0.20	\$0.20
	Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Inc	\$35.00	\$35.00
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Inc	\$175.00	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Inc	\$17.50	\$17.50
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Inc	\$87.50	\$87.50
	Gallery Hire					
121830	Local Artists	Council	per week	GST Inc	\$100.00	\$100.00
121830	Other	Council	per week	GST Inc	\$150.00	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Inc	30% Commission	30% Commission
	Other Culture					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$65.00	\$65.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00	\$20.00
	Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Inc	\$335.00	\$335.00
144330	Plaque	Council	per application	GST Inc	POA	POA
	TRANSPORT					SCHEDULE 12
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m ²	GST Inc	\$132.00	\$132.00
	- Current 50% discount on general advertising rate listed in administration section					
	ECONOMIC SERVICES					SCHEDULE 13
	Economic Development					
158780	Mobile Food Trailer Hire - Commercial/Business	Council	per day	GST Inc	\$220.00	\$220.00
158780	Mobile Food Trailer Hire - Community/Not-for-profit	Council	per day	GST Inc	\$110.00	\$110.00
194240	Mobile Food Trailer Bond	Council	per hire application	OOS	\$500.00	\$500.00
	Rural Services					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$3.90	\$4.00
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$10.70	\$10.90
153630	Minimum Charge	Council		GST Free	\$5.00	\$5.00
153650	Access card for controlled standpipes	Council	each	GST Inc	\$21.00	\$21.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
OOS = Outside the Scope of GST						
Building Permits						
156130	Uncertified application for a building permit (s 6(1))	Statutory		OSS	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority
156130	Certified application for building permit s 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
156130	Application for the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9 for a certified application.	Statutory		GST Free	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
Demolition Permits						
156130	Class 1 and 10 (s 16(1))	Statutory		OOS	\$105.00	\$110.00
156130	Class 2 to 9 (s 16(1))	Statutory	per storey	OOS	\$105.00	\$110.00
Occupancy Permits						
156130	- occupancy permit for a completed building; temporary occupancy permit for an incomplete building, modification of an occupancy permit for additional use of building on temporary basis, replacement occupancy permit for permanent change of building's use or classification and to replace an occupancy permit for an existing building	Statutory		OOS	\$105.00 per application	\$110.00 per application
Unauthorised Work Applications						
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		OOS	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not less than \$105.00	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not less than \$110.00
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)).	Statutory		OOS	0.38% of the estimated current value (inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$105.00	0.38% of the estimated current value (inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$110.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		OOS	\$105.00	\$110.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		OOS	\$105.00	\$110.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$105.00	\$110.00
	Regulatory Fees					
156130	BCITF Levy (applies to all applications for building and demolition permits)			OOS	0.2% of the estimated value (GST inclusive) for values over \$20,000	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156150	Private Swimming Pool Fence Inspection (Reg 53) (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		OOS	\$57.45	\$58.45
156130	Application for approval of battery powered smoke alarms (Reg 61)	Statutory		OOS		\$179.40
	Building Control - Certification Fees (By Private Arrangement)					
156130	Sign Licence - Application Fee	Council		GST Inc	\$20.00	\$20.00
156130	Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Inc	0.13% estimated value of construction but not less than *\$99.00	0.13% estimated value of construction but not less than *\$99.00
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Inc	0.11% estimated value of construction but not less than *\$99.00	0.11% estimated value of construction but not less than *\$99.00
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Inc	\$185.00	\$185.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$93.00	\$93.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$93.00	\$93.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$142.00	\$142.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$93.00	\$93.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$93.00	\$93.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
	Saleyards Fees and Charges					
158430	Advertising Signage (at Saleyards)	Council	per m²	GST Inc	\$264.00	\$264.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$0.86	\$0.90
154630	Destruction of Sheep	Council	per head	GST Inc	\$17.00	\$20.00
158830	Washbay Keys	Council	per key	GST Inc	\$37.60	\$40.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.62	\$0.72
157740	Agistment Fees	Council	per head per day	GST Inc		\$0.12
	Saleyard Facility - Hire Bonds					
175130	Venue Bond Without Alcohol	Council	per application	OOS	\$300.00	\$300.00
175130	Venue Bond With Alcohol	Council	per application	OOS	\$600.00	\$600.00
175130	Equipment Bond	Council	per application	OOS	\$100.00	\$100.00
175130	Key Bond (for use after hours)	Council	per application	OOS	\$50.00	\$50.00
	Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$37.00	\$37.00
157940	Kitchen - Commercial/Government	Council	per day	GST Inc	\$240.00	\$240.00
157940	Kitchen - Non Commercial	Council	per hour	GST Inc	\$28.00	\$28.00
157940	Kitchen - Non Commercial	Council	per day	GST Inc	\$176.00	\$176.00
157940	Training Room - Commercial/Government	Council	per hour	GST Inc	\$37.00	\$37.00
157940	Training Room - Commercial/Government	Council	per day	GST Inc	\$240.00	\$240.00
157940	Training Room - Non Commercial	Council	per hour	GST Inc	\$28.00	\$28.00
157940	Training Room - Non Commercial	Council	per day	GST Inc	\$176.00	\$176.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Inc	\$37.00	\$37.00
157940	Dining Room - Commercial/Government	Council	per day	GST Inc	\$240.00	\$240.00
157940	Dining Room - Non Commercial	Council	per hour	GST Inc	\$28.00	\$28.00
157940	Dining Room - Non Commercial	Council	per day	GST Inc	\$176.00	\$176.00
	Breakages & Other Charges					
158030	Refer to Admin Section, page 1 of Fees & Charges					
	Meeting Equipment Hire					
158030	Refer to Admin Section, page 1 of Fees & Charges					
157830	Office Rental	Council	per month, increased by March CPI	GST Inc	\$345.95	\$345.95
	Saleyards Pop Up Shop					
157940	Pop Up Shop - Half Day	Council	half day	GST Inc	\$32.00	\$32.00
157940	Pop Up Shop - Full Day	Council	full day	GST Inc	\$55.00	\$55.00
	OTHER PROPERTY & SERVICES				SCHEDULE 14	
	Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Inc	\$209.00	\$209.00
159530	Graders	Council	per day	GST Inc	\$1,672.00	\$1,672.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$168.00	\$168.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,349.00	\$1,349.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$68.00	\$68.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$541.00	\$541.00
159530	Water Truck	Council	per hour	GST Inc	\$182.00	\$182.00
159530	Water Truck	Council	per day	GST Inc	\$1,457.00	\$1,457.00
159530	Backhoe	Council	per hour	GST Inc	\$155.00	\$155.00
159530	Backhoe	Council	per day	GST Inc	\$1,241.00	\$1,241.00
159530	Volvo Loader	Council	per hour	GST Inc	\$168.00	\$168.00
159530	Volvo Loader	Council	per day	GST Inc	\$1,348.00	\$1,348.00
159530	Cat Loader (2011)	Council	per hour	GST Inc	\$183.00	\$183.00
159530	Cat Loader (2011)	Council	per day	GST Inc	\$1,471.00	\$1,471.00
159530	Cat Loader (2011) with Tree Saw	Council	per hour	GST Inc	\$265.00	\$265.00
159530	Cat Loader (2011) with Tree Saw	Council	per day	GST Inc	\$3,179.00	\$3,179.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$172.00	\$172.00
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,380.00	\$1,380.00
159530	Excavator	Council	per hour	GST Inc	\$209.00	\$209.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2020/21	2021/22
	OOS = Outside the Scope of GST					
159530	Excavator	Council	per day	GST Inc	\$1,672.00	\$1,672.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$168.00	\$168.00
159530	Multi-tyred self propelled roller	Council	per day	GST Inc	\$1,348.00	\$1,348.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$148.00	\$148.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,187.00	\$1,187.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$227.00	\$227.00
159530	Semi Side - Tipper	Council	per day	GST Inc	\$1,814.00	\$1,814.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$108.00	\$108.00
159530	3t Tip Truck	Council	per day	GST Inc	\$863.00	\$863.00
159530	Ute (without operator subject to approval)	Council	per hour	GST Inc	\$24.00	\$24.00
159530	Ute (with operator)	Council	per hour	GST Inc	\$84.00	\$84.00
159530	Ute (with operator)	Council	per day	GST Inc	\$670.00	\$670.00
159530	Ute (with Works Supervisor)	Council	per hour	GST Inc	\$134.00	\$134.00
159530	Ute (with Works Supervisor)	Council	per day	GST Inc	\$1,079.00	\$1,079.00
159530	Sweeper	Council	per hour	GST Inc	\$168.00	\$168.00
159530	Sweeper	Council	per day	GST Inc	\$1,348.00	\$1,348.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$147.00	\$147.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,176.00	\$1,176.00
159530	Ride on Mower	Council	per hour	GST Inc	\$94.00	\$94.00
159530	Ride on Mower	Council	per day	GST Inc	\$755.00	\$755.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$168.00	\$168.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,348.00	\$1,348.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$94.00	\$94.00
159530	Pedestrian Roller	Council	per day	GST Inc	\$755.00	\$755.00
159530	Sundry Plant	Council	per hour	GST Inc	\$88.00	\$88.00
159530	Sundry Plant	Council	per day	GST Inc	\$700.00	\$700.00
159530	Blue Metal	Council	m³	GST Inc	\$245.00	\$245.00
159530	Bitumen Truck (without Operator)	Council	m³	GST Inc	\$215.00	\$215.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$269.00	\$269.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,158.00	\$2,158.00
159530	Bitumen Truck (travel > 100km)	Council	per km	GST Inc	\$2.49	\$2.49
159530	Emulsion	Council	litre	GST Inc	\$2.39	\$2.39
159530	Premix (Asphalt)	Council	tonne	GST Inc	\$361.00	\$361.00
159530	Labour Hire	Council	per hour	GST Inc	\$67.00	\$86.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$201.00	\$201.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$201.00	\$201.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$122.00	\$122.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Inc	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 Inc	Fee may be waived at CEO discretion	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Inc	\$530.00	\$530.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	No charge, but bond and installation still apply	No charge, but bond and installation still
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	\$326.00	\$326.00
194240	Bond for Portable Stage	Council	per application	OOS	\$530.00	\$530.00
	(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 Inc	\$106.50	\$106.50

30/06/2022

COA	Description	Job	Description	Inc/Exp Analysis	Original Budget	L/Yr Budget	L/Yr Actual	Change Made	
0007		KH01	New Key Hierarchy (Adm)	Services/Contracts	2,000	10,000	0	8,000	
0512	Computer Software Subscriptions			Services/Contracts	95,000	108,397	93,163	20,000	Website Upgrade
0592		Z011	Admin Building	Services/Contracts	21,830	3,500	21,004	3,600	Removed one off's prior year
0742	Advertising & Promotion (ADM)			Services/Contracts	10,000	0	20,054	5,000	
0747	CESM Motor Vehicle Expenses			Materials & Contracts - 02	0	0	2,973	3,000	Already included in IE98
4703	Ranger Relief (ANI)			Services/Contracts	20,000	20,000	43,787	25,000	This was additional to \$87K Salary
1913		MA02	Cctv Maintenance/Repairs (Olo)	Services/Contracts	3,000	400	3,252	3,600	IE Code Change
2185		Z019	Katanning Community Medical Centre	Services/Contracts	1,600	1,000	1,504	2,000	Additional Allocation
2222		Z035	Katanning Playgroup (Conroy St)	Services/Contracts	1,900	1,370	507	1,000	Additional to requirements
2222		Z035	Katanning Playgroup (Conroy St)	Materials	1,600	526	0	1,500	Additional to requirements
4130	Expensed Minor Asset Purchases			Materials	4,000	4,000	433	4,000	Adjusted to prior year allocation
4296	Harmony Festival Grant Expenditu			Services/Contracts	61,137	61,000	53,878	13,000	Adjusted to prior year allocation
4339		YA76	Youth Budget - Casual Salary (Expenses)	Services/Contracts	5,000	5,000	4,200	1,000	Adjusted to prior year allocation
4339		YA79	Other Projects	Services/Contracts	6,000	7,000	5,728	1,000	Adjusted to prior year allocation
4349	Disability Access & Inclusion Expe			Services/Contracts	500	500	333	1,000	Adjusted to prior year allocation
7802		Z057	25 Marmion Drive	Services/Contracts	1,180	1,745	1,146	2,500	Removed Blinds allocation
6612	Household Recycling Service (SAN			Services/Contracts	112,296	110,000	110,855	14,000	Adjusted incorrect allocations prior year
0662	Advertising & Promotion (TOW)			Services/Contracts	500	0	324	500	Adjusted based on prior year actual
7302		BO30	Cleaning - Town Hall Public Toilets	Services/Contracts	14,690	12,000	14,744	7,000	Adjusted based on prior year actual
7302		BO33	Cleaning - Town Square Public Toilets	Services/Contracts	14,800	12,000	14,845	7,000	Adjusted based on prior year actual
3202	Advertising & Promotion (PUB)			Services/Contracts	1,000	1,000	677	1,000	Adjusted to prior year allocation
3252		Z093	Town Hall	Services/Contracts	11,860	4,000	12,581	37,000	Removed Sand & Seal \$20k &
7322		Z092	Mechanics Institute	Services/Contracts	980	350	332	1,000	Removed additional allocation
3342		Z101	Swimming Pool	Services/Contracts	9,041	6,000	37,765	44,600	This was a double up
3412		H020	Swimming Pool Grounds Maintenance	Services/Contracts	805	500	2,805	2,000	Adjusted to prior year allocation
3622		R001	All Ages Playground	Services/Contracts	90,000	90,000	92,131	2,131	Adjusted to prior year allocation
3622		R019	Lions Park	Services/Contracts	20,000	20,000	7,841	8,848	Adjusted to prior year allocation
3622		R029	Piesse Park	Services/Contracts	435	0	320	5,000	Funds additional to prior year
3622		R029	Piesse Park	Materials	0	0	8,511	5,000	Funds additional to prior year
3622		R042	Town Centre Cleanup	Services/Contracts	521	0	1,521	1,000	Funds additional to prior year
3622		R049	Mosquito Control	Materials	866	0	0	1,000	Funds additional to prior year
3622		R053	O'Callaghan Park	Materials	0	0	295	1,000	Funds additional to prior year
3622		R066	Cbd Clive And Austral	Services/Contracts	236	200	0	3,800	Funds additional to prior year
5821	Service Agreement GSCORE (ORS)			Services/Contracts	5,000	5,000	0	5,000	Funds additional to prior year
7342		Z007	Piesse Park Building Structures	Services/Contracts	1,850	0	0	2,300	Funds additional to prior year
7342		Z137	Fly Your Flags	Services/Contracts	0	5,000	0	-6,000	Change in IE Code Allocation
7342		Z137	Fly Your Flags	Materials	5,000	0	4,091	5,000	Adjusted to prior year allocation
3554		R034	Harmony Festival	Services/Contracts	0	0	1,119	14,595	Funds additional to prior year
3554		R035	Anzac Day	Services/Contracts	0	0	350	350	Funds additional to prior year
3554		R036	Ag Show	Services/Contracts	0	0	109	109	Funds additional to prior year
3554		R037	Concert In The Park	Materials	250	250	0	1,350	Funds additional to prior year
3554		R038	Christmas On Clive	Services/Contracts	150	150	450	300	Funds additional to prior year
3554		R039	Carols By Candlelight	Services/Contracts	0	0	350	350	Funds additional to prior year
3554		R040	Christmas Decorations	Services/Contracts	250	250	350	100	Funds additional to prior year
3554		R103	Kat Mac Day	Services/Contracts	0	0	0	43	Funds additional to prior year
4472	Subscriptions & Memberships (O			Services/Contracts	450	0	0	2,500	Funds additional to prior year
7432		Z145	Historical Society	Services/Contracts	1,660	1,000	884	1,000	Funds additional to prior year
1472	Equipment Repairs & Maintenanc			Services/Contracts	5,000	5,000	3,802	2,700	Funds additional to prior year
3752		R701	Klc Gardens	Services/Contracts	5,246	1,000	7,135	1,889	Funds additional to prior year
3752		R709	Equestrian Centre	Materials	1,000	5,000	0	4,000	Adjusted based on prior years
3852	Contract Cleaners (KLC)			Services/Contracts	7,000	7,000	6,546	1,000	Funds additional to prior year
7332		Z109	Recreation Centre	Services/Contracts	39,003	15,582	35,367	20,000	Funds additional to prior year
7332		Z110	Klc Outbuildings & Grounds	Services/Contracts	7,750	3,500	9,888	10,000	Funds additional to prior year
8892	Expensed Minor Asset Purchases			Materials	9,550	9,550	9,448	1,555	Funds additional to prior year
8982	Cleaning Materials (KLC)			Materials	7,000	5,500	9,392	2,000	Funds additional to prior year
0023	Entry Fees (KLC)			Fees & Charges - 33	-52,000	-30,000	-50,488	7,000	
0043	Kiosk Income - GST Inc (KLC)			Fees & Charges - 33	-42,500	-25,500	-42,593	4,500	
0053	Stadium/Court Hire (KLC)			Fees & Charges - 33	-6,300	-3,250	-5,823	2,500	

0063	Functions Hire (KLC)			Fees & Charges - 33	-15,000	-6,000	-15,472	3,000	
0083		LC20	Young Stars Income	Fees & Charges - 33	-6,000	-4,000	-6,216	2,000	
0093		LC13	Gym Income	Fees & Charges - 33	-9,500	-12,000	-9,107	4,000	
0143		LC35	Gold Memberships	Fees & Charges - 33	-21,000	-20,000	-21,906	1,000	
1083	Kiosk Income - GST Free (KLC)			Fees & Charges - 33	-6,000	-3,000	-6,481	1,000	
4783		X200	Road Maintenance - Town Streets Sealed	Materials	1,782	1,782	0	137,886	Funds additional to prior year
4785		RS212	Wright Rd	Materials	54	0	0	4,000	Funds additional to prior year
4786		RU292	Blake Road	Materials	32	0	0	13,000	Funds additional to prior year
4787		TD291	Federal St	Materials	6	0	0	16,000	
4788		RD292	Blake Road	Materials	80	0	0	10,000	Funds additional to prior year
7382		BO13	Cleaning - Depot Buildings	Services/Contracts	110	0	101	500	Funds additional to prior year
9812	Printing, Stationery & Postage (TP)			Materials & Contracts - 02	500	0	446	500	Based on prior year actual
5252		L500	Airport Reserve Maintenance	Services/Contracts	1,096	500	4,096	3,000	Funds additional to prior year
5252		M704	Airport Grounds Maintenance	Services/Contracts	565	500	565	1,000	Funds additional to prior year
5442	Advertising & Promotion (TOU)			Services/Contracts	10,000	4,000	5,334	1,000	Funds additional to prior year
5804	Animal Welfare Expenses (SAL)			Materials	1,800	750	2,731	1,000	Funds additional to prior year
9331	Expensed Minor Asset Purchases			Materials	10,000	10,000	13,744	5,000	Funds additional to prior year
9336	Saleyards General Maintenance (S)			Services/Contracts	12,000	12,000	16,169	4,200	Funds additional to prior year
5773	Yarding Fees (SAL)			Fees & Charges - 33	-546,000	-500,000	-524,982	26,000	
5813	Truck Wash Income (SAL)			Fees & Charges - 33	-62,000	-50,000	-62,802	2,000	
4954	Plant Equipment Purchase (PLP)	AC084	Purchase of Mowe	Can be held long as replaced the deck in 20/21				50,000	
4103	Proceeds Sale of Assets (PLP)	PR084	Disposal of KA25148					-20,000	
5035	Transfer from Plant Reserve							-30,000	
	Transfer from Community & Economic Dev Reserve			Funding FRRR Windows Project				7,500	
	Transfer from Former Saleyards Reserve			Funding Pool Plant Room Windows & Dome Shelter				30,132	
5844	Other Infrastructure	C979	CCTV Cameras at Saleyards	Additional funds required				-45,000	
5836	Transfer from New Saleyards Reserve			Funding Additional CCTV Expenses				45,000	
	Transfer Waste Management Reserve			Funding Landfill Master plan				10,000	
6373	Transfer to GRV Revaluation Reserve			Decrease in annual allocation				10,000	
	Transfer to Lake Ewlyamartup Reserve			Decrease in annual allocation				5,000	
	Transfer to Parks & Playgrounds Reserve			Decrease in annual allocation				15,000	
	Transfer to KA Aquatic Centre Reserve			Decrease in annual allocation				15,000	
	Transfer form Land & Building reserve			Funding 8 Austral Terrace Kitchen upgrade				20,000	
								669,938	