

2025 / 2026

# ANNUAL BUDGET



Shire of  
**Katanning**

Heart of the Great Southern

9821 9999



[www.katanning.wa.gov.au](http://www.katanning.wa.gov.au)



52 Austral Terrace  
PO Box 130 Katanning WA 6317



# Executive Summary

The Shire of Katanning is pleased to present the 2025-2026 Annual Budget to our community and our other key stakeholders.

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

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

The 2025-2026 Budget acknowledges the current economic environment, particularly the impact of the rising cost of living on residents. Like all businesses, the Shire is not immune to rising costs and meeting the needs of the community, and maintaining existing assets and services are ongoing challenges. The 2025-2026 Annual Budget as presented represents a 4.0% increase in overall rates income, which Council considers strikes a fair and reasonable balance in meeting these challenges.

A significant highlight in the 2025-2026 Annual Budget is the delivery of the Katanning Early Childhood Hub at a cost of \$10.1 million. This project would not be possible without the financial support of The Department of Primary Industries and Regional Development through the Royalties for Regions Program, Lotterywest and the Minderoo Foundation. An itemised list of projects planned for 2025-2026 can be found on the following pages.

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

Cr Kristy D'Aprile

Shire President



Peter Klein

Chief Executive Officer



# Budget Highlights

The following Non-Operating projects are expected to be delivered in 2025-2026.

	GL / job	Revenue	Expense
<b><u>Administration</u></b>			
New Vehicle - Finance Manager	4964		\$ 55,000
Trade - Mazda MX5	4103	\$ 30,000	
<b><u>Other Law and Order</u></b>			
CCTV Upgrade	1994		\$ 25,000
Katanning CFBF Shed Upgrade	1996		\$ 100,000
DFES Grant	1997	\$ 100,000	
Cat Pound construction	1998 / C850		\$ 10,000
Fire Prevention - CESM vehicle purchase	1999		\$ 29,000
<b><u>Education</u></b>	-		
Early Childhood Hub Development	2659		\$ 10,390,927
Royalties for Regions	2646	\$ 6,344,268	
Lotterywest	2646	\$ 536,344	
Minderoo	2646	\$ 2,000,000	
Reserve Transfer (comprising remaining grant plus interest)	6334	\$ 1,282,764	
<b><u>Housing =</u></b>			
Amherst Village building improvements	2154		\$ 60,000
Reserve Transfer	2573	\$ 60,000	
Amherst Deposits received	2563	\$ 350,000	
Reserve Transfer	6981		\$ 350,000
Amherst Deposits refunded	2424		\$ 150,000
Reserve Transfer	2571	\$ 150,000	
Housing Development Project	2000		\$ 360,000
Sale of Kataanup Loop Properties	0235	\$ 360,000	

<b>Community Amenities</b>			
Cemetery Upgrade - land and buildings	3064		\$ 50,000
Reserve Transfer	5893	\$ 50,000	
<b>Recreation and Culture</b>			
Noongar Story Public Artwork	2676		\$ 181,000
Lotterywest - remaining Kaarl Yarning Grant to claim	GG14	\$ 27,301	
KLC 24 gym expansion design	8875		\$ 50,000
<b>Transport</b>			
RRG Arbour Street 0-1.26	C821		\$ 230,000
RRG Clive Street 0.136-2.02	C822		\$ 75,000
RRG Cove Street 0-0.21	C823		\$ 55,000
RRG Amherst Street 0-0.33	C824		\$ 55,000
RRG Aberdeen Street 0-0.315	C825		\$ 55,000
25-26 RRG Funding	4631	\$ 313,330	
R2R Langaweira Rd (sections) shoulder reconstruct C/FWD	C820		\$ 61,897
R2R Ranford Road	C826		\$ 390,000
R2R Hettner Road	C827		\$ 120,000
R2R Belmont Street	C828		\$ 90,000
R2R Grant Income	5051	\$ 600,000	
Airport Runway Project	4075 / C851		\$ 750,000
state government	1615	\$ 375,000	
Federal grant	1615	\$ 236,817	
New Mower	AC096/4954		\$ 10,000
New Mower	AC097/4954		\$ 60,000
Trade Existing John Deere Mower	4103	\$ 6,000	
New Medium Tipper	AC098/4954		\$ 79,000
Trade existing Isuzu Medium Tipper	4103	\$ 20,000	
New Multi Tyred Roller	AC099/4954		\$ 200,000
trade existing multi tyred roller	4103	\$ 60,000	
Minor Plant Purchases	AC100/4954		\$ 50,000

<b>Economic Development</b>			
EV charging unit	033R1/6701		\$ 30,000
<b>Total</b>		<b>\$ 12,901,824</b>	<b>\$ 14,121,824</b>
<b>Funded By:</b>			
<b>Total Non-Operating Grants and Contributions</b>			<b>\$ 10,533,060</b>
<b>Total Proceeds from Asset Sales</b>			<b>\$ 476,000</b>
<b>Transfers from Reserves</b>			<b>\$ 1,542,764</b>
<b>Capital Deposits Received</b>			<b>\$ 350,000</b>
<b>Funds required from Municipal</b>			<b>\$ 1,220,000</b>

## SHIRE OF KATANNING

### ANNUAL BUDGET

### FOR THE YEAR ENDED 30 JUNE 2026

#### LOCAL GOVERNMENT ACT 1995

### TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	25

The Shire of Katanning a Class 3 local government conducts the operations of a local government with the following community vision:

#### **SHIRE'S VISION**

*Katanning is a safe, sustainable, and prosperous community.*

*We respect and celebrate our diverse culture.*



**SHIRE OF KATANNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	5,486,584	5,234,806	5,147,675
Grants, subsidies and contributions		1,340,434	3,799,535	3,917,608
Fees and charges	14	2,186,860	2,300,289	2,008,326
Interest revenue	10(a)	476,000	462,026	528,000
Other revenue		315,024	373,272	316,166
		9,804,902	12,169,928	11,917,775
<b>Expenses</b>				
Employee costs		(5,337,519)	(4,603,076)	(5,380,736)
Materials and contracts		(4,035,623)	(3,576,685)	(4,058,989)
Utility charges		(612,753)	(575,424)	(555,276)
Depreciation	6	(9,356,842)	(9,356,842)	(7,317,569)
Finance costs	10(c)	(91,756)	(107,795)	(100,543)
Insurance		(426,742)	(437,476)	(489,730)
Other expenditure		(405,507)	(323,458)	(456,300)
		(20,266,742)	(18,980,756)	(18,359,143)
		(10,461,840)	(6,810,828)	(6,441,368)
Capital grants, subsidies and contributions		10,533,060	2,126,375	12,148,366
Profit on asset disposals	5	75,207	195,396	46,178
Loss on asset disposals	5	(17,854)	0	(40,000)
		10,590,413	2,321,771	12,154,544
<b>Net result for the period</b>		<b>128,573</b>	<b>(4,489,057)</b>	<b>5,713,176</b>
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>128,573</b>	<b>(4,489,057)</b>	<b>5,713,176</b>

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

**SHIRE OF KATANNING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2026**

		<b>2025/26</b>	<b>2024/25</b>	<b>2024/25</b>
	<b>Note</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>		\$	\$	\$
Rates		5,486,584	5,199,148	5,447,675
Grants, subsidies and contributions		1,340,434	3,088,203	3,917,608
Fees and charges		2,186,860	2,300,289	2,008,326
Service charges		0	0	528,000
Interest revenue		476,000	462,026	0
Goods and services tax received		0	54,904	0
Other revenue		315,024	373,272	316,166
		9,804,902	11,477,842	12,217,775
<b>Payments</b>				
Employee costs		(5,337,519)	(4,530,302)	(5,380,736)
Materials and contracts		(4,035,623)	(3,819,735)	(4,058,989)
Utility charges		(612,753)	(575,424)	(555,276)
Finance costs		(91,756)	(123,828)	(100,543)
Insurance paid		(426,742)	(437,476)	(489,730)
Goods and services tax paid		0	(49,942)	0
Other expenditure		(405,507)	(323,458)	(456,300)
		(10,909,900)	(9,860,165)	(11,041,574)
<b>Net cash provided by (used in) operating activities</b>	4	(1,104,998)	1,617,677	1,176,201
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		(22,752)	(21,880)	(21,880)
Payments for purchase of property, plant & equipment	5(a)	(11,709,927)	(1,251,281)	(12,346,483)
Payments for construction of infrastructure	5(b)	(1,911,897)	(2,930,481)	(3,096,380)
Capital grants, subsidies and contributions		10,533,060	2,482,969	7,673,057
Proceeds from sale of property, plant and equipment	5(a)	476,000	399,655	193,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	22,752	21,880	21,880
		(2,612,764)	(1,299,138)	(7,576,306)
<b>Net cash (used in) investing activities</b>				
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(302,234)	(293,447)	(293,444)
Payments for principal portion of lease liabilities	8	0	0	(955)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(178,297)	4,800,130
		(302,234)	(471,744)	4,505,731
<b>Net cash provided by (used in) financing activities</b>				
<b>Net (decrease) in cash held</b>		(4,019,996)	(153,205)	(1,894,374)
Cash at beginning of year		10,956,696	11,109,901	8,310,961
<b>Cash and cash equivalents at the end of the year</b>	4	<b>6,936,700</b>	<b>10,956,696</b>	<b>6,416,587</b>

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



**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	5,481,228	5,229,986	5,142,525
Rates excluding general rates	2(a)	5,356	4,820	5,150
Grants, subsidies and contributions		1,340,434	3,799,535	3,917,608
Fees and charges	14	2,186,860	2,300,289	2,008,326
Interest revenue	10(a)	476,000	462,026	528,000
Other revenue		315,024	373,272	316,166
Profit on asset disposals	5	75,207	195,396	46,178
		9,880,109	12,365,324	11,963,953

**Expenditure from operating activities**

Employee costs		(5,337,519)	(4,603,076)	(5,380,736)
Materials and contracts		(4,035,623)	(3,576,685)	(4,058,989)
Utility charges		(612,753)	(575,424)	(555,276)
Depreciation	6	(9,356,842)	(9,356,842)	(7,317,569)
Finance costs	10(c)	(91,756)	(107,795)	(100,543)
Insurance		(426,742)	(437,476)	(489,730)
Other expenditure		(405,507)	(323,458)	(456,300)
Loss on asset disposals	5	(17,854)	0	(40,000)
		(20,284,596)	(18,980,756)	(18,399,143)

Non cash amounts excluded from operating activities

	3(c)	9,299,489	8,945,137	7,311,391
--	------	-----------	-----------	-----------

**Amount attributable to operating activities**

**(1,104,998) 2,329,705 876,201**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		10,533,060	2,126,375	12,148,366
Proceeds from disposal of property, plant and equipment	5(a)	476,000	399,655	193,500
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	22,752	21,880	21,880
		11,031,812	2,547,910	12,363,746

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(11,709,927)	(1,251,281)	(12,346,483)
Payments for construction of infrastructure	5(b)	(1,911,897)	(2,930,481)	(3,096,381)
Payments for financial assets at amortised cost - self supporting loans		(22,752)	(21,880)	(21,880)
		(13,644,576)	(4,203,642)	(15,464,744)

**Amount attributable to investing activities**

**(2,612,764) (1,655,732) (3,100,998)**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	9(a)	1,744,442	471,703	1,926,337
		1,744,442	471,703	1,926,337

**Outflows from financing activities**

Repayment of borrowings	7(a)	(302,234)	(293,447)	(293,444)
Payments for principal portion of lease liabilities	8	0	0	(955)
Transfers to reserve accounts	9(a)	(1,292,995)	(1,395,928)	(943,014)
		(1,595,229)	(1,689,376)	(1,237,413)

**Amount attributable to financing activities**

**149,213 (1,217,673) 688,924**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Amount attributable to operating activities	3	3,568,549	4,112,249	1,535,873
Amount attributable to investing activities		(1,104,998)	2,329,705	876,201
Amount attributable to financing activities		(2,612,764)	(1,655,732)	(3,100,998)
Amount attributable to financing activities		149,213	(1,217,673)	688,924
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>3,568,549</b>	<b>0</b>

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

**SHIRE OF KATANNING**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	12
Note 5	Property, Plant and Equipment	13
Note 6	Depreciation	14
Note 7	Borrowings	15
Note 8	Lease Liabilities	17
Note 9	Reserve Accounts	18
Note 10	Other Information	19
Note 11	Council Members Remuneration	20
Note 12	Revenue and Expenditure	21
Note 13	Program Information	23
Note 14	Fees and Charges	24

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Katanning which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

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

**The local government reporting entity**

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

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

**2024/25 Actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2023-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements
- AASB 2023-3 Amendments to Australian Accounting Standards
  - Disclosure of Non-current Liabilities with Covenants: Tier 2
- AASB 2024-1 Amendments to Australian Accounting Standards
  - Supplier Finance Arrangements: Tier 2 Disclosures

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

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2024-4b Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability
- AASB 18 (FP) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for for-profit entities]
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements
  - (Appendix D) [for not-for-profit and superannuation entities]
- AASB 2024-2 Amendments to Australian Accounting Standards
  - Classification and Measurement of Financial Instruments
- AASB 2024-3 Amendments to Australian Accounting Standards
  - Standards – Annual Improvements Volume 11

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

**Critical accounting estimates and judgements**

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV	Gross rental valuation	0.10420	1,473	29,288,116	3,051,822	(45,007)	3,006,815	5,229,986	2,699,215
UV	Unimproved valuation	0.00523	199	354,175,000	1,850,564	1,000	1,851,564		1,795,595
<b>Total general rates</b>			1,672	383,463,116	4,902,386	(44,007)	4,858,379	5,229,986	4,494,810
		<b>Minimum</b>							
		<b>\$</b>							
<b>(ii) Minimum payment</b>									
GRV	Gross rental valuation	1,245.00	349	2,202,290	434,505	0	434,505		466,800
UV	Unimproved valuation	1,245.00	151	16,329,180	187,995	0	187,995		183,600
<b>Total general rates and minimum payments</b>			2,172	401,994,586	5,524,886	(44,007)	5,480,879	5,229,986	5,145,210
<b>(iii) Ex-gratia rates</b>									
CBH					5,356	0	5,356	4,820	5,150
					5,530,242	(44,007)	5,486,235	5,234,806	5,150,360
Concessions (Refer note 2(d))							(5,007)	(7,843)	(2,685)
<b>Total rates</b>					5,530,242	(44,007)	5,481,228	5,226,963	5,147,675

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

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

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	18/08/2025	0	0.0%	7.0%
<b>Option two</b>				
First instalment	18/08/2025	0	0.0%	7.0%
Second instalment	16/12/2025	10	5.5%	7.0%
<b>Option three</b>				
First instalment	18/08/2025	0	0.0%	7.0%
Second instalment	17/10/2025	10	5.5%	7.0%
Third instalment	16/12/2025	10	5.5%	7.0%
Fourth instalment	17/02/2026	10	5.5%	7.0%

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

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

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2026.

**(d) Waivers or concessions**

Council has adopted Policy 2.15 - Rating Concessions to guide decision making. Should eligibility criteria be met, a 25% concession to general rates may be applied to the organisations identified below, upon application.

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - Katanning Country Club	Rate	Concession	25.00%	1,732	\$ 1,732	\$ 5,491	\$ 2,185	A2823 - 25% General Rates concession, on rates payable on Lots 2, 130 & 4 Round Drive.	As per policy 2.15
General Rates - The Katanning Club Inc.	Rate	Concession	25.00%	1,219	1,219	0		A3318 - 25% General Rates concession on 10 Amherst St	As per policy 2.15
General Rates - The Katanning Clay Target Club	Rate	Concession	25.00%	311	311	2,352	0	A3027 - 25% General Rates waiver, on rates payable on Lot 10 Round Drive.	As per policy 2.15
Katanning Environmental Inc. Alta One	Rate	Concession	25.00%	311	311	0		A3757 - Lot 57 Dore St	As per policy 2.15
	Rate	Concession	25.00%	311	311	0		A3676 - lot 3469 Kojonup Katanning Rd	As per policy 2.15
Katanning Arts and Craft Society Inc	Rate	Concession	25.00%	311	311	0		A884 - 7 Dore St	As per policy 2.15
Katanning & Districts Pool Assoc.	Rate	Concession	25.00%	311	311	0		A3632 and A3633 - 8 and 9 Annie St	As per policy 2.15
Penalty Interest	Rate	Concession			500		500	Financial Hardship relief on ratepayers principal place of residence. Meeting the requirements of Policy 2.13	Not cause hardship through Council's recovery procedures. Provision for exceptional circumstances.
					5,007	7,843	2,685		



**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Inventories  
Non-current assets held for sale

**Less: current liabilities**

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

**Net current assets**

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

**Net current assets used in the Statement of Financial Activity**

**(b) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of borrowings  
- Current portion of lease liabilities  
- Current portion of Amherst provisions held in reserve  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	6,602,080	10,622,077	6,416,587
	4,708,576	4,708,576	0
	1,862,455	1,862,455	1,080,451
	7,248	7,248	8,421
	0	0	
	13,180,359	17,200,356	7,505,459
	(221,882)	(221,882)	(411,581)
	(5,178)	(5,178)	(264,863)
	(4,685,824)	(4,685,824)	0
8	(878)	0	(955)
7	0	(302,234)	(293,444)
	(582,279)	(582,279)	(630,441)
	(1,145,901)	(1,145,902)	(936,340)
	(6,641,942)	(6,943,299)	(2,537,624)
	6,538,417	10,257,057	4,967,835
3(b)	(6,538,417)	(6,688,508)	(4,967,835)
	0	3,568,549	0
9	(8,267,473)	(8,718,920)	(6,829,015)
	0	302,234	293,444
	878	0	955
	1,145,899	1,145,899	936,340
	582,279	582,279	630,441
	(6,538,417)	(6,688,508)	(4,967,835)

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

**Items excluded from calculation of budgeted deficiency**

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

**(c) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

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

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(75,207)	(195,396)	(46,178)
5	17,854	0	40,000
6	9,356,842	9,356,842	7,317,569
	0	(216,309)	
	9,299,489	8,945,137	7,311,391

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**SUPERANNUATION**

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

**INVENTORY - 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.

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

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

**Other long-term employee benefits**

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**4. RECONCILIATION OF CASH**

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		(1,081,066)	2,938,930	(412,428)
Term deposits		8,017,766	8,017,766	6,829,015
<b>Total cash and cash equivalents</b>		6,936,700	10,956,696	6,416,587
Held as				
- Unrestricted cash and cash equivalents		(1,330,773)	2,237,776	(412,428)
- Restricted cash and cash equivalents		8,267,473	8,718,920	6,829,015
	3(a)	6,936,700	10,956,696	6,416,587
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		8,267,473	8,718,920	6,829,015
- Restricted financial assets at amortised cost - term deposits		4,685,824	4,685,824	0
		12,953,297	13,404,744	6,829,015
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	8,267,473	8,718,920	6,829,015
Unspent capital grants, subsidies and contribution liabilities		4,685,824	4,685,824	
		12,953,297	13,404,744	6,829,015
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		128,573	(4,489,057)	5,713,176
Depreciation	6	9,356,842	9,356,842	7,317,569
(Profit)/loss on sale of asset	5	(57,353)	(195,396)	(6,178)
(Increase)/decrease in receivables		0	(458,817)	300,000
(Increase)/decrease in inventories		0	7,436	
Increase/(decrease) in payables		0	(193,745)	
Increase/(decrease) in contract liabilities		0	(343,077)	
Increase/(decrease) in unspent capital grants		0	178,297	
Increase/(decrease) in other provision		0	59,866	
Capital grants, subsidies and contributions		(10,533,060)	(2,304,672)	(12,148,366)
<b>Net cash from operating activities</b>		(1,104,998)	1,617,677	1,176,201

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**5. PROPERTY, PLANT AND EQUIPMENT**

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit		Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>															
Land - freehold land					0		(165,000)	292,774	127,774						0
Buildings - specialised	11,020,927	(360,000)	360,000		0	268,270					10,912,628				0
Furniture and equipment	0				0	8,325					8,324				0
Plant and equipment	416,000	(58,647)	116,000	75,207	(17,854)	145,035	(12,883)	45,580	32,697		211,690	(187,322)	193,500	46,178	(40,000)
Other property, plant and equipment motor vehicles	84,000				0	45,023	(26,376)	61,301	34,925		55,000				0
Other equipment	8,000				0	784,628					998,199				0
Other property, plant and equipment paintings & sculptures	181,000				0	0					160,642				0
<b>Total</b>	<b>11,709,927</b>	<b>(418,647)</b>	<b>476,000</b>	<b>75,207</b>	<b>(17,854)</b>	<b>1,251,281</b>	<b>(204,259)</b>	<b>399,655</b>	<b>195,396</b>		<b>12,346,483</b>	<b>(187,322)</b>	<b>193,500</b>	<b>46,178</b>	<b>(40,000)</b>
<b>(b) Infrastructure</b>															
Infrastructure - roads	1,131,897				0	629,598					854,726				0
Infrastructure - parks & ovals	0				0	2,300,883					2,241,655				0
Infrastructure - other	780,000				0	0					0				0
<b>Total</b>	<b>1,911,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,930,481</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>3,096,381</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>13,621,824</b>	<b>(418,647)</b>	<b>476,000</b>	<b>75,207</b>	<b>(17,854)</b>	<b>4,181,762</b>	<b>(204,259)</b>	<b>399,655</b>	<b>195,396</b>		<b>15,442,864</b>	<b>(187,322)</b>	<b>193,500</b>	<b>46,178</b>	<b>(40,000)</b>

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Other property, plant and equipment motor vehicles
Other equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks & ovals
Infrastructure - other
Infrastructure - bridges

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
337,365	337,365	197,886
2,000,838	2,000,838	2,000,838
22,156	22,156	20,452
664,392	664,392	567,996
119,772	119,772	112,161
214,036	214,036	207,688
4,624,092	4,624,092	2,396,418
94,668	94,668	164,586
306,660	306,660	243,444
431,412	431,412	682,266
485,987	485,987	706,896
55,464	55,464	16,938
9,356,842	9,356,842	7,317,569
306,432	306,432	310,905
118,059	118,059	111,279
50,328	50,328	50,328
335,724	335,724	335,724
329,695	329,695	446,450
1,500,260	1,500,260	1,743,033
5,552,390	5,552,390	3,153,058
782,342	782,342	796,792
381,612	381,612	370,000
9,356,842	9,356,842	7,317,569

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other property, plant and equipment - motor vehicles	
Other property, plant and equipment - equipment	
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks & ovals	30 to 75 years
Infrastructure - other	10 to 60 Years
Infrastructure - bridges	40 Years

**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 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Buildii	158	WATC	3.8%	1,931,970		(111,136)	1,820,834	(68,452)	2,039,001		(107,031)	1,931,970	(74,116)	1,935,924		(107,030)	1,828,894	(72,558)
Aged & Key Worker Hous	159	WATC	1.3%	555,967		(45,740)	510,227	(6,553)	601,113		(45,146)	555,967	(9,964)	556,553		(45,145)	511,408	(7,147)
Plant - Watercart	160	WATC	0.9%	112,025		(16,995)	95,030	(792)	128,873		(16,848)	112,025	(1,588)	112,171		(16,847)	95,324	(939)
Plant - Grader	161	WATC		164,745		(24,992)	139,753	(1,165)	189,521		(24,776)	164,745	(2,335)	164,959		(24,776)	140,183	(1,381)
Plant - Road Sweeper	163	WATC	3.6%	159,546		(42,325)	117,221	(3,777)	200,374		(40,828)	159,546	(5,687)	160,990		(40,827)	120,163	(5,274)
Plant - Truck	164	WATC	3.6%	144,351		(38,294)	106,057	(3,417)	181,290		(36,939)	144,351	(5,145)	145,658		(36,939)	108,719	(4,772)
				3,068,604	0	(279,482)	2,789,122	(84,156)	3,340,172	0	(271,568)	3,068,604	(98,836)	3,076,255	0	(271,564)	2,804,691	(92,071)
Self Supporting Loans																		
Katanning Country Club	162	WATC	3.9%	222,988	0	(22,752)	200,236	(7,600)	244,867	0	(21,880)	222,988	(8,959)	223,826	0	(21,880)	201,946	(8,472)
				222,988	0	(22,752)	200,236	(7,600)	244,867	0	(21,880)	222,988	(8,959)	223,826	0	(21,880)	201,946	(8,472)
				3,291,592	0	(302,234)	2,989,358	(91,756)	3,585,039	0	(293,447)	3,291,592	(107,795)	3,300,081	0	(293,444)	3,006,637	(100,543)

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



SHIRE OF KATANNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	25,000	25,000	25,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	35,000	35,000	35,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	2,989,358	3,291,592	3,006,637

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026
			\$	\$	\$
At call	Shortfall at commencement of		25,000	0	25,000
			25,000	0	25,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CESM Vehicle	22401/00 SG Fleet		26.70%	60 months	878			878		878		0	878		955		(955)	0	
					878	0	0	878	0	878	0	0	878	0	955	0	(955)	0	0

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	809,623	21,914	(100,000)	731,537	776,586	33,037	0	809,623	776,531	30,479	0	807,010
(b) Plant Replacement Reserve	585,751	301,411	0	887,162	213,543	372,208	0	585,751	231,719	372,988	0	604,707
(c) Amherst Village Building Maintenance Reserve	168,209	4,553	(60,000)	112,762	199,712	8,497	(40,000)	168,209	199,698	7,833	(40,000)	167,531
(d) Amherst Village Refundable Deposit Reserve	1,344,707	350,000	(150,000)	1,544,707	1,087,829	256,878	0	1,344,707	1,087,753	85,000	(85,000)	1,087,753
(e) Old Saleyards Reserve	996,641	26,976	(30,000)	993,617	955,972	40,669	0	996,641	955,905	37,519	0	993,424
(f) Waste Management Reserve	552,326	89,950	0	642,276	457,849	94,477	0	552,326	457,816	92,969	0	550,785
(g) Land & Building Reserve	1,583,427	89,592	(899,111)	773,908	1,518,813	64,614	0	1,583,427	1,518,706	189,954	(1,243,555)	465,105
(h) Land & Building Facilities for Seniors Reserve	381,751		(381,751)	0	366,173	15,578	0	381,751	366,147	14,371	0	380,518
(i) Regional Sheep Saleyards Reserve	939,160	49,420	0	988,580	868,807	70,353	0	939,160	868,746	34,032	(70,000)	832,778
(j) Christmas Decoration Reserve	68,348	1,850	(50,000)	20,198	65,559	2,789	0	68,348	65,555	2,573	0	68,128
(k) GRV Revaluation Reserve	47,251	21,279	0	68,530	26,139	21,112	0	47,251	26,138	21,045	0	47,183
(l) Quartermaine Oval Reserve	0	0	0	0	369,427	12,276	(381,703)	0	369,401	14,475	(387,782)	(3,906)
(m) KLC Facilities Reserve	352,365	109,537	0	461,902	337,987	14,378	0	352,365	337,963	13,216	0	351,179
(n) Election Reserve	42,256	1,144	(23,580)	19,820	35,736	6,520	0	42,256	35,733	6,403	0	42,136
(o) Library Building Reserve	22,070	597	0	22,667	21,170	900	0	22,070	21,168	830	0	21,998
(p) Community & Economic Development Reserve	244,644	6,622	(50,000)	201,266	282,620	12,024	(50,000)	244,644	282,600	11,092	(100,000)	193,692
(q) Lake Ewlyamartup Facilities Reserve	27,602	747	0	28,349	26,475	1,127	0	27,602	26,473	1,037	0	27,510
(r) Parks & Playgrounds Reserve	83,462	2,259	0	85,721	80,057	3,405	0	83,462	80,052	3,135	0	83,187
(s) Katanning Aquatic Centre Reserve	23,212	50,628	0	73,840	22,265	947	0	23,212	22,264	867	0	23,131
(t) Housing Reserve	446,115	114,516	0	560,631	81,976	364,139	0	446,115	81,970	3,196	0	85,166
(u) ERP System Upgrade Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	8,718,920	1,292,995	(1,744,442)	8,267,473	7,794,695	1,395,928	(471,703)	8,718,920	7,812,338	943,014	(1,926,337)	6,829,015

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
<b>Restricted by legislation</b>		
<b>Restricted by council</b>		
(a) Leave reserve	Ongoing	To fund accrued employee leave entitlements.
(b) Plant Replacement Reserve	Ongoing	To fund future plant purchases.
(c) Amherst Village Building Maintenance Reserve	Ongoing	To fund maintenance of Amherst Village.
(d) Amherst Village Refundable Deposit Reserve	Ongoing	To fund refundable deposits at Amherst Village.
(e) Old Saleyards Reserve	Ongoing	To fund future capital and maintenance works.
(f) Waste Management Reserve	Ongoing	To fund capital and maintenance works.
(g) Land & Building Reserve	Ongoing	To fund construction and maintenance of council owned buildings.
(h) Land & Building Facilities for Seniors Reserve	Closed	This fund to be closed and balance transferred to Land & Buildings Reserve
(i) Regional Sheep Saleyards Reserve	Ongoing	To fund capital and maintenance works.
(j) Christmas Decoration Reserve	Ongoing	To fund significant christmas decoration purchases.
(k) GRV Revaluation Reserve	Ongoing	To fund quinquennial gross rental value revaluations.
(l) Quartermaine Oval Reserve	Ongoing	To fund future maintenance and upgrades of Quartermaine Oval.
(m) KLC Facilities Reserve	Ongoing	To fund future maintenance and upgrades to the KLC buildings and grounds.
(n) Election Reserve	Ongoing	To fund biennial councillor elections.
(o) Library Building Reserve	Ongoing	To fund future maintenance and upgrades to the library building.
(p) Community & Economic Development Reserve	Ongoing	To fund Community and Economic Development Projects.
(q) Lake Ewlyamartup Facilities Reserve	Ongoing	To fund facilities at Lake Ewlyamartup.
(r) Parks & Playgrounds Reserve	Ongoing	To fund future maintenance and upgrades.
(s) Katanning Aquatic Centre Reserve	Ongoing	To fund future maintenance and upgrades to the KLC Aquatic Centre.
(t) Housing Reserve	Ongoing	To fund construction, renewal and maintenance of Shire owned housing.
(u) ERP System Upgrade Reserve	Ongoing	To fund the upgrade of the Shire's ERP system

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	368,000	378,880	440,000
Late payment of fees and charges *	90,000	83,146	88,000
	458,000	462,026	528,000

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

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	101,940	15,073	100,000
	101,940	15,073	100,000

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	91,756	107,795	100,543
	91,756	107,795	100,543

**(d) Write offs**

General rate	50,000	87,327	100,000
	50,000	87,327	100,000

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. COUNCIL MEMBERS REMUNERATION**

**Shire President**

President's allowance	41,388	38,000	38,000
Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	8,350	6,192	350

**Deputy Shire President**

Deputy President's allowance	10,347	9,500	9,500
Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	300	167	300

**Council member 1**

Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	350	0	350

**Council member 2**

Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	250	0	250

**Council member 3**

Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	250	0	250

**Council member 4**

Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	250	0	250

**Council member 5**

Meeting attendance fees	17,000	17,000	17,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	250	0	250

**Total Council Member Remuneration**

President's allowance	41,388	38,000	38,000
Deputy President's allowance	10,347	9,500	9,500
Meeting attendance fees	119,000	119,000	119,000
Annual allowance for ICT expenses	7,700	7,700	7,700
Travel and accommodation expenses	10,000	6,359	2,000

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
41,388	38,000	38,000
17,000	17,000	17,000
1,100	1,100	1,100
8,350	6,192	350
67,838	62,292	56,450
10,347	9,500	9,500
17,000	17,000	17,000
1,100	1,100	1,100
300	167	300
28,747	27,767	27,900
17,000	17,000	17,000
1,100	1,100	1,100
350	0	350
18,450	18,100	18,450
17,000	17,000	17,000
1,100	1,100	1,100
250	0	250
18,350	18,100	18,350
17,000	17,000	17,000
1,100	1,100	1,100
250	0	250
18,350	18,100	18,350
17,000	17,000	17,000
1,100	1,100	1,100
250	0	250
18,350	18,100	18,350
188,435	180,559	176,200
41,388	38,000	38,000
10,347	9,500	9,500
119,000	119,000	119,000
7,700	7,700	7,700
10,000	6,359	2,000
188,435	180,559	176,200

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

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

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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



**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**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 Shire's overheads operating accounts.

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

SHIRE OF KATANNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>By Program:</b>			
Governance	1,200	662	1,100
General purpose funding	32,150	28,571	28,150
Law, order, public safety	25,200	27,837	22,800
Health	36,100	37,131	35,350
Education and welfare	6,000	5,390	9,000
Housing	100,240	129,415	171,466
Community amenities	1,154,146	1,131,624	1,078,139
Recreation and culture	273,885	292,178	257,585
Transport	8,500	7,972	8,500
Economic services	529,690	633,530	387,850
Other property and services	19,749	5,977	8,386
	2,186,860	2,300,289	2,008,326

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

# SHIRE OF KATANNING

## 03 - GENERAL PURPOSE FUNDING

General Purpose Grants

*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
0181	General Purpose Grant (GPF)	2,247,747		422,687		433,254	
0201	Untied Road Grant (GPF)	678,014		60,610		62,125	
0251	ESL Administration Fee (GPF)	4,000		4,000		4,000	
<b>TOTAL</b>		<b>2,929,761</b>	<b>-</b>	<b>487,297</b>	<b>-</b>	<b>499,379</b>	<b>-</b>

# SHIRE OF KATANNING

## 03 - GENERAL PURPOSE FUNDING

### Rates

### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
0021	Back Rates Levied (RAT)	1,000		9,604		1,000	
0031	Interim Rates (RAT)	67,500		64,190		10,000	
0041	Instalment Interest (RAT)	13,000		15,309		15,000	
0051	Instalment Charge (RAT)	10,000		9,690		10,000	
0061	Direct Debit Returns (RAT)	100		172		100	
0101	Rates Discount (RAT)	(2,185)		(5,492)		(5,500)	
0111	Rates Adjustments (RAT)	(500)		-		-	
0121	Rates Levied (RAT)	5,241,710		5,249,011		5,525,728	
0161	Ex Gratia Rates (RAT)	5,150		4,820		5,356	
0171	Rates Late Payment Penalty (RAT)	75,000		67,995		75,000	
1101	Write Off Rates (RAT)	(100,000)		(87,327)		(50,000)	
<b>TOTAL</b>		<b>5,310,775</b>	<b>-</b>	<b>5,327,971</b>	<b>-</b>	<b>5,586,684</b>	<b>-</b>

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
Other General Purpose Funding  
*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0162	Rates Incentive Prize (GPI)		5,243		5,000		5,243
0182	Photocopying & Stationery (GPI)		2,000		510		500
			239,422		190,207		179,384
0402	Administration Allocated (GPI)						
0752	Bank Fees (GPI)		2,900		1,559		2,900
			5,000		9,554		10,000
1012	Valuation Expenses (GPI)						
1022	Debt Collection Legal Expenses (GPI)		120,000		62,459		120,000
1032	Search Fees (GPI)		1,000		29		1,000
5842	Postage & Freight (GPI)		4,000		4,779		5,000
5862	Training & Development (GPI)		2,000		-		-
Operating Revenue							
0131	Special Arrangement Administration Fee (GPI)	1,000		576		1,000	
0191	Pension Deferred Interest (GPI)	3,000		-		3,000	
1163	Debt Collection Legal Expenses Reimbursement (GPI)	120,000		40,861		120,000	
1183	Rates Enquiry Commissions (GPI)	13,000		18,133		17,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		-		50	
1253	Interest - Reserves (GPI)	308,000		223,071		236,000	
9113	Interest - Municipal (GPI)	132,000		167,303		150,000	
TOTAL		577,050	381,565	449,944	274,096	527,050	324,027



# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Elected Members

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0202	Councillor Travel Expenses (GEM)		2,000		6,343		10,000
0212	Training & Development (GEM)		20,000		22,580		25,000
0214	Advertising & Promotion (GEM)		5,000		1,847		4,000
0222	Election Expenses (GEM)		-		-		23,975
0232	Deputy Allowance (GEM)		9,500		9,500		10,347
0242	Refreshments & Receptions (GEM)		20,500		22,845		22,000
0262	Subscriptions & Memberships (GEM)		19,100		45,409		61,800
0281	Councillors Donations (GEM)		32,100		18,660		25,000
0282	Community Grants Programme (GEM)		43,000		24,711		56,050
0285	Consultants (GEM)		29,000		5,130		29,000
0422	Works Program - Governance (GEM)		17,893		19,749		18,426
0472	Administration Allocated (GEM)		329,426		262,191		349,186
0632	President's Allowance (GEM)		38,000		38,000		41,388
1842	Expensed Minor Asset Purchases (GEM)		500		58		500
7612	Presentations & Gifts (GEM)		9,000		7,881		9,000
7903	Audit Committee Attendance Fee (GEM)		-		-		5,000
7902	Councillor Attendance Fee (GEM)		119,000		119,000		119,000
7952	Councillor Communication Allowance (GEM)		7,700		7,700		7,700
7906	Regional Council Expense (GEM)		-		-		43,750
Operating Revenue							
0293	Other Reimbursements (GEM)	500		-		500	
7905	Regional Council Income (GEM)	-		-		43,750	
TOTAL		500	701,719	-	611,604	44,250	861,121

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Administration General

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		4,500		1,168		3,000
0317	Employee Superannuation (ADM)		130,049		124,948		141,001
0340	Administration Allocated (ADM)		(2,223,574)		(1,761,174)		(2,317,487)
0342	Salary Costs (ADM)		960,094		983,286		1,052,006
0370	Staff Housing Allocation (ADM)		53,213		-		60,088
0372	Insurance (ADM)		54,650		38,701		64,862
0382	Training & Development (ADM)		34,500		28,624		34,500
0385	Fit for Work Program (ADM)		13,550		9,156		13,550
0507	Workers Compensation Insurance Premium (ADM)		22,956		25,935		44,715
0512	Computer Software Subscriptions (ADM)		110,000		113,406		114,400
0513	ICT Hardware (ADM)		30,000		23,276		47,000
0515	IT Support (ADM)		30,000		29,941		130,000
0592	Building Program - Admin		77,071		106,395		86,618
0622	Expensed Minor Asset Purchases (ADM)		2,500		-		2,500
0712	Photocopying & Stationery (ADM)		20,000		14,809		21,500
0732	Utilities (ADM)		33,320		31,942		33,320
0742	Advertising & Promotion (ADM)		17,500		16,463		17,500
0762	Postage & Freight (ADM)		6,000		2,501		6,000
0772	Subscriptions & Memberships (ADM)		31,500		6,862		5,000
0773	Records Management Expenses (ADM)		1,600		150		1,600
0792	REFUNDS (E)		100		-		100
0872	Motor Vehicle Expenses (ADM)		15,000		16,040		14,976
0892	Uniforms (ADM)		7,200		3,939		7,200
0893	Medical Checks (ADM)		1,250		1,075		1,250
1062	Depreciation - Furniture & Fittings (ADM)		18,612		15,625		20,316
1082	Depreciation - Building (ADM)		244,092		199,478		244,092
1132	ADM - LSL Previous Employees		-		12,917		-
1223	Rounding Adjustments (ADM)		-		0		-
1342	Audit Fees (ADM)		100,000		15,073		101,940
1352	Consultants (ADM)		120,000		116,257		60,400
1360	Professional Advice & Services (ADM)		40,000		5,975		24,928
1362	Bank Fees (ADM)		27,600		26,573		27,600
1363	Bank Fees - No GST (ADM)		1,400		1,719		1,500
3072	Depreciation - Equipment (ADM)		7,740		6,222		7,608
3312	Depreciation - Motor Vehicle (ADM)		34,416		28,130		34,416
3862	Refreshment Expenses (ADM)		3,500		2,536		3,500
5932	Communication Expenses (ADM)		25,920		18,999		20,360
5952	Fringe Benefits Tax (ADM)		24,000		52,676		40,000
7692	Other Expenses inc OH&S (ADM)		2,000		200		2,000
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		4,222		500	
1153	Administration Fee Income (ADM)	400		655		500	
1154	Freedom of Information Income (ADM)	200		-		200	
1156	Meeting Charges / Equipment Hire (ADM)	500		763		500	
2063	Insurance Claims (ADM)	12,175		21,540		2,000	
2513	Employee Contributions to Fuel (ADM)	2,200		2,581		2,500	
TOTAL		15,975	135,472	33,974	301,246	6,200	173,860

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Other Governance

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0152	Interest on Loan 158 - New Admin Building (OTG)		72,558		74,116		68,452
0482	Administration Allocated (OTG)		38,572		30,644		137,516
0802	Salary Costs (OTG)		234,299		234,301		245,685
0803	Employee Superannuation (OTG)		29,120		27,905		29,482
0804	Workers Compensation Insurance Premium (OTG)		6,312		7,131		12,195
0842	Training & Development (OTG)		3,200		472		3,200
0863	Expensed Minor Asset Purchases (OTG)		3,000		-		3,000
0912	Photocopying & Stationery (OTG)		2,000		2,285		2,000
0953	Motor Vehicle Expenses CEO (OTG)		2,946		2,946		-
0963	Communication Expenses CEO (OTG)		1,380		5,382		7,000
0982	Depreciation - Motor Vehicles (OTG)		6,045		5,469		-
0992	Integrated Planning & Reporting (OTG)		45,000		2,730		20,000
1011	CEO Donations (OTG)		10,000		5,006		10,000
1042	Consultants (OTG)		30,000		21,835		30,000
1312	Uniforms (OTG)		500		148		500
<b>Operating Revenue</b>							
0263	Reimbursements (OTG)	2,000		2,001		2,000	
1323	Profit on Disposal of Assets (OTG)	-		24,306		-	
<b>TOTAL</b>		<b>2,000</b>	<b>484,932</b>	<b>26,306</b>	<b>420,372</b>	<b>2,000</b>	<b>569,030</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Fire Prevention

#### Annual Budget 25-26

Account		Description	24-25 Current Budget		YTD Actual		25-26 Budget	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>								
1522	Works Program - Fire Prevention			37,044		22,361		59,727
1612	Depreciation - Buildings (FPV)			3,399		2,777		3,399
1682	Administration Allocated (FPV)			27,268		21,662		46,521
1702	Building Program - Fire Prevention			277		-		571
1727	Emergency Incident Expenses (FPV)			3,000		-		3,000
4662	Depreciation - Plant (FPV)			31,584		25,819		31,584
4832	Utilities (FPV)			27,975		26,285		28,814
				80,000		3,005		48,780
6082	Fire Mitigation Expenses (FPV)							
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)			22,000		5,949		24,500
9777	Fire Prevention - Communications Expenditure (FPV)			5,000		5,444		6,000
<b>Bushfire Brigade</b>				-				
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)			4,000		5,555		4,000
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)			100		-		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)			2,200		6,465		2,200
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)			1,000		170		1,000
2692	BFB Vehicle Expenses (3. Maint Vehicle)			9,000		5,867		5,530
2142	BFB Building Maintenance (4. Maint Land & Build)			100		-		-
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)			9,000		17,449		9,257
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)			500		917		500
9082	BFB Postage & Freight (7. Other Goods & Services)			200		239		200
9092	BFB Refreshments (7. Other Goods & Services)			2,000		3,647		2,000
9252	BFB Reference Materials (7. Other Goods & Services)			500		120		500
6022	BFB Insurance (8. Insurances)			23,595		23,402		24,104
<b>Community Emergency Services Manager</b>				-				
1632	CESM Salary Costs			115,871		111,677		115,376
0567	CESM Employee Superannuation			12,745		12,887		12,922
0727	CESM Workers Compensation Insurance Premium			3,365		3,842		3,957
0737	CESM Admin Expenses			5,450		150		7,800
				19,000		14,310		6,215
0747	CESM Motor Vehicle Expenses							
<b>Operating Revenue</b>								
1613	Infringements (FPV)		6,000		12,982		7,000	
1623	Fire Map Income (FPV)		100		-		100	
			77,000		-		48,780	
1633	Grant Income (FPV)							
1653	Fire Mitigation Income (FPV)		2,000		-		2,000	
1673	Other Reimbursements (Fire)		500		-		500	
1724	Broadcasting Site Reimbursements (FPV)		28,000		13,373		28,000	
1725	BFB LGGS Income		52,195		47,200		49,860	
1726	CESM Contributions & Reimbursements		128,718		89,505		153,014	
1730	Broadcasting Site Lease (FPV)		4,000		4,523		4,650	
<b>TOTAL</b>			<b>298,513</b>	<b>446,172</b>	<b>167,583</b>	<b>319,999</b>	<b>293,904</b>	<b>448,557</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Animal Control

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1382	Licences & Permits (ANI)		150		60		150
1383	Stationery & Tags (ANI)		1,200		244		1,200
1722	Administration Allocated (ANI)		42,785		33,991		53,001
1762	Building Program - Animal Control		1,081		4,225		2,339
1772	Works Program - Animal Control		5,755		12,489		13,449
1822	Depreciation - Building (ANI)		2,820		2,305		2,820
1873	Expensed Minor Asset Purchases (ANI)		3,000		6,963		3,000
4702	Animal Control Expenditure (ANI)		3,500		3,189		3,500
4703	Contract Ranger Services (ANI)		125,000		125,866		130,338
6162	Insurance (ANI)		350		205		174
6182	Uniforms & Protective Clothing (ANI)		-		220		-
6202	Training & Development (ANI)		1,980		-		-
<b>Operating Revenue</b>							
1843	Infringements (ANI)	4,000		4,011		4,000	
1853	Dog Registration Fees (ANI)	8,500		7,395		8,500	
1854	Cat Registration Fees (ANI)	750		1,005		1,500	
1893	Replacement Tags (ANI)	100		57		100	
1983	Poundage Charges (ANI)	2,000		1,893		2,000	
<b>TOTAL</b>		<b>15,350</b>	<b>187,621</b>	<b>14,361</b>	<b>189,757</b>	<b>16,100</b>	<b>209,971</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Other Law, Order, Public Safety

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0413	Expensed Minor Asset Purchases (OLO)		3,000		-		3,000
1102	Photocopying & Stationery (OLO)		200		-		200
1802	Utilities (OLO)		605		29		605
1852	Fines Enforcement Expenses (OLO)		500		-		500
1913	CCTV Maintenance Costs (OLO)		28,000		3,851		42,060
1932	Building Program - Other Law		1,740		392		1,936
1942	Works Program - Other Law		2,981		715		6,730
1982	Depreciation - Buildings (OLO)		10,248		8,376		10,248
1984	Depreciation - Equipment (OLO)		63,228		57,213		70,008
6222	Insurance (OLO)		970		2,445		1,010
9062	Administration Allocated (OLO)		18,622		14,794		87,753
<b>Operating Revenue</b>							
2023	Lease Income (OLO)	1,000		95		1,000	
2033	Abandoned Vehicles Income (OLO)	250		-		250	
2035	Infringements (OLO)	1,500		157		1,500	
2036	Rural Road Numbers Income (OLO)	100		193		100	
<b>TOTAL</b>		<b>2,850</b>	<b>130,095</b>	<b>444</b>	<b>104,531</b>	<b>2,850</b>	<b>224,050</b>

# SHIRE OF KATANNING

## 07 - HEALTH

### Health Insp And Administration

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1402	Postage & Freight (HAI)		400		454		500
2082	Salary Costs (HAI)		23,556		22,794		89,125
0357	Employee Superannuation (HAI)		9,851		2,334		13,333
0557	Workers Compensation Insurance Premium (HAI)		1,500		-		2,439
1392	Fringe Benefit Tax (HAI)		2,000		-		2,000
0391	Housing Allocatoin (HIA)		26,607		-		21,171
2084	Consultants (HAI)		75,275		84,506		20,000
2272	Administration Allocated (HAI)		26,824		21,388		56,632
			7,000		(10,589)		-
2352	Mosquito Control (HAI)						
2422	Analytical Expenditure (HAI)		1,500		917		1,500
6043	Communication Expenses (HAI)		400		150		400
6402	Field Expenses (HAI)		500		-		500
6442	Uniforms (HAI)		360		-		360
<b>Operating Revenue</b>							
2133	Other Health Fees (HAI)	500		2,049		1,000	
		10,051		10,070		41,487	
2224	Reimbursements - Shared EHO (HAI)						
2143	Septic Tank Application Fees (HAI)	500		708		500	
2233	Food Vendor Fees - inc. GST (HAI)	50		-		50	
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		1,226		1,250	
2345	GRANT REVENUE (HAI)	-		(307)		-	
2803	Septic Tank Inspection Fees (HAI)	800		118		800	
<b>TOTAL</b>		<b>59,300</b>	<b>112,259</b>	<b>23,933</b>	<b>147,080</b>	<b>45,087</b>	<b>207,960</b>

# SHIRE OF KATANNING

## 07 - HEALTH

### Other Health

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2184	Works Program - Medical Centre (OHE)		5,428		4,441		5,676
2185	Building Program - Other Health		16,231		5,851		18,081
2189	Insurance (OHE)		14,249		13,378		13,780
2190	Administration Allocated (OHE)		22,168		17,612		1,989
2191	Utilities (OHE)		7,411		15,308		16,500
<b>Operating Revenue</b>							
2178	Medical Centre Reimbursements (OHE)	5,000		-		15,000	
2179	Community & Medical Centre Fees (OHE)	2,500		3,219		2,500	
2177	Medical Centre Rent (OHE)	30,000		30,000		30,000	
<b>TOTAL</b>		<b>37,500</b>	<b>65,487</b>	<b>33,219</b>	<b>56,589</b>	<b>47,500</b>	<b>56,026</b>



# SHIRE OF KATANNING

## 08 - EDUCATION AND WELFARE

### Education General

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2022	Depreciation - Buildings (EDU)		50,328		42,789		50,328
2042	Works Program - Childcare Centres (EDU)		3,602		6,992		6,830
2222	Building Program - Childcare Centres		4,742		7,333		5,594
3562	Administration Allocated (EDU)		15,739		12,504		995
5982	Program Expenses (EDU)		3,660		-		4,000
6462	Insurance (EDU)		2,982		2,800		1,028
6472	Utilities (EDU)		673		671		750
<b>Operating Revenue</b>							
2053	Property Lease Fees (EDU)	1,500		2,487		1,500	
2093	Reimbursements (EDU)	50		44		50	
<b>TOTAL</b>		<b>1,550</b>	<b>81,726</b>	<b>2,531</b>	<b>73,090</b>	<b>1,550</b>	<b>69,525</b>

# SHIRE OF KATANNING

## 08 - EDUCATION AND WELFARE

### Community Development and Other Welfare

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3554	Works Program - Events (OCU)		139,721		120,487		141,702
0284	Staff Housing Subsidy (CDOW)		3,400		8,217		8,320
0497	Employee Superannuation (CDOW)		25,595		24,640		6,848
0697	Workers Compensation Insurance Premium (CDOW)		6,786		7,743		11,033
3148	Communication Expenses (CDOW)		1,000		151		250
3153	Salaries (CDOW)		310,716		241,997		61,144
3156	Building Program - Community Events (CDOW)		7,068		3,955		7,640
3158	Seniors Program Expenses (CDOW)		1,000		-		1,000
3175	National Youth Week Grant Expenditure (CDOW)		4,000		-		4,000
3176	Meeting Expenses (CDOW)		1,000		836		1,500
			96,295		115,260		24,256
3183	Grant Expenditure (CDOW)						
4130	Expensed Minor Asset Purchases (CDOW)		4,000		-		4,000
4222	Administration Allocated (CDOW)		101,090		80,310		167,955
4282	Special Projects (CDOW)		53,000		4,284		20,000
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		1,192		2,000
4296	Harmony Festival Grant Expenditure (CDOW)		87,000		80,029		84,000
4339	Youth Activities Expenses (CDOW)		34,356		21,731		39,000
4349	Disability Access & Inclusion Expenditure (CDOW)		1,000		139		1,000
7572	Training & Development (CDOW)		4,256		1,721		3,500
7573	Uniforms (CDOW)		760		-		760
7882	Insurance (CDOW)		2,989		-		-
9692	Subscriptions & Memberships (CDOW)		500		285		500
<b>Operating Revenue</b>							
3167	Youth Activities Grant Income (CDOW)	36,000		38,157		39,000	
3168	Youth Activities Other Income (CDOW)	500		-		500	
3173	Seniors Week Grant Income (CDOW)	1,000		-		1,000	
3174	National Youth Week Grant Income (CDOW)	3,000		-		3,000	
4333	Grant Income (CDOW)	226,000		127,000		2,000	
4337	Harmony Festival Grant Income (CDOW)	70,000		64,181		70,000	
4338	Harmony Festival Other Income (CDOW)	7,000		2,903		4,000	
5333	Other Income (CDOW)	500		-		500	
<b>TOTAL</b>		<b>344,000</b>	<b>746,811</b>	<b>232,241</b>	<b>592,490</b>	<b>120,000</b>	<b>590,408</b>

# SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2312	Administration Allocated (AMH)		19,952		15,851		41,234
2412	Depreciation - Buildings (AMH)		132,312		108,133		132,312
2492	Works Program - Amherst Village (AMH)		48,530		45,815		-
6592	Utilities (AMH)		-		(13,892)		2,000
6602	Insurance (AMH)		12,194		5,783		5,930
6603	Amherst Management Fees (AMH)		108,168		37,090		43,284
7242	Building Program - Amherst Village		42,051		14,417		-
7262	Feasability Study (AMH)		20,000		28,992		-
<b>Operating Revenue</b>							
2423	Tenants Reducing Equity (AMV)	39,060		30,763		33,000	
2503	Tenants Fee (AMV)	56,026		26,605		-	
<b>TOTAL</b>		<b>95,086</b>	<b>383,207</b>	<b>57,368</b>	<b>242,187</b>	<b>33,000</b>	<b>224,760</b>

# SHIRE OF KATANNING

## 09 - HOUSING

### Staff Housing

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0350	Staff Housing Re-allocated (STH)		(186,247)		(134,136)		(197,195)
5122	Utilities (STH)		22,100		18,536		23,400
5972	Insurance (STH)		9,304		7,865		3,862
6012	Depreciation - Buildings (STH)		108,780		88,900		108,780
6622	Administration Allocated (STH)		29,484		23,424		23,489
7802	Building Program - Staff Housing		20,459		22,754		26,393
0238	Loss on Disposal of Asset (Staff Housing)		40,000		-		-
7892	Works Program - Staff Housing (STH)		14,149		9,309		11,271
<b>Operating Revenue</b>							
0237	PROFIT ON SALE OF ASSET	-		127,774		-	
3523	Reimbursements (STH)	2,400		1,146		2,000	
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		-		-	
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		1,200		-	
5008	Staff Housing Income - Infant Health Flat (STH)	-		500		2,600	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		6,240		6,240	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		2,600		2,600	
<b>TOTAL</b>		<b>16,440</b>	<b>98,029</b>	<b>139,460</b>	<b>36,652</b>	<b>13,440</b>	<b>(0)</b>

# SHIRE OF KATANNING

## 09 - HOUSING

### Other Housing

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		7,147		9,964		6,553
0612	Administration Allocation (OTH)		27,711		22,015		12,948
1513	Housing Business Planning		-		-		20,000
3742	Building Program (OTH)		15,573		8,158		19,315
3744	Utilities (OTH)		12,000		11,341		14,000
4122	Insurance (OTH)		6,775		-		5,420
4500	Depreciation - Buildings (OTH)		94,632		77,336		94,632
<b>Operating Revenue</b>							
4800	Rental Income - Independent Living Units (OTH)	41,600		41,600		41,600	
4801	Rental Income - Key Worker Housing (OTH)	47,200		50,810		47,200	
4810	Reimbursements (OTH)	200		-		200	
<b>TOTAL</b>		<b>89,000</b>	<b>163,838</b>	<b>92,410</b>	<b>128,813</b>	<b>89,000</b>	<b>172,868</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Sanitation - Household Refuse

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2342	Depreciation - Equipment (SAN)		6,200		4,795		6,200
2512	Photocopying & Stationery (SAN)		5,000		2,540		4,000
2542	Insurance (SAN)		1,864		7,070		7,352
2582	Domestic Refuse Collection (SAN)		83,276		82,779		88,503
2591	Works Program - Refuse Site		411,240		409,375		428,091
2592	Works Program - Green Waste		26,619		22,599		32,319
4063	Hard Waste Pick-up (SAN)		-		-		43,239
2622	Utilities (SAN)		2,300		2,965		2,900
2652	Bin Purchases (SAN)		8,500		11,826		12,000
2732	Commercial Refuse Collection (SAN)		32,313		38,357		40,560
2742	Refuse Site Minor Expenses (SAN)		2,500		-		2,500
2744	REFUSE SITE Operations (SAN)		-		1,786		-
2746	Refuse Site Bank fees (SAN)		600		572		600
2842	Street Bin Collection Costs (SAN)		2,400		2,178		2,400
5042	Ground Water Monitoring (SAN)		3,500		-		3,500
6612	Household Recycling Service (SAN)		131,677		132,223		135,925
6632	Communication Expenses (SAN)		660		366		660
7112	Depreciation - Buildings (SAN)		21,432		17,516		21,432
7122	Depreciation - Plant (SAN)		114,840		93,849		114,840
7132	Administration Allocated (SAN)		70,053		55,653		70,994
7142	Depreciation - Infrastructure Other (SAN)		49,949		42,152		49,949
7272	Refuse Site Licence (SAN)		2,000		2,582		2,750
7282	Building Program - Sanitation		8,585		10,861		8,682
7482	Waste Oil Facility (SAN)		500		340		500
7713	Consultants (SAN)		-		14,370		30,000
<b>Operating Revenue</b>							
2603	Domestic Refuse Collection Charges (SAN)	653,324		656,048		679,010	
2613	Refuse Site Disposal Charges (SAN)	242,544		222,905		227,000	
2617	Refuse Site - Sale of Recyclables (SAN)	3,500		6,562		5,000	
2633	Sale of Domestic Bins (SAN)	1,500		2,658		2,500	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,500		2,523		2,500	
2753	Commercial Refuse Collection Charges (SAN)	50,624		51,149		52,939	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	49,485		44,402		45,956	
2783	Commercial Recycling Bin Collection Charges (SAN)	5,022		4,320		4,471	
2883	Levied Waste Rate (SAN)	80,340		80,164		82,970	
<b>TOTAL</b>		<b>1,088,839</b>	<b>1,061,008</b>	<b>1,070,731</b>	<b>956,919</b>	<b>1,102,346</b>	<b>1,109,896</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Protection of the Environment

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2612	Insurance (POE)		87		-		-
2695	Drummaster Expenditure (POE)		1,500		-		-
4932	Utilities (POE)		2,840		1,204		2,190
4962	Building Program - Protection of Environment (POE)		1,978		946		2,666
9995	Decommission/Post Closure Plan Old Yards		-		-		18,000
2952	Non Potable Water Planning		-		-		20,000
7862	Administration Allocated (POE)		23,942		19,021		5,363
<b>Operating Revenue</b>							
2693	Drummaster Reimbursement (POE)	1,000		-		-	
7795	Soil Conservation Levy Commission (POE)	5,686		-		5,885	
<b>TOTAL</b>		<b>6,686</b>	<b>30,347</b>	<b>-</b>	<b>21,170</b>	<b>5,885</b>	<b>48,220</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Other Community Amenities

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3066	Subscriptions & Memberships (OCA)		150		130		150
4252	Postage & Freight (OCA)		300		-		300
6672	Insurance (OCA)		2,047		9,455		9,833
7302	Building Program - Other Community Amenities		222,605		218,170		192,938
7313	Communication Expenses (OCA)		1,380		1,150		1,380
<b>Cemetery</b>			-				-
2322	Works Program - Cemetery		106,328		49,746		97,329
2672	Utilities (OCA)		50		56		50
3012	Depreciation - Buildings (OCA)		3,756		3,077		3,756
3062	Niche Wall Plaques (OCA)		3,500		2,563		3,500
			15,000		-		-
3063	Cemetery Master Plans (OCA)		23,720		18,976		41,760
6842	Administration Allocated (OCA)		4,488		4,517		3,674
7312	Building Program - Cemetery		133,518		110,297		133,518
8843	Depreciation - Infrastructure Other (OCA)						
<b>Operating Revenue</b>							
3083	Cemetery Charges (OCA)	33,000		21,251		33,000	
3093	Funeral Director's Licence (OCA)	1,300		987		1,300	
3123	Reserve - Cemetery	2,000		1,275		2,000	
<b>TOTAL</b>		<b>36,300</b>	<b>516,841</b>	<b>23,512</b>	<b>493,970</b>	<b>36,300</b>	<b>488,188</b>



# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Town Planning

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0377	Employee Superannuation (TOW)		-		481		17,226
0577	Workers Compensation Insurance Premium (TOW)		-		-		1,869
0662	Advertising & Promotion (TOW)		500		-		500
2872	Administration Allocated (TOW)		24,827		19,725		55,752
2882	Salary Costs (TOW)		-		4,180		118,150
3082	Consultants (TOW)		80,000		104,896		-
3081	Local Planning Scheme Review		60,000		-		20,000
<b>Operating Revenue</b>							
2893	Planning Assessment Fees (TOW)	46,000		44,895		20,000	
2895	Planning Advertising Income (TOW)	500		-		500	
2993	Planning Charges and Reimbursements (TOW)	-		-		27,405	
<b>TOTAL</b>		<b>46,500</b>	<b>165,327</b>	<b>44,895</b>	<b>129,282</b>	<b>47,905</b>	<b>213,497</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Public Halls, Civic Centres

*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1422	Piano Maintenance (PUB)		250		-		250
2702	Utilities (PUB)		3,900		4,812		5,100
2962	Licences & Permits (PUB)		800		583		800
3192	Insurance (PUB)		7,979		-		6,546
3232	Depreciation - Buildings (PUB)		110,712		90,481		110,712
3242	Depreciation - Furniture & Fittings (PUB)		610		506		610
3252	Building Program - Town Hall (PUB)		21,885		26,193		23,046
3264	Town Hall Events Expenditure (PUB)		10,000		6,295		10,000
3282	Administration Allocated (PUB)		46,775		37,161		22,232
6712	Expensed Minor Asset Purchases (PUB)		4,500		1,971		4,500
7322	Building Program - Other Halls		2,335		7,491		2,568
<b>Operating Revenue</b>							
3243	Town Hall Hire Income (PUB)	2,000		19,380		10,000	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		1,682		5,000	
3273	Public Halls Lease Fees (PUB)	1,000		1,152		1,000	
<b>TOTAL</b>		<b>8,000</b>	<b>209,746</b>	<b>22,214</b>	<b>175,494</b>	<b>16,000</b>	<b>186,364</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3162	Advertising & Promotion (KAC)		500		591		600
3272	Administration Allocated (KAC)		39,903		31,701		16,787
3342	Building Program - Katanning Aquatic Centre		19,611		12,112		12,412
3402	Insurance (KAC)		7,009		6,581		6,357
3412	Works Program (KAC)		22,454		17,326		35,723
3422	Postage & Freight (KAC)		200		164		250
3462	Depreciation - Equipment (KAC)		22,332		18,256		22,332
3472	Depreciation - Building (KAC)		69,612		56,897		69,612
6722	Utilities (KAC)		85,684		107,835		107,800
6752	Cleaning Costs (KAC)		500		749		650
			130,000		180,386		137,389
6814	KAC Contract Management (KAC)						
6817	Marketing Expense (KAC)		500		-		500
6824	Contract - Licenses & Subscriptions (KAC)		200		-		200
6830	Maintenance Expense (KAC)		85,000		57,476		34,000
6831	Pool Chemicals Expense (KAC)		23,000		14,131		20,000
6838	Consultants (KAC)		25,000		-		-
6834	Equipment Replacement (KAC)		3,000		-		3,000
6835	First Aid & Safety (KAC)		1,700		-		1,700
<b>TOTAL</b>		-	<b>537,072</b>	-	<b>504,946</b>	-	<b>469,313</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Recreation and Sport

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0032	Utilities (ORS)		27,769		26,318		27,769
0054	Interest on Loan 162 - SSL (ORS)		8,472		8,959		7,600
3452	Insurance (ORS)		17,565		2,946		16,329
3622	Works Program - Other Reserves (ORS)		757,259		601,251		819,945
3762	Depreciation - Equipment (ORS)		1,100		795		1,100
3792	Depreciation - Buildings (ORS)		166,872		140,917		166,872
3822	Administration Allocated (ORS)		77,589		61,641		17,002
3912	Depreciation - Infrastructure Other (ORS)		66,237		54,716		66,948
3962	Depreciation - Parks & Ovals (ORS)		426,776		352,554		431,412
3624	Tennis Club Court Resurfacing contribution		25,000		25,000		-
6832	Effluent Charges (ORS)		3,000		4,197		3,100
7342	Building Program - Other Recreation		113,716		77,581		38,153
<b>Operating Revenue</b>							
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	8,472		8,472		7,600	
3923	Grant Income - Kidsport (ORS)	455		909		1,000	
3943	Property Lease Fees (ORS)	1,185		1,304		1,185	
<b>TOTAL</b>		<b>10,112</b>	<b>1,691,354</b>	<b>10,685</b>	<b>1,356,874</b>	<b>9,785</b>	<b>1,596,230</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Library

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0192	Security Expenses (LIB)		3,500		480		3,500
0437	Employee Superannuation (LIB)		29,238		26,994		21,228
0637	Workers Compensation Insurance Premium (LIB)		4,380		4,992		8,360
1282	Depreciation - Equipment (LIB)		23,485		-		-
1502	Program Expenses (LIB)		2,350		2,171		5,000
1503	Regional Library Subsidy (LIB)		2,500		2,445		2,600
1692	Expensed Minor Asset Purchases (LIB)		3,000		2,874		3,000
1992	Works Program - Library (LIB)		16,360		13,785		18,754
4032	Administration Allocated (LIB)		51,208		40,683		78,547
4042	Training & Development (LIB)		3,750		2,152		2,216
4052	Salary Costs (LIB)		152,787		154,055		158,321
4082	Local History Expenditure (LIB)		250		210		250
4092	Insurance (LIB)		6,573		14,164		14,589
4132	Building Program - Library		33,417		39,342		36,011
4142	Book Purchases & Replacements (LIB)		3,000		1,959		3,000
4144	Inter-Library Loans (LIB)		1,500		1,500		1,600
4145	Equipment Repairs & Maintenance (LIB)		500		-		-
4162	Children's Book Week (LIB)		2,500		2,018		2,500
4182	Depreciation - Building (LIB)		69,300		56,641		69,300
4184	Computer Software Subscriptions (LIB)		6,500		5,094		6,500
4812	Postage & Freight (LIB)		1,500		115		1,500
5002	Read Write Now - Resource Support (LIB)		300		-		300
5382	Utilities (LIB)		6,741		7,969		7,400
5392	Communication Expenses (LIB)		500		259		500
5412	Refreshment Expenses (LIB)		300		296		300
5462	Subscriptions & Memberships (LIB)		1,200		972		1,300
5712	Photocopying & Stationery (LIB)		5,300		4,410		7,300
5792	Uniforms (LIB)		1,440		718		740
<b>Operating Revenue</b>							
2113	Community Room Hire (LIB)	700		1,957		1,500	
4143	Fines, Penalties & Administration Fees (LIB)	300		134		300	
4313	Sale of History Books (OCU)	100		182		100	
4173	Internet & Scanning Income (LIB)	200		150		200	
4263	Printing & Photocopying Income (LIB)	1,700		3,457		1,700	
<b>TOTAL</b>		<b>3,000</b>	<b>463,379</b>	<b>5,880</b>	<b>403,327</b>	<b>3,800</b>	<b>455,213</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Culture

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4402	Depreciation - Buildings (OCU)		8,256		6,749		8,256
4652	Depreciation - Equipment (OCU)		800		666		800
7432	Building Program - Other Culture		5,973		863		5,970
9742	Insurance (OCU)		2,447		639		658
<b>Art Gallery</b>							
0447	Employee Superannuation (OCU)		3,013		2,536		3,271
0647	Workers Compensation Insurance Premium (OCU)		835		946		1,584
4192	Art Gallery Exhibitions (OCU)		10,000		-		10,000
4193	Community Outreach Programs (OCU)		5,000		-		-
4232	Art Collection Maintenance (OCU)		7,000		-		12,000
4262	Gallery Promotions (OCU)		500		-		500
4332	Training & Development (OCU)		1,500		-		-
4472	Subscriptions & Memberships (OCU)		500		-		500
7372	Building Program - Gallery		10,435		256		3,481
			27,391		31,065		35,288
7722	Salary Costs (OCU)						
8132	Insurance - Art Gallery (OCU)		798		-		443
8722	Postage & Freight (OCU)		250		98		250
9002	Utilities (OCU)		6,785		7,125		6,785
9022	Meeting Expenses (OCU)		1,000		243		1,000
9072	Administration Allocated (OCU)		31,480		25,009		23,069
9302	Communication Expenses (OCU)		400		259		400
9312	Expensed Minor Asset Purchases (OCU)		1,000		204		1,000
9482	Photocopying & Stationery (OCU)		300		268		350
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		-		-
<b>Operating Revenue</b>							
5376	Reimbursements (OCU)	100		-		100	
5983	Exhibition Commission (OCU)	500		-		500	
<b>TOTAL</b>		<b>600</b>	<b>130,663</b>	<b>-</b>	<b>76,927</b>	<b>600</b>	<b>115,605</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0012	Depreciation - Building (KLC)		528,241		439,558		537,876
0062	Postage & Freight (KLC)		1,000		217		1,000
0417	Employee Superannuation (KLC)		37,072		38,633		46,620
0562	Promotion of Seniors (KLC)		800		672		1,000
0617	Workers Compensation Insurance Premium (KLC)		10,023		11,439		19,158
0852	Depreciation - Motor Vehicles (KLC)		6,700		6,403		6,700
1472	Equipment Repairs & Maintenance (KLC)		5,000		4,000		5,000
			333,489		336,734		383,975
3111	Salary Costs (KLC)						
3332	Function Expenses (KLC)		2,500		2,245		2,500
3502	Depreciation - Furniture & Fittings (KLC)		530		440		530
3512	Grant Expenditure (KLC)		27,750		27,086		22,169
3752	Works Program - (KLC) grounds and ovals		233,536		243,529		295,787
3782	Depreciation - Equipment (KLC)		8,015		5,515		7,200
3842	Subscriptions & Memberships (KLC)		1,500		1,180		2,000
			5,200		5,410		6,000
3844	Computer Software Subscriptions (KLC)						
3852	Contract Cleaners (KLC)		5,000		5,426		5,000
3932	Motor Vehicle Expenses (KLC)		6,500		3,487		5,387
4752	Minor Sundry Expenses (KLC)		800		564		800
6382	Uniforms & Protective Clothing (KLC)		2,480		2,415		2,184
6392	Training, Development & Recruitment (KLC)		10,231		2,509		1,999
			75,600		45,249		85,900
7332	Building Program - Katanning Leisure Centre						
8862	Program Expenses (KLC)		11,500		3,315		11,500
8872	Kiosk Expenses (KLC)		50,000		46,545		55,000
8874	Consultants (KLC)		8,500		10,000		8,500
8882	Security Expenses (KLC)		4,000		2,242		4,000
8892	Expensed Minor Asset Purchases (KLC)		12,000		11,990		12,000
8912	Photocopying & Stationery (KLC)		3,500		1,624		3,500
8922	Communication Expenses (KLC)		780		409		780
8932	Utilities (KLC)		72,600		88,554		90,477
8952	Advertising & Promotion (KLC)		1,000		1,182		1,500
8972	Insurance (KLC)		45,707		42,915		22,681
8982	Cleaning Materials (KLC)		8,500		4,794		8,500
9052	Administration Allocated (KLC)		85,349		67,805		107,829
<b>Operating Revenue</b>							
0023	Entry Fees (KLC)	50,000		52,497		50,000	
0043	Kiosk Income - GST Inc (KLC)	55,000		56,886		55,000	
0053	Stadium/Court Hire (KLC)	5,000		2,635		3,000	
0063	Functions Hire (KLC)	13,000		12,812		13,000	
0083	Program Fees (KLC)	9,000		5,937		6,500	
0093	Gym & Fitness Fees (KLC)	19,000		29,695		26,500	
0103	Creche Fees (KLC)	1,500		1,812		1,500	
0113	Signage Fees (KLC)	3,000		2,448		2,500	
0123	Office Rental (KLC)	300		-		300	
0133	Program Fees and Charges (KLC)	-		318		-	
0143	Membership Fees (KLC)	65,000		90,140		75,000	
1063	Utility Reimbursements (KLC)	15,000		9,081		10,000	
1083	Kiosk Income - GST Free (KLC)	6,000		6,174		6,000	

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
2703	Grant Income (KLC)	20,000		30,331		7,500	
2707	Seniors Income (KLC)	2,500		2,493		2,500	
3543	Equipment Hire (KLC)	4,500		2,916		3,000	
3583	Other Income (KLC)	-		7		-	
3763	Sprig Bar Hire (KLC)	600		270		600	
3793	Lease Income (KLC)	8,000		9,322		4,500	
6793	Ground Fees (KLC)	2,500		1,395		2,500	
<b>TOTAL</b>		<b>279,900</b>	<b>1,605,403</b>	<b>317,168</b>	<b>1,464,087</b>	<b>269,900</b>	<b>1,765,052</b>



# SHIRE OF KATANNING

## 12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0132	Insurance (MRBD)		4,786		3,884		4,040
4750	Works Program - Bridge Maintenance		11,285		11,341		11,632
4778	Drainage Maintenance - Sealed Rural Roads		13,981		761		10,041
4779	Drainage Maintenance - Unsealed Town Roads		5,497		628		8,514
4780	Works Program - Road Maintenance (MRBD)		984,609		989,416		1,276,527
4783	Road Maintenance - Town Streets Sealed		117,448		73,215		-
4784	Road Maintenance - Town Streets Unsealed		8,417		3,408		-
4785	Road Maintenance - Rural Roads Sealed		51,454		3,248		-
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		326,453		1,957		-
4787	Drainage Maintenance - Sealed Town Roads		18,794		6,666		12,476
4788	Drainage Maintenance - Unsealed Rural Roads		34,520		3,752		10,843
4840	Street Lighting (MRBD)		139,500		132,359		145,080
4850	Works Program - Footpath Maintenance (MRBD)		106,999		52,872		78,852
4880	Works Program - Drainage Maintenance		34,165		12,684		16,819
7382	Building Program - Depot		40,454		47,222		57,179
8774	Consultants (MRBD)		30,000		1,100		15,000
9672	Administration Allocated (MRBD)		111,065		88,235		150,820
<b>Operating Revenue</b>							
4911	Direct Road Grant (MRBD)	190,439		190,438		196,151	
5091	Signage Income (MRBD)	8,000		7,972		8,000	
<b>TOTAL</b>		<b>198,439</b>	<b>2,039,428</b>	<b>198,410</b>	<b>1,432,747</b>	<b>204,151</b>	<b>1,797,824</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4550	Depreciation - Footpaths (CRBD)		93,766		77,461		94,668
4560	Depreciation - Drainage (CRBD)		303,369		250,609		306,660
4561	Depreciation - Equipment (CRBD)		4,450		3,706		4,450
5062	Depreciation - Bridges (CRBD)		16,938		45,334		55,464
8472	Depreciation - Roads (CRBD)		4,574,383		3,778,837		4,624,092
8473	Depreciation - Buildings (CRBD)		41,916		34,264		41,916
8474	Depreciation - Infrastructure Other (CRBD)		84,058		69,440		84,972
<b>TOTAL</b>		-	<b>5,118,880</b>	-	<b>4,259,651</b>	-	<b>5,212,222</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Plant Purchases

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4902	Loss on Disposal of Assets (PLP)		-		-		17,854
4903	Selling Fees & Commissions		3,000		2,910		3,000
4944	Expensed Minor Asset Purchases (PLP)		50,000		-		21,248
4950	Depreciation - Plant (PLP)		35,000		108,838		133,440
4960	Depreciation - Motor Vehicles (PLP)		65,000		56,578		65,000
<b>Operating Revenue</b>							
1404	Profit on Disposal of Assets (PLP)	46,178		43,316		75,207	
<b>TOTAL</b>		<b>46,178</b>	<b>153,000</b>	<b>43,316</b>	<b>168,325</b>	<b>75,207</b>	<b>240,542</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Transport Licensing

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0832	Training & Development (TPL)		3,200		7,340		6,000
5172	Administration Allocated (TPL)		368,066		287,071		277,767
9812	Printing, Stationery & Postage (TPL)		-		380		-
<b>Operating Revenue</b>							
1103	Commissions & Contributions (TPL)	92,000		115,856		110,000	
1133	Training Reimbursement (TPL)	3,500		-		6,000	
<b>TOTAL</b>		<b>95,500</b>	<b>371,266</b>	<b>115,856</b>	<b>294,791</b>	<b>116,000</b>	<b>283,767</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Aerodromes

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1553	Consultants (AERO)		6,000		-		6,000
5242	Depreciation - Buildings (AERO)		12,500		10,748		12,500
5252	Works Program - Airport Maintenance (AERO)		67,514		37,363		65,724
5282	Insurance (AERO)		1,102		1,034		740
6052	Depreciation - Infrastructure Other (AERO)		136,698		105,605		129,228
7392	Building Program - Airport Maintenance		8,423		6,757		9,801
9842	Utilities (AERO)		1,350		1,219		1,500
9892	Administration Allocated (AERO)		29,484		23,424		8,562
<b>Operating Revenue</b>							
5285	Lease Income (AERO)	500		-		500	
5286	Other Income & Reimbursements (AERO)	100		-		100	
<b>TOTAL</b>		<b>600</b>	<b>263,071</b>	<b>-</b>	<b>186,150</b>	<b>600</b>	<b>234,055</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

Economic Development

Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5812	Building Program - Katanning Hotel		52,707		37,351		17,058
5814	Insurance (EDV)		6,725		-		4,458
5816	Administration Allocated (EDV)		41,899		33,286		17,921
5881	Economic Development Services (EDV)		30,000		2,750		30,000
5882	Utilities (EDV)		5,486		2,389		3,405
5888	Depreciation - Buildings (EDV)		56,592		47,789		58,476
5850	Shop Front Enhancement Subsidy (EDV)		15,000		-		-
<b>Operating Revenue</b>							
5875	Licence Fee (EDV)	7,500		-		7,500	
5876	Outgoings & Charges Reimbursement (EDV)	2,000		731		1,000	
5878	Hire Income (EDV)	1,000		1,200		1,000	
<b>TOTAL</b>		<b>110,500</b>	<b>208,409</b>	<b>1,931</b>	<b>123,566</b>	<b>9,500</b>	<b>131,317</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Rural Services

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1072	RUR - Legal Expenses		-		1,022		1,000
5312	Administration Allocated (RUR)		40,347		32,053		57,693
5322	Works Program - Rural Services (RUR)		25,835		29,428		33,307
5364	Cost of Standpipe Cards Issued (RUR)		922		-		1,000
9612	Depreciation -Infrastructure Other (RUR)		17,044		14,081		17,044
9872	Building Program - Standpipes		-		868		-
9902	Utilities (RUR)		34,500		40,687		41,039
9903	Communication Expenses (RUR)		1,755		1,490		1,755
9962	Insurance (RUR)		467		16,772		488
<b>Operating Revenue</b>							
5363	Standpipe Income (RUR)	38,000		46,275		45,000	
5365	Standpipe Access Card Income (RUR)	400		3,257		500	
8863	Reimbursements (RUR)	400		96		400	
8873	Property Lease Fees (RUR)	16,000		23,492		20,000	
<b>TOTAL</b>		<b>54,800</b>	<b>120,870</b>	<b>73,120</b>	<b>136,401</b>	<b>65,900</b>	<b>153,325</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Tourism And Area Promotion

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1746	Expensed Minor Asset Purchases (TOU)		500		-		500
5402	Administration Allocated (TOU)		81,802		64,987		13,311
5442	Advertising & Promotion (TOU)		10,000		10,635		10,000
5443	Contribution to Great Southern Treasures (TOU)		20,000		20,000		20,000
5444	Contributions (TOU)		20,000		-		-
5452	Special Events Expenditure (TOU)		500		-		500
8752	Visitor Servicing (TOU)		20,000		16,000		20,000
8762	Building Program - Shire Properties		6,285		16,356		15,256
8853	Depreciation - Equipment (TOU)		16,680		14,284		16,680
9362	Insurance (TOU)		2,377		18,151		2,449
9382	Utilities (TOU)		15,505		20,137		19,106
<b>Operating Revenue</b>							
8913	Reimbursements (TOU)	100		-		100	
<b>TOTAL</b>		<b>100</b>	<b>193,650</b>	<b>-</b>	<b>180,551</b>	<b>100</b>	<b>117,801</b>



# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Building Control

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2435	Consultants (BUC)		76,000		75,749		80,000
5512	Administration Allocated (BUC)		37,687		29,940		77,321
5562	Photocopying & Stationery (BUC)		500		-		500
<b>Operating Revenue</b>							
5613	Building Fees & Licences - GST exempt (BUC)	25,000		14,463		25,000	
5614	Building Fees & Licences - including GST (BUC)	500		155		500	
5615	Swimming Pool Inspection Fee (BUC)	1,300		1,271		1,300	
<b>TOTAL</b>		<b>26,800</b>	<b>114,187</b>	<b>15,889</b>	<b>105,689</b>	<b>26,800</b>	<b>157,821</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Saleyards

#### Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1232	Advertising & Promotion (SAL)		1,000		-		1,000
1272	Truckwash Service Fees & Keys (SAL)		5,000		5,893		5,500
3902	Utilities (SAL)		16,563		16,252		18,164
3904	Communication Expenses (SAL)		1,200		1,180		1,200
4502	Subscriptions & Memberships (SAL)		3,000		-		3,000
4563	Ground Water Monitoring (SAL)		3,000		-		3,000
5682	Works Program - Saleyards (SAL)		9,336		23,263		23,556
5722	Administration Allocated (SAL)		55,865		44,382		58,825
5742	Livestock Market Reports (SAL)		13,000		11,250		13,000
5782	Depreciation - Building (SAL)		462,924		378,308		462,924
5802	Building Program - Saleyards		2,578		2,002		2,236
5804	Animal Welfare Expenses (SAL)		1,500		1,663		2,000
9213	Depreciation - Plant (SAL)		16,572		13,550		16,572
9292	Insurance (SAL)		54,042		50,740		33,132
9322	Licences (SAL)		2,400		2,149		2,400
9331	Expensed Minor Asset Purchases (SAL)		10,000		3,549		10,000
9332	Cleaning Expenses (SAL)		2,500		913		2,500
9334	Pest Control & Fire Protection (SAL)		3,500		620		3,500
9335	Parks & Landscape Maintenance (SAL)		1,000		-		1,000
9336	Saleyards General Maintenance (SAL)		27,744		12,794		27,744
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		-		5,000
9342	Photocopying & Stationery (SAL)		200		-		200
9344	Salary (SAL)		128,244		143,618		147,661
9345	Employee Superannuation (SAL)		14,106		16,137		15,319
9346	Training & Development (SAL)		1,000		1,990		2,500
9347	Uniforms & Protective Clothing (SAL)		1,500		1,088		1,500
9348	Workers Compensation Insurance Premium (SAL)		3,695		4,221		7,068
9613	Depreciation - Furniture & Fittings (SAL)		700		582		700
			53,658		53,042		77,658
9622	Depreciation - Equipment (SAL)						
9623	Stock Purchases (SAL)		10,000		-		10,000
9652	Depreciation - Infrastructure Other (SAL)		121,377		108,107		132,288
9997	Saleyard Plant Expenses (SAL)		25,000		17,509		20,777
9998	Consultants (SAL)		45,000		-		20,000
							-
Operating Revenue							
5463	Animal Welfare Income (SAL)	2,000		-		2,000	
5464	Ear Tag Scanning Fee (SAL)	-		-		6,240	
5483	Grant Income (SAL)	7,500		-		-	
5773	Yarding Fees (SAL)	345,000		471,454		350,000	
5774	Agistment Fees (SAL)	500		-		500	
5783	Office Rentals (SAL)	14,500		12,004		14,500	
5793	Canteen Rental (SAL)	500		-		-	
5794	Training Room Rental (SAL)	1,000		447		1,000	
5803	Reimbursements (SAL)	1,000		-		1,000	
5813	Truck Wash Income (SAL)	47,000		57,382		52,000	
5843	Advertising Signage Income (SAL)	2,500		2,025		2,500	
5883	Truck Wash Key Income (SAL)	150		305		150	
9624	Stock Sales (SAL)	5,000		618		5,000	
TOTAL		426,650	1,102,203	544,236	914,803	434,890	1,131,924

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Private Works  
*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5910	Administration Allocated (PW)		11,084		8,806		12,617
5912	Works Program - Private Works		5,990		5,347		1,490
<b>Operating Revenue</b>							
5953	Private Works Revenue (PRW)	8,386		6,154		19,749	
<b>TOTAL</b>		<b>8,386</b>	<b>17,074</b>	<b>6,154</b>	<b>14,153</b>	<b>19,749</b>	<b>14,107</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Public Works Overheads  
Annual Budget 25-26

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0380	Staff Housing Allocation (PWO)		106,427		134,136		120,175
0457	Employee (Salaried) Superannuation (PWO)		67,579		72,990		89,811
0467	Employee (Wage) Superannuation (PWO)		125,320		128,319		189,191
0657	Workers Compensation Insurance Premium - Salaried (PWO)		23,463		26,779		44,849
0667	Workers Compensation Insurance Premium - Wages (PWO)		44,088		50,313		84,264
0722	Expendable Stores (PWO)		2,000		8,662		4,000
2332	Utilities (PWO)		11,500		8,619		11,500
5922	Refreshment Expenses (PWO)		1,500		2,450		2,000
6042	Communication Expenses (PWO)		4,400		2,055		4,400
6072	Medical Checkups (PWO)		-		480		-
6362	Advertising & Promotion (PWO)		1,500		284		1,500
8002	Salary Costs (PWO)		752,743		556,119		660,786
8032	Motor Vehicle Expenses (PWO)		22,000		11,831		21,547
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		122,819		120,187		115,834
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		48,161		34,856		47,178
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		55,766		57,203		54,627
8092	Insurance (PWO)		87,147		87,146		94,900
8153	Works Program - Training & Staff Meetings (PWO)		24,401		17,171		24,500
8162	Uniforms & Protective Equipment (PWO)		12,000		10,486		12,000
8222	Works Overheads Allocations		(1,684,806)		(1,334,244)		(1,611,536)
8272	Consultants (PWO)		30,000		15,417		20,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		4,953		8,000
8502	Training & Development (PWO)		30,525		14,864		20,000
8540	Training & Development - Building Maintenance (PWO)		1,200		-		1,200
8531	Communication Expenses - Building Maintenance (PWO)		400		150		400
8533	Tools - Building Maintenance (PWO)		3,200		305		3,200
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		4,964		4,972
9462	Photocopying & Stationery (PWO)		550		792		550
9466	Computer Software Subscriptions (PWO)		15,000		11,816		15,000
<b>Operating Revenue</b>							
5681	Miscellaneous Income (PWO)	1,000		9,288		1,000	
<b>TOTAL</b>		<b>1,000</b>	<b>(75,917)</b>	<b>9,288</b>	<b>49,102</b>	<b>1,000</b>	<b>44,848</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Plant Operation Costs  
*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0154	Interest on Loan 160 - Watercart (POC)		939		1,588		792
0155	Interest on Loan 161 - CAT Grader (POC)		1,381		2,335		1,165
0156	Interest on Loan 163 - Road Sweeper (POC)		5,274		5,687		3,777
0157	Interest on Loan 164 - Truck KA24635		4,772		5,145		3,417
5010	Tool Replacement & Repairs (POC)		4,500		3,199		4,500
6862	Leasing Charges (POC)		11,503		10,544		11,503
7032	Licences (POC)		17,000		15,659		17,000
8322	Fuel & Oil (POC)		250,000		171,136		225,800
8332	Plant Repairs & Maintenance (POC)		254,619		211,684		253,500
8342	Insurance (POC)		84,543		79,201		81,577
8372	Plant Operation Allocated		(713,425)		(554,131)		(667,743)
8382	Plant Depreciation Allocated		(343,000)		(248,145)		(381,612)
8392	Plant Expendable Stores (POC)		10,000		8,139		10,000
8402	Expensed Minor Asset Purchases (POC)		10,000		132		-
8422	Depreciation - Plant (POC)		370,000		301,249		367,956
8443	Depreciation - Motor Vehicles (POC)		-		9,639		13,656
8452	Administration Allocated (POC)		32,366		25,713		44,712
Operating Revenue							
8373	Other Income (POC)	500		12,615		500	
8383	Fuel/Energy Grants/Rebates (POC)	35,000		23,411		30,000	
TOTAL		35,500	472	36,026	48,774	30,500	(10,000)

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Salaries and Wages  
*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
8410	Gross Salaries (S&W)		3,132,113		2,961,404		3,057,109
8500	Gross Salaries Allocated (S&W)		(3,132,113)		(2,961,404)		(3,057,109)
8520	Gross Wages (S&W)		1,422,260		1,256,333		1,576,590
8530	Gross Wages Allocated (S&W)		(1,422,260)		(1,256,333)		(1,576,590)
8542	Workers Compensation Allocated (S&W)		50,000		56,697		55,000
<b>Operating Revenue</b>							
8553	Workers Compensation Reimbursed (S&W)	50,000		88,450		55,000	
<b>TOTAL</b>		<b>50,000</b>	<b>50,000</b>	<b>88,450</b>	<b>56,697</b>	<b>55,000</b>	<b>55,000</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Unclassified  
*Annual Budget 25-26*

Account	Description	24-25 Current Budget		YTD Actual		25-26 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
8601	Salary Package - Vehicle (Expenditure)		69,000		47,426		20,197
<b>Operating Revenue</b>							
8701	Salary Package - Vehicles (No GST)	42,000		33,776		20,197	
8702	Salary Package - Vehicles (GST)	27,000		9,266		-	
<b>TOTAL</b>		<b>69,000</b>	<b>69,000</b>	<b>43,042</b>	<b>47,426</b>	<b>20,197</b>	<b>20,197</b>

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
GENERAL PURPOSE FUNDING			SCHEDULE 03		
Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	OOS	Copying Charge Copying Charge
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	
100610	Dishonored Payment Administration Fee	Council	per instance	OOS	
111840	Rate Book - including postage	Council		GST Inc	
111840	Electoral Rolls	Council		GST Inc	
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	\$155.00
Other General Purpose Funding					
111430	Katanning Town Maps	Council	each	GST Inc	\$1.00
GOVERNANCE			SCHEDULE 04		
Administration General					
111550	Shire Staff Administration Support	Council	per hour	GST Inc	To be Negotiated
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	
111560	Advertising Signage	Council	per m²	GST Inc	
Photocopying					
111530	A4 single sided - B&W	Council	per page	GST Inc	\$0.30
111530	A4 single sided - colour	Council	per page	GST Inc	
111530	A4 double sided - B&W	Council	per page	GST Inc	
111530	A4 double sided - colour	Council	per page	GST Inc	
111530	A3 single sided (up to 100 copies) - B&W	Council	per page	GST Inc	
111530	A3 single sided (up to 100 copies) - Colour	Council	per page	GST Inc	
111530	A3 double sided - B&W	Council	per page	GST Inc	
111530	A3 double sided - Colour	Council	per page	GST Inc	
111530	Laminating Fees - A4 per page	Council	per page	GST Inc	
111530	Laminating Fees - A3 per page	Council	per page	GST Inc	
111530	Binding Documents	Council	per application	GST Inc	
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Inc	
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Inc	
	*note photocopying charges included				
	**photocopying will not be permitted where breach of copyright might occur.				
Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	
	Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.				
111530	Postage of Council Documents		per application		At Cost
Freedom of Information					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	OOS	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	OOS	\$30.00
111540	Access time supervised by staff	Statutory	per hour	OOS	\$30.00
111540	Administration - staff time	Statutory	per hour	OOS	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	OOS	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	OOS	\$30.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	<b>NEW Charge</b>		OOS = Outside the Scope of GST		
111540	Duplicating a tape, film or computer information	Statutory	GST Inc = 10% GST Inclusive actual cost	OOS	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	OOS	At Cost
<b>GOVERNANCE (Continued)</b>					<b>SCHEDULE 04</b>
<b>Hire Charges</b>					
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
111560	Lecturn Hire	Council	per day	GST Inc	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Inc	\$60.00
111560	Portable PA System	Council	per day	GST Inc	\$120.00
111560	Projector and Screen	Council	per half day	GST Inc	\$60.00
111560	Projector and Screen	Council	per day	GST Inc	\$110.00
111560	Laptop Computer	Council	per day	GST Inc	\$35.00
111560	Tablecloths (function) Round	Council	per item	GST Inc	\$19.00
111560	Tablecloths (function) Rectangle	Council	per item	GST Inc	\$17.00
<b>Cleaning/Damages Charges - all Shire Venues</b>					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$75.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$75.00
111560	Venue cleaning	Council	per hour	GST Inc	\$75.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Inc	At Cost Plus 15% Admin Fee
<b>Booking Cancellation Fee - all Shire Venues</b>					
111560	Less than 48 hours Notice	Council	per application	GST Inc	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					<b>SCHEDULE 05</b>
<b>Fire Prevention</b>					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Inc	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Inc	\$30.00
<b>Dog Registration Fees</b>					
118530	Unsterilised - 1 year	Statutory	per dog	OOS	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	OOS	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	OOS	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	OOS	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	OOS	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	OOS	\$100.00
118530	Pensioner Rate	Statutory	per dog	OOS	50% discount
118930	Replacement of Tag	Council	each	GST Inc	\$3.50
118530	Licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Application to keep more than two dogs	Council	per application	GST Inc	\$59.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
LAW, ORDER & PUBLIC SAFETY (Continued)			SCHEDULE 05		
Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	OOS	\$20.00  \$10.00 \$42.50 \$100.00 50% discount \$150.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	OOS	
118540	Sterilised - 3 years	Statutory	per cat	OOS	
118540	Lifetime registration	Statutory	per cat	OOS	
118540	Pensioner Rate	Statutory	per cat	OOS	
118540	Licence to keep an approved cat pound	Council	per application	OOS	
Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$31.00 \$70.00 \$93.00 \$28.00 \$110.00 At Cost
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	
119830	Destruction of a dog	Council	per dog	OOS	
119830	Veterinary Fees		if applicable	GST Inc	
Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$70.00 \$93.00 \$17.50 \$56.00 At cost
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	
119830	Destruction of a cat	Council	per cat	OOS	
119830	Veterinary Fees		if applicable	GST Inc	
Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$28.00 \$17.00
119830	Pound Fees	Council	per day	OOS	
Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Inc	\$22.50 \$22.50 \$56.00 \$61.50 \$11.00 \$120.00
118930	Dangerous Dog Signs	Council	each	GST Inc	
118930	Dangerous Dog Collars - Medium	Council	each	GST Inc	
118930	Dangerous Dog Collars - Large	Council	each	GST Inc	
118930	Hire of Animal Trap	Council	per day	GST Inc	
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	
	* Ranger can set and monitor on request (for additional charge)				
Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$165.00 \$275.00 \$165.00 \$16.50
120330	Towing Charge	Council	per vehicle	OOS	
120330	Vehicle Disposal	Council	per vehicle	OOS	
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	
Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$82.00 \$195.00 \$0.80
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	
119830	Plus Ranger Travel	Council	per km	OOS	
Shopping Trolleys					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$30.00
Rural Road Numbers					
120360	Rural Road Number Sign with Star Picket	Council	Per Sign	GST Inc	\$53.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
HEALTH					SCHEDULE 07
<b>Food Premises</b>					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$160.00
122340	Low Risk Food Premises	Council	per year	OOS	\$150.00
122340	Medium Risk Food Premises	Council	per year	OOS	\$250.00
122340	High Risk Food Premises	Council	per year	OOS	\$350.00
122340	Very Low/Exempt Risk	Council	per year		\$0.00
<b>Trading in Public Places</b>					
121330	Application Fee	Council		OOS	\$115.00
121330	Licence Fee - Including Food Vans	Council	per day	OOS	\$18.00
121330	Licence Fee - Including Food Vans	Council	per week	OOS	\$115.00
121330	Licence Fee - Including Food Vans	Council	per year	OOS	\$310.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per square metre	OOS	\$28.50
122340	Alfresco Dining Licence - Application	Council		OOS	\$115.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	OOS	\$28.50
<b>Pet Meat</b>					
121330	Notification of Pet Meat Premises	Statutory		OOS	\$102.00
121330	Surveillance Inspection Annual Fee	Statutory		OOS	\$214.00
<b>Liquor Licensing and Gaming Approvals</b>					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$199.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$199.00
121330	Gaming Section 55 Certificates	Council		OOS	\$132.50
<b>Other Licences &amp; Registration (set by local Laws)</b>					
121330	Morgue Licence	Statutory		OOS	\$107.00
121330	Registration of Lodging Houses	Statutory		OOS	\$251.50
<b>Septic Tanks Approvals</b>					
121430	Application Fee	Statutory		OOS	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		OOS	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		OOS	\$118.00
<b>Public Buildings</b>					
121330	Public Building Approval	Council		OOS	\$331.00
121330	Special Events Public Building Approval > 1,000	Council		OOS	\$331.00
<b>Temporary Caravan Park</b>					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	OOS	\$200.00
121330		Statutory	per long stay site	OOS	\$6.00
121330		Statutory	per short stay site	OOS	\$6.00
121330		Statutory	per camp site	OOS	\$3.00
121330		Statutory	per overflow site	OOS	\$1.50
<b>Katanning Community and Medical Centre - Community Meeting Rooms</b>					
121790	Commercial/Government	Council	per hour	GST Inc	\$37.00
121790	Commercial/Government	Council	per day	GST Inc	\$185.00
121790	Non Commercial	Council	per hour	GST Inc	\$18.50
121790	Non Commercial	Council	per day	GST Inc	\$92.00
121790	Seniors/Community Groups	Council			No Charge
	NB: Priority to be given to Senior Groups. The hire fee will cover the entire Community Meeting Room facilities.				


G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
EDUCATION & WELFARE					SCHEDULE 8
Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	OOS	\$30.00
143380	Stall Holder Fee - Non-Commercial	Council	per stall	OOS	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Inc	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Inc	\$15.00
194240	Marquee Bond (Harmony only)	Council	per marquee	OOS	\$50.00
143380	Marquee Hire - Commercial/Government (Harmony only)	Council	per marquee	GST Inc	\$110.00
143380	Marquee Hire - Non Commercial (Harmony only)	Council	per marquee	GST Inc	\$55.00
143380	Event Book	Council	per book	GST Inc	At Cost
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	\$420.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$315.00
126030	Weekly Service - 120 litre bin (no new service available)	Council	per service, per year	OOS	\$315.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$125.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$145.00
126630	Recycling bin only collected fortnightly	Council	per service, per year	OOS	\$99.00
Commercial Refuse Collection Charges					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$420.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	OOS	\$315.00
127530	Weekly Service - 120 litre bin (no new service available)	Council	per bin, per year	OOS	\$315.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$196.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$116.00
Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$99.00
127830	additional 240 litre service collected fortnightly	Council	per bin, per year	OOS	\$99.00
Refuse Site Disposal Charges					
126130	Waste to be land filled	Council	per tonne	GST Inc	\$29.50
126130	Waste to be land filled (Non-Commercial)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$38.35
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$76.00
126130	Waste to be land filled (Commercial Operator)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$98.80
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)	Council	per tonne	GST Inc	\$76.00
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$98.80
126130	Builders Rubble (Non-Commercial)	Council	per tonne	GST Inc	\$29.50
126130	Builders Rubble (Non-Commercial)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$38.35
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$76.00
126130	Builders Rubble (Commercial Operator)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$98.80
126130	Recyclables, not contaminated, residential properties Katanning	Council	per tonne		Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	per tonne	GST Inc	\$29.50
126130	Commercial Recycling	Council	per tonne	GST Inc	\$76.00
126130	Asbestos	Council	per sheet	GST Inc	\$20.50
126130	Asbestos	Council	per tonne	GST Inc	\$205.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
126130	Matresses or base - any size	Council	GST Inc = 10% GST Inclusive per mattress	GST Inc	\$60.00 POA \$76.00 \$0.45
126130	Large consignments and special disposals	Council	per application	GST Inc	
126130	Bulk Bins	Council	per tonne	GST Inc	
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Refuse Site Disposal Charges (Continued)					
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$8.00 \$34.50 \$69.00 \$150.50 \$34.50 \$7.50 \$20.00
126130	Tyres - small truck/4WD	Council	each	GST Inc	
126130	Tyres - large truck	Council	each	GST Inc	
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	
126130	Tyres - shredded	Council	per tonne	GST Inc	
126130	Small animal carcass (dog cat )	Council	per animal	GST Inc	
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	
	* Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m3 which is not a white good. Oversized good may be refused at the operators discretion if they are considered too difficult to manage within the refuse space				
Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$72.00 \$93.60 \$72.00 POA
126130	Septic Tank Waste (Non-Katanning Shire)	Council	per kilolitre, or part thereof	GST Inc	
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	
126130	Loads greater than 3,000lt	Council		GST Inc	
Weighbridge					
	Single cars and trucks	Council	per weigh (initial)	GST Inc	\$45.00 \$10.00 \$45.00 \$90.00
	Single cars and trucks	Council	gross tare return weigh cost (same day only)	GST Inc	
	Car and caravan (gross combination mass)	Council	per weigh (initial)	GST Inc	
	Car and caravan (separate weigh)	Council	separate weigh	GST Inc	
Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including delivery and collection fee	Council	per collection	GST Inc	\$69.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
Local Planning Scheme Fees - Schedule 2 Maximum Fees					
Development Application					
	1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development is -	Statutory			<div>\$147.00</div> <div>0.32% of estimated cost of development</div> <div>\$1,700 + 0.257% for every \$1 in excess of \$500,000</div> <div>\$7,161 + 0.206% for every \$1 in excess of \$2.5 million</div> <div>\$12,633 + 0.123% for every \$1 in excess of \$5 million</div> <div>\$34,196.00</div>
128930	a) not more than \$50,000	Statutory		OOS	
128930	b) more than \$50,000 but not more than \$500,000	Statutory		OOS	
128930	c) more than \$500,000 but not more than \$2.5 million	Statutory		OOS	
128930	d) more than \$2.5 Million but not more than \$5 million	Statutory		OOS	
128930	e) more than \$5 Million but not more than \$21.5 million	Statutory		OOS	
128930	f) more than \$21.5 million	Statutory		OOS	
COMMUNITY AMENITIES (Continued)			SCHEDULE 10		
Local Planning Scheme Fees - Schedule 2 Maximum Fees (Continued)					
Retrospective Approval					
128930	2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Statutory		OOS	The fee in item 1 plus, by way of penalty, twice that fee
Extractive Industry					
128930	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory		OOS	\$739.00
128930	4. Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory		OOS	The fee in item 3 plus, by way of penalty, twice that fee
Change To Development Application					
128930	5A. Determining an application to amend or cancel development approval	Statutory		OOS	\$295.00
Determining An Application For Advice					
128930	5B. Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory		OOS	\$295.00


G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	<b>NEW Charge</b>		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
<b>DA - 'P' Use / Compliant Single House / R-Code Variation</b>					
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	\$295.00
<b>Subdivision - Clearance</b>					
	5. Providing a subdivision clearance for -	Statutory			
128930	a) not more than 5 lots	Statutory	per lot	OOS	\$73.00
128930	b) more than 5 lots but not more than 195 lots	Statutory	per lot	OOS	\$73 per lot for first 5 lots and then \$35 per lot
128930	c) more than 195 lots	Statutory		OOS	\$7,393.00
<b>Home Occupation</b>					
128930	6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory		OOS	\$222.00
128930	7. Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory		OOS	The fee in item 6 plus, by way of penalty, twice that fee
	8. Determining an application for the renewal of an approval of a home occupation where the home occupation has commenced	Statutory		OOS	\$73.00
	9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory		OOS	The fee in item 8 plus, by way of penalty, twice that fee
<b>Change Of Use</b>					
	10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory		OOS	\$295.00
	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory		OOS	The fee in item 10 plus, by way of penalty, twice that fee
<b>Zoning Certificate</b>					
128930	12. Providing a Zoning Certificate	Statutory		OOS	\$73.00
128950	13. Replying to a property settlement questionnaire	Statutory		OOS	\$73.00
128950	14. Providing written planning advice	Statutory		OOS	\$73.00
<b>COMMUNITY AMENITIES (Continued)</b>					
<b>SCHEDULE 10</b>					
<b>Application Under A Local Law</b>					
128930	Application Fee under Local Law	Council		OOS	\$950.00
128930	Annual Licence Fee under Local Law	Council		OOS	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		OOS	\$250.00
128930	Licence Renewal under Local Law	Council		OOS	\$250.00
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		OOS	\$5,000.00



 <b>Shire of Katanning</b>					




G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)			SCHEDULE 10		
Cemetery Charges (Continued)					
130830	Registration of Ashes	Council		GST Inc	\$165.00
130830	Metal Marker	Council		GST Inc	
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	
130830	RSL Headstone Fee/Administartion Fee	Council		GST Inc	
194240	Cemetery Bond	Council		OOS	\$105.00
Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Inc	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Inc	POA
130830	Niche Wall Vase	Council		GST Inc	\$38.00
130830	Plot Reservation	Council		GST Inc	\$206.00
130830	Registration of Ashes	Council		GST Inc	\$53.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$170.00
Licence Fees					
130930	Funeral Director	Council	per year	OOS	\$230.00
130930	Funeral Director	Council	per funeral	OOS	\$80.00
130930	Monumental Mason	Council	per year	OOS	\$160.00
130930	Monumental Mason	Council	per monument	OOS	\$53.00
RECREATION & CULTURE			SCHEDULE 11		
Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	OOS	\$300.00
194140	Bond - With Alcohol	Council	per application	OOS	\$600.00
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
Town Hall Hire					
H002	Main Hall - Commercial/Government Functions	Council	per hour	GST Inc	\$64.00
H002	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$450.00
H002	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$46.00
H002	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$330.00
H002	School Functions	Council	per hour	GST Inc	\$16.00
H002	Rehearsal	Council	per hour	GST Inc	\$31.00
H002	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$21.00
H002	Kitchen - Commercial/Government	Council	per day	GST Inc	\$150.00
H002	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$16.00
H002	Kitchen - Non-Commercial	Council	per day	GST Inc	\$110.00
H002	Front Foyer - Commercial/Government Functions	Council	per hour	GST Inc	\$32.00
H002	Front Foyer - Commercial/Government Functions	Council	per day	GST Inc	\$225.00
H002	Front Foyer - Non-Commercial Functions	Council	per hour	GST Inc	\$23.00
H002	Front Foyer - Non-Commercial Functions	Council	per day	GST Inc	\$165.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$75.00
H002	Retractable Seating - Set up	Council	per booking	GST Inc	\$28.00
H002	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$75.00
H002	Grand Piano Hire - Non Commercial	Council	per application	GST Inc	\$55.00
	Meeting Equipment Hire	Council		GST Inc	
	Refer to Admin Section, page 1 of Fees & Charges				

 <b>Katanning</b>					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)			SCHEDULE 11		
Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Inc	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Inc	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Inc	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Inc	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Inc	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Inc	\$2.50
100230	Spectator	Council	per entry	GST Inc	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Inc	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Inc	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Inc	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Inc	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$103.50
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligible	Council	per booklet	GST Inc	\$57.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$40.50
Memberships					
101430	Gold - Single	Council	monthly	GST Inc	\$103.00
101430	Gold - Single	Council	quarterly	GST Inc	\$292.00
101430	Gold - Single	Council	half year	GST Inc	\$549.00
101430	Gold - Single	Council	full year	GST Inc	\$755.00
101430	Gold - Family	Council	quarterly	GST Inc	\$326.00
101430	Gold - Family	Council	half year	GST Inc	\$614.00
101430	Gold - Family	Council	full year	GST Inc	\$1,075.00
	* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.				
101430	Gym - Single **	Council	quarterly	GST Inc	\$248.00
101430	Gym - Single **	Council	half year	GST Inc	\$442.00
101430	Gym - Single **	Council	full year	GST Inc	\$662.00
	** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)				
101430	Fortnightly Gymnasium Pass	Council	Fortnightly	GST Inc	\$69.00
101430	Weekly Gymnasium Pass	Council	Weekly	GST Inc	\$34.50
101430	Indoor Sports Only - Child	Council	quarterly	GST Inc	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Inc	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Inc	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Inc	\$118.00
101430	Indoor Sports Only - Adult	Council	half year	GST Inc	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Inc	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Inc	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Inc	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Inc	\$763.00
	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	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)			SCHEDULE 11		
Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Inc	\$11.50
100830	Fitness Classes	Council	per participant	GST Inc	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Inc	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Inc	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Inc	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Inc	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Inc	\$3.30
100930	Gym Instructor	Council	per hour	GST Inc	\$67.00
100930	Personal Training - Member	Council	per half hour	GST Inc	\$30.00
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$41.50
100930	Contract Personal Training - Member	Council	per half hour	GST Inc	\$45.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$56.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Inc	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Inc	\$23.00
100930	Massage Therapy	Council	per half hour	GST Inc	\$55.50
Private Personal Trainer - Non KLC fitness					
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per client	GST Inc	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Inc	\$7.75
Creche					
101030	Creche - Casual	Council	per child	GST Inc	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Inc	\$3.40
	Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times.				
	Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.				
Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Inc	\$51.50
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$205.00
100830	Term Sport Nomination Fee	Council	per team	GST Inc	\$25.00
Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees
100230	> 20 Kids	Council		GST Inc	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Inc	\$34.00
Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	OOS	\$300.00
191220	Bond With Alcohol	Council	per application	OOS	\$600.00
191220	Bond on Equipment Hire	Council	per application	OOS	\$100.00
191220	Key/Swipe Card Bond	Council	per application	OOS	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Inc	\$60.00
191220	KLC Oval/Ground Bond	Council		OOS	\$300.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)			SCHEDULE 11		
Function Area - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Inc	\$80.00
100630	Non Commercial	Council	per hour	GST Inc	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Inc	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Inc	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Inc	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Inc	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Inc	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$35.00
100630	Meeting Room - Commercial/Government >5hrs	Council	per day	GST Inc	\$175.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$17.50
100630	Meeting Room - Non-Commercial >5hrs	Council	per day	GST Inc	\$87.50
100630	Wedding/Function Room Package - Standard Hirer Set Up	Council	per function	GST Inc	\$900.00
100630	Wedding/Function Room Package - Gold KLC Staff Set Up	Council	per function	GST Inc	\$1,100.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$34.00
Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$260.00
100530	Individual Courts	Council	per hour	GST Inc	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$58.00
Ram Pavilion - Hire Fees					
100530	Entire Main Stadium - Commercial	Council	per day	GST Inc	\$715.00
100530	Entire Main Stadium - Commercial	Council	per hour	GST Inc	\$122.00
100530	Individual Courts	Council	per hour	GST Inc	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$42.00
Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Inc	\$35.00
101030	Non-Commercial	Council	per hour	GST Inc	\$17.50
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Inc	\$62.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$34.00
Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$35.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$17.50
100430	Tea & Coffee (Functions)	Council	per person	GST Inc	\$2.00
167930	Change Room - Casual Bookings	Council	per hour	GST Inc	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Inc	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Inc	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Inc	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings >5hrs	Council	per day	GST Inc	\$85.00
100630	Shearing Shed	Council	per day	GST Inc	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Inc	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Inc	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Inc	\$150.00


 <b>Katanning</b>					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
<b>Katanning Library</b>					
141430	Lost Library Books	Council	per book	GST Inc	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Inc	\$3.80
<b>Printing &amp; Photocopying</b>					
142630	A4 single sided	Council	per copy	GST Inc	\$0.30
142630	A4 double sided	Council	per copy	GST Inc	\$0.50
142630	A3 single sided	Council	per copy	GST Inc	\$0.60
142630	A4 single sided - colour	Council	per copy	GST Inc	\$0.50
142630	A4 double sided - colour	Council	per copy	GST Inc	\$0.80
142630	A3 single sided - colour	Council	per copy	GST Inc	\$0.80
142630	Laminating Fees - A4 per page	Council	per copy	GST Inc	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Inc	\$4.00
<b>Internet &amp; Communication</b>					
141730	Scanning charge	Council	per page	GST Inc	\$0.20
<b>Community Room Hire</b>					
121130	Commercial/Government	Council	per hour	GST Inc	\$35.00
121130	Commercial/Government	Council	per day ( > 5 hrs)	GST Inc	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Inc	\$17.50
121130	Non Commercial - discounted rate	Council	per day ( > 5 hrs)	GST Inc	\$87.50
<b>Gallery Hire</b>					
121830	Local Artists	Council	per week	GST Inc	\$100.00
121830	Other	Council	per week	GST Inc	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Inc	30% Commission
<b>Other Culture</b>					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$68.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00
<b>Pioneer Wall Fees</b>					
144330	Application Fee	Council	per application	GST Inc	\$343.00
144330	Plaque	Council	per application	GST Inc	POA
TRANSPORT					SCHEDULE 12
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m <sup>2</sup>	GST Inc	\$149.00
	- Current 50% discount on general advertising rate listed in administration section				
ECONOMIC SERVICES					SCHEDULE 13
<b>Economic Development</b>					
158780	Mobile Food Trailer Hire - Commercial/Business	Council	per day	GST Inc	\$226.00
158780	Mobile Food Trailer Hire - Community/Not-for-profit	Council	per day	GST Inc	\$113.00
194240	Mobile Food Trailer Bond	Council	per hire application	OOS	\$514.00
<b>Rural Services</b>					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$4.30
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$12.00
153650	Access card for controlled standpipes	Council	each	GST Inc	\$22.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Building Permits					
156130	Uncertified application for a building permit (s 6(1) )	Statutory		OSS	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.09% of estimated value(inclusive of GST)of the proposed building work as determined by the permit authority but not less than \$110.00
Demolition Permits					
156130	Class 1 and 10 (s 16(1))	Statutory		OOS	\$110.00
156130	Class 2 to 9 (s 16(1))	Statutory	per storey	OOS	\$110.00
Occupancy Permits					
156130	- occupancy permit for a completed building; temporary occupancy permit for an incomplete building, modification of an occupancy permit for additional use of building on temporary basis, replacement occupancy permit for permanent change of building's use or classification and to replace an occupancy permit for an existing building	Statutory		OOS	\$110.00 per application





# Katanning

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Unauthorised Work Applications					
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2) ).	Statutory		OOS	0.18% of the estimated value(inclusive of GST) of the building work as determined by the permit authority but not less than \$110.00
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3) ).	Statutory		OOS	0.38% of the estimated current value(inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$110.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		OOS	\$110.00
Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		OOS	\$110.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$110.00
Regulatory Fees					
156130	BCITF Levy (applies to all applications for building and demolition permits)	Statutory		OOS	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Regulatory Fees (Continued)					
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
	Occupancy permit or building approval certificate for approved building work under s47, 49 or 52 of the Building Act	Statutory		OOS	\$61.65
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	Statutory		OOS	0.274% of the value (inclusive of GST) of the work but not less than \$123.30
156150	Private Swimming Pool Fence Inspection (Reg 53) (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		OOS	\$58.45
156130	Application for approval of battery powered smoke alarms (Reg 61)	Statutory		OOS	\$179.40
Building Control - Certification Fees (By Private Arrangement)					
156130	Sign Licence - Application Fee	Council		GST Inc	\$20.00
156130	Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Inc	0.13% estimated value of construction but not less than *\$99.00
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Inc	0.11% estimated value of construction but not less than *\$99.00
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Inc	\$195.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$98.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$98.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$150.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$98.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$98.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
Saleyards Fees and Charges					
158430	Advertising Signage (at Saleyards)	Council	per m <sup>2</sup>	GST Inc	\$290.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$1.05
154640	eID Scanning Fee	Council	per head scanned	GST Inc	\$0.133
154630	Destruction of Sheep	Council	per head	GST Inc	\$26.00
158830	Washbay Keys	Council	per key	GST Inc	\$44.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.82
157740	Agistment Fees	Council	per head per day	GST Inc	\$1.00
Saleyard Facility - Hire Bonds					
175130	Venue Bond Without Alcohol	Council	per application	OOS	\$300.00
175130	Venue Bond With Alcohol	Council	per application	OOS	\$600.00
175130	Equipment Bond	Council	per application	OOS	\$100.00
175130	Key Bond (for use after hours)	Council	per application	OOS	\$50.00
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$39.00
157940	Kitchen - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Kitchen - Non Commercial	Council	per hour	GST Inc	\$30.00
157940	Kitchen - Non Commercial	Council	per day	GST Inc	\$185.00
157940	Training Room - Commercial/Government	Council	per hour	GST Inc	\$39.00
157940	Training Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Training Room - Non Commercial	Council	per hour	GST Inc	\$30.00
157940	Training Room - Non Commercial	Council	per day	GST Inc	\$185.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Inc	\$39.00
157940	Dining Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Dining Room - Non Commercial	Council	per hour	GST Inc	\$30.00
157940	Dining Room - Non Commercial	Council	per day	GST Inc	\$185.00
	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	*Refer to licence agreement
Saleyards Pop Up Shop					
157940	Pop Up Shop - Half Day	Council	half day	GST Inc	\$33.00
157940	Pop Up Shop - Full Day	Council	full day	GST Inc	\$56.00
OTHER PROPERTY & SERVICES			SCHEDULE 14		
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Inc	\$247.00
159530	Graders	Council	per day	GST Inc	\$1,963.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$200.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,593.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$81.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$642.00
159530	Water Truck	Council	per hour	GST Inc	\$215.00
159530	Water Truck	Council	per day	GST Inc	\$1,722.00
159530	Backhoe	Council	per hour	GST Inc	\$183.00
159530	Backhoe	Council	per day	GST Inc	\$1,460.00
159530	Hitachi Loader	Council	per hour	GST Inc	\$218.00
159530	Hitachi Loader	Council	per day	GST Inc	\$1,737.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$203.00
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,624.00
159530	Excavator	Council	per hour	GST Inc	\$249.00
159530	Excavator	Council	per day	GST Inc	\$1,984.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$198.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2025/26
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
OTHER PROPERTY & SERVICES (Continued)			SCHEDULE 14		
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate (Continued)					
159530	Multi-tyred self propelled roller	Council	per day	GST Inc	\$1,583.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$177.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,408.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$267.00
159530	Semi Side - Tipper	Council	per day	GST Inc	\$2,107.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$128.00
159530	3t Tip Truck	Council	per day	GST Inc	\$1,017.00
159530	Sweeper	Council	per hour	GST Inc	\$198.00
159530	Sweeper	Council	per day	GST Inc	\$1,583.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$173.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,388.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$197.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,573.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$111.00
159530	Pedestrian Roller	Council	per day	GST Inc	\$884.00
159530	Sundry Plant	Council	per hour	GST Inc	\$104.00
159530	Sundry Plant	Council	per day	GST Inc	\$822.00
159530	Blue Metal	Council	m <sup>3</sup>	GST Inc	\$285.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$314.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,508.00
159530	Bitumen Truck (Travel)	Council	per km	GST Inc	\$2.88
159530	Emulsion	Council	litre	GST Inc	Cost Recovery
159530	Premix (Asphalt)	Council	tonne	GST Inc	Cost Recovery
159530	Labour Hire	Council	per hour	GST Inc	\$98.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$234.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$277.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$134.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Inc	Price on application dependent on Number and Values
159530	Hire of signs - Non Commercial	Council	per application	GST Inc	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Inc	No charge, but bond and installation still apply
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	
194240	Bond for Portable Stage	Council	per application	OOS	
159530	Administration Fee - 30% of total works cost	Council	per application	GST Inc	
	(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)				30%
	Charges for private works carried out by the Shire are based on recovery of plant operating costs, employee costs and administration costs.				
Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Inc	\$121.00