

2026 / 2027

ANNUAL BUDGET



Shire of
Katanning
Heart of the Great Southern

9821 9999



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 2026–2027 Annual Budget to our community and key stakeholders. This draft Budget provides for the continued delivery of essential services, responsible asset renewal and a significant program of capital works that supports the long-term needs of the district.

The preparation of this year’s Annual Budget has involved detailed consideration by Council and administration, with priorities informed by the Shire’s strategic planning framework, community needs, asset management responsibilities and available funding opportunities.

A key focus of the 2026–2027 Budget is striking an appropriate balance between maintaining current service levels, investing in future infrastructure and recognising the ongoing cost-of-living pressures experienced by households, businesses and the wider community.

The Budget acknowledges that the Shire continues to operate in a challenging economic environment, with rising construction, materials, labour and service delivery costs affecting local government operations. In response, the 2026–2027 Annual Budget proposes a 5.0% increase in overall rates income, which Council considers to be a fair and reasonable approach to maintaining financial sustainability while continuing to meet community expectations.

The Draft Budget includes a capital works and plant replacement program of approximately \$6.19 million. Major areas of investment include the Early Childhood Hub development, road reseals and resheeting works, the Airport Runway Project, footpath upgrades, community and recreation facility improvements, plant and fleet replacement, saleyard infrastructure works, and upgrades to corporate systems and public safety assets.

The program is supported by a combination of non-operating grants, reserve transfers, proceeds from asset sales, capital deposits and municipal funding. An itemised list of projects planned for 2026–2027 is provided in the following pages. The Budget as presented reflects the Shire’s commitment to delivering practical outcomes for the community over the next twelve months, while continuing to strengthen the Shire’s future financial sustainability and promote Katanning as a great place to live, work, invest and visit.

Cr Kristy D’Aprile

Shire President



Peter Klein

Chief Executive Officer



Shire of Katanning

26-27 Non-Operating Projects

	GL / job	Revenue	Expense
Administration			
ERP system upgrade	2401		\$ 201,550
Reserve Transfer	3514	\$ 51,576	
Council Chamber AV upgrade	2407		\$ 50,000
Other Law and Order			
CCTV Upgrades	1994		\$ 90,686
CCTV Grant	5652	\$ 40,686	
CESM Vehicle (lease)	tba		\$ 57,511
Pound Upgrades	C850		\$ 15,000
Katanning BFB Crossover	1996		\$ 25,000
Education			
Early Childhood Hub Development	2659		\$ 1,800,461
Royalties for Regions - WATC funds including interest	2646	\$ 942,810	
Childcare Centre Inc.	2646	\$ 96,694	
Reserve Transfer (comprising remaining grant plus interest)	6334	\$ 747,899	
Housing - other			
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	
Recreation and Culture			
Library - new carpet and photocopier	C328		\$ 37,000
KLC- 24hr Gym design	8875		\$ 50,000
Noongar Story Public Artwork	2676		\$ 181,000
KLC - New Carpet and Sound system - pionieer room	C325		\$ 58,254
Top Oval Upgrades	CC19		\$ 98,000
Reserve Transfer	5815	\$ 98,000	
Transport			
RRG Clive Street 0.12-0.46 reseal	C829		\$ 110,000
RRG Katanning-Dumbleyung Road 0.21-5.6 reseal	C830		\$ 350,000
25-26 RRG Funding	4631	\$ 306,664	
R2R Langaweira Road resheet	C835		\$ 152,990
R2R Scotchman Road resheet 0-4	C831		\$ 210,000
R2R Beaufort Street reseal 0.59-0.83 and 0.97-1.635	C832		\$ 127,500
R2R Police Pools Road Floodway 2.92-3.04 repair/seal	C833		\$ 250,000
R2R Grant Income	5051	\$ 699,159	
Coomelberrup Road upgrade	C834		\$ 60,000
Conroy St Roundabout upgrade	C097		\$ 10,000
Airport Runway Project	C851		\$ 750,000
State Government Grant	1615	\$ 375,000	
Federal Government Grant	1615	\$ 236,817	
Footpath Upgrades	C853		\$ 100,000
Bokarup Street Footpath	C852		\$ 63,000
NEW Utility Vehicle Depot	AC101		\$ 55,000

TRADE Toyota RAV4 Hybrid - Asset MV140 (P864)	4103	\$ 32,000	
NEW Utility Vehicle KLC	AC102		\$ 55,000
Toyota Hilux dual cab KLC - Asset MV139 (P849)	4103	\$ 29,000	
NEW Utility Vehicle Works Manager	AC104		\$ 57,500
Toyota Fortuner wagon - Asset 5 (P873)	4103	\$ 45,000	
NEW Utility Vehicle Maintenance	AC105		\$ 70,000
Mazda BT50 ute - Asset MV120 (P817)	4103	\$ 35,000	
NEW Utility Vehicle Construction	AC106		\$ 55,000
Toyota Hilux dual cab - Asset MV137 (P854)	4103	\$ 25,000	
NEW Mower general	AC107		\$ 10,000
NEW Towed Mower KLC	AC108		\$ 24,000
Peruzzo Panther 1800 towed KLC - Asset PE197 (P782)	4103	\$ 1,500	
NEW 3- Axle Semi Trailer	AC109		\$ 130,000
3-axle Semi-Trailer - Asset PE177 (P737)	4103	\$ 20,000	
NEW Tractor with Front End Loader	AC110		\$ 94,600
CASE IH JX100 Farmall Tractor - Asset PE195 (P777)	4103	\$ 7,500	
NEW Flail Mower	AC111		\$ 40,000
Minor Plant Purchases over \$5000	AC100		\$ 50,000
Economic Development			
Sweeper Machine for Saleyard Pen Cleaning	AC115		\$ 25,000
Saleyard Loading Ramps repairs	C990		\$ 140,000
Standpipe Controller upgrade	OI108		\$ 38,299
		\$ 4,350,305	\$ 6,252,351

Total Building Additions	\$ 2,283,715
Total Plant, Equipment and Motor Vehicle Additions	\$ 723,611
Total Other Equipment Additions	\$ 342,236
Total Paintings and Sculptures Additions	\$ 181,000
Total Infrastructure Additions	\$ 2,221,789
Total	\$ 5,752,351



Shire of
Katanning
Heart of the Great Southern

SHIRE OF KATANNING

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,827,162	5,544,492	5,486,584
Grants, subsidies and contributions		2,350,564	3,997,687	1,340,434
Fees and charges	14	2,718,135	2,656,944	2,186,860
Interest revenue	10(a)	573,540	551,639	476,000
Other revenue		336,453	320,454	315,024
		11,805,854	13,071,216	9,804,902
Expenses				
Employee costs		(5,793,326)	(5,136,777)	(5,337,519)
Materials and contracts		(4,268,723)	(3,728,702)	(4,035,623)
Utility charges		(636,514)	(617,159)	(612,753)
Depreciation	6	(9,389,990)	(9,367,876)	(9,356,842)
Finance costs	10(c)	(84,604)	(91,756)	(91,756)
Insurance		(472,172)	(430,246)	(426,742)
Other expenditure		(381,889)	(320,764)	(405,507)
		(21,027,218)	(19,693,280)	(20,266,742)
		(9,221,364)	(6,622,064)	(10,461,840)
Capital grants, subsidies and contributions		2,697,830	9,790,623	10,533,060
Profit on asset disposals	5	164,068	108,947	75,207
Loss on asset disposals	5	0	0	(17,854)
		2,861,898	9,899,570	10,590,413
Net result for the period		(6,359,466)	3,277,506	128,573
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(6,359,466)	3,277,506	128,573

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 2027

		2026/27	2025/26	2025/26
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 5,827,162	\$ 5,452,788	\$ 5,486,584
Grants, subsidies and contributions		2,350,564	5,771,749	1,340,434
Fees and charges		2,718,135	2,656,944	2,186,860
Interest revenue		573,540	551,639	476,000
Other revenue		336,453	320,454	315,024
		11,805,854	14,753,574	9,804,902
Payments				
Employee costs		(5,793,326)	(5,158,286)	(5,337,519)
Materials and contracts		(4,068,723)	(3,257,329)	(4,035,623)
Utility charges		(636,514)	(617,159)	(612,753)
Finance costs		(84,604)	(92,157)	(91,756)
Insurance paid		(472,172)	(430,246)	(426,742)
Other expenditure		(381,889)	(320,764)	(405,507)
		(11,437,228)	(9,875,941)	(10,909,900)
Net cash provided by (used in) operating activities	4	368,626	4,877,633	(1,104,998)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(23,659)	(22,752)	(22,752)
Payments for purchase of property, plant & equipment	5(a)	(3,530,562)	(9,948,085)	(11,709,927)
Payments for construction of infrastructure	5(b)	(2,221,789)	(1,294,844)	(1,911,897)
Capital grants, subsidies and contributions		2,697,830	6,116,508	10,533,060
Proceeds from sale of property, plant and equipment	5(a)	195,000	239,179	476,000
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	23,659	22,752	22,752
Net cash (used in) investing activities		(2,859,521)	(4,887,242)	(2,612,764)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(311,328)	(279,482)	(302,234)
Payments for principal portion of lease liabilities	8	(11,239)	(878)	0
Proceeds from new leases	8	57,511	0	0
Net cash (used in) financing activities		(265,056)	(280,360)	(302,234)
Net (decrease) in cash held		(2,755,951)	(289,969)	(4,019,996)
Cash at beginning of year		15,009,688	15,299,657	10,956,696
Cash and cash equivalents at the end of the year	4	12,253,736	15,009,688	6,936,700

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 2027

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2026/27 Budget \$	2025/26 Actual \$	2025/26 Budget \$
General rates	2(a)(i)	5,821,619	5,539,672	5,481,228
Rates excluding general rates	2(a)	5,543	4,820	5,356
Grants, subsidies and contributions		2,350,564	3,997,687	1,340,434
Fees and charges	14	2,718,135	2,656,944	2,186,860
Interest revenue	10(a)	573,540	551,639	476,000
Other revenue		336,453	320,454	315,024
Profit on asset disposals	5	164,068	108,947	75,207
		11,969,920	13,180,163	9,880,109

Expenditure from operating activities

Employee costs		(5,793,326)	(5,136,777)	(5,337,519)
Materials and contracts		(4,268,723)	(3,728,702)	(4,035,623)
Utility charges		(636,514)	(617,159)	(612,753)
Depreciation	6	(9,389,990)	(9,367,876)	(9,356,842)
Finance costs	10(c)	(84,604)	(91,756)	(91,756)
Insurance		(472,172)	(430,246)	(426,742)
Other expenditure		(381,889)	(320,764)	(405,507)
Loss on asset disposals	5	0	0	(17,854)
		(21,027,221)	(19,693,280)	(20,284,596)

Non cash amounts excluded from operating activities

	3(c)	9,425,922	9,618,782	9,299,489
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,697,830	9,790,623	10,533,060
Proceeds from disposal of property, plant and equipment	5(a)	195,000	239,179	476,000
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	23,659	22,752	22,752
		2,916,489	10,052,554	11,031,812

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,530,562)	(9,948,085)	(11,709,927)
Payments for construction of infrastructure	5(b)	(2,221,789)	(1,294,844)	(1,911,897)
Payments for financial assets at amortised cost - self supporting loans		(23,659)	(22,752)	(22,752)
		(5,776,010)	(11,265,681)	(13,644,576)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new leases - non cash	8	57,511	0	0
Transfers from reserve accounts	9(a)	1,597,475	1,290,674	1,744,442
		1,654,986	1,290,674	1,744,442

Outflows from financing activities

Repayment of borrowings	7(a)	(311,328)	(279,482)	(302,234)
Payments for principal portion of lease liabilities	8	(11,239)	0	0
Transfers to reserve accounts	9(a)	(2,230,147)	(2,314,485)	(1,292,995)
		(2,552,714)	(2,593,967)	(1,595,229)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	3,388,628	2,799,383	3,568,549
Amount attributable to investing activities		368,621	3,105,665	(1,104,998)
Amount attributable to financing activities		(2,859,521)	(1,213,127)	(2,612,764)
Amount attributable to financing activities		(897,728)	(1,303,293)	149,213
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,388,628	0

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

**SHIRE OF KATANNING
FOR THE YEAR ENDED 30 JUNE 2027
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 2027

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.

2025/26 Actual balances

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
 - *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*
 - *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
- It is not expected these standards will have an impact on the annual budget on initial application.

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]*
- It is not expected these standards will have an impact on the annual budget on initial application.
- *AASB 18 Presentation and Disclosure in Financial Statements*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*
- These accounting standards will materially change the presentation of the annual financial report and 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 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV	Gross rental valuation	0.10950	1,442	29,008,826	3,176,466	6,279	3,182,745	3,059,199	3,006,815
UV	Unimproved valuation	0.00477	197	402,265,020	1,919,206		1,919,206	1,861,235	1,851,564
Total general rates			1,639	431,273,846	5,095,672	6,279	5,101,951	4,920,434	4,858,379
		Minimum							
		\$							
(ii) Minimum payment									
GRV	Gross rental valuation	1,330	391	2,626,340	520,030	0	520,030	440,730	434,505
UV	Unimproved valuation	1,330	154	19,057,108	204,820	0	204,820	181,770	187,995
Total minimum payments			545	21,683,448	724,850	0	724,850	622,500	622,500
Total general rates and minimum payments			2,184	452,957,294	5,820,522	6,279	5,826,801	5,542,934	5,480,879
(iii) Ex-gratia rates									
CBH					5,543	0	5,543	4,820	5,356
					5,826,065	6,279	5,832,344	5,547,754	5,486,235
Concessions (Refer note 2(d))							(5,182)	(3,262)	(5,007)
Total rates					5,826,065	6,279	5,827,163	5,544,492	5,481,228
Instalment plan charges							10,000	10,650	10,000
Instalment plan interest							15,000	15,003	15,000
Late payment of rate or service charge interest							75,000	79,027	75,000
							100,000	104,680	100,000

The Shire did not raise specified area rates for the year ended 30th June 2027

*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 26/27 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 2027

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	26/08/2026	0	0.0%	7.0%
Option two				
First instalment	26/08/2026	0	0.0%	7.0%
Second instalment	29/12/2026	10	5.5%	7.0%
Option three				
First instalment	26/08/2026	0	0.0%	7.0%
Second instalment	26/10/2026	10	5.5%	7.0%
Third instalment	29/12/2026	10	5.5%	7.0%
Fourth instalment	2/03/2027	10	5.5%	7.0%

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027

(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 (\$)	2026/27 Budget	2025/26 Actual	2025/26 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%	1,750	\$ 1,750	\$ 1,732	\$ 1,732	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%	1,250	1,250	1,219	1,219	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%	333	333	0	311	A3027 - 25% General Rates waiver, on rates payable on Lot 10 Round Drive.	As per policy 2.15
Katanning Environmental Inc.	Rate	Concession	25.00%	333	333	311	311	A3757 - Lot 57 Dore St	As per policy 2.15
Alta One	Rate	Concession	25.00%	333	333	0	311	A3676 - lot 3469 Kojonup Katanning Rd	As per policy 2.15
Katanning Arts and Craft Society Inc	Rate	Concession	25.00%	333	333	0	311	A884 - 7 Dore St	As per policy 2.15
Katanning & Districts Pool Assoc.	Rate	Concession	25.00%	333	333	0	311	A3632 and A3633 - 8 and 9 Annie St	As per policy 2.15
Penalty Interest	Rate	Concession			519	0	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.
					5,182	3,262	5,007		

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
4	12,253,736	15,009,688	6,602,080
	23,659	23,659	4,708,576
	1,060,000	1,060,000	1,862,455
	9,500	9,500	7,248
	13,346,895	16,102,847	13,180,359
	(902,000)	(902,000)	(221,882)
	(960,000)	(960,000)	(5,178)
	(1,100,000)	(1,100,000)	(4,685,824)
8	(46,272)	0	(878)
7	(287,669)	(287,669)	0
	(500,000)	(500,000)	(582,279)
	(1,704,885)	(1,504,885)	(1,145,901)
	(5,500,826)	(5,254,554)	(6,641,942)
	7,846,069	10,848,293	6,538,417
3(b)	(7,846,069)	(7,459,665)	(6,538,417)
	0	3,388,628	0
9	(10,385,759)	(9,753,087)	(8,267,473)
	287,669	287,669	0
	47,136	868	878
	1,704,885	1,504,885	1,145,900
	500,000	500,000	582,278
	(7,846,069)	(7,459,665)	(6,538,417)

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
 Less: Movement in liabilities associated with restricted cash - Amherst
 Less: Lease liability adjustment 24/25
 Add: Loss on asset disposals
 Add: Depreciation

Non cash amounts excluded from operating activities

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
5	(164,068)	(108,947)	(75,207)
	200,000	358,985	0
	0	868	0
5	0	0	17,854
6	9,389,990	9,367,876	9,356,842
	9,425,922	9,618,782	9,299,489

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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 2027

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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		\$	\$	\$
Cash at bank and on hand		2,500,649	5,256,601	(1,081,066)
Term deposits		9,753,087	9,753,087	8,017,766
Total cash and cash equivalents		12,253,736	15,009,688	6,936,700
Held as				
- Unrestricted cash and cash equivalents		767,977	4,156,601	(1,330,773)
- Restricted cash and cash equivalents		11,485,759	10,853,087	8,267,473
	3(a)	12,253,736	15,009,688	6,936,700
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		11,485,759	10,853,087	8,267,473
- Restricted financial assets at amortised cost - term deposits		0	0	4,685,824
		11,485,759	10,853,087	12,953,297
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	10,385,759	9,753,087	8,267,473
Unspent capital grants, subsidies and contribution liabilities		1,100,000	1,100,000	4,685,824
		11,485,759	10,853,087	12,953,297
Reconciliation of net cash provided by operating activities to net result				
Net result		(6,359,466)	3,277,506	128,573
Depreciation	6	9,389,990	9,367,876	9,356,842
(Profit)/loss on sale of asset	5	(164,068)	(108,947)	(57,353)
(Increase)/decrease in receivables		0	722,358	0
(Increase)/decrease in inventories		0	911	0
Increase/(decrease) in payables		200,000	465,857	0
Increase/(decrease) in contract liabilities		0	960,000	0
Increase/(decrease) in unspent capital grants		0	(3,676,609)	0
Increase/(decrease) in other provision		0	2,494	0
Increase/(decrease) in employee provisions		0	(17,305)	0
Capital grants, subsidies and contributions		(2,697,830)	(6,116,508)	(10,533,060)
Net cash from operating activities		368,626	4,877,633	(1,104,998)

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 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land					0	0	(128,000)	199,179	71,179	0					0
Buildings - specialised	2,283,715				0	9,731,359				0	11,020,927	(360,000)	360,000	0	0
Plant and equipment	666,100	(30,932)	195,000	164,068	0	168,602				0	416,000				0
Other property, plant and equipment motor vehicles	57,511	0	0	0	0	39,655	(2,232)	40,000	37,768	0	84,000	(58,647)	116,000	75,207	(17,854)
Other equipment	342,236				0	8,469				0	8,000				0
Other property, plant and equipment paintings & sculptures	181,000				0	0				0	181,000				0
Total	3,530,562	(30,932)	195,000	164,068	0	9,948,085	(130,232)	239,179	108,947	0	11,709,927	(418,647)	476,000	75,207	(17,854)
(b) Infrastructure															
Infrastructure - roads	1,270,489				0	1,098,075				0	1,131,897				0
Infrastructure - footpaths	163,000				0	0				0	0				0
Infrastructure - parks & ovals	0				0	96,182				0	0				0
Infrastructure - other	788,300				0	100,587				0	780,000				0
Total	2,221,789	0	0	0	0	1,294,844	0	0	0	0	1,911,897	0	0	0	0
Total	5,752,351	(30,932)	195,000	164,068	0	11,242,929	(130,232)	239,179	108,947	0	13,621,824	(418,647)	476,000	75,207	(17,854)

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 2027

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

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
406,517	185,698	337,365	
1,927,982	2,142,859	2,000,838	
22,116	25,987	22,156	
653,009	641,556	664,392	
115,279	110,567	119,772	
277,949	277,200	214,036	
4,571,810	4,567,654	4,624,092	
93,089	93,120	94,668	
301,170	301,270	306,660	
501,008	501,374	431,412	
465,582	466,094	485,987	
54,479	54,498	55,464	
9,389,990	9,367,876	9,356,842	
300,240	301,804	306,432	
116,297	114,891	118,059	
53,784	52,566	50,328	
334,971	331,875	335,724	
331,218	320,938	329,695	
1,557,421	1,558,054	1,500,260	
5,484,535	5,478,035	5,552,390	
835,824	837,657	782,342	
375,700	372,057	381,612	
9,389,990	9,367,876	9,356,842	

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 2027

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 01-Jul-26	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 01-Jul-25	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30-Jun-26	2025/26 Actual Interest Repayments	Budget Principal 01-Jul-25	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30-Jun-26	2025/26 Budget Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
New Administration Buildii	158	WATC	3.8%	1,717,759	0	(115,400)	1,602,359	(64,189)	1,828,895		(111,136)	1,717,759	(68,452)	1,931,970			(111,136)	1,820,834	(68,452)
Aged & Key Worker Hous	159	WATC	1.3%	465,667	0	(46,341)	419,326	(5,952)	511,407		(45,740)	465,667	(6,553)	555,967			(45,740)	510,227	(6,553)
Plant - Watercart	160	WATC	0.9%	78,328	0	(17,143)	61,185	(644)	95,323		(16,995)	78,328	(792)	112,025			(16,995)	95,030	(792)
Plant - Grader	161	WATC	0.9%	115,189	0	(25,210)	89,979	(947)	140,181		(24,992)	115,189	(1,165)	164,745			(24,992)	139,753	(1,165)
Plant - Road Sweeper	163	WATC	3.6%	77,837	0	(43,877)	33,960	(2,225)	120,162		(42,325)	77,837	(3,777)	159,546			(42,325)	117,221	(3,777)
Plant - Truck	164	WATC	3.6%	70,424	0	(39,698)	30,726	(2,013)	108,718		(38,294)	70,424	(3,417)	144,351			(38,294)	106,057	(3,417)
				2,525,204	0	(287,669)	2,237,535	(75,970)	2,804,686	0	(279,482)	2,525,204	(84,156)	3,068,604	0		(279,482)	2,789,122	(84,156)
Self Supporting Loans																			
Katanning Country Club	162	WATC	3.9%	179,194	0	(23,659)	155,535	(6,693)	201,946		(22,752)	179,194	(7,600)	222,988	0		(22,752)	200,236	(7,600)
				179,194	0	(23,659)	155,535	(6,693)	201,946	0	(22,752)	179,194	(7,600)	222,988	0		(22,752)	200,236	(7,600)
				2,704,398	0	(311,328)	2,393,070	(82,663)	3,006,632	0	(302,234)	2,704,398	(91,756)	3,291,592	0		(302,234)	2,989,358	(91,756)

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 2027

7. BORROWINGS

(b) New borrowings 26/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have any unspent borrowings as at 30th June 2027

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	25,000	25,000	25,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date			
Total amount of credit unused	35,000	35,000	35,000
Loan facilities			
Loan facilities in use at balance date	2,393,070	2,704,398	2,989,358

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2026/27 Budgeted Increase/ (Decrease)"	Amount as at 30th June 2027
			\$	\$	\$
At call	Shortfall at commencement of year		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 2027

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2026/27	Budget	2026/27	Actual	2025/26	Actual	2025/26	Budget	2025/26	Budget	2025/26	Budget	2025/26	
					Principal 01-Jul-26	2026/27	Lease	Lease		Principal	Actual	Lease		Lease	Principal	Actual		Lease	Principal
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
CESM Vehicle (new)	TBA	TBA	26.70%	60 months	0	57,511	(11,239)	46,272	(1,941)										
CESM Vehicle (old)	22401/00	SG Fleet	26.70%	60 months	0	0	0	0	0	878	0	(878)	0	0	878	0	0	878	0
					0	57,511	(11,239)	46,272	(1,941)	878	0	(878)	0	0	878	0	0	878	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 2027

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27				2025/26				2025/26			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	742,154	23,390	(100,000)	665,544	810,712	31,442	(100,000)	742,154	809,623	21,914	(100,000)	731,537
(b) Plant Replacement Reserve	1,034,335	272,478		1,306,813	586,049	448,286		1,034,335	585,751	301,411	0	887,162
(c) Amherst Village Building Maintenance Reserve	119,782	3,775	(60,000)	63,557	168,487	6,536	(55,241)	119,782	168,209	4,553	(60,000)	112,762
(d) Amherst Village Refundable Deposit Reserve	1,729,717	200,000	(150,000)	1,779,717	1,334,902	394,815		1,729,717	1,344,707	350,000	(150,000)	1,544,707
(e) Old Saleyards Reserve	1,015,865	32,017	(250,000)	797,882	997,981	38,704	(20,820)	1,015,865	996,641	26,976	(30,000)	993,617
(f) Waste Management Reserve	649,414	195,467		844,881	552,967	96,447		649,414	552,326	89,950	0	642,276
(g) Land & Building Reserve	1,681,508	305,414	(747,899)	1,239,023	1,646,275	597,808	(562,575)	1,681,508	1,583,427	89,592	(899,111)	773,908
(h) Land & Building Facilities for Seniors Reserve	0	0		0	382,264	14,824	(397,088)	0	381,751	0	(381,751)	0
(i) Regional Sheep Saleyards Reserve	1,200,848	67,943	(140,000)	1,128,791	940,377	260,471		1,200,848	939,160	49,420	0	988,580
(j) Christmas Decoration Reserve	21,094	665		21,759	68,440	2,654	(50,000)	21,094	68,348	1,850	(50,000)	20,198
(k) GRV Revaluation Reserve	69,122	2,178		71,300	47,290	21,832		69,122	47,251	21,279	0	68,530
(l) Quartermaine Oval Reserve	580	0		580	559	21		580	0	0	0	0
(m) KLC Facilities Reserve	437,523	148,307	(98,000)	487,830	302,839	163,684	(29,000)	437,523	352,365	109,537	0	461,902
(n) Election Reserve	17,997	10,567		28,564	42,306	1,641	(25,950)	17,997	42,256	1,144	(23,580)	19,820
(o) Library Building Reserve	22,956	723		23,679	22,100	856		22,956	22,070	597	0	22,667
(p) Community & Economic Development Reserve	204,543	306,446		510,989	245,039	9,504	(50,000)	204,543	244,644	6,622	(50,000)	201,266
(q) Lake Ewlyamartup Facilities Reserve	28,710	905		29,615	27,640	1,070		28,710	27,602	747	0	28,349
(r) Parks & Playgrounds Reserve	86,817	2,736		89,553	83,576	3,241		86,817	83,462	2,259	0	85,721
(s) Katanning Aquatic Centre Reserve	74,146	152,337		226,483	23,244	50,902		74,146	23,212	50,628	0	73,840
(t) Housing Reserve	565,976	131,698		697,674	446,229	119,747		565,976	446,115	114,516	0	560,631
(u) ERP System Upgrade Reserve	50,000	151,576	(51,576)	50,000	0	50,000		50,000	0	50,000	0	50,000
(v) Early Childhood Hub Reserve	0	171,525		171,525	0			0	0	0	0	0
(w) Clive Street Reserve	0	50,000		50,000	0			0	0	0	0	0
	9,753,087	2,230,147	(1,597,475)	10,385,759	8,729,276	2,314,485	(1,290,674)	9,753,087	8,718,920	1,292,995	(1,744,442)	8,267,473

(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
Restricted by legislation		
Restricted by council		
(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 rehabilitation works at the old Saleyards site
(f) Waste Management Reserve	Ongoing	To fund capital and maintenance works at the waste site.
(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 at Saleyards site.
(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
(v) Early Childhood Hub Reserve	Ongoing	To fund major maintenance of the Katanning Early Childhood Hub
(w) Clive Street Reserve	Ongoing	To fund upgrades and improvements to the main street (Clive street)

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Investments	483,540	457,609	386,000
Late payment of fees and charges *	0	0	0
Other interest revenue	90,000	94,030	90,000
	<u>573,540</u>	<u>551,639</u>	<u>476,000</u>

* 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	91,900	86,940	101,940
	<u>91,900</u>	<u>86,940</u>	<u>101,940</u>

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	82,663	91,756	91,756
Interest on lease liabilities (refer Note 8)	1,941	0	0
	<u>84,604</u>	<u>91,756</u>	<u>91,756</u>

(d) Write offs

General rate	5,000	7,638	50,000
	<u>5,000</u>	<u>7,638</u>	<u>50,000</u>

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
Shire President			
President's allowance	41,388	41,388	41,388
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	1,932	8,350
	67,838	61,420	67,838
Deputy Shire President			
Deputy President's allowance	10,347	10,347	10,347
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	598	300
	28,747	29,045	28,747
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
	18,450	18,100	18,450
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
	18,350	18,100	18,350
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
	18,350	18,100	18,350
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
	18,350	18,100	18,350
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
	18,350	18,100	18,350
Total Council Member Remuneration	188,435	180,965	188,435
President's allowance	41,388	41,388	41,388
Deputy President's allowance	10,347	10,347	10,347
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	2,530	10,000
	188,435	180,965	188,435

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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.

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 2027**

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

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

Housing

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

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

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control Shire's overheads operating accounts.

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance	1,700	2,186	1,200
General purpose funding	38,100	37,237	32,150
Law, order, public safety	28,289	30,350	25,200
Health	34,950	35,150	36,100
Education and welfare	172,584	2,142	6,000
Housing	125,100	124,183	100,240
Community amenities	1,250,996	1,239,011	1,154,146
Recreation and culture	264,683	300,523	273,885
Transport	8,500	7,412	8,500
Economic services	793,233	872,038	529,690
Other property and services	0	6,714	19,749
	2,718,135	2,656,944	2,186,860

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 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	1,277,360		1,277,363		1,309,298	
0201	Untied Road Grant (GPF)	336,008		336,010		344,408	
0251	ESL Administration Fee (GPF)	4,000		-		4,000	
TOTAL		1,617,368	-	1,613,373	-	1,657,706	-

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Rates

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	1,000		9,290		1,000	
0031	Interim Rates (RAT)	10,000		-		10,000	
0041	Instalment Interest (RAT)	15,000		15,003		15,000	
0051	Instalment Charge (RAT)	10,000		10,650		10,000	
0061	Direct Debit Returns (RAT)	100		-		100	
0101	Rates Discount (RAT)	(5,500)		(3,262)		(5,182)	
0121	Rates Levied (RAT)	5,525,728		5,544,157		5,820,801	
0161	Ex Gratia Rates (RAT)	5,356		5,037		5,543	
0171	Rates Late Payment Penalty (RAT)	75,000		72,053		75,000	
1101	Write Off Rates (RAT)	(50,000)		(7,638)		(5,000)	
TOTAL		5,586,684	-	5,645,290	-	5,927,262	-

SHIRE OF KATANNING

03 - GENERAL PURPOSE FUNDING

Other General Purpose Funding

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0162	Rates Incentive Prize (GPI)		5,243		5,075		5,243
0182	Photocopying & Stationery (GPI)		500		-		500
0402	Administration Allocated (GPI)		179,384		221,724		202,982
0752	Bank Fees (GPI)		2,900		1,455		2,900
1012	Valuation Expenses (GPI)		10,000		7,519		10,000
1022	Debt Collection Legal Expenses (GPI)		120,000		102,557		120,000
1032	Search Fees (GPI)		1,000		421		1,000
5842	Postage & Freight (GPI)		5,000		5,110		6,000
Operating Revenue							
0131	Special Arrangement Administration Fee (GPI)	1,000		1,488		1,500	
0191	Pension Deferred Interest (GPI)	3,000		-		3,000	
1163	Debt Collection Legal Expenses Reimbursement (GPI)	120,000		72,098		120,000	
1183	Rates Enquiry Commissions (GPI)	17,000		25,099		22,500	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		-		-	
1253	Interest - Reserves (GPI)	236,000		178,615		321,300	
9113	Interest - Municipal (GPI)	150,000		158,548		162,240	
TOTAL		527,050	324,027	435,848	343,861	630,540	348,625

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0202	Councillor Travel Expenses (GEM)		10,000		2,531		10,000
0212	Training & Development (GEM)		25,000		19,469		25,000
0214	Advertising & Promotion (GEM)		4,000		200		4,000
0222	Election Expenses (GEM)		23,975		25,950		-
0232	Deputy Allowance (GEM)		10,347		7,760		10,347
0242	Refreshments & Receptions (GEM)		22,000		24,730		30,000
0262	Subscriptions & Memberships (GEM)		61,800		33,300		35,000
0281	Councillors Donations (GEM)		25,000		15,000		25,000
0282	Community Grants Programme (GEM)		56,050		21,053		35,525
0285	Consultants (GEM)		29,000		6,950		29,000
0422	Works Program - Governance (GEM)		18,426		23,978		20,496
0472	Administration Allocated (GEM)		349,186		305,556		385,999
0632	President's Allowance (GEM)		41,388		31,041		41,388
1842	Expensed Minor Asset Purchases (GEM)		500		-		500
7612	Presentations & Gifts (GEM)		9,000		8,799		9,000
7903	Audit Committee Attendance Fee (GEM)		5,000		1,350		2,700
7902	Councillor Attendance Fee (GEM)		119,000		89,250		119,000
7952	Councillor Communication Allowance (GEM)		7,700		5,775		7,700
7906	Regional Council Expense (GEM)		43,750		21,897		34,960
Operating Revenue							
0293	Other Reimbursements (GEM)	500		173		500	
7905	Regional Council Income (GEM)	43,750		30,723		14,000	
TOTAL		44,250	861,121	30,895	644,589	14,500	825,615

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		3,000		1,998		3,000
0317	Employee Superannuation (ADM)		141,001		128,940		153,598
0340	Administration Allocated (ADM)		(2,317,487)		(2,052,998)		(2,558,853)
			1,052,006		933,848		1,253,025
0342	Salary Costs (ADM)						
0370	Staff Housing Allocation (ADM)		60,088		9,942		59,390
0284	Staff Housing Subsidy staff payments		8,320		5,000		5,200
0372	Insurance (ADM)		64,862		43,591		67,456
0382	Training & Development (ADM)		34,500		14,441		34,500
0385	Fit for Work Program (ADM)		13,550		12,147		13,550
0507	Workers Compensation Insurance Premium (ADM)		44,715		43,983		46,503
			114,400		127,597		138,798
0512	Computer Software Subscriptions (ADM)						
0513	ICT Hardware (ADM)		47,000		28,338		45,000
0515	IT Support (ADM)		130,000		71,635		81,500
0592	Building Program - Admin		86,618		105,828		88,955
0622	Expensed Minor Asset Purchases (ADM)		2,500		-		2,500
0712	Photocopying & Stationery (ADM)		21,500		18,538		20,000
0732	Utilities (ADM)		33,320		32,690		33,750
0742	Advertising & Promotion (ADM)		17,500		20,327		20,000
0762	Postage & Freight (ADM)		6,000		3,186		6,000
0772	Subscriptions & Memberships (ADM)		5,000		5,619		5,000
0773	Records Management Expenses (ADM)		1,600		3,099		3,000
0792	REFUNDS (E)		100		-		100
0872	Motor Vehicle Expenses (ADM)		14,976		11,978		11,781
0892	Uniforms (ADM)		7,200		6,369		7,200
1132	ADM - LSL Previous Employees		-		19,996		-
0893	Medical Checks (ADM)		1,250		1,280		1,500
1062	Depreciation - Furniture & Fittings (ADM)		20,316		22,137		20,316
1082	Depreciation - Building (ADM)		244,092		219,819		244,092
1342	Audit Fees (ADM)		101,940		1,000		91,900
1352	Finance Consultant Services (ADM)		60,400		86,227		64,260
1360	Professional Advice & Services (ADM)		40,000		23,978		70,000
1362	Bank Fees (ADM)		27,600		24,140		28,420
1363	Bank Fees - No GST (ADM)		1,500		935		1,000
3072	Depreciation - Equipment (ADM)		7,608		8,739		7,608
3312	Depreciation - Motor Vehicle (ADM)		34,416		25,959		28,224
3862	Refreshment Expenses (ADM)		3,500		2,527		3,500
5932	Communication Expenses (ADM)		20,360		9,965		13,000
5952	Fringe Benefits Tax (ADM)		40,000		56,924		55,000
7692	Other Expenses inc OH&S (ADM)		2,000		182		2,000
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		2,097		2,000	
1153	Administration Fee Income (ADM)	500		1,053		500	
1154	Freedom of Information Income (ADM)	200		62		200	
1156	Meeting Charges / Equipment Hire (ADM)	500		1,071		1,000	
2063	Insurance Claims (ADM)	41,180		48,871		5,000	
2513	Employee Contributions to Fuel (ADM)	2,500		2,623		2,500	

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
TOTAL		45,380	197,252	163,361	109,705	11,200	171,773

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0152	Interest on Loan 158 - New Admin Building (OTG)		68,452		63,512		64,189
0482	Administration Allocated (OTG)		137,516		35,722		153,309
0802	Salary Costs (OTG)		245,685		228,619		256,995
0803	Employee Superannuation (OTG)		29,482		28,311		30,839
0804	Workers Compensation Insurance Premium (OTG)		12,195		11,995		12,355
0842	Training & Development (OTG)		3,200		325		3,200
0863	Expensed Minor Asset Purchases (OTG)		3,000		-		3,000
0912	Photocopying & Stationery (OTG)		2,000		1,559		2,000
0963	Communication Expenses CEO (OTG)		7,000		4,624		4,500
0992	Integrated Planning & Reporting (OTG)		20,000		-		20,000
1011	Quick Grants (OTG)		10,000		5,673		10,000
1042	Consultants (OTG)		30,000		7,400		30,000
1312	Uniforms (OTG)		500		561		500
Operating Revenue							
0263	Reimbursements (OTG)	2,000		3,003		2,500	
TOTAL		2,000	569,030	3,003	388,302	2,500	590,887

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1522	Works Program - Fire Prevention		59,727		54,554		89,190
1612	Depreciation - Buildings (FPV)		3,399		4,718		5,126
1682	Administration Allocated (FPV)		46,521		25,252		49,453
1702	Building Program - Fire Prevention		571		200		571
1727	Emergency Incident Expenses (FPV)		3,000		-		3,000
4662	Depreciation - Plant (FPV)		31,584		28,724		30,465
4832	Utilities (FPV)		28,814		26,129		29,678
			48,780		12,421		-
6082	Fire Mitigation Expenses (FPV)						
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)		24,500		10,288		10,000
9777	Fire Prevention - Communications Expenditure (FPV)		6,000		4,298		6,000
Bushfire Brigade							
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		4,000		8,220		6,000
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		100		-		-
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		2,200		5,306		4,000
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)		1,000		-		-
2692	BFB Vehicle Expenses (3. Maint Vehicle)		5,530		21,495		9,897
2142	BFB Building Maintenance (4. Maint Land & Build)		-		37		-
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		9,257		9,632		10,000
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		500		377		500
9082	BFB Postage & Freight (7. Other Goods & Services)		200		514		500
9092	BFB Refreshments (7. Other Goods & Services)		2,000		218		1,000
9252	BFB Reference Materials (7. Other Goods & Services)		500		-		500
6022	BFB Insurance (8. Insurances)		24,104		19,968		20,566
Community Emergency Services Manager							
1632	CESM Salary Costs		115,376		110,973		120,086
0567	CESM Employee Superannuation		12,922		13,677		13,449
0727	CESM Workers Compensation Insurance Premium		3,957		3,892		4,009
0737	CESM Admin Expenses		7,800		136		7,800
0747	CESM Motor Vehicle Expenses		17,711		15,561		18,556
Operating Revenue							
1613	Infringements (FPV)	7,000		12,968		10,000	
1623	Fire Map Income (FPV)	100		41		100	
		48,780		38,399		-	
1633	Grant Income (FPV)						
1653	Fire Mitigation Income (FPV)	2,000		230		1,000	
1673	Other Reimbursements (Fire)	500		-		-	
1724	Broadcasting Site Reimbursements (FPV)	28,000		47,580		28,000	
1725	BFB LGGS Income	49,860		64,169		52,850	
		137,280		137,443		125,500	
1726	CESM Contributions & Reimbursements						
1730	Broadcasting Site Lease (FPV)	4,650		4,649		4,789	
TOTAL		278,170	460,053	305,479	376,588	222,239	440,347

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1382	Licences & Permits (ANI)		150		60		150
1383	Stationery & Tags (ANI)		1,200		485		1,200
1722	Administration Allocated (ANI)		53,001		39,623		57,508
1762	Building Program - Animal Control		2,339		167		2,601
1772	Works Program - Animal Control		13,449		6,329		8,840
1822	Depreciation - Building (ANI)		2,820		2,540		2,820
1873	Expensed Minor Asset Purchases (ANI)		3,000		-		3,000
4702	Animal Control Expenditure (ANI)		3,500		2,901		3,500
4703	Contract Ranger Services (ANI)		130,338		128,142		135,725
6162	Insurance (ANI)		174		-		180
6182	Uniforms & Protective Clothing (ANI)		-		-		-
Operating Revenue							
1843	Infringements (ANI)	4,000		4,600		4,000	
1853	Dog Registration Fees (ANI)	8,500		6,315		6,000	
1854	Cat Registration Fees (ANI)	1,500		929		1,500	
1893	Replacement Tags (ANI)	100		57		100	
1983	Poundage Charges (ANI)	2,000		1,596		2,000	
TOTAL		16,100	209,971	13,497	180,247	13,600	215,524

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Other Law, Order, Public Safety

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0413	Expensed Minor Asset Purchases (OLO)		3,000		-		3,000
1102	Photocopying & Stationery (OLO)		200		-		-
1802	Utilities (OLO)		605		-		-
1852	Fines Enforcement Expenses (OLO)		500		-		500
1913	CCTV Maintenance Costs (OLO)		42,060		47,477		42,060
1932	Building Program - Other Law		1,936		167		2,217
1942	Works Program - Other Law		6,730		20		7,559
1982	Depreciation - Buildings (OLO)		10,248		9,230		10,095
1984	Depreciation - Equipment (OLO)		70,008		60,104		67,791
6222	Insurance (OLO)		1,010		9,779		10,072
			87,753		17,245		99,302
9062	Administration Allocated (OLO)						
Operating Revenue							
2023	Lease Income (OLO)	1,000		1,042		1,000	
2033	Abandoned Vehicles Income (OLO)	250		-		-	
2035	Infringements (OLO)	1,500		2,464		2,500	
2036	Rural Road Numbers Income (OLO)	100		289		300	
TOTAL		2,850	224,050	3,795	144,024	3,800	242,595

SHIRE OF KATANNING

07 - HEALTH

Health Insp And Administration

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1402	Postage & Freight (HAI)		500		502		600
2082	Salary Costs (HAI)		89,125		83,380		104,736
0357	Employee Superannuation (HAI)		13,333		10,103		15,669
0557	Workers Compensation Insurance Premium (HAI)		2,439		2,399		2,471
1392	Fringe Benefit Tax (HAI)		2,000		-		-
0391	Housing Allocatoin (HIA)		21,171		-		-
			20,000		5,909		-
2084	Consultants (HAI)						
2272	Administration Allocated (HAI)		56,632		24,841		61,091
2422	Analytical Expenditure (HAI)		1,500		930		1,500
6043	Communication Expenses (HAI)		400		136		400
6402	Field Expenses (HAI)		500		-		500
6442	Uniforms (HAI)		360		288		360
Operating Revenue							
2133	Other Health Fees (HAI)	1,000		2,156		1,500	
2224	Reimbursements - Shared EHO (HAI)	41,487		33,157		48,644	
2143	Septic Tank Application Fees (HAI)	500		1,062		1,200	
2233	Food Vendor Fees - inc. GST (HAI)	50		-		-	
2234	Food Vendor Fees - exempt from GST (HAI)	1,250		988		1,250	
2803	Septic Tank Inspection Fees (HAI)	800		944		1,000	
TOTAL		45,087	207,960	38,306	224,370	53,594	187,327

SHIRE OF KATANNING

07 - HEALTH

Other Health

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2184	Works Program - Medical Centre (OHE)		5,676		409		1,677
2185	Building Program - Other Health		18,081		11,159		12,760
2189	Insurance (OHE)		13,780		12,710		13,153
2190	Administration Allocated (OHE)		1,989		20,530		2,289
2191	Utilities (OHE)		16,500		17,796		19,724
Operating Revenue							
2178	Medical Centre Reimbursements (OHE)	15,000		-		19,724	
2177	Medical Centre Rent (OHE)	30,000		30,000		30,000	
TOTAL		45,000	56,026	30,000	62,604	49,724	49,604

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Education General

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2022	Depreciation - Buildings (EDU)		50,328		48,185		53,784
2042	Works Program - Childcare Centres (EDU)		6,830		461		1,689
2222	Building Program - Childcare Centres		5,594		1,172		8,033
3562	Administration Allocated (EDU)		995		14,576		1,145
5982	Program Expenses (EDU)		4,000		-		-
6462	Insurance (EDU)		1,028		2,660		2,750
6472	Utilities (EDU)		750		1,346		1,350
2066	Works Program - KECH Precinct Expenses (EDU)		-		-		35,402
2068	Building Program - KECH Expenses (Childcare Building)		-		-		2,355
2067	Building Program - KECH Expenses (DOC Building)		-		-		2,355
2069	Building Program - KECH Expenses (Family Centre)		-		-		6,570
Operating Revenue							
2053	Property Lease Fees (EDU)	1,500		1,028		1,059	
2093	Reimbursements (EDU)	50		-		-	
						171,525	
2065	Katanning Early Childhood Hub - Rental Income						
TOTAL		1,550	69,525	1,028	68,400	172,584	115,433

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Community Development and Other Welfare
Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3554	Works Program - Events (OCU)		141,702		122,072		116,144
0497	Employee Superannuation (CDOW)		6,848		5,033		7,390
0697	Workers Compensation Insurance Premium (CDOW)		11,033		10,853		3,630
3148	Communication Expenses (CDOW)		250		136		250
3153	Salaries (CDOW)		61,144		38,104		65,984
3156	Building Program - Community Events (CDOW)		7,640		5,007		10,653
3158	Seniors Program Expenses (CDOW)		1,000		-		-
3175	National Youth Week Grant Expenditure (CDOW)		4,000		2,905		3,000
3176	Meeting Expenses (CDOW)		1,500		341		-
			24,256		18,238		-
3183	Grant Expenditure (CDOW)						
4130	Expensed Minor Asset Purchases (CDOW)		4,000		-		2,000
4222	Administration Allocated (CDOW)		167,955		93,953		178,536
4282	Special Projects (CDOW)		20,000		-		18,000
4293	NAIDOC Week Grant Expenditure (CDOW)		2,000		-		2,000
4296	Harmony Festival Grant Expenditure (CDOW)		84,000		17,391		17,000
4339	Youth Activities Expenses (CDOW)		39,000		23,247		59,000
4349	Disability Access & Inclusion Expenditure (CDOW)		1,000		177		1,000
7572	Training & Development (CDOW)		3,500		1,644		2,000
7573	Uniforms (CDOW)		760		-		380
9692	Subscriptions & Memberships (CDOW)		500		382		500
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	39,000		39,691		38,156	
3168	Youth Activities Other Income (CDOW)	500		-		-	
3173	Seniors Week Grant Income (CDOW)	1,000		-		-	
3174	National Youth Week Grant Income (CDOW)	3,000		3,000		3,000	
4333	Grant Income (CDOW)	2,000		-		2,000	
4337	Harmony Festival Grant Income (CDOW)	70,000		19,727		17,000	
4338	Harmony Festival Other Income (CDOW)	4,000		1,114		-	
5333	Other Income (CDOW)	500		-		-	
TOTAL		120,000	582,088	63,532	217,410	60,156	487,467

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2312	Administration Allocated (AMH)		41,234		18,477		47,462
2412	Depreciation - Buildings (AMH)		132,312		121,032		131,559
2492	Works Program - Amherst Village (AMH)		-		1,025		-
6592	Utilities (AMH)		2,000		703		-
6602	Insurance (AMH)		5,930		9,888		10,234
6603	Amherst Management Fees (AMH)		43,284		21,143		44,798
7242	Building Program - Amherst Village		-		7,058		-
Operating Revenue							
2423	Tenants Reducing Equity (AMV)	33,000		16,277		3,415	
TOTAL		33,000	224,760	16,277	179,326	3,415	234,053

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0350	Staff Housing Re-allocated (STH)		(197,195)		(141,245)		(207,866)
5122	Utilities (STH)		23,400		19,779		23,267
5972	Insurance (STH)		3,862		12,966		7,810
6012	Depreciation - Buildings (STH)		108,780		97,965		108,780
6622	Administration Allocated (STH)		23,489		27,305		27,037
7802	Building Program - Staff Housing		26,393		18,247		31,723
7892	Works Program - Staff Housing (STH)		11,271		3,132		6,987
Operating Revenue							
0237	PROFIT ON SALE OF ASSET	-		72,000		-	
3523	Reimbursements (STH)	2,000		2,137		-	
5008	Staff Housing Income - Infant Health Flat (STH)	2,600		-		-	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		6,000		6,240	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		2,500		2,600	
TOTAL		13,440	(0)	82,637	38,149	8,840	(2,262)

SHIRE OF KATANNING

09 - HOUSING

Other Housing

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		6,553		7,313		5,952
0612	Administration Allocation (OTH)		12,948		25,663		14,903
1513	Housing Business Planning		20,000		2,854		20,000
3742	Building Program (OTH)		19,315		7,936		19,406
3744	Utilities (OTH)		14,000		11,227		14,000
4122	Insurance (OTH)		5,420		-		5,609
4500	Depreciation - Buildings (OTH)		94,632		85,222		94,632
Operating Revenue							
4800	Rental Income - Independent Living Units (OTH)	41,600		40,000		41,600	
4801	Rental Income - Key Worker Housing (OTH)	75,400		73,183		72,060	
4810	Reimbursements (OTH)	200		-		200	
TOTAL		117,200	172,868	113,183	140,214	113,860	174,502

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2342	Depreciation - Equipment (SAN)		6,200		5,284		5,850
2512	Photocopying & Stationery (SAN)		4,000		2,910		4,000
2542	Insurance (SAN)		7,352		7,311		7,565
2582	Domestic Refuse Collection (SAN)		88,503		85,029		99,123
			428,091		555,556		545,449
2591	Works Program - Refuse Site						
2592	Works Program - Green Waste		32,319		18,914		31,748
4063	Hard Waste Pick-up (SAN)		43,239		77,109		81,168
2622	Utilities (SAN)		2,900		3,446		3,600
2652	Bin Purchases (SAN)		12,000		12,722		12,500
2732	Commercial Refuse Collection (SAN)		40,560		41,251		41,979
2742	Refuse Site Minor Expenses (SAN)		2,500		1,221		2,500
2746	Refuse Site Bank fees (SAN)		600		685		600
2842	Street Bin Collection Costs (SAN)		2,400		2,238		2,400
5042	Ground Water Monitoring (SAN)		3,500		1,035		3,500
6612	Household Recycling Service (SAN)		135,925		125,497		152,236
6632	Communication Expenses (SAN)		660		300		660
7112	Depreciation - Buildings (SAN)		21,432		19,302		21,432
7122	Depreciation - Plant (SAN)		114,840		95,269		114,840
7132	Administration Allocated (SAN)		70,994		64,875		78,306
7142	Depreciation - Infrastructure Other (SAN)		49,949		46,451		49,949
7272	Refuse Site Licence (SAN)		2,750		1,304		2,750
7282	Building Program - Sanitation		8,682		12,842		10,821
7482	Waste Oil Facility (SAN)		500		360		550
7713	Consultants (SAN)		30,000		-		30,000
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	679,010		680,568		733,331	
2613	Refuse Site Disposal Charges (SAN)	227,000		249,449		245,160	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		7,189		7,500	
2633	Sale of Domestic Bins (SAN)	2,500		-		1,000	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,500		2,520		2,596	
2753	Commercial Refuse Collection Charges (SAN)	52,939		52,245		57,174	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	45,956		44,176		49,633	
2783	Commercial Recycling Bin Collection Charges (SAN)	4,471		3,968		4,829	
2883	Levied Waste Rate (SAN)	82,970		80,398		89,607	
TOTAL		1,102,346	1,109,896	1,120,513	1,255,910	1,190,830	1,303,525

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Protection of the Environment

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4932	Utilities (POE)		2,190		1,333		2,200
4962	Building Program - Protection of Environment (POE)		2,666		485		2,311
9995	Decommission/Post Closure Plan Old Yards		18,000		20,820		50,000
2952	Non Potable Water Planning		20,000		-		20,000
7862	Administration Allocated (POE)		5,363		22,172		6,174
Operating Revenue							
2693	Drummuster Reimbursement (POE)	-		1,237		1,000	
7795	Soil Conservation Levy Commission (POE)	5,885		-		6,060	
TOTAL		5,885	48,220	1,237	44,810	7,060	80,684

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3066	Subscriptions & Memberships (OCA)		150		130		150
4252	Postage & Freight (OCA)		300		-		300
6672	Insurance (OCA)		9,833		6,183		6,399
7302	Building Program - Other Community Amenities		217,938		200,608		287,775
7313	Communication Expenses (OCA)		1,380		1,091		1,380
Cemetery							
2322	Works Program - Cemetery		97,329		93,176		105,413
2672	Utilities (OCA)		50		674		200
3012	Depreciation - Buildings (OCA)		3,756		6,342		6,900
3062	Niche Wall Plaques (OCA)		3,500		6,653		6,000
6842	Administration Allocated (OCA)		41,760		21,967		48,068
7312	Building Program - Cemetery		3,674		2,802		5,361
8843	Depreciation - Infrastructure Other (OCA)		133,518		121,545		132,247
Operating Revenue							
3083	Cemetery Charges (OCA)	33,000		37,132		43,866	
3093	Funeral Director's Licence (OCA)	1,300		529		1,300	
3123	Reserve - Cemetery	2,000		1,865		2,000	
TOTAL		36,300	513,188	39,526	461,171	47,166	600,193

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0377	Employee Superannuation (TOW)		17,226		16,342		18,802
0577	Workers Compensation Insurance Premium (TOW)		1,869		1,838		3,771
0662	Advertising & Promotion (TOW)		500		-		500
2872	Administration Allocated (TOW)		55,752		22,994		60,675
2882	Salary Costs (TOW)		118,150		99,261		128,683
3081	Local Planning Scheme Review		20,000		-		5,000
Operating Revenue							
2893	Planning Assessment Fees (TOW)	20,000		65,649		20,000	
2895	Planning Advertising Income (TOW)	500		3,756		500	
2993	Planning Charges and Reimbursements (TOW)	27,405		24,952		29,717	
TOTAL		47,905	213,497	94,358	140,435	50,217	217,431

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1422	Piano Maintenance (PUB)		250		-		250
2702	Utilities (PUB)		5,100		3,067		5,100
2962	Licences & Permits (PUB)		800		614		800
3192	Insurance (PUB)		6,546		-		6,775
3232	Depreciation - Buildings (PUB)		110,712		99,708		108,736
3242	Depreciation - Furniture & Fittings (PUB)		610		558		570
3252	Building Program - Town Hall (PUB)		23,046		29,347		47,902
3264	Town Hall Events Expenditure (PUB)		10,000		-		5,000
3282	Administration Allocated (PUB)		22,232		43,318		25,590
6712	Expensed Minor Asset Purchases (PUB)		4,500		4,476		5,000
7322	Building Program - Other Halls		2,568		1,027		23,789
Operating Revenue							
3243	Town Hall Hire Income (PUB)	10,000		2,168		5,000	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		-		-	
3273	Public Halls Lease Fees (PUB)	1,000		1,245		1,245	
TOTAL		16,000	186,364	3,413	182,115	6,245	229,512

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0032	Utilities (ORS)		27,769		27,508		28,963
3625	Piesse and Prosser Park Master Planning		-		-		20,000
0054	Interest on Loan 162 - SSL (ORS)		7,600		7,323		6,693
3452	Insurance (ORS)		16,329		2,798		2,896
3622	Works Program - Other Reserves (ORS)		819,945		524,919		747,252
3762	Depreciation - Equipment (ORS)		1,100		876		955
3792	Depreciation - Buildings (ORS)		166,872		155,238		169,347
3822	Administration Allocated (ORS)		17,002		71,855		19,570
3912	Depreciation - Infrastructure Other (ORS)		66,948		60,049		65,557
3962	Depreciation - Parks & Ovals (ORS)		431,412		459,593		501,008
6832	Effluent Charges (ORS)		3,100		5,138		5,000
			83,621		75,728		143,862
7342	Building Program - Other Recreation						
Operating Revenue							
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	7,600		7,600		6,693	
3923	Grant Income - Kidsport (ORS)	1,000		909		1,000	
3943	Property Lease Fees (ORS)	1,185		1,414		1,500	
TOTAL		9,785	1,641,698	10,379	1,475,516	9,193	1,711,103

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0192	Security Expenses (LIB)		3,500		2,194		3,500
0437	Employee Superannuation (LIB)		21,228		23,982		22,118
0637	Workers Compensation Insurance Premium (LIB)		8,360		8,223		8,511
1502	Program Expenses (LIB)		5,000		4,156		5,000
1503	Regional Library Subsidy (LIB)		2,600		2,539		2,600
1692	Expensed Minor Asset Purchases (LIB)		3,000		2,938		3,000
1992	Works Program - Library (LIB)		18,754		23,633		29,281
4032	Administration Allocated (LIB)		78,547		47,424		81,883
4042	Training & Development (LIB)		2,216		2,659		3,000
4052	Salary Costs (LIB)		168,321		157,448		156,060
4082	Local History Expenditure (LIB)		250		241		250
4092	Insurance (LIB)		14,589		6,431		6,655
4132	Building Program - Library		36,011		42,485		42,558
4142	Book Purchases & Replacements (LIB)		3,000		2,796		3,000
4144	Inter-Library Loans (LIB)		1,600		1,500		1,600
4162	Children's Book Week (LIB)		2,500		2,293		2,500
4182	Depreciation - Building (LIB)		69,300		63,208		68,930
4184	Computer Software Subscriptions (LIB)		6,500		5,094		6,500
4812	Postage & Freight (LIB)		1,500		793		1,500
5002	Read Write Now - Resource Support (LIB)		300		254		300
5382	Utilities (LIB)		7,400		11,615		9,950
5392	Communication Expenses (LIB)		500		(1,104)		500
5412	Refreshment Expenses (LIB)		300		230		300
5462	Subscriptions & Memberships (LIB)		1,300		925		1,300
5712	Photocopying & Stationery (LIB)		7,300		6,186		7,700
5792	Uniforms (LIB)		740		1,101		960
Operating Revenue							
2113	Community Room Hire (LIB)	1,500		923		5,000	
2179	Library Community Room Hire	2,500		5,314		-	
4143	Fines, Penalties & Administration Fees (LIB)	300		199		300	
4313	Sale of History Books (OCU)	100		73		100	
4173	Internet & Scanning Income (LIB)	200		184		200	
4263	Printing & Photocopying Income (LIB)	1,700		2,878		2,000	
TOTAL		6,300	464,616	9,570	419,244	7,600	469,456

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4402	Depreciation - Buildings (OCU)		8,256		7,438		8,111
4652	Depreciation - Equipment (OCU)		800		734		800
7432	Building Program - Other Culture		5,970		1,823		7,154
9742	Insurance (OCU)		658		-		-
Art Gallery							
0447	Employee Superannuation (OCU)		3,271		1,752		2,632
0647	Workers Compensation Insurance Premium (OCU)		1,584		1,558		1,612
4192	Art Gallery Exhibitions (OCU)		10,000		4,000		10,000
4232	Art Collection Maintenance (OCU)		12,000		694		12,000
4262	Gallery Promotions (OCU)		500		-		500
4472	Subscriptions & Memberships (OCU)		500		227		500
7372	Building Program - Gallery		3,481		2,953		10,294
			25,288		22,926		28,493
7722	Salary Costs (OCU)						
8132	Insurance - Art Gallery (OCU)		443		-		-
8722	Postage & Freight (OCU)		250		-		250
9002	Utilities (OCU)		6,785		8,181		7,500
9022	Meeting Expenses (OCU)		1,000		611		1,000
9072	Administration Allocated (OCU)		23,069		29,153		24,848
9302	Communication Expenses (OCU)		400		-		-
9312	Expensed Minor Asset Purchases (OCU)		1,000		411		1,000
9482	Photocopying & Stationery (OCU)		350		256		-
Operating Revenue							
2183	Gallery Hire (OCU)	-		364		200	
5376	Reimbursements (OCU)	100		-		100	
5983	Exhibition Commission (OCU)	500		-		500	
TOTAL		600	105,605	364	82,718	800	116,694

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0012	Depreciation - Building (KLC)		537,876		484,382		528,241
0062	Postage & Freight (KLC)		1,000		-		1,000
0417	Employee Superannuation (KLC)		46,620		39,416		47,545
0562	Promotion of Seniors (KLC)		1,000		947		1,000
0617	Workers Compensation Insurance Premium (KLC)		19,158		18,845		19,504
0852	Depreciation - Motor Vehicles (KLC)		6,700		7,056		7,694
1472	Equipment Repairs & Maintenance (KLC)		5,000		3,468		5,000
			383,975		323,175		391,506
3111	Salary Costs (KLC)						
3332	Function Expenses (KLC)		2,500		1,915		2,500
3502	Depreciation - Furniture & Fittings (KLC)		530		485		530
3512	Grant Expenditure (KLC)		14,669		17,921		-
3752	Works Program - (KLC) grounds and ovals		283,287		292,098		373,622
3782	Depreciation - Equipment (KLC)		7,200		6,078		6,628
3842	Subscriptions & Memberships (KLC)		2,000		1,227		2,000
3844	Computer Software Subscriptions (KLC)		6,000		5,681		6,000
3852	Contract Cleaners (KLC)		5,000		3,713		5,000
3932	Motor Vehicle Expenses (KLC)		5,387		6,304		8,546
4752	Minor Sundry Expenses (KLC)		800		352		800
6382	Uniforms & Protective Clothing (KLC)		2,184		1,843		2,200
6392	Training, Development & Recruitment (KLC)		1,999		4,053		4,000
			118,900		115,639		103,887
7332	Building Program - Katanning Leisure Centre						
8862	Program Expenses (KLC)		11,500		4,146		8,800
8872	Kiosk Expenses (KLC)		55,000		39,438		45,000
8874	Consultants (KLC)		8,500		-		8,500
8882	Security Expenses (KLC)		4,000		3,960		4,500
8892	Expensed Minor Asset Purchases (KLC)		12,000		1,277		12,000
8912	Photocopying & Stationery (KLC)		3,500		2,036		3,500
8922	Communication Expenses (KLC)		780		136		780
8932	Utilities (KLC)		90,477		99,988		92,500
8952	Advertising & Promotion (KLC)		1,500		-		1,500
8972	Insurance (KLC)		22,681		40,769		42,196
8982	Cleaning Materials (KLC)		8,500		5,620		8,500
9052	Administration Allocated (KLC)		107,829		79,040		117,294
Operating Revenue							
0023	Entry Fees (KLC)	50,000		43,330		45,000	
0043	Kiosk Income - GST Inc (KLC)	55,000		51,948		48,888	
0053	Stadium/Court Hire (KLC)	3,000		685		2,000	
0063	Functions Hire (KLC)	13,000		11,429		13,000	
0083	Program Fees (KLC)	6,500		11,701		10,500	
0093	Gym & Fitness Fees (KLC)	26,500		44,963		32,000	
0103	Creche Fees (KLC)	1,500		1,710		1,600	
0113	Signage Fees (KLC)	2,500		1,776		2,500	
0123	Office Rental (KLC)	300		273		300	
0133	Program Fees and Charges (KLC)	-		74		350	
0143	Membership Fees (KLC)	75,000		89,076		75,000	
1063	Utility Reimbursements (KLC)	10,000		12,469		12,000	
1083	Kiosk Income - GST Free (KLC)	6,000		4,543		5,000	
2703	Grant Income (KLC)	7,500		-		-	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
2707	Seniors Income (KLC)	2,500		2,902		2,500	
3543	Equipment Hire (KLC)	3,000		2,434		3,000	
3583	Other Income (KLC)	-		(1)		-	
3763	Sprig Bar Hire (KLC)	600		-		-	
3793	Lease Income (KLC)	4,500		13,212		4,500	
6793	Ground Fees (KLC)	2,500		2,393		2,500	
TOTAL		269,900	1,778,052	294,916	1,611,007	260,638	1,862,272

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0132	Insurance (MRBD)		4,040		3,690		3,820
4750	Works Program - Bridge Maintenance		11,632		912		6,916
4778	Drainage Maintenance - Sealed Rural Roads		10,041		801		12,167
4779	Drainage Maintenance - Unsealed Town Roads		8,514		-		12,167
4780	Works Program - Road Maintenance (MRBD)		1,276,950		968,593		1,347,490
4783	Road Maintenance - Town Streets Sealed		-		58,265		-
4784	Road Maintenance - Town Streets Unsealed		-		2,403		-
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		-		2,270		-
4787	Drainage Maintenance - Sealed Town Roads		12,476		2,994		-
4788	Drainage Maintenance - Unsealed Rural Roads		10,843		-		-
4840	Street Lighting (MRBD)		145,080		138,549		150,157
4850	Works Program - Footpath Maintenance (MRBD)		78,852		45,235		69,710
4880	Works Program - Drainage Maintenance		16,819		-		10,311
7382	Building Program - Depot		57,179		39,740		48,231
8774	Consultants (MRBD)		30,000		23,034		30,000
9672	Administration Allocated (MRBD)		150,820		102,855		172,002
Operating Revenue							
4911	Direct Road Grant (MRBD)	196,151		186,814		193,352	
5091	Signage Income (MRBD)	8,000		7,412		8,000	
TOTAL		204,151	1,813,246	194,226	1,392,188	201,352	1,862,971

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
4550	Depreciation - Footpaths (CRBD)		94,668		85,360		93,089
4560	Depreciation - Drainage (CRBD)		306,660		276,164		301,170
4561	Depreciation - Equipment (CRBD)		4,450		4,084		4,454
5062	Depreciation - Bridges (CRBD)		55,464		49,956		54,479
8472	Depreciation - Roads (CRBD)		4,624,092		4,192,216		4,571,810
8473	Depreciation - Buildings (CRBD)		41,916		37,758		41,176
8474	Depreciation - Infrastructure Other (CRBD)		84,972		76,522		83,450
TOTAL		-	5,212,222	-	4,722,061	-	5,149,628

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
4902	Loss on Disposal of Assets (PLP)		17,854		-		-
4903	Selling Fees & Commissions		3,000		-		-
4944	Expensed Minor Asset Purchases (PLP) under \$5000		50,000		16,733		50,000
4950	Depreciation - Plant (PLP)		133,440		120,424		131,220
4960	Depreciation - Motor Vehicles (PLP)		65,000		56,031		63,861
<i>Operating Revenue</i>							
1404	Profit on Disposal of Assets (PLP)	75,207		37,768		164,068	
TOTAL		75,207	269,294	37,768	193,188	164,068	245,081

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		6,000		-		6,000
5172	Administration Allocated (TPL)		277,767		334,639		310,624
9812	Printing, Stationery & Postage (TPL)		-		810		1,000
Operating Revenue							
1103	Commissions & Contributions (TPL)	110,000		116,832		120,000	
1133	Training Reimbursement (TPL)	6,000		-		6,000	
TOTAL		116,000	283,767	116,832	335,449	126,000	317,624

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1553	Consultants (AERO)		6,000	-			6,000
5242	Depreciation - Buildings (AERO)		12,500	11,844			12,916
			65,724	51,033			106,694
5252	Works Program - Airport Maintenance (AERO)						
5282	Insurance (AERO)		740	983			1,017
6052	Depreciation - Infrastructure Other (AERO)		129,228	116,374			126,910
7392	Building Program - Airport Maintenance		9,801	6,970			9,261
9842	Utilities (AERO)		1,500	1,298			1,500
9892	Administration Allocated (AERO)		8,562	27,305			9,855
Operating Revenue							
5285	Lease Income (AERO)	500		-		500	
5286	Other Income & Reimbursements (AERO)	100		-		100	
TOTAL		600	234,055	-	215,806	600	274,153

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
5812	Building Program - Katanning Hotel		17,058		14,045		7,776
5814	Insurance (EDV)		4,458		-		-
5816	Administration Allocated (EDV)		17,921		38,802		20,627
5881	Economic Development Planning (EDV)		30,000		261		30,000
5882	Utilities (EDV)		3,405		2,929		3,425
5888	Depreciation - Buildings (EDV)		58,476		52,662		57,430
<i>Operating Revenue</i>							
5875	Licence Fee (EDV)	7,500		-		6,000	
5876	Outgoings & Charges Reimbursement (EDV)	1,000		-		3,500	
5878	Hire Income (EDV)	1,000		1,233		1,500	
TOTAL		9,500	131,317	51,233	108,698	11,000	119,258

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1072	RUR - Legal Expenses		1,000		-		1,000
5312	Administration Allocated (RUR)		57,693		37,365		66,408
5322	Works Program - Rural Services (RUR)		33,307		14,276		20,108
5364	Cost of Standpipe Cards Issued (RUR)		1,000		-		1,000
9612	Depreciation -Infrastructure Other (RUR)		17,044		15,517		17,044
9872	Building Program - Standpipes		-		799		-
9902	Utilities (RUR)		41,039		31,314		41,100
9903	Communication Expenses (RUR)		1,755		1,354		1,800
9962	Insurance (RUR)		488		2,323		2,404
Operating Revenue							
5363	Standpipe Income (RUR)	45,000		34,786		45,000	
5365	Standpipe Access Card Income (RUR)	500		2,770		2,500	
8863	Reimbursements (RUR)	400		-		-	
		81,218		68,966		140,183	
8873	Property Lease Fees (RUR)						
TOTAL		127,118	153,325	106,523	102,947	187,683	150,864

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Tourism And Area Promotion

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1746	Expensed Minor Asset Purchases (TOU)		500		-		500
5402	Administration Allocated (TOU)		13,311		75,756		15,322
5442	Advertising & Promotion (TOU)		10,000		-		10,000
5443	Contribution to Great Southern Treasures (TOU)		20,000		-		20,000
5452	Special Events Expenditure (TOU)		500		-		500
8752	Visitor Servicing (TOU)		20,000		16,000		39,000
8762	Building Program - Shire Properties		15,256		2,172		7,061
8853	Depreciation - Equipment (TOU)		16,680		12,667		14,247
9362	Insurance (TOU)		2,449		20,047		20,748
9382	Utilities (TOU)		19,106		21,048		21,600
Operating Revenue							
8913	Reimbursements (TOU)	100		-		100	
TOTAL		100	117,801	-	147,690	100	148,978

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2435	Consultants (BUC)		80,000		55,584		82,800
5512	Administration Allocated (BUC)		77,321		34,901		85,502
5562	Photocopying & Stationery (BUC)		500		-		500
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	25,000		15,235		12,500	
5614	Building Fees & Licences - including GST (BUC)	500		219		500	
5615	Swimming Pool Inspection Fee (BUC)	1,300		1,256		1,500	
TOTAL		26,800	157,821	16,710	90,485	14,500	168,802

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Private Works
Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5910	Administration Allocated (PW)		12,617		10,265		-
5912	Works Program - Private Works		1,490		1,746		-
Operating Revenue							
5953	Private Works Revenue (PRW)	19,749		6,714		-	
TOTAL		19,749	14,107	6,714	12,011	-	-

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0380	Staff Housing Allocation (PWO)		120,175		131,303		148,476
0457	Employee (Salaried) Superannuation (PWO)		89,811		93,261		107,120
0467	Employee (Wage) Superannuation (PWO)		189,191		140,863		193,946
0657	Workers Compensation Insurance Premium - Salaried (PWO)		44,849		44,115		45,659
0667	Workers Compensation Insurance Premium - Wages (PWO)		84,264		82,885		85,786
0722	Expendable Stores (PWO)		4,000		6,935		5,000
2332	Utilities (PWO)		11,500		10,349		12,500
5922	Refreshment Expenses (PWO)		2,000		1,160		2,000
6042	Communication Expenses (PWO)		4,400		2,695		4,400
6072	Medical Checkups (PWO)		-		1,640		2,000
6362	Advertising & Promotion (PWO)		1,500		1,439		1,500
			660,786		670,125		769,838
8002	Salary Costs (PWO)						
8032	Motor Vehicle Expenses (PWO)		21,547		14,445		15,260
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		115,834		98,114		124,264
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		47,178		39,891		50,611
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		54,627		61,176		58,602
8092	Insurance (PWO)		94,900		92,685		95,929
8153	Works Program - Training & Staff Meetings (PWO)		24,500		40,169		29,967
8162	Uniforms & Protective Equipment (PWO)		12,000		18,193		16,500
8222	Works Overheads Allocations		(1,611,536)		(1,425,983)		(1,849,936)
8272	Consultants (PWO)		30,000		15,834		30,000
8462	Expensed Minor Asset Purchases (PWO) under \$5000		8,000		12,445		8,000
8502	Training & Development (PWO)		6,000		28,361		18,000
8540	Training & Development - Building Maintenance (PWO)		1,200		-		-
8531	Communication Expenses - Building Maintenance (PWO)		400		136		-
8533	Tools - Building Maintenance (PWO)		3,200		1,074		3,200
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		4,972		2,226		5,127
9462	Photocopying & Stationery (PWO)		550		754		750
9466	Computer Software Subscriptions (PWO)		15,000		14,405		15,500
Operating Revenue							
5681	Miscellaneous Income (PWO)	1,000		-		1,000	
TOTAL		1,000	42,048	-	201,138	1,000	(0)

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0154	Interest on Loan 160 - Watercart (POC)		792		993		644
0155	Interest on Loan 161 - CAT Grader (POC)		1,165		1,461		947
0156	Interest on Loan 163 - Road Sweeper (POC)		3,777		3,633		2,225
0157	Interest on Loan 164 - Truck KA24635		3,417		3,287		2,013
5010	Tool Replacement & Repairs (POC)		4,500		34		4,500
6862	Leasing Charges (POC)		11,503		10,544		11,502
7032	Licences (POC)		17,000		14,744		17,000
			225,800		237,598		300,000
8322	Fuel & Oil (POC)						
8332	Plant Repairs & Maintenance (POC)		183,500		197,004		190,000
8333	Contract Mechanic		118,000		100,500		125,000
8342	Insurance (POC)		81,577		70,340		81,577
8372	Plant Operation Allocated		(667,743)		(636,644)		(735,408)
8382	Plant Depreciation Allocated		(381,612)		(291,273)		(375,570)
8392	Plant Expendable Stores (POC)		10,000		9,417		10,000
8402	Expensed Minor Asset Purchases (POC)		10,000		1,290		10,000
8422	Depreciation - Plant (POC)		367,956		328,744		360,200
8443	Depreciation - Motor Vehicles (POC)		13,656		12,308		15,500
8452	Administration Allocated (POC)		44,712		29,973		51,466
Operating Revenue							
8373	Other Income (POC)	500		(1,772)		500	
8383	Fuel/Energy Grants/Rebates (POC)	30,000		28,667		30,000	
TOTAL		30,500	48,000	26,895	93,953	30,500	71,596

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Salaries and Wages
Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
8410	Gross Salaries (S&W)		3,057,109		2,926,377		3,308,059
8500	Gross Salaries Allocated (S&W)		(3,057,109)		(2,926,377)		(3,308,059)
8520	Gross Wages (S&W)		1,576,590		1,312,728		1,469,334
8530	Gross Wages Allocated (S&W)		(1,576,590)		(1,312,728)		(1,469,334)
8542	Workers Compensation Allocated (S&W)		55,000		48,364		55,000
<i>Operating Revenue</i>							
8553	Workers Compensation Reimbursed (S&W)	55,000		39,481		55,000	
TOTAL		55,000	55,000	39,481	48,364	55,000	55,000

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
 Unclassified
Annual Budget 26-27

Account	Description	25-26 Current Budget		YTD Actual		26-27 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8601	Salary Package - Vehicle (Expenditure)		38,528		47,367		50,700
Operating Revenue							
8701	Salary Package - Vehicles (pre tax)	27,877		31,714		36,816	
8702	Salary Package - Vehicles (post tax)	10,651		10,119		13,884	
TOTAL		38,528	38,528	41,834	47,367	50,700	50,700

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
GENERAL PURPOSE FUNDING					SCHEDULE 03
Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	OOS	\$10.50
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	\$49.00
100610	Dishonored Payment Administration Fee	Council	per instance	OOS	\$7.50
111840	Rate Book - including postage	Council		GST Inc	Copying Charge
111840	Electoral Rolls	Council		GST Inc	Copying Charge
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	\$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	\$60.00
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	To be Negotiated
111560	Advertising Signage	Council	per m ²	GST Inc	\$310.00
Photocopying					
111530	A4 single sided - B&W	Council	per page	GST Inc	\$0.30
111530	A4 single sided - colour	Council	per page	GST Inc	\$0.50
111530	A4 double sided - B&W	Council	per page	GST Inc	\$0.50
111530	A4 double sided - colour	Council	per page	GST Inc	\$0.80
111530	A3 single sided (up to 100 copies) - B&W	Council	per page	GST Inc	\$0.60
111530	A3 single sided (up to 100 copies) - Colour	Council	per page	GST Inc	\$0.80
111530	A3 double sided - B&W	Council	per page	GST Inc	\$1.10
111530	A3 double sided - Colour	Council	per page	GST Inc	\$1.30
111530	Laminating Fees - A4 per page	Council	per page	GST Inc	\$2.50
111530	Laminating Fees - A3 per page	Council	per page	GST Inc	\$4.00
111530	Binding Documents	Council	per application	GST Inc	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Inc	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Inc	\$68.00
	<i>*note photocopying charges included</i>				
	<i>**photocopying will not be permitted where breach of copyright might occur.</i>				
Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	Copying Charge
	<i>Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.</i>				
111530	Postage of Council Documents		per application		At Cost
Freedom of Information					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	OOS	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	OOS	\$30.00
111540	Access time supervised by staff	Statutory	per hour	OOS	\$30.00
111540	Administration - staff time	Statutory	per hour	OOS	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	OOS	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	OOS	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	OOS	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	OOS	At Cost
Hire Charges					
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
111560	Lecturn Hire	Council	per day	GST Inc	\$63.00
111560	Hire of Unveiling Curtain	Council	per day	GST Inc	\$63.00
111560	Portable PA System	Council	per day	GST Inc	\$125.00
111560	Projector and Screen	Council	per half day	GST Inc	\$63.00
111560	Projector and Screen	Council	per day	GST Inc	\$115.00
111560	Laptop Computer	Council	per day	GST Inc	\$40.00
111560	Tablecloths (function) Round	Council	per item	GST Inc	\$20.00
111560	Tablecloths (function) Rectangle	Council	per item	GST Inc	\$18.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
GOVERNANCE (Continued)				SCHEDULE 04	
Cleaning/Damages Charges - all Shire Venues					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$78.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$78.00
111560	Venue cleaning	Council	per hour	GST Inc	\$78.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Inc	At Cost Plus 15% Admin Fee
Booking Cancellation Fee - all Shire Venues					
111560	Less than 48 hours Notice	Council	per application	GST Inc	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge
LAW, ORDER & PUBLIC SAFETY				SCHEDULE 05	
Fire Prevention					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Inc	\$15.50
Dog Registration Fees					
118530	Unsterilised - 1 year	Statutory	per dog	OOS	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	OOS	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	OOS	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	OOS	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	OOS	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	OOS	\$100.00
118530	Pensioner Rate	Statutory	per dog	OOS	50% discount
118930	Replacement of Tag	Council	each	GST Inc	\$4.00
118530	Licence to keep an approved kennel establishment	Council	per application	OOS	\$200.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$200.00
118530	Application to keep more than two dogs	Council	per application	GST Inc	\$60.00
Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	OOS	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	OOS	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	OOS	\$42.50
118540	Lifetime registration	Statutory	per cat	OOS	\$100.00
118540	Pensioner Rate	Statutory	per cat	OOS	50% discount
118540	Licence to keep an approved cat pound	Council	per application	OOS	\$200.00
Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$75.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	\$73.00
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	\$110.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	\$55.00
119830	Destruction of a dog	Council	per dog	OOS	\$115.00
119830	Veterinary Fees		if applicable	GST Inc	At Cost

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
LAW, ORDER & PUBLIC SAFETY (Continued)				SCHEDULE 05	
Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$73.00
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$110.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	\$55.00
119830	Destruction of a cat	Council	per cat	OOS	\$110.00
119830	Veterinary Fees		if applicable	GST Inc	At cost
Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$110.00
119830	Pound Fees	Council	per day	OOS	\$18.00
Animal Control Products					
118930	Hire of Animal Trap	Council	per day	GST Inc	\$11.50
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	\$120.00
* Ranger can set and monitor on request (for additional charge)					
Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$173.00
120330	Towing Charge	Council	per vehicle	OOS	\$288.00
120330	Vehicle Disposal	Council	per vehicle	OOS	\$173.00
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	\$17.50
Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$90.00
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	\$204.00
119830	Plus Ranger Travel	Council	per km	OOS	\$0.85
Shopping Trolleys					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$50.00
Rural Road Numbers					
120360	Rural Road Number Sign with Star Picket	Council	Per Sign	GST Inc	\$60.00
HEALTH				SCHEDULE 07	
Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$167.50
122340	Notification Fee (Commercial)	Council			\$22.00
122340	Notification Fee (Not for Profit)	Council			\$15.00
122340	Low Risk Food Premises	Council	per year	OOS	\$157.00
122340	Medium Risk Food Premises	Council	per year	OOS	\$261.50
122340	High Risk Food Premises	Council	per year	OOS	\$366.00
122340	Very Low/Exempt Risk	Council	per year		\$0.00
Trading in Public Places					
121330	Application Fee	Council		OOS	\$120.00
121330	Mobile Trader and Food Business Permit	Council	per day	OOS	\$19.00
121330	Mobile Trader and Food Business Permit	Council	per week	OOS	\$120.00
121330	Mobile Trader and Food Business Permit	Council	per year	OOS	\$325.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per square metre	OOS	\$30.00
122340	Alfresco Dining Licence - Application	Council		OOS	\$120.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$210.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$210.00
121330	Gaming Act Section 55 (1) Certification (1 Year)	Council		OOS	\$45.00
121330	Gaming Act Section 55 (1) Certification (5 Year)	Council		OOS	\$140.00
Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		OOS	\$107.00
121330	Registration of Lodging Houses	Statutory		OOS	\$251.50
Septic Tanks Approvals					
121430	Application Fee	Statutory		OOS	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		OOS	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		OOS	\$118.00
	Application for approval of an apparatus by the Executive Director Public Health Department under Regulation 4(A)				
121430	(a) With a local government report	Statutory		OOS	\$93.00
121430	(b) Without a Local Government Report Fee under Regulation 4(A)4	Statutory		OOS	\$110.00
121430	(c) Local Government Report Fee	Statutory		OOS	\$140.00
Public Buildings					
121330	Public Building Approval	Council		OOS	\$345.00
121330	Special Events Public Building Approval > 1,000	Council		OOS	\$345.00
Temporary Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	OOS	\$200.00
121330		Statutory	per long stay site	OOS	\$6.00
121330		Statutory	per short stay site	OOS	\$6.00
121330		Statutory	per camp site	OOS	\$3.00
121330		Statutory	per overflow site	OOS	\$1.50
Katanning Community and Medical Centre - Community Meeting Rooms					
121790	Commercial/Government	Council	per hour	GST Inc	\$38.50
121790	Commercial/Government	Council	per day	GST Inc	\$193.50
121790	Non Commercial	Council	per hour	GST Inc	\$19.50
121790	Non Commercial	Council	per day	GST Inc	\$96.00
121790	Seniors/Community Groups	Council			No Charge
	<i>NB: Priority to be given to Senior Groups. The hire fee will cover the entire Community Meeting Room facilities.</i>				
EDUCATION & WELFARE				SCHEDULE 8	
Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	OOS	\$32.00
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	\$100.00
143380	Marquee Hire - Commercial/Government (Harmony only)	Council	per marquee	GST Inc	\$115.00
143380	Marquee Hire - Non Commercial (Harmony only)	Council	per marquee	GST Inc	\$55.00
143380	Event Book	Council	per book	GST Inc	At Cost
Noise					
	Noise Management Plan application for approval	Council	per application		\$120.00
	Regulation 18 non-complying event noise exemption	Council	per application		\$500.00
	Regulation 13 out of hours construction (Noise Management Plan Application Approval, minimum 7 days prior)	Council	per application		\$120.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
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	\$454.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$340.00
126030	Weekly Service - 120 litre bin (no new service available)	Council	per service, per year	OOS	\$340.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$135.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$157.00
126630	Recycling bin only collected fortnightly	Council	per service, per year	OOS	\$107.00
Commercial Refuse Collection Charges					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$454.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	OOS	\$340.00
127530	Weekly Service - 120 litre bin (no new service available)	Council	per bin, per year	OOS	\$340.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$212.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$126.00
Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$107.00
127830	additional 240 litre service collected fortnightly	Council	per bin, per year	OOS	\$107.00
Refuse Site Disposal Charges					
126130	Waste to be land filled	Council	per tonne	GST Inc	\$31.00
126130	Waste to be land filled (Non-Commercial)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$41.00
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$79.50
126130	Waste to be land filled (Commercial Operator)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$104.00
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)	Council	per tonne	GST Inc	\$79.50
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$104.00
126130	Builders Rubble (Non-Commercial)	Council	per tonne	GST Inc	\$31.00
126130	Builders Rubble (Non-Commercial)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$41.00
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$79.50
126130	Builders Rubble (Commercial Operator)(Non-Katanning Shire)	Council	per tonne	GST Inc	\$104.00
126130	Recyclables, not contaminated, residential properties Katanning	Council	per tonne		Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	per tonne	GST Inc	\$31.00
126130	Commercial Recycling	Council	per tonne	GST Inc	\$79.50
126130	Asbestos	Council	per sheet	GST Inc	\$21.50
126130	Asbestos	Council	per tonne	GST Inc	\$215.00
126130	Mattresses or base - any size	Council	per mattress	GST Inc	\$65.00
126130	Large consignments and special disposals	Council	per application	GST Inc	POA
126130	Bulk Bins	Council	per tonne	GST Inc	\$79.50
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	\$0.50
Refuse Site Disposal Charges (Continued)					
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$8.50
126130	Tyres - small truck/4WD	Council	each	GST Inc	\$36.00
126130	Tyres - large truck	Council	each	GST Inc	\$72.50
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	\$157.50
126130	Tyres - shredded	Council	per tonne	GST Inc	\$36.00
126130	Small animal carcass (dog cat)	Council	per animal	GST Inc	\$8.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	\$21.00
	* 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.				
Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$75.50
126130	Septic Tank Waste (Non-Katanning Shire)	Council	per kilolitre, or part thereof	GST Inc	\$98.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	\$75.00
126130	Loads greater than 3,000lt	Council		GST Inc	POA

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Weighbridge					
	Single cars and trucks	Council	per weigh (initial)	GST Inc	\$47.00
	Single cars and trucks	Council	gross tare return weigh cost (same day only)	GST Inc	\$11.00
	Car and caravan (gross combination mass)	Council	per weigh (initial)	GST Inc	\$47.00
	Car and caravan (separate weigh)	Council	separate weigh	GST Inc	\$94.00
Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including delivery and collection fee	Council	per collection	GST Inc	\$73.00
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 -				
128930	a) not more than \$50,000	Statutory		OOS	\$147.00
128930	b) more than \$50,000 but not more than \$500,000	Statutory		OOS	0.32% of estimated cost of development
128930	c) more than \$500,000 but not more than \$2.5 million	Statutory		OOS	\$1,700 + 0.257% for every \$1 in excess of \$500,000
128930	d) more than \$2.5 Million but not more than \$5 million	Statutory		OOS	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
128930	e) more than \$5 Million but not more than \$21.5 million	Statutory		OOS	\$12,633 + 0.123% for every \$1 in excess of \$5 million
128930	f) more than \$21.5 million	Statutory		OOS	\$34,196.00
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
DA - 'P' Use / Compliant Single House / R-Code Variation					
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	\$295.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)			SCHEDULE 10		
Subdivision - Clearance					
	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
Home Occupation					
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
128930	8. Determining an application for the renewal of an approval of a home occupation where the home occupation has commenced	Statutory		OOS	\$73.00
128930	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
Change Of Use					
128930	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
128930	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
Zoning Certificate					
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
Application Under A Local Law					
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
Scheme Amendment/Structure Plan					
	<i>The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:</i>				
128950	LPS Amendment	Council	Basic	GST Inc	\$3,660.00
128950	LPS Amendment	Council	Standard	GST Inc	\$6,900.00
128950	LPS Amendment	Council	Complex	GST Inc	\$10,350.00
128950	Structure Plan	Council		GST Inc	\$6,900.00
Scheme Amendment/Structure Plan - Maximum Fees Reg. 48					
128950	Executive Manager / Shire Planner	Statutory	per hour	GST Inc	\$91.00
128950	Manager / Senior Planner	Statutory	per hour	GST Inc	\$68.00
128950	Planning Officer	Statutory	per hour	GST Inc	\$38.00
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Inc	\$38.00
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Inc	\$31.20
Development Assessment Panel Application					
128930	Joint Development Assessment Panel	Statutory		OOS	Variable
	<i>* Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.</i>				
	<i>** Note: State fee is additional to any fees payable to the Local Government.</i>				

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
COMMUNITY AMENITIES (Continued)			SCHEDULE 10		
Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Inc	\$1,600.00
128950	Reports - Scheme Text - Local Planning Scheme No 5	Council		GST Inc	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Inc	\$195.00
128950	Advertising (Newspaper)	Council		GST Inc	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		OOS	\$2,875.00
	<i>Any fees that are not listed above are as per WA Planning and Development Regulations 2009.</i>				
Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Inc	\$1,130.00
130830	Adult Burial (1.8m hand dig)	Council		GST Inc	\$1,400.00
130830	Child Burial including stillborn	Council		GST Inc	\$880.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Inc	\$170.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Inc	\$340.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday	Council		GST Inc	\$600.00
	<i>NB: this fee is at CEO's discretion to cover costs</i>				
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Inc	\$1,140.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)	Council		GST Inc	POA
131230	Fee for each interment for Reserve Fund	Council		GST Inc	\$100.00
130830	Interment of Ashes in grave (by Shire)	Council		GST Inc	POA
Cemetery Charges (Continued)					
130830	Registration of Ashes	Council		GST Inc	\$170.00
130830	Metal Marker	Council		GST Inc	\$35.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$340.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	\$85.00
130830	RSL Headstone Fee/Administration Fee	Council		GST Inc	\$35.00
194240	Cemetery Bond	Council		OOS	\$110.00
Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm) - for dual internments (existing plaque onsite)	Council		GST Inc	POA
130830	Purchase of Standard Plaque (295mm x 225mm) - all new internments	Council		GST Inc	POA
130830	Niche Wall Vase	Council		GST Inc	POA
130830	Plot Reservation	Council		GST Inc	\$215.00
130830	Registration of Ashes	Council		GST Inc	\$55.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$175.00
Licence Fees					
130930	Funeral Director	Council	per year	OOS	\$240.00
130930	Funeral Director	Council	per funeral	OOS	\$85.00
130930	Monumental Mason	Council	per year	OOS	\$170.00
130930	Monumental Mason	Council	per monument	OOS	\$55.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
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	\$67.00
H002	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$470.00
H002	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$48.00
H002	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$340.00
H002	Rehearsal	Council	per hour	GST Inc	\$32.00
H002	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$22.00
H002	Kitchen - Commercial/Government	Council	per day	GST Inc	\$157.00
H002	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$17.00
H002	Kitchen - Non-Commercial	Council	per day	GST Inc	\$115.00
H002	Front Foyer - Commercial/Government Functions	Council	per hour	GST Inc	\$33.00
H002	Front Foyer - Commercial/Government Functions	Council	per day	GST Inc	\$235.00
H002	Front Foyer - Non-Commercial Functions	Council	per hour	GST Inc	\$24.00
H002	Front Foyer - Non-Commercial Functions	Council	per day	GST Inc	\$170.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$80.00
H002	Retractable Seating - Set up	Council	per booking	GST Inc	\$30.00
H002	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$78.00
H002	Grand Piano Hire - Non Commercial	Council	per application	GST Inc	\$57.00
	Meeting Equipment Hire	Council		GST Inc	
	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
Early Childhood Hub Hire - Family Centre					
120650	Central Indoor Play Area or Indoor/Outdoor Play Area - without kitchen (Non-Commercial)	Council	per hour	GST Inc	\$40.00
120650	Central Indoor Play Area or Indoor/Outdoor Play Area - with kitchen (Non-Commercial)	Council	per hour	GST Inc	\$50.00
120650	Central Indoor Play Area or Indoor/Outdoor Play Area - without kitchen (Non-Commercial)	Council	per day	GST Inc	\$200.00
120650	Central Indoor Play Area or Indoor/Outdoor Play Area - with kitchen (Non-Commercial)	Council	per day	GST Inc	\$250.00
120650	Central Indoor Play Area & Indoor/Outdoor Play Area - without kitchen (Non-Commercial)	Council	per hour	GST Inc	\$80.00
120650	Central Indoor Play Area & Indoor/Outdoor Play Area - with kitchen (Non-Commercial)	Council	per hour	GST Inc	\$100.00
120650	Central Indoor Play Area & Indoor/Outdoor Play Area - without kitchen (Non-Commercial)	Council	per day	GST Inc	\$400.00
120650	Central Indoor Play Area & Indoor/Outdoor Play Area - with kitchen (Non-Commercial)	Council	per day	GST Inc	\$500.00

2026/27 Schedule of Fees and Charges



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	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Inc	\$5.00
139340	Children	Council	per entry	GST Inc	\$4.00
139340	Pension Card	Council	per entry	GST Inc	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Inc	\$4.00
139340	Spectator	Council	per entry	GST Inc	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Inc	\$1.00
139340	Child (4 years and under)	Council	per entry	GST Inc	No Charge
139340	Water Familiarisation Program - Child and Parent	Council	per entry	GST Inc	\$2.00
139340	Family Entry ***	Council	per entry	GST Inc	\$15.50
139340	Concession Booklet Entrances (Adult -x 10)	Council	per booklet	GST Inc	\$45.00
139340	Concession Booklet Entrances (Child - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Family Day Entry - 10)	Council	per booklet	GST Inc	\$139.50
139340	Concession Booklet Entrances (Seniors Entry - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Pension Card Entry - 10)	Council	per booklet	GST Inc	\$40.50
139340	* Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; more than 20 members = 15% discount on standard charge per member) negotiated with the CEO on the type of membership" (as per KLC's Fess & Charges)				
	** Carers of special needs participants will be granted free access to the centre if they will be looking after their charge at all times whilst in the centre.				
	*** A Family Membership consists of immediate family only who reside in the same household and is financially dependent upon the householder.				
Katanning Aquatic Centre - Season Passes					
139340	Season Passes Family ***	Council	per season	GST Inc	\$350.00
139340	Half Season Pass - Family ***	Council	per season	GST Inc	\$235.00
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$132.00
139340	Season Pass - Adult	Council	per season	GST Inc	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Inc	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Inc	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Inc	\$132.00
139340	1 month Pass - Adult	Council	per season	GST Inc	\$100.00
139340	1 month Pass - Child	Council	per season	GST Inc	\$80.00
139340	1 month Pass - Pension Card	Council	per season	GST Inc	\$90.00
139340	1 month Pass - Senior	Council	per season	GST Inc	\$80.00
139340	1 month Pass - Family	Council	per season	GST Inc	\$200.00
Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Inc	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Inc	\$2.50
	Spectator fee for School Carnivals	Council	per entry	GST Inc	No Charge
Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	OOS	\$50.00
194240	Exclusive hire of facility	Council	per hour	GST Inc	By negotiation
194240	Program fees	Council	per participant	GST Inc	\$50.00
Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Inc	\$6.00
100230	Child (Participant Age 5-17)	Council	per entry	GST Inc	\$5.00
100230	Child (Participant under 5 years)	Council	per entry	GST Inc	\$3.00
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Inc	\$5.00
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Inc	\$4.00
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Inc	\$3.00
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	\$108.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Inc	\$90.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Inc	\$40.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$108.00
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligible	Council	per booklet	GST Inc	\$58.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$45.00

2026/27 Schedule of Fees and Charges



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	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Memberships					
101430	Gold - Single	Council	monthly	GST Inc	\$108.00
101430	Gold - Single	Council	quarterly	GST Inc	\$305.00
101430	Gold - Single	Council	half year	GST Inc	\$575.00
101430	Gold - Single	Council	full year	GST Inc	\$790.00
101430	Gold - Family	Council	quarterly	GST Inc	\$340.00
101430	Gold - Family	Council	half year	GST Inc	\$640.00
101430	Gold - Family	Council	full year	GST Inc	\$1,120.00
	<i>* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.</i>				
101430	Gym - Single **	Council	quarterly	GST Inc	\$260.00
101430	Gym - Single **	Council	half year	GST Inc	\$460.00
101430	Gym - Single **	Council	full year	GST Inc	\$690.00
	<i>** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership)</i>				
101430	Fortnightly Gymnasium Pass	Council	Fortnightly	GST Inc	\$72.00
101430	Weekly Gymnasium Pass	Council	Weekly	GST Inc	\$36.00
101430	Indoor Sports Only - Child	Council	quarterly	GST Inc	\$98.50
101430	Indoor Sports Only - Child	Council	half year	GST Inc	\$187.50
101430	Indoor Sports Only - Child	Council	full year	GST Inc	\$335.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Inc	\$123.00
101430	Indoor Sports Only - Adult	Council	half year	GST Inc	\$233.00
101430	Indoor Sports Only - Adult	Council	full year	GST Inc	\$443.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Inc	\$222.00
101430	Indoor Sports Only - Family	Council	half year	GST Inc	\$422.00
101430	Indoor Sports Only - Family	Council	full year	GST Inc	\$795.00
	<i>New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.</i>				
Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Inc	\$12.00
100830	Fitness Classes	Council	per participant	GST Inc	\$12.00
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Inc	\$6.50
100830	Fitness Classes students < 18 years	Council	per participant	GST Inc	\$6.50
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Inc	\$5.00
100930	Personal Fitness Assessment	Council	per assessment	GST Inc	\$55.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Inc	\$3.50
100930	Gym Instructor	Council	per hour	GST Inc	\$70.00
100930	Personal Training - Member	Council	per half hour	GST Inc	\$31.50
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$43.50
100930	Contract Personal Training - Member	Council	per half hour	GST Inc	\$47.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$59.00
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Inc	\$12.00
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Inc	\$24.00
100930	Massage Therapy	Council	per half hour	GST Inc	\$60.00
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	\$16.00
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Inc	\$8.00
Creche					
101030	Creche - Casual	Council	per child	GST Inc	\$6.00
101030	Creche - Gold Membership	Council	per child	GST Inc	\$3.50
	<i>Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at</i>				
	<i>Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.</i>				
Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Inc	\$54.00
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$225.00
100830	Term Sport Nomination Fee	Council	per team	GST Inc	\$26.00
Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees 10% discount on entry fees
100230	> 20 Kids	Council		GST Inc	
100630	Supervision by Junior staff member	Council	per hour	GST Inc	\$36.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
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	\$65.00
191220	KLC Oval/Ground Bond	Council		OOS	\$300.00
Function Area - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Inc	\$84.00
100630	Non Commercial	Council	per hour	GST Inc	\$63.00
100630	Bar - Commercial/Government	Council	per hour	GST Inc	\$157.00
100630	Bar - Non-Commercial	Council	per hour	GST Inc	\$117.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$42.00
100630	Kitchen - Commercial/Government	Council	per day	GST Inc	\$310.00
100630	Kitchen - Non Commercial	Council	per hour	GST Inc	\$31.50
100630	Kitchen - Non Commercial	Council	per day	GST Inc	\$233.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$37.00
100630	Meeting Room - Commercial/Government >5hrs	Council	per day	GST Inc	\$185.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$18.50
100630	Meeting Room - Non-Commercial >5hrs	Council	per day	GST Inc	\$92.50
100630	Wedding/Function Room Package - Standard (Hirer Set Up)	Council	per function	GST Inc	\$940.00
100630	Wedding/Function Room Package - Gold (KLC Staff Set Up)	Council	per function	GST Inc	\$1,155.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$35.50
Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Inc	\$925.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$272.00
100530	Individual Courts	Council	per hour	GST Inc	\$80.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$695.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$204.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$61.00
Ram Pavilion - Hire Fees					
100530	Entire Main Stadium - Commercial	Council	per day	GST Inc	\$748.00
100530	Entire Main Stadium - Commercial	Council	per hour	GST Inc	\$128.00
100530	Individual Courts	Council	per hour	GST Inc	\$64.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$600.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$103.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$44.00
Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Inc	\$37.00
101030	Non-Commercial	Council	per hour	GST Inc	\$18.50
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Inc	\$65.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$36.00
Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$36.50
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$18.50
100430	Tea & Coffee (Functions)	Council	per person	GST Inc	\$2.10
167930	Change Room - Casual Bookings	Council	per hour	GST Inc	\$31.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Inc	\$69.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Inc	\$52.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Inc	\$18.00
100630	Top Oval Shelter Kitchen - Casual Bookings >5hrs	Council	per day	GST Inc	\$90.00
100630	Shearing Shed	Council	per day	GST Inc	\$115.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Inc	\$21.00
101230	Rental of Office and/or Office Space	Council	annual	GST Inc	\$160.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Inc	\$160.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Community Equipment Hire					
135430	Round Tables	Council	per day	GST Inc	\$12.50
135430	Trestle Tables	Council	per day	GST Inc	\$6.30
135430	Chairs	Council	per day	GST Inc	\$2.60
135430	Crockery	Council	per day	GST Inc	\$0.70
135430	Cutlery	Council	per day	GST Inc	\$0.35
135430	Glass Ware	Council	per day	GST Inc	\$2.10
135430	Electric Urns	Council	per day	GST Inc	\$12.50
135430	Tablecloths (function) Round	Council	per day	GST Inc	\$19.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Inc	\$17.50
135430	Table and Stage Skirting	Council	per day	GST Inc	\$29.00
135430	Tulle Centre Piece	Council	per day	GST Inc	\$83.00
135430	Over head projectors/screen per day	Council	per day	GST Inc	\$63.00
	Breakages & Other Charges				
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
	Meeting Equipment Hire				
135430	<i>Refer to Admin Section, page 1 of Fees & Charges</i>				
Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Inc	\$2.60
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Inc	\$57.00
135430	plus Roller Blade Hire	Council	per pair	GST Inc	\$2.60
135430	Frisbee Golf Hire (plus \$50.00 bond)	Council	per event	GST Inc	\$58.00
Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Inc	\$490.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Inc	\$70.00
167930	Non-Commercial	Council	per day	GST Inc	\$151.00
167930	Non-Commercial	Council	per hour	GST Inc	\$26.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Inc	By negotiation
Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Inc	*Determine by lease agreement
167930	Katanning Hockey Club - all club levels	Council		GST Inc	*Determine by lease agreement
167930	Equestrian Association	Council		GST Inc	*Determine by lease agreement
	<i>New Sporting Clubs are charged based on the following formula:</i>				
	- Senior Teams				
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.60			GST Inc	\$0.60
	- Junior teams				
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.35			GST Inc	\$0.35
Katanning Leisure Centre - Other					
167930	Camping fee	Council	per day, per person	GST Inc	\$11.00
101130	Advertising Signage - to be provided by company	Council	per m ²	GST Inc	\$119.00
	<i>- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$405 per annum)</i>				
Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Inc	\$16.00
138830	Small Group Fitness	Council	per consecutive client	GST Inc	\$8.00
Katanning Library					
141430	Lost Library Books	Council	per book	GST Inc	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Inc	\$3.90

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
RECREATION & CULTURE (Continued)					SCHEDULE 11
Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Inc	\$0.30
142630	A4 double sided	Council	per copy	GST Inc	\$0.50
142630	A3 single sided	Council	per copy	GST Inc	\$0.60
142630	A4 single sided - colour	Council	per copy	GST Inc	\$0.50
142630	A4 double sided - colour	Council	per copy	GST Inc	\$0.80
142630	A3 single sided - colour	Council	per copy	GST Inc	\$0.80
142630	Laminating Fees - A4 per page	Council	per copy	GST Inc	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Inc	\$4.00
Internet & Communication					
141730	Scanning charge	Council	per page	GST Inc	\$0.20
Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Inc	\$36.50
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Inc	\$182.50
121130	Non Commercial - discounted rate	Council	per hour	GST Inc	\$18.00
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Inc	\$90.00
Gallery Hire					
121830	Local Artists	Council	per week	GST Inc	\$104.00
121830	Other	Council	per week	GST Inc	\$157.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Inc	30% Commission
Other Culture					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$71.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00
Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Inc	\$343.00
144330	Plaque	Council	per application	GST Inc	POA
ECONOMIC SERVICES					SCHEDULE 13
Economic Development					
158780	Mobile Food Trailer Hire - Commercial/Business	Council	per day	GST Inc	\$235.00
158780	Mobile Food Trailer Hire - Community/Not-for-profit	Council	per day	GST Inc	\$115.00
194240	Mobile Food Trailer Bond	Council	per hire application	OOS	\$550.00
Rural Services					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$4.40
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$12.50
153650	Access card for controlled standpipes	Council	each	GST Inc	\$23.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	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 \$121.00
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 \$121.00
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 \$121.00
Demolition Permits					
156130	Class 1 and 10 (s 16(1))	Statutory		OOS	\$121.00
156130	Class 2 to 9 (s 16(1))	Statutory	per storey	OOS	\$121.00
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	\$121.00 per application
Unauthorised Work Applications					
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		OOS	0.18% of the estimated value(inclusive of GST) of the building work as determined by the permit authority but not less than \$121.00
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 \$121.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		OOS	\$121.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		OOS	\$121.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$121.00
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 \$100,000
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
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
156130	Occupancy permit or building approval certificate for approved building work under s47, 49 or 52 of the Building Act	Statutory		OOS	\$61.65
156130	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	\$197.00
Building Control - Certification Fees (By Private Arrangement)					
156130	Sign Licence - Application Fee	Council		GST Inc	\$21.00
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	\$204.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$103.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$103.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$157.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$103.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$103.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Certified shipping container tie down design					
156130	Request for shipping container engineered tie down design	Council	per application	GST Inc	\$500.00
Saleyards Fees and Charges					
158430	Advertising Signage (at Saleyards)	Council	per m ²	GST Inc	\$300.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$1.10
154640	eID Scanning Fee	Council	per head scanned	GST Inc	\$0.1035
154630	Destruction of Sheep	Council	per head	GST Inc	\$27.00
158830	Washbay Keys	Council	per key	GST Inc	\$46.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.85
157740	Agistment Fees	Council	per head per day	GST Inc	\$1.04
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
Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$41.00
157940	Kitchen - Commercial/Government	Council	per day	GST Inc	\$258.00
157940	Kitchen - Non Commercial	Council	per hour	GST Inc	\$31.00
157940	Kitchen - Non Commercial	Council	per day	GST Inc	\$192.00
157940	Training Room - Commercial/Government	Council	per hour	GST Inc	\$41.00
157940	Training Room - Commercial/Government	Council	per day	GST Inc	\$258.00
157940	Training Room - Non Commercial	Council	per hour	GST Inc	\$31.00
157940	Training Room - Non Commercial	Council	per day	GST Inc	\$192.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Inc	\$41.00
157940	Dining Room - Commercial/Government	Council	per day	GST Inc	\$258.00
157940	Dining Room - Non Commercial	Council	per hour	GST Inc	\$31.00
157940	Dining Room - Non Commercial	Council	per day	GST Inc	\$192.00
	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	\$34.00
157940	Pop Up Shop - Full Day	Council	full day	GST Inc	\$58.00
OTHER PROPERTY & SERVICES			SCHEDULE 14		
Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Inc	\$258.00
159530	Graders	Council	per day	GST Inc	\$2,053.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$209.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,665.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$85.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$672.00
159530	Water Truck	Council	per hour	GST Inc	\$225.00
159530	Water Truck	Council	per day	GST Inc	\$2,000.00
159530	Backhoe	Council	per hour	GST Inc	\$201.00
159530	Backhoe	Council	per day	GST Inc	\$1,530.00
159530	Hitachi Loader	Council	per hour	GST Inc	\$228.00
159530	Hitachi Loader	Council	per day	GST Inc	\$1,820.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$212.00
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,700.00
159530	Excavator	Council	per hour	GST Inc	\$260.00
159530	Excavator	Council	per day	GST Inc	\$2,075.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$210.00

2026/27 Schedule of Fees and Charges



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2026/27
	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	\$1,655.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$185.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,475.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$280.00
159530	Semi Side - Tipper	Council	per day	GST Inc	\$2,200.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$134.00
159530	3t Tip Truck	Council	per day	GST Inc	\$1,065.00
159530	Sweeper	Council	per hour	GST Inc	\$207.00
159530	Sweeper	Council	per day	GST Inc	\$1,655.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$180.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,460.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$206.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,645.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$116.00
159530	Pedestrian Roller	Council	per day	GST Inc	\$925.00
159530	Sundry Plant	Council	per hour	GST Inc	\$109.00
159530	Sundry Plant	Council	per day	GST Inc	\$860.00
159530	Blue Metal	Council	m ³	GST Inc	\$298.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$330.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,625.00
159530	Bitumen Truck (Travel)	Council	per km	GST Inc	\$3.00
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	\$103.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$245.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$300.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$140.00
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	\$610.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	No charge, but bond and installation still apply
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	\$385.00
194240	Bond for Portable Stage	Council	per application	OOS	\$600.00
159530	Administration Fee - 50% of total works cost	Council	per application	GST Inc	50%
	<i>(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)</i>				
	Charges for private works carried out by the Shire are based on recovery of plant operating costs, employee costs and administration				
Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Inc	\$127.00