



Shire of
Katanning
Heart of the Great Southern

List of Accounts Paid
July 2020



Schedule of Accounts Paid - July 2020

10.2.1

Cheque Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
1	42329	09/07/2020	SHIRE OF KATANNING			267.70
	INV ADMPETTY JUNE20	30/06/2020	SHIRE OF KATANNING	ADMIN Petty Cash June 20	155.70	
	INV DEDUCTION	08/07/2020	SHIRE OF KATANNING	Payroll Deductions	60.00	
	INV DEDUCTION	08/07/2020	SHIRE OF KATANNING	Payroll Deductions	52.00	
2	42330	23/07/2020	SHIRE OF KATANNING			112.00
	INV DEDUCTION	22/07/2020	SHIRE OF KATANNING	Payroll Deductions	60.00	
	INV DEDUCTION	22/07/2020	SHIRE OF KATANNING	Payroll Deductions	52.00	
3	42331	23/07/2020	ZANYACS			167.20
	INV 40	06/07/2020	ZANYACS	LIBRARY School Holiday Program Materials	167.20	
4	42332	30/07/2020	SHIRE OF KATANNING			518.45
	INV KLC PETTYCSH	22/07/2020	SHIRE OF KATANNING	KLC Petty Cash July 20	518.45	
					Cheque Total	\$ 1,065.35

EFT Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
5	EFT30178	03/07/2020	WEST COAST PROFILERS			86,059.05
	INV 23093	19/06/2020	WEST COAST PROFILERS	ROADS Cullen St Repair Failures & Reseal SLK0.28-0.70	86,059.05	
6	EFT30179	03/07/2020	NEWGROUND WATER SERVICES PTY LTD			46,190.10
	INV 00001316	29/06/2020	NEWGROUND WATER SERVICES PTY LTD	PIESSE LAKE Variation 2 Connect Saleyards Dam	28,724.30	
	INV 00001315	29/06/2020	NEWGROUND WATER SERVICES PTY LTD	PIESSE LAKE Katanning Croquet Club Connection to Autofill from Saleyards	17,465.80	
7	EFT30180	03/07/2020	EVERFAIR WA PTY LTD			3,118.50
	INV 656	29/06/2020	EVERFAIR WA PTY LTD	REFUSE SITE Works Painting Rock Pitching & Plumbing to Water Tank	3,118.50	
8	EFT30181	03/07/2020	EmbodiMe			1,335.00
	INV 42	20/06/2020	EmbodiMe	YOUTH Two Yoga Sessions & Emotional Resilience Workshop	1,335.00	
9	EFT30182	03/07/2020	Studio 23 Photography			4,620.00
	INV 32	15/06/2020	Studio 23 Photography	COMMUNITIES Photography Support & Training for Small Businesses	3,960.00	
	INV 33	17/06/2020	Studio 23 Photography	YOUTH Event Photography 200620	660.00	

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10	EFT30183	03/07/2020	ABA SECURITY			1,299.24
	INV 18945	29/05/2020	ABA SECURITY	LIBRARY Security Relocate Alarm System & Services	1,299.24	
11	EFT30184	03/07/2020	ABC DISTRIBUTORS WA			349.80
	INV 143572	24/06/2020	ABC DISTRIBUTORS WA	CLEANING Various Shire Properties Soap Dispensers & Window Cleaning Kit	349.80	
12	EFT30185	03/07/2020	AUTOSMART WA SOUTHWEST & GREAT SOUTHERN			685.61
	INV 00011155	30/06/2020	AUTOSMART WA SOUTHWEST & GREAT SOUTHERN	PLANT Consumables for Mechanics Workshop	685.61	
13	EFT30186	03/07/2020	BROOKS HIRE SERVICE PTY LTD			7,156.13
	INV 164669	30/04/2020	BROOKS HIRE SERVICE PTY LTD	ROADS Kowald Resheeting 13.5 Tonne Dynapac Padfoot Roller 280420 - 30420	1,784.90	
	INV 166028	31/05/2020	BROOKS HIRE SERVICE PTY LTD	ROADS Kowald Resheeting 13.5 Tonne Dynapac Padfoot Roller 010520 - 190520	5,371.23	
14	EFT30187	03/07/2020	BOC GASES AUSTRALIA			95.06
	INV 4025791286	17/06/2020	BOC GASES AUSTRALIA	MECHANIC Gas for Mig Welder	95.06	
15	EFT30188	03/07/2020	SANDY BOXALL			524.00
	INV 00000317	27/06/2020	SANDY BOXALL	CATERING Finger food for OCM 230620	260.00	
	INV 00000318	27/06/2020	SANDY BOXALL	CATERING Councillor Budget Workshop 240620	264.00	
16	EFT30189	03/07/2020	CLEVER PATCH			263.84
	INV 369379	26/06/2020	CLEVER PATCH	YOUNG STAR EXPENSES Fifteen Wooden Skateboard Decks	263.84	
17	EFT30190	03/07/2020	RAY FORD SIGNS			66.00
	INV 11792	22/06/2020	RAY FORD SIGNS	REFUSE SITE SAV Lettering - Keep Clear	66.00	
18	EFT30191	03/07/2020	ILLION TENDERLINK PTY LTD			172.70
	INV U-340870	30/06/2020	ILLION TENDERLINK PTY LTD	TENDER RFT 07-2020 Katanning Community Medical Centre	172.70	
19	EFT30192	03/07/2020	TOLL IPEC/ COURIER AUSTRALIA			67.21
	INV 0464-S408620	07/06/2020	TOLL IPEC/ COURIER AUSTRALIA	ADMIN FREIGHT Charges June 20	67.21	
20	EFT30193	03/07/2020	SHAHNAN JACKY			5,860.00
	INV 32	01/06/2020	SHAHNAN JACKY	YOUTH Equipment Materials Artist fee & Insurance for Painting Skatepark	5,860.00	

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21	EFT30194	03/07/2020	KATANNING GLAZING & SECURITY			2,873.00
	INV 17267	29/06/2020	KATANNING GLAZING & SECURITY	REFUSE SITE Install Fly Screen Doors to Donga Doors & Replace Window	2,873.00	
22	EFT30195	03/07/2020	KATANNING SECURITY SERVICES PTY LTD			196.00
	INV 00000417	19/06/2020	KATANNING SECURITY SERVICES PTY LTD	SECURITY Admin Alarm Response 120520	196.00	
23	EFT30196	03/07/2020	KOJONUP BMC EMBROIDERY			18.00
	INV 00006510	23/06/2020	KOJONUP BMC EMBROIDERY	UNIFORMS Depot Postage Fee for Jumper Exchange	18.00	
24	EFT30197	03/07/2020	KATANNING REGIONAL BUSINESS ASSOCIATION INC			200.00
	INV 0384	28/05/2020	KATANNING REGIONAL BUSINESS ASSOCIATION INC	COMMUNITIES Two Vouchers for COVID-19 Survey	200.00	
25	EFT30198	03/07/2020	KATANNING H HARDWARE			188.25
	INV 101014298	23/06/2020	KATANNING H HARDWARE	PROJECTS Three Rolls Pallet Wrap	148.35	
	INV 101014367	24/06/2020	KATANNING H HARDWARE	CEMETERY MAINTENANCE Two Tubes Skier Flex	39.90	
26	EFT30199	03/07/2020	A LAURINO & CO			3,728.00
	INV 1953	28/06/2020	A LAURINO & CO	KLC Gymnastics Extension Roof Repairs	3,354.00	
	INV 1954	28/06/2020	A LAURINO & CO	KLC Gymnastics Extension Repairs to Downpipes	374.00	
27	EFT30200	03/07/2020	LESLEY BALINSKI			450.00
	INV 7	12/06/2020	LESLEY BALINSKI	YOUTH Assistance in Facilitating & COVID 19 Cleaning for DDMS Weekend	450.00	
28	EFT30201	03/07/2020	NATIONAL LIVESTOCK REPORTING SERVICE			990.00
	INV 2400011260	30/06/2020	NATIONAL LIVESTOCK REPORTING SERVICE	SALEYARD Livestock Reports June 20	990.00	
29	EFT30202	03/07/2020	MARKETFORCE PTY LTD			360.91
	INV 34382	24/06/2020	MARKETFORCE PTY LTD	ADVERTISING Welcome Precinct/Skate Park InDesign Files	66.00	
	INV 33765	24/06/2020	MARKETFORCE PTY LTD	ADVERTISING Disposition of Property 55B Beaufort St	294.91	
30	EFT30203	03/07/2020	MARKET CREATIONS			2,603.37
	INV 12474	26/06/2020	MARKET CREATIONS	ADMIN Computer Software & Subscriptions June 20	2,053.37	
	INV 12516	26/06/2020	MARKET CREATIONS	IT Monthly Preventative Server Maintenance June 20	550.00	

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31	EFT30204	03/07/2020	NAVSDRON PTY LTD T/AS NAVSDRON TRUST			13,728.00
	INV 206	30/06/2020	NAVSDRON PTY LTD T/AS NAVSDRON TRUST	ADMIN Financial Assistances	2,112.00	
	INV 206	30/06/2020	NAVSDRON PTY LTD T/AS NAVSDRON TRUST	ADMIN Budget Preparation 20/21 Assistance	11,616.00	
32	EFT30205	03/07/2020	PFD FOOD SERVICES			148.70
	INV KU541762	24/06/2020	PFD FOOD SERVICES	KLC Cleaning Paper towel & Handtowel	148.70	
33	EFT30206	03/07/2020	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)			1,960.77
	INV AA00488269	26/06/2020	CSG BUSINESS SOLUTIONS (WA) PTY LTD (PRINT SYNC)	ADMIN Photocopier Charges June 20	1,960.77	
34	EFT30207	03/07/2020	RECHARGE-IT			85.00
	INV 01611543	30/06/2020	RECHARGE-IT	KLC Printer Cartridge Magenta Toner	85.00	
35	EFT30208	03/07/2020	SIGNS PLUS			60.60
	INV 00155873	18/06/2020	SIGNS PLUS	UNIFORMS Admin Badges	60.60	
36	EFT30209	03/07/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			4,933.50
	INV 197	22/06/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	KLC Repairs to Gym Roof	1,501.50	
	INV 199	02/07/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	GALLERY Art Collection Storage Enclosure	3,432.00	
37	EFT30210	03/07/2020	OCTAVE HOLDING PTY LTD - GREAT SOUTHERN TOYOTA			374.95
	INV JC34030117	23/06/2020	OCTAVE HOLDING PTY LTD - GREAT SOUTHERN TOYOTA	PLANT CEO 01KA Complete 70000km Service	374.95	
38	EFT30211	03/07/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL			51,872.14
	INV 10445	29/06/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	AUSTRAL TERRACE South Carpark Variation Asphalt & Corrector	3,275.58	
	INV 10446	29/06/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	CHIPPER & FREDERICK Stormwater Drainage & Roadworks	25,196.77	
	INV 10444	29/06/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	PROJECTS Roundabout Preliminaries Siteworks & Paving	23,399.79	
39	EFT30212	03/07/2020	TYREPOWER KATANNING			245.00
	INV 138597	12/06/2020	TYREPOWER KATANNING	P817 Mazda BT50 Replacement Battery	245.00	
40	EFT30213	03/07/2020	WARREN BLACKWOOD WASTE			4,006.78
	INV 00016917	29/06/2020	WARREN BLACKWOOD WASTE	WASTE COLLECTION General 150620 - 260620	4,006.78	

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41	EFT30214	03/07/2020	WATER CORPORATION			203.76
	INV 9007680644	25/06/2020	WATER CORPORATION	WATER CHARGES Standpipe Baker 220420 - 240620	203.76	
42	EFT30215	03/07/2020	WEST AUSTRALIAN NEWSPAPERS LTD			550.00
	INV 1007010420200630	30/06/2020	WEST AUSTRALIAN NEWSPAPERS LTD	ADVERTISING GSH Shire Newsletter 110620	550.00	
43	EFT30216	03/07/2020	SYNERGY			7,386.24
	INV 977854430	15/06/2020	SYNERGY	GROUPED ELECTRICITY Charges 150520 - 150620	6,186.37	
	INV 148310600	25/06/2020	SYNERGY	ELECTRICITY CHARGES Tourist Chambers 190420 - 190620	64.06	
	INV 303539720	26/06/2020	SYNERGY	ELECTRICITY CHARGES Tank Sinnott Ave 240420 - 230620	126.51	
	INV 159985050	26/06/2020	SYNERGY	ELECTRICITY CHARGES 2/6 Hill Way 240420 - 240620	482.74	
	INV 138671920	26/06/2020	SYNERGY	ELECTRICITY CHARGES Marmion 250420 - 240620	411.68	
	INV 239593320	26/06/2020	SYNERGY	ELECTRICITY CHARGES Piesse Park 240420 - 230620	114.88	
44	EFT30217	03/07/2020	THE WORKWEAR GROUP			1,082.80
	INV 12255089	14/05/2020	THE WORKWEAR GROUP	UNIFORMS HR 19/20	315.20	
	INV 12308763	05/06/2020	THE WORKWEAR GROUP	UNIFORMS & PROTECTIVE CLOTHING Works Supervisor	209.00	
	INV 12308066	05/06/2020	THE WORKWEAR GROUP	UNIFORMS & PROTECTIVE CLOTHING Technical Officer	209.00	
	INV 12361095	25/06/2020	THE WORKWEAR GROUP	UNIFORMS Admin 20	349.60	
45	EFT30218	03/07/2020	WYWURRY ELECTRICAL			410.50
	INV 4580	23/06/2020	WYWURRY ELECTRICAL	AIRPORT MAINTENANCE Replacing Light Globes to Windsocks	410.50	
46	PAY	8/07/2020	PAYROLL	Payroll PAY 1	109,421.98	
47	EFT30219	06/07/2020	OFFICE WORKS BUSINESS DIRECT			679.87
	INV 0123715170	02/04/2020	OFFICE WORKS BUSINESS DIRECT	COMMUNITIES Youth Bags Covid-19	679.87	
48	EFT30220	09/07/2020	PAUL G ROBERTSON ASSOCIATES			1,452.00
	INV 936	06/07/2020	PAUL G ROBERTSON ASSOCIATES	PUBLIC WORKS Consultant Advice for RRG 21/22 Project Submissions	1,452.00	
49	EFT30221	09/07/2020	ATC WORK SMART			197.41
	INV GT17554	02/07/2020	ATC WORK SMART	ADMIN Salary Cost School Based Traineeship 10632	197.41	

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50	EFT30222	09/07/2020	Heightech Safety Systems			2,051.32
	INV 19884	22/06/2020	Heightech Safety Systems	KLC Safety Link Roof Safety Anchor & Safety Harness	2,051.32	
51	EFT30223	09/07/2020	Solartronics Pty Ltd			2,038.00
	INV 22364	19/06/2020	Solartronics Pty Ltd	AIRPORT Aerodrome Electronic gate	2,038.00	
52	EFT30224	09/07/2020	Great Southern Distilling Company			380.00
	INV 4698	29/06/2020	Great Southern Distilling Company	KLC Cleaning Hand Sanitiser 20L	380.00	
53	EFT30225	09/07/2020	MOHAMMAD AESON			58.53
	INV REIMBURSEMENT	30/06/2020	MOHAMMAD AESON	REIMBURSEMENT Duplicated Entry of Uber Ride Charged	58.53	
54	EFT30226	09/07/2020	AHERN AUSTRALIA PTY LTD			458.70
	INV 5754376	16/06/2020	AHERN AUSTRALIA PTY LTD	OTHER CULTURE Art Gallery Annual Service of Elevated Work Platform	458.70	
55	EFT30227	09/07/2020	Albany Hydraulic Services Pty Ltd			713.35
	INV 00041399	03/06/2020	Albany Hydraulic Services Pty Ltd	PLANT Mulcher Supply Three Hydraulic Cylinders	713.35	
56	EFT30228	09/07/2020	AMPAC DEBT RECOVERY (WA) PTY LTD			110.00
	INV 66581	30/06/2020	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Legal Expenses Debt Recovery	110.00	
57	EFT30229	09/07/2020	ANISH PEEDIKAYIL PUNNOOSE			5,815.00
	INV 10	03/07/2020	ANISH PEEDIKAYIL PUNNOOSE	CLEANING Public Amenities June 20	5,815.00	
58	EFT30230	09/07/2020	ART ON THE MOVE			4,250.00
	INV 322	02/07/2020	ART ON THE MOVE	GALLERY Cost Share for Preppers Exhibition	4,250.00	
59	EFT30231	09/07/2020	AUSTRALIA POST			106.48
	INV 1009718942	03/07/2020	AUSTRALIA POST	DAILY POSTAGE Fees June 20	106.48	
60	EFT30232	09/07/2020	AYTON BAESJOU PLANNING			6,650.60
	INV 2438	03/07/2020	AYTON BAESJOU PLANNING	PLANNING Consultant Fee June 2020	6,650.60	
61	EFT30233	09/07/2020	BEAUREPAIRES			213.00
	INV 76183	29/06/2020	BEAUREPAIRES	PLANT Integrated Tool carrier Plug & Repair Truck Tyre	213.00	

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62	EFT30234	09/07/2020	BGL SOLUTIONS			1,881.00
	INV 0003670	24/06/2020	BGL SOLUTIONS	AMHERST Apply Herbicide to Lawn	368.50	
	INV 0003690	01/07/2020	BGL SOLUTIONS	LIONS PARK Grounds Maintenance 260620	728.29	
	INV 0003689	01/07/2020	BGL SOLUTIONS	AAPG Grounds Maintenance 160620	784.21	
63	EFT30235	09/07/2020	BOC GASES AUSTRALIA			97.64
	INV 4024439227	29/12/2019	BOC GASES AUSTRALIA	SALEYARD Gas Bottle Refill June 20	60.72	
	INV 4024439227	29/12/2019	BOC GASES AUSTRALIA	MECHANIC Gas Bottle Refill June 20	24.73	
	INV 4024439227	29/12/2019	BOC GASES AUSTRALIA	KAC Gas Bottle Refill June 20	12.19	
64	EFT30236	09/07/2020	BTW RURAL SUPPLIES			660.00
	INV 25901	30/06/2020	BTW RURAL SUPPLIES	PLANT Mechanic BT50 Install & Supply Water Flushing Tank	660.00	
65	EFT30237	09/07/2020	CJD EQUIPMENT PTY LTD			921.86
	INV 2857675	12/05/2020	CJD EQUIPMENT PTY LTD	REIMBURSEMENT For Return of Core Water Pump KA25381	-406.03	
	INV 2063249	02/07/2020	CJD EQUIPMENT PTY LTD	KA25381 Windscreen for Volvo Front End Loader	1,327.89	
66	EFT30238	09/07/2020	THE DAILY GRIND CAFE			150.00
	INV 64	22/06/2020	THE DAILY GRIND CAFE	YOUTH Beverages for the Brush Lettering Workshop	150.00	
67	EFT30239	09/07/2020	DX PRINT GROUP PTY LTD			528.00
	INV 00093178	25/06/2020	DX PRINT GROUP PTY LTD	STATIONERY Waste Calendar Tip Pass Tokens 20/21	528.00	
68	EFT30240	09/07/2020	EDWARDS MOTORS PTY LTD			19,570.81
	INV 14019	26/06/2020	EDWARDS MOTORS PTY LTD	KA03 Purchase of Mazda CX5 19/20	15,744.01	
	INV GMCSK132424	29/06/2020	EDWARDS MOTORS PTY LTD	PLANT Clutch Repair to Holden Colorado P720	3,826.80	
69	EFT30241	09/07/2020	FLEET COMMERCIAL GYMNASIUMS PTY LTD			174.90
	INV 00083718	29/06/2020	FLEET COMMERCIAL GYMNASIUMS PTY LTD	KLC Equipment Repairs Treadmill Materials	174.90	
70	EFT30242	09/07/2020	RAY FORD SIGNS			46.86
	INV 11802	30/06/2020	RAY FORD SIGNS	TRAFFIC/STREET SIGNS One Disable Parking Sign	46.86	

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71	EFT30243	09/07/2020	FIONA GAVINO			1,673.94
	INV 0022	30/06/2020	FIONA GAVINO	YOUTH Weaving Workshop Facilitator	1,673.94	
72	EFT30244	09/07/2020	GREAT SOUTHERN FUEL SUPPLIES			18,034.41
	INV 17001427	11/06/2020	GREAT SOUTHERN FUEL SUPPLIES	ADMIN Cleaning Hand Sanitiser	350.00	
	INV 15002060	16/06/2020	GREAT SOUTHERN FUEL SUPPLIES	FUEL Card Replacement KA1100 01KA & KA00	8.25	
	INV 17001444	17/06/2020	GREAT SOUTHERN FUEL SUPPLIES	KLC Cleaning Hand sanitiser 20L	350.00	
	INV 15002138	24/06/2020	GREAT SOUTHERN FUEL SUPPLIES	FUEL Card Replacement KA673	2.75	
	INV D2032610	26/06/2020	GREAT SOUTHERN FUEL SUPPLIES	FUEL Bulk Purchases June 20 9950L	11,087.29	
	INV FUELCARDS JUNE20	30/06/2020	GREAT SOUTHERN FUEL SUPPLIES	FUEL CARDS Purchases June 20	6,236.12	
73	EFT30245	09/07/2020	TOLL IPEC/ COURIER AUSTRALIA			17.33
	INV 0456-S408620	14/06/2020	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges June 100620	17.33	
74	EFT30246	09/07/2020	KATANNING AUTO CENTRE			70.00
	INV 8215	25/06/2020	KATANNING AUTO CENTRE	PLANT GLP25RH New Brake Master Cylinder	70.00	
75	EFT30247	09/07/2020	KATANNING BETTA HOME LIVING			159.90
	INV 35810003207	05/09/2019	KATANNING BETTA HOME LIVING	LIBRARY Tech Brands LCD Monitor Wall Mount Bracket	159.90	
76	EFT30248	09/07/2020	KATANNING GLAZING & SECURITY			2,953.50
	INV 17212	30/05/2020	KATANNING GLAZING & SECURITY	ADMIN OHS Supply & Install Separation Screen to Front Counter	2,123.00	
	INV 17269	01/07/2020	KATANNING GLAZING & SECURITY	ADMIN Repairs to Window Sill At Rear Of Building	566.50	
	INV 17290	07/07/2020	KATANNING GLAZING & SECURITY	AMHERST VILLAGE Repairs to Glass Door & Installation Stainless Steel Sleeve	264.00	
77	EFT30249	09/07/2020	KATANNING TRAILER REPAIRS PTY LTD			850.00
	INV 249	12/06/2020	KATANNING TRAILER REPAIRS PTY LTD	KA1993 Repairs to Hino Tipper Floor	850.00	
78	EFT30250	09/07/2020	KATANNING COUNTRY CLUB			10,131.00
	INV 01979	02/07/2020	KATANNING COUNTRY CLUB	KCC Material Cost Associated with Shade Shelters	10,131.00	

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79	EFT30251	09/07/2020	WESFARMERS KLEENHEAT GAS PTY LTD			30.75
	INV 21618209	25/06/2020	WESFARMERS KLEENHEAT GAS PTY LTD	SALEYARDS Gas Bottle Refill June 20	30.75	
80	EFT30252	09/07/2020	KATANNING MEN'S SHED			1,350.00
	INV 15	19/06/2020	KATANNING MEN'S SHED	COMMUNITIES Free Wee Libraries Incl Painting	1,350.00	
81	EFT30253	09/07/2020	LANDGATE ADMIN			67.85
	INV 356592	28/05/2020	LANDGATE ADMIN	RATES GRV Schedule G2020/4	67.85	
82	EFT30254	09/07/2020	LANDSCAPE CONSTRUCTION PTY LTD			264,786.85
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Park Variation Due to Engineering Alternate Purlins Required	969.54	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Park Footings to Walls & Steps as Per Engineers Specifications	4,283.25	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Lake Supply & Install Urban stone Tactile Indicators & Handrails	3,369.27	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Lake Boardwalk Installation of Laterite Headwalls & Concrete Footings	3,887.00	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Park Nature Play Supply & Installation of Sub-Surface Drainage	5,501.79	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Park Nature Play Installation Tractor Tyres Play Feature	1,625.32	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Nature Play Preliminaries & All Siteworks Claim 1	64,423.74	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Park Construction Of Shelters & Sound Shells	145,192.25	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Park Timber Soft Fall & Shrubs	32,983.16	
	INV 3918	30/06/2020	LANDSCAPE CONSTRUCTION PTY LTD	PROJECTS Piesse Lake Boardwalk Construction Section 1 & 2 & Northern Crossing	2,551.53	
83	EFT30255	09/07/2020	KRISTINA O'DONNELL			68.90
	INV REIMBURSEMENT	07/07/2020	KRISTINA O'DONNELL	REIMBURSEMENT For Training Parking & Refreshments	68.90	
84	EFT30256	09/07/2020	SYNERGY			14,408.36
	INV 159777820	29/06/2020	SYNERGY	ELECTRICITY CHARGES 1/6 Hill Way 240420 - 240620	469.34	
	INV 638847540	30/06/2020	SYNERGY	ELECTRICITY CHARGES Unmetered/Powerwatch 010620 - 300620	325.46	
	INV 335812970	01/07/2020	SYNERGY	ELECTRICITY CHARGES CCTV Baker St 300420 - 290620	108.52	
	INV 312951080	01/07/2020	SYNERGY	ELECTRICITY CHARGES New Admin Building 010620 - 300620	3,132.51	
	INV 338348270	02/07/2020	SYNERGY	ELECTRICITY CHARGES Streetlights 250520 - 240620	10,372.53	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
85	EFT30257	13/07/2020	GHD Pty Ltd			14,237.19
	INV 112-0042682	01/07/2020	GHD Pty Ltd	PROJECTS Piesse Park Urban Water Management Plan & Detailed Design	14,237.19	
86	EFT30258	13/07/2020	MARKETFORCE PTY LTD			1,421.44
	INV 33764	24/06/2020	MARKETFORCE PTY LTD	ADVERTISING KLC Facilities Officer position	578.73	
	INV 33763	24/06/2020	MARKETFORCE PTY LTD	OTHER HEALTH Tender Advertising GSH & GSW	456.39	
	INV 33766	24/06/2020	MARKETFORCE PTY LTD	OTHER HEALTH Advertising for West Australian	386.32	
87	EFT30259	13/07/2020	MARKET CREATIONS			187.55
	INV 12391	23/06/2020	MARKET CREATIONS	ADMIN Computer Software Cisco Webex conference Meetings June 20	22.55	
	INV IG85-1	30/06/2020	MARKET CREATIONS	LIBRARY Stationery 250x Business Cards	165.00	
88	EFT30260	13/07/2020	RAECO			304.17
	INV 550856	18/02/2020	RAECO	LIBRARY Stationery Expenses Book Coverings	304.17	
89	EFT30261	13/07/2020	FOCHE PLANT HIRE T/A RMF FABRICATION			12,755.40
	INV 10-010898	29/05/2020	FOCHE PLANT HIRE T/A RMF FABRICATION	PIESSE PARK Angled & Totem Interpretive Signs x14	12,755.40	
90	EFT30262	13/07/2020	SECURE CORPORATION PTY LTD T/A SOUTHERN LOCK SECURITY			140.43
	INV 0003V575	01/07/2020	SECURE CORPORATION PTY LTD T/A SOUTHERN LOCK SECURITY	ADMIN Weekly Alarm Monitoring Service June 20	140.43	
91	EFT30263	13/07/2020	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT			993.57
	INV 557917	30/06/2020	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	ADMIN Stationery Lexmark Toners & Freight	812.90	
	INV 558048	30/06/2020	FUTURE TECH BUSINESS SYSTEMS PTY LTD T/AS SOS OFFICE EQUIPMENT	LIBRARY Photocopier Charges June 20	180.67	
92	EFT30264	13/07/2020	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD (BELMONT)			961.85
	INV 00100675	19/06/2020	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD (BELMONT)	DEPOT & POUND First Aid Servicing	385.00	
	INV 00100675	19/06/2020	ST JOHN AMBULANCE WESTERN AUSTRALIA LTD (BELMONT)	VARIOUS Shire Properties First Aid Servicing	576.85	
93	EFT30265	13/07/2020	TYREPOWER KATANNING			155.00
	INV 138877	02/07/2020	TYREPOWER KATANNING	PLANT Battery for John Deere	155.00	

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94	EFT30266	13/07/2020	IT VISION AUSTRALIA PTY LTD			2,059.20
	INV 33595	30/06/2020	IT VISION AUSTRALIA PTY LTD	TRANING EOY Payroll Essentials 20	330.00	
	INV 33594	30/06/2020	IT VISION AUSTRALIA PTY LTD	TRAINING Rates Pensioner Rebates & Reconciliations	1,729.20	
95	EFT30267	13/07/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)			2,140.00
	INV I3082582	24/06/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ADMIN Subscription for E Learning Procurement & Contract Management Fundamentals	1,925.00	
	INV I3082560	24/06/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	PWO Procurement Training for Mechanic	215.00	
96	EFT30268	13/07/2020	WATER CORPORATION			283.40
	INV 9007810672	30/06/2020	WATER CORPORATION	WATER CHARGES Standpipe GS Highway 010520 - 300620	283.40	
97	EFT30269	13/07/2020	NUTRIEN AG SOLUTIONS			691.41
	INV 902690615	11/03/2020	NUTRIEN AG SOLUTIONS	PLANT Klee Propane Cylinder 15kg	59.42	
	INV 903099268	23/06/2020	NUTRIEN AG SOLUTIONS	PLANT Gas Cylinder Yale Forklift 230620	59.42	
	INV 903106878	24/06/2020	NUTRIEN AG SOLUTIONS	PUBLIC WORKS Mongrel Work Boots	320.56	
	INV 903127318	29/06/2020	NUTRIEN AG SOLUTIONS	AMHERST VILLAGE Two Gas Bottles Unit 11	252.01	
98	EFT30270	13/07/2020	WESTRAC EQUIPMENT P/L			1,069.93
	INV PI4718282	22/06/2020	WESTRAC EQUIPMENT P/L	P563 GRADER Rocker Cover Injector Lines & Seals	1,069.93	
99	EFT30271	13/07/2020	THE WORKWEAR GROUP			343.00
	INV 12343505	19/06/2020	THE WORKWEAR GROUP	UNIFORMS Payroll 1920	343.00	
100	EFT30272	15/07/2020	AVANTGARDE TECHNOLOGIES			1,535.46
	INV ES00001442	05/05/2020	AVANTGARDE TECHNOLOGIES	CCTV Maintenance May 20	1,535.46	
101	EFT30273	15/07/2020	WEST COAST PROFILERS			38,527.38
	INV 22758B	30/04/2020	WEST COAST PROFILERS	CAREW ST Variation	8,125.87	
	INV 22757B	30/04/2020	WEST COAST PROFILERS	CONROY ST Variation	25,323.91	
	INV 23190	30/06/2020	WEST COAST PROFILERS	CAREW ST Claim 2 Variation to Asphalt Dual Use Path	5,077.60	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
102	EFT30274	15/07/2020	Regional Pest Group			1,651.20
	INV 00006321	29/06/2020	Regional Pest Group	SALEYARDS Pigeon Remediation 290620 - 030720	825.60	
	INV 00006322	29/06/2020	Regional Pest Group	KATANNING HOTEL Pigeon Remediation 290620 - 030720	825.60	
103	EFT30275	15/07/2020	Heightech Safety Systems			1,126.15
	INV 20313	04/07/2020	Heightech Safety Systems	KLC Six Portable Safety Barriers	1,126.15	
104	EFT30276	15/07/2020	Aboriginal Health Health Council of WA			300.00
	INV REIMBURSEMENT	01/07/2020	Aboriginal Health Health Council of WA	REIMBURSEMENT KLC Bond Release for Event Held 030320	300.00	
105	EFT30277	15/07/2020	BGL Solutions Pty Ltd			8,415.00
	INV 0003713	13/07/2020	BGL Solutions Pty Ltd	WELCOME PRECINCT Progress Claim for Drains Installed	8,415.00	
106	EFT30278	15/07/2020	ARROW BRONZE			441.54
	INV 696348	02/07/2020	ARROW BRONZE	CEMETERY Niche Wall Plaque Mary Clarke	441.54	
107	EFT30279	15/07/2020	BGL SOLUTIONS			1,512.50
	INV 0003698	03/07/2020	BGL SOLUTIONS	AAPG Grounds Maintenance 030720	784.21	
	INV 0003697	03/07/2020	BGL SOLUTIONS	LIONS PARK Grounds Maintenance 030720	728.29	
108	EFT30280	15/07/2020	BOC GASES AUSTRALIA			93.15
	INV 4025949383	28/06/2020	BOC GASES AUSTRALIA	SALEYARD Gas Bottle Refill June 20	59.70	
	INV 4025949383	28/06/2020	BOC GASES AUSTRALIA	DEPOT Gas Bottle Refill June 20	21.47	
	INV 4025949383	28/06/2020	BOC GASES AUSTRALIA	KAC Gas Bottle Refill June 20	11.98	
109	EFT30281	15/07/2020	RAY FORD SIGNS			532.00
	INV 11816	10/07/2020	RAY FORD SIGNS	GSAAP Signs for Funding Partners	532.00	
110	EFT30282	15/07/2020	HOWARD & HEAVER ARCHITECTS			5,247.00
	INV 00005983	06/07/2020	HOWARD & HEAVER ARCHITECTS	KMC Development of Concept Plans	5,247.00	
111	EFT30283	15/07/2020	DEPARTMENT OF HUMAN SERVICES			17.16
	INV 180112026	10/07/2020	DEPARTMENT OF HUMAN SERVICES	GOVERNANCE Council Services Centerpay 010620 -300620	17.16	

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	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
112	EFT30284	15/07/2020	TOLL IPEC/ COURIER AUSTRALIA			248.11
	INV 0466	22/06/2020	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges June 180620 - 200620	188.91	
	INV 0467	29/06/2020	TOLL IPEC/ COURIER AUSTRALIA	FREIGHT Charges June 200620 - 260620	59.20	
113	EFT30285	15/07/2020	JANELLE NEHME			140.00
	INV 280120	28/01/2020	JANELLE NEHME	ECONOMIC DEVELOPMENT Catering for Food Innovation Group Meeting	100.00	
	INV 090720	09/07/2020	JANELLE NEHME	CDOW Cupcakes for Morning Tea Staff Leaving	40.00	
114	EFT30286	15/07/2020	G A JULIUS & CO			78,400.00
	INV 2030	05/06/2020	G A JULIUS & CO	PIESSE LAKE Construction of Pathways 3m & 2m	78,400.00	
115	EFT30287	15/07/2020	KATANNING AUTO CENTRE			232.30
	INV 8200	20/06/2020	KATANNING AUTO CENTRE	KA1337 Canter Exhaust Tubes	232.30	
116	EFT30288	15/07/2020	KATANNING BETTA HOME LIVING			900.00
	INV 35810010582	11/07/2020	KATANNING BETTA HOME LIVING	HOUSING 8 Austral Tce Television & Kitchen Essentials for Transit House	900.00	
117	EFT30289	15/07/2020	KATANNING GLAZING & SECURITY			2,495.00
	INV 17213	30/05/2020	KATANNING GLAZING & SECURITY	KLC Supply & Installation of Separation Screen Front Counter	2,495.00	
118	EFT30290	15/07/2020	KOWALDS NEWS & GLASSHOUSE			1,637.94
	INV I0000015815	10/06/2020	KOWALDS NEWS & GLASSHOUSE	YOUTH July School Holiday Paint Markers & Table Cloths	507.00	
	INV I0000016023	25/06/2020	KOWALDS NEWS & GLASSHOUSE	ADMIN Stationery Order June 20	650.20	
	INV I0000017569	30/06/2020	KOWALDS NEWS & GLASSHOUSE	ADMIN Stationery	386.75	
	INV SN0000393006	30/06/2020	KOWALDS NEWS & GLASSHOUSE	STATIONERY Newspapers 070620 - 300620	93.99	
119	EFT30291	15/07/2020	KATANNING STOCK & TRADING			6,707.60
	INV 1/31	26/05/2020	KATANNING STOCK & TRADING	KLC Test n Tag Machine & 500 Tags	1,290.00	
	INV 1/26	04/06/2020	KATANNING STOCK & TRADING	HEALTH Monitoring Equipment Laser Distance Measurer	168.75	
	INV 1/25	05/06/2020	KATANNING STOCK & TRADING	AMHERST VILLAGE Brushes Drop Sheets & Paint	1,156.15	
	INV 1/27	05/06/2020	KATANNING STOCK & TRADING	AMHERST VILLAGE Roller Frame & Roller Covers	9.80	

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INV 1/28	09/06/2020	KATANNING STOCK & TRADING	REFUSE SITE Tip Shop Shed Internal Enclosure	963.30	
INV 1/29	10/06/2020	KATANNING STOCK & TRADING	LIONS PARK BBQ Blocks & BBQ Spray	24.10	
INV 1/30	10/06/2020	KATANNING STOCK & TRADING	REFUSE SITE Paint Door Stop & Bend Flashing	127.10	
INV 1/33	16/06/2020	KATANNING STOCK & TRADING	LIBRARY Fluro Starters	2.40	
INV 1/35	16/06/2020	KATANNING STOCK & TRADING	REFUSE SITE Balance of Trim deck & Pipe	108.15	
INV 1/36	19/06/2020	KATANNING STOCK & TRADING	TOWN HALL Mechanics Institute Key Copies	105.00	
INV 1/37	27/06/2020	KATANNING STOCK & TRADING	REFUSE SITE Trim deck & Brakes Flashing	534.60	
INV 1/32	30/06/2020	KATANNING STOCK & TRADING	AIRPORT Eight Globes & 5000k Lamp Globes	264.00	
INV 1/24	30/06/2020	KATANNING STOCK & TRADING	AMHERST VILLAGE Auto Door Seal Paint Brushes & Drill Bits	143.65	
INV 1/34	30/06/2020	KATANNING STOCK & TRADING	TOWN HALL Public Toilets Vandalism Replace Broken Door	499.00	
INV 1/38	30/06/2020	KATANNING STOCK & TRADING	AMHERST & CLEANING Shower Head & BBQ Blocks	51.60	
INV 1/42	30/06/2020	KATANNING STOCK & TRADING	KLC Three Boxes of 1200mm LED Fluro Tubes	1,260.00	
120 EFT30292	15/07/2020	KATANNING H HARDWARE			458.50
INV 105000505	14/07/2020	KATANNING H HARDWARE	ROADS Robertson Ring lock & Steel Posts	458.50	
121 EFT30293	15/07/2020	MAIA FINANCIAL PTY LTD			1,224.69
INV C29243	20/05/2020	MAIA FINANCIAL PTY LTD	KLC Monthly Lease of Spin Bikes July 20	1,224.69	
122 EFT30294	15/07/2020	GREAT SOUTHERN MERINO SHEEPBREEDERS ASSOC			825.00
INV 102230	07/07/2020	GREAT SOUTHERN MERINO SHEEPBREEDERS ASSOC	CEO Donation Sponsorship for the 2020 WA Sheep Expo & Ram Sale	825.00	
123 EFT30295	15/07/2020	MJB INDUSTRIES			1,995.40
INV 00005255	06/07/2020	MJB INDUSTRIES	ROADS Robertson Drainage Material & Delivery to Depot	1,995.40	
124 EFT30296	15/07/2020	MARKET CREATIONS			2,750.00
INV 12652	30/06/2020	MARKET CREATIONS	IT Technical Support June 20	1,787.50	
INV 12651	30/06/2020	MARKET CREATIONS	IT Technical Support June 20	962.50	
125 EFT30297	15/07/2020	RAMM SOFTWARE PTY LTD			9,376.21
INV RSL-16915	01/07/2020	RAMM SOFTWARE PTY LTD	COMPUTER Software Subscription Pocket RAMM & Annual Support and Maintenance	9,376.21	

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126	EFT30298	15/07/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			6,820.00
	INV 195	14/06/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	ROTARY WISHING WELL Demolition of Rock Walls & Paving Old Signage	6,820.00	
127	EFT30299	15/07/2020	T-QUIP			57.90
	INV 93517	29/06/2020	T-QUIP	PLANT Toro Mower Labour Charge for Programming Module	57.90	
128	EFT30300	15/07/2020	IT VISION AUSTRALIA PTY LTD			58,633.30
	INV 33366	01/07/2020	IT VISION AUSTRALIA PTY LTD	IT Synergy Soft & Universe Annual License Maintenance Fee	58,633.30	
129	EFT30301	15/07/2020	WARREN BLACKWOOD WASTE			704.00
	INV 00016938	04/07/2020	WARREN BLACKWOOD WASTE	REFUSE Domestic Sanitation Collection June 20	704.00	
130	EFT30302	15/07/2020	WATER CORPORATION			155.66
	INV 9013922945	02/07/2020	WATER CORPORATION	WATER CHARGES 8 Austral Tce 010720 - 310820	155.66	
131	EFT30303	15/07/2020	SYNERGY			133.88
	INV 253839510	30/06/2020	SYNERGY	ELECTRICITY CHARGES UA 61 Conroy St 290420 - 260620	133.88	
132	EFT30304	15/07/2020	WYWURRY ELECTRICAL			557.00
	INV 4607	06/07/2020	WYWURRY ELECTRICAL	HOUSING Marri Drive Install Down Lights Sensors and Smoke Detectors	557.00	
133	PAY	22/07/2020	PAYROLL	Payroll PAY 2	110,503.25	
134	EFT30305	21/07/2020	BUILDING SERVICE LEVY			169.95
	INV T93	30/05/2020	BUILDING SERVICE LEVY	BUILDING SERVICES LEVY FOR MAY 2020	169.95	
135	EFT30306	23/07/2020	ATC WORK SMART			171.31
	INV GT17694	16/07/2020	ATC WORK SMART	ADMIN Salary Costs School Based Traineeship 10780	171.31	
136	EFT30307	23/07/2020	Regional Pest Group			1,196.80
	INV 00006330	06/07/2020	Regional Pest Group	SALEYARDS Pigeon Remediation Works 060720 - 100620	598.40	
	INV 00006331	06/07/2020	Regional Pest Group	KATANNING HOTEL Pigeon Remediation Works 060720 - 100720	598.40	
137	EFT30308	23/07/2020	Flourish Design By Mel			400.00
	INV 0720	10/07/2020	Flourish Design By Mel	YOUTH July School Holidays Macramé Workshop	400.00	

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138	EFT30309	23/07/2020	BGL Solutions Pty Ltd			5,059.69
	INV 0003711	11/07/2020	BGL Solutions Pty Ltd	AAPG Grounds Maintenance 100720	784.21	
	INV 0003712	11/07/2020	BGL Solutions Pty Ltd	LIONS/SKATE PARK Grounds Maintenance 100720	728.29	
	INV 0003716	15/07/2020	BGL Solutions Pty Ltd	WELCOME PRECINCT Drainage Skate Park Final Payment	3,547.19	
139	EFT30310	23/07/2020	ADVANCE PRESS (2013) PTY LTD			2,838.00
	INV 144855	13/07/2020	ADVANCE PRESS (2013) PTY LTD	SANITATION Waste Collection Calendars 20/21	2,838.00	
140	EFT30311	23/07/2020	AMPAC DEBT RECOVERY (WA) PTY LTD			1,284.28
	INV 67280	16/07/2020	AMPAC DEBT RECOVERY (WA) PTY LTD	RATES Debt Recovery July 20	1,284.28	
141	EFT30312	23/07/2020	BURANDO HILL PROPERTIES PTY LTD			42.20
	INV 16092	10/07/2020	BURANDO HILL PROPERTIES PTY LTD	KA10732 Road Roller Pins & Bearings for Steering	42.20	
142	EFT30313	23/07/2020	CONNECT CALL CENTRE SERVICES			232.38
	INV 00102371	15/07/2020	CONNECT CALL CENTRE SERVICES	ADMIN Overcalls June 20	232.38	
143	EFT30314	23/07/2020	RAY FORD SIGNS			25.00
	INV 11814	10/07/2020	RAY FORD SIGNS	KLC First Aid Signs	25.00	
144	EFT30315	23/07/2020	L. E. GARSTONE PLUMBING			1,010.50
	INV 000419	15/04/2020	L. E. GARSTONE PLUMBING	SALEYARDS Chlorine Testing & Parts	1,010.50	
145	EFT30316	23/07/2020	TOLL IPEC/ COURIER AUSTRALIA			10.73
	INV 0468	05/07/2020	TOLL IPEC/ COURIER AUSTRALIA	KLC Stationery Freight 300620	10.73	
146	EFT30317	23/07/2020	KATG LAND CARE DISTRICT C'TEE			7,179.81
	INV 0456	23/06/2020	KATG LAND CARE DISTRICT C'TEE	REFUSE SITE Bioretention Erosion Control & Nutrient Management	7,179.81	
147	EFT30318	23/07/2020	Katanning Logistics			220.00
	INV 00034031	15/07/2020	Katanning Logistics	WELCOME PRECINCT RWW Freight for Pavers from Brickmakers	220.00	
148	EFT30320	23/07/2020	KATANNING BOBCAT HIRE			806.10
	INV 0248	09/07/2020	KATANNING BOBCAT HIRE	STANDPIPE Badgebup Trenching for New Water Line & Refill After Plumbing Work	806.10	

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149	EFT30321	23/07/2020	KATANNING H HARDWARE			1,665.41
	INV 101015015	08/07/2020	KATANNING H HARDWARE	KA25381Tailshaft Bolts for Volvo Loader	17.96	
	INV 101015058	09/07/2020	KATANNING H HARDWARE	TRAFFIC SIGNS One Pallet Rapid Set Cement	523.80	
	INV 102006283	17/07/2020	KATANNING H HARDWARE	WORKS Footpath Maintenance Hardiefence & Cover	1,079.75	
	INV 101015617	20/07/2020	KATANNING H HARDWARE	AMHERST Unit Two Gas Hoses	43.90	
150	EFT30322	23/07/2020	LANDGATE ADMIN			279.95
	INV 348696	15/07/2020	LANDGATE ADMIN	REPROCESSING of Payment/Invoice	279.95	
151	EFT30323	23/07/2020	Finishing WA			386.10
	INV 9119	03/07/2020	Finishing WA	STATIONERY Binding of Council Minutes Jan19 - Dec19	386.10	
152	EFT30324	23/07/2020	SOUTH REGIONAL TAFE			7,984.34
	INV I0011834	09/07/2020	SOUTH REGIONAL TAFE	TRAINING Skid Steer for Maintenance & Parks	440.64	
	INV I011883	09/07/2020	SOUTH REGIONAL TAFE	TRAINING Chainsaw Parks & Gardens	81.70	
	INV I0011957	13/07/2020	SOUTH REGIONAL TAFE	YOUTH July School Holidays Fully Accredited Barista Courses	6,775.80	
	INV I0012005	21/07/2020	SOUTH REGIONAL TAFE	TRAINING Traffic Control Course Maintenance Crew	515.20	
	INV I0012006	21/07/2020	SOUTH REGIONAL TAFE	TRAINING Traffic Control Course Maintenance Crew	171.00	
153	EFT30325	23/07/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE			9,900.00
	INV 202	15/07/2020	SOUTHERN STONE & WOOD CONSTRUCTION & MAINTENANCE	ROTARY WISHING WELL Construction of Curved Concrete Walls	9,900.00	
154	EFT30326	23/07/2020	BRENTON STEWART ELECTRICS			18,914.50
	INV P0894	16/07/2020	BRENTON STEWART ELECTRICS	PIESSE PARK Supply Enclosures for Sound Stage Wiring x500	990.00	
	INV P0846	16/07/2020	BRENTON STEWART ELECTRICS	PIESSE LAKE Supply Power to Soundshell & Stage & Install Various PowerPoints	17,924.50	
155	EFT30327	23/07/2020	TYREPOWER KATANNING			618.90
	INV 139059	14/07/2020	TYREPOWER KATANNING	KA24621 New Battery for Ford Ranger	245.00	
	INV 137984	14/07/2020	TYREPOWER KATANNING	KA0287 Puncture Repair Mitsubishi Canter	65.00	
	INV 139000	14/07/2020	TYREPOWER KATANNING	PLANT Forklift Puncture Repair	63.95	

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156	INV 139029	14/07/2020	TYREPOWER KATANNING	KA11993 Battery for Four Wheeler	125.00	
	INV 136111	14/07/2020	TYREPOWER KATANNING	PLANT Mower Puncher Repair	48.95	
	INV 139087	14/07/2020	TYREPOWER KATANNING	KA24568 Puncture Repair Kit for Colorado	71.00	
157	EFT30328	23/07/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)			78.54
	INV I3082680	06/07/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	TRAFFIC SIGNS Courtesy Speed Display Freight	78.54	
158	EFT30329	23/07/2020	WATKINS PLUMBING			874.50
	INV 877	20/07/2020	WATKINS PLUMBING	STANDPIPE Badgebup Maintenance New Water Main from Meter	874.50	
159	EFT30330	23/07/2020	SYNERGY			326.75
	INV 339230450	21/04/2020	SYNERGY	ELECTRICITY CHARGES Unit 1 Amherst 180220 - 210420	72.88	
	INV 339230450	23/06/2020	SYNERGY	ELECTRICITY CHARGES Unit 1 Amherst 210420 - 230620	139.70	
	INV 339230450	21/07/2020	SYNERGY	ELECTRICITY CHARGES Unit 1 Amherst 230620 - 21072020	114.17	
160	EFT30331	23/07/2020	THE WORKWEAR GROUP			264.20
	INV 12373709	01/07/2020	THE WORKWEAR GROUP	UNIFORMS Projects	89.20	
	INV 12373710	01/07/2020	THE WORKWEAR GROUP	UNIFORMS Projects	175.00	
161	EFT30332	23/07/2020	WURTH AUSTRALIA PTY LTD			240.76
	INV 4307194019	13/07/2020	WURTH AUSTRALIA PTY LTD	PLANT Workshop Light Globes R Clips & Sealant	240.76	
162	EFT30333	23/07/2020	WYWURRY ELECTRICAL			104.50
	INV 4617	09/07/2020	WYWURRY ELECTRICAL	AMHERST VILLAGE Unit 2 Disconnection & Installation HWS	104.50	
163	EFT30334	30/07/2020	SMALL TREE FARM			528.00
	INV 7186	23/07/2020	SMALL TREE FARM	AUSTRAL TCE Carpark & Town Gardens Trees	528.00	
164	EFT30335	30/07/2020	Elross Caravans			10,741.78
	INV 230	22/07/2020	Elross Caravans	TOURISM Customised Food Cart 25% Deposit	10,741.78	
165	EFT30336	30/07/2020	BGL Solutions Pty Ltd			7,625.66
	INV 0003632	10/06/2020	BGL Solutions Pty Ltd	KLC Quartermaine Oval & Hockey Oval Spray for Weeds	2,944.70	

Schedule of Accounts Paid - July 2020

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV 0003718	15/07/2020	BGL Solutions Pty Ltd	ADMIN Building Garden Services 150720	335.96	
	INV 0003726	21/07/2020	BGL Solutions Pty Ltd	WORKS Town Square Carpark Removal of Two Trees Incl Stump Grinding	1,320.00	
	INV 0003724	21/07/2020	BGL Solutions Pty Ltd	LIONS PARK Grounds Maintenance 210720	728.29	
	INV 0003725	21/07/2020	BGL Solutions Pty Ltd	AAPG Grounds Maintenance 170720	784.21	
	INV 0003733	26/07/2020	BGL Solutions Pty Ltd	AAPG Grounds Maintenance 240720	784.21	
	INV 0003734	26/07/2020	BGL Solutions Pty Ltd	LIONS PARK Grounds Maintenance 240720	728.29	
166	EFT30337	30/07/2020	Premier Smash Repairs			320.00
	INV 14343	08/07/2020	Premier Smash Repairs	KA25381 Install New Windscreen on Volvo Loader	320.00	
167	EFT30338	30/07/2020	Department of Communities - CPFS			300.00
	INV REIMBURSEMENT	24/07/2020	Department of Communities - CPFS	KLC Bond Release Pioneer Room Venue Hire 200720	300.00	
168	EFT30339	30/07/2020	Denise R Gobbart			4,867.40
	INV 1	22/07/2020	Denise R Gobbart	ADMIN SFO Tasks Financial Support 290620 - 030720	2,246.20	
	INV 2	22/07/2020	Denise R Gobbart	ADMIN SFO Financial Support 130720 - 170720	2,621.20	
169	EFT30340	30/07/2020	JOAN CLARK			42,000.00
	INV REIMBURSEMENT	17/07/2020	JOAN CLARK	REIMBURSEMENT 60% Refundable Deposit Unit Nine Amherst	42,000.00	
170	EFT30341	30/07/2020	ABC DISTRIBUTORS WA			498.30
	INV 143973	20/07/2020	ABC DISTRIBUTORS WA	CLEANING Supplies Paper Towel & Soil Remover	498.30	
171	EFT30342	30/07/2020	AIR RESPONSE PTY LTD			369.69
	INV 152440A	23/07/2020	AIR RESPONSE PTY LTD	KLC Repairs to Sprig Bar Cool Room	369.69	
172	EFT30343	30/07/2020	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD			350.00
	INV 046646	22/07/2020	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD	LICENCES Annual Music For Councils 20/21	350.00	
173	EFT30344	30/07/2020	BLIGHTS AUTO ELECTRICS			49.50
	INV 13492	24/07/2020	BLIGHTS AUTO ELECTRICS	PLANT John Deer Mower LED Flasher Unit	49.50	
174	EFT30345	30/07/2020	City Of Bunbury			3,713.95
	INV 56805	17/07/2020	City Of Bunbury	ADMIN LSL Entitlement Claim	3,713.95	

Schedule of Accounts Paid - July 2020

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
175	EFT30346	30/07/2020	COCA-COLA AMATIL			394.35
	INV 223139639	23/07/2020	COCA-COLA AMATIL	KLC Kiosk Drink Refreshments July 20	394.35	
176	EFT30347	30/07/2020	DDA GROUP CORPORATE COMMUNICATIONS TA WAYFOUND			3,533.20
	INV 9658	15/07/2020	DDA GROUP CORPORATE COMMUNICATIONS TA WAYFOUND	ADVERTISING New Tourist Brochure Design & Artwork & Project Management	2,464.00	
	INV 9660	21/07/2020	DDA GROUP CORPORATE COMMUNICATIONS TA WAYFOUND	ADVERTISING Katanning Tourism Brochure	1,069.20	
177	EFT30348	30/07/2020	DENISE GALLANAGH WOOD			30.00
	INV REIMBURSEMENT	27/07/2020	DENISE GALLANAGH WOOD	CDOW Reimbursement Mobile Phone Cover	30.00	
178	EFT30349	30/07/2020	EDWARDS MOTORS PTY LTD			2,267.40
	INV 65353K	10/07/2020	EDWARDS MOTORS PTY LTD	PLANT Chains for Pole Saw	94.80	
	INV GMCSK132743	17/07/2020	EDWARDS MOTORS PTY LTD	PLANT P732 Ford Ranger Ute Clutch Repairs	2,172.60	
179	EFT30350	30/07/2020	EXECUTIVE MEDIA PTY LTD			950.00
	INV 162375	22/07/2020	EXECUTIVE MEDIA PTY LTD	ADVERTISING Caravanning Australia Quarter Page & Editorial	950.00	
180	EFT30351	30/07/2020	GRANDE FOOD SERVICE			688.93
	INV 4164105	22/07/2020	GRANDE FOOD SERVICE	KLC Kiosk Refreshments July 20	688.93	
181	EFT30352	30/07/2020	GREAT SOUTHERN ASSESSMENTS			1,292.50
	INV 0511	02/07/2020	GREAT SOUTHERN ASSESSMENTS	GSAAPE Residential Building Energy Assessment	1,292.50	
182	EFT30353	30/07/2020	iiNET LIMITED			79.99
	INV 120896753	17/07/2020	iiNET LIMITED	INTERNET Expenses CEO Aug 20	79.99	
183	EFT30354	30/07/2020	IT VISION USER GROUP			748.00
	INV 00000574	20/07/2020	IT VISION USER GROUP	ADMIN IT Vision User Group Subscription 20/21	748.00	
184	EFT30355	30/07/2020	JMG BUILDING SURVEYORS			2,805.00
	INV 00014353	23/07/2020	JMG BUILDING SURVEYORS	GSAAPE Building Surveying Work	2,805.00	
185	EFT30356	30/07/2020	KATANNING AGRICULTURAL SOCIETY INC			220.00
	INV 20-022	22/07/2020	KATANNING AGRICULTURAL SOCIETY INC	CEO Donation Major Trophy 129th Ag Show	220.00	

Schedule of Accounts Paid - July 2020

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
186	EFT30357	30/07/2020	Katanning Pharmacy			600.00
	INV 1096999	14/07/2020	Katanning Pharmacy	ADMIN Six Boxes of Face Masks	600.00	
187	EFT30358	30/07/2020	KATANNING PLUMBING & GAS P/L			298.21
	INV 00005023	27/07/2020	KATANNING PLUMBING & GAS P/L	DEPOT Install Eye Wash Machine at Mechanics Shed	298.21	
188	EFT30359	30/07/2020	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)			198.00
	INV 2688	27/07/2020	DHU SOUTH ELECTRICAL (T/A LEVITZKE HOLDINGS PTY LTD)	AMHERST Assess Unit 10 & Unit 3 Air conditioners	198.00	
189	EFT30360	30/07/2020	LOCAL HEALTH AUTHORITIES ANALYTICAL C'TEE			506.98
	INV MA2020063	10/07/2020	LOCAL HEALTH AUTHORITIES ANALYTICAL C'TEE	HEALTH Analytical Services Annual Fee 20/21	506.98	
190	EFT30361	30/07/2020	LOTEX FILTER CLEANING SERVICE			275.26
	INV 00006049	26/06/2020	LOTEX FILTER CLEANING SERVICE	VARIOUS Plant Filters	275.26	
191	EFT30362	30/07/2020	NARELLE NEWMAN			300.00
	INV 280720	28/07/2020	NARELLE NEWMAN	CATERING Council Forum 140720	300.00	
192	EFT30363	30/07/2020	PFD FOOD SERVICES			100.55
	INV KU788167	22/07/2020	PFD FOOD SERVICES	KLC Kiosk Beverage Refreshments	100.55	
193	EFT30364	30/07/2020	RAECO			104.50
	INV 557023	23/07/2020	RAECO	LIBRARY Subject Spine Labels	104.50	
194	EFT30365	30/07/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL			2,750.00
	INV 10453	09/07/2020	TRICOAST HOLDINGS PTY LTD T/A TRICOAST CIVIL	PIESSE LAKE Additional Asphalt to Pathway 13	2,750.00	
195	EFT30366	30/07/2020	TYREPOWER KATANNING			86.15
	INV 139103	15/07/2020	TYREPOWER KATANNING	PLANT John Deer Mower Replace Tube	86.15	
196	EFT30367	30/07/2020	ALBANY V-BELT & RUBBER			342.04
	INV 313662	22/07/2020	ALBANY V-BELT & RUBBER	MAINTENANCE Grease Nozzles Tyre Pressure Inflator & Air Fittings	342.04	
197	EFT30368	30/07/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)			31,647.98
	INV I3082941	20/07/2020	WEST AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	GOVERNANCE Annual Subscriptions Councils Connect & Association Memberships	31,647.98	

Schedule of Accounts Paid - July 2020

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
198	EFT30369	30/07/2020	WARREN BLACKWOOD WASTE			8,745.85
	INV 00016963	13/07/2020	WARREN BLACKWOOD WASTE	WASTE COLLECTION General 290620 - 100720	4,051.80	
	INV 00016964	19/07/2020	WARREN BLACKWOOD WASTE	WASTE COLLECTION Recycling 130720 - 150720	4,694.05	
199	EFT30370	30/07/2020	WATER CORPORATION			1,992.02
	INV 9023336907	14/07/2020	WATER CORPORATION	WATER Trade Waste Permit 11-15 Aberdeen St 010720 - 300621	241.84	
	INV 9023340850	14/07/2020	WATER CORPORATION	WATER Trade Waste Permit 22 Austral Tce 010720 - 300621	241.84	
	INV 9015188852	24/07/2020	WATER CORPORATION	WATER CHARGES Car Park 89 Clive St 030620 - 240720	636.27	
	INV 9015649401	24/07/2020	WATER CORPORATION	WATER CHARGES 61A Conroy St 030620 - 240720	217.98	
	INV 9007672871	24/07/2020	WATER CORPORATION	WATER CHARGES 19 Charles St 030620 - 240720	250.36	
	INV 9015649399	24/07/2020	WATER CORPORATION	WATER CHARGES Unit 61B Conroy St 030620 - 240720	208.84	
	INV 9007675378	24/07/2020	WATER CORPORATION	WATER CHARGES Sports Ground Conroy 030620 - 240720	194.89	
200	EFT30371	30/07/2020	SYNERGY			17,867.90
	INV 977854430	15/07/2020	SYNERGY	GROUPED ELECTRICITY Charges 150620 - 150720	14,991.08	
	INV 154025290	21/07/2020	SYNERGY	ELECTRICITY CHARGES Saleyards 160620 - 200720	2,876.82	
201	EFT30372	30/07/2020	THE WORKWEAR GROUP			399.00
	INV 12403933	13/07/2020	THE WORKWEAR GROUP	ADMIN Uniform 20/21	399.00	
202	EFT30373	30/07/2020	WURTH AUSTRALIA PTY LTD			238.15
	INV 4307209183	23/07/2020	WURTH AUSTRALIA PTY LTD	PLANT CRC for Mechanics Workshop	238.15	
203	EFT30374	30/07/2020	WYWURRY ELECTRICAL			2,663.55
	INV 4646	27/07/2020	WYWURRY ELECTRICAL	AMHERST Replace Smoke Alarms in All Thirteen Buildings	2,278.65	
	INV 4648	27/07/2020	WYWURRY ELECTRICAL	AMHERST Unit 12 Repair Gas Stove Cook Top	170.90	
	INV 4647	27/07/2020	WYWURRY ELECTRICAL	AMHERST VILLAGE Unit Two Three & Fourteen Maintenance & Materials	214.00	

EFT Total \$ 1,327,621.42

Direct Debit Payments

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
204	DD29754.1	06/07/2020	TELSTRA			2,688.62
	INV 4253504000	21/06/2020	TELSTRA	LANDLINE CHARGES May 20	2,688.62	

Schedule of Accounts Paid - July 2020

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
205	DD29783.1	08/07/2020	SHERRIF'S OFFICE PERTH			70.00
	INV 26105134	07/07/2020	SHERRIF'S OFFICE PERTH	INFRINGMENT LODGEMENT Fees FER7724585	70.00	
206	SUPER	8/07/2020	Superchoice			14161.17
	SUPER	8/07/2020	Superchoice	Superannuation Payments July Pay 2	14,161.17	
207	DD29753.1	14/07/2020	TELSTRA			1,123.63
	INV 3376774455	25/06/2020	TELSTRA	MOBILE CHARGES May 20	1,123.63	
208	DD29799.1	15/07/2020	SG FLEET AUSTRALIA PTY LTD			1,056.00
	INV CESM VEHICLE LEASE	15/07/2020	SG FLEET AUSTRALIA PTY LTD	CESM Vehicle Lease Payment July 20	1,056.00	
209	DD29809.1	20/07/2020	CUSTOM SERVICE LEASING LTD			341.92
	INV LCDC VEHICLE LEASE	20/07/2020	CUSTOM SERVICE LEASING LTD	LCDC Vehicle Lease Payment July 20	341.92	
210	SUPER	22/07/2020	Superchoice			14,092.33
	SUPER	22/07/2020	Superchoice	Superannuation Payments July Pay 2	14,092.33	
211	DD29827.1	30/07/2020	TELSTRA			3,656.47
	INV 3376774455	25/07/2020	TELSTRA	MOBILE CHARGES June 20	989.82	
	INV K556094710-9	21/07/2020	TELSTRA	LANDLINE CHARGES June 20	2,666.65	

Direct Debit Total \$ 37,190.14

General Credit Card Purchases

	Direct Debit Number	Date	GENERAL Credit Card Purchases		
212	DD29836.1	29/07/2020	COMMONWEALTH BANK		4,312.68
	INV HR JULY20	16/07/2020	COMMONWEALTH BANK	CREDIT CARD Staff Farewell Gift Card July 20	260.20
	INV EMCC JULY20	12/07/2020	COMMONWEALTH BANK	CREDIT CARD Various Kitchen Materials	44.85
	INV EMCC JULY20	26/06/2020	COMMONWEALTH BANK	CREDIT CARD Refund of Difference in Licensing Transaction	-86.55
	INV EMCC JULY20	26/06/2020	COMMONWEALTH BANK	CREDIT CARD Corporate Subscription to PLA	825.00
	INV EMCC JULY20	01/07/2020	COMMONWEALTH BANK	CREDIT CARD SFO Accommodation 020720 - 090720	700.00
	INV EMCC JULY20	04/07/2020	COMMONWEALTH BANK	CREDIT CARD Furniture for Transit House	2,021.00

Schedule of Accounts Paid - July 2020

10.2.1

	Chq/EFT	Date	Name	Description	Invoice Amount	Payment Total
	INV EMCC JULY20	09/07/2020	COMMONWEALTH BANK	CREDIT CARD Furniture for Transit House	390.20	
	INV EMCC JULY20	11/07/2020	COMMONWEALTH BANK	CREDIT CARD Household Items for Transit House	132.98	
	INV EMCC JULY20	11/07/2020	COMMONWEALTH BANK	CREDIT CARD TV Unit for Transit House	25.00	
213	DD29836.2	29/07/2020	DOME COFFEES AUSTRALIA PTY LTD			183.95
	INV CEO JULY20	16/07/2020	DOME COFFEES AUSTRALIA PTY LTD	CREDIT CARD Councillor Breakfast Meeting	183.95	
214	DD29836.3	29/07/2020	REGIONAL RETAILERS AT THE CO OP STORES			125.06
	INV CEO JULY20	28/07/2020	REGIONAL RETAILERS AT THE CO OP STORES	CREDIT CARD Councillors Beverage Refreshments	80.00	
	INV CEO JULY20	28/07/2020	REGIONAL RETAILERS AT THE CO OP STORES	CREDIT CARD Councillor Confectionery Refreshments	45.06	
215	DD29858.1	29/07/2020	OFFICE WORKS BUSINESS DIRECT			487.95
	INV JC JULY20	30/06/2020	OFFICE WORKS BUSINESS DIRECT	CREDIT CARD Two Hand Sanitiser Stations	487.95	
Credit Card Totals					\$5,109.64	

Cheque Total	\$1,065.35	0.08%
EFT Total*	\$1,107,696.19	80.80%
Payroll Total*	\$219,925.23	16.04%
Direct Debit Total	\$37,190.14	2.71%
Credit Card Total	\$5,109.64	0.37%
	\$1,370,986.55	100.00%



Shire of
Katanning
Heart of the Great Southern

Monthly Statement of Financial Activity
For the period ended
31 July 2020





MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2020**

KEY INFORMATION

Items of Significance

The material variance adopted by the Shire of Katanning for the 2020/21 year is \$10,000 or 10% whichever is the greater.

The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Financial Position			Prior Year	Current Year
Adjusted Net Current Assets	Variance		31 July 2019	31 July 2020
Cash and Equivalent - Unrestricted	74%	\$	2,777,489	\$ 2,055,261
Cash and Equivalent - Restricted	124%	\$	1,342,588	\$ 1,659,513
Receivables - Rates	80%	\$	19,800,803	\$ 15,933,694
Receivables - Other	146%	\$	627,516	\$ 917,597
Payables	72%	\$	990,632	\$ 713,396
	92%	\$	8,498,322	\$ 7,859,838

** Note: Compares current ytd actuals to prior year actuals at the same time*

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2020**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 14 August 2020
Prepared by: Manager Finance
Reviewed by: Manager Finance

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

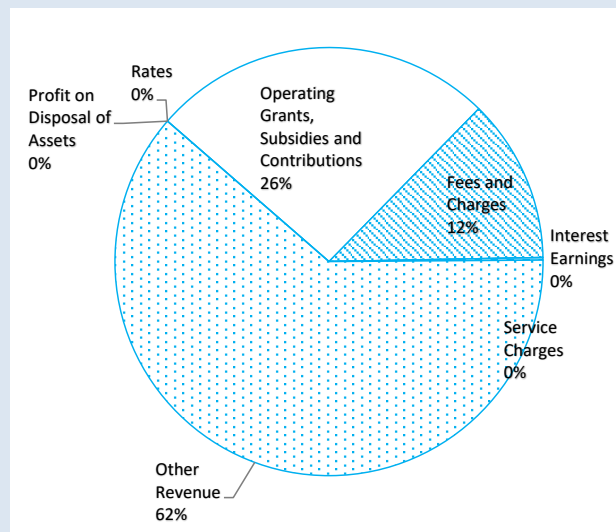
ROUNDING OFF FIGURES

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

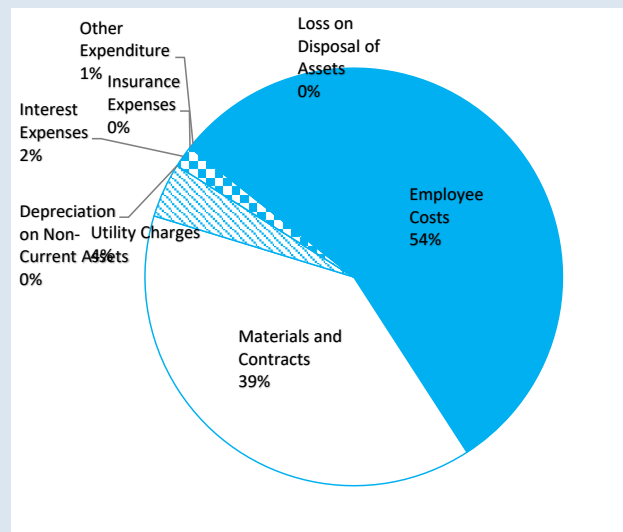
**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JULY 2020**

SUMMARY GRAPHS

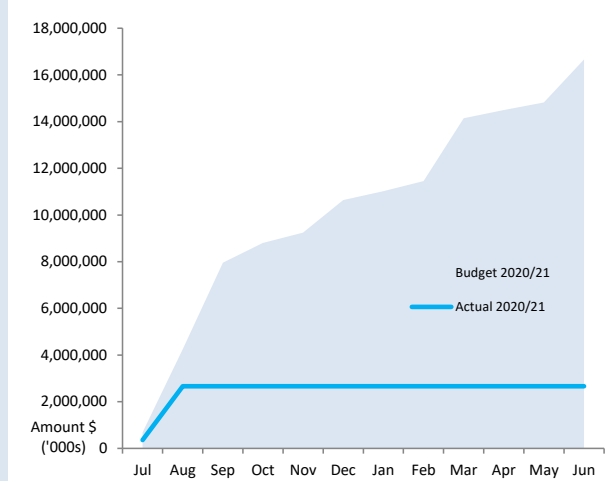
OPERATING REVENUE



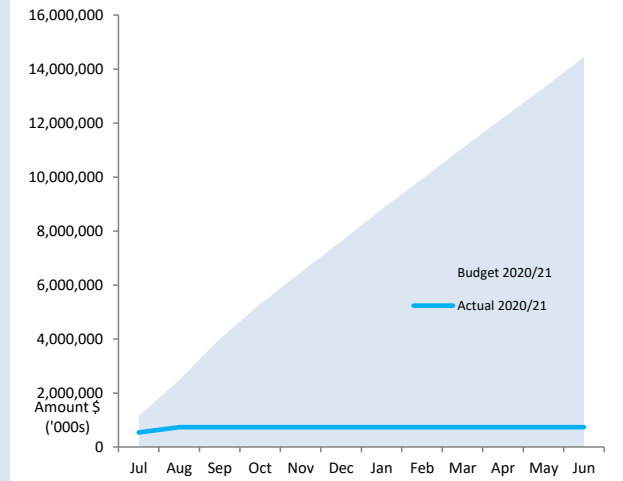
OPERATING EXPENSES



Budget Operating Revenues -v- Actual



Budget Operating Expenses -v- YTD Actual



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2020

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Year round care, housing for the aged and educational services.
HOUSING	To provide and maintain staff and elderly residents housing.	Provision and maintenance of staff and elderly residents housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish and recycling collection services, operation of rubbish disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of town hall, public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, art gallery and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, bridges footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.
ECONOMIC SERVICES	To help promote the Shire and its economic wellbeing.	Tourism and area promotion. Maintenance and operation of the Saleyards. Building Control. Provision of rural services including weed control, vermin control and standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control Council's overheads operating accounts.	Private works operation, plant repair and operational costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

STATUTORY REPORTING PROGRAMS

	Ref	Original Annual Budget (Draft)	YTD Budget (Draft)	YTD Actual	Var. \$ (b)-(a)	Var. % (b)- (a)/(a)	Var.
	Note		(a)	(b)			
Opening Funding Surplus(Deficit)	1(b)	\$ 2,462,782	\$ 2,837,481	\$ 2,462,782	\$ (374,699)	% (13%)	▼
Revenue from operating activities							
Governance		276,495	18,845	66,914	48,069	255%	▲
General Purpose Funding - Rates	5	4,234,971	(126)	0	126	(100%)	
General Purpose Funding - Other		1,192,931	13,265	1,969	(11,296)	(85%)	▼
Law, Order and Public Safety		236,964	14,597	5,221	(9,376)	(64%)	
Health		2,550	211	0	(211)	(100%)	
Education and Welfare		193,815	15,689	8,167	(7,522)	(48%)	
Housing		182,423	15,205	8,934	(6,271)	(41%)	
Community Amenities		938,144	72,333	10,336	(61,997)	(86%)	▼
Recreation and Culture		415,066	202,482	190,078	(12,404)	(6%)	
Transport		215,971	8,282	54,975	46,693	564%	▲
Economic Services		787,482	56,296	12,955	(43,341)	(77%)	▼
Other Property and Services		146,461	6,417	0	(6,417)	(100%)	
		8,823,273	423,496	359,549			
Expenditure from operating activities							
Governance		(1,167,403)	(69,711)	(213,391)	143,680	206%	▲
General Purpose Funding		(295,149)	(23,441)	(2,962)	(20,479)	(87%)	▼
Law, Order and Public Safety		(567,655)	(47,189)	(17,912)	(29,277)	(62%)	▼
Health		(193,486)	(15,361)	(11,334)	(4,027)	(26%)	
Education and Welfare		(547,531)	(39,985)	(19,908)	(20,077)	(50%)	▼
Housing		(577,900)	(25,332)	(16,453)	(8,879)	(35%)	
Community Amenities		(1,199,431)	(93,062)	(50,475)	(42,587)	(46%)	▼
Recreation and Culture		(4,011,072)	(322,393)	(120,920)	(201,473)	(62%)	▼
Transport		(4,306,153)	(358,563)	(92,280)	(266,283)	(74%)	▼
Economic Services		(1,461,717)	(114,326)	(38,784)	(75,542)	(66%)	▼
Other Property and Services		(116,565)	(39,396)	46,572	(85,968)	(218%)	▼
		(14,444,062)	(1,148,759)	(537,847)			
Operating activities excluded from budget							
Add Back Depreciation		6,018,038	501,471	0	501,471	(100%)	
Adjust (Profit)/Loss on Asset Disposal	6	126,935	(18,404)	0	(18,404)	(100%)	▼
Amherst Reducing Equity		0	0	(81,840)	81,840	0%	
Amount attributable to operating activities		524,184	(242,196)	(260,138)			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	10	7,838,032	270,462	0	(270,462)	(100%)	▼
Proceeds from Disposal of Assets	6	757,200	0	0	0		
Capital Acquisitions	7	(12,694,412)	(1,057,868)	(147,383)	(910,485)	(86%)	▼
Amount attributable to investing activities		(4,099,181)	(787,406)	(147,383)			
Financing Activities							
Proceeds from New Debentures		1,130,000	1,130,000	0	(1,130,000)	(100%)	▼
Transfer from Reserves	9	1,412,709	0	0	0		
Repayment of Debentures	8	(269,270)	(15,903)	0	15,903	(100%)	
Principal elements of finance lease payments		(13,634)	0	0	0		
Transfer to Reserves	9	(1,150,590)	(10,298)	0	10,298	(100%)	
Amount attributable to financing activities		1,109,215	1,103,799	0			
Closing Funding Surplus(Deficit)	1(b)	(3,000)	2,911,678	2,055,262			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2020

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

BY NATURE OR TYPE

	Ref Note	Original Annual Budget (Draft)	YTD Budget (Draft) (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	1(b)	2,462,782	2,837,481	2,462,782	(374,699)	(13%)	▼
Revenue from operating activities							
Rates	5	4,234,971	(126)	0	126	(100%)	
Operating Grants, Subsidies and Contributions	10	1,952,658	80,408	93,668	13,260	16%	▲
Fees and Charges		1,726,003	142,718	44,594	(98,124)	(69%)	▼
Interest Earnings		202,669	9,999	(695)	(10,694)	(107%)	▼
Other Revenue		582,295	172,093	221,982	49,889	29%	▲
Profit on Disposal of Assets	6	124,678	18,404	0	(18,404)	(100%)	▼
		8,823,273	423,496	359,549			
Expenditure from operating activities							
Employee Costs		(4,132,785)	(344,207)	(293,018)	(51,189)	(15%)	▼
Materials and Contracts		(2,711,259)	(196,753)	(208,994)	12,241	6%	
Utility Charges		(478,420)	(43,469)	(22,697)	(20,772)	(48%)	▼
Depreciation on Non-Current Assets		(6,018,038)	(501,471)	0	(501,471)	(100%)	▼
Interest Expenses		(123,742)	(8,274)	(9,178)	904	11%	
Insurance Expenses		(355,621)	(37,508)	0	(37,508)	(100%)	▼
Other Expenditure		(372,584)	(17,077)	(3,959)	(13,118)	(77%)	▼
Loss on Disposal of Assets	6	(251,613)	0	0	0		
		(14,444,062)	(1,148,759)	(537,847)			
Operating activities excluded from budget							
Add back Depreciation		6,018,038	501,471	0			
Adjust (Profit)/Loss on Asset Disposal	6	126,935	(18,404)	0			
Amherst Reducing Equity		0	0	(81,840)			
Amount attributable to operating activities		524,184	(242,196)	(260,137)			
Investing activities							
Non-operating grants, subsidies and contributions	10	7,838,032	270,462	0	(270,462)	(100%)	▼
Proceeds from Disposal of Assets	6	757,200	0	0	0		
Capital acquisitions	7	(12,694,412)	(1,057,868)	(147,383)	(910,485)	(86%)	▼
Amount attributable to investing activities		(4,099,181)	(787,406)	(147,383)			
Financing Activities							
Proceeds from New Debentures		1,130,000	1,130,000	0	(1,130,000)	(100%)	▼
Transfer from Reserves	9	1,412,709	0	0	0		
Repayment of Debentures	8	(269,270)	(15,903)	0	(15,903)	(100%)	▼
Principal elements of finance lease payments		(13,634)	0	0	0		
Transfer to Reserves	9	(1,150,590)	(10,298)	0	(10,298)	(100%)	▼
Amount attributable to financing activities		1,109,215	1,103,799	0			
Closing Funding Surplus (Deficit)	1(b)	(3,000)	2,911,678	2,055,262			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.
This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 1(a)
NET CURRENT ASSETS**

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020

OPERATING ACTIVITIES
NOTE 1(b)

ADJUSTED NET CURRENT ASSETS

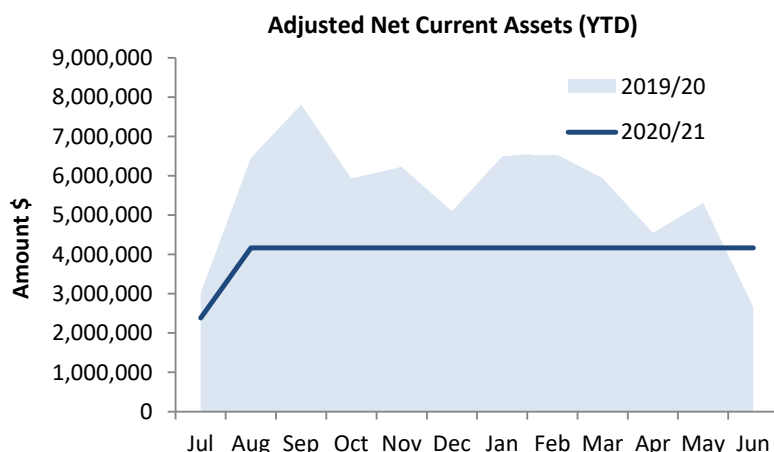
Adjusted Net Current Assets	Ref Note	Last Years Closing 30 June 2020	This Time Last Year 31 July 2019	Year to Date Actual 31 July 2020
		\$	\$	\$
Current Assets				
Cash Unrestricted	3	2,576,591	1,342,588	1,659,513
Cash Restricted	3	9,375,085	8,297,958	9,375,085
Cash Restricted - Other	3	6,558,609	11,502,845	6,558,609
Receivables - Rates	4	953,033	627,516	917,597
Receivables - Other	4	761,604	990,632	713,396
ATO Receivable		64	104,071	35,265
Payments in Advance		250	250	250
Net Trust Assets and Liabilities		0	(525)	0
Provision for Doubtful Debts		(303,608)	(303,608)	(303,608)
Inventories		15,086	17,895	16,440
		19,936,713	22,579,623	18,972,547
Less: Current Liabilities				
Payables		(8,498,322)	(12,558,360)	(7,859,838)
Provisions - employee		(627,377)	(667,575)	(627,377)
Long term borrowings		(190,853)	(210,797)	(190,853)
Contract Liabilities		(762,089)	0	(762,089)
		(10,078,641)	(13,436,731)	(9,440,156)
Unadjusted Net Current Assets		9,858,072	9,142,892	9,532,391
Adjustments and exclusions permitted by FM Reg 32				
Less: Cash reserves	3	(9,375,085)	(8,297,958)	(9,375,085)
Add: Provisions - employee		627,377	667,575	627,377
Add: Long term borrowings		190,853	210,797	190,853
Add: Amherst Deposits		1,036,928	931,564	955,088
Add: Local Government House Trust		124,637	122,620	124,637
Adjusted Net Current Assets		2,462,782	2,777,489	2,055,261

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Statement of Financial Activity.



This Year YTD

Surplus(Deficit)

\$2.06 M

Last Year YTD

Surplus(Deficit)

\$2.78 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Revenue from operating activities					
Governance	48,069	255%	▲		
General Purpose Funding - Rates	126	(100%)			2020/21 Rates yet to be raised
General Purpose Funding - Other	(11,296)	(85%)	▼	Permanent	Financial Assistance Grants
Law, Order and Public Safety	(9,376)	(64%)		Permanent	LGGS Funding Received
Health	(211)	(100%)			
Education and Welfare	(7,522)	(48%)		Timing	
Housing	(6,271)	(41%)		Timing	
Community Amenities	(61,997)	(86%)	▼		
Recreation and Culture	(12,404)	(6%)			No material variance
Transport	46,693	564%	▲		
Economic Services	(43,341)	(77%)	▼		
Other Property and Services	(6,417)	(100%)			
Expenditure from operating activities					
Governance	143,680	206%	▲	Timing	
General Purpose Funding	(20,479)	(87%)	▼	Timing	
Law, Order and Public Safety	(29,277)	(62%)	▼		
Health	(4,027)	(26%)			
Education and Welfare	(20,077)	(50%)	▼		
Housing	(8,879)	(35%)		Timing	
Community Amenities	(42,587)	(46%)	▼		
Recreation and Culture	(201,473)	(62%)	▼		
Transport	(266,283)	(74%)	▼		
Economic Services	(75,542)	(66%)	▼		
Other Property and Services	(85,968)	(218%)	▼	Timing	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
	\$	%			
Investing Activities					
Non-operating Grants, Subsidies and Contributions	(270,462)	(100%)	▼	Timing	new Financial year yet to commence
Proceeds from Disposal of Assets	0				
Land Held for Resale	0				
Capital Acquisitions	(910,485)	(86%)	▼	Timing	Capital projects are progressing, refer to Note 7.
Financing Activities					
Proceeds from New Debentures	(1,130,000)	(100%)	▼	Timing	Loans not yet taken
Transfer from Reserves	0				
Transfer to Reserves	10,298	(100%)			

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.
The material variance adopted by Council for the 2020/21 year is \$10,000 or 10% whichever is the greater.

Nature / Type		Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
		\$	%			
Revenue from operating activities						
	Rates	126	(100%)			2020/21 Rates not yet raised
Hide	Operating Grants, Subsidies and Contributions	13,260	16%	▲		
Hide	Fees and Charges	(98,124)	(69%)	▼		
Hide	Interest Earnings	(10,694)	(107%)	▼		
Hide	Other Revenue	49,889	29%	▲		
Hide	Profit on Disposal of Assets	(18,404)	(100%)	▼		
Hide	Expenditure from operating activities					
Hide	Employee Costs	(51,189)	(15%)	▼		
	Materials and Contracts	12,241	6%			No material variance
	Utility Charges	(20,772)	(48%)	▼		Invoices awaiting
	Depreciation on Non-Current Assets	(501,471)	(100%)	▼		Yet to be processed
Hide	Interest Expenses	904	11%			
	Insurance Expenses	(37,508)	(100%)	▼		Invoices to be processed
Hide	Other Expenditure	(13,118)	(77%)	▼		
	Loss on Disposal of Assets	0	0%			No material variance

KEY INFORMATION

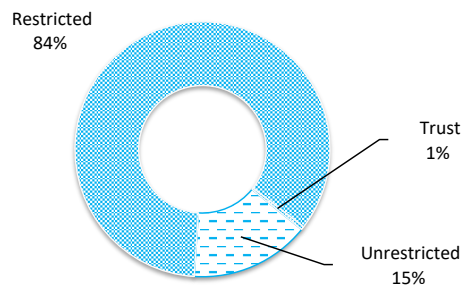
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

Municipal						
	Bank	Deposit Details	Lodgement Date	Maturity Date	Total YTD Actual	Interest Rate
	CBA	066-515 00000015	N/A	N/A	2,695,780.46	N/A
	Treasury	OCDF - Main ECH	N/A	N/A	4,204,448.03	0.20%
	Treasury	OCDF - Heritage Centre	N/A	N/A	2,355,238.60	0.20%
					9,255,467.09	
Reserve						
	CBA	35-586-305	1/07/2020		8,420,550.56	
					8,420,550.56	
Trust						
	CBA	066-515 10124846	N/A	N/A	73,289.68	N/A
					73,289.68	
Cash and Investments Totals					17,749,307.33	

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.



KEY INFORMATION

Variance between Note 1(b) Adjusted Net Current Assets and Note 3 Cash and Investments occurs where the timing of deposits and withdrawals through the bank accounts do not perfectly align with system receipts and payments.

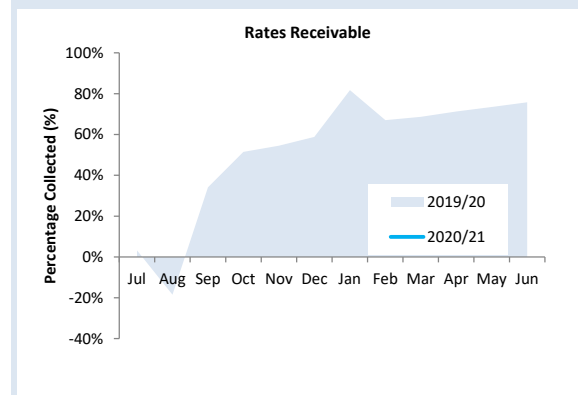
Total Cash	Unrestricted
\$17.75 M	\$2.7 M

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

Rates Receivable	30 June 2020	31 July 2020
	\$	\$
Opening Arrears Previous Years	883,110	953,032
Levied this year	4,251,568	1,011
<u>Less</u> Collections to date	(3,920,179)	225,020
Equals Current Outstanding	1,214,499	1,179,063
<u>Less</u> Pensioner deferred rates	(261,467)	(261,467)
Net Rates Collectable	953,032	917,596
% Collected	76.35%	2.92%
	0	0

KEY INFORMATION

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



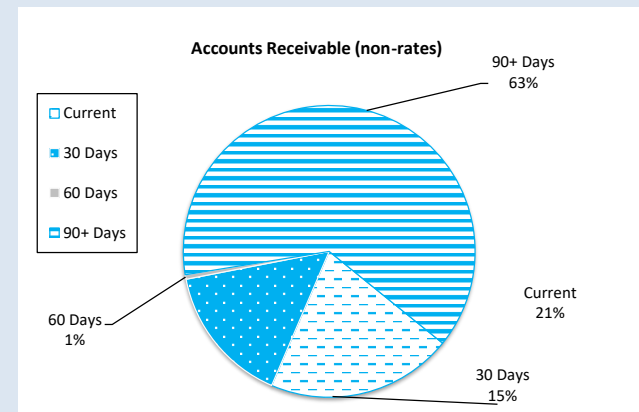
Collected	Rates Due
3%	\$917,596

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	120,658	90,646	2,923	371,007	585,235
Percentage	21%	15%	0%	63%	
Balance per Trial Balance					
Sundry debtors					713,396
GST receivable					35,265
Loans receivable - clubs/institutions					0
Income in advance					0
Total Receivables General Outstanding					748,662
Amounts shown above include GST (where applicable)					

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due

\$748,662

Over 30 Days

79%

Over 90 Days

63%

NOTE 4

RECEIVABLES

Significant Rates Debtors Outstanding Exceeding \$10,000:

Significant Receivables - General Outstanding Exceeding \$10,000:

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020

OPERATING ACTIVITIES
NOTE 5
RATE REVENUE

General Rate Revenue	Original Budget							YTD Actual			
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
Gross Rental Value (GRV)	0.101250	1197	20,226,681	2,047,954	0	2,000	2,049,954	0	0	1,011	1,011
Unimproved Value (UV)	0.01040	207	140,297,500	1,459,094	2,000	0	1,461,094	0	0	0	0
Sub-Totals		1,404	160,524,181	3,507,048	2,000	2,000	3,511,048	0	0	1,011	1,011
Minimum \$											
Minimum Payment											
Gross Rental Value (GRV)	979	609	3,921,486	596,211	0	0	596,211	0	0	0	0
Unimproved Value (UV)	979	128	6,250,188	125,312	0	0	125,312	0	0	0	0
Sub-Totals		737	10,171,674	721,523	0	0	721,523	0	0	0	0
Total Rates Levied							4,232,571	0	0	1,011	1,011
Discount							(1,500)				0
Rates Adjustments							(500)				
Amount from General Rates							4,230,571				1,011
Ex-Gratia Rates							4,400				-
Total Rates							4,234,971				1,011

SIGNIFICANT ACCOUNTING POLICIES

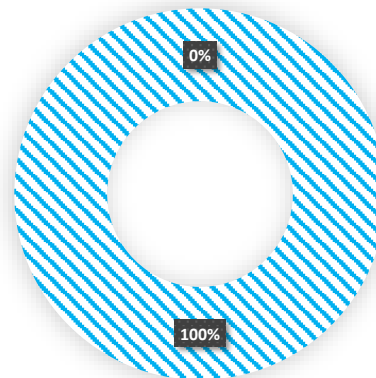
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

KEY INFORMATION

The 2019/20 rates were raised on 21 August 2019.

Gross Rental Value (GRV)

Unimproved Value (UV)



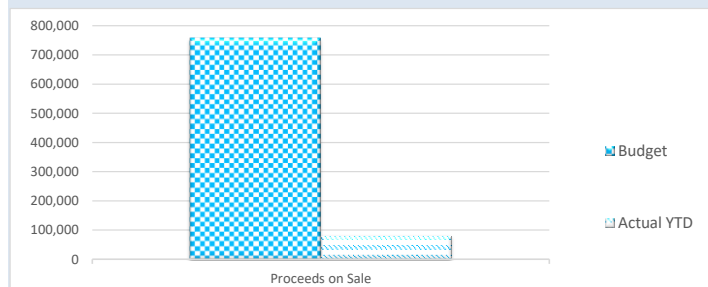
General Rates		
Budget	YTD Actual	%
\$4.23 M	\$. M	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Original Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Property Plant and Equipment - Land								
LB0075	17 Marri Drive, Katanning	13,000	13,000			0	0		
	Property Plant and Equipment - Buildings								
B2080	17 Marri Drive, Katanning	372,710	237,000		(135,710)	0	0		
L55	55B Beaufort Street - Lot 98 (A3314)	375,903	260,000		(115,903)	0	0		
							0		
	Property Plant and Equipment								
P819	Prado CEO (Replace)	34,007	53,000	18,993		0	0		
P792	Colorado Trailblazer WS	5,690	25,000	19,310		0	0		
P827	Colorado EXEC 1 KA062	23,548	32,000	8,452		34,075	34,075		
P826	Colorado EXEC 2 KA00	23,538	32,000	8,462		32,485	32,485		
P792	Colorado Ute 4 x 4 (Replace/Upgrade)	4,238	7,200	2,961		0	0		
P700	Hyundai Hiload	0	10,000	10,000		0	0		
P508	Maxda BT50 P&G (Upgrade to dual cab 4X4)	0	3,000	3,000		0	0		
P625	Bushfire Trailer	0	0			0	0		
P733	Ford Ranger Dual -LH Cons	0	0			0	0		
P732	Ford Ranger P&G (Upgrade to dual cab 4 x 4)	0	5,000	5,000		0	0		
P676	Fuso Canter - Works	13,500	25,000	11,500		0	0		
P678	Fuso Canter - Civil	13,500	25,000	11,500		0	0		
P557	Mower	0	0			0	0		
	CAT Backhoe - replaces two previous	0	0			0	0		
P779	Saleyrd Skid Steer	0	0			14,000	14,000		
P519	Volvo Front End Loader - Waste site	4,500	30,000	25,500		0	0		
	Traxcavotor for Waste Site - New Plant	0	0			0	0		
		884,135	757,200	124,678	(251,613)	80,560	80,560	0	0

KEY INFORMATION



Proceeds on Sale		
Budget	YTD Actual	%
\$757,200	\$80,560	11%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

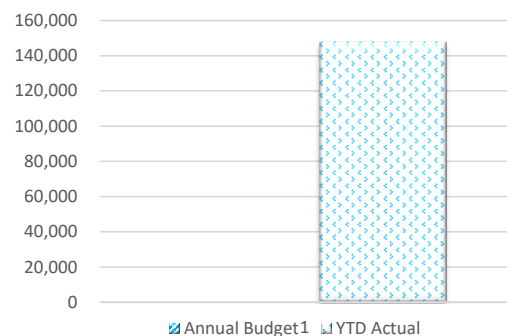
**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital Acquisitions	Original Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
		\$	\$	\$	\$
Property Plant and Equipment - Buildings non-specialised	7,628,235	0	635,686	68,581	-567,105
Property Plant and Equipment - Furniture and Equipment	25,000	0	2,083	0	-2,083
Property Plant and Equipment - Plant & Equipment	1,508,759	0	125,730	0	-125,730
Infrastructure - Roads	1,519,918	0	126,660	78,356	-48,304
Infrastructure - Footpaths	721,812	0	60,151	182	-59,969
Infrastructure - Other	1,290,688	0	107,557	264	-107,294
Capital Expenditure Totals	12,694,412	0	1,057,868	147,383	(910,485)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	7,838,032	7,838,032	270,462	0	(270,462)
Borrowings	1,130,000	1,130,000	1,130,000	0	(1,130,000)
Other (Disposals & C/Fwd)	757,200	757,200	0	0	0
Cash Backed Reserves					
Plant Replacement Reserve	447,999	447,999	0	0	0
Land & Buildings Reserve	56,000	56,000	0	0	0
New Saleyard Project Reserve	150,000	150,000	0	0	0
Heritage Project Reserve	0	0	0	0	0
Contribution - operations	2,315,182	-10,379,230	-342,594	147,383	489,977
Capital Funding Total	12,694,412	0	1,057,868	147,383	(910,485)

SIGNIFICANT ACCOUNTING POLICIES


All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.








KEY INFORMATION




Acquisitions	Annual Budget	YTD Actual	% Spent
	\$. M	\$.15 M	
Capital Grant	Annual Budget	YTD Actual	% Received
	\$7.84 M	\$. M	0%





NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

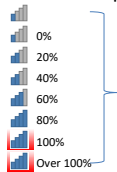
% of Completion  Level of completion indicator, please see table at the end of this note for further detail.

		Program	Key Information Note	Original Annual Budget [a]	Original YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
Buildings - non specialised							
100% 		Regional Waste Initiative Stage 1	Community amenities	148,350	12,363	182	(12,181)
		Construction - New Admin & Civic Building	Governance	43,558	3,630	0	(3,630)
100% 		Supertowns - Heritage Precinct Project - Town Welcome Precinct	Governance	123,368	10,281	32,522	22,241
100% 		Supertowns - Heritage Precinct - Piesse Park Relocate Lawn Bowls	Governance	3,545,205	295,434	31,669	(263,765)
		Land & Buildings (OHE) - Katannning Community Medical Centre	Health	624,307	52,026	0	(52,026)
100% 		Aged & Key Worker Accommodation Project Expenditure (ST)	Housing	2,954,237	246,186	4,209	(241,978)
		Amherst - 3 x Bathroom Renovations	Housing	30,000	2,500	0	(2,500)
		Amherst - Painting all downpipes & eaves	Housing	28,210	2,351	0	(2,351)
		Cctv Upgrade & Install Additional 3 Cameras KLC	Recreation and culture	25,000	2,083	0	(2,083)
		KLC Gym Extension Fans	Recreation and culture	5,500	458	0	(458)
		KLC Landscaping Entrance (inc. Shire removal of existing)	Recreation and culture	45,000	3,750	0	(3,750)
		KLC External Lighting & Security	Recreation and culture	9,000	750	0	(750)
		KLC Feasibility Study - 24 hour Gym	Recreation and culture	25,000	2,083	0	(2,083)
		KLC Server Room Airconditioner	Recreation and culture	2,500	208	0	(208)
		KAC - Concreting at Pool Cover area & other works	Recreation and culture	5,000	417	0	(417)
		Katanning Library - gate to stop public access behind counter	Recreation and culture	3,000	250	0	(250)
		Katanning Library - repair and re lay existing paving	Recreation and culture	3,000	250	0	(250)
		Katanning Library Courtyard	Recreation and culture	2,000	167	0	(167)
		Katanning Gallery - Art Storage - Airconditioning	Recreation and culture	3,000	250	0	(250)
		Katanning Gallery - Black out Curtains front and annexe	Recreation and culture	3,000	250	0	(250)
		KLC Sustainable Energy Improvements	Recreation and culture	0	0	0	0
100% 				7,628,235	635,686	68,581	(567,105)
Plant & Equipment							
		Landfill Compactor	Community amenities	565,000	47,083	0	(47,083)
		Tourism & Attraction Development - Food Van	Economic services	45,960	3,830	0	(3,830)
		Variable Message Sign 1	Law, order, public safety	20,000	1,667	0	(1,667)
		1. Watercart	Other property and services	270,000	22,500	0	(22,500)
		2. P979 Colorado Ute - net cost	Other property and services	27,800	2,317	0	(2,317)
		3. P508 Mazda BT50	Other property and services	33,000	2,750	0	(2,750)
		4. P733 Ford Ranger	Other property and services	36,000	3,000	0	(3,000)
		5. P732 Ford Ranger	Other property and services	29,000	2,417	0	(2,417)
		Trailer unit to carry fire unit for BFB	Other property and services	3,500	292	0	(292)
		2 x Weather Stations for BFB	Other property and services	9,800	817	0	(817)
		Pool Car (KA1100)	Other property and services	16,000	1,333	0	(1,333)
		Trailblazer (KA 189)	Other property and services	5,000	417	0	(417)
		Trailblazer (KA 472)	Other property and services	5,000	417	0	(417)
		Trailblazer (KA 09) * Deferred from 19/20	Other property and services	10,000	833	0	(833)
		Colorado Ute (KA 566)	Other property and services	5,000	417	0	(417)
		Colorado Ute (KA 369)	Other property and services	15,899	1,325	0	(1,325)
		Colorado Ute (KA 24568) * Deferred from 19/20	Other property and services	28,800	2,400	0	(2,400)
		(P&G) Fuso Canter (KA 1337)	Other property and services	45,000	3,750	0	(3,750)
		(Syd) Fuso Canter (KA 1808)	Other property and services	48,000	4,000	0	(4,000)
		Pedestrian Roller Compactor (KA8838)	Other property and services	10,000	833	0	(833)
		CAT Grader (1DPP247)	Other property and services	250,000	20,833	0	(20,833)
		1.5 tonne digger for cemetery	Other property and services	30,000	2,500	0	(2,500)
				1,508,759	125,730	0	(125,730)
Furniture & Equipment							
		Purchase of Equipment	Law, order, public safety	25,000	2,083	0	(2,083)
				25,000	2,083	0	(2,083)
Roads							
		RRG - Warren Road SLK 0.97-4.8	Transport	193,050	16,088	0	(16,088)
		RRG - Warren Road SLK 4.8-5.6	Transport	81,600	6,800	0	(6,800)
		RRG - Clive Street SLK 0.05-1.93	Transport	54,600	4,550	0	(4,550)
		RRG - Creek Street SLK 0.35-0.5	Transport	34,800	2,900	0	(2,900)
		RRG - Fairfield Road SLK 4.7-6.91	Transport	168,000	14,000	0	(14,000)
		Blackspot - North Corrycup/Nyabing Road	Transport	75,000	6,250	0	(6,250)
		Blackspot - McKenzie/Withers	Transport	63,000	5,250	0	(5,250)
		R2R - Wolyaming Road SLK 4.548-11.048	Transport	130,000	10,833	0	(10,833)
		R2R - Langaweira Road	Transport	100,368	8,364	0	(8,364)
		R2R - Onslow Road SLK 0-1.4	Transport	35,000	2,917	0	(2,917)
		R2R - Lake Corrycup	Transport	165,000	13,750	0	(13,750)
		Council Roads - Rogers Avenue (Park St to Harris St)	Transport	75,000	6,250	0	(6,250)
		Council Roads - Coate Street (Carew St to Conroy St)	Transport	80,000	6,667	0	(6,667)
		Emu Lane Resurfacing	Transport	100,000	8,333	0	(8,333)
100% 		Special Projects - Various re-sheets & repairs	Transport	150,000	12,500	78,356	65,856
100% 		Mitigation Works for BFB Near Roundabout	Transport	14,500	1,208	0	(1,208)
				1,519,918	126,660	78,356	(48,304)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS (CONTINUED)

% of Completion  Level of completion indicator, please see table at the end of this note for further detail.

			Key Information Note	Original Annual Budget [a]	Original YTD Budget [c]	YTD Actual [d]	Variance (Under)/Over [d] - [c]
		Program					
		Footpaths					
		Cornwall Street Footpath	Transport	200,000	16,667	0	(16,667)
		Clive Street West Footpath	Transport	170,000	14,167	0	(14,167)
100%		Federal - Local Roads & Community Infrastructure Expenditure:	Transport	351,812	29,318	182	(29,136)
100%				721,812	60,151	182	(59,969)
		Other Infrastructure					
		Cctv Cameras At Saleyards	Economic services	5,200	433	0	(433)
		Standpipe Upgrades	Economic services	200,000	16,667	0	(16,667)
		KLC Dam Expansion	Economic services	230,000	19,167	0	(19,167)
		Variable Message Sign 2	Economic services	30,000	2,500	0	(2,500)
		Katanning Art Prize	Economic services	20,000	1,667	0	(1,667)
		Wayfinding Signage	Economic services	20,000	1,667	0	(1,667)
		Tourism Business Promotion	Economic services	50,000	4,167	0	(4,167)
100%		Saleyard Sustainable Energy Improvements	Economic services	109,655	9,138	264	(8,874)
		Katanning Landcare/Katanning Creek Project	Economic services	10,000	833	0	(833)
		Supertowns - Heritage Precinct - Piesse Park Relocate Lawn Bowls - KCC C	Governance	479,083	39,924	0	(39,924)
		Kupara Park	Recreation and culture	80,000	6,667	0	(6,667)
		Airport - Linemarking to meet regulations	Transport	20,000	1,667	0	(1,667)
		Bunded Fuel Tank at Depot - Unleaded	Transport	6,750	563	0	(563)
100%		Fencing at Aerodrome	Transport	30,000	2,500	0	(2,500)
				1,290,688	107,557	264	(107,294)
		Total Capital Acquisitions		12,694,412	1,057,868	147,383	-910,485
				5,245,987		0	

Capital Expenditure Total
Level of Completion Indicators

Percentage YTD Actual to Amended Annual Budget
Expenditure over budget highlighted in red.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**FINANCING ACTIVITIES
NOTE 8
BORROWINGS**

Information on Borrowings		New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	30 June 2020	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget	Actual	Original Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance									
Loan 158 - New Admin Building	2,325,940	0	0	0	92,069	2,325,940	2,233,871	8,225	87,519
Loan 159 - Aged & Key Worker Accommodation	0	0	710,000	0	40,431	0	669,569	0	15,399
Recreation and Culture									
Loan 148 - Katanning Aquatic Centre	0	0	0	0	0	0	0	88	0
Other Property and Services									
Loan 156 - Road Sweeper	121,030	0	0	0	59,787	121,030	61,243	524	2,569
Loan 157 - Tipping Truck	78,942	0	0	0	38,997	78,942	39,945	342	1,676
WaterCart	0	0	170,000	0	15,376	0	154,624	0	3,660
CAT Grader (1DPP247)	0	0	250,000	0	22,611	0	227,389	0	5,376
	2,525,912	0	1,130,000	0	269,270	2,525,912	3,386,642	9,178	116,200
Total	2,525,912	0	1,130,000	0	269,270	2,525,912	3,386,642	9,178	116,200

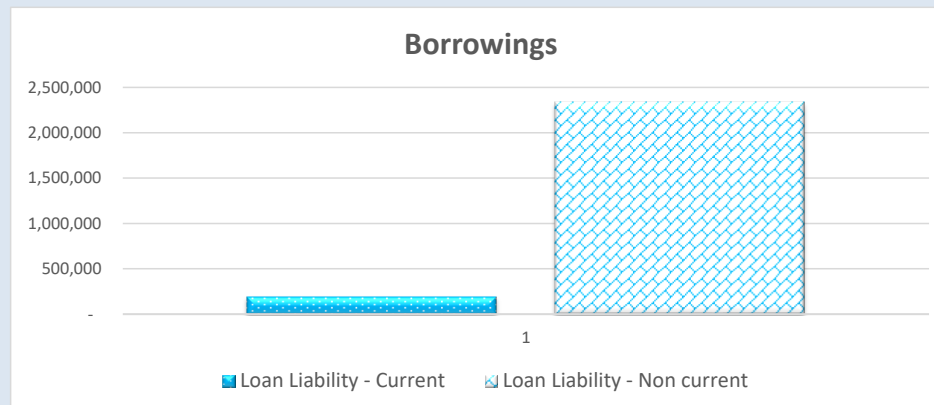
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments	
\$0	
Interest Earned	Interest Expense
-\$695	\$9,178
Reserves Bal	Loans Due
\$9.38 M	\$2.53 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020

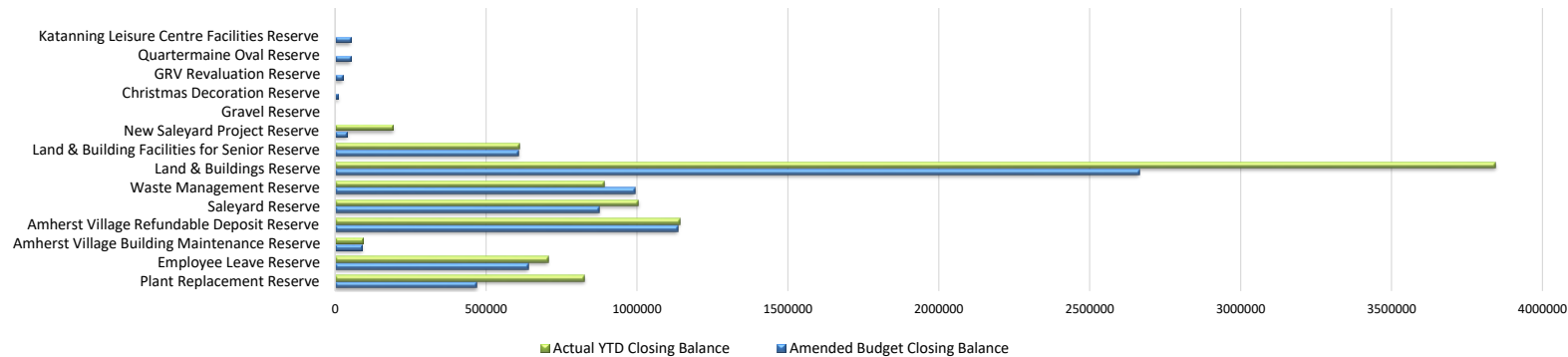
OPERATING ACTIVITIES
NOTE 9
CASH AND INVESTMENTS

Cash Backed Reserve

Reserve Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Plant Replacement Reserve	976,540	9,765	0	(579)	0	(447,999)	0	537,727	976,540
Employee Leave Reserve	750,148	7,420	0	25,000	0	0	0	782,568	750,148
Amherst Village Building Maintenance Reserve	104,509	1,045	0	0	0	(58,210)	0	47,344	104,509
Amherst Village Refundable Deposit Reserve	1,031,051	10,311	0	0	0	0	0	1,041,362	1,031,051
Saleyard Reserve	1,048,992	10,490	0	0	0	0	0	1,059,482	1,048,992
Waste Management Reserve	1,158,908	11,589	0	0	0	(565,000)	0	605,497	1,158,908
Land & Buildings Reserve	2,441,991	24,420	0	510,000	0	(56,000)	0	2,920,411	2,441,991
Land & Building Facilities for Senior Reserve	638,745	6,387	0	0	0	(125,000)	0	520,132	638,745
New Saleyard Project Reserve	573,914	5,739	0	270,000	0	(150,000)	0	699,653	573,914
Christmas Decoration Reserve	30,914	309	0	10,000	0	0	0	41,223	30,914
GRV Revaluation Reserve	21,455	215	0	20,000	0	0	0	41,670	21,455
Quartermaine Oval Reserve	146,822	1,468	0	50,000	0	0	0	198,290	146,822
Katanning Leisure Centre Facilities Reserve	157,090	1,571	0	50,000	0	(2,500)	0	206,161	157,090
Election Reserve	9,879	99	0	10,000	0	0	0	19,978	9,879
Library Building Reserve	15,298	153	0	2,500	0	(8,000)	0	9,951	15,298
Community & Economic Development Projects Reserve	268,831	2,688	0	0	0	0	0	271,519	268,831
Lake Ewlyamartup Facilities Reserve	0	0	0	10,000	0	0	0	10,000	0
Parks & Playgrounds Reserve	0	0	0	50,000	0	0	0	50,000	0
Katanning Aquatic Centre Reserve	0	0	0	50,000	0	0	0	50,000	0
	0	0	0	0	0	0	0	0	0
	9,375,087	93,669	0	1,056,921	0	(1,412,709)	0	9,112,968	9,375,087

KEY INFORMATION

Note 9 - Year To Date Reserve Balance to End of Year Estimate



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	REVENUE					EXPENDITURE		Unspent Grant (Under)/Over [h] - [d]
	Key Information	Original Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Original Annual Budget	YTD Actual	
	Note	[a]	[c]	[d]	[d] - [c]	[e]	[h]	
Operating grants, subsidies and contributions								
		0	0	0	0	0	0	0
General Purpose Funding		0	0	0	0	0	0	0
General Purpose Grant (GPF)		714,269	0	0	0	0	0	0
Untied Road Grant (GPF)		217,778	0	0	0	0	0	0
ESL Commission (GPF)		4,000	0	0	0	0	0	0
Rates Legal Fees Reimbursement (GPI)		30,000	1,250	1,315	65	0	0	(1,315)
		0	0	0	0	0	0	0
Governance		0	0	0	0	0	0	0
ADM - LSL Reimbursement		0	0	30,598	30,598	0	0	(30,598)
Insurance Scheme Surplus (ADM)		28,478	0	0	0	0	0	0
KCC Redevelopment Project Grant Revenue - Auspicing (ST)		170,000	0	0	0	0	0	0
		0	0	0	0	0	0	0
Law, Order, Public Safety		0	0	0	0	0	0	0
BFB LGGS Income		41,781	0	0	0	0	0	0
CESM Contributions & Reimbursements		113,983	9,499	0	(9,499)	0	0	0
Emergency Incidents Reimbursements (FPV)		5,000	417	0	(417)	0	0	0
Grant Income (OLO)		20,000	0	0	0	0	0	0
		0	0	0	0	0	0	0
Education & Welfare		0	0	0	0	0	0	0
Fostering Integration Grant Income		1,291	0	0	0	0	0	0
Youth Activities Grant Income (CDOW)		42,208	3,517	8,167	4,650	0	0	(8,167)
Seniors Week Grant Income (CDOW)		1,000	0	0	0	0	0	0
National Youth Week Grant Income (CDOW)		1,000	83	0	(83)	0	0	0
NAIDOC Week Grant Income (CDOW)		1,091	0	0	0	0	0	0
Thank-A-Volunteer Day Grant Income		1,500	0	0	0	0	0	0
Piaf Grant Income		1,000	0	0	0	0	0	0
Youth Engagement Grant Income		10,000	833	0	(833)	0	0	0
Covid Crisis Relief - Lotterywest		20,000	0	0	0	0	0	0
Cultural Awareness		20,000	0	0	0	0	0	0
Covid 19 Community Relief		20,000	0	0	0	0	0	0
Grant Income Indigenous Governance		3,500	0	0	0	0	0	0
Harmony Festival Grant Income (CDOW)		58,595	10,633	0	(10,633)	0	0	0
All Ways 5 Days Project Income (CDOW)		5,130	0	0	0	0	0	0
		0	0	0	0	0	0	0
Community Amenities		0	0	0	0	0	0	0
LCDC Vehicle Lease Reimbursement (POE)		3,731	311	311	(0)	0	0	(311)
		0	0	0	0	0	0	0
Recreation And Culture		0	0	0	0	0	0	0
Sports Engagement & Inclusion Program		89,572	44,786	44,786	0	0	0	(44,786)
Kidsport (Grant Income)		332	0	0	0	0	0	0
Get Online Week Grant Income		180	180	0	(180)	0	0	0
Regional Venues Improvement Fund Grant Income		5,070	0	0	0	0	0	0
Retb Exhibition Reimbursements		3,000	0	0	0	0	0	0
		0	0	0	0	0	0	0

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020

NOTE 10
GRANTS AND CONTRIBUTIONS

Grants and Contributions

	REVENUE					EXPENDITURE			Unspent Grant (Under)/Over [h] - [d]
	Key Information	Original Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Original Annual Budget	YTD Actual		
	Note	[a]	[c]	[d]	[d] - [c]	[e]	[h]		
Transport		0	0	0	0	0	0	0	
Commissions & Contributions (TPL)		90,000	7,499	8,490	991	0	0	(8,490)	
Grant Income (DPI - Country Pathways etc)		1,004	0	0	0	0	0	0	
Direct Road Grant (MRBD)		110,000	0	0	0	0	0	0	
Street Light Subsidy (MRBD)		2,367	0	0	0	0	0	0	
		0	0	0	0	0	0	0	
Economic Services		0	0	0	0	0	0	0	
Bbrf - Economic Innovation Income		19,000	0	0	0	0	0	0	
Tourism Attraction And Development Grant Income		80,000	0	0	0	0	0	0	
Grant Income (TOU)		3,783	315	0	(315)	0	0	0	
Auspicing Income - Hidden Treasures (TOU)		13,015	1,085	0	(1,085)	0	0	0	
Operating grants, subsidies and contributions Total		1,952,658	80,408	93,668	13,260	0	0	(93,668)	
Non-operating grants, subsidies and contributions					0	0	0	0	
Governance		0	0	0	0	0	0	0	
Heritage Centre Project DPIRD Grant Funds (ST)		2,083,354	0	0	0	0	0	0	
Heritage Centre Project Other Grant Funds (ST)		966,037	80,503	0	(80,503)	0	0	0	
Great Southern Aged Accommodation Project Revenue (ST)		1,668,693	0	0	0	0	0	0	
		0	0	0	0	0	0	0	
Health		0	0	0	0	0	0	0	
Grant Income (OHE)		499,307	41,609	0	(41,609)	0	0	0	
		0	0	0	0	0	0	0	
Community Amenities		0	0	0	0	0	0	0	
CLGF Regional re Regional Waste Initiative Income (SAN)		148,350	148,350	0	(148,350)	0	0	0	
		0	0	0	0	0	0	0	
Recreation And Culture		0	0	0	0	0	0	0	
Other Income/Donations (ORS)		309,083	0	0	0	0	0	0	
		0	0	0	0	0	0	0	
Transport		0	0	0	0	0	0	0	
Regional Road Group Funding (CRBD)		354,700	0	0	0	0	0	0	
Black Spot Funding (R.R.G.)		92,000	0	0	0	0	0	0	
Roads to Recovery Funding (CRBD)		338,736	0	0	0	0	0	0	
Grant Income (AERO)		15,000	0	0	0	0	0	0	
		0	0	0	0	0	0	0	
Economic Services		0	0	0	0	0	0	0	
Tourism Attraction And Development Grant Income		10,960	0	0	0	0	0	0	
Drought Affected Communities Grant		1,000,000	0	0	0	0	0	0	
Local Roads & Community Infrastructure Grant		351,812	0	0	0	0	0	0	
		0	0	0	0	0	0	0	
Non-operating grants, subsidies and contributions Total		7,838,032	270,462	0	(270,462)	0	0	0	
Grand Total		9,790,689	350,870	93,668	(257,202)	0	0	(93,668)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 11
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

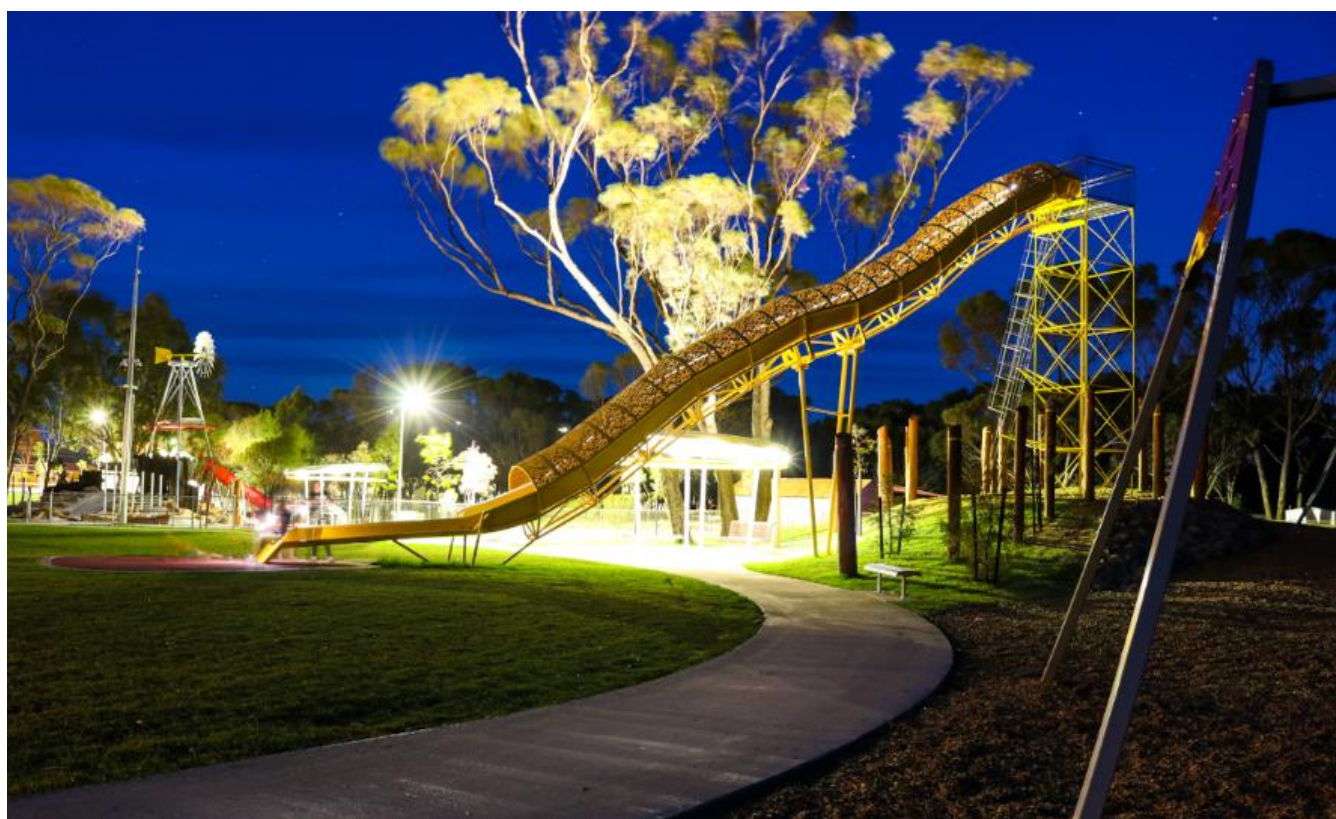
Description	Opening Balance 01 July 2020	Amount Received	Amount Paid	Closing Balance 31 July 2020
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	-	-	8,168
Public Open Space Contribution Liability A/c	38,000	-	-	38,000
Ag Society Contributions	15,818	-	-	15,818
Katanning Cinema Project Contributions	5,400	-	-	5,400
Local Fire Brigade Funds	5,904	134	-	6,038
	73,290	134	-	73,429
		Physical bank account		73,424
KEY INFORMATION				(5)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2020**

**NOTE 12
BUDGET AMENDMENTS**

There have been no amendments to the original budget since budget adoption.

2020/2021 Annual Budget



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Statutory Budget

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Works Program Budget

Building Program Budget

Road Construction Program

Fees and Charges

SHIRE OF KATANNING
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A prosperous, vibrant and diverse community working together.

SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,234,971	4,135,466	4,101,472
Operating grants, subsidies and contributions	10(a)	1,952,658	2,741,921	1,853,766
Fees and charges	9	1,726,003	1,845,062	2,008,324
Interest earnings	12(a)	202,669	256,395	663,854
Other revenue	12(b)	582,295	573,440	507,700
		8,698,595	9,552,285	9,135,116
Expenses				
Employee costs		(4,139,040)	(4,305,220)	(4,252,067)
Materials and contracts		(2,711,258)	(1,720,240)	(2,915,839)
Utility charges		(480,420)	(463,559)	(491,219)
Depreciation on non-current assets	5	(6,018,038)	(6,013,815)	(5,960,636)
Interest expenses	12(d)	(123,742)	(107,750)	(117,496)
Insurance expenses		(355,621)	(338,747)	(335,614)
Other expenditure		(372,584)	(276,351)	(396,743)
		(14,200,703)	(13,225,683)	(14,469,614)
Subtotal		(5,502,108)	(3,673,398)	(5,334,498)
Non-operating grants, subsidies and contributions	10(b)	7,838,032	7,711,443	12,958,981
Profit on asset disposals	4(b)	124,678	55,228	0
Loss on asset disposals	4(b)	(251,613)	(30,693)	0
		7,711,097	7,735,977	12,958,981
Net result		2,208,989	4,062,579	7,624,483
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,208,989	4,062,579	7,624,483

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

SHIRE OF KATANNING
FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF KATANNING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		221,278	65,499	388,089
General purpose funding		5,427,902	6,573,915	5,496,772
Law, order, public safety		236,964	257,451	216,719
Health		2,550	719	3,844
Education and welfare		193,815	63,516	145,555
Housing		182,423	183,122	227,571
Community amenities		938,144	945,089	898,873
Recreation and culture		415,066	342,792	508,319
Transport		215,971	225,094	228,922
Economic services		787,482	823,279	975,452
Other property and services		77,000	71,809	45,000
		8,698,595	9,552,285	9,135,116
Expenses excluding finance costs	4(a),5,12(c),(e)			
Governance		(1,087,884)	(982,411)	(1,243,740)
General purpose funding		(295,149)	(255,437)	(314,665)
Law, order, public safety		(565,266)	(526,080)	(485,606)
Health		(193,486)	(196,823)	(171,035)
Education and welfare		(547,531)	(461,112)	(485,026)
Housing		(310,888)	(306,965)	(377,201)
Community amenities		(1,199,431)	(1,143,901)	(1,146,172)
Recreation and culture		(4,006,173)	(3,716,060)	(4,175,157)
Transport		(4,306,153)	(4,280,519)	(4,294,000)
Economic services		(1,461,717)	(1,396,755)	(1,626,900)
Other property and services		(103,283)	148,130	(32,616)
		(14,076,961)	(13,117,933)	(14,352,118)
Finance costs	7,6(a),12(d)			
Governance		(87,519)	(98,846)	(107,617)
Law, order, public safety		(2,643)	0	0
Housing		(15,399)	0	0
Recreation and culture		(4,899)	(1,233)	(1,376)
Other property and services		(13,282)	(7,670)	(8,503)
		(123,742)	(107,750)	(117,496)
Subtotal		(5,502,108)	(3,673,398)	(5,334,498)
Non-operating grants, subsidies and contributions	1(b)	7,838,032	7,711,443	12,958,981
Profit on disposal of assets	4(b)	124,678	55,228	0
(Loss) on disposal of assets	4(b)	(251,613)	(30,693)	0
		7,711,097	7,735,977	12,958,981
Net result		2,208,989	4,062,579	7,624,483
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,208,989	4,062,579	7,624,483

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

Food quality and pest control, inspection of abattoir and operation of child health clinic, analytical testing and Environmental Health administration.

EDUCATION AND WELFARE

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

Year round care, housing for the aged and educational services.

HOUSING

To provide and maintain staff and elderly residents housing.

Provision and maintenance of staff and elderly residents housing.

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

Construction and maintenance of roads, streets, bridges, footpaths, depot, airport and traffic control. Cleaning of streets and maintenance of street trees and street lighting. Purchase and disposal of Council's Road Plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

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

SHIRE OF KATANNING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,634,971	3,804,076	4,101,472
Operating grants, subsidies and contributions		2,745,440	2,646,200	1,853,766
Fees and charges		1,726,003	1,845,062	2,008,324
Interest earnings		202,669	256,395	663,854
Goods and services tax		500,000	478,455	0
Other revenue		582,295	573,440	507,700
		10,391,378	9,603,629	9,135,116
Payments				
Employee costs		(4,139,041)	(4,348,808)	(4,252,067)
Materials and contracts		(1,156,406)	(6,776,783)	(10,152,234)
Utility charges		(480,420)	(463,559)	(491,219)
Interest expenses		(123,742)	(108,318)	(117,496)
Insurance expenses		(355,621)	(338,747)	(335,614)
Goods and services tax		(500,000)	(357,340)	0
Other expenditure		(372,584)	(276,351)	(396,743)
		(7,127,814)	(12,669,906)	(15,745,373)
Net cash provided by (used in) operating activities	3	3,263,564	(3,066,277)	(6,610,257)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(9,161,994)	(7,619,905)	(15,244,556)
Payments for construction of infrastructure	4(a)	(3,572,763)	(1,476,448)	(1,568,305)
Non-operating grants, subsidies and contributions		8,337,339	8,263,177	12,958,981
Proceeds from sale of plant and equipment	4(b)	757,199	209,353	0
Net cash provided by (used in) investing activities		(3,640,219)	(623,822)	(3,853,880)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(269,270)	(210,797)	(210,797)
Principal elements of lease payments	7	(13,634)	0	0
Proceeds from new borrowings	6(b)	1,130,000	0	710,000
Net cash provided by (used in) financing activities		847,096	(210,797)	499,203
Net increase (decrease) in cash held		470,441	(3,900,896)	(9,964,934)
Cash at beginning of year		18,524,689	22,425,585	22,217,236
Cash and cash equivalents at the end of the year	3	18,995,130	18,524,689	12,252,302

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

SHIRE OF KATANNING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		2,475,548	2,837,485	2,533,659
		2,475,548	2,837,485	2,533,659
Revenue from operating activities (excluding rates)				
Governance		276,495	68,183	388,089
General purpose funding		1,192,931	2,438,449	1,395,300
Law, order, public safety		236,964	257,451	216,719
Health		2,550	719	3,844
Education and welfare		193,815	63,516	145,555
Housing		182,423	183,122	227,571
Community amenities		938,144	945,089	898,873
Recreation and culture		415,066	342,792	508,319
Transport		215,971	277,637	228,922
Economic services		787,482	823,279	975,452
Other property and services		146,461	71,809	45,000
		4,588,302	5,472,046	5,033,644
Expenditure from operating activities				
Governance		(1,175,403)	(1,081,257)	(1,351,357)
General purpose funding		(295,149)	(255,437)	(314,665)
Law, order, public safety		(567,909)	(526,080)	(485,606)
Health		(193,486)	(196,823)	(171,035)
Education and welfare		(547,531)	(461,112)	(485,026)
Housing		(577,900)	(306,965)	(377,201)
Community amenities		(1,199,431)	(1,143,901)	(1,146,172)
Recreation and culture		(4,011,072)	(3,717,294)	(4,176,533)
Transport		(4,306,153)	(4,311,213)	(4,294,000)
Economic services		(1,461,717)	(1,396,755)	(1,626,900)
Other property and services		(116,565)	140,460	(41,119)
		(14,452,316)	(13,256,376)	(14,469,614)
Non-cash amounts excluded from operating activities	2 (a)(i)	6,144,973	5,765,536	5,960,636
Amount attributable to operating activities		(1,243,492)	818,690	(941,675)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	7,838,032	7,711,443	12,958,981
Purchase property, plant and equipment	4(a)	(9,161,994)	(7,619,905)	(15,244,556)
Purchase and construction of infrastructure	4(a)	(3,572,763)	(1,476,448)	(1,568,305)
Proceeds from disposal of assets	4(b)	757,199	209,353	0
Amount attributable to investing activities		(4,139,526)	(1,175,557)	(3,853,880)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(269,270)	(210,797)	(210,797)
Principal elements of finance lease payments	7	(13,634)	0	0
Proceeds from new borrowings	6(b)	1,130,000	0	710,000
Transfers to cash backed reserves (restricted assets)	8(a)	(1,111,758)	(1,574,862)	(7,955,199)
Transfers from cash backed reserves (restricted assets)	8(a)	1,412,709	482,607	8,150,079
Amount attributable to financing activities		1,148,047	(1,303,052)	694,083
Budgeted deficiency before general rates		(4,234,971)	(1,659,919)	(4,101,472)
Estimated amount to be raised from general rates	1(a)	4,234,971	4,135,467	4,101,472
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	2,475,548	0

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

SHIRE OF KATANNING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		2,475,548	2,837,485	2,533,659
Revenue from operating activities (excluding general rates)		2,475,548	2,837,485	2,533,659
Operating grants, subsidies and contributions	10(a)	1,952,658	2,741,921	1,853,766
Fees and charges	9	1,726,003	1,845,062	2,008,324
Interest earnings	12(a)	202,669	256,395	663,854
Other revenue	12(b)	582,295	573,440	507,700
Profit on asset disposals	4(b)	124,678	55,228	0
		4,588,302	5,472,046	5,033,644
Expenditure from operating activities				
Employee costs		(4,139,040)	(4,305,220)	(4,252,067)
Materials and contracts		(2,711,258)	(1,720,240)	(2,915,839)
Utility charges		(480,420)	(463,559)	(491,219)
Depreciation on non-current assets	5	(6,018,038)	(6,013,815)	(5,960,636)
Interest expenses	12(d)	(123,742)	(107,750)	(117,496)
Insurance expenses		(355,621)	(338,747)	(335,614)
Other expenditure		(372,584)	(276,351)	(396,743)
Loss on asset disposals	4(b)	(251,613)	(30,693)	0
		(14,452,316)	(13,256,376)	(14,469,614)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	6,144,973	5,765,536	5,960,636
Amount attributable to operating activities		(1,243,492)	818,690	(941,675)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	7,838,032	7,711,443	12,958,981
Purchase investment property	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(9,161,994)	(7,619,905)	(15,244,556)
Purchase and construction of infrastructure	4(a)	(3,572,763)	(1,476,448)	(1,568,305)
Purchase of right of use assets	4(a)	0	0	0
Proceeds from disposal of assets	4(b)	757,199	209,353	0
Amount attributable to investing activities		(4,139,526)	(1,175,557)	(3,853,880)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(269,270)	(210,797)	(210,797)
Principal elements of finance lease payments	7	(13,634)	0	0
Proceeds from new borrowings	6(b)	1,130,000	0	710,000
Proceeds from new leases liabilities	7	0	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(1,111,758)	(1,574,862)	(7,955,199)
Transfers from cash backed reserves (restricted assets)	8(a)	1,412,709	482,607	8,150,079
Amount attributable to financing activities		1,148,047	(1,303,052)	694,083
Budgeted deficiency before general rates		(4,234,971)	(1,659,919)	(4,101,472)
Estimated amount to be raised from general rates	1(a)	4,234,971	4,135,467	4,101,472
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	(0)	2,475,548	0

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

SHIRE OF KATANNING
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FOR THE YEAR ENDED 30 JUNE 2021

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1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
Gross Rental Value	0.10125	1,197	20,226,681	2,047,954	0	2,000	2,049,954	2,044,287	2,017,205
Unimproved valuations									
Unimproved Value	0.01040	207	140,297,500	1,459,094	2,000	0	1,461,094	1,376,171	1,369,155
Sub-Totals		1,404	160,524,181	3,507,048	2,000	2,000	3,511,048	3,420,458	3,386,360
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
Gross Rental Value	979	609	3,921,486	596,211	0	0	596,211	594,253	594,253
Unimproved valuations									
Unimproved Value	979	128	6,250,188	125,312	0	0	125,312	118,459	118,459
Sub-Totals		737	10,171,674	721,523	0	0	721,523	712,712	712,712
		2,141	170,695,855	4,228,571	2,000	2,000	4,232,571	4,133,170	4,099,072
Discounts (Refer note 1(e))							(1,500)	(1,840)	(1,500)
Rates Adjustment							(500)	(221)	(500)
Total amount raised from general rates							4,230,571	4,131,109	4,097,072
Ex-gratia rates							4,400	4,358	4,400
Total amount raised from other rates							4,234,971	4,135,467	4,101,472

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Payment in Full	tba	0	0.0%	8.0%
Option two				
Instalment 1	tba	10	5.5%	8.0%
Instalment 2	tba	10	5.5%	8.0%
Option three				
Instalment 1	tba	10	5.5%	8.0%
Instalment 2	tba	10	5.5%	8.0%
Instalment 3	tba	10	5.5%	8.0%
Instalment 4	tba	10	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	10,800	9,960	10,800
Instalment plan interest earned	13,000	11,710	13,000
Unpaid rates and service charge interest earned	70,000	95,985	75,000
	93,800	117,654	98,800

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
General rates		1,500	\$ 1,500	\$ 1,840	\$ 1,500	Provision for exceptional circumstances.
			1,500	1,840	1,500	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted
Katanning Country Club - General Rates	Concession	50.0%	1,500	\$ 1,500	\$ 1,500	\$ 1,500	Council resolved to continue providing a 50% concession in rates otherwise payable on Lots 2, 130 & 4 Round Drive, commencing on 1 July 2014 for a period of 10 years in recognition of the recreation facilities the Club provides to the Katanning community.
				1,500	1,500	1,500	

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
</			

(ii) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Cash - restricted reserves	3	(9,074,134)	(9,375,085)	(8,087,951)
Less: Cash - restricted		0	0	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	190,853	231,195
- Unspent grants, contributions and reimbursements		0	0	(4,254,802)
- Current portion of lease liabilities		(13,634)	0	0
- Employee benefit provisions		627,377	627,377	679,190
- Bonds and deposits held				(250)
- Local Government House Trust		124,637	124,637	0
- Amherst Deposits		1,036,928	1,036,928	0
- Accrued wages and interest		0	0	23,594
Total adjustments to net current assets		(7,298,826)	(7,395,291)	(11,409,024)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	5,717,237	9,149,602	4,164,352
Cash and cash equivalents - restricted				
Cash backed reserves	3	9,074,136	9,375,087	8,087,951
Financial assets - unrestricted		0	0	122,620
Receivables		481,343	1,411,343	1,274,492
Inventories		15,086	15,086	2,554
		15,287,802	19,951,118	13,651,968
Less: current liabilities				
Trade and other payables		(7,347,966)	(8,499,960)	(1,332,559)
Contract liabilities		0	(762,089)	0
Lease liabilities		(13,634)	0	0
Long term borrowings		0	(190,853)	(231,195)
Provisions		(627,377)	(627,377)	(679,190)
		(7,988,976)	(10,080,279)	(2,242,944)
Net current assets		7,298,826	9,870,839	11,409,024
Less: Total adjustments to net current assets	2 (a)(ii)	(7,298,826)	(7,395,291)	(11,409,024)
Closing funding surplus / (deficit)		0	2,475,548	0

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

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.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	18,995,130	18,524,689	12,252,302
	18,995,130	18,524,689	12,252,302
- Unrestricted cash and cash equivalents	5,717,237	9,149,602	4,164,352
- Restricted cash and cash equivalents	13,277,893	9,375,087	8,087,950
	18,995,130	18,524,689	12,252,302
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Employee Leave Reserve	782,568	750,148	795,062
Plant Replacement Reserve	537,727	976,540	562,901
Amherst Village Building Maintenance Reserve	47,344	104,509	105,228
Amherst Village Refundable Deposits Reserve	1,041,362	1,031,051	965,675
Saleyard Reserve	1,059,482	1,048,992	930,914
Waste Management Reserve	605,497	1,158,908	1,133,193
Land & Building Reserve	2,920,411	2,441,991	1,894,321
Land & Building Facilities for Seniors Reserve	520,132	638,745	641,472
New Saleyard Reserve	699,653	573,914	614,708
Christmas Decoration Reserve	41,223	30,914	30,989
GRV Revaluation Reserve	41,670	21,455	21,492
Quartermaine Oval Reserve	198,290	146,822	147,184
Katanning Leisure Centre Facilities Reserve	206,161	157,090	219,580
Election Reserve	19,978	9,879	9,909
Library Building	9,951	15,298	15,322
Community & Economic Development Projects	271,519	268,831	0
Lake Ewlyamartup Facilities Reserve	10,000	0	0
Parks & Playgrounds Reserve	30,584	0	0
Katanning Aquatic Centre Reserve	30,584	0	0
Contract Liabilities - Unspent grants, subsidies and contribu	4,203,757	0	0
	13,277,893	9,375,087	8,087,950
Reconciliation of net cash provided by operating activities to net result			
Net result	2,208,989	4,062,579	7,624,483
Depreciation	5	6,018,038	5,960,636
(Profit)/loss on sale of asset	4(b)	126,935	(24,535)
(Increase)/decrease in receivables		930,000	(248,656)
(Increase)/decrease in inventories		0	(10,505)
Increase/(decrease) in payables		1,554,852	(5,060,521)
Increase/(decrease) in contract liabilities		762,089	551,734
Increase/(decrease) in employee provisions		0	(87,013)
Non-operating grants, subsidies and contributions		(8,337,339)	(8,263,177)
Net cash from operating activities		3,263,564	(3,066,277)
			(6,610,257)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program											
	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>												
Land & Buildings - At Cost	3,712,131	0	624,307	3,012,447	148,350	131,000	0	0	0	7,628,235	7,584,621	15,219,556
Furniture & Fittings - At Valuation	0	25,000	0	0	0	0	0	0	0	25,000	0	0
Plant	0	20,000	0	0	565,000	0	0	45,960	877,799	1,508,759	3,700	0
Equipment - At Cost	0	0	0	0	0	0	0	0	0	0	0	25,000
Motor Vehicles	0	0	0	0	0	0	0	0	0	0	31,585	0
	3,712,131	45,000	624,307	3,012,447	713,350	131,000	0	45,960	877,799	9,161,994	7,619,905	15,244,556
<i>Infrastructure</i>												
Roads (Management Valuation xxxx)	0	0	0	0	0	0	1,519,918	0	0	1,519,918	1,016,316	1,185,000
Footpaths (Management Valuation xxxx)	0	0	0	0	0	0	721,812	0	0	721,812	103,070	100,000
Other Infrastructure - At Valuation	479,083	0	0	0	0	80,000	56,750	715,200	0	1,331,033	301,412	240,000
Infrastructure Parks & Ovals - At Valuation	0	0	0	0	0	0	0	0	0	0	55,651	43,305
	479,083	0	0	0	0	80,000	2,298,480	715,200	0	3,572,763	1,476,448	1,568,305
Total acquisitions	4,191,214	45,000	624,307	3,012,447	713,350	211,000	2,298,480	761,160	877,799	12,734,757	9,096,353	16,812,861

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	86,783	142,000	55,217	0	14,588	17,272	2,684	0	0	0	0	0
Housing	761,613	510,000	0	(251,613)	0	0	0	0	0	0	0	0
Transport	0	0	0	0	170,231	192,081	52,544	(30,693)	0	0	0	0
Other property and services	35,739	105,200	69,461	0	0	0	0	0	0	0	0	0
	884,135	757,200	124,678	(251,613)	184,819	209,353	55,228	(30,693)	0	0	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Land (Independent Valuation xxxx)	13,000	13,000	0	0	0	0	0	0	0	0	0	0
Land & Buildings - At Cost	748,613	497,000	0	(251,613)	0	0	0	0	0	0	0	0
Plant	122,521	247,199	124,678	0	184,819	209,353	55,228	(30,693)	0	0	0	0
	884,135	757,199	124,678	(251,613)	184,819	209,353	55,228	(30,693)	0	0	0	0

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

Land & Buildings - At Cost
Furniture & Fittings - At Valuation
Plant
Equipment - At Cost
Motor Vehicles
Roads (Management Valuation xxxx)
Footpaths (Management Valuation xxxx)
Other Infrastructure - At Valuation
Infrastructure Parks & Ovals - At Valuation
Infrastructure Drainage - At Valuation
Infrastructure - Bridges

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
258,935	258,618	267,415
60,966	60,890	64,321
17,552	17,530	0
35,914	35,869	35,868
198,848	198,657	213,110
119,091	118,943	139,346
1,657,927	1,662,301	1,546,671
2,480,869	2,477,945	2,521,503
658,246	657,447	651,953
529,690	525,615	520,449
6,018,038	6,013,815	5,960,636
1,925,035	1,922,742	1,951,973
19,433	19,409	7,895
466,852	462,864	499,884
130,091	129,934	101,854
166,624	166,408	129,549
2,042,778	2,040,328	2,069,350
123,505	123,355	123,278
253,831	253,565	289,901
700,754	706,295	598,608
179,094	178,888	178,315
10,041	10,029	10,029
6,018,038	6,013,815	5,960,636

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Land	Not depreciated
Buildings - non-specialised	8 to 34 years
Buildings - specialised	4 to 63 years
Furniture & Fittings	10 to 24 years
Plant	5 to 10 years
Equipment	5 to 50 years
Motor Vehicles	4 to 5 years
Paintings & Sculptures	Not depreciated

DEPRECIATION (Cont'D)

Infrastructure - Roads (Sub Grade)	Not depreciated
Infrastructure - Roads (Surface)	8 years
Infrastructure - Roads (Pavement)	45 years
Infrastructure - Roads (Kerbing)	85 years
Infrastructure - Footpaths	15 years
Infrastructure - Drainage	25 to 76 years
Infrastructure - Parks & Ovals	12 to 56 years
Infrastructure - Other	6 to 111 years
Infrastructure - Bridges	23 to 56 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 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
New Admin Building	158	WATC	3.80%	2,325,940	0	92,069	2,233,871	87,519	2,414,608	0	88,668	2,325,940	98,846	2,414,608	0	88,668	2,325,940	107,617
Aged & Key Worker Accommodation	159	WATC	2.20%	0	710,000	40,431	669,569	15,399	0	0	0	0	0	0	710,000	0	710,000	0
Recreation and culture																		
Katanning Aquatic Centre	148	WATC	5.97%	0	0	0	0	0	25,693	0	25,693	0	1,233	25,693	0	25,693	0	1,376
Other property and services																		
Road Sweeper	156	WATC	2.42%	121,030	0	59,787	61,243	2,569	179,396	0	58,366	121,030	4,642	179,396	0	58,366	121,030	5,146
Tipping Truck	157	WATC	2.42%	78,942	0	38,997	39,946	1,676	117,012	0	38,070	78,942	3,028	117,012	0	38,070	78,942	3,357
Watercart	160	WATC	2.20%	0	170,000	15,376	154,624	3,660	0	0	0	0	0	0	0	0	0	0
CAT Grader (1DPP247)	161	WATC	2.20%	0	250,000	22,611	227,389	5,376	0	0	0	0	0	0	0	0	0	0
				2,525,912	1,130,000	269,270	3,386,642	116,200	2,736,709	0	210,797	2,525,912	107,750	2,736,709	710,000	210,797	3,235,912	117,496
				2,525,912	1,130,000	269,270	3,386,642	116,200	2,736,709	0	210,797	2,525,912	107,750	2,736,709	710,000	210,797	3,235,912	117,496

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 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Aged & Key Worker Accommodation	WATC	Debenture	15	2.2%	710,000	15,399	710,000	0
Watercart	WATC	Debenture	10	2.2%	170,000	3,660	170,000	0
CAT Grader (1DPP247)	WATC	Debenture	10	2.2%	250,000	5,376	250,000	0
					1,130,000	24,435	1,130,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	65,000	65,000	65,000
Credit card balance at balance date	(5,000)	(2,607)	0
Total amount of credit unused	310,000	312,393	315,000
Loan facilities			
Loan facilities in use at balance date	3,386,642	2,525,912	3,235,912

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
			\$	\$	\$
CBA	Cashflow purposes	Unknown	250,000	0	250,000
			250,000	0	250,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF KATANNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2020/21 Budget New Leases	2020/21 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2020/21 Budget Lease Interest Repayments	Actual Principal	2019/20 Actual New Leases	2019/20 Actual Lease Principal repayments	Actual Lease Principal outstanding	2019/20 Actual Lease Interest repayments	Budget Principal	2019/20 Budget New Leases	2019/20 Budget Lease Principal repayments	Budget Lease Principal outstanding	2019/20 Budget Lease Interest repayments
					1 July 2020	\$	\$	30 June 2021	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety																			
CESM Vehicle - Isuzu D-Max Ute	522401/003	SG Fleet	26.7%	60 months	49,514	0	(9,903)	39,611	(2,643)	0	0	0	0	0	0	0	0	0	0
Community amenities																			
LCDC Vehicle - Holden Colorado	1706081/1	Custom Service Leasing	25.0%	24 months	3,731	0	(3,731)	(0)	0	7,175	0	(3,444)	3,731	0		0	0	0	0
Recreation and culture																			
Matrix Spin Bikes	000041	Alleasing	n/a	60 months	0	0	0	0	(4,899)	0	0	0	0	(4,899)	0	0	0	0	0
					53,245	0	(13,634)	39,611	(7,542)	7,175	0	(3,444)	3,731	(4,899)	0	0	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employee Leave Reserve	750,148	32,420	0	782,568	729,459	20,690	0	750,148	729,214	65,848	0	795,062
(b) Plant Replacement Reserve	976,540	9,186	(447,999)	537,727	550,499	457,625	(31,585)	976,540	550,952	11,949	0	562,901
(c) Amherst Village Building Maintenance Reserve	104,509	1,045	(58,210)	47,344	93,070	11,439	0	104,509	93,084	12,144	0	105,228
(d) Amherst Village Refundable Deposits Reserve	1,031,051	10,311	0	1,041,362	1,013,413	17,638	0	1,031,051	1,013,128	22,070	(69,523)	965,675
(e) Saleyard Reserve	1,048,992	10,490	0	1,059,482	1,031,319	17,673	0	1,048,992	1,031,061	22,409	(122,556)	930,914
(f) Waste Management Reserve	1,158,908	11,589	(565,000)	605,497	989,335	169,573	0	1,158,908	989,100	144,093	0	1,133,193
(g) Land & Building Reserve	2,441,991	534,420	(56,000)	2,920,411	2,445,071	41,920	(45,000)	2,441,991	2,446,082	333,239	(885,000)	1,894,321
(h) Land & Building Facilities for Seniors Reserve	638,745	6,387	(125,000)	520,132	627,984	10,761	0	638,745	627,827	13,645	0	641,472
(i) New Saleyard Reserve	573,914	275,739	(150,000)	699,653	560,611	331,708	(318,405)	573,914	560,521	354,187	(300,000)	614,708
(j) Christmas Decoration Reserve	30,914	10,309	0	41,223	20,561	10,353	0	30,914	20,543	10,446	0	30,989
(k) GRV Revaluation Reserve	21,455	20,215	0	41,670	11,260	10,195	0	21,455	11,240	10,252	0	21,492
(l) Quartermaine Oval Reserve	146,822	51,468	0	198,290	95,191	51,631	0	146,822	95,117	52,067	0	147,184
(m) Katanning Leisure Centre Facilities Reserve	157,090	51,571	(2,500)	206,161	97,681	137,026	(77,617)	157,090	97,607	137,473	(15,500)	219,580
(n) Election Reserve	9,879	10,099	0	19,978	9,712	10,167	(10,000)	9,879	9,698	10,211	(10,000)	9,909
(o) Heritage Project	0	0	0	0	0	0	0	0	0	6,747,500	(6,747,500)	0
(p) Library Building	15,298	2,653	(8,000)	9,951	7,668	7,630	0	15,298	7,656	7,666	0	15,322
(q) Community & Economic Development Projects	268,831	2,688	0	271,519	0	268,831	0	268,831	0	0	0	0
(r) Lake Ewlyamartup Facilities Reserve	0	10,000	0	10,000	0	0	0	0	0	0	0	0
(s) Parks & Playgrounds Reserve	0	30,584	0	30,584	0	0	0	0	0	0	0	0
(t) Katanning Aquatic Centre Reserve	0	30,584	0	30,584	0	0	0	0	0	0	0	0
	9,375,087	1,111,758	(1,412,709)	9,074,136	8,282,832	1,574,862	(482,607)	9,375,087	8,282,830	7,955,199	(8,150,079)	8,087,950

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
8. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

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

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	1,000	604	1,700
General purpose funding	21,215	18,431	20,800
Law, order, public safety	24,200	18,277	26,438
Health	2,550	719	3,844
Education and welfare	7,250	2,946	10,500
Housing	66,060	60,430	79,800
Community amenities	779,958	793,323	743,065
Recreation and culture	152,935	200,134	363,035
Transport	9,400	9,357	7,850
Economic services	654,435	738,099	744,292
Other property and services	7,000	2,742	7,000
	1,726,003	1,845,062	2,008,324

10. GRANT REVENUE

Unspent grants, subsidies and contributions liability						Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	0	0	0	0	0	198,478	32,890	23,723
General purpose funding	0	0	0	0	0	966,047	2,163,623	1,043,500
Law, order, public safety	20,254	0	(20,254)	0	0	180,764	210,296	160,098
Education and welfare	29,145	0	(29,145)	0	0	186,315	60,537	134,805
Community amenities	0	0	0	0	0	3,731	4,498	4,808
Recreation and culture	582	0	(582)	0	0	98,154	1,179	63,000
Transport	1,004	0	(1,004)	0	0	203,371	206,323	217,872
Economic services	41,797	0	(41,797)	0	0	115,797	62,575	205,960
	92,782	0	(92,782)	0	0	1,952,658	2,741,921	1,853,766
(b) Non-operating grants, subsidies and contributions								
Governance	6,728,609	0	(2,524,852)	4,203,757	4,203,757	4,718,084	5,858,717	10,561,107
Health	499,307	0	(499,307)	0	0	499,307	5,693	505,000
Community amenities	0	0	0	0	0	148,350	1,279,530	1,427,879
Recreation and culture	0	0	0	0	0	309,083	0	0
Transport	0	0	0	0	0	800,436	567,503	464,995
Economic services	0	0	0	0	0	1,362,772	0	0
	7,227,916	0	(3,024,159)	4,203,757	4,203,757	7,838,032	7,711,443	12,958,981
Total	7,320,698	0	(3,116,941)	4,203,757	4,203,757	9,790,689	10,453,364	14,812,747

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	4,203,757	7,320,698
	4,203,757	7,320,698

SHIRE OF KATANNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	93,669	141,965	180,000
- Other funds	26,000	6,736	395,854
Other interest revenue (refer note 1b)	83,000	107,694	88,000
	202,669	256,395	663,854

(b) Other revenue

Reimbursements and recoveries	200,304	188,487	108,797
Other	381,991	384,953	398,903
	582,295	573,440	507,700

The net result includes as expenses

(c) Auditors remuneration

Audit services	61,000	68,100	55,000
Other services	15,000	8,550	15,000
	76,000	76,650	70,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	116,200	107,750	117,496
Interest expense on lease liabilities	7,542	4,899	0
	123,742	112,649	117,496

(e) Elected members remuneration

Meeting fees	112,500	87,500	90,000
President's allowance	25,000	20,000	20,000
Deputy President's allowance	6,250	5,000	5,000
Travelling expenses	2,000	0	2,000
Telecommunications allowance	9,900	9,625	9,900
	155,650	122,125	126,900

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

SIGNIFICANT ACCOUNTING POLICIES
INTERESTS IN JOINT ARRANGEMENTS
Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Katanning's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Carpark Contribution Liability	8,168	0	0	8,168
Public Open Space Contributions	38,000	0	0	38,000
Agricultural Society Contributions	15,818	0	0	15,818
Katanning Cinema Project Contribution	5,400	0	0	5,400
Local Fire Brigade Funds	5,904	0	0	5,904
	73,290	0	0	73,290

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

SHIRE OF KATANNING

SUMMARY

Annual Budget for the year ended 30 June 2021

	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating						
General Purpose Funding	5,427,902	295,149	6,573,915	255,437	5,496,772	314,665
Governance	4,994,579	1,175,403	5,926,899	1,081,257	10,949,196	1,351,357
Law, Order, Public Safety	236,964	567,909	257,451	526,080	216,719	485,606
Health	501,857	193,486	6,412	196,823	508,844	171,035
Education and Welfare	193,815	547,531	63,516	461,112	145,555	485,026
Housing	182,423	577,900	183,122	306,965	227,571	377,201
Community Amenities	1,086,494	1,199,431	2,224,619	1,143,901	2,326,752	1,146,172
Recreation and Culture	724,149	4,011,072	342,792	3,717,294	508,319	4,176,533
Transport	1,016,407	4,306,153	845,140	4,311,213	693,917	4,294,000
Economic Services	2,150,254	1,461,717	823,279	1,396,755	975,452	1,626,900
Other Property and Services	146,461	116,565	71,809	(140,460)	45,000	41,119
Total	16,661,305	14,452,316	17,318,955	13,256,376	22,094,097	14,469,614

	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital						
General Purpose Funding	0	20,215	0	10,195	0	10,252
Governance	56,000	7,824,768	55,000	6,741,552	7,642,500	20,863,785
Law, Order, Public Safety	0	45,000	0	15,954	0	35,000
Health	0	624,307	0	5,693	0	505,000
Education and Welfare	0	0	0	0	0	0
Housing	183,210	75,924	225,880	133,299	69,523	47,859
Community Amenities	565,000	724,969	0	999,445	0	1,114,935
Recreation and Culture	10,500	387,860	77,617	466,491	15,500	377,706
Transport	447,999	2,406,450	31,585	1,683,220	0	1,407,724
Economic Services	150,000	1,050,077	318,405	919,624	422,556	616,596
Other Property and Services	0	877,799	0	0	0	0
Total	1,412,709	14,037,368	708,487	10,975,472	8,150,079	24,978,857

SHIRE OF KATANNING
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Other General Purpose Income		295,149		255,437		314,665
<u>OPERATING REVENUE</u>						
Rate Revenue	4,329,171		4,253,408		4,200,672	
General Purpose Grants	936,047		2,147,831		983,500	
Other General Purpose Income	162,684		172,677		312,600	
SUB-TOTAL	5,427,902	295,149	6,573,915	255,437	5,496,772	314,665
<u>CAPITAL EXPENDITURE</u>						
Other General Purpose Income		20,215		10,195		10,252
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	20,215	0	10,195	0	10,252
TOTAL - PROGRAMME SUMMARY	5,427,902	315,363	6,573,915	265,632	5,496,772	324,917

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
General Purpose Grants
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	714,269		1,550,910		747,000	
0201	Untied Road Grant (GPF)	217,778		532,921		232,500	
0211	Special Project Grant (GPF)	0		60,000		0	
0251	ESL Commission (GPF)	4,000		4,000		4,000	
SUB-TOTAL		936,047	0	2,147,831	0	983,500	0
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		936,047	0	2,147,831	0	983,500	0

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Rates
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	2,000		1,987		0	
0031	Interim Rates (RAT)	2,000		0		4,000	
0041	Instalment Interest (RAT)	13,000		11,710		13,000	
0051	Instalment Charge (RAT)	10,800		9,960		10,800	
0061	Direct Debit Returns (RAT)	400		287		400	
0101	Rates Discount (RAT)	(1,500)		(1,840)		(1,500)	
0111	Rates Adjustments (RAT)	(500)		(221)		(500)	
0121	Rates Levied (RAT)	4,228,571		4,131,182		4,095,072	
0161	Ex Gratia Rates (RAT)	4,400		4,358		4,400	
0171	Rates Late Payment Penalty (RAT)	70,000		95,985		75,000	
SUB-TOTAL		4,329,171	0	4,253,408	0	4,200,672	0
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		4,329,171	0	4,253,408	0	4,200,672	0

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0162	Rates Incentive Prize (GPI)		5,000		5,000		5,000
0182	Photocopying & Stationery (GPI)		3,500		3,352		3,500
0402	Administration Allocated (GPI)		235,867		210,793		226,383
0752	Bank Fees (GPI)		5,000		4,628		7,000
1012	Valuation Expenses (GPI)		10,000		6,685		8,000
1022	Rates Legal Expenses (GPI)		30,000		16,947		60,000
1032	Search Fees (GPI)		500		281		500
5842	Postage & Freight (GPI)		3,500		2,429		3,500
5862	Training & Development (GPI)		1,782		5,322		782
Operating Revenue							
0131	Special Arrangement Administration Fee (GPI)	2,000		1,748		1,600	
0191	Pension Deferred Interest (GPI)	3,000		0		3,000	
1163	Rates Legal Fees Reimbursement (GPI)	30,000		15,792		60,000	
1183	Rates Enquiry Commissions (GPI)	8,000		6,426		8,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	15		11		0	
1253	Interest - Reserves (GPI)	93,669		141,965		180,000	
9113	Interest - Municipal (GPI)	26,000		6,736		60,000	
SUB-TOTAL		162,684	295,149	172,677	255,437	312,600	314,665
Capital Expenditure							
6373	Transfer to GRV Revaluation Reserve (GPI)		20,000		10,000		10,000
2493	Transfer Interest to GRV Revaluation Reserve (GPI)		215		195		252
Capital Revenue							
SUB-TOTAL		0	20,215	0	10,195	0	10,252
TOTAL		162,684	315,363	172,677	265,632	312,600	324,917

SHIRE OF KATANNING
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Governance - Elected Members		618,020		533,246		601,478
Administration General		46,278		121,885		51,936
Super Towns Project Summary		15,000		0		235,000
Other Governance		496,105		426,126		462,943
<u>OPERATING REVENUE</u>						
Governance - Elected Members	3,000		4,290		0	
Administration General	101,495		61,965		52,235	
Super Towns Project Summary	4,888,084		5,858,717		10,896,961	
Other Governance	2,000		1,928		0	
SUB-TOTAL	4,994,579	1,175,403	5,926,899	1,081,257	10,949,196	1,351,357
<u>CAPITAL EXPENDITURE</u>						
Governance - Elected Members		20,408		20,521		20,657
Administration General		32,420		52,274		65,848
Super Towns Project Summary		7,101,893		6,519,025		20,205,373
Other Governance		670,047		149,732		571,907
<u>CAPITAL REVENUE</u>						
Governance - Elected Members	0		10,000		10,000	
Super Towns Project Summary	0		0		6,747,500	
Other Governance	56,000		45,000		885,000	
SUB-TOTAL	56,000	7,824,768	55,000	6,741,552	7,642,500	20,863,785
TOTAL - PROGRAMME SUMMARY	5,050,579	9,000,171	5,981,899	7,822,809	18,591,696	22,215,142

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0202	Councillor Travel Expenses (GEM)		2,000		0		2,000
0212	Training & Development (GEM)		20,000		15,895		26,500
0214	Advertising & Promotion (GEM)		5,500		5,297		5,500
0222	Election Expenses (GEM)		0		17,415		20,000
0232	Deputy President's Allowance (GEM)		6,250		5,000		5,000
0242	Refreshments & Receptions (GEM)		17,100		14,952		17,000
0262	Subscriptions & Memberships (GEM)		11,500		11,279		11,500
0281	Councillors Donations (GEM)		27,000		9,961		15,500
0282	Community Financial Assistance Programme (GEM)		34,000		22,229		45,272
0285	Consultants (GEM)		9,000		9,685		9,000
0422	Works Program - Governance		6,020		5,223		7,853
0472	Administration Allocated (GEM)		323,250		288,886		310,253
0632	President's Allowance (GEM)		25,000		20,000		20,000
1842	Expensed Minor Asset Purchases (GEM)		500		329		1,000
7612	Presentations & Gifts (GEM)		8,500		9,970		5,000
7902	Councillor Attendance Fee (GEM)		112,500		87,500		90,000
7912	Childcare Allowance (GEM)		0		0		200
7952	Councillor Communication Allowance (GEM)		9,900		9,625		9,900
Operating Revenue							
0293	Other Reimbursements (GEM)	3,000		2,273		0	
6435	Other Comprehensive Income	0		2,017		0	
SUB-TOTAL		3,000	618,020	4,290	533,246	0	601,478
Capital Expenditure							
6284	Transfer Interest to Christmas Decoration Reserve		309		353		446
6348	Transfer Interest to Election Reserve (GEM)		99		167		211
6374	Transfer to Christmas Decoration Reserve		10,000		10,000		10,000
6379	Transfer to Election Reserve		10,000		10,000		10,000
Capital Revenue							
6691	Transfer from Election Reserve	0		10,000		10,000	
SUB-TOTAL		0	20,408	10,000	20,521	10,000	20,657
TOTAL		3,000	638,428	14,290	553,767	10,000	622,135

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0152	Loan 158 Interest Repayments (OTG)		87,519		98,846		107,617
0283	Staff Housing Subsidy (OTG)		26,000		26,000		26,000
0482	Administration Allocated (OTG)		35,917		32,099		34,473
0802	Salary Costs (OTG)		180,000		152,068		169,448
0803	Employee Superannuation (OTG)		22,500		20,193		17,931
0804	Workers Compensation Insurance Premium (OTG)		5,592		5,392		5,443
0805	Relief CEO Expense		20,000		0		0
0842	Training & Development (OTG)		3,110		845		3,110
0862	Insurance (OTG)		1,400		1,325		1,325
0863	Expensed Minor Asset Purchases (OTG)		3,000		2,507		1,000
0864	Operational Review (OTG)		0		25,934		30,000
0912	Photocopying & Stationery (OTG)		2,000		1,594		2,000
0953	Motor Vehicle Expenses CEO (OTG)		10,236		9,099		7,500
0962	OTG - UTILITIES (CEO)		2,000		0		0
0963	Communication Expenses CEO (OTG)		1,000		1,174		1,255
0982	Depreciation - Motor Vehicles (OTG)		16,331		16,311		16,311
0992	Integrated Planning & Reporting (OTG)		30,000		0		0
1011	CEO Donations (OTG)		19,000		1,945		19,000
1042	Consultants (OTG)		30,000		30,444		20,000
1312	Uniforms (OTG)		500		350		530
Operating Revenue							
0263	Reimbursements (OTG)	2,000		1,928		0	
SUB-TOTAL		2,000	496,105	1,928	426,126	0	462,943
Capital Expenditure							
0334	Land & Buildings (OTG)		43,558		19,144		150,000
5007	Loan Principal Repayments - 158 (Administration Building)		92,069		88,668		88,668
6377	Transfer to Land & Building Reserve		510,000		0		280,000
6378	Transfer Interest to Land & Building Reserve		24,420		41,920		53,239
Capital Revenue							
6334	Transfer from Land & Building Reserve	56,000		45,000		885,000	
SUB-TOTAL		56,000	670,047	45,000	149,732	885,000	571,907
TOTAL		58,000	1,166,152	46,928	575,858	885,000	1,034,850

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		14,500		3,656		12,000
0317	Employee Superannuation (ADM)		94,447		79,843		95,242
0322	Trainee Salary Costs (ADM)		28,036		31,486		30,906
0332	Staff Housing Subsidy (ADM)		35,880		26,760		10,400
0342	Salary Costs (ADM)		966,142		892,703		890,414
0343	Paid Parental Leave Expenditure (ADM)		0		13,331		12,948
0370	Staff Housing Allocation (ADM)		76,440		63,033		66,264
0372	Insurance (ADM)		115,000		110,367		105,277
0382	Training & Development (ADM)		31,910		25,926		28,080
0385	Fit for Work Program (ADM)		1,655		1,455		1,825
0507	Workers Compensation Insurance Premium (ADM)		29,513		29,313		29,597
0512	Computer Software Subscriptions (ADM)		90,000		88,689		90,000
0513	ICT Hardware (ADM)		30,000		35,404		30,000
0515	IT Support (ADM)		30,000		26,730		20,000
0582	Cleaning Expenses (ADM)		8,500		45		0
0592	Building Program - Admin		56,975		47,206		142,542
0622	Expensed Minor Asset Purchases (ADM)		2,500		2,139		1,000
0712	Photocopying & Stationery (ADM)		42,040		32,175		46,000
0732	Utilities (ADM)		33,500		32,971		43,513
0742	Advertising & Promotion (ADM)		10,000		10,094		10,000
0762	Postage & Freight (ADM)		4,493		4,145		5,500
0772	Subscriptions & Memberships (ADM)		25,000		21,226		25,000
0773	Records Management Expenses (ADM)		1,600		649		1,600
0872	Motor Vehicle Expenses (ADM)		6,519		16,406		23,000
0892	Uniforms (ADM)		7,200		5,238		6,270
0893	Medical Checks (ADM)		445		245		600
1062	Depreciation - Furniture & Fittings (ADM)		18,296		18,273		7,895
1082	Depreciation - Building (ADM)		157,368		157,177		187,925
1223	Rounding Adjustments (ADM)		0		198		0
1342	Audit Fees (ADM)		76,000		76,650		70,000
1352	Consultants (ADM)		25,000		21,937		5,000
1360	Professional Advice & Services (ADM)		40,000		0		0
1362	Bank Fees (ADM)		3,500		4,231		6,500
2052	Movement in Leave Provisions (ADM)		0		17,901		0
3072	Depreciation - Equipment (ADM)		28,738		28,703		17,199
3312	Depreciation - Motor Vehicle (ADM)		38,202		38,155		38,085
3862	Refreshment Expenses (ADM)		2,000		1,232		2,000
5932	Communication Expenses (ADM)		25,565		17,774		20,883
5952	Fringe Benefits Tax (ADM)		77,353		93,704		68,454
7692	Other Expenses inc OH&S (ADM)		2,000		1,941		2,000
0340	Administration Allocated (ADM)		(2,190,039)		(1,957,223)		(2,101,983)

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		428		500	
1153	Administration Fee Income (ADM)	300		119		500	
1154	Freedom of Information Income (ADM)	200		180		200	
1156	Meeting Charges / Equipment Hire (ADM)	500		305		1,000	
1193	ADM - LSL Reimbursement	0		9,167		0	
1211	Insurance Scheme Surplus (ADM)	28,478		23,723		23,723	
1243	Profit on Disposal of Assets (ADM)	55,217		2,684		0	
1313	Traineeship Subsidy (ADM)	4,000		0		4,000	
1315	Paid Parental Leave Reimbursements (ADM)	0		13,331		12,948	
2063	Insurance Claims (ADM)	8,500		8,416		5,000	
2513	Employee Contributions to Fuel (ADM)	3,800		3,613		4,364	
SUB-TOTAL		101,495	46,278	61,965	121,885	52,235	51,936
Capital Expenditure							
2204	Motor Vehicle Purchase (ADM)		0		31,585		0
2494	Transfer Interest to Employee Leave Entitlement Reserve		7,420		12,501		15,848
2496	Transfer to Leave Entitlements Reserve		25,000		8,188		50,000
Capital Revenue							
0305	Proceeds on Disposal of Assets (ADM)	0		17,272		0	
2475	Realisation of Assets (ADM)	0		(17,272)		0	
SUB-TOTAL		0	32,420	0	52,274	0	65,848
TOTAL		101,495	78,698	61,965	174,159	52,235	117,784

SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2641	Shop Front Enhancement Subsidy		15,000		0		15,000
2643	Contribution towards project (ST)		0		0		50,000
2647	KCC Redevelopment Project Grant Expenditure - Auspicing (ST)		0		0		170,000
Operating Revenue							
1258	Interest on Supertowns Heritage Centre Funding (ST)	0		0		335,854	
2660	Heritage Centre Project DPIRD Grant Funds (ST)	2,083,354		5,000,343		3,122,358	
2661	Heritage Centre Project Other Grant Funds (ST)	966,037		843,023		5,770,056	
2664	KCC Redevelopment Project Grant Revenue - Auspicing (ST)	170,000		0		0	
2669	Great Southern Aged Accommodation Project Revenue (ST)	1,668,693		15,351		1,668,693	
SUB-TOTAL		4,888,084	15,000	5,858,717	0	10,896,961	235,000
Capital Expenditure							
2667	Welcome Precinct Proj Expenditure (ST)		123,368		3,390,166		4,142,965
2668	Piesse Lake Development Proj		4,024,288		3,064,347		6,226,158
2670	Great Southern Aged Accommodation Project Expenditure (ST)		2,954,237		64,513		3,088,750
6686	Transfer to Heritage Project Reserve		0		0		6,747,500
Capital Revenue							
6687	Transfer from Heritage Project Reserve	0		0		6,747,500	
SUB-TOTAL		0	7,101,893	0	6,519,025	6,747,500	20,205,373
TOTAL		4,888,084	7,116,893	5,858,717	6,519,025	17,644,461	20,440,373

SHIRE OF KATANNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		368,267		387,339		311,567
Animal Control		127,423		71,252		98,314
Other Law, Order, Public Safety		72,219		67,488		75,725
<u>OPERATING REVENUE</u>						
Fire Prevention	197,364		241,503		197,869	
Animal Control	16,100		13,536		14,800	
Other Law, Order, Public Safety	23,500		2,411		4,050	
SUB-TOTAL	236,964	567,909	257,451	526,080	216,719	485,606
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		3,700		0
Animal Control		0		12,254		10,000
Other Law, Order, Public Safety		45,000		0		25,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	45,000	0	15,954	0	35,000
TOTAL - PROGRAMME SUMMARY	236,964	612,909	257,451	542,034	216,719	520,606

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
0327	Employee Superannuation (FPV)		1,820		426		400
0527	Workers Compensation Insurance Premium (FPV)		336		136		137
1522	Works Program - Fire Prevention		58,233		117,867		30,760
1612	Depreciation - Buildings (FPV)		4,079		4,074		3,920
1622	Salary Costs (FPV)		21,718		5,171		4,272
1682	Administration Allocated (FPV)		9,198		8,220		8,828
1702	Building Program - Fire Prevention		200		0		970
1727	Emergency Incident Expenses (FPV)		3,000		2,751		0
1731	Grant Expenditure (FPV)		0		1,993		0
1752	Motor Vehicle Expenses (FPV)		87		463		600
4662	Depreciation - Plant (FPV)		31,039		31,000		31,000
4832	Utilities (FPV)		22,800		22,631		22,683
6082	Fire Mitigation Expenses (FPV)		3,000		4,470		6,082
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)		10,885		8,581		4,563
9777	Fire Prevention - Communications Expenditure (FPV)		3,300		3,331		3,300
9778	Fire Prevention - Communications Equipment Expenditure (FPV)		3,300		1,048		2,400
<i>Bushfire Brigade</i>							
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		1,300		1,060		1,300
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		100		0		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		4,800		4,612		1,820
2692	BFB Vehicle Expenses (3. Maint Vehicle)		7,459		1,082		1,500
2142	BFB Building Maintenance (4. Maint Land & Build)		200		38		250
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		7,000		6,848		4,000
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		250		86		250
9082	BFB Postage & Freight (7. Other Goods & Services)		631		579		378
9092	BFB Refreshments (7. Other Goods & Services)		1,500		1,177		1,500
9252	BFB Reference Materials (7. Other Goods & Services)		1,000		711		1,500
6022	BFB Insurance (8. Insurances)		23,000		20,094		22,982
<i>Community Emergency Services Manager</i>							
1632	CESM Salary Costs		107,056		106,949		102,565
0567	CESM Employee Superannuation		10,944		10,898		11,485
0727	CESM Workers Compensation Insurance Premium		3,464		3,264		3,295
0737	CESM Admin Expenses		6,509		2,025		6,080
0747	CESM Motor Vehicle Expenses		7,797		4,794		20,876
0757	CESM Administration Allocated		12,264		10,960		11,771

Operating Revenue						
1613	Infringements (FPV)	3,000		(150)	6,000	
1623	Fire Map Income (FPV)	205		0	205	
1653	Fire Mitigation Income (FPV)	2,500		683	5,000	
1724	Broadcasting Site Reimbursements (FPV)	27,000		26,779	22,683	
1725	BFB LGGS Income	41,781		49,667	35,580	
1726	CESM Contributions & Reimbursements	113,983		153,374	124,518	
1728	Emergency Incidents Reimbursements (FPV)	5,000		7,254	0	
1730	Broadcasting Site Lease (FPV)	3,895		3,894	3,883	
SUB-TOTAL		197,364	368,267	241,503	387,339	197,869
Capital Expenditure						
1704	FIRE - PLANT EQUIPMENT Council Funded		0		3,700	0
Capital Revenue						
SUB-TOTAL		0	0	0	3,700	0
TOTAL		197,364	368,267	241,503	391,039	197,869
						311,567

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0337	Employee Superannuation (ANI)		4,246		1,704		1,602
0537	Workers Compensation Insurance Premium (ANI)		744		544		549
1382	Licences & Permits (ANI)		200		116		200
1383	Stationery & Tags (ANI)		1,200		0		1,200
1722	Administration Allocated (ANI)		36,574		32,686		35,103
1732	Salary Costs (ANI)		50,675		20,031		23,590
1747	Cat Act Sterilisation Project Expenditure (ANI)		254		0		0
1762	Building Program - Animal Control		3,713		3,851		10,082
1772	Works Program - Animal Control		3,483		3,422		7,241
1792	Motor Vehicle Expenses (ANI)		5,439		1,851		2,000
1793	Staff Housing Subsidy - Ranger (ANI)		0		0		3,120
1822	Depreciation - Building (ANI)		0		0		3,584
1873	Expensed Minor Asset Purchases (ANI)		2,500		3,966		5,000
4702	Animal Control Expenditure (ANI)		3,746		2,185		4,000
4703	Ranger Relief (ANI)		10,000		0		0
6182	Uniforms & Protective Clothing (ANI)		700		716		413
6202	Training & Development (ANI)		3,950		180		630
Operating Revenue							
1823	Cat Act Implementation Project (inc)	254		0		0	
1843	Infringements (ANI)	2,500		1,416		2,500	
1853	Dog Registration Fees (ANI)	10,000		8,734		10,000	
1854	Cat Registration Fees (ANI)	846		1,085		1,100	
1893	Animal Control Products Income (ANI)	0		0		200	
1983	Poundage Charges (ANI)	2,500		2,302		1,000	
SUB-TOTAL		16,100	127,423	13,536	71,252	14,800	98,314
Capital Expenditure							
0476	Land & Buildings (Ani)		0		12,254		10,000
SUB-TOTAL		0	0	0	12,254	0	10,000
TOTAL		16,100	127,423	13,536	83,506	14,800	108,314

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Other Law, Order, Public Safety
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0347	Employee Superannuation (OLO)		0		0		400
0413	Expensed Minor Asset Purchases (OLO)		3,000		3,093		5,000
0547	Workers Compensation Insurance Premium (OLO)		336		136		137
1102	Photocopying & Stationery (OLO)		200		0		500
1802	UTILITIES (OLO)		1,255		1,229		43
1852	Infringement Bank Fees (OLO)		500		420		600
1902	Motor Vehicle Expenses (OLO)		0		463		600
1913	CCTV Maintenance Costs (OLO)		24,000		17,921		19,968
1917	Neighbourhood Watch (OLO)		0		0		1,000
1932	Building Program - Other Law		1,737		178		1,186
1942	Works Program - Other Law		1,701		809		3,095
1982	Depreciation - Buildings (OLO)		11,495		11,481		11,481
1984	Depreciation - Equipment (OLO)		14,354		14,336		14,336
6222	Insurance (OLO)		720		705		705
7702	Salary Costs (OLO)		0		5,170		4,272
9062	Administration Allocated (OLO)		12,922		11,548		12,402
Operating Revenue							
2013	Grant Income (OLO)	20,000		0		0	
2023	Lease Income (OLO)	2,000		1,970		1,000	
2033	Abandoned Vehicles Income (OLO)	0		0		550	
2035	Infringements (OLO)	1,500		441		2,500	
SUB-TOTAL		23,500	72,219	2,411	67,488	4,050	75,725
Capital Expenditure							
0494	PLANT & EQUIPMENT		20,000		0		0
1994	OLO - Purchase of Equipment		25,000		0		25,000
Capital Revenue							
SUB-TOTAL		0	45,000	0	0	0	25,000
TOTAL		23,500	117,219	2,411	67,488	4,050	100,725

SHIRE OF KATANNING
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Maternal & Infant Health		18,316		18,184		0
Health Administration & Inspection		167,955		173,573		165,782
Other Health		7,215		5,065		5,253
<u>OPERATING REVENUE</u>						
Health Administration & Inspection	2,550		719		3,844	
Other Health	499,307		5,693		505,000	
SUB-TOTAL	501,857	193,486	6,412	196,823	508,844	171,035
<u>CAPITAL EXPENDITURE</u>						
Other Health		624,307		5,693		505,000
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	624,307	0	5,693	0	505,000
TOTAL - PROGRAMME SUMMARY	501,857	817,793	6,412	202,516	508,844	676,035

SHIRE OF KATANNING

07 - HEALTH

Health Administration & Inspection

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0357	Employee Superannuation (HIA)		8,683		9,914		11,250
0557	Workers Compensation Insurance Premium (HIA)		3,102		2,902		2,930
1402	Postage & Freight (HIA)		400		212		400
2082	Salary Costs (HIA)		91,403		107,058		91,210
2084	Consultants (HIA)		30,000		24,885		30,000
2122	Training & Development (HIA)		430		230		2,000
2272	Administration Allocated (HIA)		18,834		16,832		18,077
2352	Mosquito Control (HIA)		3,000		0		2,500
2422	Analytical Expenditure (HIA)		1,500		941		1,500
6043	Communication Expenses (HIA)		382		360		382
6402	Field Expenses (HIA)		500		712		2,000
6442	Uniforms (HIA)		360		167		413
7527	Staff Housing Subsidy (HIA)		9,360		9,360		3,120
Operating Revenue							
2133	Other Health Fees (HIA)	500		0		1,000	
2143	Septic Tank Application Fees (HIA)	500		268		500	
2233	Food Vendor Fees - inc. GST (HIA)	50		34		0	
2234	Food Vendor Fees - exempt from GST (HIA)	1,000		310		1,400	
2803	Septic Tank Inspection Fees (HIA)	500		107		944	
SUB-TOTAL		2,550	167,955	719	173,573	3,844	165,782
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		2,550	167,955	719	173,573	3,844	165,782

SHIRE OF KATANNING

07 - HEALTH

Maternal & Infant Health

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2062	Depreciation - Buildings (MIH)		17,552		17,530		0
2072	Works Program - Infant Health (MIH)		285		280		0
2232	Building Program - Child Health Centre		479		374		0
Operating Revenue							
SUB-TOTAL		0	18,316	0	18,184	0	0
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		0	18,316	0	18,184	0	0

SHIRE OF KATANNING

07 - HEALTH

Other Health

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2184	Works Program - Medical Centre (OHE)		5,572		3,509		5,253
2185	Building Program - Other Health		1,643		1,556		0
Operating Revenue							
2180	Grant Income (OHE)	499,307		5,693		505,000	
SUB-TOTAL		499,307	7,215	5,693	5,065	505,000	5,253
Capital Expenditure							
2181	Land & Buildings (OHE)		624,307		5,693		505,000
Capital Revenue							
SUB-TOTAL		0	624,307	0	5,693	0	505,000
TOTAL		499,307	631,522	5,693	10,758	505,000	510,253

SHIRE OF KATANNING
SCHEDULE 08 - WELFARE SERVICES
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Education General		52,817		90,536		97,718
Community Development & Other Welfare		494,714		370,576		387,308
<u>OPERATING REVENUE</u>						
Education General	3,341		2,039		45,355	
Community Development & Other Welfare	190,474		61,478		100,200	
SUB-TOTAL	193,815	547,531	63,516	461,112	145,555	485,026
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	193,815	547,531	63,516	461,112	145,555	485,026

SHIRE OF KATANNING

08 - EDUCATION AND WELFARE

Education General

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0194	Grant Expenditure (EDU)		0		38,497		43,305
2022	Depreciation - Buildings (EDU)		25,518		25,487		25,486
2042	Works Program - Childcare Centres (EDU)		1,170		1,007		3,057
2222	Building Program - Childcare Centres		9,966		10,538		10,235
3562	Administration Allocated (EDU)		10,074		9,003		9,669
5982	Program Expenses (EDU)		3,660		3,660		3,660
6462	Insurance (EDU)		1,800		1,777		1,777
6472	Utilities (EDU)		628		567		529
Operating Revenue							
0193	Grant Income (EDU)	1,291		0		43,305	
2053	Property Lease Fees (EDU)	2,000		2,005		2,000	
2093	Reimbursements (EDU)	50		33		50	
SUB-TOTAL		3,341	52,817	2,039	90,536	45,355	97,718
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		3,341	52,817	2,039	90,536	45,355	97,718

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Community Development and Other Welfare
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0284	Staff Housing Subsidy (CDOW)		3,120		3,120		11,960
0497	Employee Superannuation (CDOW)		14,745		14,702		14,655
0697	Workers Compensation Insurance Premium (CDOW)		3,952		3,752		3,788
2472	Depreciation - Buildings (CDOW)		10,395		10,382		10,382
3142	Salary Costs (CDOW)		122,062		138,650		105,404
3148	Communication Expenses (CDOW)		1,000		905		1,145
3153	Salaries - MCS (CDOW)		13,000		13,171		12,500
3156	Building Program - Community Events (CDOW)		3,526		2,519		4,944
3158	Seniors Program Expenses (CDOW)		1,000		0		1,000
3175	National Youth Week Grant Expenditure (CDOW)		1,000		301		1,000
3176	Meeting Expenses (CDOW)		1,000		500		1,000
3183	Grant Expenditure (CDOW)		13,500		0		25,000
4130	Expensed Minor Asset Purchases (CDOW)		4,000		2,743		4,000
4222	Administration Allocated (CDOW)		93,295		83,378		89,544
4282	Special Projects (CDOW)		92,500		3,940		7,000
4293	NAIDOC Week Grant Expenditure (CDOW)		1,091		0		500
4296	Harmony Festival Grant Expenditure (CDOW)		61,000		37,405		53,500
4339	Youth Activities Expenses (CDOW)		42,670		23,132		32,000
4346	All Ways 5 Days Project Implementation (Cdown)		5,130		0		0
4349	Disability Access & Inclusion Expenditure (CDOW)		500		93		500
4350	Drumbeats Grant Expenditure (CDOW)		0		28,900		0
7572	Training & Development (CDOW)		3,707		1,747		4,055
7573	Uniforms (CDOW)		720		465		660
7574	Disability Awareness Week Expenditure		0		0		1,000
7882	Insurance (CDOW)		800		771		771
9692	Subscriptions & Memberships (CDOW)		1,000		0		1,000
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	42,208		23,132		32,000	
3168	Youth Activities Other Income (CDOW)	500		64		500	
3173	Seniors Week Grant Income (CDOW)	1,000		0		500	
3174	National Youth Week Grant Income (CDOW)	1,000		0		1,000	
4294	NAIDOC Week Grant Income (CDOW)	1,091		0		0	
4333	Grant Income (CDOW)	76,000		0		11,500	
4337	Harmony Festival Grant Income (CDOW)	58,595		37,405		46,500	
4338	Harmony Festival Other Income (CDOW)	4,750		877		8,000	
4344	All Ways 5 Days Project Income (CDOW)	5,130		0		0	
5333	Other Income (CDOW)	200		0		200	
SUB-TOTAL		190,474	494,714	61,478	370,576	100,200	387,308
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		190,474	494,714	61,478	370,576	100,200	387,308

SHIRE OF KATANNING
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Amherst Village		187,999		191,914		224,881
Staff Housing		374,502		115,051		152,320
Other Housing		15,399		0		0
<u>OPERATING REVENUE</u>						
Amherst Village	82,843		68,721		75,251	
Staff Housing	99,580		114,402		152,320	
SUB-TOTAL	182,423	577,900	183,122	306,965	227,571	377,201
<u>CAPITAL EXPENDITURE</u>						
Amherst Village		75,924		133,299		47,859
<u>CAPITAL REVENUE</u>						
Amherst Village	183,210		225,880		69,523	
SUB-TOTAL	183,210	75,924	225,880	133,299	69,523	47,859
TOTAL - PROGRAMME SUMMARY	365,633	653,823	409,002	440,264	297,094	425,060

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0272	Function Expenses (AMH)		600		0		600
2312	Administration Allocated (AMH)		14,235		12,722		13,663
2412	Depreciation - Buildings (AMH)		90,339		90,227		90,227
2492	Works Program - Amherst Village (AMH)		37,304		44,764		42,885
6592	Utilities (AMH)		9,700		9,628		6,473
6602	Insurance (AMH)		8,000		7,424		7,424
7242	Building Program - Amherst Village		27,821		27,149		62,609
7492	Advertising & Promotion (AMH)		0		0		1,000
Operating Revenue							
2423	Tenants Reducing Equity (AMV)	32,923		30,031		30,031	
2503	Tenants Fee (AMV)	39,300		37,411		35,100	
2511	Other Tenancy Arrangements (AMV)	10,120		800		10,120	
3293	Other Income (AMH)	500		479		0	
SUB-TOTAL		82,843	187,999	68,721	191,914	75,251	224,881
Capital Expenditure							
2154	AMV - BLDG PROG/AMHERST CAPITAL		58,180		0		0
2424	Refund Amherst Capital Deposit (AMV)		0		93,460		0
6980	Transfer Interest to Amherst Village Building Maintenance Reserve (AMV)		1,045		1,319		2,024
6983	Transfer to Amherst Reserve (Building Maintenance) (AMV)		0		10,120		10,120
6992	Transfer Interest to Amherst Village Refundable Deposit Reserve (AMV)		10,311		17,638		22,070
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve (AMV)		6,387		10,761		13,645
Capital Revenue							
2563	Amherst Refundable Deposits Income (AMV)	0		225,880		0	
2571	Transfer from Amherst Village Refundable Deposit Reserve	0		0		69,523	
2573	Transfer from Amherst Village Building Maintenance Reserve	58,210		0		0	
6695	Transfer from Land & Building Facilities for Seniors Reserve	125,000		0		0	
SUB-TOTAL		183,210	75,924	225,880	133,299	69,523	47,859
TOTAL		266,053	263,923	294,601	325,213	144,774	272,740

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0238	Loss on disposal of asset (Staff Housing)		251,613		0		0
0350	Staff Housing Re-allocated (STH)		(76,440)		(63,033)		(66,264)
5122	Utilities (STH)		24,150		22,600		23,054
5972	Insurance (STH)		8,000		7,964		7,964
6012	Depreciation - Buildings (STH)		108,509		108,430		122,883
6622	Administration Allocated (STH)		23,652		21,138		22,701
7802	Building Program - Staff Housing		21,671		14,668		11,047
7892	Works Program - Staff Housing (STH)		13,347		3,284		30,935
Operating Revenue							
3523	Reimbursements (STH)	6,500		5,583		7,500	
5003	Staff Housing Income - 55B Beaufort Street (STH)	0		8,019		19,240	
5004	Staff Housing Income - U2/6 Hill Way (STH)	19,240		18,840		19,240	
5005	Staff Housing Income - U1/6 Hill Way (STH)	19,240		19,340		19,240	
5008	Staff Housing Income - Infant Health Flat (STH)	0		3,460		5,720	
5013	Staff Housing Income - 25 Marmion Street (STH)	26,000		26,000		26,000	
5023	Staff Housing Income - 42 Crosby Street (STH)	11,440		12,760		11,440	
5033	Staff Housing Income - 61A Conroy Street (STH)	11,960		3,680		11,960	
5034	Staff Housing Income - 61B Conroy Street (STH)	0		12,160		11,960	
5043	Staff Housing Income - 17 Marri Drive (STH)	0		800		18,720	
5063	Staff Housing Income - Saleyard Caretakers Unit (STH)	5,200		3,760		1,300	
SUB-TOTAL		99,580	374,502	114,402	115,051	152,320	152,320
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		99,580	374,502	114,402	115,051	152,320	152,320

SHIRE OF KATANNING

09 - HOUSING

Other Housing

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0240	Interest Expense - Aged & Key Worker Accommodation Project		15,399		0		0
Operating Revenue							
SUB-TOTAL		0	15,399	0	0	0	0
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		0	15,399	0	0	0	0

SHIRE OF KATANNING
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		751,296		726,742		702,702
Protection of Environment		87,908		87,083		88,563
Town Planning & Regional Development		98,578		94,708		102,532
Other Community Amenities		261,649		235,368		252,375
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	959,508		2,101,724		2,217,199	
Protection of Environment	83,186		78,898		79,588	
Town Planning & Regional Development	6,500		5,873		8,500	
Other Community Amenities	37,300		38,124		21,465	
SUB-TOTAL	1,086,494	1,199,431	2,224,619	1,143,901	2,326,752	1,146,172
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		159,969		999,445		1,114,935
Other Community Amenities		565,000		0		0
<u>CAPITAL REVENUE</u>						
Sanitation - Household Refuse	565,000		0		0	
SUB-TOTAL	565,000	724,969	0	999,445	0	1,114,935
TOTAL - PROGRAMME SUMMARY	1,651,494	1,924,400	2,224,619	2,143,346	2,326,752	2,261,107

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Sanitation - Household Refuse
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0367	Employee Superannuation (SAN)		9,266		284		267
0517	Workers Compensation Insurance Premium (SAN)		291		91		91
2342	Depreciation - Equipment (SAN)		12,816		12,800		12,800
2512	Photocopying & Stationery (SAN)		9,850		3,165		5,000
2542	Insurance (SAN)		3,080		3,064		3,064
2582	Domestic Refuse Collection (SAN)		75,000		73,156		78,300
2591	Works Program - Refuse Site		375,598		383,377		325,436
2592	Works Program - Green Waste		7,933		10,223		13,685
2622	Utilities (SAN)		3,000		2,472		1,316
2652	Bin Purchases (SAN)		8,500		6,925		8,500
2732	Commercial Refuse Collection (SAN)		25,000		24,516		22,812
2742	Refuse Site Minor Expenses (SAN)		2,500		0		0
2744	REFUSE SITE Operations (SAN)		10,000		0		0
2746	REFUSE SITE Bank fees (SAN)		700		0		0
2842	Street Bin Collection Costs (SAN)		2,000		1,867		1,876
5042	Ground Water Monitoring (SAN)		3,000		2,455		3,000
6612	Household Recycling Service (SAN)		110,000		108,476		108,310
6632	Communication Expenses (SAN)		1,000		920		382
7112	Depreciation - Buildings (SAN)		6,292		6,284		5,347
7122	Depreciation - Plant (SAN)		21,827		21,800		21,800
7132	Administration Allocated (SAN)		46,210		41,297		44,352
7142	Depreciation - Other Infrastructure (SAN)		9,920		9,907		31,247
7272	Refuse Site Licence (SAN)		1,250		1,218		1,200
7282	Building Program - Sanitation		5,762		2,158		5,569
7482	Waste Oil Facility (SAN)		500		475		100
7632	Motor Vehicle Expenses (SAN)		0		308		400
7712	Salary Costs (SAN)		0		9,503		2,848
7713	Consultants (SAN)		0		0		5,000
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	557,848		557,780		557,578	
2613	Refuse Site Disposal Charges (SAN)	80,000		90,575		60,000	
2615	Disposal Fee - Animals (SAN)	0		0		500	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		3,907		10,000	
2633	Sale of Domestic Bins (SAN)	1,000		1,654		0	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	5,160		2,006		1,780	
2700	CLGF Regional re Regional Waste Initiative Income (SAN)	148,350		1,279,530		1,427,879	
2753	Commercial Refuse Collection Charges (SAN)	42,044		43,485		42,756	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	47,384		50,533		48,280	
2783	Commercial Recycling Bin Collection Charges (SAN)	2,622		3,228		2,706	
2883	Levied Waste Rate (SAN)	70,100		69,026		65,720	
SUB-TOTAL		959,508	751,296	2,101,724	726,742	2,217,199	702,702

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
2484	Buildings - Sanitation/Household Refuse		148,380		829,872		970,842
9661	Transfer to Waste Management Reserve (SAN)		0		152,620		122,620
9662	Transfer Interest to Waste Management Reserve (SAN)		11,589		16,953		21,473
Capital Revenue							
3065	Transfer from Waste Management Reserve (SAN)	565,000		0		0	
SUB-TOTAL		565,000	159,969	0	999,445	0	1,114,935
TOTAL		1,524,508	911,265	2,101,724	1,726,186	2,217,199	1,817,637

SHIRE OF KATANNING
10 - COMMUNITY AMENITIES
Protection of the Environment
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2695	Drummuster Expenditure (POE)		0		0		850
4932	Utilities (POE)		550		498		499
7822	LCDC Vehicle Lease Expenses (POE)		0		5,035		4,266
7854	Soil Conservation Levy Disbursed (POE)		74,655		70,198		70,756
7862	Administration Allocated (POE)		12,703		11,352		12,192
Operating Revenue							
2693	Drummuster Reimbursement (POE)	800		508		800	
7795	Soil Conservation Levy Commission (POE)	4,000		3,695		3,724	
7823	LCDC Vehicle Lease Reimbursement (POE)	3,731		4,498		4,308	
7853	Soil Conservation Levy Collected (POE)	74,655		70,198		70,756	
SUB-TOTAL		83,186	87,908	78,898	87,083	79,588	88,563
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		83,186	87,908	78,898	87,083	79,588	88,563

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3066	Subscriptions & Memberships (OCA)		150		125		0
4252	Postage & Freight (OCA)		100		10		500
6672	Insurance (OCA)		600		537		537
7302	Building Program - Other Community Amenities		113,238		89,922		79,091
7313	Communication Expenses (OCA)		873		873		873
<u>Cemetery</u>							
2322	Works Program - Cemetery		60,629		60,034		84,824
7312	Building Program - Cemetery		1,770		1,179		3,898
3062	Niche Wall Plaques (OCA)		3,500		3,334		2,500
2672	Utilities (OCA)		69		47		19
3012	Depreciation - Buildings (OCA)		61,141		61,065		61,065
8842	Depreciation - Equipment (OCA)		4,005		4,000		4,000
8843	Depreciation - Other Infrastructure (OCA)		3,091		3,087		3,087
6842	Administration Allocated (OCA)		12,483		11,156		11,981
Operating Revenue							
3083	Cemetery Charges (OCA)	35,000		35,705		20,000	
3093	Funeral Director's Licence (OCA)	300		275		75	
3123	Cemetery Reserve Fund (OCA)	2,000		2,144		1,390	
SUB-TOTAL		37,300	261,649	38,124	235,368	21,465	252,375
Capital Expenditure							
3034	PLANT & EQUIPMENT (OTHER COM AM)		565,000		0		0
Capital Revenue							
SUB-TOTAL		0	565,000	0	0	0	0
TOTAL		37,300	826,649	38,124	235,368	21,465	252,375

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0662	Advertising & Promotion (TOW)		0		0		500
2872	Administration Allocated (TOW)		13,578		12,135		13,032
3082	Consultants (TOW)		85,000		82,574		85,000
4274	Municipal Inventory (TOW)		0		0		4,000
Operating Revenue							
2893	Planning Assessment Fees (TOW)	6,000		5,805		7,000	
2895	Planning Advertising Income (TOW)	500		68		1,000	
2993	Planning Charges and Reimbursements (TOW)	0		0		500	
SUB-TOTAL		6,500	98,578	5,873	94,708	8,500	102,532
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		6,500	98,578	5,873	94,708	8,500	102,532

SHIRE OF KATANNING
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended

PROGRAMME SUMMARY

	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Public Halls, Civic Centres		251,530		223,171		247,478
Katanning Aquatic Centre		312,668		297,710		413,415
Other Recreation & Sport		1,597,950		1,493,948		1,524,249
Library		291,536		276,110		287,235
Other Culture		175,646		164,049		263,708
Katanning Lesiure Centre		1,381,742		1,262,306		1,440,448
<u>OPERATING REVENUE</u>						
Public Halls, Civic Centres	8,300		7,643		6,500	
Katanning Aquatic Centre	19,341		0		121,804	
Other Recreation & Sport	437,236		125,009		1,185	
Library	2,730		2,508		3,100	
Other Culture	8,670		184		63,700	
Katanning Lesiure Centre	247,872		207,447		312,030	
SUB-TOTAL	724,149	4,011,072	342,792	3,717,294	508,319	4,176,533
<u>CAPITAL EXPENDITURE</u>						
Katanning Aquatic Centre		35,584		90,993		84,895
Other Recreation & Sport		120,584		0		0
Library		10,653		9,587		9,666
Other Culture		6,000		55,651		43,305
Katanning Lesiure Centre		215,039		310,260		239,840
<u>CAPITAL REVENUE</u>						
Library	8,000		0		0	
Katanning Lesiure Centre	2,500		77,617		15,500	
SUB-TOTAL	10,500	387,860	77,617	466,491	15,500	377,706
TOTAL - PROGRAMME SUMMARY	734,649	4,398,932	420,409	4,183,785	523,819	4,554,239

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0407	Employee Superannuation (KAC)		0		337		2,344
0607	Workers Compensation Insurance Premium (KAC)		797		597		602
3162	Advertising & Promotion (KAC)		1,000		713		0
3272	Administration Allocated (KAC)		28,471		25,444		27,326
3342	Building Program - Katanning Aquatic Centre		20,826		19,547		9,879
3352	Salary Costs (KAC)		0		4,503		18,750
3402	Insurance (KAC)		3,000		2,991		2,991
3412	Works Program (KAC)		19,628		15,739		13,890
3462	Depreciation - Equipment (KAC)		13,493		13,476		10,155
3472	Depreciation - Building (KAC)		41,061		41,010		41,010
6722	Utilities (KAC)		35,643		30,100		44,502
6752	Cleaning Costs (KAC)		500		398		0
6872	Loan 148 Interest Repayments (KAC)		0		1,233		1,376
Contract Operating Expenses							
6814	Contract - Centre Manager/DM Wages (KAC)		120,000		110,752		59,377
6815	Contract - Lifeguard Wages (KAC)		0		0		33,048
6816	Cafe Expense (KAC)		0		349		6,832
6817	Marketing Expense (KAC)		0		500		2,000
6818	Contract - Insurance (KAC)		0		0		298
6819	Contract - Communication Expense (KAC)		0		0		1,200
6820	Contract - Postage & Freight (KAC)		0		0		420
6821	Contract - IT Support & Software Expense (KAC)		0		0		720
6822	Contract - Community Event (KAC)		0		0		5,000
6823	Printing & Stationery (KAC)		0		0		300
6824	Contract - Licenses & Subscriptions (KAC)		0		0		1,200
6825	Contract - Management Fees Expense (KAC)		0		5,000		35,668
6826	Contract - Training, Recruitment & Travel (KAC)		0		0		6,655
6827	Uniforms (KAC)		0		0		300
6828	Consumables (KAC)		0		252		600
6829	Contract - Utilities (KAC)		0		0		40,635
6830	Maintenance Expense (KAC)		10,000		8,700		19,632
6831	Pool Chemicals Expense (KAC)		15,000		13,406		18,405
6833	Cleaning (KAC)		0		178		5,000
6834	Equipment Replacement (KAC)		3,000		2,266		2,500
6835	First Aid & Safety (KAC)		250		219		300
6836	Bank Fees (KAC)		0		0		500
Operating Revenue							
3433	Reimbursements (KAC)	0		0		35,000	
3934	Contract - Recreation Swimming Income (KAC)	0		0		30,164	
3935	Contract - Schools Aquatic Programme Income (KAC)	0		0		15,691	
3936	Contract - Cafe Income (KAC)	0		0		13,665	
3937	Contract - Profit Share (KAC)	19,341		0		27,284	
SUB-TOTAL		19,341	312,668	0	297,710	121,804	413,415

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
2614	Loan Principal Repayments - 148 (KAC)		0		25,693		25,693
3315	Transfer to Katanning Aquatic Centre Reserve		30,584		0		0
3484	Buildings (KAC)		5,000		65,300		59,202
Capital Revenue							
SUB-TOTAL		0	35,584	0	90,993	0	84,895
TOTAL		19,341	348,252	0	388,703	121,804	498,310

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0012	Depreciation - Building (KLC)		431,840		431,324		430,859
0062	Postage & Freight (KLC)		1,100		478		1,500
0417	Employee Superannuation (KLC)		24,430		26,048		33,438
0562	Promotion of Seniors (KLC)		600		449		600
0617	Workers Compensation Insurance Premium (KLC)		10,376		10,176		10,274
0852	Depreciation - Motor Vehicles (KLC)		8,148		8,137		8,009
1122	EFTPOS & Credit Card Charges (KLC)		1,300		1,389		1,100
1471	Lease Repayments (KLC)		6,124		3,340		4,899
1472	Equipment Repairs & Maintenance (KLC)		5,000		2,573		5,100
3022	Sports Engagement Officer Grant Expenditure		89,572		0		0
3112	Salary Costs (KLC)		257,272		279,174		319,821
3332	Function Expenses (KLC)		3,500		2,579		3,000
3502	Depreciation - Furniture & Fittings (KLC)		529		528		0
3752	Works Program - (KLC)		216,659		198,886		245,949
3782	Depreciation - Equipment (KLC)		17,335		17,314		15,214
3842	Subscriptions & Memberships (KLC)		2,000		675		2,400
3844	Computer Software Subscriptions (KLC)		4,246		3,860		3,700
3852	Contract Cleaners (KLC)		7,000		5,125		7,400
3932	Motor Vehicle Expenses (KLC)		2,651		4,326		5,500
4752	Minor Sundry Expenses (KLC)		600		213		800
6382	Uniforms & Protective Clothing (KLC)		2,480		830		3,000
6392	Training, Development & Recruitment (KLC)		12,239		1,718		13,794
7332	Building Program - Katanning Leisure Centre		49,081		50,025		73,207
8862	Program Expenses (KLC)		19,130		7,428		20,600
8872	Kiosk Expenses (KLC)		15,000		26,305		42,000
8882	Security Expenses (KLC)		2,500		1,858		3,000
8892	Expensed Minor Asset Purchases (KLC)		9,550		8,083		8,350
8912	Photocopying & Stationery (KLC)		3,000		1,569		3,200
8922	Communication Expenses (KLC)		2,064		2,111		1,746
8932	Utilities (KLC)		62,708		61,475		61,302
8952	Advertising & Promotion (KLC)		2,500		895		2,500
8972	Insurance (KLC)		33,000		32,900		32,900
8982	Cleaning Materials (KLC)		5,500		5,534		5,500
9052	Administration Allocated (KLC)		72,709		64,980		69,786

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0023	Entry Fees (KLC)	20,000		37,108		55,000	
0043	Kiosk Income - GST Inc (KLC)	17,500		31,420		50,000	
0053	Stadium/Court Hire (KLC)	3,250		5,458		6,500	
0063	Functions Hire (KLC)	6,000		10,382		15,000	
0083	Program Fees (KLC)	6,000		5,971		14,100	
0093	Gym & Fitness Fees (KLC)	16,000		12,385		29,630	
0103	Creche Fees (KLC)	500		2,049		1,500	
0113	Signage Fees (KLC)	3,950		3,950		4,000	
0123	Office Rental (KLC)	600		273		300	
0143	Membership Fees (KLC)	45,000		55,279		87,500	
1063	Utility Reimbursements (KLC)	15,000		15,535		17,000	
1083	Kiosk Income - GST Free (KLC)	3,000		4,532		5,000	
2703	Grant Income (KLC)	89,572		0		0	
2707	Seniors Income (KLC)	1,500		1,255		2,000	
3543	Equipment Hire (KLC)	4,000		4,404		6,500	
3583	Other Income (KLC)	3,000		2,072		3,000	
3763	Sprig Bar Hire (KLC)	1,000		560		1,000	
3793	Lease Income (KLC)	5,000		8,740		7,000	
6793	Ground Fees (KLC)	7,000		6,075		7,000	
SUB-TOTAL		247,872	1,381,742	207,447	1,262,306	312,030	1,440,448
Capital Expenditure							
1824	Land And Buildings (KLC)		25,000		121,603		50,300
2644	BLD PROG (CAPITAL) - KLC		87,000		0		0
6244	Transfer Interest to KLC Facilities Reserve (KLC)		1,571		1,674		2,121
6254	Transfer Interest to Quartermaine Oval Reserve (KLC)		1,468		1,631		2,067
6375	Transfer to Quartermaine Oval Reserve (KLC)		50,000		50,000		50,000
6376	Transfer to Katanning Leisure Centre Facilities Reserve (KLC)		50,000		135,352		135,352
Capital Revenue							
5815	Transfer from Katanning Leisure Centre Facilities Reserve	2,500		77,617		15,500	
SUB-TOTAL		2,500	215,039	77,617	310,260	15,500	239,840
TOTAL		250,372	1,596,782	285,064	1,572,566	327,530	1,680,288

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1743	Grant Expenditure (ORS)		332		0		0
0032	Utilities (ORS)		34,500		33,325		41,827
1783	Licences (ORS)		0		0		50
3452	Insurance (ORS)		11,300		11,203		11,203
3622	Works Program - Other Reserves (ORS)		539,336		462,299		585,759
3623	Works Program - Community Projects / Parks & Reserves		7,000		0		0
3762	Depreciation - Equipment (ORS)		15,019		15,000		15,000
3792	Depreciation - Buildings (ORS)		199,559		199,311		199,106
3822	Administration Allocated (ORS)		21,901		19,572		21,020
3912	Depreciation - Other Infrastructure (ORS)		28,178		28,143		28,557
3962	Depreciation - Parks & Ovals (ORS)		700,754		706,295		598,608
5821	Service Agreement GSCORE (ORS)		5,000		0		0
6832	Effluent Charges (ORS)		1,900		1,706		999
7342	Building Program - Other Recreation		33,172		17,094		22,120
Operating Revenue							
3923	Grant Income - Kidsport (ORS)	332		0		0	
3924	Other Income/Donations (ORS)	435,719		123,872		0	
3943	Property Lease Fees (ORS)	1,185		1,137		1,185	
SUB-TOTAL		437,236	1,597,950	125,009	1,493,948	1,185	1,524,249
Capital Expenditure							
3095	Works Prog/Other Infrastructure		80,000		0		0
3316	Transfer to Parks & Playgrounds Reserve		30,584		0		0
6699	Transfer to Lake Ewlyamartup Facilities Reserve		10,000		0		0
Capital Revenue							
SUB-TOTAL		0	120,584	0	0	0	0
TOTAL		437,236	1,718,534	125,009	1,493,948	1,185	1,524,249

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0192	Security Expenses (LIB)		3,500		1,783		3,500
0437	Employee Superannuation (LIB)		9,793		11,126		14,944
0637	Workers Compensation Insurance Premium (LIB)		4,217		4,017		4,055
1282	Depreciation - Equipment (LIB)		951		950		0
1502	Program Expenses (LIB)		2,350		2,196		2,500
1503	Regional Library Subsidy (LIB)		2,300		2,187		2,600
1692	Expensed Minor Asset Purchases (LIB)		15,244		3,516		3,815
1992	Works Program - Library (LIB)		8,926		7,365		2,871
4032	Administration Allocated (LIB)		39,640		35,426		38,046
4042	Training & Development (LIB)		6,226		258		1,773
4052	Salary Costs (LIB)		106,721		126,389		126,231
4082	Local History Expenditure (LIB)		250		203		250
4092	Insurance (LIB)		2,650		2,596		2,596
4102	Grant Expenditure (LIB)		180		1,179		0
4132	Building Program - Library		21,970		21,905		18,585
4142	Book Purchases & Replacements (LIB)		3,000		879		2,500
4144	Inter-Library Loans (LIB)		1,500		1,155		1,500
4145	Equipment Repairs & Maintenance (LIB)		500		362		0
4162	Children's Book Week (LIB)		2,500		0		2,500
4182	Depreciation - Building (LIB)		32,858		32,821		32,766
4184	Computer Software Subscriptions (LIB)		6,500		5,055		6,500
4812	Postage & Freight (LIB)		2,000		758		1,500
5002	Read Write Now - Resource Support (LIB)		300		0		300
5382	Utilities (LIB)		7,820		7,707		9,501
5392	Communication Expenses (LIB)		700		709		382
5412	Refreshment Expenses (LIB)		300		46		300
5432	Cleaning Costs (LIB)		1,600		850		1,600
5462	Subscriptions & Memberships (LIB)		1,200		650		1,000
5712	Photocopying & Stationery (LIB)		4,400		3,243		3,800
5792	Uniforms (LIB)		1,440		780		1,320
Operating Revenue							
2113	Community Room Hire (LIB)	250		0		1,000	
4143	Fines, Penalties & Administration Fees (LIB)	500		307		500	
4153	Grant Income (LIB)	180		1,179		0	
4173	Internet & Scanning Income (LIB)	100		0		100	
4263	Printing & Photocopying Income (LIB)	1,700		1,022		1,500	
SUB-TOTAL		2,730	291,536	2,508	276,110	3,100	287,235
Capital Expenditure							
5254	Bldg Program Library Capital (LIB)		8,000		1,957		2,000
6688	Transfer interest to Library Building Reserve		153		130		166
6689	Transfer to Library Building Reserve		2,500		7,500		7,500
Capital Revenue							
6690	Transfer from Library Building Reserve	8,000		0		0	
SUB-TOTAL		8,000	10,653	0	9,587	0	9,666
TOTAL		10,730	302,189	2,508	285,698	3,100	296,901

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1422	Piano Maintenance (PUB)		250		0		250
2702	Utilities (PUB)		3,334		2,763		3,657
2962	Licences & Permits (PUB)		500		467		165
3192	Insurance (PUB)		10,300		10,210		10,210
3202	Advertising & Promotion (PUB)		1,000		0		1,000
3232	Depreciation - Buildings (PUB)		154,536		154,343		154,345
3242	Depreciation - Furniture & Fittings (PUB)		609		608		0
3252	Building Program - Town Hall (PUB)		14,500		13,678		17,807
3264	Town Hall Hire Expenditure (PUB)		19,000		4,420		13,500
3282	Administration Allocated (PUB)		40,735		36,404		39,097
6712	Expensed Minor Asset Purchases (PUB)		4,500		0		4,500
7322	Building Program - Other Halls		2,267		277		2,947
Operating Revenue							
3243	Town Hall Hire Income (PUB)	1,500		1,569		1,500	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		4,497		5,000	
3273	Public Halls Lease Fees (PUB)	1,800		1,577		0	
SUB-TOTAL		8,300	251,530	7,643	223,171	6,500	247,478
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		8,300	251,530	7,643	223,171	6,500	247,478

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3554	Works Program - Events (OCU)		56,366		54,930		85,696
4402	Depreciation - Building (OCU)		7,237		7,228		7,228
4652	Depreciation - Equipment (OCU)		5,821		5,814		5,814
7432	Building Program - Other Culture		14,776		12,737		10,877
9742	Insurance (OCU)		1,755		1,746		1,746
Art Gallery							
0447	Employee Superannuation (OCU)		2,076		2,660		2,407
0647	Workers Compensation Insurance Premium (OCU)		983		783		790
4012	Cleaning (OCU)		0		0		800
4192	Art Gallery Exhibitions (OCU)		10,200		10,682		10,200
4193	Community Outreach Programs (OCU)		5,000		46		7,000
4232	Art Collection Maintenance (OCU)		2,000		3,120		9,000
4262	Gallery Promotions (OCU)		500		0		500
4332	Training & Development (OCU)		1,500		135		1,400
4472	Subscriptions & Memberships (OCU)		0		227		0
5374	Grant Expenditure (OCU)		8,070		0		55,000
7372	Building Program - Gallery		3,670		1,986		2,170
7722	Salary Costs (OCU)		21,848		28,601		24,593
8132	Insurance - Art Gallery (OCU)		3,200		2,278		2,278
8722	Postage & Freight (OCU)		0		46		500
9002	Utilities (OCU)		8,114		7,528		9,281
9022	Meeting Expenses (OCU)		1,000		149		1,000
9072	Administration Allocated (OCU)		19,929		17,811		19,128
9302	Communication Expenses (OCU)		300		327		0
9312	Expensed Minor Asset Purchases (OCU)		1,000		214		1,000
9482	Photocopying & Stationery (OCU)		300		0		300
9483	Regional Arts, Culture & Heritage Strategy (OCU)		0		5,000		5,000
Operating Revenue							
4313	Sale of History Books (OCU)	100		55		200	
5373	Grant Income (OCU)	8,070		0		63,000	
5983	Exhibition Commission (OCU)	500		130		500	
SUB-TOTAL		8,670	175,646	184	164,049	63,700	263,708
Capital Expenditure							
4541	RSL/Light Horse Monument		0		55,651		43,305
9964	LAND & BUILDINGS (OCU)		6,000		0		0
Capital Revenue							
SUB-TOTAL		0	6,000	0	55,651	0	43,305
TOTAL		8,670	181,646	184	219,699	63,700	307,013

SHIRE OF KATANNING
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Construction, Streets, Roads, Bridges, Depots		2,369,477		2,365,674		2,403,562
Maintenance, Streets, Roads, Bridges, Depots		1,399,998		1,415,435		1,340,535
Plant Purchases		0		33,167		0
Transport Licensing		371,081		332,711		352,772
Aerodromes		165,597		164,224		197,131
<u>OPERATING REVENUE</u>						
Construction, Streets, Roads, Bridges, Depots	786,440		567,503		464,995	
Maintenance, Streets, Roads, Bridges, Depots	121,767		131,381		127,472	
Plant Purchases	0		52,544		0	
Transport Licensing	93,200		93,713		101,200	
Aerodromes	15,000		0		250	
SUB-TOTAL	1,016,407	4,306,153	845,140	4,311,213	693,917	4,294,000
<u>CAPITAL EXPENDITURE</u>						
Construction, Streets, Roads, Bridges, Depots		2,248,480		1,119,386		1,285,000
Plant Purchases		107,970		554,062		108,385
Aerodromes		50,000		9,773		14,339
<u>CAPITAL REVENUE</u>						
Plant Purchases	447,999		31,585		0	
SUB-TOTAL	447,999	2,406,450	31,585	1,683,220	0	1,407,724
TOTAL - PROGRAMME SUMMARY	1,464,406	6,712,604	876,725	5,994,432	693,917	5,701,724

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4550	Depreciation - Footpaths (CRBD)		123,505		123,355		123,278
4560	Depreciation - Drainage (CRBD)		179,094		178,888		178,315
4633	Grant Expenditure (DPI - Country Pathways etc)		1,004		0		0
5062	Depreciation - Bridges (CRBD)		10,041		10,029		10,029
8472	Depreciation - Roads (CRBD)		2,042,778		2,040,328		2,069,350
8473	Depreciation - Buildings (CRBD)		4,447		4,441		4,441
8474	Depreciation - Other Infrastructure (CRBD)		8,609		8,633		18,149
Operating Revenue							
4621	Grant Income (DPI - Country Pathways etc)	1,004		0		0	
4631	Regional Road Group Funding (CRBD)	354,700		252,509		150,000	
4641	Black Spot Funding (R.R.G.)	92,000		0		0	
5051	Roads to Recovery Funding (CRBD)	338,736		314,994		314,995	
SUB-TOTAL		786,440	2,369,477	567,503	2,365,674	464,995	2,403,562
Capital Expenditure							
4460	Works Program - Road Construction (CRBD)		1,519,918		1,016,316		1,185,000
4520	2Works Program - Footpath Construction		721,812		103,070		100,000
4590	Works Program - Other Infrastructure		6,750		0		0
Capital Revenue							
SUB-TOTAL		0	2,248,480	0	1,119,386	0	1,285,000
TOTAL		786,440	4,617,957	567,503	3,485,060	464,995	3,688,562

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4580	Crossovers (MRBD)		0		0		1,000
4750	Works Program - Bridge Maintenance		2,464		0		2,522
4777	Weed Control - Sealed Rural Roads		9,760		4,424		10,640
4778	Drainage Maintenance - Sealed Rural Roads		16,586		14,827		23,812
4779	Drainage Maintenance - Unsealed Town Roads		3,061		2,976		7,003
4780	Works Program - Road Maintenance (MRBD)		265,924		289,541		237,989
4783	Road Maintenance - Town Streets Sealed		140,331		144,974		169,622
4784	Road Maintenance - Town Streets Unsealed		6,413		2,449		0
4785	Road Maintenance - Rural Roads Sealed		64,767		68,663		33,015
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		289,718		329,702		316,333
4787	Drainage Maintenance - Sealed Town Roads		16,743		17,925		69,051
4788	Drainage Maintenance - Unsealed Rural Roads		49,858		39,074		43,720
4789	Weed Control - Unsealed Rural Roads		2,973		3,186		28,267
4840	Street Lighting (MRBD)		115,000		114,931		111,786
4850	Works Program - Footpath Maintenance (MRBD)		158,642		117,078		132,524
4851	ROAD Verges (MRBD)		10,000		0		0
4880	Works Program - Drainage Maintenance		36,775		24,862		0
7382	Building Program - Depot		35,446		66,441		14,883
8094	Gravel locating research (MRBD)		0		0		6,000
8152	Works Program - Training & Staff Meetings		125,162		129,364		82,022
8773	Subdivision & Road Boundaries Expense (MRBD)		0		0		2,000
9672	Administration Allocated (MRBD)		50,371		45,016		48,346
Operating Revenue							
4911	Direct Road Grant (MRBD)	110,000		119,872		119,872	
4941	Street Light Subsidy (MRBD)	2,367		2,151		0	
5091	Signage Income (MRBD)	9,400		9,357		7,600	
SUB-TOTAL		121,767	1,399,998	131,381	1,415,435	127,472	1,340,535
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		121,767	1,399,998	131,381	1,415,435	127,472	1,340,535

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4902	Loss on Disposal of Assets (PLP)		0		30,693		0
4944	Expensed Minor Asset Purchases (PLP)		0		2,474		0
Operating Revenue							
1404	Profit on Disposal of Assets (PLP)	0		52,544		0	
SUB-TOTAL		0	0	52,544	33,167	0	0
Capital Expenditure							
4214	Transfer Interest to Plant Replacement Reserve		9,765		9,440		11,949
4215	Transfer to Plant Replacement Reserve		(579)		448,185		0
5001	Loan Principal Repayments - 156 (Plant Purchases)		59,787		58,366		58,366
5006	Loan Principal Repayments - 157 (Plant Purchases)		38,997		38,070		38,070
Capital Revenue							
1892	Realisation of Assets (PLP)	0		(1,465)		0	
4103	Proceeds on Disposal of Assets (PLP)	0		1,465		0	
5035	Transfer from Plant Replacement Reserve	447,999		31,585		0	
SUB-TOTAL		447,999	107,970	31,585	554,062	0	108,385
TOTAL		447,999	107,970	84,128	587,229	0	108,385

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		3,200		1,959		3,200
3952	Bank Fees (TPL)		12,000		12,703		8,000
5172	Administration Allocated (TPL)		355,881		318,049		341,572
Operating Revenue							
1103	Commissions & Contributions (TPL)	90,000		84,300		98,000	
1133	Training Reimbursement (TPL)	3,200		9,413		3,200	
SUB-TOTAL		93,200	371,081	93,713	332,711	101,200	352,772
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		93,200	371,081	93,713	332,711	101,200	352,772

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0707	Employee Superannuation (AERO)		0		1,704		1,602
0717	Workers Compensation Insurance Premium (AERO)		744		544		549
1553	Consultants (AERO)		20,000		0		20,000
4085	Expensed Minor Asset Purchases (AERO)		500		1,853		0
5222	Motor Vehicle Expenses (AERO)		0		1,851		2,000
5242	Depreciation - Buildings (AERO)		11,684		11,684		11,520
5252	Works Program - Airport Maintenance (AERO)		17,370		14,311		23,784
5262	Salary Costs (AERO)		0		19,865		17,090
5282	Insurance (AERO)		2,200		2,166		2,166
6052	Depreciation - Other Infrastructure (AERO)		100,712		100,587		106,421
7392	Building Program - Airport Maintenance		4,327		2,402		4,228
9842	Utilities (AERO)		834		799		834
9892	Administration Allocated (AERO)		7,228		6,459		6,937
Operating Revenue							
5284	Grant Income (AERO)	15,000		0		0	
5285	Lease Income (AERO)	0		0		250	
SUB-TOTAL		15,000	165,597	0	164,224	250	197,131
Capital Expenditure							
4074	Land & Buildings (AERO)		0		9,773		14,339
4086	Airport - Other Infrastructure		50,000		0		0
Capital Revenue							
SUB-TOTAL		0	50,000	0	9,773	0	14,339
TOTAL		15,000	215,597	0	173,997	250	211,470

SHIRE OF KATANNING
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Economic Development		230,819		131,353		230,386
Rural Services		114,785		109,087		85,259
Tourism & Area Promotion		157,392		156,847		205,297
Building Control		28,085		68,636		85,714
Saleyards & Markets		930,636		930,832		1,020,244
<u>OPERATING REVENUE</u>						
Economic Development	1,467,772		13,300		112,960	
Rural Services	63,600		72,043		36,450	
Tourism & Area Promotion	17,297		55,615		101,100	
Building Control	10,535		9,493		10,635	
Saleyards & Markets	591,050		672,828		714,307	
SUB-TOTAL	2,150,254	1,461,717	823,279	1,396,755	975,452	1,626,900
<u>CAPITAL EXPENDITURE</u>						
Economic Development		2,688		268,831		0
Rural Services		560,000		33,792		40,000
Tourism & Area Promotion		45,960		0		0
Saleyards & Markets		441,429		617,001		576,596
<u>CAPITAL REVENUE</u>						
Saleyards & Markets	150,000		318,405		422,556	
SUB-TOTAL	150,000	1,050,077	318,405	919,624	422,556	616,596
TOTAL - PROGRAMME SUMMARY	2,300,254	2,511,795	1,141,684	2,316,379	1,398,008	2,243,496

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5312	Administration Allocated (RUR)		28,690		25,640		27,536
5322	Works Program - Rural Services (RUR)		18,974		16,757		6,000
5364	Cost of Standpipe Cards Issued (RUR)		800		810		0
9492	Depreciation - Equipment (RUR)		4,605		4,600		0
9612	Depreciation - Other Infrastructure (RUR)		413		412		412
9872	Building Program - Standpipes		1,603		1,550		777
9902	Utilities (RUR)		57,700		57,457		48,544
9903	Communication Expenses (RUR)		1,745		1,617		1,745
9962	Insurance (RUR)		255		245		245
Operating Revenue							
5363	Standpipe Income (RUR)	50,000		50,397		26,000	
5365	Standpipe Access Card Income (RUR)	450		450		350	
8863	Reimbursements (RUR)	250		232		100	
8873	Property Lease Fees (RUR)	12,900		20,964		10,000	
SUB-TOTAL		63,600	114,785	72,043	109,087	36,450	85,259
Capital Expenditure							
9904	Other Infrastructure (RUR)		560,000		33,792		40,000
Capital Revenue							
SUB-TOTAL		0	560,000	0	33,792	0	40,000
TOTAL		63,600	674,785	72,043	142,880	36,450	125,259

SHIRE OF KATANNING
13 - ECONOMIC SERVICES
Tourism And Area Promotion
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1746	Expensed Minor Asset Purchases (TOU)		500		279		500
5402	Administration Allocated (TOU)		57,817		51,671		55,492
5442	Advertising & Promotion (TOU)		5,000		1,509		11,000
5443	Contribution to Great Southern Treasures (TOU)		17,500		10,000		0
5444	Contributions (TOU)		5,000		0		0
5452	Special Events Expenditure (TOU)		500		0		500
8752	Visitor Servicing (TOU)		20,000		0		0
8762	Building Program - Railway Station		4,236		910		5,219
8852	Depreciation - Buildings (TOU)		18,591		18,568		18,568
8853	Depreciation - Equipment (TOU)		983		982		957
8934	Auspicing Expenses - Hidden Treasures (TOU)		13,015		58,354		100,000
9362	Insurance (TOU)		1,365		1,352		1,352
9382	Utilities (TOU)		12,885		12,749		10,727
9502	Communication Expenses (TOU)		0		472		982
Operating Revenue							
8693	Grant Income (TOU)	3,783		7,217		0	
8913	Reimbursements (TOU)	500		339		1,100	
8933	Auspicing Income - Hidden Treasures (TOU)	13,015		48,058		100,000	
SUB-TOTAL		17,297	157,392	55,615	156,847	101,100	205,297
Capital Expenditure							
4264	Equipment Purchase (Tourism)		45,960		0		0
Capital Revenue							
SUB-TOTAL		0	45,960	0	0	0	0
TOTAL		17,297	203,352	55,615	156,847	101,100	205,297

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2435	Consultants (BUC)		0		54,603		71,000
5512	Administration Allocated (BUC)		15,330		13,700		14,714
5522	Salary Costs (BUC)		12,755		333		0
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	9,000		8,193		9,000	
5614	Building Fees & Licences - including GST (BUC)	200		(21)		300	
5615	Swimming Pool Inspection Fee (BUC)	1,335		1,321		1,335	
SUB-TOTAL		10,535	28,085	9,493	68,636	10,635	85,714
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		10,535	28,085	9,493	68,636	10,635	85,714

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1232	Advertising & Promotion (SAL)		2,000		879		2,000
1272	Truckwash Service Fees & Keys (SAL)		6,500		7,483		5,000
3902	Utilities (SAL)		31,760		31,285		29,618
3904	Communication Expenses (SAL)		1,200		1,200		1,200
4502	Subscriptions & Memberships (SAL)		3,500		2,778		3,600
4563	Ground Water Monitoring (SAL)		3,000		0		3,000
5682	Works Program - Saleyards (SAL)		0		191		1,500
5722	Administration Allocated (SAL)		32,193		28,771		30,899
5742	Livestock Market Reports (SAL)		12,000		9,675		12,500
5782	Depreciation - Building (SAL)		478,872		478,276		478,232
5802	Building Program - Saleyards		513		647		0
5804	Animal Welfare Expenses (SAL)		750		547		1,200
9292	Insurance (SAL)		35,200		35,091		35,091
9322	Licences (SAL)		3,000		2,495		3,000
9331	Expensed Minor Asset Purchases (SAL)		10,000		8,999		10,000
9332	Cleaning Expenses (SAL)		2,500		1,799		1,500
9334	Pest Control & Fire Protection (SAL)		2,500		2,861		2,000
9335	Parks & Landscape Maintenance (SAL)		1,000		0		1,000
9336	Saleyards General Maintenance (SAL)		17,000		15,846		15,000
9342	Photocopying & Stationery (SAL)		200		0		200
9344	Salary (SAL)		108,468		150,047		96,382
9345	Employee Superannuation (SAL)		10,304		12,694		10,361
9346	Training & Development (SAL)		500		1,335		3,075
9347	Uniforms & Protective Clothing (SAL)		329		129		1,652
9348	Workers Compensation Insurance Premium (SAL)		3,267		3,067		3,096
9622	Depreciation - Equipment (SAL)		4,612		4,610		4,554
9623	Stock Purchases (SAL)		15,000		14,254		15,000
9652	Depreciation - Other Infrastructure (SAL)		102,909		102,796		102,028
9995	Decommission/Post Closure Plan Old Yards		0		0		122,556
9997	Saleyard Plant Expenses (SAL)		41,558		13,076		15,000
9998	Consultants (SAL)		0		0		10,000
Operating Revenue							
5463	Animal Welfare Income (SAL)	500		0		1,500	
5773	Yarding Fees (SAL)	500,000		560,345		600,000	
5783	Office Rentals (SAL)	18,900		17,794		18,900	
5793	Canteen Rental (SAL)	2,500		4,458		14,773	
5794	Training Room Rental (SAL)	1,000		987		4,000	
5803	Reimbursements (SAL)	1,500		1,580		3,000	
5813	Truck Wash Income (SAL)	50,000		65,434		50,000	
5843	Advertising Signage Income (SAL)	1,500		1,643		1,934	
5873	Other Income (SAL)	0		0		5,000	
5883	Truck Wash Key Income (SAL)	150		135		200	
9624	Stock Sales (SAL)	15,000		20,453		15,000	
SUB-TOTAL		591,050	930,636	672,828	930,832	714,307	1,020,244

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
5824	Transfer Interest to Old Saleyard Rehabilitation Reserve		10,490		17,673		22,409
5827	Transfer to New Saleyard Reserve		270,000		322,100		342,107
5829	Transfer Interest to New Saleyard Reserve		5,739		9,608		12,080
5844	Other Infrastructure (SAL)		155,200		267,619		200,000
Capital Revenue							
5825	Transfer from Saleyard Reserve	0		0		122,556	
5836	Transfer from New Saleyard Reserve	150,000		318,405		300,000	
SUB-TOTAL		150,000	441,429	318,405	617,001	422,556	576,596
TOTAL		741,050	1,372,065	991,233	1,547,833	1,136,863	1,596,840

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5812	Building Program - Katanning Hotel		16,620		16,450		14,760
5814	Insurance (EDV)		4,400		4,369		4,369
5816	Administration Allocated (EDV)		29,347		26,227		28,167
5881	Economic Development Services (EDV)		30,000		9,638		26,500
5882	Utilities (EDV)		3,100		3,070		2,337
5888	Depreciation - Buildings (EDV)		47,261		47,202		47,202
5889	Grant Expenditure (EDV)		99,000		23,357		105,960
6643	Communication Expenses (EDV)		1,091		1,041		1,091
Operating Revenue							
5875	Licence Fee (EDV)	6,000		6,000		6,000	
5876	Outgoings & Charges Reimbursement (EDV)	0		0		1,000	
5877	Grant Income (EDV)	1,461,772		7,300		105,960	
SUB-TOTAL		1,467,772	230,819	13,300	131,353	112,960	230,386
Capital Expenditure							
6697	Transfer to Comm & Economic Development Projects Reserve		0		268,831		0
6698	Interest to Comm & Economic Development Projects		2,688		0		0
SUB-TOTAL		0	2,688	0	268,831	0	0
TOTAL		1,467,772	233,508	13,300	400,184	112,960	230,386

SHIRE OF KATANNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended

PROGRAMME SUMMARY	20/21 Budget		19/20 Actual		19/20 Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Private Works		3,470		9,181		2,819
Public Works Overheads		0		(72,172)		0
Plant Operation Costs		65,000		(114,043)		30,300
Salaries & Wages		0		647		8,000
Project Labour Overheads		48,095		35,927		0
<u>OPERATING REVENUE</u>						
Private Works	7,000		2,742		7,000	
Plant Operation Costs	134,461		68,206		30,000	
Salaries & Wages	5,000		861		8,000	
SUB-TOTAL	146,461	116,565	71,809	(140,460)	45,000	41,119
<u>CAPITAL EXPENDITURE</u>						
Public Works Overheads		9,800		0		0
Plant Operation Costs		867,999		0		0
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	877,799	0	0	0	0
TOTAL - PROGRAMME SUMMARY	146,461	994,364	71,809	(140,460)	45,000	41,119

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Private Works

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
Operating Expenditure 5912 Works Program - Private Works Operating Revenue 5953 Private Works Revenue (PRW) SUB-TOTAL Capital Expenditure Capital Revenue SUB-TOTAL TOTAL		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
			3,470		9,181		2,819
		7,000		2,742		7,000	
		7,000	3,470	2,742	9,181	7,000	2,819
		0	0	0	0	0	0

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0335	Staff Housing Subsidy (PWO)		5,200		13,400		13,520
0457	Employee (Salaried) Superannuation (PWO)		36,860		25,289		42,530
0467	Employee (Wage) Superannuation (PWO)		78,974		101,192		102,523
0657	Workers Compensation Insurance Premium - Salaried (PWO)		12,218		12,018		12,133
0667	Workers Compensation Insurance Premium - Wages (PWO)		30,644		30,444		29,550
0722	Expendable Stores (PWO)		2,000		1,621		4,500
2332	Utilities (PWO)		6,470		5,137		17,576
4892	Depreciation - Plant (PWO)		1,682		1,680		0
5922	Refreshment Expenses (PWO)		1,500		1,268		1,300
6042	Communication Expenses (PWO)		4,000		4,190		3,545
6072	Medical Checkups (PWO)		720		0		720
6362	Advertising & Promotion (PWO)		1,500		1,329		6,600
8002	Salary Costs (PWO)		311,963		256,964		307,097
8032	Motor Vehicle Expenses (PWO)		8,747		36,244		6,500
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		66,798		111,897		78,374
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		66,795		36,307		39,187
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		33,397		56,513		46,921
8092	Insurance (PWO)		4,700		4,507		4,507
8162	Uniforms & Protective Clothing (PWO)		10,000		10,308		10,572
8232	Depreciation - Buildings (PWO)		4,402		4,396		4,396
8242	Depreciation - Motor Vehicles (PWO)		34,972		34,929		34,940
8262	Administration Allocated (PWO)		302,882		270,684		290,704
8272	Consultants (PWO)		13,000		7,641		22,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		8,369		8,000
8502	Training & Development (PWO)		21,540		3,723		26,055
9462	Photocopying & Stationery (PWO)		550		401		1,800
9466	Computer Software Subscriptions (PWO)		8,500		8,236		13,600
8222	Works Overheads Allocations		(1,073,658)		(1,185,901)		(1,129,150)
Building Maintenance Overheads							
0477	Employee (Maint) Superannuation (PWO)		5,911		11,995		9,618
0677	Workers Compensation Insurance Premium - Maintenance (PWO)		3,355		3,155		3,185
3922	Administration Allocated - Building Maintenance (PWO)		79,280		70,852		76,092
6542	Depreciation - Equipment (PWO)		3,655		3,650		1,825
7782	Uniforms & Protective Clothing - Building Maintenance (PWO)		850		250		826
8102	Annual Leave - Building Maintenance (PWO)		4,724		11,365		6,579
8112	Sick Leave - Building Maintenance (PWO)		4,723		3,299		3,290
8142	Public Holidays - Building Maintenance (PWO)		2,362		2,933		3,939
8531	Communication Expenses - Building Maintenance (PWO)		550		499		210
8532	Utilities - Building Maintenance (PWO)		500		438		599
8533	Tools - Building Maintenance (PWO)		2,000		1,714		2,000
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		0		19,492		2,515
8540	Training & Development - Building Maintenance (PWO)		1,200		0		800
9042	Building Overheads Allocations		(113,464)		(64,597)		(111,478)
Operating Revenue							
SUB-TOTAL		0	0	0	(72,172)	0	0
2344	MOTOR VEHICLE PURCHASE		9,800		0		0
SUB-TOTAL		0	9,800	0	0	0	0

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Public Works Overheads

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
TOTAL		0	9,800	0	(72,172)	0	0

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0150	Loan 156 Interest Repayments (POC)		2,569		4,642		5,146
0151	Loan 157 Interest Repayments (POC)		1,676		3,028		3,357
0154	Interest Expense - Watercart		3,660		0		0
0155	Interest Expense - CAT Grader		5,376		0		0
0487	Employee Superannuation - Mechanic (POC)		11,843		7,364		15,147
0522	Depreciation - Equipment (POC)		3,705		3,700		0
0687	Workers Compensation Insurance Premium (POC)		4,443		4,243		4,283
0767	Annual Leave - Mechanics (POC)		9,466		6,442		10,257
0777	Sick Leave - Mechanics (POC)		9,462		3,263		5,128
0787	Public Holidays - Mechanics (POC)		4,731		984		6,141
4792	Training & Development (POC)		360		2,590		4,863
5010	Tool Replacement & Repairs (POC)		4,500		446		4,500
5872	Motor Vehicle Expenses - Mechanics (POC)		7,999		6,437		7,000
6862	Leasing Charges (POC)		12,546		9,040		9,840
7032	Licences (POC)		12,529		15,446		18,000
8302	Salary Costs - (POC)		49,517		63,999		111,815
8312	Uniforms & Protective Clothing - Mechanics (POC)		700		535		826
8322	Fuel & Oil (POC)		225,047		200,101		210,000
8332	Plant Repairs & Maintenance (POC)		247,721		239,842		275,000
8342	Insurance (POC)		79,081		68,860		68,860
8372	Plant Operation Allocated		(665,702)		(884,315)		(768,552)
8382	Plant Depreciation Allocated		(472,340)		(355,997)		(470,153)
8392	Plant Expendable Stores (POC)		5,500		5,304		8,000
8422	Depreciation - Plant (POC)		412,304		408,384		447,084
8443	Depreciation - Motor Vehicles (POC)		56,331		56,251		23,069
8452	Administration Allocated (POC)		31,975		28,575		30,689
8460	Stock Adjustment (POC)		0		(13,208)		0
Operating Revenue							
8383	Fuel/Energy Grants/Rebates (POC)	65,000		68,206		30,000	
8394	Profit on Sale	69,461		0		0	
SUB-TOTAL		134,461	65,000	68,206	(114,043)	30,000	30,300
Capital Expenditure							
2355	Vehicles		867,999		0		0
Capital Revenue							
SUB-TOTAL		0	867,999	0	0	0	0
TOTAL		134,461	932,999	68,206	(114,043)	30,000	30,300

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Project Labour Overheads
Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0797	Project Team Workers Comp Insurance (Proj)		8,296		8,096		8,174
8033	Motor Vehicle Expenses (Proj)		0		5,312		6,000
8034	Communication Expenses (Proj)		764		764		764
8035	Uniforms & Other Employee Expenses (Proj)		700		272		1,320
8036	Project Team Salary (Proj)		97,639		250,376		254,442
8037	Project Team Superannuation (Proj)		10,489		25,213		28,863
8041	Depreciation - Motor Vehicle (Proj)		12,640		12,624		9,135
8043	Staff Housing Subsidy (Proj)		0		9,880		4,680
8053	Staff Training (PROJ)		1,400		2,674		4,068
8054	Project Labour Overheads Allocations		(149,189)		(337,770)		(380,178)
8057	Administration Allocated (Proj)		64,606		57,744		62,008
8183	Motor Vehicle Insurance (Proj)		750		742		724
SUB-TOTAL		0	48,095	0	35,927	0	0
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		0	48,095	0	35,927	0	0

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Salaries and Wages

Annual Budget for the year ended 30 June 2021

Account	Description	20/21 Budget		19/20 Actual		19/20 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8410	Gross Salaries (S&W)		2,548,178		2,759,127		2,652,847
8500	Gross Salaries Allocated (S&W)		(2,548,178)		(2,759,127)		(2,652,847)
8520	Gross Wages (S&W)		1,101,023		1,257,651		1,237,728
8530	Gross Wages Allocated (S&W)		(1,101,023)		(1,257,651)		(1,237,728)
8542	Workers Compensation Allocated (S&W)		0		647		8,000
Operating Revenue							
8553	Workers Compensation Reimbursed (S&W)	5,000		861		8,000	
SUB-TOTAL		5,000	0	861	647	8,000	8,000
Capital Expenditure							
Capital Revenue							
SUB-TOTAL		0	0	0	0	0	0
TOTAL		5,000	0	861	647	8,000	8,000

Road Works and Parks & Gardens Program - 2020/21 Operating Budget

COA Number	Job Number	Account Description	FY20/21 Budget						2019/20 Budget	2019/20 Actual	
			Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn			Total
0422		Works Program - Governance	1,420	2,286	-	800	871	643	6,020	7,853	5,223
	R051	Shire Admin Building Garden	1,420	2,286	-	800	871	643	6,020	7,853	5,223
1522		Works Program - Fire Prevention	9,477	13,651	600	22,500	5,546	6,459	58,233	30,760	117,867
	B001	Fire Breaks	4,546	5,714	-	22,000	2,547	2,453	37,260	25,000	40,063
	B003	Fire Fighting	4,930	7,937	600	500	2,999	4,006	20,972	5,760	77,803
1772		Works Program - Animal Control	296	476	2,500	-	122	90	3,483	7,241	3,422
	B020	Animal Control	296	476	2,500	-	122	90	3,483	7,241	3,422
1942		Works Program - Other Law	345	556	500	300	-	-	1,701	3,095	809
	B040	Remove Car Bodies	247	397	-	300	-	-	943	1,770	273
	B042	Grafitti Control	99	159	500	-	-	-	757	1,325	536
1992		Works Program - Library	2,984	4,286	500	500	378	279	8,926	2,871	7,365
	R052	Library Gardens	2,984	4,286	500	500	378	279	8,926	2,871	7,365
2042		Works Program - Childcare Centres	394	635	-	-	81	60	1,170	3,057	1,007
	F002	Kindergarten Grounds Maintenance	394	635	-	-	81	60	1,170	3,057	1,007
2072		Works Program - Infant Health	126	159	-	-	-	-	285	-	280
	D001	Child Health Centre	126	159	-	-	-	-	285	-	280
2184		Works Program - Medical Centre	1,212	1,524	-	-	1,445	1,392	5,572	5,253	3,509
	D002	Katanning Community Medical Centre	1,212	1,524	-	-	1,445	1,392	5,572	5,253	3,509
2322		Works Program - Cemetery	15,904	22,841	150	1,100	9,669	10,964	60,629	84,824	60,034
	G080	Cemetery Burials	9,634	13,889	-	500	6,868	8,266	39,157	29,518	39,115
	G081	Cemetery Maintenance	6,270	8,952	150	600	2,802	2,698	21,472	55,306	20,919
2492		Works Program - Amherst Village	12,982	16,381	150	550	3,688	3,552	37,304	42,885	44,764
	F040	Amherst Village Maintenance	12,982	16,381	150	550	3,688	3,552	37,304	42,885	44,764
2591		Works Program - Refuse Site	79,028	126,668	5,000	2,500	85,931	76,473	375,598	325,436	383,377
	G010	Works Prog - Refuse Site	79,028	126,668	5,000	2,500	85,931	76,473	375,598	325,436	380,340
2592		Works Program - Green Waste	1,923	3,095	-	-	1,253	1,663	7,933	13,685	10,223
	G007	Greenwaste Pickup	1,923	3,095	-	-	1,253	1,663	7,933	13,685	10,223
3412		Works Program - KAC	4,923	7,540	1,000	500	3,512	2,153	19,628	13,890	15,739
	H020	Swimming Pool Grounds Maintenance	4,677	7,143	500	500	3,512	2,153	18,484	9,965	14,164
	H022	Swimming Pool Paver Cleaning	247	397	500	-	-	-	1,143	3,925	1,575
3552		Works Program - Other Culture	-	-	-	-	-	-	-	-	-
3554		Works Program - Events	19,798	29,782	1,500	400	2,811	2,074	56,366	85,696	54,930
	R033	Australia Day	1,055	1,587	-	-	58	43	2,743	2,563	2,851
	R034	Harmony Festival	4,880	7,341	600	-	726	536	14,083	30,397	13,092
	R035	Anzac Day	-	-	150	-	-	-	150	150	-
	R036	Ag Show	8,310	12,500	200	-	1,017	750	22,776	10,601	22,387
	R037	Concert in the Park	-	-	250	-	-	-	250	8,592	-
	R038	Christmas On Clive	2,295	3,452	-	150	349	257	6,503	7,081	6,853
	R039	Carols By Candlelight	712	1,071	150	-	227	167	2,327	1,152	2,469
	R040	Christmas Decorations	422	635	-	250	58	43	1,408	5,432	1,316
	R099	Bendigo Bank High School Netball Carnival	106	159	-	-	58	43	365	2,469	382
	R100	Bendigo Bank Primary School Netball Carnival	1,187	1,786	-	-	87	64	3,124	2,469	3,303
	R101	Great Southern Merino	132	198	-	-	58	43	431	2,469	358
	R102	Bloom Festival	132	198	150	-	-	-	480	7,003	350
	R103	Kat Mac Day	-	-	-	-	-	-	-	1,317	-

Road Works and Parks & Gardens Program - 2020/21 Operating Budget

COA Number	Job Number	Account Description	FY20/21 Budget						2019/20 Budget	2019/20 Actual	
			Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn			Total
	R104	National Police Remembrance Day	185	278	-	-	-	-	462	388	415
	R106	Speedway Octane in October	198	298	-	-	116	86	697	1,383	596
	R107	Remembrance Day	185	278	-	-	58	43	563	648	557
	R109	Gallery Events	-	-	-	-	-	-	-	1,582	-
3622		Works Program - Other Reserves	114,092	174,884	24,720	157,556	37,554	30,531	539,336	585,759	462,299
	R001	All Ages Playground	12,499	18,453	5,000	90,000	2,033	1,500	129,485	98,748	52,373
	R002	Town Gardens	1,505	1,905	500	2,000	486	359	6,755	7,165	7,064
	R005	Effluent Maintenance	15,053	19,048	200	1,000	3,311	2,443	41,054	87,344	46,806
	R008	Prosser Park Maintenance	4,433	6,528	5,000	600	511	377	17,449	37,891	17,493
	R011	Power Line Clearing	370	595	-	40,000	-	-	40,965	51,681	40,400
	R017	Police Pools	2,710	4,365	-	-	290	214	7,580	11,344	6,770
	R019	Lions Park	2,956	4,762	120	20,000	581	429	28,848	22,843	21,158
	R021	Railway Reserve Corridor Land - Town	2,710	4,365	-	-	349	257	7,681	7,878	6,898
	R022	Drove Street Oval (Ngala Maya)	1,823	2,937	-	600	447	330	6,137	8,606	5,621
	R023	Apex Playground (Carinya Gdns)	1,429	2,302	300	500	465	343	5,338	3,528	5,009
	R024	Koolbardie Park (Annie St)	197	317	-	-	81	60	655	2,058	580
	R025	Clarence St Playground	1,109	1,786	-	-	581	429	3,904	1,750	4,126
	R028	Beeck St Park (Baldwin Park - Bowling Club)	1,404	2,262	-	-	203	150	4,020	14,091	3,285
	R029	Piesse Lake Area	1,946	3,135	-	-	203	150	5,435	20,708	5,343
	R030	Thompson Park Area	2,957	4,762	-	586	987	729	10,020	10,412	8,668
	R042	Town Centre Cleanup	986	1,587	-	-	203	150	2,926	4,220	3,343
	R043	Planter Boxes & Town Square	4,312	6,944	600	-	2,498	1,843	16,197	17,862	16,771
	R044	Town Centre Paver Cleaning	6,110	9,841	-	-	5,976	3,289	25,216	29,321	35,670
	R045	Slashing Vacant Shire Land	49	79	-	-	20	15	164	549	92
	R046	Great Stnn Hwy Roundabout	4,484	7,222	2,000	585	1,046	771	16,108	7,889	14,610
	R048	Rv Overnight Stop Point	862	1,389	-	-	610	450	3,310	190	3,516
	R050	Lake Ewlyamartup	1,000	1,612	-	-	465	343	3,419	17,522	3,386
	R053	O'Callaghan Park	1,000	1,612	-	-	232	171	3,016	4,535	2,737
	R054	Other Parks And Gardens	-	-	-	-	-	-	-	-	62
	R056	Shire Paver Cleaning	123	198	-	-	51	37	410	-	645
	R057	Railway Reserve Corridor Land	3,996	5,952	-	-	1,046	771	11,766	15,850	10,789
	R058	Jumbuk	148	238	-	-	61	45	491	1,942	419
	R059	Three Tier Park	3,324	5,357	100	600	1,394	1,028	11,803	-	12,033
	R060	Lake North	3,742	6,032	-	585	813	600	11,772	8,422	9,731
	R061	Heritage Garden and Clock	4,684	7,540	500	-	697	514	13,935	10,809	12,798
	R062	St Patricks Corner	603	972	-	-	198	146	1,919	1,533	1,950
	R063	Anzac Memorial	246	397	500	-	58	43	1,244	3,902	671
	R064	Wishing Well	3,825	5,754	200	-	290	214	10,284	3,779	9,052
	R065	Piesse Statue	1,797	2,897	300	-	308	227	5,529	5,326	5,284
	R066	CBD Clive and Austral	6,533	10,516	7,700	200	6,598	8,813	40,360	19,137	40,690
	R067	RSL Park	812	1,310	200	300	343	253	3,218	3,275	2,968
	R068	Pope Street reserve	832	1,341	-	-	203	150	2,527	2,503	2,373
	R069	Balston Estate Reserve	2,167	3,492	-	-	755	557	6,971	4,755	7,150
	R070	Collingwood Reserve	49	79	-	-	20	15	164	1,023	131
	R071	Elizabeth Reserve	246	397	-	-	101	75	819	326	938

Road Works and Parks & Gardens Program - 2020/21 Operating Budget

COA Number	Job Number	Account Description	FY20/21 Budget					Total	2019/20 Budget	2019/20 Actual	
			Labour	Labour O/H	Materials	Contractors	Plant				Plant Depn
	R072	Cornwall Beaufort	123	198	-	-	51	37	410	2,199	623
	R073	Drove Conroy	98	159	-	-	41	30	328	4,195	266
	R074	Warren	246	397	-	-	58	43	744	561	1,385
	R075	Oxley	812	1,310	500	-	232	171	3,026	4,056	3,087
	R076	Marmion	911	1,468	-	-	232	171	2,783	3,782	3,075
	R077	Highway	985	1,587	1,000	-	325	240	4,137	6,689	5,123
	R078	Katanning Kojonup Hwy	985	1,587	-	-	407	300	3,279	1,352	3,387
	R079	Wanke	74	119	-	-	-	-	193	-	223
	R081	McLeod	172	278	-	-	71	52	573	-	605
	R083	Prosser	1,970	3,175	-	-	465	343	5,952	-	5,968
	R084	Martin Crescent	-	-	-	-	-	-	-	1,357	12
	R086	Creek	123	198	-	-	51	37	410	729	386
	R087	Nyabing	246	397	-	-	-	-	643	1,016	513
	R088	Forrest Hill	739	1,190	-	-	639	471	3,039	549	3,521
	R089	Lot 112, 113, 119 Beaufort	739	1,190	-	-	253	187	2,369	4,760	2,347
	R090	Lot 39 Dijon	-	-	-	-	-	-	-	420	-
	R091	Lot 9, 10 Cullen Street	98	159	-	-	41	30	328	1,368	233
	R092	Lot 988 Annie Street	-	-	-	-	-	-	-	-	24
	R094	Lot 491, 492, 15 Conroy	-	-	-	-	-	-	-	2,009	12
	R095	Lot 971 Holly Street	-	-	-	-	-	-	-	-	87
	R096	Lot 19 Beeck Street	739	1,190	-	-	174	129	2,232	-	2,017
3752		Works Program - KLC	45,904	69,487	34,000	27,800	22,712	16,756	216,659	245,949	198,886
	R701	KLC Gardens	11,289	17,143	6,000	1,000	2,614	1,928	39,975	50,764	37,366
	R707	Quartermaine Oval	15,566	23,611	14,000	18,000	7,551	5,571	84,300	80,628	77,341
	R708	Hockey Oval	16,205	24,543	8,000	7,000	11,036	8,142	74,926	102,302	70,045
	R709	Equestrian Centre	2,016	2,857	5,000	500	1,336	986	12,695	10,293	11,428
	R710	Ram Pavilion	-	-	500	500	-	-	1,000	595	-
	R711	KLC Sheds and Fences	828	1,333	500	800	174	129	3,764	1,367	2,705
4063		Works Program - Hard Waste	-	-	-	-	-	-	-	-	-
4750		Works Program - Bridge Maintenance	105	159	-	2,200	-	-	2,464	2,522	-
	BG01	Bridge Maintenance	105	159	-	2,200	-	-	2,464	2,522	-
4777		Weed Control - Sealed Rural Roads	2,450	4,283	-	-	1,743	1,286	9,760	10,640	4,424
4778		Drainage Maintenance - Sealed Rural Roads	3,243	4,746	4,097	-	2,362	2,138	16,586	23,812	14,827
4779		Drainage Maintenance - Unsealed Town Roads	823	1,238	-	-	527	473	3,061	7,003	2,976
4780		Works Program - Road Maintenance	73,628	111,548	14,830	13,200	34,091	18,626	265,924	237,989	289,541
	M001	Road Maintenance - Rural	1,910	2,698	-	-	532	133	5,274	-	5,788
	M002	Road Maintenance - Town	1,320	1,865	3,000	-	532	133	6,851	-	7,341
	M005	Depot Maint/Clean Up	25,232	40,675	3,200	1,500	4,265	3,535	78,407	68,015	79,186
	M006	Street Cleaning	21,074	31,746	200	-	25,002	11,321	89,344	77,179	108,832
	M007	Traffic/Street Signs	4,745	7,143	5,500	-	794	771	18,953	19,000	20,864
	M008	Linemarking	-	-	-	-	-	-	-	1,713	34
	M013	Street Tree Maintenance	11,172	15,873	-	5,500	1,805	1,753	36,104	46,292	39,484
	M019	Works Prog/Storm Damage - Streets	1,910	2,698	830	-	-	-	5,439	-	1,836
	M020	Complaints/Responses	1,545	2,183	-	2,200	127	123	6,178	10,825	5,526
	M022	Cold Patching	1,966	2,778	2,100	-	656	544	8,044	8,211	8,857

Road Works and Parks & Gardens Program - 2020/21 Operating Budget

COA Number	Job Number	Account Description	FY20/21 Budget						2019/20 Budget	2019/20 Actual	
			Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn			Total
	M703	Depot Maint - Parks & Gardens	1,714	2,421	-	4,000	-	-	8,134	6,754	8,184
	U229	Bower Bird Lane	309	437	-	-	213	177	1,136	-	1,412
	U245	Emu Lane	478	675	-	-	164	136	1,452	-	1,613
	U261	Pardalote Lane	253	357	-	-	-	-	610	-	582
4783		Road Maintenance - Town Streets Sealed	38,306	57,663	1,782	25,000	8,301	9,280	140,331	169,622	144,974
4784		Road Maintenance - Town Streets Unsealed	998	1,587	2,500	-	744	585	6,413	-	2,449
4785		Road Maintenance - Rural Roads Sealed	15,912	23,794	1,000	-	14,139	9,923	64,767	33,015	68,663
4786		Road Maintenance - Rural Roads Unsealed	60,375	82,907	2,000	862	80,852	62,721	289,718	316,333	329,702
4787		Drainage Maintenance - Sealed Town Roads	5,450	8,294	-	-	1,581	1,419	16,743	69,051	17,925
4788		Drainage Maintenance - Unsealed Rural Roads	9,713	14,643	6,146	-	14,653	4,704	49,858	43,720	39,074
4789		Weed Control - Unsealed Rural Roads	913	1,290	-	-	421	349	2,973	28,267	3,186
4850		Works Program - Footpath Maintenance	28,876	44,647	21,716	52,942	5,018	5,443	158,642	132,524	117,078
4880		Works Program - Drainage Maintenance	8,046	12,952	7,615	343	4,371	3,447	36,775	-	24,862
5252		Works Program - Airport Maintenance	4,727	7,619	1,500	1,000	1,452	1,071	17,370	23,784	14,311
	L500	Airport Reserve Maintenance	1,182	1,905	1,000	500	871	643	6,101	3,393	5,373
	L503	Airport Compliance Inspections	-	-	-	-	-	-	-	861	-
	M704	Airport Grounds Maintenance	3,545	5,714	500	500	581	429	11,269	19,530	8,938
5322		Works Program - Rural Services	947	1,190	5,000	9,000	1,445	1,392	18,974	6,000	16,757
	K001	Standpipe Maintenance	947	1,190	5,000	9,000	1,445	1,392	18,974	6,000	15,808
	K003	Weed Control	-	-	-	-	-	-	-	-	949
5682		Works Program - Saleyards	-	-	-	-	-	-	-	1,500	191
	N001	Saleyard Effluent Maintenance	-	-	-	-	-	-	-	1,500	-
	N002	Saleyard Maintenance Inc Gardens	-	-	-	-	-	-	-	-	191
5912		Works Program - Private Works	985	1,587	-	-	718	180	3,470	2,819	9,181
7892		Works Program - Staff Housing	1,972	3,175	4,000	4,000	102	98	13,347	30,935	3,284
	K200	55B Beaufort Street	247	397	500	500	-	-	1,643	10,489	507
	K203	61A Conroy Street	247	397	500	500	102	98	1,843	1,951	311
	K204	61B Conroy Street	247	397	500	500	-	-	1,643	1,951	57
	K205	6B Hill Way	247	397	500	500	-	-	1,643	1,951	90
	K206	6A Hill Way	247	397	500	500	-	-	1,643	1,951	338
	K207	17 Marri Drive	247	397	500	500	-	-	1,643	8,740	1,412
	K208	25 Marmion Street	247	397	500	500	-	-	1,643	1,951	-
	K209	8 Austral Terrace	247	397	500	500	-	-	1,643	1,951	567
8152		Works Program - Training	43,835	66,667	-	6,603	4,500	3,557	125,162	82,022	129,364
		Total Operating Expenditure	612,114	924,240	142,805	329,657	352,591	279,777	2,641,184	2,679,812	2,602,504

Building Maintenance Program - 2020/21 Budget

COA Number	Job Number	Account Description	FY20/21 Budget						2019/20 Budget	2019/20 Actual	Actual Variance	Comments	
			Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn					Total
Sch 4 - GOVERNANCE			-	-	-	-	-	-	-	-	-		
0592		Administration and Civic Centre	31,583	5,143	9,600	10,650	-	-	56,975	142,542	47,206	9,769	
	Z011	Shire Admin Building	1,515	1,905	1,600	3,500	-	-	8,520	11,044	8,754	(234)	Annual inspections & servicing as required
	Z006	Building Maintenance Admin Meetings	1,061	1,333	-	150	-	-	2,544	2,447	2,308	237	BMO attendance at meetings
	Z207	Building Maint - Team Training	1,515	1,905	-	-	-	-	3,420	2,447	139	3,281	Time for BMO on training courses
	BO01	Cleaning - Administration and Civic Centre	27,491	-	8,000	7,000	-	-	42,491	126,604	36,006	6,485	Cleaning costs Admin & Civic Centre
			-	-	-	-	-	-	-	-	-	-	
Sch 5 - LAW, ORDER, PUBLIC SAFETY			-	-	-	-	-	-	-	-	-	-	
1702		Building Program - Fire Prevention	-	-	100	100	-	-	200	970	-	200	
	Z022	Braeside Tower - TV & DFES	-	-	100	100	-	-	200	970	-	200	General maintenance as required
			-	-	-	-	-	-	-	-	-	-	
1762		Building Program - Animal Control	316	397	2,000	1,000	-	-	3,713	10,082	3,851	(138)	
	Z211	Pound	316	397	2,000	1,000	-	-	3,713	6,482	3,851	(138)	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
1932		Building Program - Other Law	63	79	250	1,345	-	-	1,737	1,186	178	1,559	
	Z021	Lions Shed	-	-	100	1,345	-	-	1,445	1,186	130	1,315	Annual inspections & servicing as required
	Z203	Graffiti Removal	63	79	150	-	-	-	292	-	-	292	
			-	-	-	-	-	-	-	-	-	-	
Sch 7 - HEALTH			-	-	-	-	-	-	-	-	-	-	
2232		Building Program - Child Health Centre	212	267	-	-	-	-	479	-	374	105	
	Z041	Child Health Centre	212	267	-	-	-	-	479	-	374	105	BMO maintenance as required
			-	-	-	-	-	-	-	-	-	-	
2185		Building Program - Other Health	63	79	500	1,000	-	-	1,643	-	1,556	87	
	Z019	Katanning Community Medical Centre	63	79	500	1,000	-	-	1,643	-	1,556	87	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
Sch 8 - EDUCATION AND WELFARE			-	-	-	-	-	-	-	-	-	-	
2222		Building Program - Childcare Centres	833	1,048	1,426	4,760	967	932	9,966	10,235	10,538	(571)	
	Z032	Katanning Community Childcare (Bokarup St)	606	762	900	3,390	967	932	7,557	8,056	10,124	(2,567)	Annual inspections & servicing as required
	Z035	Katanning Playgroup (Conroy St)	227	286	526	1,370	-	-	2,409	2,179	413	1,996	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
3156		Building Program - Community Events	1,042	1,310	1,175	-	-	-	3,526	4,944	2,519	1,008	
	Z184	Katanning Show Set-Up / Clean-Up	505	635	-	-	-	-	1,140	470	845	295	BMO assistance in set-up/clean up
	Z185	Christmas On Clive / Light Up The Night	-	-	250	-	-	-	250	564	-	250	Materials if required
	Z186	Australia Day Breakfast Set-Up / Clean-Up	395	496	-	-	-	-	891	313	872	18	BMO assistance in set-up/clean up
	Z187	Anzac Day Set-Up / Clean-Up	-	-	125	-	-	-	125	157	-	125	Materials if required
	Z188	Harmony Festival	142	179	-	-	-	-	321	2,036	389	(68)	BMO assistance in set-up/clean up
	Z191	Banners	-	-	-	-	-	-	-	714	371	(371)	
	Z194	Lake Ewlyamartup - Building Maintenance/Community	-	-	550	-	-	-	550	157	41	509	General maintenance as required
	Z208	Thank A Volunteer Day	-	-	250	-	-	-	250	313	-	250	Materials if required
			-	-	-	-	-	-	-	-	-	-	
Sch 9 - HOUSING			-	-	-	-	-	-	-	-	-	-	
7802		Building Program - Staff Housing	1,421	1,786	9,520	8,945	-	-	21,671	11,047	14,668	7,003	
	Z047	61A Conroy Street	-	-	700	1,245	-	-	1,945	581	758	1,187	Annual inspections & servicing as required
	Z048	55B Beaufort St	-	-	-	-	-	-	-	238	235	(235)	Property SOLD
	Z051	42 Crosby St	-	-	700	2,745	-	-	3,445	581	1,144	2,301	Annual inspections & servicing as required
	Z052	U1/6 Hill Way	-	-	450	695	-	-	1,145	555	287	858	Annual inspections & servicing as required
	Z056	17 Marri Drive, Katanning	-	-	200	495	-	-	695	399	1,053	(358)	Annual inspections & servicing as required
	Z057	25 Marmion Drive	884	1,111	920	1,745	-	-	4,660	194	3,134	1,526	Property SOLD
	Z058	U2/6 Hill Way	-	-	450	695	-	-	1,145	555	1,449	(304)	Annual inspections & servicing as required
	Z059	61B Conroy Street	-	-	350	595	-	-	945	581	236	709	Annual inspections & servicing as required
	Z062	8 Austral Terrace	537	675	5,750	730	-	-	7,691	7,363	6,349	1,343	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
7242		Building Program - Amherst Village	9,092	11,429	1,800	5,500	-	-	27,821	62,609	27,149	672	
	Z043	Amherst Village	9,092	11,429	1,800	5,500	-	-	27,821	62,609	27,149	672	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	

Building Maintenance Program - 2020/21 Budget

COA Number	Job Number	Account Description	FY20/21 Budget						2019/20 Budget	2019/20 Actual	Actual Variance	Comments	
			Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn					Total
Sch 10 - COMMUNITY AMENITIES			-	-	-	-	-	-	-	-	-		
7282		Building Program - Sanitation	1,540	381	852	2,990	-	-	5,762	5,569	2,158	3,604	
	Z071	Refuse Site/Transfer Station (maintenance)	303	381	852	2,990	-	-	4,526	5,569	1,046	3,480	Annual inspections & servicing as required
	BO43	Refuse Site (cleaning)	1,236	-	-	-	-	-	1,236	-	1,112	124	Cleaning
			-	-	-	-	-	-	-	-	-	-	
7302		Building Program - Other Community Amenities	7,406	3,460	23,580	74,650	2,110	2,032	113,238	79,091	89,922	23,316	
	Z082	Town Hall Public Toilets	-	-	1,100	1,100	-	-	2,200	3,077	2,078	122	Maintenance
	Z088	Toilets AAPG	-	-	1,100	3,900	-	-	5,000	1,785	5,309	(309)	Maintenance
	Z097	Toilets - Lions Park	1,263	1,587	1,100	3,900	1,058	1,019	9,927	2,665	8,718	1,209	Maintenance
	Z099	Town Square Public Toilets	-	-	1,100	2,700	-	-	3,800	3,335	2,648	1,152	Maintenance
	Z102	Bbqs Lions Park	-	-	500	500	-	-	1,000	613	163	837	Maintenance
	Z103	Bbqs All Ages Playground	-	-	500	500	-	-	1,000	613	90	910	Maintenance
	Z104	Bbqs - Lake Ewlyamartup	227	286	250	200	-	-	963	1,022	956	7	Maintenance
	Z105	Rv Dump Point	-	-	300	2,500	-	-	2,800	1,247	42	2,758	Maintenance
	Z106	Street Furniture	-	-	4,800	2,500	-	-	7,300	7,556	1,642	5,658	Maintenance
	Z107	Toilets - Lake Ewlyamartup	1,263	1,587	1,750	700	1,052	1,013	7,365	4,949	2,660	4,706	Maintenance
	Z108	Statues/Memorials/Street Towers	-	-	2,800	2,000	-	-	4,800	3,096	67	4,733	Maintenance
	Z136	Bus Shelter	-	-	500	-	-	-	500	1,283	-	500	Maintenance
	BO30	Cleaning - Town Hall Public Toilets	150	-	1,500	12,000	-	-	13,650	5,300	13,953	(303)	Contract cleaner
	BO31	Cleaning - Toilets AAPG	210	-	1,500	11,000	-	-	12,710	10,100	14,156	(1,446)	Contract cleaner
	BO32	Cleaning - Toilets Lions Park	-	-	2,500	15,000	-	-	17,500	10,100	19,031	(1,531)	Contract cleaner
	BO33	Cleaning - Town Square Public Toilets	210	-	1,300	12,000	-	-	13,510	7,300	14,166	(656)	Contract cleaner
	BO34	Cleaning - Bbqs Lions Park	250	-	100	1,500	-	-	1,850	1,600	338	1,512	Cleaning BBQ's all year 1 day a week
	BO35	Cleaning - Bbqs All Ages Playground	618	-	300	50	-	-	968	1,600	897	71	Cleaning BBQ's all year 1 day a week
	BO36	Cleaning - Bbqs Lake Ewlyamartup	1,236	-	50	500	-	-	1,786	2,600	926	860	Cleaning BBQ's all year 1 day a week
	BO37	Cleaning - Rv Dump Point	-	-	100	1,800	-	-	1,900	1,900	-	1,900	Cleaning
	BO38	Cleaning - Street Furniture	124	-	250	-	-	-	374	250	120	254	Cleaning
	BO39	Cleaning - Toilets Lake Ewlyamartup	1,855	-	180	300	-	-	2,335	6,600	1,952	383	Cleaning
	BO40	Cleaning - Statues/Memorials/Street Towers	-	-	-	-	-	-	-	250	-	-	Cleaning
	BO41	Cleaning - Bus Shelter	-	-	-	-	-	-	-	250	12	(12)	Cleaning
			-	-	-	-	-	-	-	-	-	-	
7312		Building Program - Cemetery	-	-	1,050	720	-	-	1,770	3,898	1,179	591	
	Z083	Cemetery	-	-	1,050	720	-	-	1,770	2,548	591	1,179	Maintenance
	BO42	Cleaning - Cemetery	-	-	-	-	-	-	-	1,350	588	(588)	Fortnightly clean
			-	-	-	-	-	-	-	-	-	-	
Sch 11 - RECREATION & CULTURE			-	-	-	-	-	-	-	-	-	-	
7322		Building Program - Other Halls	-	-	1,102	1,165	-	-	2,267	2,947	277	1,990	
	Z092	Mechanics Institute	-	-	776	350	-	-	1,126	1,890	-	1,126	Annual inspections & servicing as required
	Z095	Carrolup Hall	-	-	326	815	-	-	1,141	1,057	277	864	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
3252		Building Program - Town Hall	5,559	4,191	750	4,000	-	-	14,500	17,807	13,678	822	
	Z093	Town Hall	3,334	4,191	550	4,000	-	-	12,074	7,898	11,041	1,033	Annual inspections & servicing as required
	BO11	Cleaning - Town Hall	2,226	-	200	-	-	-	2,426	9,909	2,637	(211)	Cleaning
			-	-	-	-	-	-	-	-	-	-	
3342		Building Program - Katanning Aquatic Centre	5,683	7,143	2,000	5,500	-	-	20,326	9,879	19,547	778	
	Z101	Aquatic Centre	5,683	7,143	2,000	5,500	-	-	20,326	9,879	19,547	778	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
7342		Building Program - Other Recreation	2,564	4,127	6,626	19,855	-	-	33,172	22,120	17,094	16,078	
	Z100	Town Square	-	-	500	2,000	-	-	2,500	5,452	1,687	813	Maintenance
	Z111	All Ages Playground	-	-	1,100	10,350	-	-	11,450	2,163	3,831	7,619	Maintenance
	Z113	Town Gardens/Clock	2,564	4,127	500	500	-	-	7,691	5,968	5,692	1,999	Maintenance
	Z114	Kupara Park	-	-	400	255	-	-	655	812	48	607	Maintenance
	Z116	Prosser Park	-	-	750	-	-	-	750	1,327	247	503	Maintenance
	Z118	Lions Park	-	-	600	650	-	-	1,250	1,454	239	1,011	Maintenance
	Z126	Thompson Park	-	-	1,276	1,100	-	-	2,376	4,018	4,259	(1,883)	Maintenance
	Z127	Skate Park	-	-	500	-	-	-	500	463	183	317	Maintenance

Building Maintenance Program - 2020/21 Budget

COA Number	Job Number	Account Description	FY20/21 Budget						2019/20 Budget	2019/20 Actual	Actual Variance	Comments	
			Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn					Total
	Z129	BMX Track	-	-	500	-	-	-	500	463	-	500	Maintenance
	Z137	Fly Your Flags	-	-	-	5,000	-	-	5,000	-	-	5,000	Purchase of flags
	Z148	Speedway	-	-	500	-	-	-	500	-	909	(409)	Maintenance
7332		Building Program - Katanning Leisure Centre	8,178	12,302	10,000	18,500	58	43	49,081	73,207	50,025	(945)	
	Z109	Recreation Centre	4,089	6,151	8,000	15,000	58	43	33,341	52,989	36,997	(3,657)	Annual inspections & servicing as required
	Z110	KLC Outbuildings & Grounds	4,089	6,151	2,000	3,500	-	-	15,740	19,216	12,827	2,913	Annual inspections & servicing as required
	Z209	KLC - Other Events	-	-	-	-	-	-	-	1,002	201	(201)	BMO assistance in set-up/clean up
			-	-	-	-	-	-	-	-	-	-	
4132		Building Program - Library	9,589	4,381	1,000	7,000	-	-	21,970	18,585	21,905	66	
	Z131	Library	2,912	4,381	1,000	7,000	-	-	15,293	10,294	14,199	1,095	Annual inspections & servicing as required
	BO12	Library	6,677	-	-	-	-	-	6,677	8,291	7,706	(1,029)	Cleaning
			-	-	-	-	-	-	-	-	-	-	
7372		Building Program - Gallery	-	-	850	2,820	-	-	3,670	2,170	1,986	1,684	
	Z143	Art Gallery	-	-	850	2,820	-	-	3,670	2,170	1,986	1,684	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
7432		Building Program - Other Culture	3,228	4,057	3,500	1,000	1,524	1,468	14,776	10,877	12,737	2,039	
	Z145	Historical Society	197	248	500	1,000	314	303	2,562	4,706	5,060	(2,498)	Annual inspections & servicing as required
	Z154	Xmas Lights	3,031	3,810	3,000	-	1,209	1,165	12,214	6,171	7,677	4,537	BMO assistance in set-up/clean up
			-	-	-	-	-	-	-	-	-	-	
Sch 12 - TRANSPORT			-	-	-	-	-	-	-	-	-	-	
7382		Building Program - Depot	8,709	5,952	2,750	8,200	6,281	3,553	35,446	14,883	66,441	(30,995)	
	Z151	Depot Buildings	3,711	5,952	2,500	1,000	6,281	3,553	22,998	9,876	10,217	12,781	Annual inspections & servicing as required
	Z152	Street Lighting	-	-	-	2,200	-	-	2,200	1,826	2,080	120	Materials if required
	Z153	Storm Damage	-	-	-	5,000	-	-	5,000	2,581	49,364	(44,364)	Materials if required
	BO13	Cleaning - Depot Buildings	4,998	-	250	-	-	-	5,248	600	4,780	468	Cleaning
			-	-	-	-	-	-	-	-	-	-	
7392		Building Program - Airport Maintenance	672	379	1,226	2,050	-	-	4,327	4,228	2,402	1,925	
	Z161	Airport	301	379	1,126	2,000	-	-	3,806	3,481	2,075	1,731	Annual inspections & servicing as required
	BO14	Cleaning - Airport	371	-	100	50	-	-	521	747	327	194	Cleaning
			-	-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	-	
Sch 13 - ECONOMIC SERVICES			-	-	-	-	-	-	-	-	-	-	
5812		Building Program - Katanning Hotel	4,247	3,373	1,500	7,500	-	-	16,620	14,760	16,450	170	
	Z210	Katanning Hotel	2,242	3,373	1,500	7,500	-	-	14,615	9,395	14,116	499	Annual inspections & servicing as required
	BO15	Cleaning - Katanning Hotel	2,005	-	-	-	-	-	2,005	5,365	2,334	(329)	Pigeon poo removal twice a year.
			-	-	-	-	-	-	-	-	-	-	
8762		Building Program - Railway Station	-	-	1,276	2,960	-	-	4,236	5,219	910	3,326	
	Z192	Tourist Bureau	-	-	500	1,650	-	-	2,150	1,113	-	2,150	Annual inspections & servicing as required
	Z197	Railway Station	-	-	776	1,310	-	-	2,086	4,106	910	1,176	Annual inspections & servicing as required
			-	-	-	-	-	-	-	-	-	-	
5802		Building Program - Saleyards	227	286	-	-	-	-	513	-	647	(134)	
	Z155	New Saleyards Building Programme	227	286	-	-	-	-	513	-	647	(134)	Maintenance
			-	-	-	-	-	-	-	-	-	-	
9872		Building Program - Standpipes	710	893	-	-	-	-	1,603	777	1,550	53	
	Z180	Standpipe Maintenance	710	893	-	-	-	-	1,603	777	1,550	53	Maintenance
		Total Operating Expenditure	102,937	72,461	84,433	192,210	10,940	8,028	471,009	529,632	426,947	44,062	

SHIRE OF KATANNING

Road Construction Summary

FY20/21 Road Construction Projects

Asset Class	Accour	Job	Job Description	Project Type	Original Budget	Revised Budget	Actual 30 June 21	Variance (Actual to Revised Budget)	Grant Funding Budgeted
Infrastructure Roads - At Cost	4460				\$1,519,918.00	\$0.00	\$0.00	\$0.00	\$785,436.00
Infrastructure Roads - At Cost	4460		Warren Road SLK 0.97-4.8	Regional Road Group	\$193,050.00	\$0.00	\$0.00	\$0.00	\$128,600.00
Infrastructure Roads - At Cost	4460		Warren Road SLK 4.8-5.6	Regional Road Group	\$81,600.00	\$0.00	\$0.00	\$0.00	\$54,400.00
Infrastructure Roads - At Cost	4460		Clive Street SLK 0.05-1.93	Regional Road Group	\$54,600.00	\$0.00	\$0.00	\$0.00	\$36,400.00
Infrastructure Roads - At Cost	4460		Creek Street SLK 0.35-0.5	Regional Road Group	\$34,800.00	\$0.00	\$0.00	\$0.00	\$23,300.00
Infrastructure Roads - At Cost	4460		Fairfield Road SLK 4.7-6.91	Regional Road Group	\$168,000.00	\$0.00	\$0.00	\$0.00	\$112,000.00
Infrastructure Roads - At Cost	4460		Wolyaming Road SLK 4.548-11.048	Roads to Recovery	\$130,000.00	\$0.00	\$0.00	\$0.00	\$130,000.00
Infrastructure Roads - At Cost	4460		Langaweira Road	Roads to Recovery	\$100,368.00	\$0.00	\$0.00	\$0.00	\$100,368.00
Infrastructure Roads - At Cost	4460		Onslow Road SLK 0-1.4	Roads to Recovery	\$35,000.00	\$0.00	\$0.00	\$0.00	\$35,000.00
Infrastructure Roads - At Cost	4460		Lake Coyrecup	Roads to Recovery	\$165,000.00	\$0.00	\$0.00	\$0.00	\$73,368.00
Infrastructure Roads - At Cost	4460		North Coyrecup/Nyabing Road	Blackspot	\$75,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Infrastructure Roads - At Cost	4460		McKenzie/Withers	Blackspot	\$63,000.00	\$0.00	\$0.00	\$0.00	\$42,000.00
Infrastructure Roads - At Cost	4460		Rogers Avenue (Park St to Harris St)	Council	\$75,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Roads - At Cost	4460		Coate Street (Carew St to Conroy St)	Council	\$80,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Roads - At Cost	4460		Emu Lane Resurfacing	Council	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Roads - At Cost	4460		Special Projects - Various re-sheets & repairs	Council	\$150,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Infrastructure Roads - At Cost	4460		Mitigation Works for BFB Near Roundabout	Council	\$14,500.00	\$0.00	\$0.00	\$0.00	\$0.00

Summary	Original Budget	Revised Budget	Actual 30 June 20	Variance (Actual to Revised Budget)	Grant Funding Received
Regional Road Group	\$532,050.00	\$0.00	\$0.00	\$0.00	\$354,700.00
Roads to Recovery	\$430,368.00	\$0.00	\$0.00	\$0.00	\$338,736.00
Council	\$419,500.00	\$0.00	\$0.00	\$0.00	\$0.00
Blackspot	\$138,000.00	\$0.00	\$0.00	\$0.00	\$92,000.00
	\$1,519,918.00	\$0.00	\$0.00	\$0.00	\$785,436.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
	GENERAL PURPOSE FUNDING <i>SCHEDULE 03</i>					
	<i>Rate Revenue</i>					
100150	Rate Instalment Charge	Council	per instalment	GST Free	\$10.50	\$10.50
101310	Special Arrangement Fee	Council	per assessment, per year	GST Free	\$46.00	\$46.00
100610	Dishonored Payment Administration Fee	Council	per instance	GST Free	\$7.00	\$7.00
111840	Rate Book - including postage	Council		GST Free	Copying charge	Copying charge
111840	Electoral Rolls	Council		GST Free	Copying charge	Copying charge
111830	Rates Order & Requisitions (EAS)	Council	per request	GST Free	\$102.00	\$102.00
	<i>Other General Purpose Funding</i>					
111430	Katanning Town Maps	Council	each	GST Charged	\$0.90	\$0.90
	GOVERNANCE <i>SCHEDULE 04</i>					
	<i>Administration General</i>					
111550	Shire Staff Administration Support	Council	per hour	GST Charged	\$51.00	\$51.00
111550	Administration Fee for Auspicing Grants	Council	per application		To be Negotiated	To be Negotiated
111560	Advertising Signage	Council	per m²	GST Charged	\$264.00	\$264.00
	<i>Photocopying</i>					
111530	A4 single sided	Council	per page	GST Charged	\$0.70	\$0.70
111530	A4 double sided	Council	per page	GST Charged	\$1.00	\$1.00
111530	A3 up to 100 copies	Council	per page	GST Charged	\$0.85	\$0.85
111530	A3 double sided	Council	per page	GST Charged	\$1.20	\$1.20
111530	Not for Profit A4	Council	per page	GST Charged	\$0.40	\$0.40
111530	Not for Profit A3	Council	per page	GST Charged	\$0.50	\$0.50
111530	Laminating Fees - A4 per page	Council	per page	GST Charged	\$2.40	\$2.40
111530	Laminating Fees - A3 per page	Council	per page	GST Charged	\$4.20	\$4.20
111530	Binding Documents	Council	per application	GST Charged	To be Negotiated	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Charged	To be Negotiated	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Charged	\$45.00	\$45.00
	<i>*note photocopying charges included</i>					
	<i>**photocopying will not be permitted where breach of copyright might occur.</i>					
	<i>Information on Record</i>					
111530	Council Minutes (Hard Copy)	Council	per page	GST Charged	Copying Charge	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Charged	Copying Charge	Copying Charge
	<i>Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.</i>					
111530	Postage of Council Documents		per application		At Cost	At Cost
	<i>Freedom of Information</i>					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	GST Free	\$30.00	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Access time supervised by staff	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Administration - staff time	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	GST Free	\$0.20	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	GST Free	At Cost	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	GST Free	At Cost	At Cost
	<i>Hire Charges</i>					
194240	Key Bond	Council	per application	GST Free	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
111560	Lecturn Hire	Council	per day	GST Charged	\$60.00	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Charged	\$60.00	\$60.00
111560	Portable PA System	Council	per day	GST Charged	\$120.00	\$120.00
111560	Projector and Screen	Council	per half day	GST Charged	\$60.00	\$60.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
111560	Projector and Screen	Council	per day	GST Charged	\$110.00	\$110.00
111560	Laptop Computer	Council	per day	GST Charged	\$30.00	\$30.00
111560	Tablecloths (function) Round	Council	per item	GST Charged	\$18.00	\$18.00
111560	Tablecloths (function) Rectangle	Council	per item	GST Charged	\$16.00	\$16.00
Cleaning/Damages Charges - all Shire Venues						
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Charged	\$65.00	\$65.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Charged	\$65.00	\$65.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
Booking Cancellation Fee - all Shire Venues						
111560	Less than 48 hours Notice	Council	per application		100% of Hire Fee	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge	No Charge
LAW, ORDER & PUBLIC SAFETY						
SCHEDULE 05						
Fire Prevention						
116230	Sale of Fire Maps - A3 Size	Council	each	GST Charged	\$15.00	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Charged	\$30.00	\$30.00
116130	Infringements	Statutory	per infringement	GST Free	In accordance with Bushfire Act	In accordance with Bushfire Act
Dog Registration Fees						
118530	Unsterilised - 1 year	Statutory	per dog	GST Free	\$50.00	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	GST Free	\$25.00	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	GST Free	\$120.00	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	GST Free	\$250.00	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	GST Free	\$20.00	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	GST Free	\$10.00	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	GST Free	\$42.50	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	GST Free	\$100.00	\$100.00
118530	Pensioner Rate	Statutory	per dog	GST Free	50% discount	50% discount
118530	Replacement of Tag	Council	each	GST Free	\$3.00	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	GST Free	\$140.00	\$140.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	GST Free	\$140.00	\$140.00
Cat Registration Fees						
118540	Sterilised - 1 year	Statutory	per cat	GST Free	\$20.00	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	GST Free	\$10.00	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	GST Free	\$42.50	\$42.50
118540	Lifetime registration	Statutory	per cat	GST Free	\$100.00	\$100.00
118540	Pensioner Rate	Statutory	per cat	GST Free	50% discount	50% discount
118540	Licence to keep an approved cat pound	Council	per application	GST Free	\$140.00	\$140.00
Poundage Charges - Dogs						
119830	Seizure of a dog without impounding it	Council	per dog	GST Free	\$28.00	\$28.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	GST Free	\$63.50	\$63.50
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	GST Free	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	GST Free	\$25.50	\$25.50
118430	Dog Infringements	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
119830	Destruction of a dog	Council	per dog	GST Free	\$100.00	\$100.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
119830	Veterinary Fees		if applicable	GST Free	At Cost	At Cost
119830	Kennelling	Council	per dog per day	GST Free	\$15.50	\$15.50
	Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	GST Free	\$63.00	\$63.00
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	GST Free	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	GST Free	\$16.00	\$16.00
119830	Destruction of a cat	Council	per cat	GST Free	\$51.00	\$51.00
119830	Veterinary Fees		if applicable	GST Free		
	Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	GST Free	\$25.50	\$25.50
119830	Pound Fees	Council	per day	GST Free	\$15.50	\$15.50
	Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Free	\$20.50	\$20.50
118930	Dangerous Dog Signs	Council	each	GST Free	\$20.50	\$20.50
118930	Dangerous Dog Collars - Medium	Council	each	GST Free	\$51.00	\$51.00
118930	Dangerous Dog Collars - Large	Council	each	GST Free	\$56.00	\$56.00
118930	Hire of Animal Trap	Council	per day	GST Free	\$10.00	\$10.00
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	GST Free	\$120.00	\$120.00
	* Ranger can set and monitor on request (for additional charge)					
	Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	GST Free	\$150.00	\$150.00
120330	Towing Charge	Council	per vehicle	GST Free	\$250.00	\$250.00
120330	Vehicle Disposal	Council	per vehicle	GST Free	\$150.00	\$150.00
120330	Daily cost for Impounded Vehicle	Council	per day	GST Free	\$15.00	\$15.00
	Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	GST Free	\$75.00	\$75.00
119830	Ranger Attendance - 7pm to 7am	Council	per hour	GST Free	\$180.00	\$180.00
119830	Plus Ranger Travel	Council	per km	GST Free	\$0.75	\$0.75
	Fines & Penalties					
120350	Illegal Camping Fines	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
120350	Sundry Ranger Fines (off-road vehicles, Noise, etc)	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
120350	Shopping Trolley Impoundment	Council	per hour	GST Free	\$27.00	\$27.00
	HEALTH					
	SCHEDULE 07					
	Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		GST Free	\$140.00	\$140.00
122340	High Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Medium Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Low Risk Food Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Minimum Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Follow-up inspection of sub-standard premises	Council	per hour	GST Free	\$120.00	\$120.00
122340	Settlement Inspection upon request	Council	per hour	GST Free	\$120.00	\$120.00
122340	Re-inspection Fee	Council		GST Free	\$120.00	\$120.00
122340	Alfresco Dining Licence - Application	Council		GST Free	\$100.00	\$100.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	GST Free	\$25.00	\$25.00
	Temporary Food Premises					
122340	Assessment and Application	Council		GST Free	\$22.00	\$22.00
122340	Assessment and Application - Non Profit Organisation	Council		GST Free	\$15.00	\$15.00
122340	Food Vendor Fees - mobile food van per annum	Council		GST Free	\$270.00	\$270.00
122340	Itinerant Vendor - per annum	Council		GST Free	\$270.00	\$270.00
122340	Community Mobile Van	Council		GST Free	\$50.00	\$50.00
	Trading in Public Places					
121330	Application Fee	Council		GST Free	\$100.00	\$100.00
121330	License Fee	Council	per week	GST Free	\$100.00	\$100.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
121330	Licence Fee	Council	per year	GST Free	\$1,250.00	\$1,250.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per year	GST Free	\$400.00	\$400.00
Offensive Trade Licence						
121330	Slaughterhouses	Statutory		GST Free	\$300.00	\$300.00
121330	Poultry Farm	Statutory		GST Free	\$300.00	\$300.00
121330	Poultry Processing Establishment	Statutory		GST Free	\$300.00	\$300.00
121330	Knackeries	Statutory		GST Free	\$300.00	\$300.00
Pet Meat						
121330	Notification of Pet Meat Premises	Statutory		GST Free	\$100.00	\$100.00
121330	Surveillance Inspection Annual Fee	Statutory		GST Free	\$200.00	\$200.00
Liquor Licensing and Gaming Approvals						
121330	Liquor Licensing Section 39 Certificates	Council		GST Free	\$120.00	\$120.00
121330	Liquor Licensing Section 40 Certificates	Council		GST Free	\$180.00	\$180.00
121330	Gaming Section 55 Certificates	Council		GST Free	\$120.00	\$120.00
Other Licences & Registration (set by local Laws)						
121330	Morgue Licence	Statutory		GST Free	\$100.00	\$100.00
121330	Registration of Lodging Houses	Statutory		GST Free	\$235.00	\$235.00
Septic Tanks Approvals						
121430	Application Fee	Statutory		GST Free	\$118.00	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		GST Free	\$118.00	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		GST Free	\$118.00	\$118.00
Public Buildings						
121330	Public Building Inspection	Council		GST Free	\$300.00	\$300.00
121330	Special Events Public Building Inspection	Council		GST Free	\$300.00	\$300.00
Caravan Park						
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	GST Free	\$200.00	\$200.00
			per long stay site		\$6.00	\$6.00
			per short stay site		\$6.00	\$6.00
			per camp site		\$3.00	\$3.00
			per overflow site		\$1.50	\$1.50
EDUCATION & WELFARE						
SCHEDULE 8						
Community Development & Other Welfare						
143380	Stall Holder Fee - Commercial/Government	Council	per stall	GST Charged	\$27.50	\$27.50
143380	Stall Holder Fee - Non-Commercial	Council	per stall	GST Charged	No Charge	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Charged	\$10.00	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Charged	\$15.00	\$15.00
194240	Marquee Bond	Council	per marquee	GST Charged	\$50.00	\$50.00
143380	Marquee Hire - Commercial/Government	Council	per marquee	GST Charged	\$100.00	\$100.00
143380	Marquee Hire - Non Commercial	Council	per marquee	GST Charged	\$50.00	\$50.00
143380	Event Book	Council	per book	GST Charged	At Cost	At Cost
HOUSING						
SCHEDULE 9						
Amherst Village						
125030	Tenant Service Fee	Council	per week	GST Charged	\$75.00	\$75.00
COMMUNITY AMENITIES						
SCHEDULE 10						
Domestic Refuse Collection Charges						
126030	Weekly service - 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
126830	Weekly service - Additional 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
126030	Weekly Service - 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
126830	Weekly Service - Additional 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Charged	\$107.00	\$107.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
126330	Replacement 120 litre bin (includes courier costs ex Perth)	Council	per bin	GST Charged	\$99.00	\$99.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Charged	\$128.00	\$128.00
126330	Purchased Bins - 120 litre	Council	per bin	GST Charged	\$109.00	\$109.00
Commercial Refuse Collection Charges						
127530	Weekly service - 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
127530	Weekly Service - 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
127630	Weekly Service - Additional 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
127530	Street Bin Collection	Council	per bin, per year	GST Free	\$168.00	\$168.00
127630	Street Bin Collection - Additional Service	Council	per bin, per year	GST Free	\$168.00	\$168.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	GST Free	\$99.00	\$99.00
Commercial Recycling Bin Collection Charges						
127830	240 litre bin service collected fortnightly	Council	per bin, per year	GST Free	\$37.00	\$37.00
127830	Additional 240 litre Bin Service Collected fortnightly	Council	per bin, per year	GST Free	\$84.00	\$84.00
Refuse Site Disposal Charges						
126130	Rubbish Bag (Wool Bale) Non recyclable refuse	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste to be land filled	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Charged		\$65.00
126130	Waste to be land filled contaminated with recyclables	Council	per half m ³	GST Charged	\$15.00	\$15.00
126130	Waste to be land filled contaminated with recyclables	Council	per m ³	GST Charged	\$30.00	\$30.00
126130	Builders Rubble	Council	per half m ³	GST Charged	\$12.50	\$12.50
126130	Builders Rubble	Council	per m ³	GST Charged	\$25.00	\$25.00
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Charged		\$65.00
126130	Recyclables, not contaminated, residential properties Katanning	Council	m ³ or part thereof		Free	Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Commercial Recycling	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Asbestos	Council	per sheet	GST Charged	\$10.00	\$10.00
126130	Asbestos	Council	m ³ or part thereof	GST Charged	\$100.00	\$100.00
126130	Large consignments and special disposals (separate trench)	Council	per application	GST Charged	POA	POA
126130	Bulk Bins	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Charged	\$0.35	\$0.35
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Charged	\$6.60	\$6.60
126130	Tyres - small truck/4WD	Council	each	GST Charged	\$29.70	\$29.70
126130	Tyres - large truck	Council	each	GST Charged	\$59.40	\$59.40
126130	Tyres - extra large (e.g. grader)	Council	each	GST Charged	\$130.00	\$130.00
126130	Tyres - shredded	Council	m ³ or part thereof	GST Charged	\$29.70	\$29.70
126130	Small animal carcass (dog cat)	Council	per animal	GST Charged	\$6.00	\$6.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Charged	\$17.00	\$17.00
<i>Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m3 which is not a white good.</i>						
Liquid Waste						
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Charged	\$40.00	\$40.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Charged	\$40.00	\$40.00
Services Provided						
127530	Hire of Bin for special events - 240 litre bin; including deliver	Council	per collection	GST Charged	\$59.00	\$59.00
Fines & Penalties						
127730	Infringements	Statutory	per infringement	GST Free	In accordance with Litter Act	In accordance with Litter Act

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
	Development Applications					
128930	Not more than \$50,000	Statutory		GST Free	\$147.00	\$147.00
128930	Between \$50,000 and \$500,000	Statutory		GST Free	0.32% of estimated cost of development	0.32% of estimated cost of
128930	Between \$500,000 and \$2.5m	Statutory		GST Free	\$1700 + 0.257% for every \$1 over	\$1700 + 0.257% for every \$1 over
128930	Between \$2.5m and \$5m	Statutory		GST Free	\$7161 + 0.206% for every \$1 over \$2.5 million	\$7161 + 0.206% for every \$1 over \$2.5 million
128930	Between \$5m and \$21.5m	Statutory		GST Free	\$12633 + 0.123% for every \$1 over \$5	\$12633 + 0.123% for every \$1 over
128930	More than \$21.5m	Statutory		GST Free	\$34,196.00	\$34,196.00
128930	Determination of all Retrospective Development Applications (applications submitted after the development or change has commenced, been carried out or otherwise occurred)	Statutory		GST Free	3x the applicable application fee	3x the applicable application fee
128930	Change of Use or the Alteration or Extension of a Non-Conforming Use	Statutory		GST Free	\$295.00	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		GST Free	\$295.00	\$295.00
	Subdivisions					
128930	Clearance <5 lots	Statutory	per lot	GST Free	\$73.00	\$73.00
128930	Clearance between 5 and 195 lots	Statutory	per lot	GST Free	\$73 per lot for first 5 lots, then \$35 per lot	\$73 per lot for first 5 lots, then \$35 per
128930	Clearance more than 195 lots	Statutory		GST Free	\$7,393.00	\$7,393.00
	Home Occupation					
128930	Initial Application Fee	Statutory		GST Free	\$222.00	\$222.00
128930	Annual Renewal	Statutory		GST Free	\$73.00	\$73.00
	Extractive Industries					
128930	Application Fee	Council		GST Free	\$950.00	\$950.00
128930	Annual Licence Fee under Local Law	Council		GST Free	\$450.00	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		GST Free	\$250.00	\$250.00
128930	Licence Renewal under Local Law	Council		GST Free	\$250.00	\$250.00
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		GST Free	\$4,500.00	\$4,500.00
	Scheme Amendment/Structure Plan					
	The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:					
128950	LPS Amendment	Council	Basic	GST Charged	\$3,500.00	\$3,500.00
128950	LPS Amendment	Council	Standard	GST Charged	\$6,600.00	\$6,600.00
128950	LPS Amendment	Council	Complex	GST Charged	\$9,900.00	\$9,900.00
128950	Structure Plan	Council		GST Charged	\$6,600.00	\$6,600.00
	Scheme Amendment/Structure Plan - Maximum Fees					
128950	Director / City / Shire Planner	Statutory	per hour	GST Charged	\$88.00	\$88.00
128950	Manager / Senior Planner	Statutory	per hour	GST Charged	\$66.00	\$66.00
128950	Planning Officer	Statutory	per hour	GST Charged	\$36.86	\$36.86
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Charged	\$36.86	\$36.86
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Charged	\$30.20	\$30.20
	Development Assessment Panel Application					
128930	Joint Development Assessment Panel	Statutory		GST Free	Variable	Variable
	* Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.					
	** Note: State fee is additional to any fees payable to the Local Government.					
	Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Charged	\$1,500.00	\$1,500.00
128950	Reports - Scheme Text - Town Planning Scheme No 4/Others	Council		GST Charged	Copying charge	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Charged	\$180.00	\$180.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
128930	Providing a Zoning Certificate	Statutory		GST Free	\$73.00	\$73.00
128950	Replying to a property settlement questionnaire	Statutory		GST Charged	\$73.00	\$73.00
128950	Providing written planning advice	Statutory		GST Charged	\$75.00	\$75.00
128950	Advertising (Newspaper)	Council		GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		GST Free	\$2,750.00	\$2,750.00
	<i>Any fees that are not listed above are as per WA Planning and Development Regulations 2009.</i>					
	Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Charged	\$1,010.00	\$1,010.00
130830	Adult Burial (1.8m hand dig)	Council		GST Charged	\$1,246.00	\$1,246.00
130830	Child Burial including stillborn	Council		GST Charged	\$790.00	\$790.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Charged	\$152.00	\$152.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Charged	\$304.00	\$304.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday (NB: this fee is at CEO's discretion to cover)	Council		GST Charged	\$537.00	\$537.00
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Charged	\$1,015.00	\$1,015.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)			GST Charged	POA	POA
131230	Fee for each interment for Reserve Fund			GST Charged	\$91.00	\$91.00
130830	Interment of Ashes in grave (by Shire)			GST Charged	POA	POA
130830	Registration of Ashes	Council		GST Charged	\$150.00	\$150.00
130830	Metal Marker	Council		GST Charged	\$30.00	\$30.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$310.00	\$310.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Charged	\$75.00	\$75.00
130830	RSL Headstone Fee/Administration Fee	Council		GST Charged	\$31.00	\$31.00
194240	Cemetery Bond				\$100.00	\$100.00
	Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Charged	POA	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Charged	POA	POA
130830	Niche Wall Vase	Council		GST Charged	\$35.00	\$35.00
130830	Plot Reservation	Council		GST Charged	\$192.00	\$192.00
130830	Registration of Ashes	Council		GST Charged	\$50.00	\$50.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Charged	\$160.00	\$160.00
	Licence Fees					
130930	Funeral Director	Council	per year	GST Free	\$220.00	\$220.00
130930	Funeral Director	Council	per funeral	GST Free	\$75.00	\$75.00
130930	Monumental Mason	Council	per year	GST Free	\$150.00	\$150.00
130930	Monumental Mason	Council	per monument	GST Free	\$50.00	\$50.00
	RECREATION & CULTURE					
	SCHEDULE 11					
	Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	GST Free	\$300.00	\$300.00
194140	Bond - With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
194240	Key Bond	Council	per application	GST Free	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
	Town Hall Hire					
132430	Main Hall - Commercial/Government Functions	Council	per hour	GST Charged	\$62.00	\$62.00
132430	Main Hall - Commercial/Government Functions	Council	per day	GST Charged	\$450.00	\$450.00
132430	Main Hall - Non-Commercial Functions	Council	per hour	GST Charged	\$45.00	\$45.00
132430	Main Hall - Non-Commercial Functions	Council	per day	GST Charged	\$330.00	\$330.00
132430	School Functions	Council	per hour	GST Charged	\$15.50	\$15.50
132430	Rehearsal	Council	per hour	GST Charged	\$30.00	\$30.00
132430	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$20.00	\$20.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
132430	Kitchen - Commercial/Government	Council	per day	GST Charged	\$150.00	\$150.00
132430	Kitchen - Non-Commercial	Council	per hour	GST Charged	\$15.00	\$15.00
132430	Kitchen - Non-Commercial	Council	per day	GST Charged	\$110.00	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Charged	\$72.00	\$72.00
132430	Chairs	Council	per day	GST Charged	\$2.20	\$2.20
132430	Grand Piano Hire - Commercial/Government	Council	per application	GST Charged	\$72.00	\$72.00
132430	Grand Piano Hire - Non Commercial	Council	per application	GST Charged	\$54.00	\$54.00
	Meeting Equipment Hire	Council				
	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Charged	\$5.00	\$5.00
139340	Children	Council	per entry	GST Charged	\$4.00	\$4.00
139340	Pension Card	Council	per entry	GST Charged	\$4.50	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Charged	\$4.00	\$4.00
139340	Spectator	Council	per entry	GST Charged	\$2.00	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Charged	\$1.00	\$1.00
139340	Child (4 years and under)	Council	per entry		No Charge	No Charge
139340	Family Entry 2 adults & up to 3 children	Council	per entry	GST Charged	\$15.50	\$15.50
139340	Concession Entrances (Adult - 10)	Council	per booklet	GST Charged	\$45.00	\$45.00
139340	Concession Entrances (Child - 10)	Council	per booklet	GST Charged	\$36.00	\$36.00
	<i>* 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)</i>					
	<i>** 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.</i>					
	Katanning Aquatic Centre - Season Passes					
139340	Season Passes Family (2 adults & up to 3 children <18 years old) + \$120 per each additional child <18 Years old	Council	per season	GST Charged	\$350.00	\$350.00
139340	Half Season Pass - Family (2 adults & up to 3 children <18 years old) + \$80 per each additional child <18 Years old	Council	per season	GST Charged	\$235.00	\$235.00
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Charged	\$200.00	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Charged	\$132.00	\$132.00
139340	Season Pass - Adult	Council	per season	GST Charged	\$250.00	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Charged	\$165.00	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Charged	\$200.00	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Charged	\$132.00	\$132.00
	Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Charged	\$67.00	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Charged	\$2.25	\$2.25
	Spectator fee for School Carnivals	Council	per entry	GST Charged	No Charge	No Charge
	Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	GST Free	\$50.00	\$50.00
	Exclusive hire of facility	Council	per hour	GST Charged	By negotiation	By negotiation
	Program fees	Council	per participant	GST Charged	\$10.00	\$10.00
	Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Charged	\$5.60	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Charged	\$4.50	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Charged	\$2.50	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Charged	\$4.50	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Charged	\$3.40	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Charged	\$2.25	\$2.25

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
100230	Spectator	Council	per entry	GST Charged	\$2.00	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Charged	\$1.00	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Charged	\$101.00	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Charged	\$81.00	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Charged	\$36.00	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Charged	\$103.50	\$103.50
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligibl	Council	per booklet	GST Charged		\$57.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Charged	\$40.50	\$40.50
	Memberships					
101430	Gold - Single	Council	monthly	GST Charged	\$103.00	\$103.00
101430	Gold - Single	Council	quarterly	GST Charged	\$292.00	\$292.00
101430	Gold - Single	Council	half year	GST Charged	\$549.00	\$549.00
101430	Gold - Single	Council	full year	GST Charged	\$755.00	\$755.00
101430	Gold - Family	Council	quarterly	GST Charged	\$326.00	\$326.00
101430	Gold - Family	Council	half year	GST Charged	\$614.00	\$614.00
101430	Gold - Family	Council	full year	GST Charged	\$1,075.00	\$1,075.00
	* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.					
101430	Gym - Single **	Council	quarterly	GST Charged	\$248.00	\$248.00
101430	Gym - Single **	Council	half year	GST Charged	\$442.00	\$442.00
101430	Gym - Single **	Council	full year	GST Charged	\$662.00	\$662.00
	** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)					
101430	Indoor Sports Only - Child	Council	quarterly	GST Charged	\$94.50	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Charged	\$179.50	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Charged	\$321.00	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Charged	\$118.00	\$118.00
101430	Indoor Sports Only - Adult	Council	half year	GST Charged	\$223.00	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Charged	\$423.00	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Charged	\$212.00	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Charged	\$403.00	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Charged	\$763.00	\$763.00
	New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.					
	Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Charged	\$11.50	\$11.50
100830	Fitness Classes	Council	per participant	GST Charged	\$11.50	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Charged	\$6.00	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Charged	\$6.00	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Charged	\$4.50	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Charged	\$50.00	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Charged	\$3.30	\$3.30
100930	Gym Instructor	Council	per hour	GST Charged	\$67.00	\$67.00
100930	Contract Personal Training - Member	Council	per half hour	GST Charged		\$45.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Charged		\$56.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Charged	\$11.50	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Charged	\$23.00	\$23.00
100930	Massage Therapy	Council	per half hour	GST Charged	\$55.50	\$55.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
	Private Personal Trainer - Non KLC fitness					
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per client	GST Charged	\$15.50	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Charged	\$7.75	\$7.75
	Creche					
101030	Creche - Casual	Council	per child	GST Charged	\$5.60	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Charged	\$3.40	\$3.40
	<i>Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times.</i>					
	<i>Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.</i>					
	Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Charged	\$50.00	\$50.00
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Charged	\$205.00	\$205.00
	Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Charged	Normal Entry Fees	Normal Entry Fees
100230	> 20 Kids	Council		GST Charged	10% discount on entry fees	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Charged	\$33.00	\$33.00
	Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	GST Free	\$300.00	\$300.00
191220	Bond With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
191220	Bond on Equipment Hire	Council	per application	GST Free	\$100.00	\$100.00
191220	Key/Swipe Card Bond	Council	per application	GST Free	\$50.00	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Charged	\$60.00	\$60.00
	Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Charged	\$80.00	\$80.00
100630	Non Commercial	Council	per hour	GST Charged	\$60.00	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Charged	\$150.00	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Charged	\$112.00	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$40.00	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Charged	\$298.00	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Charged	\$30.00	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Charged	\$224.00	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Charged	\$37.00	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Charged	\$27.00	\$27.00
100630	Wedding/Function Room Package - Standard <i>Hirer Set Up</i>	Council	per function	GST Charged	\$890.00	\$890.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Charged	\$1,065.00	\$1,065.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Charged	\$33.00	\$33.00
	Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Charged	\$885.00	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Charged	\$260.00	\$260.00
100530	Individual Courts	Council	per hour	GST Charged	\$77.00	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Charged	\$665.00	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Charged	\$195.00	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Charged	\$58.00	\$58.00
	Ram Pavilion - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Charged	\$715.00	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Charged	\$122.00	\$122.00
100530	Individual Courts	Council	per hour	GST Charged	\$61.00	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Charged	\$572.00	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Charged	\$98.00	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Charged	\$48.00	\$48.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
	Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
101030	Non-Commercial	Council	per hour	GST Charged	\$26.00	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Charged	\$60.00	\$60.00
101030	Additional Crèche staff member	Council	per hour	GST Charged	\$33.00	\$33.00
	Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Charged	\$29.00	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Charged	\$22.00	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Charged	\$29.00	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Charged	\$22.00	\$22.00
100430	Tea & Coffee (Functions)	Council	\$2/person	GST Charged		\$2.00
167930	Change Room - Casual Bookings	Council	per hour	GST Charged	\$30.00	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Charged	\$66.00	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Charged	\$50.00	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Charged	\$17.00	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Charged	\$77.00	\$77.00
100630	Shearing Shed	Council	per day	GST Charged	\$110.00	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Charged	\$20.00	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Charged	\$150.00	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Charged	\$150.00	\$150.00
	Community Equipment Hire					
135430	Round Tables	Council	per day	GST Charged	\$12.00	\$12.00
135430	Trestle Tables	Council	per day	GST Charged	\$6.00	\$6.00
135430	Chairs	Council	per day	GST Charged	\$2.50	\$2.50
135430	Crockery	Council	per day	GST Charged	\$0.70	\$0.70
135430	Cutlery	Council	per day	GST Charged	\$0.35	\$0.35
135430	Glass Ware	Council	per day	GST Charged	\$2.00	\$2.00
135430	Electric Urns	Council	per day	GST Charged	\$12.00	\$12.00
135430	Tablecloths (function) Round	Council	per day	GST Charged	\$17.50	\$17.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Charged	\$15.50	\$15.50
135430	Table and Stage Skirting	Council	per day	GST Charged	\$28.00	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Charged	\$80.00	\$80.00
135430	Over head projectors/screen per day	Council	per day	GST Charged	\$60.00	\$60.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Charged	\$12.00	\$12.00
	Breakages & Other Charges					
135430	Refer to Admin Section, page 1 of Fees & Charges					
	Meeting Equipment Hire					
135430	Refer to Admin Section, page 1 of Fees & Charges					
	Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Charged	\$2.50	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Charged	\$55.00	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Charged	\$2.50	\$2.50
	Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Charged	\$470.00	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Charged	\$66.50	\$66.50
167930	Non-Commercial	Council	per day	GST Charged	\$145.00	\$145.00
167930	Non-Commercial	Council	per hour	GST Charged	\$25.00	\$25.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Charged	By negotiation	By negotiation
	Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Charged	\$325.00	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Charged	\$550.00	\$550.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
167930	Equestrian Association	Council		GST Charged	\$550.00	\$550.00
167930	Katanning Rugby	Council	per team	GST Charged	\$325.00	\$325.00
	<i>New Sporting Clubs are charged based on the following formula:</i>					
	<i>- Senior Teams</i>					
	<i># of teams * number of players per team * # of weeks in season * # uses per week * \$0.60</i>				GST Charged	\$0.60
	<i>- Junior teams</i>					
	<i># of teams * number of players per team * # of weeks in season * # uses per week * \$0.35</i>				GST Charged	\$0.35
	Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Charged	\$10.00	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m ²	GST Charged	\$105.60	\$105.60
	<i>- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$402 per annum)</i>					
	Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Charged	\$15.50	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Charged	\$7.75	\$7.75
	Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Charged	\$6.80	\$6.80
141430	Lost Library Books	Council	per book	GST Charged	Replacement value	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Charged	\$3.80	\$3.80
	Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Charged	\$0.20	\$0.20
142630	A4 double sided	Council	per copy	GST Charged	\$0.30	\$0.30
142630	A3 single sided	Council	per copy	GST Charged	\$0.40	\$0.40
142630	A4 single sided - colour	Council	per copy	GST Charged	\$0.30	\$0.30
142630	A4 double sided - colour	Council	per copy	GST Charged	\$0.45	\$0.45
142630	A3 single sided - colour	Council	per copy	GST Charged	\$0.60	\$0.60
142630	Laminating Fees - A4 per page	Council	per copy	GST Charged	\$2.50	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Charged	\$4.00	\$4.00
	Internet & Communication					
141730	Scanning charge	Council	per page	GST Charged	\$0.20	\$0.20
	Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Charged	\$175.00	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Charged	\$17.50	\$17.50
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Charged	\$87.50	\$87.50
	Gallery Hire					
121830	Local Artists	Council	per week	GST Charged	\$100.00	\$100.00
121830	Other	Council	per week	GST Charged	\$150.00	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Charged	30% Commission	30% Commission
	Other Culture					
153330	Community Arts Development Officer Labour Assistance	Council	per hour	GST Charged	\$65.00	\$65.00
143130	Sale of History Books	Council	per book	GST Charged	\$20.00	\$20.00
	Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Charged	\$335.00	\$335.00
144330	Plaque	Council	per application	GST Charged	POA	POA
	TRANSPORT					
	SCHEDULE 12					
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m ²	GST Charged	\$132.00	\$132.00
	<i>- Current 50% discount on general advertising rate listed in administration section</i>					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
	ECONOMIC SERVICES					
	<i>SCHEDULE 13</i>					
	Rural Services					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Charged	\$3.90	\$3.90
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Charged	\$10.70	\$10.70
153650	Access card for controlled standpipes	Council	each	GST Charged	\$21.00	\$21.00
	Building Permits					
156130	Uncertified application for a building permit (s. 6(1))	Statutory		GST Free	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority
156130	Certified application for building permit 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority
156130	Application for the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9 for a certified application.	Statutory		GST Free	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority
	Demolition Permits					
156130	Class 1 and 10	Statutory		GST Free	\$105.00	\$105.00
156130	Class 2 to 9	Statutory	per storey	GST Free	\$105.00	\$105.00
	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		GST Free	\$105.00 per application	\$105.00 per application
156130	- an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Statutory		GST Free	\$115.00 or \$11.60 per strata unit, whichever is greater	\$115.00 or \$11.60 per strata unit, whichever is
	Unauthorised Work Applications					
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		GST Free	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)).	Statutory		GST Free	0.38% of the estimated current value (inclusive of GST) of the unauthorised building work as determined by the permit authority, but	0.38% of the estimated current value (inclusive of GST) of the unauthorised building work as determined by the permit authority,
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		GST Free	\$105.00	\$105.00
	Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		GST Free	\$105.00	\$105.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		GST Free	\$105.00	\$105.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
Regulatory Fees						
156130	- BCITF Levy (applies to all applications for building and demolition permits)			GST Free	0.2% of the estimated value (GST inclusive) for values over \$20,000	0.2% of the estimated value (GST inclusive) for values over
156130	Building Services Levy - Building permit	Statutory		GST Free	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		GST Free	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority
156150	Private Swimming Pool Fence Inspection (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		GST Free	\$57.45	\$57.45
Building Control - Certification Fees (By Private Arrangement)						
156130	Sign Licence - Application Fee	Council		GST Free	\$20.00	\$20.00
156130	- Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Free	0.13% estimated value of construction but not less than *\$99.00	0.13% estimated value of construction but not less than
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Free	0.11% estimated value of construction but not less than *\$99.00	0.11% estimated value of construction but not less than
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Free	\$185.00	\$185.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Free	\$93.00	\$93.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Free	\$93.00	\$93.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Free	\$142.00	\$142.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Free	\$93.00	\$93.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Free	\$93.00	\$93.00
Saleyards Fees and Charges						
158430	Advertising Signage (at Saleyards)	Council	per m ²	GST Charged	\$264.00	\$264.00
157730	Sheep Yarding Fees	Council	per head	GST Charged	\$0.86	\$0.86
154630	Destruction of Sheep	Council	per head	GST Charged	\$17.00	\$17.00
158830	Washbay Keys	Council	per key	GST Charged	\$37.60	\$37.60
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Charged	\$0.62	\$0.62
Saleyard Facility - Hire Bonds						
175130	Venue Bond Without Alcohol	Council	per application	GST Free	\$300.00	\$300.00
175130	Venue Bond With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
175130	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
175130	Key Bond (for use after hours)	Council	per application	GST Free	\$50.00	\$50.00
Saleyard Facility - Hire Fees						
157940	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$37.00	\$37.00
157940	Kitchen - Commercial/Government	Council	per day	GST Charged	\$240.00	\$240.00
157940	Kitchen - Non Commercial	Council	per hour	GST Charged	\$28.00	\$28.00
157940	Kitchen - Non Commercial	Council	per day	GST Charged	\$176.00	\$176.00
157940	Training Room - Commercial/Government	Council	per hour	GST Charged	\$37.00	\$37.00
157940	Training Room - Commercial/Government	Council	per day	GST Charged	\$240.00	\$240.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
157940	Training Room - Non Commercial	Council	per hour	GST Charged	\$28.00	\$28.00
157940	Training Room - Non Commercial	Council	per day	GST Charged	\$176.00	\$176.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Charged	\$37.00	\$37.00
157940	Dining Room - Commercial/Government	Council	per day	GST Charged	\$240.00	\$240.00
157940	Dining Room - Non Commercial	Council	per hour	GST Charged	\$28.00	\$28.00
157940	Dining Room - Non Commercial	Council	per day	GST Charged	\$176.00	\$176.00
	Breakages & Other Charges					
158030	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Meeting Equipment Hire					
158030	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
157830	Office Rental	Council	per month, increased by March CPI	GST Charged	\$345.95	\$345.95
	Saleyards Pop Up Shop					
157940	- Half Day	Council	half day	GST Charged	\$32.00	\$32.00
157940	- Full Day	Council	full day	GST Charged	\$55.00	\$55.00
	OTHER PROPERTY & SERVICES			SCHEDULE 14		
	Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Charged	\$209.00	\$209.00
159530	Graders	Council	per day	GST Charged	\$1,672.00	\$1,672.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Charged	\$168.00	\$168.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Charged	\$1,349.00	\$1,349.00
159530	Truck Trailer (side)	Council	per hour	GST Charged	\$68.00	\$68.00
159530	Truck Trailer (side)	Council	per day	GST Charged	\$541.00	\$541.00
159530	Water Truck	Council	per hour	GST Charged	\$182.00	\$182.00
159530	Water Truck	Council	per day	GST Charged	\$1,457.00	\$1,457.00
159530	Backhoe	Council	per hour	GST Charged	\$155.00	\$155.00
159530	Backhoe	Council	per day	GST Charged	\$1,241.00	\$1,241.00
159530	Volvo Loader	Council	per hour	GST Charged	\$168.00	\$168.00
159530	Volvo Loader	Council	per day	GST Charged	\$1,348.00	\$1,348.00
159530	Cat Loader (2011)	Council	per hour	GST Charged	\$183.00	\$183.00
159530	Cat Loader (2011)	Council	per day	GST Charged	\$1,471.00	\$1,471.00
159530	Cat Loader (2011) with Tree Saw	Council	per hour	GST Charged	\$265.00	\$265.00
159530	Cat Loader (2011) with Tree Saw	Council	per day	GST Charged	\$3,179.00	\$3,179.00
159530	9 tonne Excavator	Council	per hour	GST Charged	\$172.00	\$172.00
159530	9 tonne Excavator	Council	per day	GST Charged	\$1,380.00	\$1,380.00
159530	Excavator	Council	per hour	GST Charged	\$209.00	\$209.00
159530	Excavator	Council	per day	GST Charged	\$1,672.00	\$1,672.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Charged	\$168.00	\$168.00
159530	Multi-tyred self propelled roller	Council	per day	GST Charged	\$1,348.00	\$1,348.00
159530	Tractor (Including attachments)	Council	per hour	GST Charged	\$148.00	\$148.00
159530	Tractor (Including attachments)	Council	per day	GST Charged	\$1,187.00	\$1,187.00
159530	Semi Side - Tipper	Council	per hour	GST Charged	\$227.00	\$227.00
159530	Semi Side - Tipper	Council	per day	GST Charged	\$1,814.00	\$1,814.00
159530	3t Tip Truck	Council	per hour	GST Charged	\$108.00	\$108.00
159530	3t Tip Truck	Council	per day	GST Charged	\$863.00	\$863.00
159530	Ute (without operator subject to approval)	Council	per hour	GST Charged	\$24.00	\$24.00
159530	Ute (with operator)	Council	per hour	GST Charged	\$84.00	\$84.00
159530	Ute (with operator)	Council	per day	GST Charged	\$670.00	\$670.00
159530	Ute (with Works Supervisor)	Council	per hour	GST Charged	\$134.00	\$134.00
159530	Ute (with Works Supervisor)	Council	per day	GST Charged	\$1,079.00	\$1,079.00
159530	Sweeper	Council	per hour	GST Charged	\$168.00	\$168.00
159530	Sweeper	Council	per day	GST Charged	\$1,348.00	\$1,348.00
159530	Skid steer Loader	Council	per hour	GST Charged	\$147.00	\$147.00
159530	Skid steer Loader	Council	per day	GST Charged	\$1,176.00	\$1,176.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2019/20 INCL. GST	2020/21 INCL. GST
159530	Ride on Mower	Council	per hour	GST Charged	\$94.00	\$94.00
159530	Ride on Mower	Council	per day	GST Charged	\$755.00	\$755.00
159530	Vibrating Roller	Council	per hour	GST Charged	\$168.00	\$168.00
159530	Vibrating Roller	Council	per day	GST Charged	\$1,348.00	\$1,348.00
159530	Pedestrian Roller	Council	per hour	GST Charged	\$94.00	\$94.00
159530	Pedestrian Roller	Council	per day	GST Charged	\$755.00	\$755.00
159530	Sundry Plant	Council	per hour	GST Charged	\$88.00	\$88.00
159530	Sundry Plant	Council	per day	GST Charged	\$700.00	\$700.00
159530	Blue Metal	Council	m ³	GST Charged	\$245.00	\$245.00
159530	Bitumen Truck (without Operator)	Council	m ³	GST Charged	\$215.00	\$215.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Charged	\$269.00	\$269.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Charged	\$2,158.00	\$2,158.00
159530	Bitumen Truck (travel > 100km)	Council	per km	GST Charged	\$2.49	\$2.49
159530	Emulsion	Council	litre	GST Charged	\$2.39	\$2.39
159530	Premix (Asphalt)	Council	tonne	GST Charged	\$361.00	\$361.00
159530	Labour Hire	Council	per hour	GST Charged	\$67.00	\$67.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Charged	\$201.00	\$201.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Charged	\$201.00	\$201.00
159530	Bond for Hire of Signs	Council	per application	GST Free	\$122.00	\$122.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Charged	Price on application dependent on Number and Values	Price on application dependent on
159530	Hire of signs - Non Commercial	Council	per application	GST Charged	Fee may be waived at CEO discretion	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Charged	\$530.00	\$530.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Charged	No charge, but bond and installation still apply	No charge, but bond and installation still
159530	Portable Stage - Installation & Removal	Council	per application	GST Charged	\$326.00	\$326.00
194240	Bond for Portable Stage	Council	per application	GST Free	\$530.00	\$530.00
	<i>(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)</i>					
	Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Charged	\$106.50	\$106.50

10.3.1



Shire of
Katanning
Heart of the Great Southern

WORKFORCE PLAN

2020

10.3.1



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MESSAGE FROM THE CHIEF EXECUTIVE OFFICER



Strategic workforce planning addresses the Integrated Planning and Reporting requirements of the WA Local Government Act. We have embraced the concept that has afforded us the opportunity to refocus and refine our organisational structure and encourage our workforce to be innovative in providing more efficient and effective functions and services. We are committed to continuous improvement and will ensure the goals and strategies of our Strategic Community Plan and the operational activities of our Corporate Business Plan are enacted through appropriate resourcing and skills development in our workforce.

Through this development to this workforce plan we have identified areas we can work on

to build a strong, resilient workforce who will be adequately resourced to meet changing environments workloads and challenges. We will continue to review our business management systems and technology platforms to keep abreast of change, to offer our community increased ways to communicate with us and to be confident we are appropriately managing our governance and record keeping functions. Implementation of the proposed strategies and robust monitoring and review processes will keep us on track and outcomes will be communicated through our Annual Report.

Julian Murphy
CHIEF EXECUTIVE OFFICER

Legislative Context

In 2011, in response to the increasing and diverse challenges facing Local Government, Integrated Planning and Reporting requirements were added to the regulatory requirements of the WA Local Government Act.

Overview of the Integrated Planning and Reporting (IPR) Framework

Strategic Community Plan (SCP): identifies the community's main aspirations and priorities for the future and outlines objectives and performance measures.

Corporate Business Plan (CBP): articulates the activities to be undertaken over the next four years to achieve the agreed short and long-term goals and outcomes of the SCP. This plan is where strategy meets execution.

Long Term Financial Plan (LTFP): outlines the finances needed to resource the CBP in the first four years and potential revenues and expenses required or predicted for at least the next six years. This plan serves to inform and resource the IPR activities.

Asset Management Plan (AMP): Records the Shire assets, service levels, activities and strategies to ensure physical assets and

infrastructure are appropriately managed and maintained, and how they will be disposed of or replaced at the end of their lifecycle.

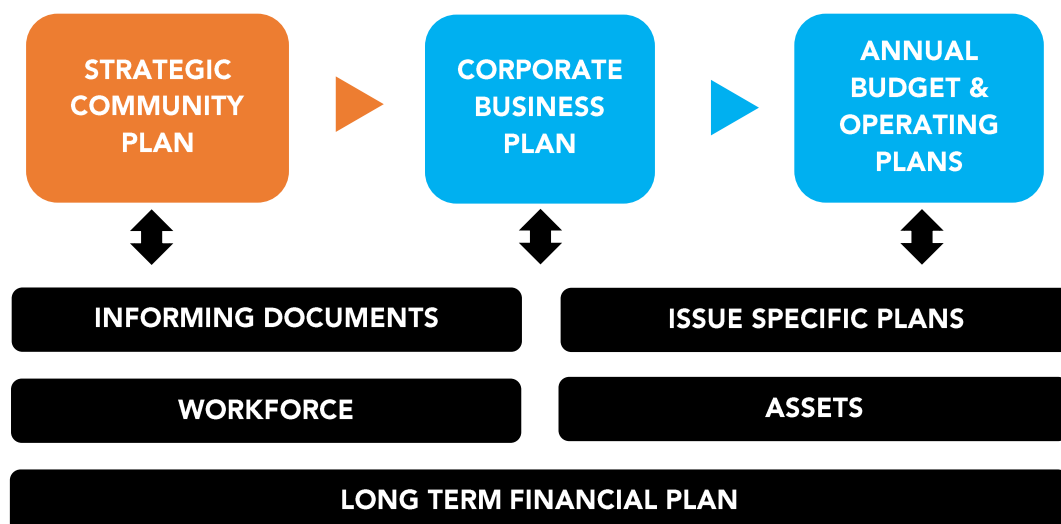
Workforce Plan (WFP): identifies and reports on workforce capacity and capability to meet current and future needs of the of the Shire and its Community. It identifies gaps or risks in the current and future workforce and outlines strategies to address them.

This ensures the right people are in the right place at the right time to deliver the required functions, services, facilities and legislative requirements. It also aims to build resilience to allow the Shire to respond to the changing environment or issues arising from external pressures. This information will inform the LTFP and the AMP, to ensure the financial and physical resources of the workforce plan are included in those plans and planning activities.

The methodology used to develop this plan has followed the principles and practices of the Department of Local Government's Workforce Planning Toolkit. (As outlined in the lower diagram):

<http://integratedplanning.dlg.wa.gov.au>.

The workforce plan will be used to guide recruitment, retention and workforce growth, development or changes over the term of its life.



THE EXTERNAL ENVIRONMENT

Shire of Katanning

Katanning is centrally located in the 'heart' of the Great Southern and offers the advantage of a rural lifestyle, with the convenience of easy access to the cities of Perth, Albany and Bunbury. The Katanning Shire covers an area of 1,523km².

While the area is essentially agricultural, the town is a regional centre and offers a range of recreation and leisure facilities, government, health and education services, and a diverse retail and business district. Katanning has approximately 400 registered businesses including retail, health, and service businesses which provide for Katanning residents and the surrounding shires of Woodanilling, Broomehill-Tambellup, Wagin, Kojonup, Dumbleyung, Gnowangerup and Kent.

The agricultural industry is the largest generator of employment in Katanning, producing cereal and grain crops, wool, sheep and cattle as well as secondary agricultural industries. The local abattoir, The Western Australian Meat Marketing Co-operative (WAMMCO), operates an

internationally acclaimed halal abattoir and is the largest single employer in the community. Other major employers include Government services such as the Regional Hospital, three Primary schools, a Senior High school and other State Government Agencies. The saleyard in Katanning is the largest covered sheep selling saleyard in the Southern Hemisphere. The sheep saleyard has the ability to yard 26,000 sheep per sale.

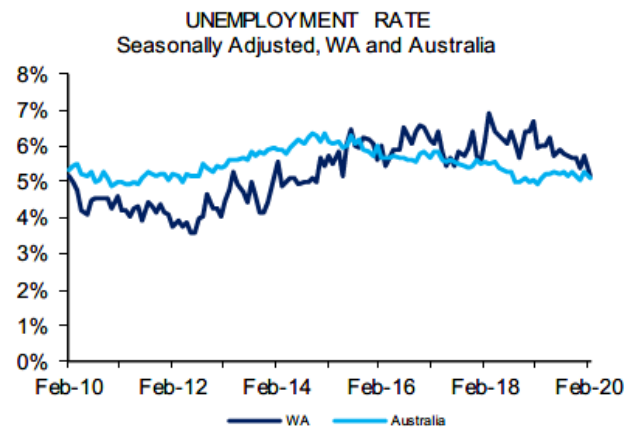
The Katanning community is diverse in all aspects and particularly prides itself on its multicultural diversity. It is recognised as one of the most culturally diverse communities in Western Australia and became a refugee welcome zone in 2014. As well as having a large Indigenous community, Katanning is home to Malay, Indonesian, Afghan, Chinese, Karen and many other cultures, all coming together to creating a culturally diverse community. To celebrate this, the Shire of Katanning hosts the Katanning Harmony Festival each March as part of WA Harmony Week. Ref Katanning Strategic Community Plan 2017 – 2027. Population: 4,151 • Median age 40. The highest number of people in one age group is 7.9% in the 50-54 years old bracket • Highest country of birth is Australia 65.5% - Indigenous Australians 7.5% and Myanmar 3.7% of the population. • Median weekly household income \$1,205.00 • Most common language spoken at home is English with 17.5% households where a non-English language is spoken. • 72% of household are connected to the internet. • 20% of adults in Katanning volunteer. Ref ABS Census 2016.



NATIONAL AND STATE EMPLOYMENT ENVIRONMENT

The end of the mining and resource sector boom along with COVID-19 has seen a rise in unemployment and a softer employment market. The WA unemployment rate for February 2020 was 5.8% and the National rate was 5.1%. This has a positive effect on recruitment as vacancies are attracting good fields of skills and knowledge in most areas.

Source: Labour Force, February 2020- WA Treasury



KATANNING EMPLOYMENT ENVIRONMENT

	2006			2011			2016		
<i>Count of persons aged 15 years and over residing in Katanning</i>	Males	Females	Total	Males	Females	Total	Males	Females	Total
Managers	205	99	307	197	106	298	172	97	262
Professionals	76	127	200	90	131	223	81	132	215
Technicians and Trades Workers	224	43	270	242	52	292	216	42	250
Community and Personal Service Workers	25	106	127	31	116	150	32	118	143
Clerical and Administrative Workers	28	148	177	22	154	176	19	139	163
Sales Workers	65	97	157	59	90	148	59	91	148
Machinery Operators and Drivers	90	3	91	89	10	96	96	12	111
Labourers	278	151	428	226	134	359	292	132	424
Inadequately described/Not stated	13	17	31	26	16	44	28	10	38
Total	1,002	782	1,785	977	810	1,788	987	773	1,759

<i>Number of Businesses in Katanning As at 30 June</i>	2013	2014	2015	2016
Non-employing businesses	269	266	261	260
Employing businesses: 1-4 employees	143	141	145	154
Employing businesses: 5-19 employees	46	53	52	50
Employing businesses: 20 or more employees	10	12	12	10
Total number of businesses	470	477	465	471

Business Entries - Year ended 30 June

Employing business entries	20	25	23	22
Employing business entries: 1-4 employees	9	11	10	16
Employing business entries: 5-19 employees	3	5	--	4
Total number of business entries	27	43	33	39

Business Exits - Year ended 30 June

Non-employing business exits	26	31	22	24
Employing business exits: 1-4 employees	6	3	4	9
Employing business exits: 5-19 employees	--	4	5	3
Total number of business exits	32	38	31	37

Number of Businesses by Industry - As at 30 June

Agriculture, Forestry and Fishing	203	208	206	198
Manufacturing	14	14	13	12
Electricity, Gas, Water & Waste Services	3	--	--	--
Construction	40	40	37	35
Wholesale trade	9	5	12	10
Retail trade	39	31	33	33
Accommodation and food services	15	10	17	19
Transport, Postal and Warehousing	25	21	26	27
Financial and insurance services	8	9	11	14
Rental, Hiring, & Real Estate Services	41	47	48	45

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Professional Scientific & Technical Services	20	15	21	21
Administrative and support services	14	10	8	13
Public administration and safety	--	3	--	--
Education and training	3	3	3	3
Health care and social assistance	9	13	17	16
Arts and recreation services	3	--	--	--
Other services	29	30	26	27
Currently unknown	3	3	3	3
Number of Businesses by Industry - Total (no.)	470	477	465	471

Ref ABS 2016 Census.



THE INTERNAL ENVIRONMENT

The Shire of Katanning is a well-established Local Government organisation responsible for planning, development and service delivery at a local level. It plays an important regulatory role as well as advocating for its residents in the bigger picture of State and Federal Government planning and legislative activities. The Shire's recurrent revenue sources are predominately from property rates, fees and charges, making it essential to manage its assets and deliver services in an efficient and costs effective manner.



COUNCIL SERVICES, COMPLIANCE AND SUPPORT

Governance

- Democratic governance and participation
- Lobbying, advocacy and establishment of partnerships.
- Promotion of Shire and Great Southern Region.
- Business and population growth.
- Statutory Compliance, Insurance & Risk.
- Occupational Safety and Health

- Community Development, Youth Services and Seniors Services.
- Cultural Services, Harmony & Inclusion.
- Crime Prevention.

Corporate and Community

- Corporate Governance, Integrated Planning, Rating, General Purpose Funding, Financial Management
- Customer Service.
- Administration, Human Resources, Records Management.
- Information Technology Systems, Transport Licensing.
- Katanning Leisure Centre and Katanning Aquatic Centre.
- Katanning Library and Katanning Art Gallery.
- Public Halls and Events Management

Infrastructure and Assets

- Transport, drainage, aerodrome.
- Plant and Machinery Management.
- Asset Management.
- Fire Prevention.
- Infrastructure Construction, Engineering & Technical Services.
- Site operations - Parks and Reserves, Cemetery and Waste Disposal Facility.
- Town Planning and Building Control.
- Health Administration and Protection of the Environment.
- Waste Management.
- Animal and Pest Control.
- Property and asset management
- Infrastructure and maintenance
- Building and planning
- Project management

10.3.1

As well as the functions and services that are listed above, there are many other components to managing and sustainably developing a Shire to meet both community needs, and legislative requirements. These functions and tasks need to be resourced as they also require significant time, and knowledge. These vital activities traditionally suffer from low resources in skill sets and capacity, as they are not readily recognised as having a pivotal role in providing cost effective

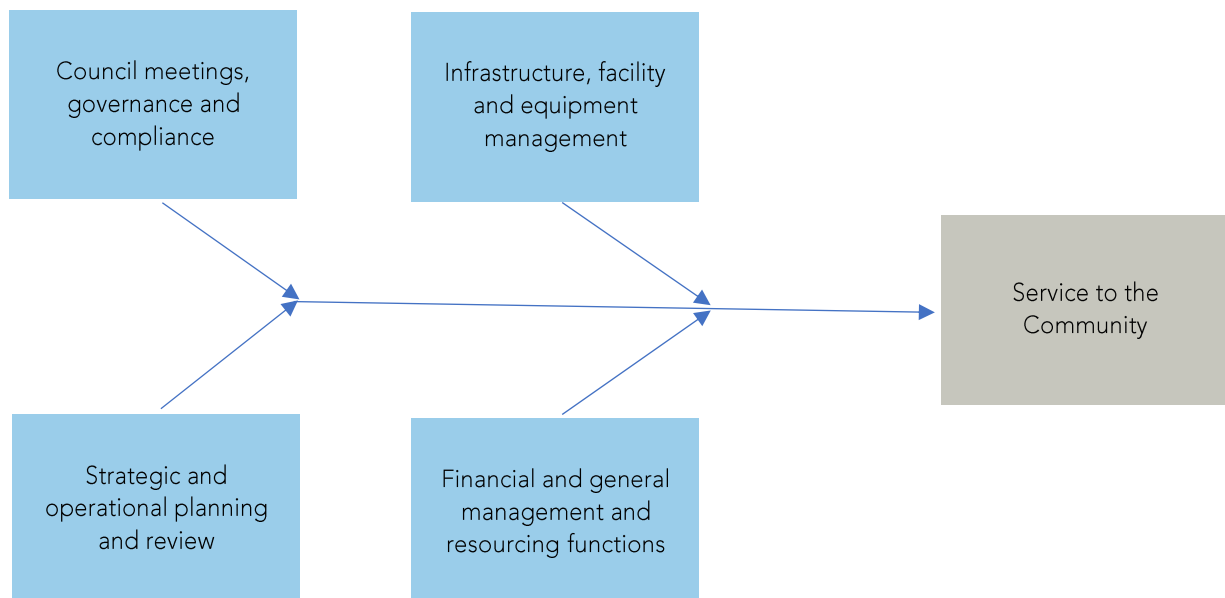
and sustainable services, programs and facilities for the community.

These functions and services include but are not limited to:

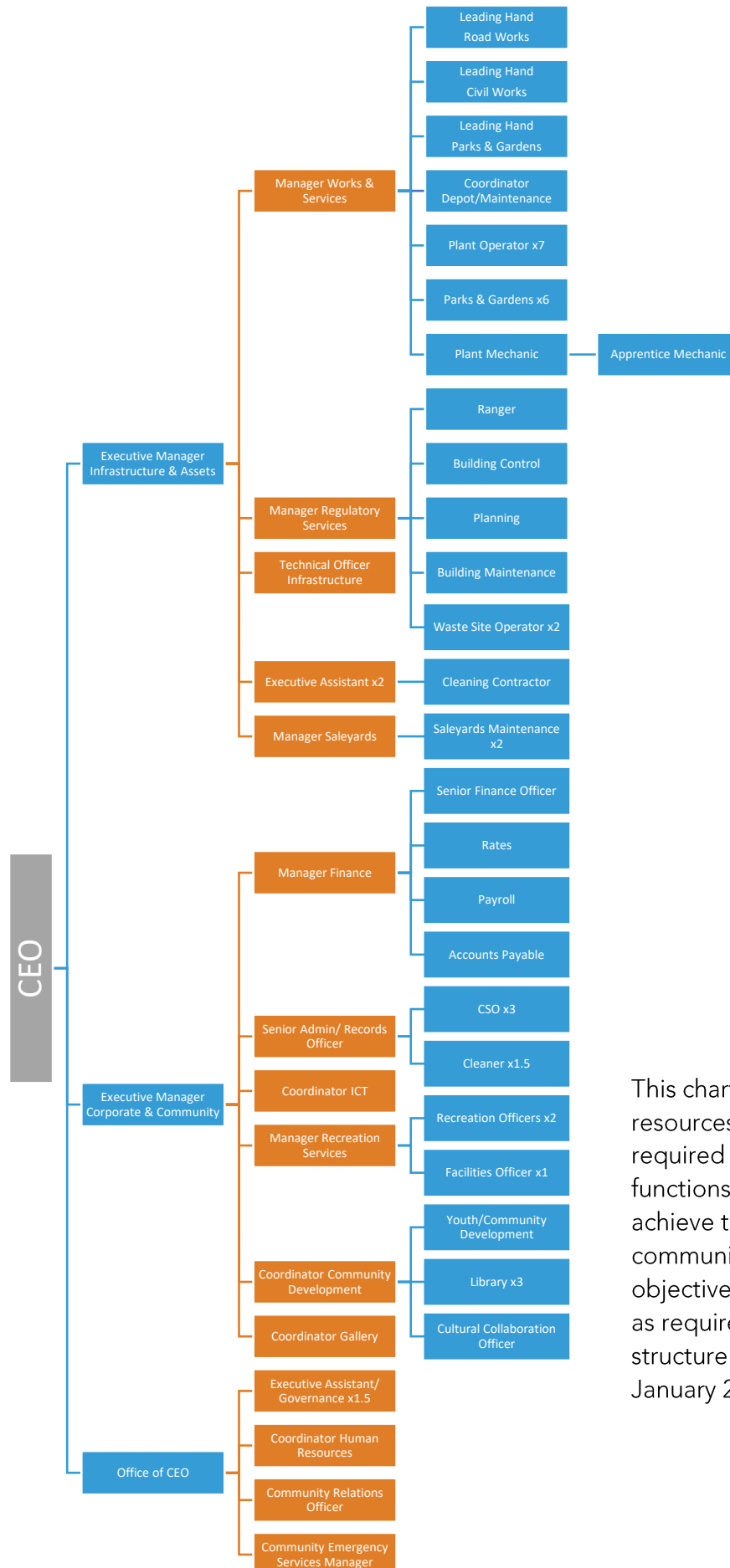
- Administration and financial management
- Legislative compliance and reporting
- Council and management meetings
- Community consultation, engagement, advocacy and lobbying
- Strategic and operational planning
- Staff training, development, performance management and mentoring
- Funding applications and acquittal.
- Asset and infrastructure planning and development
- Governance and Management
- Development and Management of organisational systems and processes
- Regional cooperation forums and meetings
- Infrastructure and Community Projects



LOCAL GOVERNMENT SERVICE DELIVERY MODEL



ORGANISATIONAL STRUCTURE 2020



This chart demonstrates the resources and reporting lines required to deliver the functions and services that achieve the organisational and community goals and objectives, these are adjusted as required. The organisation structure was last updated in January 2020.

ORGANISATIONAL WORKFORCE DEMOGRAPHICS

The Shire is required to deliver services and support as outlined above in a cost-effective manner, ensuring there are the right skills and the right number of people in place to meet organisational goals and objectives. From the payroll data extracted in July 2020, analysis shows there are 85 employees, with a 43%/57% male to female ratio. Permanent staff (59) work 53.66 full time equivalent hours and 26 casual staff are employed to work set or ad hoc hours to meet needs. Of those 22 are employed at the Katanning Leisure Centre. The workforce has an average age of 40 years with a good spread across all age groups. The Shire is required to deliver services and support as outlined above in a cost-effective manner, ensuring there are the right skills and the right number of people in place to meet organisational goals and objectives.



GENERATIONAL ATTRIBUTES AND PROFILE

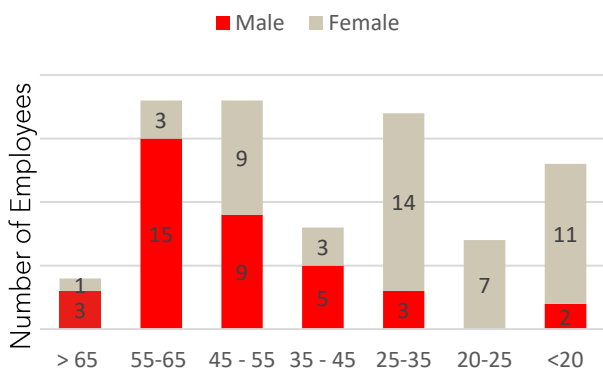
Today's employers are facing a workplace where in theory, there could be employees ranging from 16 to 80 in the workplace. This has huge implications for management at all levels in terms of managing the needs and expectations of Millennials, Generation X, Y and the Baby Boomers.

To manage this trend and potential issues, it is important to analyse the workforce and implement strategies to address identified needs. Attributes of each generation and how to manage them can be found in the following link:

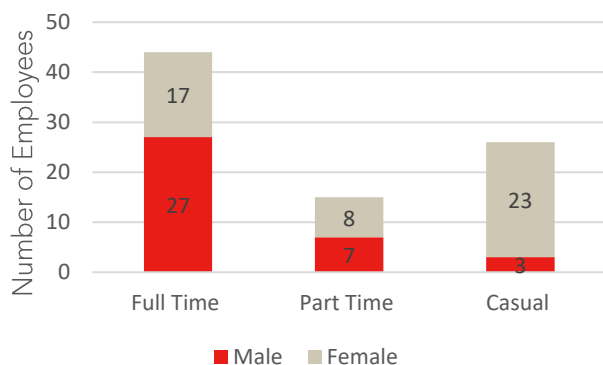
<http://www.wmfc.org/uploads/GenerationalDifferencesChart.pdf>.

This includes information on the impact on workplace management and interpersonal relationships. The generational profile for Katanning is outlined in the graphs.

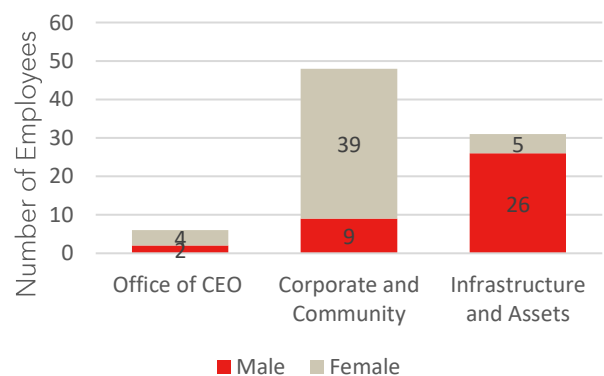
Age and Gender of Employees



Employment Categories



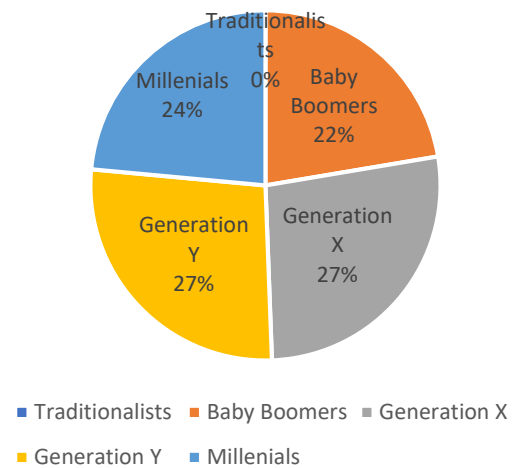
Divisional Profiles



Youth Profile

Review of the employment types and career path opportunities for people under 25 has shown there are 15 people under 20 years as casuals in Leisure Services. This does not generally offer a longer-term career development opportunity. There are 9 employees aged from 20 – 25 years, of whom 4 are casuals and 5 are full time in Corporate and Community and Infrastructure Assets department. While there is an appetite for young people under 18 to seek casual employment, there is the opportunity the Shire to further develop strategies for on the job training, cadetships, traineeships and apprenticeships to offer them career development.

Generation Groups



Working Generation Group	Birth Year		Age	
Traditionalists (Silent Generation)	1925	1945	75	95
Baby Boomer Generation	1946	1964	56	74
Generation X (Baby Bust)	1965	1979	41	55
Generation Y - The Millennial - Gen Next	1980	1995	25	40
Generation Z	1996	2010	10	24

".... Today's employers are facing a workplace where in theory, there could be employees ranging from 16 to 80 in the workplace ..."



Workforce Diversity and Equal Opportunity Survey Results

The Shire is committed to being an equal employment opportunity organisation and aims to have an appropriately diverse workforce. The amount of employees from cultural and linguistic diverse backgrounds

has increased and it is predicted that the trend will continue. Our diversity profile is annually audited through the Local Government Equal Opportunity Survey. The 2020 results are outlined below.



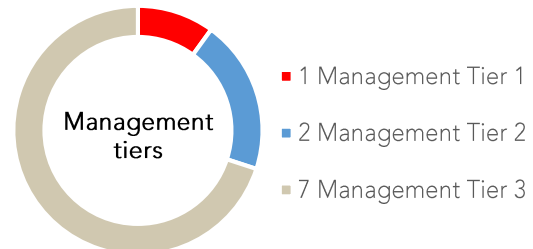
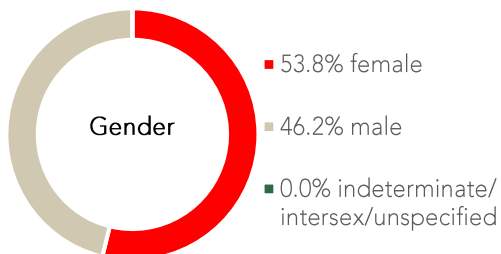
5.1%
People with disability



5.1%
Aboriginal and Torres
Strait Islander



12.8%
Culturally and
linguistically diverse

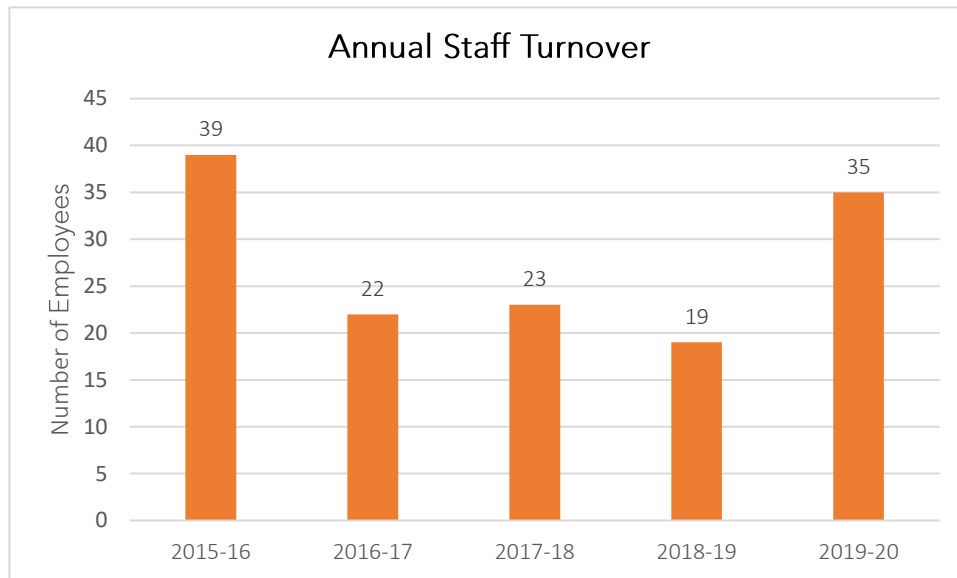


Recruitment and Retention

Current employees mainly reside in Katanning, making the Shire a significant employer in the region.

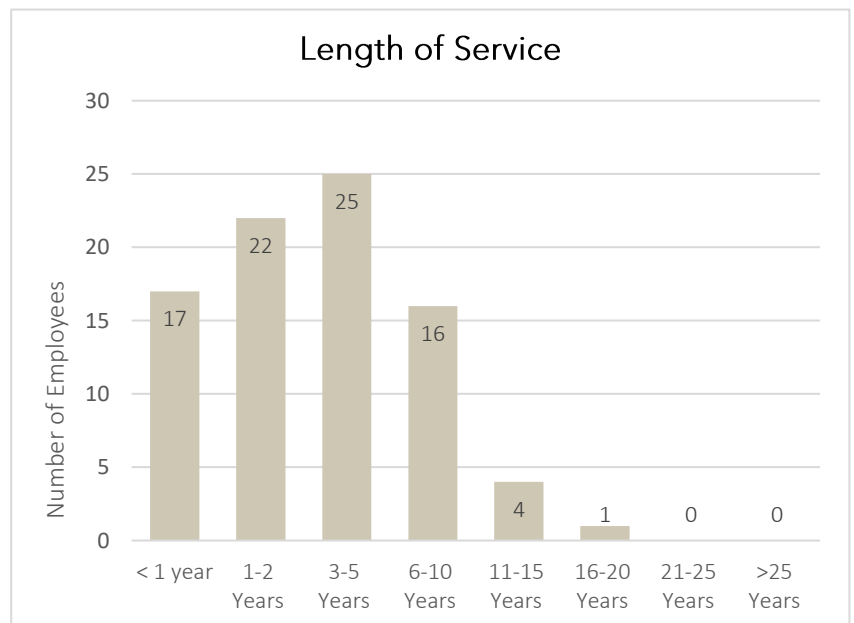
Future recruitment processes may offer the opportunity to maximise the employer of choice reputation and increase the opportunities for employing local and

regional residents. Advertising with local media businesses for general positions will also support the local economy. Recruitment opportunities are now attractive a competitive field of candidates indicating improvements to the Shires reputation as an employer of choice.



Total Years of Continuous Service of Employment

The significance of measuring employee tenure is it identifies key areas where there may need to look at succession planning, addressing potential for ageing workforce issues, skills and corporate knowledge retention, transfer or development of skills and planning for communication in times of change. The Katanning profile demonstrates most of the workforce have been employed for less than five years, so there is more likelihood of a need for training, development and support than succession planning except in a couple of roles.



Workforce Financial Profile

The table below reflects workforce costs across the term of the previous workforce plan and is included to determine employment trends and costs / savings of workforce planning strategies over time, and to support projection of costs in the LTFP. Where there are variances between budgeted costs and

actual costs, there may be positions that are vacant for a length of time through recruitment processes over the financial year or in succession planning where roles may overlap for a period to effect knowledge transfer.

Employee Costs	2015-16	2016-17	2017-18	2018-19	2019-20
Actual	\$4,361,862	\$4,523,268	\$4,278,399	\$4,578,759	\$4,305,220
Adopted Budget	\$3,427,237	\$4,166,556	\$4,478,406	\$4,860,350	\$4,252,067
Total Operating Costs					
Actual	\$10,367,038	\$12,843,278	\$13,765,982	\$13,166,596	\$13,221,552
Adopted Budget	\$9,757,941	\$10,350,935	\$13,098,736	\$13,436,596	\$14,469,614
% Employee Costs Operating Costs					
Actual	42.07%	35.22%	31.10%	34.77%	32.56%
Adopted Budget	35.12%	40.25%	34.19%	36.17%	29.39%

Temporary Workforce

Temporary labour employment costs are not necessarily included in the budgeted employment costs above. A review in relation to any spending in this area of temporary staff is recommended, to ensure legislative

requirements in tendering and procurement practices are met. Policies and procedures should also be reviewed and updated as part of the workforce management strategy.





Benchmarking

Participation in a Local Government Performance Excellence Program carried out by Price Waterhouse Cooper (PWC) in 2017 demonstrated that in many areas the Shire is performing well. In the workforce context,

further review, and /or performance or service delivery improvement strategies. The PWC review below indicates the Shire of Katanning performance in relation to their WA Survey Population (WASP) of like Shires.

Metric	Katanning 16	WASP16	Metric	Katanning	WASP
FTE per 100 residents	14.8	5.5	Remuneration as % of population	36%	40%
Overtime \$A per FTE	\$994	\$1023	Span of Control per manager	7.3	3.2
Rookie Rate % new staff in last 2 years	26%	25%	Staff turnover rate	17%	15%
Staff turnover rate in 1 st year of employment	0%	18%	Gen Y turnover rate	28%	20%
Female staff turnover rate	14%	29%	Female managers and above	14%	29%
Baby Boomer employees	44%	38%	Gen X Employees	24%	35%
Gen Y Employees	32%	27%	Succession Planning Program?	No	No (87%)
Staff with > 8 weeks of accrued annual leave	11%	8%	Staff with > 12 weeks accrued annual leave	3%	6%
Median sick leave days taken by workforce	6.1%	5.3%	Actual training spending per FTE	\$695	\$974
Supervisors and above with formal annual performance appraisal*	82%	75%	Lost time injury days per 100 employees	41	99

there are some areas that may benefit from

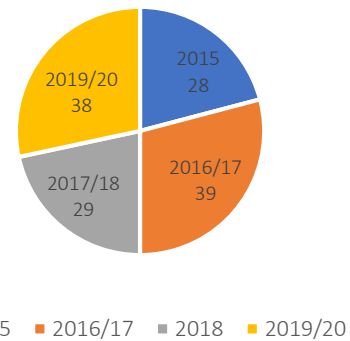
These outcomes for the Shire of Katanning need to be read in the context of the major issues that occurred in the workforce pre - 2015 and changes

in CEO and Council in 2015. Areas such as turnover, lost time injury and sick leave days can be attributed in the main to the workforce and management issues are now largely resolved.

Staff Satisfaction Survey

The capacity, capability and staff satisfaction survey was carried out in October/November 2015 and there were 28 completed responses. 39 staff participated in the survey conducted in 2016/17 and 29 in 2017/18. In 2019/20 the survey was repeated to determine the impact of the workforce strategies and increased staff engagement, role clarification, training and issue resolution. All staff were invited to participate and there were 38 completed responses.

Staff Satisfaction Survey



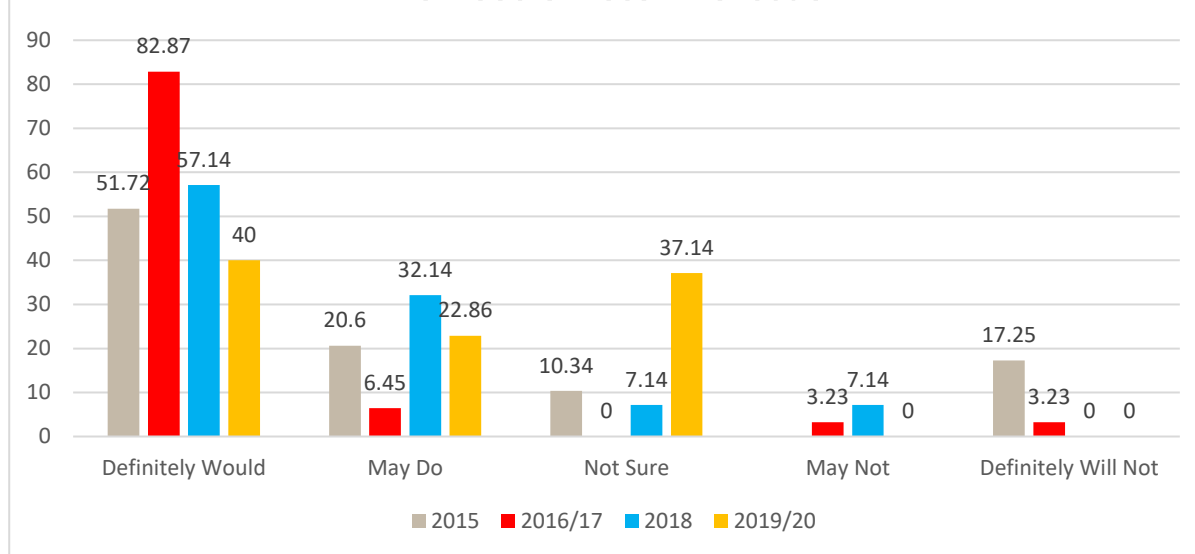
The staff survey conducted in 2020, showed a reduction in staff satisfaction and the feeling that employees worked more than the contracted hours. Staff indicated the need of further training and better communication.

The staff performance appraisals are conducted on an annual basis to identify skills and knowledge gaps. Further training needs have been recorded in a training register and will be prioritised and addressed in line with budget, availability of training providers and workload of staff.

All work areas participate in monthly staff meetings with risk and safety issues reported through the safety committee. Governance risk and safety issues are considered at monthly senior staff meetings and feedback provided to staff. All staff are able to participate in a whole of staff meeting following each Council meeting.

There was a greater uncertainty about satisfaction according to the responses to the survey question below – *How likely are staff to recommend this Local Government to others as an employer?*

Likelihood of Recommendation



10.3.1

CURRENT WORKFORCE CHALLENGES AND STRATEGIES

While there have been significant improvements in the workplace culture, refinement in roles tasks and adjustments to

the organisational structure, work practices and team building there are still issues to be resolved as outlined below.

Identified Issue	Proposed Mitigation Strategies	Potential Outcomes
Lack of skilled employees	Conduct a Training Needs Analysis, identify gaps in skills and knowledge. Provide appropriate training and development opportunities and create mentoring programs.	Improved efficiency, effective productivity, stable and skilled teams.
Wage Pressures	Benchmark wages against industry and regional standards to ensure market competitiveness.	Job satisfaction, improved efficiency and effectiveness.
Attraction and retention	Recognise and reward good behaviour, provide training and development, recruitment and selection procedures and encourage internal appointments.	Job satisfaction, recruitment and retention of skilled staff. Cost savings in recruitment and training new staff.
Mental health	Provide health and wellbeing programs, information sessions on mental health and stress.	Improved efficiency and effectiveness, less sick/stress days taken.



FUTURE DIRECTION

The Strategic Community Plan 2017 – 2027 has been updated after extensive community engagement to set the vision for the next 10 years. Its relevance to the workforce plan is to ensure there is integration between community goals and aspirations and the core

business of the Shire to ensure capacity and capability to deliver on expectations. It is broken into five key result areas – **Economic, Leadership, Social, Natural Environment and Built Environment.**

COLLABORATION

We will work as a team, creating partnerships to achieve our vision

LEADERSHIP & ACCOUNTABILITY

We will be ethical and act with integrity. We will lead by example, set direction, provide good governance and be responsive to our community.

OUR VISION

"A prosperous, vibrant and diverse community working together"

INCLUSIVE & REPRESENTATIVE

We will engage with our community to ensure our actions are representative of our community's needs and values.

RESPECT

We will be respectful of people, ideas, culture and environment.

SAFETY

We will work together to establish and sustain strong, safe and healthy community





“A prosperous, vibrant and diverse community working together.”

10.3.1

Key Result Areas

The Council and community of Katanning will achieve this vision through the delivery of services and projects that meet our

aspirations. These aspirations are sorted into the following five key results are:

ECONOMIC

- Local business and industry are resilient and growing.
- A great place to live and visit.
- Sustainable economic and population growth.
- A culture of learning.

LEADERSHIP

- An inclusive community recognised as a great place to live and visit.
- A collaborative, progressive and resilient Local Government which is sustainably resourced.

NATURAL ENVIRONMENT

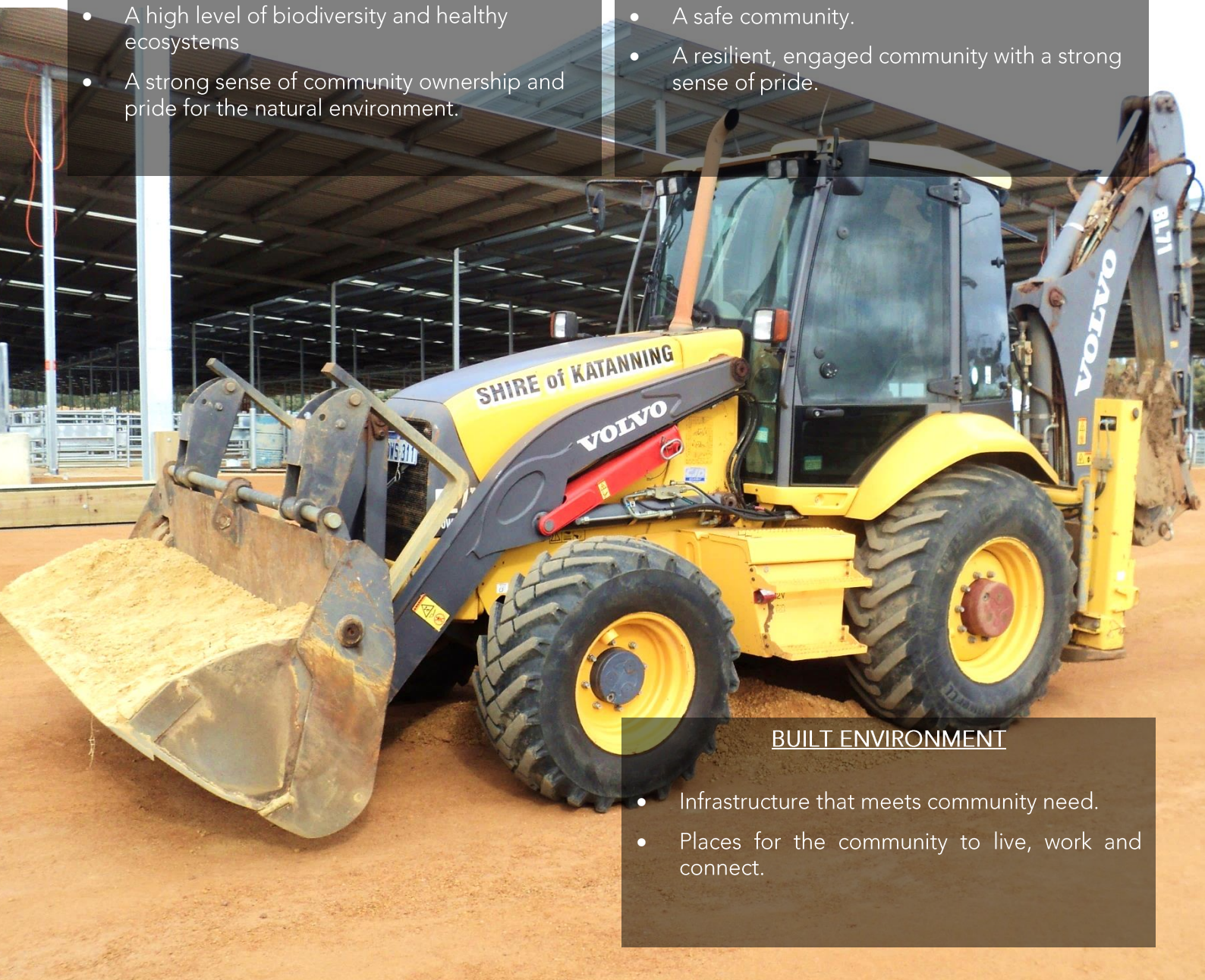
- A Community and Council that are environmentally aware and engaged.
- A high level of biodiversity and healthy ecosystems
- A strong sense of community ownership and pride for the natural environment.

SOCIAL

- A capable, vibrant, healthy and connected community.
- A safe community.
- A resilient, engaged community with a strong sense of pride.

BUILT ENVIRONMENT

- Infrastructure that meets community need.
- Places for the community to live, work and connect.





Integrating SCP Vision Goals and Community Aspirations into the Workforce Plan

Innovation, initiatives or changes to organisational structure, roles, reporting lines and services or service levels that arise from the outcomes of the community engagement and planning process need to be fully resourced and managed through the strategies outlined in this workforce plan. These will be activated through the CBP with appropriate planning and cost analysis. The financial implications will be captured in the LTFP.

Future Workforce Challenges or Issues

In activating the SCP through the CBP there will be implications on skills and resources through new initiatives, increased/reduced services or service levels and in planning and development functions. The table below outlines the Key Results Areas of the SCP that will require a review of capacity and capability to ensure delivery on objectives. Specific actions and timelines will need to be identified to ensure the right people with the right skills and resources will be available to meet these community expectations in a timely manner. It would be generally considered that increased skills and capacity that may be needed in stages over the four - year period would be identified and presented in a business case through normal business channels. Traditionally in the first year of the implementation of the plan there is the essential work of planning the strategies and scoping projects. That may require some additional resourcing for immediate implementation activities that can't be absorbed in current workload that would be communicated to relevant stakeholders and negotiated subject to budget availability and priority/timeline pressure.

Key Result Area 1 – Social

People believe Katanning is a friendly town with a good community spirit

S1 Aspiration – A capable, vibrant, healthy and connected community

Objective S1.1				
Provide sport, recreation and leisure opportunities that contribute to the health and wellbeing of our growing and diverse community.				
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable Outcome
S1.1.1 Promote sport, recreation and leisure facilities ensuring that they are inclusive of the diverse needs of the community.	<ul style="list-style-type: none"> Review KLC & KAC facilities to ensure they meet community needs. Lead strategic planning to maximise future use of recreational facilities and sporting grounds. 	Consultative Services May be required	EMCC KLC Manager	Complete Facilities Review
S1.1.2 Support and promote a range of leisure, sport and recreation programs and initiatives.	<ul style="list-style-type: none"> Review KLC & KAC programs to ensure they meet community needs. Seek opportunities to expand the depth of offerings in leisure, sport and recreation areas. 	Funded short term roles may be required	KLC Manager & EMCC KLC Manager	Complete Program Review Opportunity harnessed, and new programs & initiatives are being offered in the leisure, sport and recreation areas.
S1.1.3 Maintain attractive public spaces that facilitate opportunities for the community to connect.	<ul style="list-style-type: none"> Implement projects related to the Welcome, Town Centre and Piesse Park precincts. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMIA	All projects are completed (FY 2019- 20)
Objective S1.2				
Optimum quality of life for all citizens with access to health and other support services that meet the needs of our community.				
S1.2.1 Work with our community and key partners to address the needs of our Aboriginal community.	<ul style="list-style-type: none"> Preserve and share local Aboriginal culture and history where opportunities arise. Develop and implement a Reconciliation Action Plan (RAP) with input from the local Aboriginal community. 	Consultative Services May be required	CD&P Coordinator CD&P Coordinator	Reconciliation Action Plan Completed. Increase in number of opportunities to learn about Aboriginal Culture.
S1.2.2 Advocate for equitable access to services, activities and facilities for people of all abilities and diverse needs.	<ul style="list-style-type: none"> Identify and advocate to improve local service provision. Review and update the DAIP (Disability Access & Inclusion Plan) annually, in 	Nil Nil	EMCC CDO	Number of activities supported. DAIP Plan is reviewed, updated and is available to the public
Objective S1.3				
Ensure access to art, culture and learning opportunities				
S1.3.1 Promote arts and culture strategy.	<ul style="list-style-type: none"> Develop and implement a Cultural Plan. Support and nurture a vibrant Arts community. 	Consultative Services May be required Staff resources to deliver programming may be required.	CD&P Coordinator	Culture Plan complete and is being implemented. Initiatives are delivered that support and nurture the arts community
S1.3.2 Support and develop community events and arts initiatives.	<ul style="list-style-type: none"> Source funding and co-ordinate delivery of initiatives that support art, culture and learning. Provide in kind support and venues to projects that deliver events to the community. 	Nil Nil	Gallery Coordinator KLC Manager Library Coordinator Gallery Coordinator	Funding secured. Initiatives delivered. In kind venue/support provided.

10.3.1

S1.3.3 Support initiatives to highlight our history and heritage and enable the community to enjoy a variety of cultural experiences.	<ul style="list-style-type: none"> Collaborate with and provide support to local historical groups. 	Nil	CD&P Coordinator	Number of activities supported
	<ul style="list-style-type: none"> Develop heritage trails and collaborate with existing trails to broaden the appeal and showcase the Great Southern Region. Advocate to attract additional funding via Heritage Grants. 	Nil	EMCC EMCC	Completion of trails
S1.3.4 Maintain a contemporary Library and Gallery.	<ul style="list-style-type: none"> Develop and implement innovative Library services. Plan and deliver Art Exhibitions that engage our community. Explore options for the future upgrade of Library and Gallery. 	Consultative Services May be required	CD&P Coordinator Library Coordinator Gallery Coordinator Library Coordinator	Completion of a plan to guide the development of innovative Library service delivery. Exhibitions delivered. Develop a plan to upgrade the Library and Gallery.
S1.3.5 Support the delivery of quality education options.	<ul style="list-style-type: none"> Advocate and support the expansion of choice in educational options and opportunities. Advocate for improved linkages between Secondary School and TAFE. Support the Great Southern Middle School Project. 	Nil	EMCC	Advocate



S2 Aspiration – A safe community

Objective S2.1	Strive for a community where people feel safe and secure at all times.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
S2.1.1 Support emergency and fire management planning, response and recovery.	<ul style="list-style-type: none"> Review, keep current and implement the LEMC (Local Emergency Management Committee) Plans with key stakeholders. Support LEMC by providing administrative support. Develop and implement Bush Fire Risk Management Plans in conjunction with DFES. Provide community education on Fire risks and mitigation strategies. 	Nil	CEO, CESM	Hold 4 LEMC meetings per year, Number of community events/promotions.
S2.1.2 Ensure effective management of animals within the community.	<ul style="list-style-type: none"> Deliver proactive and responsive Ranger Services. Develop and implement programs to encourage responsible pet ownership in our communities. 	Nil	EMIA, Ranger	Higher level of animal compliance and licencing Education through compliance responsible pet ownership.
S2.1.3 Promote and support activities and opportunities that contribute to a sense of community safety, ownership and wellbeing.	<ul style="list-style-type: none"> Develop and deliver programs that will enhance community safety, ownership and well-being. Collaborate and partner with local organisations, such as the Katanning Hub Community Resource Centre (CRC), Neighbourhood Watch and Katanning Action Network (KAN) to promote appropriate activities. Lobby State Government to provide upgrades to Katanning Police Station. Support community-based measures that will increase provision and delivery of Allied Mental Health Services. Advocate for improved services for the local Migrant Centre. 		CD&P Coordinator EMCC CEO CEO CEO	Number of Programs delivered Number of Collaborations undertaken
	<ul style="list-style-type: none"> Increase CCTV coverage in our CBD. 		ICT Security Officer	



S3 Aspiration – A resilient, engaged community with a strong sense of pride.

Objective S3.1	Build a unified community that embraces its uniquely diverse cultural make up.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
S31.1 Actively work with our diverse community to strengthen relationships and engender community spirit.	<ul style="list-style-type: none"> Seek out opportunities to engage with our diverse range of community groups and develop meaningful ways to promote our diversity, such as the Harmony Festival. 	Nil	CD&P Coordinator	Number of engagement opportunities harnessed
Objective S3.2				
Build social resilience through providing diverse options for participation and engagement.				
S3.2.1 Engage our local youth.	<ul style="list-style-type: none"> Identify opportunities to engage with the youth demographic. Develop and implement a Youth Engagement Plan (YEP). Review Shire Youth Activity funding and seek external funding opportunities to deliver programs. 	Nil	CDO	Attend 4 meetings per year with KSHS Leadership Group. Consultation with local Rotarac. Plan completed Review completed
S3.2.2 Support volunteering and citizenship activities.	<ul style="list-style-type: none"> Encourage active citizenship and recognise the value of volunteering e.g. Town Hall Cinema Project, Concert in the Park. 	Nil	CD&P Coordinator EA to CEO Community Relations Officer	Number of activities and events supported
	<ul style="list-style-type: none"> Create opportunities for volunteers to participate in local projects, such as the Piesse Lake Botanic Gardens. 	Nil	EMCC	Opportunities identified and made available
S3.2.3 Support agencies to enhance local services and activities for all members of the community.	<ul style="list-style-type: none"> Collaborate with local providers to develop and enhance the service offering to the community. 	Nil	EMCC	Number of activities and events supported
	<ul style="list-style-type: none"> Maintain Annual CFAP Program. 	Nil	Community Relations Officer	Deliver Program



Key Result Area 2 – Built Environment

The Community would like Katanning's built environment to be beautiful and smartly designed ...

B1 Aspiration – Infrastructure that meets community need.

Objective B1.1	Sustainably manage current and future assets and infrastructure			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
B1.1.1 Adopt sound project development practices that ensure community need is understood and met.	<ul style="list-style-type: none"> Review and implement best practice community engagement. 	Nil	CD&P Coordinator	Complete and implement best practice community engagement strategy/policy.
	<ul style="list-style-type: none"> Undertake biennial satisfaction surveys. 	Nil	Community Relations Officer	Surveys Completed biennially
B1.1.2 Continue to improve project management practices.	<ul style="list-style-type: none"> Develop long term planning for projects. Implement robust operational planning to maximise efficiency. 	Will require survey and design of projects	EMIA	Completion of asset management plans to inform forward planning.
B1.1.3 Continue to improve asset management practices in a manner that optimises life, capacity and function.	<ul style="list-style-type: none"> Develop and implement an Asset Management Strategy. Prioritise Asset Management Plans for key infrastructure. 	Third party development of strategy documents after collection of asset data and creation of 10 year plans	EMIA/Contractors	Good understanding of current status of asset, what we own, and ability to model forward planning based on collected data.
B1.1.4 Maintain and protect heritage.	<ul style="list-style-type: none"> Maintain and periodically review Municipal Heritage Register. Seek grant funding from the Heritage Council to continue improvements to built heritage. Ensure annual maintenance planning addresses the needs of the heritage inventory. 	Appoint officer to review the Municipal Heritage Register and integrate to maintenance planning. Identify project to obtain funding.	EMIA	Municipal Heritage Register is reviewed. Application for funding made to the Heritage Council. Maintenance planning incorporates Heritage Register issues.
B1.1.5 Incorporate safety and security as a key consideration in all planning and development projects.	<ul style="list-style-type: none"> Develop and implement Safety Improvement Plans for key assets. Undertake safety audits at all Shire facilities. 	Nil	Safety committee	Development of continual workplace safety improvement processes
	<ul style="list-style-type: none"> Review and improve street lighting in the Central Business District. 			
B1.1.6 Implement safe and effective road networks.	<ul style="list-style-type: none"> Develop a Road Hierarchy Plan in consultation with relevant stakeholders. 	Nil	EMIA	Development of a robust technical document that informs the forward plan of potential use and costs of road use.
Objective B1.2	Provide Council facilities that meet community need.			
B1.2.1 In consultation with the community, establish sustainable service levels for Council facilities and open spaces.	<ul style="list-style-type: none"> Establish service levels in line with community expectations, budget and workforce capacity. 			
B1.2.2 Maintain Council buildings, facilities and public amenities to pre-	<ul style="list-style-type: none"> Implement agreed service levels. 	Develop agreed service levels for the building assets.	EMIA	Service levels are agreed by Council and are funded in the budget.



determined service levels.

B2 Aspiration – Places for the community to live, work and connect

Objective B2.1	Enhance Public Realm			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
B2.1.1 Enhance maintenance planning and collaborations to improve general cleanliness and safety of our public areas.	<ul style="list-style-type: none"> Review and implement the delivery of agreed service levels. 	Contractors	EMIA	Full review of workplace asset and workforce to determine best operational model based on asset level on expectation of elected members.
B2.1.2 Build a sense of place through strategic precinct developments and improvements to streetscapes and open spaces.	<ul style="list-style-type: none"> Continue to progress projects associated with the Welcome, Town Centre and Piesse Lake Precincts. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMIA	All projects are completed (FY 2019- 20)
B2.1.3 Maintain and improve where required, the quality, amenity and accessibility of open spaces.	<ul style="list-style-type: none"> Continue to progress projects associated with the Welcome, Town Centre and Piesse Lake Precincts. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMIA	All projects are completed (FY 2019- 20)
B2.1.4 Work with local businesses to enhance their street appearance.	<ul style="list-style-type: none"> Encourage local businesses to take advantage of the Main Street Revitalisation Policy. 	Nil	Community Relations Officer	Number of improvements, grants per year.
B2.1.5 Plan urban greening initiatives.	<ul style="list-style-type: none"> Develop and implement an urban greening program that complements the Katanning Super Town Heritage Centre projects. 	Nil	EMIA	Development of a 10-year costed planting program that references asset and workforce capability.
Objectives B.2.2	Facilitate and encourage housing options, spaces for local service delivery and recreation.			
B2.2.1 Facilitate the development of diverse and accessible housing options.	<ul style="list-style-type: none"> Complete the Piesse Lake Residential housing subdivision and associated works. 	Complete Piesse Lake subdivision. Develop planning for Great Southern Housing Initiative/ RAAP and construct units.	EMIA	Piesse Lake Residential Subdivision is built (2020). Great Southern Housing Initiative and RAAP is completed (2020).
B2.2.2 Aid the strategic development of spaces to facilitate service delivery, employment and recreation.	<ul style="list-style-type: none"> Complete the KSHCP projects. Lobby for further improvements in mobile phone coverage. 	Maintain Project Team. There are 17 separate projects to develop and track to completion	EMIA	All projects are completed (FY 2019- 20)
Objective B2.3	Orderly development – Town Planning			
B2.3.1 Continue to implement Local Planning Strategy.	<ul style="list-style-type: none"> Review and ensure Local Planning Strategy is simple, transparent and encourages development. 	Nil	EMIA/Planning Officer	Continue to implement planning processes as approved by Council.



10.3.1

Key Result Area 3 – Natural Environment

The community would like Katanning to be clean and tidy ...

N1 Aspiration – A community and Council that are environmentally aware and engaged.

Objective N.1.1	Promote environmentally friendly action.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
N1.1.1 Collaborate with external organisations and groups to promote environmental awareness campaigns and education opportunities.	<ul style="list-style-type: none"> Support and encourage Land Conservation District Committee (LCDC) projects that deliver positive environmental outcomes. Partner with LCDC to engage with and educate the community about our environment. 	Nil	CD&P Coordinator	Number of activities and events supported
	<ul style="list-style-type: none"> Collaborate with the LCDC to develop Piesse Park Botanical Gardens. 	Nil	EMCC	Botanical Gardens completed
Objective N1.2	Increase action on waste management and sustainable packaging			
N1.2.1 Increase availability of water treatment options, waste re-use and recycling.	<ul style="list-style-type: none"> Plan and build a Waste Transfer Station Develop and implement guidelines for management of the Waste Transfer Station. 	Contractor engagement Nil	EMIA EMIA	Transfer station constructed 2018 Implement the waste guideline document
Objective N1.3	Incorporate sustainability as a key consideration in Council Planning			
N1.3.1 Lead innovative solutions to ensure sustainable energy and water use.	<ul style="list-style-type: none"> Lobby State and Federal Government to support water options for local industry. Investigate and develop education programs in relation to sustainability for our community e.g. Recycling and Waterwise. Collaborate with WaterCorp to utilise recycled water for parklands such as surrounding Piesse Lake. Ensure sustainability is considered as a critical factor in all capital projects. Explore and implement energy saving initiatives for all Shire properties. Encourage community sustainability at every opportunity. 	Nil Nil Nil Nil Nil	CEO EMCC EMIA EMIA EMCC EMCC	Engagement with political supporters. Installation of retic for reuse water. Sustainability is considered for all projects.

N2 Aspiration – A high level of biodiversity and healthy ecosystems

Objective N2.1	Enhance the level of biodiversity and condition of ecosystems.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
N2.1.1 Continue to develop and implement best practice surface water catchment, management and usage.	<ul style="list-style-type: none"> Seek and support projects that can benefit from the water availability at the Katanning sale yards. Investigate options for reuse of catchment water at the Katanning sale yards. Develop and implement a Council policy that encourages 		EMIA EMIA EMIA	Survey of current drainage asset, and 10-year program of works or drainage projects.

	and supports the principles of Water Sensitive Urban Design (WSUD).			
N2.1.2 Conserve and enhance natural and open spaces.	<ul style="list-style-type: none"> Partner with LCDC and any other relevant groups to support the delivery of projects that will enhance biodiversity. Advocate for and support initiatives that advance sustainability in the agriculture sector. 	Nil	CD & P Coordinator	Number of activities and events supported Advocate

N3 Aspiration – A strong sense of community ownership and pride for the natural environment.

Objective N3.1	Encourage the community to feel proud of and take ownership of public spaces.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
	<ul style="list-style-type: none"> Collaborate with the LCDC to develop and deliver projects on a volunteer and/or fee for service basis. Actively support local volunteer community groups to achieve better outcomes, such as with Lake Ewlyamartup channel. 	Nil	CD&P Coordinator EMCC	Number of activities and events supported Number of activities and events supported
	<ul style="list-style-type: none"> Collaborate with local stakeholders. Support and encourage local volunteer groups and value their efforts (e.g. Lake Ewlyamartup Working Group). 	NIL NIL	EMIA	
	<ul style="list-style-type: none"> Work closely with relevant stakeholders in Bush Fire Management. 	Nil	CESM	Attendance at bushfire meetings.



Key Result Area 4 – Economic

The community appreciates that the affordability of living in Katanning ...

E1 Aspiration – Local business and industry is resilient, growing.

Objective E1.1 Encourage new avenues to upskill and create employment opportunities for our diverse community.				
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E1.1.1 Support organisations that actively focus on local business sector development.	<ul style="list-style-type: none"> Collaborate with KRBA to develop and implement a Business Activation Strategy. Participate in Regional Business Development Forums. Partner with KRBA to promote and support the local business community. 	Consultative services may be required	CD & P Coordinator	Business Activation Strategy Complete
	<ul style="list-style-type: none"> Review and simplify Shire processes for Statutory Approvals. 	Nil	CEO, EHO	Simplified information packs, Improved online information
E1.1.2 Participate in the implementation and monitoring of Shire, local and regional workforce development plans and strategies.	<ul style="list-style-type: none"> Participate and monitor workforce developments both internally and externally. 	NIL	CEO, HRC	Status on Shire Workforce Plan, Participation with KRBA and major business interest.
Objective E1.2 Develop local business and encourage start-ups.				
E1.2.1 Develop a local business support strategy.	<ul style="list-style-type: none"> Plan and implement activities that will stimulate local economic activity. Collaborate with local businesses to encourage increased activity. Explore opportunities to engage an Economic Development Officer. Expand support for local businesses by use of Regional Price Preference and Buy Local Policy. 	Consultative Services May be required	CD & P Coordinator	Number of activities that add vitality to the CBD
Objective E1.3 Contribute to the vibrancy and success of the CBD.				
E1.3.1 Implement initiatives to encourage property owners/businesses to contribute to the success and vibrancy of the CBD.	<ul style="list-style-type: none"> Develop and deliver programs and events that will activate the Central Business District. Review and budget for additional street furniture and urban art installations. 	Nil	Community Relations Officer CD&P Coordinator	Number of activities that add vitality to the CBD
	<ul style="list-style-type: none"> Implement and encourage participation in the Main Street Revitalisation Project. 	Nil	Community Relations Officer	Number of grants approved.

E2 Aspiration – A great place to live and visit.

Objective E2.1 Strengthen the local tourism sector				
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E2.1.1 Adopt a tourism strategy	<ul style="list-style-type: none"> Research and develop a Tourism Strategy for Katanning. 	Consultative Services May be required	EMCC	Tourism Strategy completed

	<ul style="list-style-type: none"> Collaborate with surrounding Shires, Department of Regional Development and Tourism WA to capitalise on projects that include the Great Southern region. 	Nil	CEO	Development of Local and Regional tourism plans/strategies.
E2.1.2 Leverage built, heritage, social, agricultural and environmental assets to strategically promote tourism.	<ul style="list-style-type: none"> Support developers who recognise & preserve Heritage places. Support events that recognise Heritage places. Actively promote Katanning's facilities into the Great Southern and beyond. 	Nil	Planning EMCC	Number of Heritage places.
Objective E2.2	Provide and support local and regionally significant events that have both positive economic and social benefits.			
E2.2.1 Work with the community to develop and promote a local events calendar.	<ul style="list-style-type: none"> Collaborate and lead in the promotion of local events across all platforms. 	Nil	CD&P Coordinator Community Relations Officer	Number of activities and events.
E2.2.2 Foster the development of existing and new regionally significant events.	<ul style="list-style-type: none"> Promote the Harmony Festival as a regionally significant event. Strategically promote Katanning as an events destination, centrally located in the Great Southern with a broad range of event friendly facilities. 	Consultative Services May be required	CD&P Coordinator	Katanning Harmony Festival Growth. Number of activities and events.
E2.2.3 Create strategic partnerships to improve resourcing and delivery of events.	<ul style="list-style-type: none"> Review and develop a capacity register in collaboration with the KRBA and others for local service providers who would like to develop their businesses in the events sector. Develop and maintain a central information register for events. 	Consultative Services May be required	CD&P Coordinator	Katanning Harmony Festival Growth. Number of activities and events.
Objective E2.3	Ensure a positive town identity and branding that promotes Katanning and enhances community pride.			
E2.3.1 Develop and implement strategies to strengthen town identity and community pride.	<ul style="list-style-type: none"> Deliver regular up to date information to our community on the progress of our projects and what they will deliver to Katanning. Continue to engage with the community e.g. a Main Street Pop Up Shop. 	Nil	CEO, CRO	Number of project updates/promotions Number of days pop up shop.

E3 Aspiration – Sustainable economic and population growth.

Objective E3.1	Raise Katanning's profile as a centre of excellence in the area of agriculture and associated industries.			
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E3.1.1 Encourage achievement and innovation in the local agriculture sector.	<ul style="list-style-type: none"> Collaborate with local grower groups to explore options that promote Katanning as an Agricultural/Innovation Hub. 	Consultative Services May be required	CD&P Coordinator	Opportunities identified Advocate and support
E3.1.2 Explore innovative agriculture/food production opportunities.	<ul style="list-style-type: none"> Support and partner with LCDC in relation to projects that would stimulate opportunities at the Katanning sale yard site. Support Katanning as a centre for Sheep Excellence. 	Nil	CD&P Coordinator	Opportunities identified Advocate and support

Objective E.3.2		Continue to build Katanning's reputation as a strategic sub-regional service centre and economic hub.		
E3.2.1 Provide strategic direction and advocate for the delivery of services appropriate to a regional centre.	<ul style="list-style-type: none"> Seek out opportunities that support local providers to expand service offerings and consolidate Katanning as a regional centre. Advocate for support and encourage new ventures. 	Nil	EMCC	Opportunities identified Advocate and support
E3.2.2 Ensure land use planning for commercial, industrial and residential development.	<ul style="list-style-type: none"> Promote the Shire's readiness as a location that can provide suitable land and development opportunities. 	Nil	EMIA	Planning strategy is up to date
E3.2.3 Attract business and investment opportunities.	<ul style="list-style-type: none"> Explore opportunities to create an Economic Development Alliance. 	Nil	CD&P Coordinator	Alliance created
E3.2.4 Regularly review and implement strategies set out in the Katanning Growth and Implementation Plan.	<ul style="list-style-type: none"> Review and update the Katanning Growth and Implementation Plan (KGIP). 	Nil	CEO	Report on status of plan outcomes.

E4 Aspiration – A culture of learning.

Objective E4.1		Develop Katanning's reputation for providing quality education for all levels of learning such that it attracts and retains people.		
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
E4.1.1 Advocate for improvements to education offerings, support and standards.	<ul style="list-style-type: none"> Work with public and private sector providers to enhance and expand educational offerings. Advocate and support the Katanning Middle School Project within the region. 	Nil	EMCC	Advocate & support
E4.1.2 Advocate for the provision of greater choice in education.	<ul style="list-style-type: none"> Actively support projects that meet this objective such as the Middle School Project. 	Nil	EMCC	Advocate & support
E4.1.3 Support families and early childhood development.	<ul style="list-style-type: none"> Lead and develop a service model including infrastructure to support early childhood learning in consultation with stakeholders. Support and promote programs that are targeted at supporting good parenting such as "Building Stronger Families". Advocate for provision of locally based family services for our diverse communities. 	Nil	EMCC	Advocate & support



Key Result Area 5 – Leadership

The community appreciate that the Shire is making a genuine effort to listen to them ...

L1 Aspiration – An inclusive community, recognised as a great place to live and visit.

Objective L1.1		Operate with high ethical and professional standards, being open, transparent and responsive to the community and other stakeholders.		
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
L1.1.1 Continue to develop a policy framework that embodies the community's wishes and guides decision making.	<ul style="list-style-type: none"> Review Council Policies on a biennial basis. 	Nil.	EMCC	Council Policies are up to date.
L1.1.2 Maintain quality customer service standards.	<ul style="list-style-type: none"> Develop and implement a Customer Service Charter. Educate our communities to better understand Local Government processes. Increase transparency by including attachments to Council Agendas and Minutes on the Shire website. 	Nil.	SRO EMCC EOCEO	<ul style="list-style-type: none"> Customer Service Charter completed March 2018 Use Shire Newsletter, social media etc to provide info on how/why we do what we do. Agenda Attachments now included with publication
L1.1.3 Provide effective community engagement.	<ul style="list-style-type: none"> Develop and implement community engagement activities that increases and encourages participation. 	Nil	CD&P Coordinator CDO	Activities and initiatives supported and implemented
L1.1.4 Operate with high ethical and professional standards.	<ul style="list-style-type: none"> Develop a Customer Satisfaction Survey and deliver to the community biennially. 	NIL	EMCC	Survey analysed.
Objective L1.2		Provide effective leadership and good governance.		
L1.2.1 Attract a diverse Elected Body that represents, promotes and reflects the composition of the community.	<ul style="list-style-type: none"> Deliver information campaigns that educate the community on Local Government processes and democracy. Develop and implement strategies to maintain and/or increase candidacy numbers at Local Government elections. Co-ordinate Local Government Elections in partnership with the WA Electoral Commission (WAEC). 	Nil	CEO	Number of Councillors from diverse backgrounds.
L1.2.2 Ensure the Elected Body and Shire Management has a comprehensive understanding of its roles and responsibilities.	<ul style="list-style-type: none"> Deliver Inductions Program for Elected Members following each Election. Actively promote opportunities and training by bodies such as WALGA to increase councillor 	Nil	CEO	Number of inductions held. Participation by elected members in training.

	<ul style="list-style-type: none"> knowledge and understanding. Co-ordinate ongoing training as required. 			
L1.2.3 Advocate in partnership and on behalf of the community on important issues.	<ul style="list-style-type: none"> Maintain partnerships by ensuring Councillor representation on external committees and boards to positively influence local and regional outcomes. 	Nil	CEO	Attendance on non-Council committee meetings.
L1.2.4 Foster an Elected Body and leadership that is proud of Katanning and positively promotes the town.	<ul style="list-style-type: none"> Develop Strategic Positions Statements that clearly articulate Council's position on local and regionally significant matters. Seek and develop opportunities for Councillor's to engage with the community and positively promote Katanning. Provide timely information and updates to allow Councillors to champion activities and projects they are supporting. 	Nil	CEO	Departmental reporting to Council forums.

L2 Aspiration – A collaborative, progressive and resilient local government which is sustainably resourced.

Objective L2.1		Optimise use of Shire resources, improve organisational systems.		
Community Priority	Action/Project	Workforce Impact	Responsibility	Desired/Measurable
L2.1.1 Strive to improve delivery across all organisational functions.	<ul style="list-style-type: none"> Develop and implement the Integrated Planning and Reporting Framework (IPRF), including the Strategic Community Plan, Corporate Business Plan and associated informing strategies. 		EMCC	Integrated planning and reporting tool developed (Peer Support Group)
L2.1.2 Create and seek out collaborative partnerships that maximise resources and make improvements for the greater good of the community.	<ul style="list-style-type: none"> Strategically focus efforts in the areas of health, tourism, housing and education. 		EMCC	
L2.1.3 Strive to ensure financial sustainability across all organisational functions.	<ul style="list-style-type: none"> Develop and implement programs that will educate elected members, staff and our community of the critical linkages between service delivery and costs. 	Nil	EMCC	<ul style="list-style-type: none"> Finance Meetings held with Councillors every 8 weeks. Continue to build information bank to better information IPRF documents and regularly report to Councillors and Organisation.
	<ul style="list-style-type: none"> Review IPRF documentation annually and adjust when necessary, in particular the Long-Term Financial Plan, Workforce Management Plan, and Asset Management Policy/Strategy. 	Nil	EMCC	



PROPOSED/POTENTIAL STRUCTURE CHANGES

Division	Potential Resource or Role Changes	Timeframe	Potential Cost to Shire
Office of CEO			
Corporate and Community			
Infrastructure and Assets			

NB: No structure changes have been identified for 2020-21.

INTEGRATION AND IMPLEMENTATION PLAN

Key management and process issues need to be addressed in a timely fashion using the following implementation guide

Management Process	Role Responsibility	Timeline
Management of workforce plan implementation	CEO	End 2018/19
Workforce Planning data management and Analysis Systems Developed and Implemented	HR Coordinator	Ongoing
Workforce planning review and reporting procedures established	HR Coordinator	Annually
WFP communicated and implemented using a change management approach	CEO	Ongoing
Orientation and relevant training for managers and key stakeholders	HR Coordinator	Ongoing
Incorporated in all planning decision making processes.	CEO	Ongoing
Organisational and individual performance expectations set, documented and monitored through the performance appraisal process	HR Coordinator	Annually
KPIs and reporting requirements communicated to all staff and contractors	HR Coordinator	Ongoing
Relevant aspects built included in PDs and performance appraisal at all levels	HR Coordinator	Annually
Timelines and review requirements clearly scheduled and followed up	HR Coordinator	Annually
Annual review and progress reporting	HR Coordinator	Annually



Sustainability in Workforce Planning

- Inclusion of responsibility for workforce planning in position description of a key role
- Ownership and accountability across the whole organisation.
- Embedding workforce planning in all relevant frameworks, systems, policies and processes.
- Ongoing orientation and training.
- Demonstration of benefits at every opportunity.

Monitoring and Evaluation of Outcomes

- Strategies outlined in the current and future workforce planning process will have outcome measures to be operationally monitored and regularly reported. These will contribute to reporting the progress of the relevant strategic goals. Those responsible for each strategy will also carry the responsibility for regular reporting on progress and outcomes.

Key Outcomes to be Monitored and Reported Annually

- Staff exit, growth and retention levels
- Number of people under 25 or from diverse backgrounds employed in the Shire in part time and fulltime roles
- Increased satisfaction levels of communication and information sharing
- Improvements to efficiency and effectiveness in service delivery
- Improvements in HR data management and reporting

Workforce Plan Integration and Scope of Monitoring and Review

In addition to above, other areas need monitoring to ensure workforce planning, HR management and resource planning practices are in place such as:

- Review of HR data and trends bi - annually.
- Review of the number and cost of temporary staff being procured from agencies, and the annual profile of casual staff hours and length of engagement.

- Regular review of Shire of Katanning Employee Opinion Surveys.
- Workforce planning strategies, processes, principles and practices are considered in the annual planning cycle.
- Evidence of workforce implications being considered in Council decision making and project planning.
- Evidence that HR related key performance indicators are measured, reviewed, reported on, and people are held responsible for them,
- Review of key HR risks and the effectiveness of their treatments annually.
- Inclusion of key workforce plan strategy outcomes in the Annual Report.
- Evidence that HR policies and procedures are in place, robust, relevant and communicated.



10.3.1





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5.5 Local Government Review Panel Final Report (05-034-01-0001 TB)

Tony Brown, Executive Manager Governance and Organisational Service
James McGovern, Manager Governance

WALGA carried out an extensive consultation process on Phase 2 of the Local Government Act Review in 2018/19, culminating in sector positions being endorsed by State Council in March 2019. This agenda item considers the Local Government Review Panel's recommendations in the context of the sector's current advocacy positions.

The Minister for Local Government has not considered the Panel's recommendations at this stage and has not requested a consultation process on the report. WALGA is taking the opportunity to obtain a sector opinion on the recommendations to provide to the Minister.

The Recommendations below are subject to Zone input and all Zone recommendations will be collated into a consolidated recommendation that will be provided for State Council consideration at its meeting on 2 September 2020.

Recommendations

1. That WALGA SUPPORT the following Recommendations from the Local Government Review Panel Final Report:

- Recommendations 1, 2, 3, 4, 6 and 7;
- Recommendation 8;
- Recommendation 11;
- Recommendations 12, 13 and 14;
- Recommendation 15;
- Recommendations 16 and 17;
- Recommendation 24;
- Recommendations 25(b) to (f);
- Recommendations 26(b), (d), (e) and (f);
- Recommendations 28, 29, 30, 31, 32(1)(a) to (o) and 32(2)(a);
- Recommendations 33 and 34;
- Recommendations 36 and 37;
- Recommendations 38(c), (d) and (e);
- Recommendations 39, 40, 41(a) to (g) and (i);
- Recommendation 42;
- Recommendations 43 and 44;
- Recommendations 45, 46, 47, 48 and 49;
- Recommendations 50, 51 and 52;
- Recommendation 54;
- Recommendations 55(a), (b), (d), (e), (f), (h) and (i);
- Recommendation 56;
- Recommendation 57;
- Recommendation 59;



- Recommendations 62 and 63;
 - Recommendation 64 (c);
 - Recommendations 65(a) to (e).
2. That WALGA **OPPOSE** the following Recommendations from the Local Government Review Panel Final Report:
- Oppose Recommendation 5;
 - Oppose Recommendations 20, 21 and 27;
 - Oppose Recommendations 22 and 25(a);
 - Oppose Recommendations 23 and 25(a);
 - Oppose Recommendation 26(c);
 - Oppose Recommendations 32(2)(b) and (c);
 - Oppose Recommendation 35;
 - Oppose Recommendations 38(a) and (b);
 - Oppose Recommendation 41(h);
 - Oppose Recommendations 53(a) and (b);
 - Oppose Recommendations 55 (c) and (g);
 - Oppose Recommendation 58;
 - Oppose Recommendation 60;
 - Oppose Recommendation 61;
3. That WALGA **CONDITIONALLY SUPPORT** the following Recommendations from the Local Government Review Panel Final Report as described:
- Recommendations 9 and 10 and but oppose any proposal to remove the poll provisions (Dadour provisions) in Clause 8, Schedule 2.1 of the Local Government Act;
 - Recommendation 18 and reiterate WALGA's current advocacy position that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities;
 - Recommendation 19 in support of a broad review of the property franchise including a community consultative process;
 - Recommendation 26(a) conditional upon a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis:
 - Populations up to 5,000 – 5 to 7 Councillors (incl. President)
 - Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
 - Populations above 75,000 – up to 15 Councillors (incl. Mayor);
4. That WALGA carry out further consultation on the following Recommendations from the Local Government Review Panel Final Report:
- Recommendation 22 – Property Franchise;
 - Recommendations 64(a) and (b) - WALGA
 - Recommendation 65(f) – Transfer of Employee Entitlements



Executive Summary

- In 2017 the State Government announced a review of the *Local Government Act 1995*.
- Given the breadth of matters covered by the Local Government Act, a staged approach to the review was adopted:
 - Stage one: priority reforms
 - Stage two: wide ranging reforms leading to a new LOCAL Government Act
- This agenda item relates to the Stage 2 reforms. The Department of Local Government carried out a consultation process in 2018/19 where over 3,000 submissions were received.
- The Minister for Local Government appointed an Independent Panel to consider submissions received by the Department of Local Government Sport and Cultural Industries on the review of the Local Government Act in November 2019.
- The Panel's report has made 65 recommendations
- The Panel's report does not represent Government policy; the Minister for Local Government has stated the report will be considered as part of the Act Review process.
- This agenda item seeks a sector position on the recommendations. The recommendations to support, oppose or seek further consultation or information is proposed in this item.

WALGA Process

The Association recognizes the Report is a high level document that is based on identifying principles that will drive the development of a modern Local Government Act. The Association therefore considered the Report from the perspective of the sector's current advocacy positions.

This Item provides commentary on support for recommendations that met or where similar to adopted advocacy positions. This Item also identifies significant departure from advocacy to the extent that support cannot be recommended without further sector consideration of WALGA's position.

Attachment

The Panel's Report can be found [here](#).

Comment

The following comment is a comparison of State Council's record of advocacy on matters raised in the Local Government Review Panel Final Report:

CLEAR LEGISLATIVE INTENT**Recommendations 1 to 7 – Introduction and Role and Functions of Local Government****Local Government Act Reference: Part 1**

Recommendation 1 proposes a strategic approach to the consideration of the Report recommendations.

Recommendation 2 introduces a new statement of intent that will explain the legislations purpose:
An Act to provide for a system of local government relevant to Western Australia that develops and supports sustainable, accountable, collaborative and capable local governments through democratic representation, the provision of services, opportunities and enhanced well-being for each and every community.

Recommendation 3(a) to (j) proposes objectives for the legislative framework ‘to support Local Governments having the agility, adaptability and flexibility to respond to changing community expectations and technology’.

Recommendation 4 proposes a shorter, less prescriptive Act that minimizes the use of regulations in favour of a principles-based approach.

Recommendation 5 proposes recognition of the diversity of Local Governments however it does not support a multi-tiered (size and scale) legislative framework.

Recommendation 6 proposes upholding the power of general competence predicated in the current Local Government Act.

Recommendation 7 (a) to (i) proposes guiding principles for sustainable, accountable, collaborative and capable Local Governments.

WALGA Comment – WALGA advocacy supports many of the proposals in Recommendations 1 to 7, principally that the Local Government Act Review be based on a ‘Principles over Prescription’ approach that avoids red tape and ‘declutters’ the extensive regulatory regime that currently exists¹ (Recommendations 3 and 4) and maintaining the general competence principle² (Recommendation 6) which frees Local Governments to make any decision that does not conflict with statute or common law. Recommendation 7 aligns with WALGA advocacy for enabling legislation.³ Recommendation 5 is unsupportive of WALGA advocacy that promotes a size and scale compliance regime⁴ and it is recommended that WALGA maintain its current advocacy for a Local Government Act that is reflective of the differences and diversity of Local Governments in Western Australia.

WALGA Recommendation: Support Recommendations 1, 2, 3, 4, 6 and 7. Oppose Recommendation 5

¹ State Council Resolution 06.3/2019 Items 1, 1(b) and 1(e)

² State Council Resolution 06.3/2019 Item 1(a)

³ State Council Resolution 60.3/2019 Item 1(d)

⁴ State Council Resolution 06.3/2019 Item 1(c)



AN AGILE SYSTEM

Recommendations 8 to 11 - Structural Reform

Local Government Act Reference: Part 1; Section 2.1(2) and Schedule 2.1, cl. 8

Recommendation 8 proposes to combine the Local Government Grants Commission and Local Government Advisory Board to form a Local Government Commission, with roles assigned that will engender a strategic approach to its operation including monitor the performance and financial health of the sector, the latter in collaboration with the Office of the Auditor General, in addition to traditional functions such as distributing Commonwealth grant funding to Local Governments and boundary changes. Establishment of the Commission under this strategic framework will require skills-based appointments rather than by representation.

Recommendations 9 and 10 supports a legislative framework that is flexible, responsive and resilient and capable of facilitating community participation. There are also specific proposals for structural reform including revised processes for boundary changes and mergers, enhanced model of joint subsidiaries (see Recommendation 14) and provision for the establishment of community boards. Commentary associated with Recommendation 9 sees flaws in the current poll provisions found in Clause 8 of Schedule 2.1 ('Dadour provisions') as being '*...unduly restrictive when Local Governments need to adapt to changing circumstances*'.

Recommendation 11 proposes the potential to establish community boards, with reference to examples of successful international models. While community boards might be formed in response to mergers or for use by large Local Governments to devolve certain responsibilities to community representatives, the proposal makes clear that the overall responsibility for decision-making and authority will rest with the 'parent' Local Government. See also Recommendation 33 'Community Engagement'.

WALGA Comment – WALGA does not have an advocacy position in relation to Recommendation 8 'Local Government Advisory Board' and this may be a matter for sector consultation. Recommendations 9 and 10 propose a legislative framework that has similar themes to WALGA's advocacy that the Local Government Act Review promote a flexible, principles-based legislative framework⁵.

WALGA has a long-standing advocacy position for the retention of the Dadour provisions that give electors a right to demand a poll on recommended amalgamations⁶. This advocacy is tied to the principle that the Dadour provisions are the ultimate expression of community support or rejection of amalgamation proposals. Although not a specific recommendation, the commentary appears contradictory to the general themes expressed throughout the Report for increased opportunities for community consultation⁷. The community board proposal in Recommendation 11 is similar to WALGA advocacy for community engagement that is based on principle rather than prescription⁸.

WALGA Recommendation: Support the general intent of Recommendations 8 and 9. Oppose any proposal to remove the poll provisions (Dadour provisions) in Clause 8, Schedule 2.1 of the Local Government Act. Support Recommendation 11.

⁵ State Council Resolution 06.3/2019 at 1(b)

⁶ State Council Resolution 06.3/2019; 121.6/2017; 108.5/2014

⁷ For example, Recommendations 9, 10(c), 11, 33, 34, 35

⁸ State Council Resolution 06.3/2019

Recommendations 12, 13 and 14 - Expanded Regional Cooperation

Local Government Act Reference: Part 3, Division 4

Recommendations 12 and 13 promotes expanding opportunities for regional cooperation between Local Governments under improved regional subsidiaries model for shared services, and through a new form of regional authority for specific issues. Recommendation 14 proposes an end to the regional council model in favour of regional cooperation models set out in the previous recommendations.

WALGA Comment – WALGA has a strong advocacy history in support of regional subsidiaries⁹ and is disappointed that the complexity of the existing legislative provisions means that no regional subsidiaries have formed since the Act amendment of 2016. WALGA has independently developed a revised version of regulations that limits unnecessary compliance without diluting transparency and accountability of regional subsidiaries, and therefore welcomes recommendations that will facilitate regional cooperation under this model.

WALGA is cognisant that regional councils are often formed for a singular purpose, most commonly waste management, yet compliance obligations are generally equivalent to that of a Local Government. It is current WALGA advocacy that the compliance obligations of regional councils should be reviewed¹⁰. It appears the recommendations will create a suitable opportunity for the transition of regional councils to a model more suitable to the participant Local Governments.

WALGA Recommendation: Support Recommendations 12, 13 and 14.

Recommendation 15 - State Local Government Partnership Agreement

Local Government Act Reference: Section 3.18

Recommendation proposes a set of principles for intergovernmental relations that makes clear Local Government's role and obligations as part of a broader system of government.

WALGA Comment – WALGA's advocacy is for a communication and consultation protocol that ensures a consultation process precedes regulatory or compliance changes that affect the sector¹¹. The current Partnership Agreement signed in 2017 is currently under review.

Section 3.18 'Performing executive functions' includes apparently similar objectives to Recommendation 15, whereby a Local Government considers matters such as; integration and coordination; avoidance of inappropriate duplication; and effective and efficient management of services and facilities that may also be provided by the State and Commonwealth. This creates adequate space for the general competence principle to apply when a Local Government considers the range and scope of its executive functions, services and facilities.

WALGA Recommendation: Support Recommendation 15.

⁹ State Council Resolutions 121.6/2017; 106.6/2016; 94.4/2011; 114.5/2010

¹⁰ State Council Resolution 06.3/2019

¹¹ State Council Resolution 2.1/2012

INCLUSIVE LOCAL DEMOCRACY

Recommendations 16 and 17 - Relations with Aboriginal Peoples and Communities and Recommendation 18 - Service Delivery in Remote Communities

Local Government Act Reference: Not mandated

Recommendations 16 and 17 contemplate a Local Government Act that includes recognition of the unique status of Aboriginal peoples and inclusion of mechanisms for consultation and engagement. Recommendation 18 recommends further consideration of service delivery to remote communities through improved integration with Integrated Planning and Reporting requirements.

WALGA Comment – WALGA’s advocacy recognises and respects Aboriginal cultural practices and places through development of Reconciliation Action Plans¹², and is supportive of efforts to improve the living conditions and governance in Aboriginal communities.¹³

There are 287 discrete Aboriginal communities in WA accommodating approximately 17,000 Aboriginal people spanning 26 Local Government districts. It is therefore inevitable that service delivery considerations are coordinated with State and Federal Government departments and agencies with relevant responsibilities, to mitigate against cost-shifting responsibility to individual Local Governments with limited financial capacity.

WALGA adopted the advocacy position that *‘the State Government must not assign legislative responsibilities to Local Governments unless there is provision for resources required to fulfil the responsibilities’*¹⁴.

The commentary associated with Recommendation 18 raises a necessary discussion regarding service delivery to remote Aboriginal communities but lacks detail on how the inter-governmental responsibilities and funding arrangements associated with efficient and timely service delivery can be better achieved.

WALGA Recommendation: Support Recommendations 16 and 17, and reiterate WALGA’s current advocacy position in relation to Recommendation 18, that there be adequate funding of legislative responsibilities assigned to Local Governments in relation to service delivery to remote Aboriginal communities.

Recommendation 19 - Optional Preferential Voting

Local Government Act Reference: Section 4.69, 4.74 and Schedule 4.1

The Report recommends a system of voting that better represents the community’s preference for candidates that is not currently delivered by a first past the post system, where a candidate does not require a clear majority of votes to be elected.

WALGA Comment – WALGA’s advocacy position supports the current ‘first past the post’ system. WALGA has previously opposed other forms of voting¹⁵ and the system of proportional preferential

¹² State Council Resolution 118.5/2012

¹³ State Council Resolution 64.3/2014

¹⁴ State Council Resolution 06.3/2019 at 1(f)

¹⁵ State Council Resolutions 185.2/2007 and 427.5/2008



voting was briefly introduced to the Local Government Act for one election cycle before being repealed and returned to first past the post voting in 2009¹⁶.

WALGA Recommendation: Oppose Recommendation 19 any alternative voting system in favour of retaining the first past the post system.

Recommendations 20, 21 and 27 - Review of Property Franchise

Local Government Act Reference: Sections 4.30 → 4.35; Section 4.66

Recommendation 20 proposes mandating one vote per person, which is currently prescribed in Section 4.65 albeit in the context of the property franchise. Recommendation 21 proposes discontinuing enrolment entitlement through ownership or occupation of rateable property. Property franchise claims result in enrolment on the Owner's and Occupiers Roll, forming the second limb of voter entitlement alongside the Residents Roll.

The Expert Panel proposes increasing participation, consultation and involvement of business owners and operators by Local Governments including mechanism such as business advisory groups. Recommendation 27 recommends consultation be undertaken to determine whether the property franchise continue within the City of Perth, in concert with a review of the *City of Perth Act 2016*. Currently, Part 4 of the Local Government Act applies to the election of council members of the City of Perth, and Section 20 of the *City of Perth Act 2016* applies to the election of the Lord Mayor.

WALGA Comment – WALGA has not adopted an advocacy position relevant to the recommendations.

It is recommended that support be given to a broad consultative process with Local Governments, the business sector, communities and relevant stakeholders to assess whether or not owners and occupiers of rateable property should have a right to vote in a modern democratic electoral system.

WALGA Recommendation: Oppose Recommendations 20, 21 and 27 Support a review of the property franchise including a broad community consultative process.

Recommendation 22 - All In/All Out 4 Year Election Cycle

Local Government Act Reference: Section 4.5

Recommendation 22 proposes Elected Members be elected at the same time, every four years. This aligns with the election of State Parliamentarians. An acknowledged detriment is the potential loss of corporate knowledge due to non-election of experienced councillors, whereas benefits include potential increased participation by candidates and electors and reduced election costs to Local Governments.

WALGA Comment – There is no WALGA advocacy position relevant to this proposal. It is therefore recommended that the sector be consulted and the resultant views be considered in developing WALGA's advocacy position.

WALGA Recommendation: That the sector be consulted prior to WALGA considering its advocacy position in relation to Recommendation 22.

¹⁶ *Local Government Amendment (Elections) Act 2009*

Recommendations 23, 24 and 25(a) – Conduct of Elections

Local Government Act Reference: Section 4.20 and 4.61

Recommendation 23 is that the Western Australian Electoral Commission (WAEC) take responsibility for all Local Government elections, with the consequence that a Local Government CEO will no longer be the Returning Officer of first resort. Recommendation supports electronic/online voting. Recommendation 25(a) adds to the currently mandated role of the WAEC by proposing all elections are by postal voting, ending the option on in-person voting.

WALGA Comment – WALGA advocates for an end to the WAEC’s enshrined monopoly on the conduct of postal elections by amending legislation to permit third parties to be service providers of postal elections¹⁷.

WALGA Recommendation: Support Recommendation 24; Oppose Recommendations 23 and 25(a); WALGA reiterate its position that third parties be permitted as service providers for postal elections.

Recommendations 25(b) to (f) - Other Election Proposals

Recommendation (b) proposed the extension of the election process to optimise participation. Recommendation 25(c) ‘Candidate Nomination Information’ is adapted from a model similar to Victorian legislation that requires candidates to respond to a set of questions prescribed by regulation in the form of a statutory declaration. Recommendation 25(d) – Caretaker Policies are increasingly evident in Local Government; in 2016, WALGA committed to develop the currently-available template Caretaker Policy¹⁸.

Recommendation 25(e) seems to reflect current legislation¹⁹ and Recommendation (f) identifies the prospect that potential donations can be crowdfunded in the absence of a gift declaration and this is likely to undermine integrity of the election process.

WALGA Recommendation: Support Recommendations 25(b) to (f)

Recommendation 26(a) - Elected Member Numbers Based on Population

Local Government Act Reference: Section 2.17

The Report proposes the following structures for Elected Member positions on Council:

- (i) Population up to 5,000 – 5 Councillors (incl. President)
This proposal will capture approximately 81 Local Governments (1 metro, 80 non-metro)
- (ii) Population between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
This proposal will capture approximately 47 Local Governments (19 metro, 28 non-metro)
- (iii) Population above 75,000 – 9 to 15 Councillors (incl. Mayor)
This proposal will capture approximately 11 Local Governments (10 metro, 1 non-metro)

¹⁷ State Council Resolution 06.3/2019

¹⁸ State Council Resolution 16.1/2016

¹⁹ Regulations 30B and 30CA of the *Local Government (Elections) Regulations*



WALGA Comment – WALGA adopted an advocacy position in 2011 opposing a previous proposal to reduce the number of Elected Members to between 6 and 9²⁰. At the time, WALGA requested a proper examination of the relative benefits and merits of any proposal to reduce numbers of Elected Members be conducted. There is still merit in reviewing numbers on Council and the proposal is worthy of consideration although limiting populations of up to 5,000 to a fixed number of 5 Councillors lacks the flexibility that is easily resolved by extending the maximum number of Councillors to 7.

WALGA Recommendation: Oppose Recommendation 26(a) and propose that a review of the relative benefits and merits of changes to reduce numbers of Elected Members on Council be supported, on the following basis:

- (i) Populations up to 5,000 – 5 to 7 Councillors (incl. President)
- (ii) Populations between 5,000 and 75,000 – 5 to 9 Councillors (incl. Mayor/President)
- (iii) Populations above 75,000 – up to 15 Councillors (incl. Mayor)

Recommendation 26(b) to (f) – Wards, Mayor/President Election and Term Limits

Local Government Act Reference: Part 2 and Part 4; Schedule 2.2

Recommendation 26 (b) to (f) proposes a number of adjustments associated with Recommendation 8 - Local Government Advisory Board/Local Government Commission. These proposals include:

- Recommendation 26(b) - system of ward boundary reviews;
- Recommendation 26(c) - discontinuance of ward boundaries for Band 3 and 4 Local Governments;
- Recommendation 26(d) - phasing in of proposals under Recommendation 26(a);
- Recommendation 26(e) - continuance of two year election cycle for Council-elected Mayors/Presidents; and
- Recommendation 26(f) - no limits to be placed on terms Elected Members and elected Mayor/President can serve.

WALGA Comment – Recommendation 26(e) aligns with WALGA advocacy that Local Governments retain the right to determine whether the Mayor / President will be elected by the Council or the community.²¹ WALGA has not adopted advocacy positions specific to the remaining proposals however Recommendation 26(c) conflicts with the general competence principle and the current self-determination inherent in the current ward review system. WALGA supports the ability for all Local Governments, not merely those in Band 3 and 4, to consider the merits of its system of representation and election on the basis of community of interest; physical and topographical features; demographic trends; economic factors and the ratio of Councillors to electors in the various wards.²²

WALGA supports the general intent of Recommendation 8 and similar support is proposed to the exclusion of Item (c).

WALGA Recommendation: Support Recommendations 26(b), (d), (e) and (f). Oppose Recommendation 26(c).

²⁰ State Council Resolution 08.1/2011 – ‘Reject the reduction in the number of Elected Members to between 6 and 9, and request the Minister engage the Department of Local Government in research to determine the relative benefits and merits of the proposal prior to further discussion with the Local Government sector’

²¹ State Council Resolution 06.3/2019; 121.6/2017

²² How to conduct a review of wards and representation for local governments with and without a ward system – Department of Local Government, Sport and Cultural Industries - October 2017, Page 6

Recommendations 28 to 32 - Redefinition of Roles and Responsibilities

Local Government Act Reference: Sections 2.7, 2.8, 2.10 and 5.41

Recommendation 28 sets the scene for Recommendations 29 to 32 by suggesting revised statements of roles and responsibilities that are specific to address the following issues:

- Community leadership
- Strategic planning
- Continuous improvement
- Executive function (for mayors/presidents)
- Guiding the CEO (for mayors/presidents)
- Training

WALGA Comment – Recommendations 28, 29, 30 and 31 are supported. Recommendations 32(1)(a) to (o), and 32(a) are supported. WALGA opposes Council involvement in matters relating to senior employees²³ as this conflicts with the role of the CEO as employing authority of all employees under Sec. 5.41(g) of the Local Government Act.

Recommendations 32(2)(b) and (c) are opposed. These recommendations seek to perpetuate ongoing Council involvement in matters relating to senior employees. WALGA points out that Regulation 9(1) of the *Local Government (Rules of Conduct) Regulation* was amended on 15 August 2020 to remove reference to Councillor involvement in administration where authorised by the Council to undertake that task.

This amendment directly relates to past findings such as the City of Canning Inquiry 2014, where the Inquirer noted this Regulation was used to involve Council in a matter directly related to the CEO's employing authority functions:

*'Reg. 9(1) of the Local Government (Rules of Conduct) Regulations 2007 is a rule of conduct, and is not, by itself, a source of authority for intervention by the Council in Administration activities.'*²⁴

WALGA Recommendation: Support Recommendations 28, 29, 30, 31, 32(1)(a) to (o) and 32(a). Oppose Recommendations 32(2)(b) and (c) to conclusively ensure that a Council cannot involve itself in the functions of the Chief Executive Officer as set out in Section 5.41 of the Local Government Act.

Recommendations 33 and 34 – Community Engagement and Governance

Local Government Act Reference: Sections 2.7, 2.8, 2.10 and 5.41

Recommendation 33 proposes a range of community engagement principles, and Recommendation 34 proposes a Community Engagement Charter be required as a mechanism for guiding and enhancing community participation in local decision-making.

WALGA Comment – WALGA advocates that Local Governments adopt a Community Engagement Policy, with each Local Government to implement the most appropriate means of engagement²⁵.

WALGA Recommendation: Support Recommendations 33 and 34.

²³ State Council Resolution 123.6/2017

²⁴ Report of the Panel of Inquiry into the City of Canning, May 2014 at 9.53

²⁵ State Council Resolution 06.3/2019

Recommendation 35 – Annual Engagement with Electors**Local Government Act Reference: Sections 5. 27**

Recommendation 35 proposes a lesser version of the opportunity already available to electors but poorly attended historically. This raises the prospect that, in the absence of the opportunity to move motions at meetings, the proposed annual meeting will follow a similar trend.

WALGA Comment – WALGA advocates that Elector's General Meetings should not be compulsory, on the basis that there is adequate opportunity for the public to participate in the affairs of the Local Government through attendance at Council Meetings, participating in public question time, requesting special electors' meetings etc²⁶.

WALGA Recommendation: Oppose Recommendation 35 and seek amendment to the Act to ensure Electors' General Meetings are not compulsory.

²⁶ State Council Resolution 06.3/2019; 121.6/2017; 09.1/2011



SMART PLANNING AND SERVICE DELIVERY

Recommendations 36 and 37 - Enhanced Integrated Planning and Reporting

Local Government Act Reference: Section 5.56; Local Government (Administration) Regulations Part 5, Division 3

Recommendation 36 and 37 propose enhanced Integrated Planning and Reporting principles and provisions and that Audit, Risk and Improvement Committee monitor performance against baseline measures including financial management, service delivery and community well-being.

WALGA Comment – WALGA has supported the Integrated Planning and Reporting framework dating back to the Systemic Sustainability Study of 2008 and broadly supported the regulatory amendments introduced in 2011.

WALGA Recommendation: Support Recommendations 36 and 37

Recommendations 38(a) and (b) – Minimum Service Levels

Local Government Act Reference: Section 3.18

Recommendations 38(a) and (b) are separated for independent consideration due to the potential for extensive consequences to the Local Government sector. Recommendation 38(a) proposes a minimum level of service delivery established as a statutory obligation, and Recommendation 38(b) proposes a qualified reserve power whereby the Minister for Local Government responds to a failure to deliver the minimum services by issuing an enforceable direction.

WALGA Comment: WALGA's closest advocacy positions to Recommendation 38 is 'principles over prescription' together with upholding the General Competence Principle²⁷. Recommendation 38(a) appears intended to create a commonality of service delivery that is potentially measurable across the sector, with service delivery outcomes either legislated or directed by the Minister for Local Government. This approach is anathema to the General Competence Principle that permits Local Governments to independently determine appropriate levels of service.

It is noted that continuance of the General Competence Principle is supported in Recommendation 6, but the contradictory nature of Recommendation 38(a), that determination of some services will be taken out of the hands of Local Governments and their communities, is neither identified nor examined in the Report.

Recommendation 38(b) is intended as a qualified reserve power however the associated commentary includes reference to directions relating to a natural disaster or a pandemic. The Local Government sector's experiences during the COVID-19 pandemic did not bring to light any deficiency in the capacity of the State Government to manage issues arising from a pandemic that would requiring the Minister for Local Government to assume emergency direction powers – see also Recommendation 58. WALGA advocates that the State Government ensure there is proper provision for resources required to fulfil any legislated responsibility²⁸.

WALGA Recommendation: Oppose Recommendation 38(a) and (b) and reiterate support for Recommendation 6 'General Competence Principle'.

²⁷ State Council Resolution 06.3/2019 Items 1(a) and (b); 120.6/2017

²⁸ State Council Resolution 06.3/2019 Item 1(f)

Recommendations 38(c), (d) and (e) – Service Levels and IPR**Local Government Act Reference: Section 5.56; Part 5, Division 3 Local Government (Administration) Regulations**

Recommendations 38(c), (d) and (e) propose a range of measures to align financial sustainability principles and services and programs to the integrated planning and reporting framework, and to conduct regular service delivery reviews including community consultation.

WALGA Comment: WALGA supported the introduction of the Integrated Planning and Reporting ‘planning for the future’ provisions and the above recommendations broadly align with current level of maturity in community consultation processes and examination of service delivery leading to the development of Strategic Community Plans and Corporate Business Plans.

WALGA Recommendation: Support Recommendations 38(c), (d) and (e)**Recommendations 39 to 42 - Local & Joint Subsidiaries****Local Government Act Reference: Part 3, Division 4**

Recommendation 39 proposes Integrated Planning and Reporting frameworks be cognisant of State Government plans when developing strategies for economic development.

Recommendation 40 proposes the new Local Government Act provide freedom for commercial activities, linking with Recommendation 41 which, whilst recommending against a beneficial enterprise model, makes positive recommendations for the support of commercial activities under an updated subsidiary model required to observe competitive neutrality principles. Recommendation 42 supports the use of regional subsidiary models unless qualified by the requirement to form an entity where the Local Government is not the dominant party.

WALGA Comment – It is noted that Recommendation 41(a) to (i) details the elements required for a flexible subsidiary model, including a proposal under 41(h) that employees of a subsidiary fall within the jurisdiction of the WA Industrial Relations Commission. This conflicts with current WALGA advocacy that such a transfer is conditional upon modernisation of the State system to be more consistent with the Federal industrial relations system²⁹.

WALGA has a long-held advocacy position for the creation of Beneficial Enterprises³⁰ with support for a vehicle for commercial activity (‘Council-controlled organisations’) dating back to WALGA’s Systemic Sustainability Study 2008³¹.

WALGA Recommendation: Support Recommendations 39, 40, 41(a) to (g) and (i) and 42. Oppose Recommendation 41(h).

²⁹ State Council Resolution 78.5/2018

³⁰ State Council Resolutions 06.3/2019; 121.6/2017; 107.5/2010; 114.5/2010

³¹ *The Journey: Sustainability into the Future* - Action 21, Page 49



Recommendations 43 and 44 - Modernise Financial Management

Local Government Act Reference: Part 6; Local Government (Financial Management) Regulations

Recommendation 43 proposes a modern set of principles to modernise financial management.

Recommendation 44 proposes a selection of measures in support of sound financial decision-making.

WALGA Comment – WALGA supports the general intent of the recommendations, aligning as they do with a number of advocacy positions³² including:

- Conduct a complete review of financial management provisions
- Freehold land be used to secure debt
- Enable Building Upgrade Finance

WALGA notes that the Report of the Inquiry into the City of Perth makes a number of recommendations³³ relating to financial management of all Local Governments including:

- Recommendation 188 : Establishment of Financial Management Instructions;
- Recommendation 189 : The 'WA Accounting Manual' dated September 2012 be reviewed and updated;
- Recommendation 190 : The format of format of the annual budget and financial report be prescribed for consistency across local government'

WALGA Recommendation: Support Recommendations 43 and 44

Recommendation 45 to 49 - Procurement

Local Government Act Reference: Section 3.57; Local Government (Functions and General) Regulations Part 4

Recommendation 45 proposes procurement thresholds, rules and policies be more closely aligned with the State Government. Recommendation 46 proposes a model Procurement Policy be adopted by all Local Governments. Recommendations 47 and 48 propose enhancing panel contracts and encouraging local business to register as local content providers. Recommendation 49 introduces the prospect that breaches of procurement rules be referred to an Independent Assessor for investigation.

WALGA Comment – WALGA has consistently supported the alignment of the tender threshold with that of the State Government³⁴ and broadly supports the principle that suppliers of goods, services and works competing for contracts will benefit where procurement processes across State and Local Government has more similarities than differences. These proposals will also assist recent endeavours of both State and Local Government to enhance opportunities for local and regional suppliers to access contracts and boost local economies in the post COVID-19 recovery phase.

WALGA Recommendation: Support Recommendations 45, 46, 47, 48 and 49

³² State Council Resolution 06.3/2019

³³ City of Perth Inquiry Report, Volume 3, Page 83

³⁴ State Council Resolution 06.3/2019

Recommendations 50, 51 and 52 - Rating and Revenue

Local Government Act Reference: Part 6; Local Government (Financial Management) Regulations

Recommendation 50(a) opposes rate capping and 50(c) proposes a broad review of rate exemptions available under Section 6.26(2) of the Local Government Act in recognition of the limitation this places on capacity to raise revenue. Further proposals include development and publication a Local Governments rates and revenue strategies (50b) and a review by the Valuer General of rating methodologies (50 g). Recommendation 51 aligns with the current provisions in Sec 6.17 of the Local Government Act which requires the setting of fees and charges to consider; the cost of providing the service; importance of the service to the community; and the price of alternative providers might charges for similar service.

Recommendation 52 recommends cost recovery principles be adopted when Local Government and State Government set fees and charges.

WALGA Comment – WALGA’s advocacy opposes rate capping³⁵ and there is long-standing support for a review of general rate exemption provisions and charitable land use rate exemptions³⁶ initially examined by the Local Government Advisory Board in 2005³⁷. WALGA also supports a review of the basis of rates³⁸ and this may be incorporated in Recommendation 50(g).

WALGA’s advocacy position in relation to Recommendation 52 is that Local Government to be empowered by legislation to set fees and charges for all services it provides in favour of the current arrangement whereby many fees and charges are determined by State Government legislation³⁹.

The Office of the Auditor General regularly audits State Government fee-setting in line with Government policy:

It is general government policy that fees should fully recover the cost of providing related services. If fees under-recover costs, this could mean the general public is subsidising customers, while over-recovery could mean customers are being charged too much. Any under or over-recovery of costs requires approval from the Minister or authority from legislation, respectively.⁴⁰

WALGA’s long-held concern is that the State Government’s policy is inadequately applied to Local Government service delivery (town planning fees, building fees, dog and cat registration etc) and Local Governments experience a net revenue loss due to inherent issues of:

- Lack indexation
- Lack from regular review
- Lack a transparent methodology in setting of fees and charges

WALGA Recommendation: Support Recommendations 50, 51 and 52; continue to advocate for legislation that empowers Local Governments to set fees and charges for all services it delivers.

³⁵ State Council Resolution 06.3/2019; 96.6/2015; 118.7/2015 incl. Rate Setting Policy Statement

³⁶ State Council Resolution 06.3/2019; 122.6/2017; 118.7/2015; 5.1/2012

³⁷ Local Government Advisory Board’s Inquiry into the Operation of Section 6.26(2)(g) of the Local Government Act 1995 – November 2005

³⁸ State Council Resolution 06.3/2019; 123.6/2017

³⁹ State Council Resolution 06.3/2019; Metropolitan Local Government Reform Submission 2012

⁴⁰ Report 13 ‘Fee-setting by the Department of Primary Industries and Regional Development and Western Australia Police Force’ December 2019 - Executive Summary, Page 3

ACCOUNTABILITY, SELF-REGULATION AND INTEGRITY

Recommendations 53 and 54 - Accountability and Self-Regulation

Local Government Act Reference: Part 7 (Audit); Local Government (Audit) Regulations

Recommendation 53 recommends an expanded Audit, Risk and Improvement Committee with Recommendation 53(a) and (b) proposes that skills-based independent members hold the majority of numbers, and the Chair, of the Committee, and regional committees be formed to offset potential increased costs.

Recommendation 54 proposes an expanded role for the Audit, Risk and Improvement Committee including an audit plan approach focussing on compliance, risk (including procurement), financial management, fraud control, governance and delivery of plans.

WALGA Comment – WALGA’s advocacy supported the Office of the Auditor General WA conducting Local Government finance and performance audits⁴¹. The self-regulation themes within Recommendation 54 are supported, however Recommendation 53(a) and (b) proposals for a majority of independent members, potentially drawn from a panel of approved suppliers or shared through regional cooperation arrangements, does not include a benefits analysis and there is no evidence the regional cooperation approach will lessen internal audit costs particularly for rural and regional Local Governments.

WALGA Recommendation: Oppose Recommendation 53(a) and (b). Supports Recommendation 54.

Recommendation 55 – Integrity and Governance

Local Government Act Reference: Part 7 (Audit); Local Government (Audit) Regulations

Recommendation 55(a) to (i) propose a range of governance measures to improve integrity, oversight and public participation.

WALGA Comment – Recommendations (f), (g) and (h) align with the Department of Local Government, Sport and Cultural Industries current development of Mandatory CEO Standards for Recruitment, Performance Review and Termination (associated with the *Local Government Amendment Legislation Act 2109*) and it is likely this body of work will continue to be dealt with independent of this Report. WALGA’s current advocacy position includes opposition to item (g), the mandatory readvertising of the CEO position upon completion of two five year terms.⁴²

The proposal under item (c), permitting elected members unable to maintain impartiality to withdraw from a meeting and not vote, is clearly unworkable where the meeting quorum comes under threat and is opposed.

WALGA Recommendation: Support Recommendation 55(a), (b), (d), (e), (f), (h) and (i). Oppose Recommendations 55 (c) and (g).

⁴¹ State Council Resolution 7.1/2018

⁴² State Council Resolution 145.7/2019



Recommendation 56 – Training and Development

Local Government Act Reference: Section 5.126 and Regulations 35 and 36 of the Local Government (Administration) Regulations

Recommendation 56 updates the recently introduced Elected Member training provisions.

WALGA Recommendation: Support Recommendation 56

Recommendation 57 and 58 – Early Intervention Framework

Local Government Act Reference: Part 8

Recommendation 57 proposes an early intervention framework whereby the Department of Local Government, Sport and Cultural Industries works with Local Governments to improve performance, governance and compliance. Recommendation 58 proposes the Minister for Local Government should have powers to direct Local Governments and make declarations during a declared state of emergency.

WALGA Comment – WALGA does not have advocacy positions in relation to either recommendation. Recommendation 38(b) introduced commentary on this topic and it is reiterated the Local Government sector's experiences during the COVID-19 pandemic did not bring to light any deficiency in the capacity of the State Government to manage issues arising from the pandemic that would require providing the Minister for Local Government with additional emergency powers. A matter of this significance should be considered in the broad context of the State Government's assessment its capacity to respond during the present state of emergency period, rather than dealt with piecemeal in a review of the Local Government Act.

WALGA Recommendation: Support Recommendation 57. Oppose Recommendation 58.

Recommendations 59 and 60 – Office of the Independent Assessor

Local Government Act Reference: Part 8; Section 5.41

Recommendation 59 (a) to (f) proposes conditions upon which an Office of the Independent Assessor might be established, including taking the functions of the Local Government Standards Panel.

Recommendation 60 proposes consideration of managing complaints by Elected Members against a CEO or other senior officer, with potential complaints be investigated by the Independent Assessor.

WALGA Comment – WALGA has a long-standing advocacy position for improvement to the operational efficiency of the Local Government Standards Panel.⁴³

The proposal in Recommendation 59 to create the Office of the Independent Assessor resonates in some regard with Recommendation 323, 324 and 325 of the Report of the Inquiry into the City of Perth.⁴⁴

⁴³ State Council Resolution 43.2/2011

⁴⁴ City of Perth Inquiry Report Recommendations Pp. 108 - 110



Recommendation 60 has the potential to overlay with other statutory provisions relating to employment law, and it is unclear whether the Report has considered the appropriateness of a proposal which will permit individual Elected Members, rather than the Council acting collectively as the employing authority, to instigate actions relating to a CEO's performance. Similarly, it is current practice that all complaints relating to other local government employees fall within the function of the CEO as the employing authority under Section 5.41(g) of the Act.

WALGA Recommendation: Support Recommendation 59. Oppose Recommendation 60.



OTHER MATTERS

Recommendation 61(a) and (b) – Classification Bands

Local Government Act Reference: Schedule 2.2

Recommendation 61(a) proposes the principles for determining classification and for Local Governments should be set out in the new Act, and Recommendation 61(b) states that once established they be utilized by the Salaries and Allowances Tribunal to determine Councillor and CEO allowances and remuneration.

WALGA Comment – WALGA has a long-standing advocacy position in relation to appropriate levels of remuneration for Elected Members.⁴⁵ The commentary accompanying Recommendation 61(b) informs the rationale for removing the classification band process from the *Salaries and Allowances Act 1975* to the *Local Government Act 1995* is to provide a broader application of the band system to other matters including whether a Local Government should have wards. This ties Recommendation 61(a) and (b) to Recommendation 26(c) that has the intent of discontinuing wards in Band 3 and 4 Local Government, which WALGA does not support.

WALGA Recommendation: Oppose Recommendation 61.

Recommendations 62 and 63 - Harmonisation of Local Laws

Local Government Act Reference: Section 3.5 to 3.17

Recommendations 62 and 63 propose increased harmonisation of Local Laws by developing model Local Laws and deemed provisions, with Local Government responsible for justifying any departure or variation from the models or provisions.

WALGA Comment – WALGA advocates for improvements to the current local law-making process and independent local law scrutiny conducted by Parliament's Delegated Legislation Committee⁴⁶. Consistent Models and deemed provisions will greatly enhance certainty in the local law-making process whilst ensuring the right for Local Governments to argue for and justify departures and variances that suit local conditions, issues and needs.

WALGA Recommendation: Support Recommendations 62 and 63

⁴⁵ State Council Resolution 06.3/2019; WALGA Submission to the Salaries and Allowances Tribunal – 21 February 2019

⁴⁶ State Council Resolution 06.3/2019

Recommendation 64 - WALGA

Local Government Act Reference: Section 9.58

Recommendation 64 recommends the following in respect to WALGA;

- (a) WALGA not be constituted under the new Act;
- (b) A transition period is provided to ensure continuity in operations of WALGA while it is re-formed under other legislation; and
- (c) Recognition of WALGA's Preferred Supplier Program and mutual insurance coverage in the legislation should be accompanied by appropriate oversight measures, including auditing.

WALGA Comment – From the Local Governments sector perspective it is critical to retain WALGA's services status in the legislation and regulations relating to the Preferred Supplier Program and the Insurance service, as these programs provide significant savings for the Local Government sector.

In respect to whether WALGA's establishment is referenced in the Local Government Act, it is appropriate for the Association to obtain legal advice on any negative consequences this may have.

WALGA Recommendation: Support recommendation 64 (c) for WALGA services retention in the Local Government Act relating to the Preferred Supplier Program and the Local Government Insurance Service. Further advice required in respect to recommendation 64 (a) and (b)

Recommendation 65 – Operational Provisions

Local Government Act Reference: Various

Recommendation 65 (a) to (f) proposes a number of operational matters for future consideration.

WALGA Comment – The proposals align with WALGA's advocacy to the extent that the new Local Government Act be based on a flexible, principles-based legislative framework that avoids red tape and 'de-clutters' the current extensive regulatory regime.⁴⁷

There is general support is therefore for these operational provisions, however Recommendation 65(f) – transfer of employee entitlements across all three levels of Government – though well intended is highly likely to raise extensive legal, industrial and financial ramifications prior to being capable of implementation. Further research and industrial consideration is therefore inevitable.

WALGA Recommendation: Support Recommendations 65(a) to (e). Conditionally support Recommendation 65(f) pending further research and industrial consideration.

⁴⁷ State Council Resolution 06.3/2019 Items 1(b) and (e)