



Shire of
Katanning
Heart of the Great Southern

Long Term Financial Plan
2025 - 2034



Heart of the Great Southern

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Date: 14/8/25

Status: Draft

Time Period of the Plan: The LTFP covers a 9-year period.

Date of Review: The LTFP is reviewed every 4 years, and updated within 2 years of each Shire election, and in conjunction with the AMP.

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Introduction

The purpose of the Long-Term Financial Plan (LTFP) is to present a financial analysis of all strategic objectives and goals set out in the integrated planning framework documents over a nine-year period. It is an integral part of Council's strategic planning process and is aligned to other core planning documents, including the Strategic Community Plan and the Shire's Corporate Business Plan (2025 – 2029). Information contained in other strategic plans including the Asset Management and Workforce Plans have informed the Long-Term Financial Plan.

Financial and social indicators are inherent to predicting future values; these include consumer price index, interest rates, population growth and demographic trends. The Long-Term Financial Plan analyses financial trends over a nine-year period on a range of assumptions and provides the Shire with information to assess resourcing requirements to achieve its strategic objectives and to assist the Shire to ensure long term financial sustainability.

This plan addresses the operating and capital needs placed on the Shire over the next nine years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Shire to the community.

Shire Profile

Katanning is located in the Upper Great Southern and is at the heart of one of the most productive agricultural regions in Western Australia. Katanning is situated 2 ½ hours south of Perth and under 2 hours north of Albany. Katanning is a regional centre and coupled with another seven Local Governments that lie within a 70km radius of the town provides services to a combined population of approximately 12,500.

The Shire is encouraging economic development and fostering growth as part of its program. The agricultural sector supports more than 400 businesses in Katanning, and the commercial sector includes retail, wholesale and a large range of service industries.

The State Government recognises Katanning is the home of a range of businesses that already deliver excellent services to agriculture and thus has great promise to support growth in this area an area of Agricultural Excellence with the potential to develop as a Meat Precinct to be developed to supply met produces to the growing Asian markets. The Western Australian Meat Marketing Co-operative (WAMMCO) operates an internationally acclaimed Halal Abattoir which employs up to 340 full time workers. The new Katanning Regional Sheep Saleyard, that opened in May 2014, is one of the largest facilities of its type in the country drawing livestock from across the southwest land division is providing improved facilities for producers, buyers, agents and livestock reinforcing Katanning's premier position in the industry.

With a mixture of urban and rural life, Katanning has many highly desirable characteristics that will ensure it remains a vibrant and prosperous regional centre. Katanning prides itself on its multicultural diversity and is widely recognised as a community where residents enjoy a well-developed cultural and heritage lifestyle. People from many countries around the world have settled in Katanning and this enhances the diverse and rich cultural fabric that makes Katanning such a vibrant place to live.

Katanning is the regional centre of the Upper Great Southern District and provides quality facilities to residents from neighbouring towns such as Broomehill, Tambellup, Kojonup, Woodanilling, Wagin, Dumbleyung, Gnowangerup and Nyabing.

STATISTICS

GEOGRAPHIC STATISTICS	
Distance from Perth by Road (RAC 2013)	283km
Area (km ² , Shire website)	1,523km ²

POPULATION STATISTICS	
Population (ABS estimated 2024)	4,294
Number of Dwellings (ABS 2016)	1,831
Number of Electors (WAEC as at 1/4/25)	2,711

ROAD NETWORK	
Sealed Roads – Length (km)	199
Unsealed Roads – Length (km)	505

ECONOMIC STATISTICS	
Median Weekly Household Income (ABS 2021)	\$1,343
Median Weekly Rent (ABS 2021)	\$200
Average household size (ABS 2021)	2.5

RATING & INCOME STATISTICS	
Rateable Properties (2025/26 Budget)	2,172
Rateable Value (2025/26 Budget)	\$401,994,586
Predominant Minimum Rate (2025/26 Budget)	\$1,245
Total Rates Levied (2025/26 Budget)	\$5,530,242
Total Operating Revenue (2025/26 Budget)	\$9,880,109

ORGANISATION STATISTICS	
Number of Employees (FTE) as at July 2025	54

The Long-Term Financial Plan guides the Shire's financial management in a responsible and sustainable manner. The Shire's financial sustainability is fostered by maintaining adequate financial reserves to meet long term needs, seeking alternative funding sources and partnerships from the community and other levels of government. The Shire will continue to explore funding innovations to improve services and infrastructure.

To assist in the implementation and activation of the Strategic Community Plan the Shire must consider its current and future resource capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

The development of these strategies and plans and their integration, will be reflected and perfected into the future.

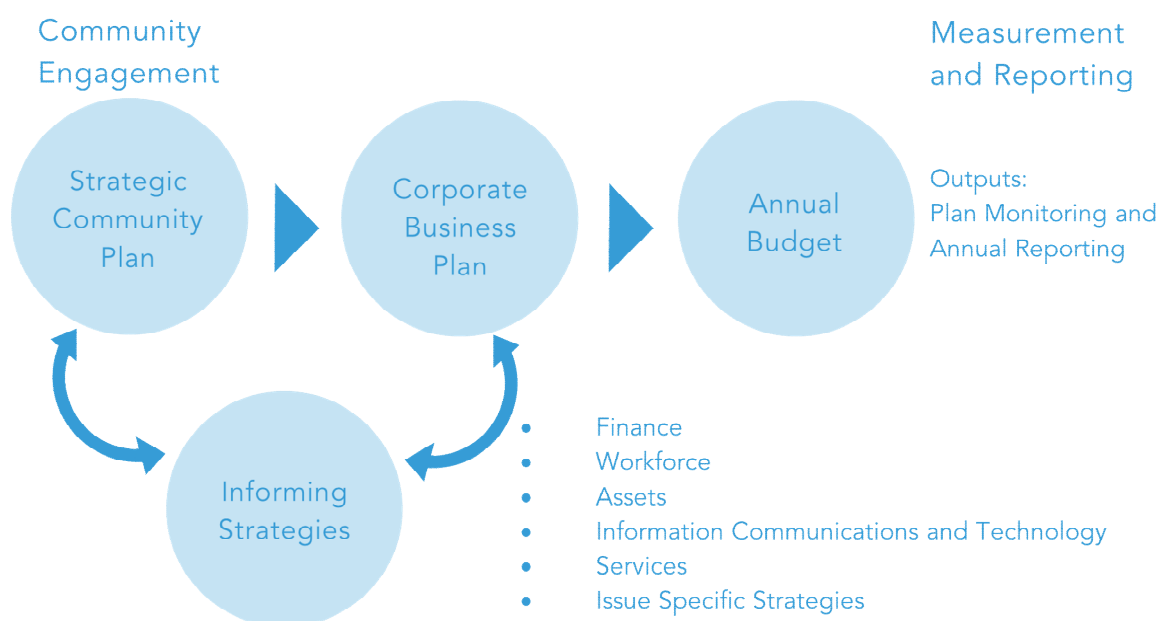
Integrated Planning Framework

Long term financial planning is a key element of the Integrated Planning and Reporting Framework. It enables the Shire to set priorities, based on their resourcing capabilities, for the delivery of short, medium and long-term community priorities.

The plan is a nine-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. From these planning processes, Annual Budgets that are aligned with strategic objectives can be developed.

This Plan indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts, shows the linkages between specific plans and strategies, and enhances the transparency and accountability of the Council to the community.

The following figure illustrates how the Long-Term Financial Plan informs the Integrated Planning and Reporting Framework:



Elements of Integrated Planning and Reporting Framework

The Strategic Community Plan sets out the vision, aspirations and objectives for the community over the next 9 years. It is the principal strategy and planning document. This means that it governs all of the work that the Shire undertakes, either through direct service delivery, partnership arrangements or advocacy on behalf of the community. The clear direction set by the Council ensures asset and service provision is focused to meet the requirements of the community, now and into the future.

The process has led to the development of priorities for social, economic, environmental, changing demographics and land use, and civic leadership. Objectives are set for the short, medium and long terms.

Our Services

The Shire delivers a wide range of services and facilities to the community. The revenues and expenditure of the Shire are required to be classified in accordance with legislation. The *Local Government (Financial Management) Regulations 1996 (Schedule 1 Part 1)* specify the minimum program classifications to be disclosed.

STRATEGIC COMMUNITY PLAN 2022-2032

Our Strategic Community Plan 2022 is the Shire's primary strategic planning document. It sets our aspirations, goals, and objectives we would like to achieve to service and support its community. The plan has a lifespan of 10 years and is regularly reviewed.

COMMUNITY VISION

"Katanning is a safe, sustainable, and prosperous community. We respect and celebrate our diverse culture. "

SOCIAL

Objective: Katanning is a vibrant, active place that encourages its community to thrive. We will aim to provide access to services and support to all members of the community to create a safe, connected and cherished place to live, learn, work and play.

The community of Katanning identified the importance of creating a safe place to live and a desire to see a reduction in crime and antisocial behaviour in the community.

Katanning's demographic is diverse and ensuring that there is adequate infrastructure and services to support them is essential to enhance our places, spaces and community.

The community greatly value the community events and festivals that encourage togetherness and sharing of cultures, and strongly support their continuation

BUILT ENVIRONMENT

Objective: Katanning is a beautiful, well serviced place that invites people to stay. We will work to provide our community with the services, infrastructure and facilities that meet its needs.

There is a strong desire from the community for a well-maintained town and entrances to town. Maintenance and tidying to both the natural environment (e.g. verges) and built environment (e.g. shops and houses) around town were identified as opportunities to designing places where people want to live, work and play.

The Shire's active and passive recreation spaces were strongly valued and should continue to be maintained and enhanced.

The community wanted infrastructure – footpaths, cycle paths and roads, that was safe and enabled improved movement throughout the Shire. Housing was identified as an issue for the community, both supply and diversity.

NATURAL ENVIRONMENT

Objective: Katanning is a sustainable community with a healthy natural environment. We will work to preserve and enhance our natural environment for current and future generations.

The community identified a desire for greening, planting and landscaping of the town. It was suggested that opportunities for education and information sharing would assist the community to have a better understanding and appreciation of the environment and sustainable practices.

The community was supportive for mechanisms that improve waste reduction and promote recycling. The community also expressed support for management of pests.

ECONOMIC

Objective: Katanning is an economic hub of the Great Southern region, offering a range of employment and business opportunities. We will strive to facilitate the sustainable growth and development of our population and economy.

The community recognised the importance of education and training including through the secondary and tertiary education system, to help support the local economy and opportunities for employment.

The community identified that there is a need for additional businesses needed in Katanning to support the local community. Building vacancies and Short Term rents are problematic and need to be addressed.

Katanning has a unique character and culture and the community identified that there are opportunities to support and grow tourism.

CULTURAL

Objective: Katanning is a place for everyone from all walks of life. We will acknowledge, celebrate and respect all cultures of our diverse community.

Katanning prides itself on its diverse community. The community expressed the desire for greater recognition, appreciation and understanding of our history and diverse culture through education, storytelling, and our built and natural environment. The multicultural community should continue to be celebrated through events.

There was support for greater understanding and respect of Katanning's Aboriginal and Torres Strait Islander community and involvement in decision making that impacts their community.

The community suggested that creating safe spaces for different cultural groups would enable connection.

LEADERSHIP

Objective: Katanning is an inclusive and respectful community. We will support and advocate for our community to make Katanning a prosperous, safe and welcoming community

The community expressed appreciation for several projects, programs, and initiatives the Shire has been undertaking. They welcome the opportunity to be involved in decision making processes to ensure their values and views are truly represented.

The community want leaders that are involved in events, respectful of all demographics and cultures and are inclusive.

SERVICE LEVELS

It is proposed that existing service levels will be maintained for all operational areas in formulating this plan. However, a key objective in the Corporate Business Plan is to improve existing service levels in the longer term whilst continuing to fund the provision of infrastructure.

ASSET MANAGEMENT

The Shire is developing a strategic approach to asset management and will prepare asset management plans based on the total life cycle of assets. The Asset Management Plans' will assist the Shire in predicting infrastructure consumption and asset renewal needs and identifies the cost required to renew or preserve the asset (renewal gap). The continued allocation of funding towards the renewal of assets and funding for maintenance and upgrades will result in a positive investment for the community in future. Asset acquisitions and capital works are funded from rate revenue, specific cash reserves, government grants or borrowings.

Long Term Financial Forecasts

This plan has been prepared to support the strategic planning process for the Shire. The plan addresses the operating and capital needs placed on the Shire over the next 9 years.

The plan will be reviewed annually to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling this long-term plan, consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in this plan therefore represent estimated future prices and costs.

This long-term strategic financial plan is set against economic uncertainty. The plan addresses operating and capital outlays for the period 2025/26 through to 2033/34. The changing economic circumstances have meant that projections for growth and therefore community demand as facilities and services are subject to how the Australian and State economies recover from the current economic position.

This plan represents a financial solution to meeting the competing demands of services and facilities to the community. There are numerous ways that will enable the Shire to achieve its objectives. This plan balances the funding needs of renewal and new infrastructure assets, existing services against rating expectations, reasonable fees, debt leverage and the use of accumulated funds held in reserve accounts.

To assist in the implementation and activation of the Shire's Strategic Community Plan this financial plan considers the Shire's current and future financial resources capacity. The Corporate Business Plan will assist in the realisation of our community's vision and aspirations in the medium term. It details the actions, services, operations and projects the Shire will deliver within a 4-year period, the resources available and associated costs. Other critical informing strategies associated with this plan are the Asset Management and Workforce Plans.

Financial Strategies and Principles

The following assumptions have been applied in formulating the financial strategies underpinning the Long-Term Financial Plan. These include for the continuous improvement in the financial capacity and sustainability of the Shire through –

- Strengthening results to ensure sustainability.
- Prudent use of debt.
- Accumulation of funds to meet the cash flow demands for asset renewal etc.
- The maintenance of a fair and equitable rating structure.
- Maintaining or improving service level standards.
- Maintaining/Increasing funding for asset maintenance and renewal; and
- Development of infrastructure.

Service delivery and service levels

Service delivery and service levels will continue at the existing standards. Service level standards from the community strategic plan relate primarily to the creation of new facilities for a growing population. The asset management plans also are based on the provision of existing standards and services.

Financial Plans

Overview

The Long-Term Financial Plan will be continuously reviewed to reflect the prevailing economic conditions and changing community needs placed on the Shire. In compiling the plan consideration has been given to the economic drivers that will influence the future cost of providing facilities and services. The values disclosed in the plan therefore represent estimated future prices and costs. The plan addresses the Shire's operating and capital requirements from Financial Year 2025/26 through to 2033/34.

One of the key challenges for Shire is to ensure it achieves ongoing financial sustainability in order to provide appropriate services and infrastructure for the community into the future.

The long-term financial estimates are an integral part of Council's strategic planning process and represent a nine-year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. It indicates the Shire's long term financial sustainability, allows early identification of financial issues and their longer-term impacts. This plan addresses the operating and capital needs placed on the Shire over the next 9 years. It also shows the linkages between specific plans and strategies and enhances the transparency and accountability of the Shire to the community.

The key financial strategies underpinning the plan are:

- achieving operating surpluses in the long term.
- continuous improvement in financial position.
- maintaining a positive unrestricted cash.
- development of alternative revenue streams than rates.
- maintaining and improving service levels.
- adequately funding for asset renewal/replacement.
- maintaining a fair and equitable rating structure.

Financial Statements

The following Financial Statements have been prepared for the nine years covered in this plan.

Statement of Comprehensive Income by Program

Identifies the cost of goods and services provided, and the extent to which costs are recovered from revenues. Programs are defined by Regulation under the Local Government Act WA 1995.

Statement of Comprehensive Income by Nature/type

Identifies the inputs by nature/ type of the revenue or expense. Descriptions are defined by Regulation under the Local Government Act WA.

The Statement of Comprehensive Income is prepared on an accrual basis. This process recognises income as it is earned and expenses as they are incurred. In addition, it makes adjustments for unearned income, credit sales, pre-payments, accrued expenses and non-cash provisions (i.e. depreciation and leave entitlements). This method provides a more accurate reflection of the transactions which actually occurred during the accounting period and is a better reflection of the actual business activities undertaken by the Shire. Depreciation, which is an expense charged in the Statement of Comprehensive Income, reflects the value of capital assets consumed during the accounting period.

Accounting Standard AASB 1004 Contributions requires contributions to be recognised as revenue (i.e. in the Statement of Comprehensive Income) when the Shire obtains control over the assets comprising the contributions, notwithstanding that those contributions may be a grant for a capital item. Given this requirement, grants for capital works have the potential to significantly affect the operating result in a particular year.

Rate Setting Statement (Statement of Financial Activity)

This statement summarises the operating, capital, debt and reserves transactions. It utilises the same reporting procedures required formulating the Shire's Annual Budget under the Local Government Act (WA). The plan identifies the funds necessary to balance the budget in each financial year through the collection of Rates.

Statement of Financial Position (Balance Sheet)

The purpose of the Statement of Financial Position is to provide a "snap-shot" of the overall financial position of the Shire. This statement is constructed according to well defined accounting principles which are embodied in the Australian Accounting Standards. The ratepayer equity in the Shire can be calculated by deducting total liabilities from total assets.

The Statement discloses transactions as current and non-current assets, and current and non-current liabilities and equity. Statement of Comprehensive Income - by Program

Scenario modelling and sensitivity analysis

RISK ASSESSMENT

The Shire has ensured that effective risk management practices across Council are aligned within a common framework. Councils Risk Management Strategy positions risk management as a critical driver of process and is supported by values that are practiced by all staff. Risk is considered against the following factors –

- Financial
- Property
- Environmental
- Reputational
- Safety

It provides a holistic, strategic and comprehensive approach to risk management that integrates the risk management activities across the Council and further positions risk management as a critical driver of our internal processes.

The Shire's activities are exposed it to a variety of risks which have been considered in preparing the Long-Term Financial Plan. Asset Management Plans also identify assets that are critical to the Shire's operations and outline specific risk management strategies for these assets.

For specific projects, the ability to accurately define risks over a long period is hampered by uncertainties surrounding the availability of funding such as grants. The availability and the willingness for grants from both State and Federal Government's impose a financial risk to the operations and capital reinvestment in this plan.

Implementation and Review of the Long-Term Financial Plan

The Council will consider the content of the Long-Term Financial Plan when preparing the Annual Budget for 2026/27 and subsequent years and it is expected that adopted budgets will be closely aligned with the proposals in the Long-Term Financial Plan and assumptions underpinning this plan.

The Council is confident that the Long-Term Financial Plan will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

Attachments & Supporting Documents

Attachment 1 - Glossary

AAS – Australian Accounting Standards

ABS - Australian Bureau of Statistics

Capital Grants/Contributions - Payments made to, or "revenues" received for the specified purpose of acquiring, constructing non-current assets. These can be provided by way of grants from governments or contributions from the private sector.

Capital renewal & replacement expenditure means expenditure to renew or replace existing assets ¹

CPI A – Australia - Consumer Price Index for All Capital Cities in ABS Catalogue No 6401.0

CPI P – Perth - Consumer Price Index for Perth in ABS Catalogue No 6401.0

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciation method used shall reflect the pattern in which the asset's future economic benefits are expected to be consumed by the entity.

Gross Domestic Product (GDP) - Economic trend series as shown in the Australian Bureau of Statistics Publication 5206.0 - Australian National Accounts.

Net interest expense means interest expense less interest received from self-supporting loans. ¹

Net operating expense means operating expense excluding net interest expense and depreciation expense; ¹

NPV means net present value; ¹

Operating expense means the expense that is operating expense for the purposes of the AAS, including net interest expense and depreciation expense. ¹

Operating revenue means the revenue that is operating revenue for the purposes of the AAS, excluding —

- (a) grants for the development or acquisition of assets; and
- (b) contributions for the development or acquisition of assets; and
- (c) other comprehensive income. ¹

Other comprehensive income has the meaning given in the AAS. ¹

Own source operating revenue means revenue from rates and service charges, fees and user charges, reimbursements and recoveries, interest income and profit on disposal of assets. ¹

Planned capital renewals means capital renewal and replacement expenditure as estimated in the long-term financial plan. ¹

Principal and interest means all principal and interest expenses for borrowings under section 6.20 of the Local Government Act (WA)

Required capital expenditure means capital renewal and replacement expenditure as estimated in the asset management plan; ¹

WALGGC - Western Australian Local Government Grants Commission

References

¹ *Local Government (Financial Management) Regulations 1996*

Attachment 2 – Financial Statements and Supporting Information



Shire of Katanning Long Term Financial Plan
2025-2034
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Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Comprehensive Income by Program

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME: REVENUES FROM ORDINARY ACTIVITIES									
Governance	66,159	68,144	70,188	72,293	74,462	76,696	78,997	81,367	83,808
General Purpose Funding	6,653,174	9,299,941	9,740,588	10,200,917	10,681,793	11,184,118	11,708,835	12,256,926	12,829,418
Law, Order, Public Safety	218,500	222,870	227,327	231,874	236,511	241,241	246,066	250,987	256,007
Health	37,228	37,972	38,732	39,506	40,296	41,102	41,924	42,763	43,618
Education and Welfare	99,544	101,535	103,566	105,637	107,750	109,905	112,103	114,345	116,632
Housing	247,806	252,762	257,817	262,973	268,233	273,597	279,069	284,651	290,344
Community Amenities	1,148,701	1,171,676	1,195,109	1,219,011	1,243,391	1,268,259	1,293,624	1,319,497	1,345,887
Recreation and Culture	367,787	375,142	382,645	390,298	398,104	406,066	414,187	422,471	430,921
Transport	53,632	54,704	55,798	56,914	58,053	59,214	60,398	61,606	62,838
Economic Services	909,576	927,767	946,323	965,249	984,554	1,004,245	1,024,330	1,044,817	1,065,713
Other Property and Services	2,797	2,853	2,910	2,968	3,027	3,088	3,149	3,212	3,277
Total Revenue	9,804,902	12,515,365	13,021,002	13,547,641	14,096,175	14,667,533	15,262,684	15,882,642	16,528,462
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES									
Governance	(1,161,195)	(1,184,418)	(1,208,107)	(1,232,269)	(1,256,914)	(1,282,053)	(1,307,694)	(1,333,848)	(1,360,525)
General Purpose Funding	(397,601)	(405,553)	(413,664)	(421,938)	(430,376)	(438,984)	(447,764)	(456,719)	(465,853)
Law, Order, Public Safety	(668,066)	(681,427)	(695,056)	(708,957)	(723,136)	(737,599)	(752,351)	(767,398)	(782,746)
Health	(196,937)	(200,876)	(204,894)	(208,991)	(213,171)	(217,435)	(221,783)	(226,219)	(230,743)
Education and Welfare	(811,374)	(827,601)	(844,153)	(861,036)	(878,257)	(895,822)	(913,738)	(932,013)	(950,654)
Housing	(435,841)	(444,558)	(453,449)	(462,518)	(471,769)	(481,204)	(490,828)	(500,645)	(510,657)
Community Amenities	(1,763,943)	(1,881,884)	(1,992,772)	(2,098,127)	(2,198,804)	(2,294,466)	(2,385,056)	(2,470,316)	(2,550,634)
Recreation and Culture	(4,259,219)	(4,344,403)	(4,431,291)	(4,519,917)	(4,610,315)	(4,702,522)	(4,796,572)	(4,892,503)	(4,990,353)
Transport	(8,674,590)	(8,333,168)	(8,151,131)	(8,917,457)	(8,065,180)	(7,873,725)	(7,807,412)	(7,774,361)	(8,879,561)
Economic Services	(1,675,858)	(1,709,375)	(1,743,562)	(1,778,433)	(1,814,002)	(1,850,282)	(1,887,288)	(1,925,034)	(1,963,534)
Other Property and Services	(130,363)	(132,970)	(135,630)	(138,342)	(141,109)	(143,931)	(146,810)	(149,746)	(152,741)
Total Expenditure	(20,174,986)	(20,146,235)	(20,273,709)	(21,347,986)	(20,803,034)	(20,918,022)	(21,157,295)	(21,428,801)	(22,838,001)
Net Result from Operating Activities	(10,370,084)	(7,630,869)	(7,252,707)	(7,800,345)	(6,706,859)	(6,250,490)	(5,894,611)	(5,546,159)	(6,309,539)

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Comprehensive Income by Program

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
FINANCE COSTS									
Governance	(68,452)	(64,189)	(59,762)	(55,165)	(50,392)	(45,436)	(40,290)	(34,946)	(29,398)
Housing	(6,553)	(5,952)	(5,342)	(4,725)	(4,100)	(3,466)	(2,824)	(2,173)	(1,514)
Recreation and Culture	(7,600)	(6,693)	(5,750)	(4,769)	(3,749)	(2,689)	(1,586)	(440)	0
Other Property and Services	(9,151)	(5,829)	(2,396)	(840)	(474)	(95)	0	0	0
Sub-total	(91,756)	(82,663)	(73,250)	(65,499)	(58,715)	(51,686)	(44,700)	(37,559)	(30,912)
NON-OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS									
Governance	9,550,627	0	0	0	0	0	0	0	0
Law Order & Public Safety	0	0	0	0	0	0	0	0	0
Community Amenities	0	0	0	0	0	0	0	0	0
Recreation and Culture	0	150,000	0	0	0	0	0	0	0
Transport	982,433	1,140,081	1,013,579	1,021,851	1,030,288	1,038,894	1,030,681	1,039,295	1,048,081
Economic Services	0	0	0	0	0	0	0	0	0
Sub-total	10,533,060	1,290,081	1,013,579	1,021,851	1,030,288	1,038,894	1,030,681	1,039,295	1,048,081
PROFIT / (LOSS) ON DISPOSAL OF ASSETS									
Transport	57,353	0	0	0	0	0	0	0	0
Other Property and Services	0	0	0	0	0	0	0	0	0
Sub-total	57,353	-	-	-	-	-	-	-	-
NET RESULT	128,573	(6,423,451)	(6,312,378)	(6,843,993)	(5,735,286)	(5,263,282)	(4,908,630)	(4,544,423)	(5,292,370)

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Comprehensive Income by Nature and Type

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME: REVENUES FROM ORDINARY ACTIVITIES									
<i>EXCLUDING PROFIT ON ASSET DISPOSAL, NON-OPERATING GRANTS, SUBSIDIES & CONTRIBUTIONS</i>									
Rates	5,460,845	5,706,583	5,963,380	6,231,732	6,512,160	6,805,207	7,111,441	7,431,456	7,765,872
Rates Growth	25,738	27,304	28,533	29,817	31,159	32,561	34,026	35,557	37,157
Operating Grants, Subsidies & Contributions	1,340,434	3,671,969	3,782,128	3,895,592	4,012,460	4,132,833	4,256,818	4,384,523	4,516,059
Fees & Charges	2,186,860	2,285,269	2,388,106	2,495,571	2,607,871	2,725,225	2,847,861	2,976,014	3,109,935
Interest Earnings	476,000	495,040	514,842	535,435	556,853	579,127	602,292	626,384	651,439
Other Revenue	315,024	329,200	344,014	359,495	375,672	392,577	410,243	428,704	447,996
Total Revenue	9,804,902	12,515,365	13,021,002	13,547,641	14,096,175	14,667,533	15,262,684	15,882,642	16,528,462
EXPENDITURE: EXPENSES FROM ORDINARY ACTIVITIES									
<i>EXCLUDING LOSS ON ASSET DISPOSAL</i>									
Employee Costs	(5,337,519)	(5,390,894)	(5,444,803)	(5,499,251)	(5,554,244)	(5,665,329)	(5,835,288)	(6,010,344)	(6,190,654)
Materials & Contracts	(4,035,623)	(4,096,157)	(4,137,119)	(4,178,490)	(4,220,275)	(4,304,681)	(4,433,821)	(4,566,836)	(4,703,841)
Utilities	(612,753)	(637,263)	(662,754)	(689,264)	(716,834)	(745,508)	(775,328)	(806,341)	(838,595)
Depreciation	(9,356,842)	(9,168,759)	(9,154,414)	(10,084,341)	(9,392,446)	(9,250,476)	(9,126,659)	(9,023,471)	(10,045,986)
Interest Expenses	(91,756)	(82,663)	(73,250)	(65,499)	(58,715)	(51,686)	(44,700)	(37,559)	(30,912)
Insurance	(426,742)	(439,544)	(452,731)	(466,313)	(480,302)	(504,317)	(529,533)	(556,009)	(583,810)
Other Expenditure	(405,507)	(413,617)	(421,889)	(430,327)	(438,934)	(447,712)	(456,667)	(465,800)	(475,116)
Total Expenditure	(20,266,742)	(20,228,898)	(20,346,959)	(21,413,485)	(20,861,749)	(20,969,708)	(21,201,995)	(21,466,360)	(22,868,913)
Sub-total	(10,461,840)	(7,713,532)	(7,325,957)	(7,865,844)	(6,765,574)	(6,302,176)	(5,939,311)	(5,583,718)	(6,340,451)
Non-Operating Grants, Subsidies & Contributions	10,533,060	1,290,081	1,013,579	1,021,851	1,030,288	1,038,894	1,030,681	1,039,295	1,048,081
Profit on Asset Disposals	75,207	-	-	-	-	-	-	-	-
Loss on Asset Disposals	(17,854)	-	-	-	-	-	-	-	-
Sub-total	10,590,413	1,290,081	1,013,579	1,021,851	1,030,288	1,038,894	1,030,681	1,039,295	1,048,081
NET RESULT	128,573	(6,423,451)	(6,312,378)	(6,843,993)	(5,735,286)	(5,263,282)	(4,908,630)	(4,544,423)	(5,292,370)
Other Comprehensive Income									
Changes in Valuation of non-current assets	-	-	-	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-
TOTAL COMPREHENSIVE INCOME	128,573	(6,423,451)	(6,312,378)	(6,843,993)	(5,735,286)	(5,263,282)	(4,908,630)	(4,544,423)	(5,292,370)

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Financial Postition

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
ASSETS									
CURRENT ASSETS									
Cash and Cash Equivalents - Unrestricted	2,689,223	(705,190)	(422,653)	(211,950)	(29,675)	128,500	266,253	386,716	1,899,154
Cash and Cash Equivalents - Restricted (Reserves)	8,267,473	7,641,889	7,588,845	7,456,694	8,199,930	8,736,752	9,746,885	10,002,033	10,699,438
Receivables	1,862,455	1,583,087	1,357,190	1,165,177	1,001,967	863,238	745,318	645,086	600,000
Other Financial Assets	353,960	0	0	0	0	0	0	0	0
Inventories	7,248	7,393	7,541	7,692	7,845	8,002	8,162	8,326	8,492
Other Assets	0	0	0	0	0	0	0	0	0
Total Current Assets	13,180,359	8,527,179	8,530,922	8,417,613	9,180,068	9,736,492	10,766,619	11,042,161	13,207,083
NON-CURRENT ASSETS									
Receivables	279,163	251,247	226,122	203,510	183,159	164,843	148,359	133,523	120,171
Other Financial Assets	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637	124,637
Property, Plant and Equipment	75,197,998	75,877,759	73,479,409	70,579,496	68,158,844	65,480,378	65,623,754	62,579,303	60,798,062
Rehabilitation Assets	66,335	66,335	66,335	66,335	66,335	66,335	66,335	66,335	66,335
Right of Use Assets	50,954	50,954	50,954	50,954	50,954	50,954	50,954	50,954	50,954
Infrastructure	207,009,261	202,816,975	219,269,116	214,341,949	210,124,091	206,861,103	201,192,545	218,962,535	212,433,790
Total Non-Current Assets	282,728,348	279,187,907	293,216,573	285,366,881	278,708,020	272,748,250	267,206,584	281,917,286	273,593,948
TOTAL ASSETS	295,908,707	287,715,087	301,747,495	293,784,494	287,888,088	282,484,742	277,973,203	292,959,447	286,801,032
LIABILITIES									
CURRENT LIABILITIES									
Payables	221,882	226,320	141,559	144,390	147,278	150,224	153,228	156,293	409,418
Contract Liabilities	4,691,002	784,822	800,518	816,529	832,859	849,517	866,507	883,837	1,201,514
Amherst	1,145,901	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707
Lease Liabilities	0	0	0	0	0	0	0	0	0
Current Portion of Long Term Borrowings	302,234	311,327	298,787	240,667	247,460	232,520	217,531	217,084	200,969
Provisions	582,279	588,102	593,983	599,923	605,922	611,981	618,101	624,282	730,525
Total Current Liabilities	6,943,298	3,455,277	3,379,554	3,346,216	3,378,226	3,388,948	3,400,074	3,426,203	4,087,133

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Financial Postition

NON-CURRENT LIABILITIES

Long Term Borrowings	2,402,165	2,081,745	1,795,498	1,612,951	1,358,698	1,141,118	938,576	721,939	537,085
Payables	0	0	0	0	0	0	0	0	0
Lease Liabilities	0	0	0	0	0	0	0	0	0
Employee Related Provisions	111,215	112,328	113,451	114,585	115,731	116,888	118,057	119,238	120,430
Other Provisions	620,460	626,664	632,931	639,260	645,653	652,109	658,630	665,217	671,869
Total Non-Current Liabilities	3,133,840	2,820,737	2,541,880	2,366,796	2,120,082	1,910,116	1,715,264	1,506,394	1,329,384
TOTAL LIABILITIES	10,077,138	6,276,014	5,921,434	5,713,012	5,498,308	5,299,064	5,115,338	4,932,596	5,416,517
NET ASSETS	285,831,569	281,439,072	295,826,061	288,071,482	282,389,779	277,185,678	272,857,866	288,026,851	281,384,515

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Changes in Equity

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
EQUITY									
RETAINED SURPLUS									
Balance 1 July	92,088,468	92,668,488	86,870,621	80,611,288	73,899,445	67,420,923	61,620,819	55,702,056	50,902,485
Transfer from / (to) Reserve	451,447	625,584	53,045	132,151	(743,236)	(536,821)	(1,010,133)	(255,148)	(697,404)
Net Result	128,573	(6,423,451)	(6,312,378)	(6,843,993)	(5,735,286)	(5,263,282)	(4,908,630)	(4,544,423)	(5,292,370)
Balance 30 June	92,668,488	86,870,621	80,611,288	73,899,445	67,420,923	61,620,819	55,702,056	50,902,485	44,912,710
CASH BACKED RESERVES									
Balance 1 July	8,718,920	8,267,473	7,641,889	7,588,845	7,456,694	8,199,930	8,736,752	9,746,885	10,002,033
Transfer (from) / to Reserve	(451,447)	(625,584)	(53,045)	(132,151)	743,236	536,821	1,010,133	255,148	697,404
Balance 30 June	8,267,473	7,641,889	7,588,845	7,456,694	8,199,930	8,736,752	9,746,885	10,002,033	10,699,438
ASSET REVALUATION RESERVE									
Balance 1 July	184,895,608	186,926,562	207,625,929	206,715,342	206,768,927	206,828,107	207,408,924	227,122,333	225,772,367
Total Other Comprehensive Income	-	-	-	-	-	-	-	-	-
Balance 30 June	184,895,608	186,926,562	207,625,929	206,715,342	206,768,927	206,828,107	207,408,924	227,122,333	225,772,367
TOTAL EQUITY									
Balance 30 June	285,831,569	281,439,072	295,826,061	288,071,482	282,389,779	277,185,678	272,857,866	288,026,851	281,384,515
Net Assets as Statement Financial Position	285,831,569	281,439,072	295,826,061	288,071,482	282,389,779	277,185,678	272,857,866	288,026,851	281,384,515

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Cash Flows

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES									
RECEIPTS									
Rates	5,486,584	5,733,888	5,991,913	6,261,549	6,543,318	6,837,768	7,145,467	7,467,013	7,803,029
Operating Grants, Subsidies & Contributions	1,340,434	3,671,969	3,782,128	3,895,592	4,012,460	4,132,833	4,256,818	4,384,523	4,516,059
Fees & Charges	2,186,860	2,918,452	2,613,855	2,687,432	2,770,928	2,863,798	2,965,620	3,076,083	3,154,855
Interest Earnings	476,000	495,040	514,842	535,435	556,853	579,127	602,292	626,384	651,439
Other Revenue	315,024	329,200	344,014	359,495	375,672	392,577	410,243	428,704	447,996
Sub-total	9,804,902	13,148,549	13,246,751	13,739,503	14,259,232	14,806,105	15,380,443	15,982,709	16,573,379
PAYMENTS									
Employee Costs (Operating Only)	(5,337,519)	(5,396,717)	(5,450,684)	(5,505,191)	(5,560,243)	(5,671,388)	(5,841,408)	(6,016,525)	(6,296,897)
Materials & Contracts	(4,035,623)	(4,100,595)	(4,052,358)	(4,181,321)	(4,223,163)	(4,307,626)	(4,436,825)	(4,569,900)	(4,956,966)
Utilities (gas, electricity, water, etc.)	(612,753)	(637,263)	(662,754)	(689,264)	(716,834)	(745,508)	(775,328)	(806,341)	(838,595)
Insurance	(426,742)	(439,544)	(452,731)	(466,313)	(480,302)	(504,317)	(529,533)	(556,009)	(583,810)
Interest	(91,756)	(82,663)	(73,250)	(65,499)	(58,715)	(51,686)	(44,700)	(37,559)	(30,912)
Other Expenditure	(405,507)	(413,617)	(421,889)	(430,327)	(438,934)	(447,712)	(456,667)	(465,800)	(475,116)
Sub-total	(10,909,900)	(11,070,399)	(11,113,666)	(11,337,915)	(11,478,191)	(11,728,237)	(12,084,461)	(12,452,135)	(13,182,296)
Net Cash Provided by (Used in) Operating Activities	(1,104,998)	2,078,149	2,133,085	2,401,588	2,781,041	3,077,868	3,295,982	3,530,574	3,391,083
CASH FLOWS FROM INVESTING ACTIVITIES									
Payments for Purchase of Land	0	0	0	0	0	0	0	0	0
Payments for Purchase of Property, Plant & Equipment	(11,709,927)	(1,732,790)	(1,463,500)	(861,000)	(1,291,936)	(1,179,000)	(1,482,500)	(605,000)	(2,200,000)
Payments for Construction of Infrastructure	(1,911,897)	(1,485,122)	(1,571,824)	(1,611,761)	(1,670,936)	(1,883,355)	(2,496,022)	(1,658,942)	(3,072,121)
Grants / Contributions for the Development of Assets	10,533,060	1,290,081	1,013,579	1,021,851	1,030,288	1,038,894	1,030,681	1,039,295	1,048,081
Proceeds from Sales (excluding Land)	116,000	390,500	266,000	215,500	94,000	326,000	245,000	121,000	264,000
Proceeds through Profit & Loss	360,000	0	0	0	0	0	0	0	0
Net Cash Provided by (Used in) Investing Activities	(2,612,764)	(1,537,331)	(1,755,745)	(1,235,410)	(1,838,584)	(1,697,461)	(2,702,841)	(1,103,647)	(3,960,040)

Shire of Katanning Long Term Financial Plan 2025 - 2034

Statement of Cash Flows

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
CASH FLOWS FROM FINANCING ACTIVITIES									
Repayment of Debentures	(302,234)	(311,327)	(298,787)	(240,667)	(247,460)	(232,520)	(217,531)	(217,084)	(200,969)
Principal Lease Payments	0	0	0	0	0	0	0	0	0
Proceeds from New Debentures	0	0	0	0	0	0	0	0	0
Net Cash Provided by (Used in) Financing Activities	(302,234)	(311,327)	(298,787)	(240,667)	(247,460)	(232,520)	(217,531)	(217,084)	(200,969)
NET INCREASE (DECREASE) IN CASH HELD	(4,019,996)	229,492	78,553	925,511	694,997	1,147,887	375,610	2,209,842	(769,927)
Cash at Beginning of Year	10,956,696	6,936,700	7,166,191	7,244,744	8,170,255	8,865,252	10,013,139	10,388,749	12,598,591
Cash at the End of Year	6,936,700	7,166,191	7,244,744	8,170,255	8,865,252	10,013,139	10,388,749	12,598,591	11,828,664

Shire of Katanning Long Term Financial Plan 2025 - 2034

Rate Setting Statement by Nature Type

	FY25/26	FY26/27	FY27/28	FY28/29	FY29/30	FY30/31	FY31/32	FY32/33	FY33/34
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Net current assets at start of financial year - surplus/(deficit)	3,568,549	(0)	0	0	0	(0)	(0)	0	0
	3,568,549	(0)	0	0	0	(0)	(0)	0	0
Revenue from operating activities (excluding rates)									
Operating grants, subsidies and contributions	1,340,434	3,671,969	3,782,128	3,895,592	4,012,460	4,132,833	4,256,818	4,384,523	4,516,059
Fees and charges	2,186,860	2,285,269	2,388,106	2,495,571	2,607,871	2,725,225	2,847,861	2,976,014	3,109,935
Rates Excluding General Rates	5,356	5,570	5,793	6,025	6,266	6,516	6,777	7,048	7,330
Interest earnings	476,000	495,040	514,842	535,435	556,853	579,127	602,292	626,384	651,439
Other revenue	315,024	329,200	344,014	359,495	375,672	392,577	410,243	428,704	447,996
Profit on asset disposals	75,207	0	0	0	0	0	0	0	0
	4,398,881	6,787,048	7,034,883	7,292,117	7,559,121	7,836,280	8,123,993	8,422,676	8,732,762
Expenditure from operating activities									
Employee costs	(5,337,519)	(5,390,894)	(5,444,803)	(5,499,251)	(5,554,244)	(5,665,329)	(5,835,288)	(6,010,344)	(6,190,654)
Materials and contracts	(4,035,623)	(4,096,157)	(4,137,119)	(4,178,490)	(4,220,275)	(4,304,681)	(4,433,821)	(4,566,836)	(4,703,841)
Utility charges	(612,753)	(637,263)	(662,754)	(689,264)	(716,834)	(745,508)	(775,328)	(806,341)	(838,595)
Depreciation on non-current assets	(9,356,842)	(9,168,759)	(9,154,414)	(10,084,341)	(9,392,446)	(9,250,476)	(9,126,659)	(9,023,471)	(10,045,986)
Interest expenses	(91,756)	(82,663)	(73,250)	(65,499)	(58,715)	(51,686)	(44,700)	(37,559)	(30,912)
Insurance expenses	(426,742)	(439,544)	(452,731)	(466,313)	(480,302)	(504,317)	(529,533)	(556,009)	(583,810)
Other expenditure	(405,507)	(413,617)	(421,889)	(430,327)	(438,934)	(447,712)	(456,667)	(465,800)	(475,116)
Loss on disposal of assets	(17,854)	0	0	0	0	0	0	0	0
	(20,284,596)	(20,228,898)	(20,346,959)	(21,413,485)	(20,861,749)	(20,969,708)	(21,249,613)	(21,513,978)	(22,916,531)
Operating activities excluded from budget									
(Profit)/Loss on disposal of assets	(57,353)	0	0	0	0	0	0	0	0
Movement in Contract Liabilities	0	0	0	0	0	0	0	0	0
Movement in liabilities associated with restricted cash (Amherst Village)	0	0	0	0	0	0	0	0	0
Movement in accrued salaries and wages	0	0	0	0	0	0	0	0	0
Movement in other provisions (non-current)	0	(232,152)	173,031	(874,571)	202,410	(481,497)	790,777	(1,816,255)	1,173,498
Movement in employee benefit provisions (non-current)	0	0	0	0	0	0	0	0	27,000
Depreciation and amortisation on assets	9,356,842	9,168,759	9,154,414	10,084,341	9,392,446	9,250,476	9,126,659	9,023,471	10,045,986
Amount attributable to operating activities	9,299,489	8,936,607	9,327,445	9,209,770	9,594,856	8,768,979	9,917,436	7,207,216	11,246,484

INVESTING ACTIVITIES									
Non-operating grants, subsidies and contributions	10,533,060	1,290,081	1,013,579	1,021,851	1,030,288	1,038,894	1,030,681	1,039,295	1,048,081
Proceeds from disposal of assets	476,000	390,500	266,000	215,500	94,000	326,000	245,000	121,000	264,000
Proceeds from self-supporting loans	22,752	23,658	24,603	25,582	26,601	27,662	28,765	22,323	0
Payments for self-supporting loans	(22,752)	(23,658)	(24,603)	(25,582)	(26,601)	(27,662)	(28,765)	(22,323)	0
Purchase of property, plant and equipment	(11,709,927)	(1,732,790)	(1,463,500)	(861,000)	(1,291,936)	(1,179,000)	(1,482,500)	(605,000)	(2,200,000)
Purchase and construction of infrastructure	(1,911,897)	(1,485,122)	(1,571,824)	(1,611,761)	(1,670,936)	(1,883,355)	(2,496,022)	(1,658,942)	(3,072,121)
Amount attributable to investing activities	(2,612,764)	(1,537,331)	(1,755,745)	(1,235,410)	(1,838,584)	(1,697,461)	(2,702,841)	(1,103,647)	(3,960,040)
FINANCING ACTIVITIES									
Repayment of debentures	(302,234)	(311,327)	(298,787)	(240,667)	(247,460)	(232,520)	(217,531)	(217,084)	(200,969)
Proceeds from new debentures	0	0	0	0	0	0	0	0	0
Repayment of leases	0	0	0	0	0	0	0	0	0
Transfers to reserves (restricted assets)	(1,292,995)	(463,424)	(579,680)	(626,401)	(1,205,459)	(809,999)	(1,391,391)	(1,031,531)	(871,162)
Transfers from reserves (restricted assets)	1,744,442	1,089,008	632,725	758,551	462,223	273,178	381,257	776,383	173,757
Amount attributable to financing activities	149,213	314,257	(245,742)	(108,516)	(990,696)	(769,341)	(1,227,664)	(472,232)	(898,373)
Surplus(deficiency) before general rates	(5,481,228)	(5,728,317)	(5,986,119)	(6,255,524)	(6,537,053)	(6,831,252)	(7,138,690)	(7,459,965)	(7,795,699)
Total amount raised from general rates	5,481,228	5,728,317	5,986,120	6,255,524	6,537,053	6,831,251	7,138,690	7,459,965	7,795,699
Net current assets at June 30 c/fwd - surplus/(deficit)	(0)	0	0	0	(0)	(0)	0	0	0

Shire of Katanning Long Term Financial Plan 2025 - 2034

Cash Reserves

	2025/2026 \$000s	2026/2027 \$000s	2027/2028 \$000s	2028/2029 \$000s	2029/2030 \$000s	2030/2031 \$000s	2031/2032 \$000s	2032/2033 \$000s	2033/2034 \$000s
EMPLOYEE LEAVE RESERVE									
Opening Balance	809,623	731,537	588,102	593,983	599,923	605,922	611,981	618,101	624,282
Transfer to Reserve	21,914	29,261	23,524	23,759	23,997	24,237	24,479	24,724	30,000
Transfer From Reserve	(100,000)	(172,697)	(17,643)	(17,819)	(17,998)	(18,178)	(18,359)	(18,543)	76,243
Balance 30 June	731,537	588,102	593,983	599,923	605,922	611,981	618,101	624,282	730,525
PLANT REPLACEMENT RESERVE									
Opening Balance	585,751	887,162	480,851	270,769	490,184	400,695	660,947	847,629	1,344,978
Transfer to Reserve	301,411	-	-	219,415	-	260,252	186,682	497,349	200,000
Transfer From Reserve	-	(406,311)	(210,082)	-	(89,489)	-	-	-	-
Balance 30 June	887,162	480,851	270,769	490,184	400,695	660,947	847,629	1,344,978	1,544,978
AMHERST VILLAGE BUILDING MAINTENANCE RESERVE									
Opening Balance	168,209	112,762	77,272	40,363	41,978	53,657	55,803	83,035	86,357
Transfer to Reserve	4,553	4,510	3,091	1,615	11,679	2,146	27,232	3,321	50,000
Transfer From Reserve	(60,000)	(40,000)	(40,000)	-	-	-	-	-	-
Balance 30 June	112,762	77,272	40,363	41,978	53,657	55,803	83,035	86,357	136,357
AMHERST VILLAGE REFUNDABLE DEPOSITS RESERVE									
Opening Balance	1,344,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707
Transfer to Reserve	350,000	170,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Transfer From Reserve	(150,000)	(170,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Balance 30 June	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707	1,544,707
OLD SALEYARD RESERVE									
Opening Balance	996,641	993,617	1,033,362	1,074,696	1,117,684	1,162,391	1,208,887	1,257,242	1,307,532
Transfer to Reserve	26,976	39,745	41,334	42,988	44,707	46,496	48,355	50,290	60,000
Transfer From Reserve	(30,000)	-	-	-	-	-	-	-	-
Balance 30 June	993,617	1,033,362	1,074,696	1,117,684	1,162,391	1,208,887	1,257,242	1,307,532	1,367,532
WASTE MANAGEMENT RESERVE									
Opening Balance	552,326	642,276	667,967	694,686	722,473	751,372	781,427	962,684	1,001,191
Transfer to Reserve	89,950	25,691	26,719	27,787	28,899	30,055	181,257	38,507	45,000
Transfer From Reserve	-	-	-	-	-	-	-	-	-
Balance 30 June	642,276	667,967	694,686	722,473	751,372	781,427	962,684	1,001,191	1,046,191

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Cash Reserves

	2025/2026 \$000s	2026/2027 \$000s	2027/2028 \$000s	2028/2029 \$000s	2029/2030 \$000s	2030/2031 \$000s	2031/2032 \$000s	2032/2033 \$000s	2033/2034 \$000s
LAND AND BUILDING RESERVE									
Opening Balance	1,583,427	773,908	679,864	632,059	507,341	702,635	690,306	792,919	699,635
Transfer to Reserve	89,592	30,956	27,195	25,282	270,294	62,671	277,612	31,717	150,000
Transfer From Reserve	(899,111)	(125,000)	(75,000)	(150,000)	(75,000)	(75,000)	(175,000)	(125,000)	-
Balance 30 June	773,908	679,864	632,059	507,341	702,635	690,306	792,919	699,635	849,635
LAND AND BUILDING FACILITIES FOR SENIORS RESERVE									
Opening Balance	381,751	-	-	-	-	-	-	-	-
Transfer to Reserve	-	-	-	-	-	-	-	-	-
Transfer From Reserve	(381,751)	-	-	-	-	-	-	-	-
Balance 30 June	-	-	-	-	-	-	-	-	-
REGIONAL SALEYARD RESERVE									
Opening Balance	939,160	988,580	1,028,123	1,069,248	1,046,286	1,101,724	1,145,793	1,191,625	1,239,290
Transfer to Reserve	49,420	39,543	41,125	42,770	55,438	44,069	45,832	47,665	50,000
Transfer From Reserve	-	-	-	(65,732)	-	-	-	-	-
Balance 30 June	988,580	1,028,123	1,069,248	1,046,286	1,101,724	1,145,793	1,191,625	1,239,290	1,289,290
CHRISTMAS DECORATION RESERVE									
Opening Balance	68,348	20,198	21,006	21,846	22,720	43,629	15,374	25,989	27,028
Transfer to Reserve	1,850	808	840	874	20,909	1,745	10,615	1,040	1,081
Transfer From Reserve	(50,000)	-	-	-	-	(30,000)	-	-	-
Balance 30 June	20,198	21,006	21,846	22,720	43,629	15,374	25,989	27,028	28,110
GRV REVALUATION RESERVE									
Opening Balance	47,251	68,530	76,271	84,322	12,695	23,203	34,131	45,496	57,316
Transfer to Reserve	21,279	7,741	8,051	3,373	10,508	10,928	11,365	11,820	12,293
Transfer From Reserve	-	-	-	(75,000)	-	-	-	-	(80,000)
Balance 30 June	68,530	76,271	84,322	12,695	23,203	34,131	45,496	57,316	(10,391)
KLC FACILITIES RESERVE									
Opening Balance	352,365	461,902	480,378	549,593	571,577	744,440	824,218	1,107,186	851,474
Transfer to Reserve	109,537	18,476	69,215	21,984	172,863	79,778	282,969	94,287	50,000
Transfer From Reserve	-	-	-	-	-	-	-	(350,000)	-
Balance 30 June	461,902	480,378	549,593	571,577	744,440	824,218	1,107,186	851,474	901,474

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Cash Reserves

	2025/2026 \$000s	2026/2027 \$000s	2027/2028 \$000s	2028/2029 \$000s	2029/2030 \$000s	2030/2031 \$000s	2031/2032 \$000s	2032/2033 \$000s	2033/2034 \$000s
ELECTION RESERVE									
Opening Balance	42,256	19,820	25,613	16,637	22,303	23,195	29,123	5,288	20,499
Transfer to Reserve	1,144	5,793	6,025	5,665	15,892	5,928	6,165	15,212	5,820
Transfer From Reserve	(23,580)	-	(15,000)	-	(15,000)	-	(30,000)	-	(20,000)
Balance 30 June	19,820	25,613	16,637	22,303	23,195	29,123	5,288	20,499	6,319
LIBRARY BUILDING RESERVE									
Opening Balance	22,070	22,667	23,574	24,517	25,497	76,517	79,578	107,761	112,071
Transfer to Reserve	597	907	943	981	51,020	3,061	28,183	4,310	4,483
Transfer From Reserve	-	-	-	-	-	-	-	-	-
Balance 30 June	22,667	23,574	24,517	25,497	76,517	79,578	107,761	112,071	116,554
COMMUNITY & ECONOMIC DEVELOPMENT PROJECTS RESERVE									
Opening Balance	244,644	201,266	159,317	115,689	70,644	128,470	133,608	131,055	128,457
Transfer to Reserve	6,622	8,051	6,373	4,955	57,826	5,139	5,344	5,242	5,138
Transfer From Reserve	(50,000)	(50,000)	(50,000)	(50,000)	-	-	(7,898)	(7,840)	-
Balance 30 June	201,266	159,317	115,689	70,644	128,470	133,608	131,055	128,457	133,595
LAKE EWLYAMARTUP FACILITIES RESERVE									
Opening Balance	27,602	28,349	29,483	30,662	31,889	83,164	86,491	89,951	93,549
Transfer to Reserve	747	1,134	1,179	1,226	51,276	3,327	3,460	3,598	3,742
Transfer From Reserve	-	-	-	-	-	-	-	-	-
Balance 30 June	28,349	29,483	30,662	31,889	83,164	86,491	89,951	93,549	97,290
PARKS & PLAYGROUNDS RESERVE									
Opening Balance	83,462	85,721	14,150	139,743	45,333	97,146	101,032	153,538	159,679
Transfer to Reserve	2,259	3,429	125,593	5,590	51,813	3,886	52,506	6,142	6,387
Transfer From Reserve	-	(75,000)	-	(100,000)	-	-	-	-	-
Balance 30 June	85,721	14,150	139,743	45,333	97,146	101,032	153,538	159,679	166,067
KATANNING AQUATIC CENTRE RESERVE									
Opening Balance	23,212	73,840	76,794	94,865	113,660	133,206	138,535	159,076	180,439
Transfer to Reserve	50,628	2,954	18,072	18,795	19,546	5,328	20,541	21,363	22,218
Transfer From Reserve	-	-	-	-	-	-	-	-	-
Balance 30 June	73,840	76,794	94,865	113,660	133,206	138,535	159,076	180,439	202,657

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Cash Reserves

	2025/2026 \$000s	2026/2027 \$000s	2027/2028 \$000s	2028/2029 \$000s	2029/2030 \$000s	2030/2031 \$000s	2031/2032 \$000s	2032/2033 \$000s	2033/2034 \$000s
HOUSING RESERVE									
Opening Balance	446,115	560,631	533,056	484,378	359,478	523,857	594,811	623,603	523,548
Transfer to Reserve	114,516	22,425	26,322	25,099	164,379	70,954	28,792	24,944	25,000
Transfer From Reserve	-	(50,000)	(75,000)	(150,000)	-	-	-	(125,000)	-
Balance 30 June	560,631	533,056	484,378	359,478	523,857	594,811	623,603	523,548	548,548
ERP SYSTEM UPGRADE RESERVE									
Opening Balance	-	50,000	102,000	106,080	110,323	0	0	0	0
Transfer to Reserve	50,000	52,000	4,080	4,243	4,413	0	0	0	0
Transfer From Reserve	-	-	-	-	(114,736)	-	-	-	-
Balance 30 June	50,000	102,000	106,080	110,323	0	0	0	0	0
TOTAL RESERVES									
Opening Balance	8,718,920	8,267,473	7,641,889	7,588,845	7,456,694	8,199,930	8,736,752	9,746,885	10,002,033
Transfer to Reserve	1,292,995	463,424	579,680	626,401	1,205,459	809,999	1,391,391	1,031,531	871,162
Transfer From Reserve	(1,744,442)	(1,089,008)	(632,725)	(758,551)	(462,223)	(273,178)	(381,257)	(776,383)	(173,757)
Total Reserves 30 June	8,267,473	7,641,889	7,588,845	7,456,694	8,199,930	8,736,752	9,746,885	10,002,033	10,699,438

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Capital Works Program

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$
LAND AND BUILDINGS									
Land	0	0	0	0	0	0	0	0	0
Replacement of Buildings	0	275,000	300,000	150,000	250,000	300,000	500,000	125,000	500,000
New Buildings	11,020,927	0	0	0	0	0	0	0	0
Total Land and Buildings	11,020,927	275,000	300,000	150,000	250,000	300,000	500,000	125,000	500,000
Proceeds from Sale of Land/Buildings (Kaatnap Loop)	360,000	0	0	0	0	0	0	0	0
Book Value Assets Sold	360,000	0	0	0	0	0	0	0	0
Profit / (Loss) on Sale	0	0	0	0	0	0	0	0	0
MOTOR VEHICLES									
New Vehicles	84,000	0	0	0	0	0	0	0	0
Total Motor Vehicle Purchases	84,000	0	0	0	0	0	0	0	0
PLANT AND EQUIPMENT									
Replacement and New Plant	416,000	1,457,790	1,163,500	711,000	927,000	839,000	862,500	460,000	1,500,000
Total Plant and Equipment	416,000	1,457,790	1,163,500	711,000	927,000	839,000	862,500	460,000	1,500,000
Proceeds of Sale	116,000	390,500	266,000	215,500	94,000	326,000	245,000	121,000	264,000
Book Value Assets Sold	58,647	390,500	266,000	215,500	94,000	326,000	245,000	121,000	264,000
Profit / (Loss) on Sale	57,353	0	0	0	0	0	0	0	0
FURNITURE AND EQUIPMENT									
Furniture and Equipment, Artwork	189,000	0	0	0	114,936	40,000	120,000	20,000	200,000
INFRASTRUCTURE									
Roads, Bridges and Footpaths	1,131,897	1,185,122	1,196,824	1,436,761	1,420,936	1,433,355	1,246,022	1,258,942	1,872,121
Parks and Ovals	0	150,000	75,000	100,000	100,000	150,000	750,000	50,000	300,000
Other	780,000	150,000	300,000	75,000	150,000	300,000	500,000	350,000	900,000
Total Infrastructure Roads	1,911,897	1,485,122	1,571,824	1,611,761	1,670,936	1,883,355	2,496,022	1,658,942	3,072,121
CAPITAL WORKS TOTAL	13,621,824	3,217,912	3,035,324	2,472,761	2,962,872	3,062,355	3,978,522	2,263,942	5,272,121
TOTAL PROCEEDS OF SALE	476,000	390,500	266,000	215,500	94,000	326,000	245,000	121,000	264,000
TOTAL BOOK VALUE ASSETS SOLD	418,647	390,500	266,000	215,500	94,000	326,000	245,000	121,000	264,000
TOTAL PROFIT ON SALE	75,207	0	0	0	0	0	0	0	0
TOTAL (LOSS) ON SALE	(17,854)	0	0	0	0	0	0	0	0

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Loan Repayment Schedule

	2023/2024	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
LOAN INTEREST REPAYMENTS											
<i>Council Loans</i>											
Governance											
Administration Building (Loan 158)	83109	72558	68452	64189	59762	55165	50392	45436	40290	34946	29398
Housing											
Aged & Key Worker Accommodation (Loan 159)	9750	7147	6553	5952	5342	4725	4100	3466	2824	2173	1514
Other Property and Services											
Road Sweeper (Loan 163)	7223	5274	3777	2225	616	0	0	0	0	0	0
Prime Mover (Loan 164)	6535	4772	3417	2013	557	0	0	0	0	0	0
Water Cart (Loan 160)	1510	939	792	644	495	344	192	38	0	0	0
CAT Grader (Loan 161)	2220	1381	1165	947	728	496	282	57	0	0	0
Total Interest on Council Loans	110347	92071	84156	75970	67500	60730	54966	48997	43114	37119	30912
Self Supporting Loan (Loan 162)	10064	8472	7600	6693	5750	4769	3749	2689	1586	440	0
Total Interest	120411	100543	91756	82663	73250	65499	58715	51686	44700	37559	30912
LOAN PRINCIPAL REPAYMENTS											
Governance											
Principal Paid	103074	107030	111136	115400	119826	124423	129196	134152	139298	144642	150191
Principal Outstanding	1935927	1828897	1717761	1602361	1482535	1358112	1228916	1094764	955466	810824	660633
Housing											
Principal Paid	44561	45145	45740	46341	46950	47567	48193	48828	49468	50119	50778
Principal Outstanding	556550	511405	465665	419324	372374	324807	276614	227786	178318	128199	77421
Other Property and Services											
Principal Paid	116281	119391	122606	125928	107408	43095	43470	21878	0	0	0
Principal Outstanding	583776	464385	341779	215851	108443	65348	21878	0	0	0	0
Self-Supporting Loan (Loan 162)	21043	21880	22752	23658	24603	25582	26601	27662	28765	22323	0
Principal Outstanding	223826	201946	179194	155536	130933	105351	78750	51088	22323	0	0
Principal Paid	284959	293446	302234	311327	298787	240667	247460	232520	217531	217084	200969
Principal Outstanding	3300079	3006633	2704399	2393072	2094285	1853618	1606158	1373638	1156107	939023	738054

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Variable Assumptions Underpinning the Plan

	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
OPERATING REVENUES									
Rates - Annual Increases	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Rates - Growth in Rate Base	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Operating Grants, Subsidies and Contributions	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%
Non-operating Grants, Subsidies, Contbns	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Fees and Charges	4.0%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Interest Earnings	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Other revenue	2.0%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
OPERATING EXPENSES									
Employee Costs	2.0%	1.0%	1.0%	1.0%	1.0%	2.0%	3.0%	3.0%	3.0%
Materials and Contracts	1.5%	1.5%	1.0%	1.0%	1.0%	2.0%	3.0%	3.0%	3.0%
Utility Charges	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%
Depreciation on Non-current Assets (see below)									
Interest Expense (based on estimated borrowings)	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%
Insurance Expense	3.0%	3.0%	3.0%	3.0%	3.0%	5.0%	5.0%	5.0%	5.0%
Other Expenditure	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
CAPITAL ASSETS									
Average Depreciation - Buildings	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Average Depreciation - Other	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
Average Depreciation - Infrastructure Roads	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%	2.9%
Average Depreciation - Infrastructure Other	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%