



Shire of  
**Katanning**  
Heart of the Great Southern

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

**NOTICE OF AN  
ORDINARY COUNCIL MEETING**

Dear Council Member

The next Ordinary Council Meeting of the Shire of Katanning will be held on  
Wednesday 26 June 2024 in the Shire of Katanning’s Council Chamber,  
52 Austral Terrace, Katanning commencing at 6.00pm.

Peter Klein  
**CHIEF EXECUTIVE OFFICER**  
Friday 21 June 2024

**DISCLAIMER**

The Council of the Shire of Katanning advises that before taking any action on an application or a decision of the Council, any applicant or members of the public should wait for written advice from the Council.

PRESIDING MEMBER \_\_\_\_\_

DATE SIGNED \_\_\_\_\_



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**PLEASE NOTE:**

Council Meetings are recorded for accuracy of minute taking.

**1. DECLARATION OF OPENING/ ACKNOWLEDGEMENT OF COUNTRY**

The Presiding Member declared the meeting open at \_\_\_\_ pm.

**Acknowledgement of Country**

The Shire of Katanning acknowledges the Goreng Noongar people as the traditional custodians of the land that we live and work on. We recognise their cultural heritage, beliefs, and continuing relationship with the land, and pay our respects to Elders past and present.

**2. RECORD OF ATTENDANCE****PRESENT**

Presiding Member: Cr Kristy D'Aprile - President

Members: Cr John Goodheart  
Cr Michelle Salter  
Cr Ian Hanna  
Cr Paul Totino

Council Officers: Peter Klein, Chief Executive Officer  
David Blurton, Executive Manager Corporate Services  
Jiban Das, General Manager Infrastructure & Strategy  
Taryn Human, Executive Assistant to CEO

Gallery:

Media:

Apologies:

Leave of Absence: Cr Liz Guidera – Deputy President  
Cr Matt Collis

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**3. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

**4. RESPONSE TO PUBLIC QUESTIONS TAKEN ON NOTICE**

**5. DISCLOSURE OF FINANCIAL/IMPARTIALITY INTERESTS**

**6. PUBLIC QUESTION/STATEMENT TIME**

**7. APPLICATIONS FOR LEAVE OF ABSENCE**

**8. PETITIONS/DEPUTATIONS/PRESENTATIONS**

**9. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

**9.1 Ordinary Council Meeting – Wednesday 22 May 2024**  
(SEE ATTACHED MINUTES)

**Voting Requirement:** Simple Majority

**OC/24 That the minutes of the Ordinary Council Meeting held on Wednesday 22 May 2024 confirmed as a true record of proceedings.**

CARRIED/LOST:  
FOR:  
AGAINST:



**10. REPORTS OF COMMITTEES AND OFFICERS****10.1 EXECUTIVE MANAGER Infrastructure & Assets****10.1.1 Development Application – Proposed New Outbuilding (i.e. Domestic Storage Shed)**

Attachment 1 – Development Application Documents & Plans

**File Ref:** A1513 & PA/24/24  
**Reporting Officer:** Joe Douglas – Town Planner  
**Date Report Prepared:** 19 June 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:**

Consideration and final determination of a development application submitted by Caroline and Brenton Bouffler (Landowners) for the construction and use of a proposed new outbuilding (i.e. domestic storage shed) on Lot 3 (No.38) Andover Street, Katanning.

**Background:**

Caroline and Brenton Bouffler have submitted a development application requesting Council's approval for the construction and use of a proposed new 28m<sup>2</sup> steel framed, Zincalume clad outbuilding (i.e. shed) on Lot 3 (No.38) Andover Street, Katanning for domestic storage purposes (i.e. vehicle parking).

Full details of the application are provided in Attachment 1.

Lot 3 is located adjacent to the western boundary of the Katanning townsite, comprises a total area of approximately 2,986m<sup>2</sup> and is relatively flat throughout with the natural ground level being approximately 310 metres AHD.



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*Location & Lot Configuration Plan (Source: Landgate 2024)*

The subject land has direct frontage and access to Andover Street along its northern boundary which is a sealed and drained local roads under the care, control and management of the Shire of Katanning. It also has direct frontage and access to Moojebing Road along its southern boundary which is a sealed and drained local distributor road under the care, control and management of Main Roads WA.

Lot 3 has been extensively developed for low density residential purposes and contains an existing single storey dwelling, five (5) outbuildings (i.e. domestic storage sheds) comprising a total combined floor area of 116m<sup>2</sup> excluding lean-to structures, shade structures, gravel driveways, and garden and lawn areas in various locations.

The property is not designated as being bushfire prone or flood prone and contains no buildings or places of cultural heritage significance.

Existing adjoining and other nearby land uses are broadly described as follows:

- North – Andover Street road reserve with low density residential development beyond on lots ranging in size from approximately 1,145 to 2,299m<sup>2</sup>;
- South – Moojebing Road road reserve with broadacre agriculture (i.e. cropping and grazing) beyond;
- East – Low density residential development on one large lot comprising a total area of approximately 5,972m<sup>2</sup> with the Annie Street road reserve and low density residential development beyond; and
- West – Low density residential development on two lots each comprising a total area of approximately 1,474m<sup>2</sup> with the Avon Street road reserve and low density residential development and vacant undeveloped 'Residential' zoned land beyond.

**Comment:**

Lot 3 is classified 'Residential' zone in the Shire of Katanning Local Planning Scheme No.5 (LPS5) with a density coding of R20.

Under the terms of the Zoning Table in LPS5 the development of a single house and various associated improvements, including outbuildings, is listed as a permitted (i.e. 'P') use on any land classified 'Residential' zone provided it complies with all relevant development standards and requirements of LPS5, including any associated local planning policies and the deemed-to-comply requirements of the Residential Design Codes (Volume 1) (i.e. the R-Codes).

A detailed assessment of the development proposal for Lot 3 has confirmed it satisfies all relevant deemed-to-comply requirements of clause 5.4.3 of the R-Codes as it applies specifically to outbuildings and Council's Local Planning Policy No.1 entitled 'Outbuildings' aside from the maximum permitted collective floor area for all outbuildings (i.e. 60m<sup>2</sup> required by the R-Codes and up to 120m<sup>2</sup> permitted by Local Planning Policy No.1 / 144m<sup>2</sup> proposed). As such, the application is hereby presented to Council for consideration and final determination in accordance with the specific requirements of Local Planning Policy No.1.

In considering whether or not to approve this proposed variation to the abovementioned requirements, and the application more generally, Council must decide whether it is likely to have a detrimental impact on the amenity, character, functionality and safety of the immediate locality or any immediately adjoining or other nearby properties.

The reporting officer has formed the view the proposed variation is unlikely to have any adverse impacts and may therefore be supported and approved by Council for the following reasons:

- i) The total collective floor area for the existing and proposed outbuildings on the land is not considered to be excessively large in its local context;
- ii) The proposed outbuilding will be finished using external materials and finishes that are consistent with other existing outbuildings on the subject land and those on immediately adjoining and other nearby properties;
- iii) The proposed outbuilding will be located centrally on the land adjacent to the existing dwelling and complies with the minimum required setbacks to all lot boundaries. All wall and roof ridge heights are also significantly less than the maximum permitted by the R-Codes and Local Planning Policy No.1. As such, it is expected to have minimal impact on the visual amenity of the local streetscape or any neighbouring properties and will not give rise to any overshadowing or access to natural sunlight for any dwellings on immediately adjoining or other nearby properties;
- iv) All immediately adjoining landowners were invited to comment during the planning assessment process with no submissions received. It is therefore reasonable to conclude they do not have any concerns with or objections to the proposed development;
- v) The proposed development is consistent with the objectives of LPS4 as they apply specifically to maintaining the character and amenity of established residential areas and ensuring new development, including alterations and additions, is sympathetic with the character and amenity of those areas; and
- vi) Council has previously approved the development of new outbuildings on other 'Residential' zoned properties in the Katanning townsite where the total collective floor area was greater than that permitted by the R-Codes and Local Planning Policy No.1. As such Council will not create an undesirable precedent for development of this type in the 'Residential' zone should it resolve to support the proposal.

In light of the above findings and conclusions it is recommended Council exercise discretion and approve the application subject to a number of conditions to ensure the development proceeds in a proper and orderly manner.

**Statutory Environment:**

Planning and Development Act 2005 (as amended)

Planning and Development (Local Planning Schemes) Regulations 2015 (as amended)

Shire of Katanning Local Planning Scheme No.5

**Policy Implications:**

Planning Codes – Residential Design Codes (Volume 1)

Shire of Katanning Local Planning Policy No.1 - Outbuildings

**Financial Implications:**

Nil immediate financial implications for the Shire aside from the administrative costs associated with processing the application which are provided for in Council's annual budget and have been partially offset by the development application fee paid by the applicants/landowners. All costs associated with the proposed development will be met by the applicants/landowners.

It is significant to note should the applicants/landowners be aggrieved by Council's final decision in this matter they have the right seek a formal review of that decision by the State Administrative Tribunal. Should this occur for whatever reason, which is considered highly unlikely in this particular instance, the Shire would need to respond, the cost of which cannot be determined at this preliminary stage but could be expected, based on the recent experience of other local government authorities in Western Australia, to range anywhere from \$5,000 to \$60,000 excluding GST depending upon how far the matter proceeds through the review process.

**Risk Implications:**

This item has been evaluated against the Shire of Katanning's Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" and can be managed by routine procedures, current resources and well established regulatory procedures and requirements.

**Strategic Implications:**

The proposed development is generally consistent with the aims and objectives of the Shire of Katanning Local Planning Strategy 2013 as it applies specifically to the future development of all 'Residential' zoned land and the following elements of the Shire of Katanning Strategic Community Plan 2022 – 2032:

<b>Focus Area</b>	Social
<b>Aspiration</b>	Katanning is a vibrant, active place that encourages its community to thrive.
<b>Objective</b>	To provide a safe place to live, work and play.
<b>Focus Area</b>	Built Environment
<b>Aspiration</b>	Katanning is a beautiful, well serviced place that invites people to stay.
<b>Objective</b>	To take pride in our town to create an inviting and welcoming place.
<b>Objective</b>	To encourage a range of housing options to cater for our diverse population.

**Voting Requirement:**

Simple Majority

**Officer's Recommendation/Council Motion:**

**OC/24** That Council resolve to approve the development application submitted by Caroline and Brenton Bouffler (Landowners) for the construction and use of a proposed new outbuilding (i.e. shed) on Lot 3 (No.38) Andover Street, Katanning for domestic storage purposes (i.e. vehicle parking) subject to the following conditions and advice notes:

**Conditions**

1. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by the local government.

2. Any additional development which is not in accordance with the application the subject of this approval or any condition of approval will require the further approval of the local government.
3. The proposed development shall be substantially commenced within a period of two (2) years from the date of this approval. If the development is not substantially commenced within this period the proposed development shall not be carried out without the further approval of the local government having first being sought and obtained.
4. The proposed outbuilding shall be constructed using new materials only.
5. All storm water shall be directed away from the proposed outbuilding and retained and disposed on-site. No storm water is permitted to be directed to any immediately adjoining property or road reserves.
6. The proposed outbuilding shall be used for domestic storage purposes only. It shall not be used for any residential, commercial or industrial purpose unless otherwise approved by the local government.

#### **Advice Notes**

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement or restrictive covenant. It is the responsibility of the applicants/landowners and not the local government to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the local government's attention.
2. This is a development approval of the Shire of Katanning under its Local Planning Scheme No.5. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicants/landowners to obtain any other necessary approvals, consents, permits and licenses required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. In accordance with the *Building Act 2011* and *Building Regulations 2012*, a suitable building permit application for the proposed outbuilding must be submitted to and approved by the local government's Building Surveyor prior to the commencement of any demolition, construction or earthworks on the land.
4. The proposed outbuilding is required to comply in all respects with the National Construction Code of Australia. Plans and specifications which reflect these requirements are required to be submitted with the building permit application.
5. No construction works shall commence on the land prior to 7am without the local government's written approval. No construction works are permitted on Sundays or Public Holidays.
6. The noise generated by any activities on-site shall not exceed the levels as set out under the *Environmental (Noise) Regulations 1997*.

- 7. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the *Planning and Development Act 2005* and the Shire of Katanning Local Planning Scheme No.5 and may result in legal action being initiated by the local government.**
- 8. If the applicants/landowners are aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be submitted within 28 days of the determination.**

CARRIED/LOST:

FOR:

AGAINST:

**10.1.2      Proposed New Delegation - Control of Planning Matters**

Attachment 1 – Correspondence from the Department of Planning, Lands and Heritage.

Attachment 2 – Current delegations for the control of planning matters.

Attachment 3 – Proposed new delegation for the control of planning matters.

**File Ref:** PA.PL.1  
**Reporting Officer:** Joe Douglas – Town Planner  
**Date Report Prepared:** 19 June 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:**

Consideration of a proposed new delegation for the control of town planning matters to align the Shire of Katanning's decision making powers under delegated authority with amendments made to the *Planning and Development Act 2005* and the *Planning and Development (Local Planning Schemes) Regulations 2015* by the State Government and consolidate and correct existing delegations.

**Background:**

As a consequence of amendments made to the *Planning and Development Act 2005* and the *Planning and Development (Local Planning Schemes) Regulations 2015* by the State Government as part of its planning reform agenda, from 1 July 2024 the final determination of all development applications for single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, must be made by the CEO of all local government authorities throughout Western Australia or employees authorised by the CEO under delegated authority. Development applications of this type can no longer be determined by Council unless a property is the subject of a statutory heritage listing.

Correspondence from the Department of Planning, Lands and Heritage confirming the above is provided in Attachment 1.

**Comment:**

In light of the above background, the Shire of Katanning's current delegations for town planning related matters have been reviewed by the reporting officer (see Attachment 2 – Current Planning Delegations DA17, DA18 and DA19).

This review identified the following issues:

- i) DA17 as it applies to the processing and determination of development applications is outdated, limited in scope and needs to be amended to ensure it aligns with the State Government's legislative and regulatory changes and provides for the more efficient processing of development applications and other town planning related functions;
- ii) DA18 as it applies to the processing and determination of development applications for minor variations to the deemed-to-comply requirements of the Residential Design Codes should be consolidated into one new, all-encompassing delegation for the sake of efficiency and clarity; and
- iii) DA19 as it applies to the processing of development applications by the Shire on Shire owned and controlled land is completely unnecessary and has no benefit or value given

the exemption to the need for development approval by government agencies afforded by section 6 of the *Planning and Development Act 2005* (i.e. government agencies at all levels are not required to seek and obtain development approval under local planning schemes).

In order to address these issues and ensure compliance with the new procedural requirements of the *Planning and Development Act 2005* and associated regulations a new delegation for the control of town planning matters has been prepared for consideration and adoption by Council (see Attachment 3).

It is recommended that Council resolve to revoke current planning delegations DA17, DA18 and DA19 and adopt the proposed new delegation for the control of town planning matters pursuant to powers afforded by Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015* (i.e. the Deemed Provisions).

**Statutory Environment:**

Planning and Development Act 2005 (as amended)

Planning and Development (Local Planning Schemes) Regulations 2015 (as amended)

Shire of Katanning Local Planning Scheme No.5

**Policy Implications:**

Nil

**Financial Implications:**

Nil immediate financial implications for the Shire aside from the administrative cost associated with preparing the proposed new delegation for the control of town planning matters which is provided for in Council's annual budget.

**Risk Implications:**

This item has been evaluated against the Shire of Katanning's Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" and can be managed by routine procedures, current resources and well established regulatory procedures and requirements.

**Strategic Implications:**

The proposal to prepare and adopt a new delegation for the control of town planning matters is consistent with the aims and objectives of the Shire of Katanning Local Planning Strategy 2013 as it applies specifically to improving and expediting planning approval processes and the following elements of the Shire of Katanning Strategic Community Plan 2022 – 2032:

<b>Focus Area</b>	Economic
<b>Aspiration</b>	Katanning is an economic hub of the Great Southern region, offering a range of employment and business opportunities.
<b>Objective</b>	To enable more businesses to locate in Katanning to support the needs of the local population.
<b>Objective</b>	To promote and facilitate tourism opportunities that showcase the unique character, culture and offerings of Katanning.
<b>Objective</b>	To work alongside local businesses to facilitate employment, growth and development.
<b>Focus Area</b>	Leadership
<b>Aspiration</b>	Katanning is an inclusive and respectful community.
<b>Objective</b>	To facilitate diversity and representation within the decision-making process.



**Objective** To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community.

**Voting Requirement:**  
Simple Majority

**Officer's Recommendation/Council Motion:**

**OC/24** That Council resolve to revoke current delegations DA17, DA18 and DA19 and adopt the proposed new delegation for the control of town planning matters presented in Attachment 3 of this report pursuant to powers afforded by Schedule 2 of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

CARRIED/LOST:  
FOR:  
AGAINST:

## 10.2 EXECUTIVE MANAGER CORPORATE AND COMMUNITY

### 10.2.1 Schedule of Accounts – May 2024 (ATTACHMENT)

**File Ref:** FM.FI.4  
**Reporting Officer:** Patrick Kennedy, Manager Finance  
**Date Report Prepared:** 07 June 2024  
**Disclosure of Interest:** No Interest to disclose.

**Issue:**

To receive the Schedule of Accounts Paid for the period ending 31 May 2024.

**Body/Background:**

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits may be obtained.

Below is a summary of the payments made for the financial year:

Month	Cheques 2023/24	EFT Payments 2023/24	Direct Debits 2023/24	Credit Card 2023/24	Payroll 2023/24	Total Payments 2023/24
July	\$1,066.49	\$625,026.09	\$49,889.12	\$4,494.65	\$222,508.55	\$902,984.90
August	\$4,102.82	\$1,566,583.44	\$90,318.77	\$5,982.97	\$401,226.60	\$2,068,214.60
September	\$927.15	\$307,470.43	\$40,139.94	\$6,253.23	\$223,849.39	\$578,640.14
October	\$0.00	\$513,250.32	\$70,385.79	\$3,452.35	\$230,996.54	\$818,085.00
November	\$474.00	\$522,543.44	\$225,283.00		\$224,193.28	\$972,493.72
December	\$1,010.80	\$1,231,197.21	\$91,709.28	\$1,472.68	\$224,027.48	\$1,549,417.45
January	\$0.00	\$364,301.53	\$98,372.05	\$2,914.63	\$205,847.25	\$671,435.46
February	\$790.07	\$504,267.83	\$153,590.86	\$4,982.28	\$324,758.91	\$988,389.95
March	\$908.29	\$876,946.00	\$398,733.53	\$2,636.96	\$240,339.06	\$1,519,563.84
April	\$393.10	\$411,451.92	\$102,443.05	\$4,540.09	\$240,082.49	\$758,910.65
May	\$818.83	\$975,884.35	\$222,074.80	\$5,394.28	\$229,269.57	\$1,433,441.83
June						
Total	\$10,491.55	\$7,898,922.56	\$1,542,940.1 9	\$42,124.1 2	\$2,767,099.1 2	\$12,261,577.5 4

**Officer's Comment:**

The schedule of accounts for the month of May 2024 is attached.

**Statutory Environment:**

Local Government Act 1995.

6.8. Expenditure from municipal fund not included in Annual Budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

- (a) is incurred in a financial year before the adoption of the annual budget by the local government; or
- (b) is authorised in advance by resolution\*; or
- (c) is authorised in advance by the mayor or president in an emergency.

\* Absolute majority required.

**Policy Implications:**

There are no direct policy implications in relation to this item.

**Financial Implications:**

Expenditure in accordance with s6.8 (1) (a) of the Local Government Act 1995.

**Risk Implications:**

This item has been evaluated against the Shire of Katanning's Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk and can be managed by routine procedures and with current resources.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2032

<b>Focus Area</b>	Leadership
<b>Aspiration</b>	Katanning is an inclusive and respectful community.
<b>Objective</b>	To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community.

**Voting Requirement:** Simple Majority.

**Officer's Recommendation/Council Motion:**

**OC/24**      That Council endorses the Schedule of Accounts as presented, being EFT payments 37807 - 37971 totalling \$975,884.35, Cheques 42474-42476 totalling \$818.83, Payroll payments totalling \$229,269.57 Direct Debit payments totalling \$222,074.80, Credit Cards (April) totalling \$5,394.28, all totalling \$1,433,441.83, authorised and paid in May 2024.

CARRIED/LOST:

FOR:

AGAINST:

## **10.2.2      Monthly Financial Report – May 2024** **(ATTACHMENT)**

**File Ref:** FM.FI.4  
**Reporting Officer:** David Blurton, Acting Executive Manager Corporate Services  
**Report Prepared:** 10 June 2024  
**Disclosure of Interest:** No Interest to disclose.

### **Body/Background:**

This item presents the Monthly Financial Report, which contains the 'Statement of Financial Activity' for the period ending 31 May 2024.

The report includes information which meets the statutory requirements of the Local Government Act and Financial Management Regulations. Other relevant financial information is provided to Elected Members to compare finance performance of the various business functions of the Shire against adopted budgets.

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% with a minimum value of \$10,000. Material variances between budgeted and actual expenditure are reported at Report 3 of the Monthly Financial Report.

Please note that Budget Amendments have not been processed at time of printing this report.

### **Officer's Comment:**

Below are the highlights for this reporting period:

#### **Revenue from Operating Activities**

\*Grants, subsidies and contributions are below budget by \$635,341. As identified on note 12, the majority of this relates to:

- Local Roads and Infrastructure Grants phase 4A and 4B – total \$425,906 – Phase 4A and B to be spent.

\*Fees and charges income \$148,610 over budget relating to additional income from KLC kiosk and membership, refuse site fees and building licences.

\*Interest Income \$106,756 higher than expected.

#### **Expenditure from Operating Activities**

\*Employee costs underbudget by \$330,778.

\*Material and contracts costs underbudget by \$1,110,405, mostly represented as;

- Debt collection legal expense \$71,413 under budget
- Election expense \$21,482 under budget
- Integrated planning and reporting \$33,750
- Admin Consultants \$21,183
- Fire mitigation expenditure \$80,000
- Health consultants \$33,912
- Education and welfare grant expenditure \$131,782
- Education and welfare special projects \$27,554
- Youth activities \$12,706
- Amhurst feasibility study \$60,000
- Aquatic centre maintenance \$30,698

- Demolition recreation services \$62,500
- Works program KLC grounds & ovals \$28,908
- Transport consultants \$55,131
- Expensed minor asset purchases \$49,405
- Economic development services \$17,250
- Economic Services consultants \$22,074

\*Depreciation Expenses over budget by \$729,370 relating to adjustment to building depreciation rates from fair value revaluation at the end of 21/22.

\*Capital program income and expense variances are identified at note 13 and 3 respectively.

**Statutory Environment:**

Local Government Act 1995

Section 6.4 Financial Report

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

Local Government (Financial Management) Regulations 1996.

Regulation 34 Financial activity statement required each month (Act s.6.4)

Regulation 34 of the Local Government (Financial Management) Regulations 1996 sets out the form and content of the financial reports which have been prepared and are presented to Council.

**Policy Implications:**

The Shire has several financial management policies. The finances have been managed in accordance with these policies.

**Financial Implications:**

There are no financial implications for this report.

**Risk Implications:**

This item has been evaluated against the Shire of Katanning's Risk Assessment and Acceptance Criteria. The perceived level of risk is "Low" risk and can be managed by routine procedures and with current resources.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2032

**Focus Area** Leadership

**Aspiration** Katanning is an inclusive and respectful community.

**Objective** To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community.

**Voting Requirement:** Simple Majority.

**Officer's Recommendation/Council Motion:****OC/24**

**That Council, in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, receives the Monthly Statement of Financial Activity for the period ending 31 May 2024, as presented.**

CARRIED/LOST:

FOR:

AGAINST:

### 10.2.3 **Adoption of the 2024/2025 Budget** (ATTACHMENTS)

**File Ref:** FM.BU.6  
**Reporting Officer:** David Blurton, Executive Manager Corporate Services  
**Date Report Prepared:** 20 June 2024  
**Disclosure of Interest:** Nil

**Issue:**

To consider and adopt the Municipal Fund Budget for the 2024/2025 financial year together with supporting schedules, including striking of the municipal fund rates, setting of elected members fees for the year and other consequential matters arising from the budget papers.

**Body/Background:**

The draft 2024/2025 budget has been compiled based on the parameters established in the integrated planning documents including long term financial plan, corporate business plan and strategic community plan.

Council considered the detail contained in the draft budget at a number of workshops which were held between April and June 2024.

The Council has historically adopted its budget in August of each year, however to improve cash flow, this year the budget will be adopted in June 2024. Early adoption of the budget is permitted from the 1<sup>st</sup> June in accordance with section 6.2(1) of the act.

**Officer's Comment:**

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and *Australian Accounting Standards*. The main features of the draft budget include:

A key change required to be made after the final workshop was the removal of \$263,142 in non-operating grants expected to be received from the Department of Primary Industries and Regional Development towards the Noongar Story Public Artwork project and the Meeting Place and Fire pit project as these grants were received in 2022. This change is offset by a reduced transfer to the Land and Buildings Reserve and an adjustment to the Noongar Artwork project (\$10,500) to reflect 23-24 year to date expenditure on the project.

**Rating:**

The draft budget includes a 4.5% increase in overall rating revenue and includes a \$100,000 write off of rates as some rates are expected to be unrecoverable.

Landgate has completed a Gross Rental Valuations (GRV) revaluation for 24-25 and the impact is expected to vary significantly between classes of GRV properties. Officers have spent considerable time developing a rating model which apportions rates increase as evenly as possible across the different categories. However, the Council should be aware that variations between individual GRV ratepayers will be significant with some ratepayers receiving a decrease in rates while others will increase substantially. The impacts of this are summarised below across each of the rating categories.

Code	Total Props	Min Amt	UV %	GRV %	Props on Min	Actual Rates to Raise	% increase over last year
Unrateable	337					\$ -	
Residential	1413	1200.00		10.0200	273	\$ 2,242,985.34	8.84
Town Centre	59	1200.00		10.0200	13	\$ 283,550.45	-5.81
Commercial	70	1200.00		10.0200	16	\$ 209,868.22	-8.45
Light Industry	74	1200.00		10.0200	33	\$ 144,119.53	20.64
General Industry	52	1200.00		10.0200	20	\$ 109,528.02	10.03
Special Rural	131	1200.00		10.0200	30	\$ 229,039.31	11.37
Special use	8	1200.00		10.0200	3	\$ 30,874.05	-59.95
Rural	322	1200.00	0.6120		123	\$ 1,939,695.12	6.51
Mining	25	1200.00	0.6120		25	\$ 30,000.00	13.22
Special Use - UV	5	1200.00	0.6120		5	\$ 6,000.00	4.16
Rural rated GRV	7	1200.00		10.0200	1	\$ 15,934.41	7.92
Total					542	\$ 5,241,594.45	

Minimum Rates - Fairness and equity are often linked to individual benefit, being the relationship between the level of rates contributed and the benefits returned to the ratepayer. Rates are a tax, not a fee for service and the direct benefit received is unlikely to be equal to the level of the ratepayer's contributions in all cases. Rates contribute to the general benefit of the community and, as such, it is acknowledged different ratepayers will receive different levels of benefit depending on their location and individual circumstances.

Unrestricted 'public goods' are of benefit to all ratepayers, and often required by legislation to be provided by the local government, such as emergency management, environmental health, building and planning services, roads, pathways and drainage. The existence of such 'public good' services justifies the establishment of a minimum payment.

It is proposed that the minimum rate will increase by 4.2% from \$1,152 to \$1,200. A total of 542 properties will be on minimum rates.

Rates Incentive - Ratepayers who pay all rates outstanding in full within 35 days of the rates notice issued will be in the running to win one of five \$1,000 Katanning Regional Business Association (KRBA) vouchers. An allocation of \$5,243 has been made in the 2024/2025 draft budget for the Rates Incentive Prize.

### ***Salaries and Wages:***

Operating Employment costs are forecast to increase from \$4,899,447 to \$5,353,734 or by \$454,287 over the amended 24-25 budget. This is reflective of the following;



- An average increase in salary of 4%
- Increase in Workcover insurance premiums of 4%
- The new position of Executive Manager of Works \$164,443 package
- Appointment of shared EHO Officer \$98,452 package with recoup of \$46,000
- Inclusion of Finance Manager package in lieu of reduced reliance on Finance Consultant \$140,000
- There is also a larger amount of labour and overhead being allocated to the 24-25 capital works program in comparison to the 23-24 capital program.

***General Purpose Funding:***

Grants from the WA Local Government Grants Commission (WALGGC) are expected as follows;

General Purpose Grant	\$2,247,747	(increase of 3.4% plus one-off payment of \$107,000)
Local Road Grant	\$ 678,014	(increase of 3.4% over 23/24)

***Road Funding:***

The 2024/2025 road funding sources are as follows:

Grants Commission – Local Roads	\$ 678,014
MRWA – Direct Grant	\$ 157,979
MRWA – Regional Road Group	\$ 206,000
Roads to Recovery	\$ 346,494
LRCI phase 4b grant	<u>\$ 202,933</u>
	\$1,591,420

This represents an increase in road funding of \$356,245 from the 2023/2024 financial year.

***Fees & Charges:***

The fees and charges are predominately increased by CPI of 3.4%. There have been minor adjustments to statutory charges.

Recreation and Culture fees have generally remained the same as last year, to encourage community use of these facilities.

Some specific waste charges have been increase including disposal of asbestos and liquid waste to reflect treatment costs and to ensure disposal costs remain consistent with industry trends. A new charge for to dispose mattresses is proposed of \$55 per mattress to recover contractor disposal costs.

***Elected Member Attendance Fees, Allowances & Reimbursement of Costs:***

The recommendations include the setting of meeting attendance fees and allowances for members. The fees and allowances are proposed to be increased to ensure consistency with annual determinations made by the Salary and Allowances Tribunal; the fee proposed for the President and elected members is to be increased from \$15,000 to \$17,000.

The President's allowance of \$30,000 will be increased to \$38,000 and the Deputy President's allowance from \$7,500 to \$9,500 in accordance with the 2024 Salaries and Allowances Tribunal determination.

A \$1,100 ICT Expenses Allowance is included for each member to provide for costs associated with information and communication technology expenses incurred by members in carrying out their functions on behalf of the Shire.

Annual attendance fees and allowances are to be paid quarterly in arrears; this eliminates the need to recoup funds from an elected member who may resign.

Claims such as travel may be submitted as required.

These fees and allowances are in accordance with sections 5.98, 5.98A, 5.99 and 5.99A of the *Local Government Act 1995* and the *Local Government (Administration) Regulations 1996*.

It is recommended that Council adopt the balanced draft budget as presented.

**Statutory Environment:**

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending 30 June on the next year.

Division 5 and 6 of the *Local Government Act 1995* refers to the setting of budgets and the raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2024/2025 budget as presented is considered to meet statutory requirements.

- *Cemeteries Act 1986*
- *Waste Avoidance and Resources Recovery Act 2007*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Soil and Land Conservation Act 1945*

**Policy Implications:**

There are no policy implications for this report.

**Financial Implications:**

The Budget document establishes activities which the Shire will pursue during the 2024/2025 financial year considering the Shire of Katanning's strategic planning documents.

**Risk Implications:**

This item has been evaluated against the Shire of Katanning's Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk and can be managed by routine procedures and with current resources.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2032

<b>Focus Area</b>	Leadership
<b>Aspiration</b>	Katanning is an inclusive and respectful community.
<b>Objective</b>	To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community.

**Officer's Recommendation/Council Motion:**

**Voting Requirement:** Absolute and Simple Majority

**Voting Requirement:** Absolute Majority

**OC/23 PART A – MUNICIPAL FUND BUDGET FOR 2023/2024**

That Council, pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopts the Municipal Fund Budget as contained in the attachment for the Shire of Katanning for the 2024/2025 financial year.

CARRIED/LOST:

FOR:

AGAINST:

**Voting Requirement:** Absolute Majority

**OC/23 PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS**

1. That Council, for the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995*, imposes the following general and minimum rates on Gross Rental and Unimproved Values.

**General Rates**

Gross Rental Value (GRV)	0.10020 cents in the dollar
Unimproved (UV)	0.006120 cents in the dollar

**Minimum Rates**

Gross Rental Value (GRV)	\$1,200
Unimproved (UV)	\$1,200

2. That Council, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64 (2) of the *Local Government (Financial Management Regulations 1996*, offers a one, two and four instalment payment option, and nominates the following due dates for payment in full or by instalments:

- Full payment and 1<sup>st</sup> instalment due date 21 August 2024
  - 2<sup>nd</sup> quarterly instalment due date 21 October 2024
  - 2<sup>nd</sup> half instalment due date 6 January 2024
  - 3<sup>rd</sup> quarterly instalment due date 6 January 2024
  - 4<sup>th</sup> quarterly & final instalment due date 6 March 2024
3. That Council, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management Regulations 1996)*, adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$10.00 for each instalment after the initial instalment is paid.
4. That Council, pursuant to section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management Regulations 1996)*, adopts an interest rate of 5.5% where the owner has elected to pay rates (and service charges) through an instalment option.
5. That Council, pursuant to section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management Regulations 1996)*, adopts an interest rate of 7.0% for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.
6. That Council offer ratepayers the chance to win one of five \$1,000 Katanning Regional Business Association vouchers subject to the following terms and conditions:
- That all rates and charges appearing on the rate notice including arrears are paid in full within 35 days of issue of the rates assessment notice: and
  - Councillors and employees of the Shire of Katanning, state government properties and properties that receive a rates exemption are not eligible to be included in the prize draw.

CARRIED/LOST:

FOR:

AGAINST:

**Voting Requirement:** Absolute Majority

**OC/23**

**PART C – GENERAL FEES AND CHARGES FOR 2024/2025**

That Council, pursuant to section 6.16 of the *Local Government Act 1995*, adopts the fees and charges included in the draft 2024/2025 budget as attached.

CARRIED/LOST:

FOR:

AGAINST:

**Voting Requirement:** Simple Majority

OC/23

**PART D – OTHER STATUTORY FEES FOR 2024/2025**

1. That Council, pursuant to Part 7 Local Government Planning Charges *Planning and Development Regulations* adopts the Fees and Charges for Planning Services with the Shire of Katanning as included in the draft 2024/2025 budget as attached.
2. That Council, pursuant to section 53 of the *Cemeteries Act 1986* adopts the Fees and Charges for Cemeteries within the Shire of Katanning as included in the draft 2024/2025 budget as attached.
3. That Council, pursuant to section 245A (8) of the *Local Government (Miscellaneous Provision) Act 1960* adopts the swimming pool inspection fee included in the draft 2024/2025 budget as attached.
4. That Council, pursuant to section 66 of the *Waste Avoidance and Resources Recovery Act 2007*, adopts the waste rate for the provision of waste services for Katanning.

**Waste Rate:**

- |   |                           |          |
|---|---------------------------|----------|
| • | Unimproved Values (UV)    | \$0.0001 |
| • | Gross Rental Values (GRV) | \$0.0001 |

**Minimum Waste Rate:**

- |   |                           |         |
|---|---------------------------|---------|
| • | Unimproved Values (UV)    | \$37.50 |
| • | Gross Rental Values (GRV) | \$37.50 |

5. That Council, pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, adopts the charges for the removal and deposit of domestic and commercial waste as included in the draft 2024/2025 budget as attached.
6. That Council, pursuant to section 25A of the *Soil and Land Conservation Act 1945*, adopts the Soil Conservation Charge of \$35 on each rateable assessment within the Shire of Katanning.

CARRIED/LOST:

FOR:

AGAINST:

**Voting Requirement:** Absolute Majority

OC/23

**PART E – ELECTED MEMBERS FEES AND ALLOWANCES FOR 2023/2024**

1. That Council, pursuant to section 5.98 (1)(b) of the *Local Government Act 1995* and within the range determined by the Salaries and Allowances Tribunal, adopts the following annual attendance fees for elected members:

President      \$17,000  
Councillors    \$17,000

2. That Council, pursuant to section 5.99A of the *Local Government Act 1995* and within the range determined by the Salaries and Allowances Tribunal, adopts the following annual Information & Communication Technology (ICT) expenses allowance for elected members:

ICT Expenses Allowance      \$1,100

3. That Council, pursuant to section 5.98A of the *Local Government Act 1995* and within the range determined by the Salaries and Allowances Tribunal, adopts the following annual local government allowance to be paid in addition to the meeting attendance fees:

President                      \$38,000

4. That Council, pursuant to section 5.98A of the *Local Government Act 1995* and within the range determined by the Salaries and Allowances Tribunal, adopts the following annual local government allowance to be paid in addition to the meeting attendance fees:

Deputy President      \$9,500.

CARRIED/LOST:  
FOR:  
AGAINST:

**Voting Requirement:** Simple Majority

**OC/23**

**PART F – MATERIAL VARIANCE REPORTING FOR 2023/2024**

That Council, in accordance with regulation 34 (5) of the *Local Government (Financial Management Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2024/2025 for reporting material variances shall be a percentage of ten (10) or a minimum of \$10,000, whichever is the greater.

CARRIED/LOST:  
FOR:  
AGAINST:

#### **10.2.4        Proposed Live Sheep Export by Sea Ban** **(ATTACHMENT)**

**File Ref:** A3562  
**Reporting Officer:** Peter Klein – Chief Executive Officer  
**Date Report Prepared:** 21 June 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:**

Council to determine a position on the proposed ban on the export of live sheep by sea.

**Body/Background:**

The live sheep export trade from Western Australia is a crucial part of the sheep & wool production systems and is as relevant today as ever. The Department of Agriculture, Fisheries and Forestry reports a 29% increase in live sheep exports between 2022 and 2023.

In addition, the Exporter Supply Chain Assurance Program is delivering improvement in animal welfare standards and today the live export industry is sustainably meeting its social licence conditions, by continually improving its processes, including –

1. It's improved pre-export stock management,
2. It's reduced on-board stocking densities,
3. It's improved on-board ventilation,
4. And exports are suspended during the northern hemisphere summer.

These and other initiatives mean that mortality rates are at their lowest on record and in fact we've seen continuous improvement over the last 5 years and I am confident this will improve further over the next 5 years.

The improved performance of the sheep export industry is tracking the improving performance of the cattle industry.

Many growers are aggrieved about the recently introduced Bill to end live exports, because despite the industry's effective efforts, and without there being any objective measure that it is failing to achieve, with a swipe of a pen thousands of kms away from where the effects of this decision will be felt, this industry is taken away.

To understand the impact and to help prepare our communities for the effects of losing this trade, the shires of Katanning, Kojonup, Woodanilling, Broomehill-Tambellup, Gnowangerup, Cranbrook & Jerramungup collectively commissioned the attached economic study, to quantify the economic loss.

The cost to the Upper Great Southern region, over a 20-year period, discounted at 7%, is alarming;

- the direct loss to sheep producers & their supply chains is between -\$475M & -\$791M; and
- the secondary cost to households & expenditure in the wider economy adds a further loss of between -\$126M & -\$215M.

This secondary impact on our retail and service providers has received insufficient attention during the Government's deliberations and this is reflected in the proposed transition package which fails to provide tangible support to this community cohort.

Local governments exist to serve our communities and this includes, without exception, support for our local businesses and facilitation of economic development. We understand how fragile some of our communities are and how the loss of economic activity, such as that now forecast, threatens our very existence, our ability to support medical services, our schools, our retail outlets and sporting clubs.

**Policy Implications:** Nil

**Financial Implications:** Loss of this trade will result in economic loss to the Upper Great Southern economy of between \$600M and \$1B, in today's dollar terms, over 20 years.

**Risk Implications:**

Proposed action is aimed at mitigating the economic loss the community will incur if this trade ban proceeds.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2023

**Focus Area** Economic

**Aspiration** Facilitate the sustainable growth & development of our economy

**Objective** To work alongside local businesses

**Officer's Recommendation/Council Motion:**

Printing and distribution expenses are incorporated into the draft FY25 budget.

**Voting Requirement:** Simple Majority

**OC/22** That Council;

1. Endorse the findings of the economic report by Econisis titled; "Live Sheep by Sea Trade Policy Impact on the Upper Great Southern Economy".
2. Support the Federal Minister for Agriculture withdrawing the Bill introduced to ban the export of live sheep by sea and, failing this;
3. That a Senate Inquiry be initiated to consider the industry's contemporary performance, the economic impacts on SW agricultural communities and whether there is an objective, science-based justification to proceed to ban this trade.

CARRIED/LOST:

FOR:

AGAINST:



**10.3 CHIEF EXECUTIVE OFFICER'S REPORTS****10.3.1 Endorsement of Fire Management Requirement Brochure  
(ATTACHMENT)**

**File Ref:** ES.AT.1  
**Reporting Officer:** Cindy Pearce, Community Emergency Services Manager  
**Date Report Prepared:** 20 May 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:**

The Fire Management Requirement Brochure is published annually and distributed to all residents and property owners within the Shire.

**Body/Background:**

The Fire Management Requirement Brochure provides landowners and occupiers with information on their responsibilities regarding fire prevention. Also included in the brochure are the contact details of Local Bush Fire Control Officers and information on general fire related matters.

Once endorsed by Council the legislative areas of the Brochure will be Gazetted giving the Council powers to prosecute for non-compliance of properties.

This year the format of the brochure has been changed to be more easily followed than previous years. A photo has also been added to the cover page making it more locally oriented.

**Officer's Comment:**

Endorsement is required prior to gazettal.

**Policy Implications:**

Nil

**Financial Implications:**

Printing and distribution expenses are incorporated into the draft FY25 budget.

**Risk Implications:**

Failure to endorse the brochure and gazettal complicated council's ability to enforce fuel reduction within the Shire

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2023

**Focus Area** Natural environment  
**Aspiration** Preserve & enhance our natural environment  
**Objective** To educate community about sustainable practices

**Officer's Recommendation/Council Motion:****Voting Requirement:** Simple Majority

**OC/22      That Council endorse the FY25 Fire Management Requirement Brochure for printing and distribution.**

CARRIED/LOST:

FOR:

AGAINST:

### 10.3.2 **Veterinary Hospital – 114 Clive Street Katanning**

**File Ref:** A50  
**Reporting Officer:** Peter Klein - CEO  
**Date Report Prepared:** 12 June 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:** Approval for veterinary clinic on Clive St to house animals overnight.

**Body/Background:**

In March 2015, the Council granted Development Approval for Lot 3 (114) Clive St to be used for the purpose of a Veterinary Clinic.

Under the terms of the Veterinary Surgeons Act 1960, which has since been revoked, a Veterinary Clinic is defined as any premises at which veterinary surgery is practiced, but at which animals are not retained overnight. The applicant Kate Clayton, proposed in 2015 that any animals requiring overnight treatment will be transported to Kojonup Veterinary Hospital, a business which the applicant owns and operates.

The Council's March 2015 paper states, "Dr Kate Clayton's current application under consideration is for a veterinary Clinic and not a Veterinary Hospital.

The use class 'Veterinary Hospital' was defined in the Shire of Katanning Town Planning Scheme No.4 as "*a building used in connection with the treatment of sick animals and includes the care and accommodation of animals during or after such treatment*". This use class was expressly listed in the Zoning Table of Town Planning Scheme No.4 as being a discretionary use on any land classified 'Commercial' zone (i.e. not permitted without Council's development approval).

The use class 'Veterinary Clinic' was not defined in the Shire of Katanning Town Planning Scheme No.4 or listed in the Zoning Table of the scheme. As such the application submitted by Dr Clayton was dealt with as a 'use not listed' in the Zoning Table of Town Planning Scheme No.4 and advertised for public comment as required. A total of three (3) submissions were received. These included submissions opposing the development from local vet Dr Maxwell and his wife who were owners of the Katanning Veterinary Hospital.

Notwithstanding the submissions received during public advertising, Council approved the 2015 Development Application for a "Veterinary Clinic" with the following resolution;

**OC/15**

**That Council:**

**Grant planning approval for the proposed Veterinary Clinic at Lot 3, Clive Street, Katanning subject to the following conditions:**

- 1. No large animal operations to be conducted at this site; and**
- 2. No animals to be housed at the site overnight; and**
- 3. The development being consistent with plans date stamped 1<sup>st</sup> July 2014.**

It is relevant to know that in 1973, Dr Maxwell was denied the right to operate a Hospital in Richardson St (residential zoning) by Council, after several complaints were received. Dr Maxwell eventually moved his operation, at his cost, to a 10-acre site just north of town on the Great Southern Highway.

A veterinary clinic has been operating from the 114 Clive St site since 2015 pursuant to the approval mentioned above.

On 6 April 2018, the Council received an application for development approval under its new Local Planning Scheme No.5 for extensions to the veterinary clinic given the formal revocation of Town Planning Scheme No.4 on 9 February 2018 when Local Planning Scheme No.5 was gazetted and came into legal effect. This proposal included additions and infrastructure for handling and treatment of large animals and production animals in addition to small animals. The new proposal was beyond the scope of the 2015 approval and was therefore advertised for public comment prior to determination by the Council. The 2018 application was subsequently refused.

In 2021, Dr Kate Clayton submitted another Development Application for a change of use to the front portion of the building on Lot 3 (114) Clive St to 'Veterinary Centre' including a request to erect a 1.8m fence.

The use class 'Veterinary Centre' was and is still listed as being discretionary (i.e. a 'D' use) under the land's 'Commercial' zoning classification in Local Planning Scheme No.5 which means a development application was required for any proposed changes to the building or its use.

In 2021 Development Approval was granted by the CEO, under delegated authority, to use the front portion of 114 Clive St, from a "Shop", as defined in LPS5, to a Veterinary "Clinic". Note the term "Centre" (defined in LPS5) and "Clinic" (not defined) are interchangeable.

On 13 April 2021 the CEO wrote to the proponent advising that development approval had been granted under delegated authority. Specifically, this approval permitted the applicant "to construct a 1.8m high fence and to use the front portion of the premises as a veterinary clinic".

A condition associated with this approval was that the ***"Development is to be generally in accordance with approved plans"*** and guidance notes required that the Veterinary "Centre" is to ***operate in accordance with relevant industry standards, Health, Environmental & Pharmaceutical Goods Statutes and Regulations.***

Council should note the use class 'Veterinary Centre' is defined in LPS5 as, "premises used to diagnose animal diseases or disorders, to surgically or medically treat animals, or for the prevention of animal diseases or disorders".

Dr Clayton has recently approached the CEO asking if she can be permitted to hold animals overnight which was expressly prohibited by the original approval granted for the use of the premises.

The CEO has subsequently sought advice from its contract town planner Joe Douglas, who advises;

"In my view the definition for the use class "Veterinary Centre" does not preclude the existing building on the land being used as a hospital for animals given the definition in LPS5 expressly allows for the surgical and medical treatment of animals. There is a reasonable expectation that certain treatments / procedures will require overnight stays to ensure the highest level of professional care is provided".

**Officer's Comment:**

Given that the original development approval granted by Council expressly prohibited the overnight hospitalisation of animals being cared for, a new development application will be required and must be approved by Council to allow this activity to be lawfully undertaken on the premises.

**Statutory Environment:**

Development approvals must comply with the Shire of Katanning's Local Planning Scheme No.5

**Policy Implications:**

Nil

**Financial Implications:**

Nil

**Risk Implications:**

There is a risk that this use could cause disruption to the surrounding community and consequently approval will require conditions for the management of this risk.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2023

**Focus Area** Katanning is an economic hub for the Great Southern Region.

**Aspiration** We will strive to facilitate growth & development.

**Objective** To work alongside local businesses to facilitate employment, growth & development.

**Officer's Recommendation/Council Motion:**

**Voting Requirement:** Simple Majority / Absolute Majority (**which one applies to your item** as required by the Local Government Act)

**4OC/22 That Council**

- i) Acknowledge the use class 'Veterinary Centre' as defined in LPS5 does not preclude Lot 3 (114) Clive St, Katanning being used as a hospital for animals, including overnight stays, and that overnight stays could potentially be approved by Council subject to receipt of a formal development application; and
- ii) Authorise the Shire Administration to advise the landowner of the above and that any development approval that may ultimately be granted by Council may contain conditions that:
  - a) prohibit large or production animals being accommodated overnight;
  - b) limit the term of approval for an initial one (1) year period to test the suitability and acceptability of animals being kept overnight with a further development application and approval required to allow for the continuation of this activity; and

- c) allow for the revocation of development approval for the keeping of animals overnight in its entirety should Council form the view such activity is having a negative impact on the amenity of the immediate locality.

CARRIED/LOST:

FOR:

AGAINST:

### 10.3.3 Property Sales

**File Ref:** CP.AL.3  
**Reporting Officer:** Peter Klein, CEO  
**Date Report Prepared:** 20 June 2024  
**Disclosure of Interest:** No Interest to disclose (to be stated or if you have an interest this must be stated at this point)

**Issue:** Council to provide approval for the sale of properties under s6.64 of the *Local Government Act 1995*.

**Body/Background:**

Under section 6.64 of the Local Government Act 1995, as rates/service charges have been owing on a number of properties for a period of at least 3 years, the Shire of Katanning offered these properties for sale by public auction at 1pm on 14 June 2024.

Details of the properties is as follows;

Property	Rates & Other Charges Owings	Area	Reserve
59 Beaufort St, Katanning	\$46,492	693m <sup>2</sup>	\$28k
Lot 885 Wanke St, Katanning	\$17,677	1,411m <sup>2</sup>	\$100k
145 Conroy St, Katanning	\$38,367	1,032m <sup>2</sup>	\$45k

**Officer's Comment:**

Offers will be presented to Councillors for discussion and approval at the Council meeting.

**Statutory Environment:**

S6.64 of the Local Government Act allows the Council to sell properties to recover outstanding rates and charges, if the amounts have been owing for more than 3 years.

**Policy Implications:**

Nil

**Financial Implications:**

Proceeds of sale are used to recover the unpaid rates and charges and the balance, if any, is paid to the previous owner.

**Risk Implications:**

Minimal risk as operating in accordance with the statutory requirements.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2023

**Focus Area** Leadership

**Aspiration** Katanning is a respectful community

**Objective** To ensure Shire's resources are utilised in a manner that represents the best interests of the community.

**Officer's Recommendation/Council Motion:****Voting Requirement:** Simple Majority**OC/22****That Council**

- a) Considers the offers made in respect to the properties at 145 Conroy St, Lot 885 Wanks St and 56 Beaufort St; and
- b) Accepts the offers that present the lowest payment risk and which best recover the outstanding fees and charges.

CARRIED/LOST:

FOR:

AGAINST:



#### 10.3.4 **Management of Lot 246**

**File Ref:** A3222  
**Reporting Officer:** Peter Klein  
**Date Report Prepared:** 20 June 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:**

Proposal to correct a historic mistake made by a conveyancing agent during the historic sale of a farming property.

**Body/Background:**

Lot 246 is a thin strip of land owned by the deceased estate of Barry Nichols. The Lot is 1.0793 ha and outstanding rates on this property are \$49,106.33.

Land surrounding the lot has been owned by the Bignell family since 1988 and they would have taken possession of the lot at the time the surrounding lots were purchased.

A strategy to deal with this property was discussed during the April Council meeting where it was resolved as follows;

***That Council authorises the Chief Executive Officer to:***

- 1. Negotiate with the executor to take ownership of A3222 Lot 246 Ranford Rd Katanning in lieu of outstanding rates.***
- 2. Write – off all outstanding rates on A3222 once the land is owned by the Shire of Katanning***
- 3. Negotiate the sale of the land with the adjoining property owner.***

This resolution is not capable of being implemented.

To apply for probate the Executor must pay \$1,600 and Peter Molinari has advised the Executor has refused to do so as she has nothing to gain. Unless, probate is valid, title in the property cannot be transferred and the status quo would remain.

We are advised that the estate has no other assets, it is insolvent and therefore has no capacity to pay costs.

In addition, the Bignell's don't have any incentive to contribute to the costs because they have possession, they own the surrounding land and there is no other person who can make use of the land. If the Shire sold the land for unpaid rates, given the lot is an island within the Bignell's farm, they are the only likely bidder.

It is alternatively proposed that the Council meets the associated cost of;

1. Applying for probate;
2. The required three Landgate transactions (the transmission application, the transfer and the withdrawal of Esanda's caveat),
3. The parties' execution of the documents,
4. OSR stamping
5. Landgate registration and

**6. Conveyancing**

The estimated cost of doing so is \$4,700.

**Officer's Comment:**

This matter must be addressed and all avenues have been explored.

**Statutory Environment:**

Nil

**Policy Implications:**

Nil

**Financial Implications:**

The cost of rectifying this problem is \$4,700 in fees plus the unpaid rates of \$49,106 will be written off.

**Risk Implications:**

There are no material risks associated with this transaction.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2023

**Focus Area** Leadership

**Aspiration** Katanning is a respectful community

**Objective** To ensure the Council's resources are used in the community's best interest.

**Officer's Recommendation/Council Motion:**

**Voting Requirement:** Simple Majority

**OC/22 That Council**

That Council;

- a) contract Peter Molinari (Taylor Nott Molinari) at a cost of \$4,700 to act on Council's behalf to achieve the transfer of Lot 246 to the Bignells; and
- b) write-off outstanding rates of \$49,106.33 owing on this property.

CARRIED/LOST:

FOR:

AGAINST:

### 10.3.5 **Purchasing Policy - Amendment** (ATTACHMENT)

**File Ref:** GV.PO.1  
**Reporting Officer:** Peter Klein, Chief Executive Officer  
**Date Report Prepared:** 13 June 2024  
**Disclosure of Interest:** No Interest to disclose

**Issue:** Proposed amendments to the purchasing policy to improve procurement efficiency.

**Body/Background:**

A summary of the key changes to the purchasing policy are succinctly outlined in the following table;

Current Threshold	Requirement	Proposed Threshold	Requirement
Up to \$500	Direct purchase	Up to \$10,000	1 written or verbal quote
\$500 to \$10,000	1 written quote	\$10,001 to \$25,000	Seek at least 2 written quotes (receive at least one)
\$10,001 to \$50,000	3 written quotes	\$25,001 to \$250,000	Seek at least 3 written quotes (receive at least one)
\$50,001 to \$250,000	3 written quotes via RFQ	Above \$250,000	Via tender/WALGA panel
Over \$250,000	3 written quotes via tender/WALGA panel		

There have been many circumstances where Council staff have been unable to obtain three written quotes for the delivery of services. A good example is our inability to obtain three written quotes to strip and replace the walls in the Unit Hotel and the delays this has caused to this project.

Under the existing policy the CEO or executive manager may waive the quotation requirements subject to written justifiable reasons being filed in respect to such a waiver. The more streamlined approach is to give authorised staff the ability to make quicker decisions to enable delivery of outcomes in a more streamlined & timely manner.

Executive managers and their staff are responsible for their budgets, which are reviewed monthly and our internal credit procedures ensures the authoriser of a purchase order does not authorise the payment approval.

The policy was “left on the table” at the May 2024 Council meeting as there were inconsistencies identified with the Council Policy – Regional Price Preference. To resolve this situation and avoid any future inconsistencies arising between the policies, it is suggested that the Purchasing policy reference the Regional Price Preference Policy rather than duplicate it. Changes to this effect have been made in the revised draft policy as presented.

**Officer's Comment:**

Approval of the amended purchasing policy will speed up our procurement process, does not alter Council's fraud or budget risk. Those with delegated purchasing authority will be responsible for ensuring that value for money outcomes are achieved and will be held accountable for compliance with their expenditure budgets.

**Statutory Environment:**

*Local Government (Functions & General) Regulations 1996* Part 4 Div 1 requires that local governments must prepare and implement a purchasing policy and provides some prescription about the content of this policy.

**Policy Implications:**

Requires an amendment to the policy if accepted by Council.

**Financial Implications:**

Nil

**Risk Implications:**

The risk has been assessed and concludes that the internal controls are sufficient to support this policy amendment.

**Strategic Implications:**

Shire of Katanning Strategic Community Plan 2022 – 2023

**Focus Area** Leadership

**Aspiration** Katanning is a respectful community

**Objective** To lead by example – be respectful & inclusive.

**Officer's Recommendation/Council Motion:**

**Voting Requirement:** Simple Majority

**OC/22** That Council approves the amended Purchasing Policy.

CARRIED/LOST:

FOR:

AGAINST:

<b>11. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN</b>
---

<b>12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING</b>
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<b>13. CONFIDENTIAL ITEMS</b>
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<b>13. CONFIDENTIAL ITEMS</b>
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<b>14. CLOSURE OF MEETING</b>
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The Presiding Member declared the meeting closed at \_\_\_\_ pm.

19 March 2024

Planning Department  
Shire of Katanning  
52 Austral Terrace  
KATANNING WA 6317

To Whom It May Concern

**38 Andover Street, Katanning**

Please find attached:

- Form 1 – Application for Development Approval
- Site Plan
- Record of Certificate of Title

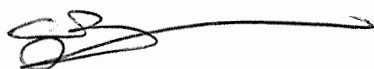
The proposed shed is for the storage of a vehicle for compliance with insurance requirements. The shed materials are steel frames with roof and walls covered with zincalume. Stormwater will be directed to nearby flower beds.

The property currently has 'out buildings' as per below and as indicated on site plan with the intention for all structures to remain.

- 1) Wooden Shed – vehicle storage
- 2) Pergola with shade cloth – shade for vehicle
- 3) Pergola with shade cloth – shade for vehicle
- 4) Shed – workshop
- 5) Lean To – free standing next to workshop – provides out door work area
- 6) Shed x 3 – storage spaces for artist supplies

Should you require any further information or clarification of information provided please do not hesitate to contact us.

Kind regards



Caroline and Brenton Bouffler

Caroline – 0488 297 100  
Brenton – 0499 431 578



SHIRE OF KATANNING LOCAL PLANNING SCHEME NO.5



Shire of  
**Katanning**  
Heart of the Great Southern

**FORM 1 - APPLICATION FOR DEVELOPMENT APPROVAL**

**Owner Details**

Name/s: BRENTON ALFRED BOUFFLER  
CAROLINE JANE BOUFFLER

ABN (if applicable):

Postal Address: 38 ANDOVER ST  
KATANNING WA Postcode: 6317

Work Phone:

Fax:

E-mail:

Home Phone:

caro.b@westnet.com.au

Mobile Phone: 0488277100

Contact Person for Correspondence: CAROLINE BOUFFLER

Signature: [Signature]  
Print Name: BRENTON BOUFFLER

Date: 5/3/24

Signature: [Signature]  
Print Name: CAROLINE BOUFFLER

Date: 5/3/24

**IMPORTANT NOTES:**

- i) Use and attach a separate copy of this page where there are more than two (2) landowners.
- ii) The signature/s of all registered owner(s) as listed on the land's Certificate of Title is required. Processing of this application cannot proceed without the required signature/s. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2). Land owned by an incorporated body (i.e. a company) must be signed by:
  - 1 director of the company, accompanied by the company seal; or
  - 2 directors of the company; or
  - 1 director and 1 secretary of the company; or
  - 1 director if a sole proprietorship company.

Print the full names and positions of the company signatories underneath the signatures and provide a copy of an ASIC company search to verify those who signed the application form have the legal authority to do so .....[Search Company and Other Registers \(asic.gov.au\)](http://www.asic.gov.au).
- iii) A copy of the Certificate of Title for all land the subject of this application must be provided and can be purchased through Landgate directly if required.....[Certificate of Title - Landgate](http://www.landgate.wa.gov.au).
- iv) Development Applications relating to Unallocated Crown Land, Unmanaged Crown Reserves, land under management order to the Shire of Katanning where the development is not consistent with the reserve's purpose, or is used for commercial purposes, or land which is subject to a lease issued under the Land Administration Act 1997 need to be referred to the Lands Division of the Department of Planning, Lands and Heritage for consideration and signing..... [proposals@dplh.wa.gov.au](mailto:proposals@dplh.wa.gov.au).



Applicant Details (if different from owner)		
Name/s:		
Address:		
Postcode:		
Work Phone:	Fax:	E-mail:
Home Phone:		
Mobile Phone:		
Contact Person for Correspondence:		
Signature:		Date:
Print Name:		
<b>IMPORTANT NOTES:</b> <ul style="list-style-type: none"> <li>i) Failure to provide a suitably completed development application form, a copy of the relevant Certificate/s of Title, an ASIC company search where required, suitable plans and other supporting information as per the Shire's Development Application Checklist and/or the correct application fee may result in the application being returned or placed on hold.</li> <li>ii) The application fee payable will be confirmed by the Shire following receipt and review of the application. Processing of the application will not commence until the fee is paid in full.</li> <li>iii) As per Schedule 2 clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 the information and plans provided with this application may be made available by the Shire for public viewing in connection with the application.</li> <li>iv) If public advertising of the application is required an additional fee in accordance with the Shire's adopted schedule of fees and charges will be payable by the applicant. Further processing of the application following completion of public advertising will not proceed until the additional fee is paid in full.</li> <li>v) The original of this application and supporting information and plans will be retained by the Shire for its records and will not be returned to the applicant/landowner following final determination.</li> </ul>		
Property Details		
NOTE: The details provided must match those shown on the relevant Certificate/s of Title.		
Lot No/s:  3	House/Street No/s:  38	Location No/s:
Survey Diagram or Plan No/s:	Certificate of Title Volume No/s:  1816	Certificate of Title Folio No/s:  414
Title encumbrances (e.g. easements, restrictive covenants etc. as listed on the Second Schedule of the relevant Certificate/s of Title):  NIL		
Street name: ANDOVER ST	Suburb: KATANNING	
Nearest street intersection: AVON ST & ANNIE ST		

<b>Proposed Development:</b>
Nature of development: <input checked="" type="checkbox"/> Works (New construction works with no change of land use) <input type="checkbox"/> Use (Change of use of land with no construction works) <input type="checkbox"/> Works and Use <i>NOTE: If the proposal involves advertising signage the Additional Information for Development Approval for Advertisements form (i.e. a Form 2) must be completed and submitted with this application.</i>
Is an exemption from development approval claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use
Description of exemption claimed (if relevant):
Nature of any existing buildings and/or land use: HOME DOMESTIC SHEDS X 5 FREE STANDING PERGOLA WITH SHADE CLOTH X 2
Description of proposed works and/or land use: CONSTRUCTION OF FLAT PACK SHED FOR VEHICLE STORAGE
Approximate cost of proposed development (excluding GST): \$6000
<p align="center"><b>OFFICE USE ONLY</b></p> Date application received: Received by: Application Reference Number: Shire of Katanning Assessment Number: Application Fee Payable: \$ Date of Receipt of Application Fee: Receipt Number for Application Fee:

WESTERN



AUSTRALIA

TITLE NUMBER

Volume

Folio

1816

414

## RECORD OF CERTIFICATE OF TITLE

UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

*BGRoberts*  
REGISTRAR OF TITLES



### LAND DESCRIPTION:

LOT 3 ON DIAGRAM 19498

### REGISTERED PROPRIETOR: (FIRST SCHEDULE)

BRENTON ALFRED BOUFFLER  
CAROLINE JANE BOUFFLER  
BOTH OF 38 ANDOVER STREET, KATANNING  
AS JOINT TENANTS

(T J598414 ) REGISTERED 24/1/2006

### LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS: (SECOND SCHEDULE)

1. J870859 MORTGAGE TO AUSTRALIA & NEW ZEALAND BANKING GROUP LTD REGISTERED  
11/8/2006.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required.  
Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

### STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 1816-414 (3/D19498)  
PREVIOUS TITLE: 1178-692  
PROPERTY STREET ADDRESS: 38 ANDOVER ST, KATANNING.  
LOCAL GOVERNMENT AUTHORITY: SHIRE OF KATANNING







## Assembly Instructions

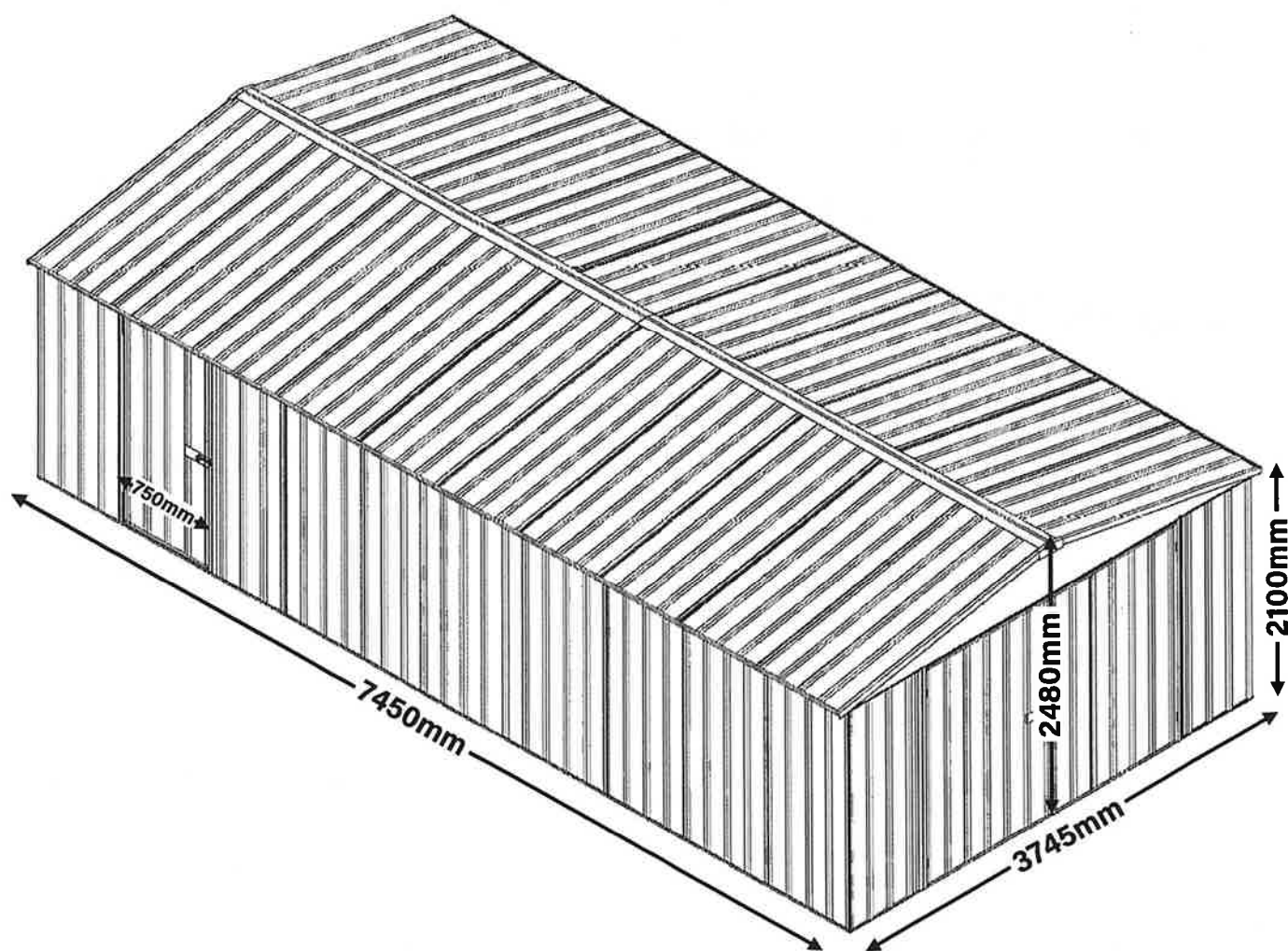
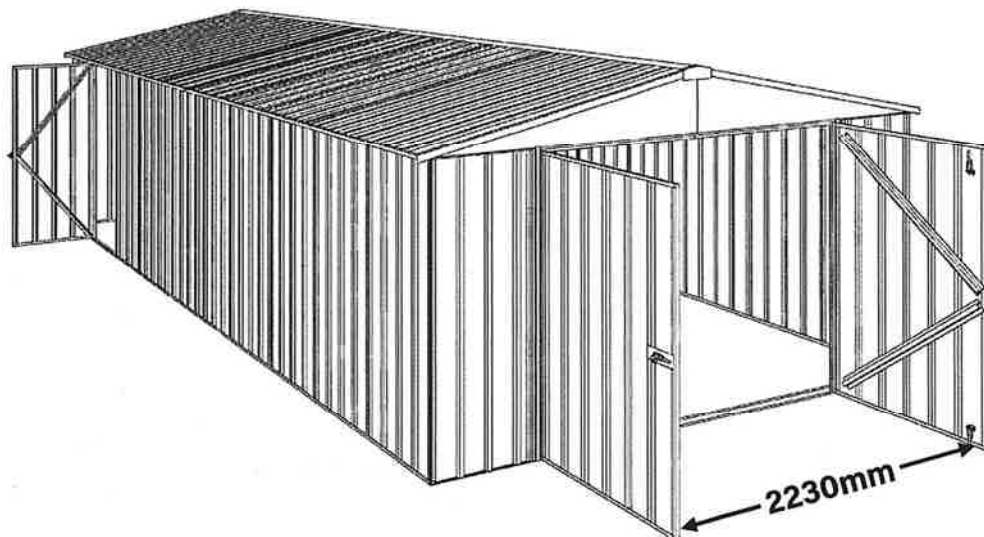
**TALL Garage Model: ETGAR-7538**

**Size: 7.5m x 3.75m x 2.48m**

### OPTIONAL EXTRAS INSTRUCTIONS:



[links.easysshed.co/optional-extras-instructions](https://links.easysshed.co/optional-extras-instructions)



CHIEF EXECUTIVE OFFICER  
LOCAL GOVERNMENT AUTHORITY

## REFORMS TO DECISION MAKING ON DEVELOPMENT OF SINGLE HOUSES

Earlier this year the Minister for Planning announced that a number of planning reforms would commence on 1 July 2024, including changes to local government roles and responsibilities in decision making on development applications for single houses.

This reform will see implementation of Part 4 of the *Planning and Development Amendment Act 2023* supported by amendments to *Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations* that:

- introduce a new section 257C into the *Planning and Development Act 2005*, which provides the ability for regulations to specify that certain types of development applications must be determined by the officers of the local government; and
- amend Schedule 2 of the Regulations to specify that a single house development or any development associated with a single house such as additions, alterations, patios or carports, where not otherwise exempt, are to be determined by the Chief Executive Officer (CEO) of the local government or other local government officer/s authorised by the CEO. This will not apply to any heritage protected place as defined in Schedule 2.

The rationale for this reform was outlined in the material available during the public consultation period between October 2023 and January 2024. The Department would like to thank everyone who took the time to provide feedback on the draft amendments to the Regulations, which has been reviewed and no changes were recommended. The amendments to the Regulations have now been finalised, will come into effect on Monday 1 July 2024 and can be viewed [here](#).

As a result, from 1 July 2024, the determination of development applications for single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, must be made by the CEO of the local government or employees authorised by the CEO. This cannot be determined by Council.

In preparation for the commencement of this reform you are advised that you should:

- review and update the register of delegated authority from Council to remove any references to development approval functions for single houses and associated development, except in relation to a heritage protected place;

- where necessary, prepare and approve the appropriate authorisations from the CEO to local government officers. The CEO is automatically authorised under the Regulations and there is no action required by a local government to authorise a CEO; and
- consider any necessary updates to reporting to reflect the new authorisations. This may only be required if your local government reports regularly to Council on planning decisions made under delegated authority.

Local governments that utilise the services of a consultant or other contractor to assess single house development applications can continue to have a contractual arrangement with a private consultant or other contractor to provide services regarding assessment, analysis, preparation of reports for development applications and the making of a recommendation with conditions and/or reasons.

From 1 July 2024, that report and attachments must be provided to the CEO or other authorised local government officer who will consider the recommendation and make the decision. The procurement of consultants and contractors remains subject to the provisions of the *Local Government Act 1995* and the changes to decision making outlined above does not impact those provisions.

Further detail on this reform can be viewed [here](#). For further information please contact [planningreform@dph.wa.gov.au](mailto:planningreform@dph.wa.gov.au).

Yours sincerely



Anthony Kannis PSM  
Director General

16 May 2024



DELEGATIONS REGISTER  
July 2022





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## LOCAL PLANNING SCHEME No 5

### DA17 – DEVELOPMENT APPLICATIONS

<b>POWER / DUTY ASSIGNED TO:</b>	The Council
<b>POWER TO DELEGATE:</b>	<i>Local Planning Scheme No. 5</i> cl.82 Delegation of Functions
<b>DELEGATION TO:</b>	Chief Executive Officer
<b>POWER / DUTY DELEGATED:</b>	<i>Local Planning Scheme No. 5, as amended:-</i> Part 3 Zones and the Use of Land Part 4 General Development Requirements Part 5 – Special Control Areas  <i>Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2</i> Part 7 Requirement for development approval Part 8 Applications for Development Approval Part 9 Procedure for dealing with applications for development approval Part 10 Enforcement and Administration
<b>FUNCTION:</b>	<p>All powers of the Council contained in the sections and parts of Local Planning Scheme No. 5, as amended and delegated above.</p> <p>To determine applications for development under the Shire of Katanning's Local Planning Scheme No. 5.</p> <p>To provide advice and recommend conditions relevant to applications for the amalgamation of lots and all forms of subdivision and survey strata referred to the Council by the Western Australian Planning Commission.</p> <p>To endorse deposited plans after the conditions of subdivision/amalgamation approval for which the Council is responsible have been fulfilled.</p>

To determine applications for development requiring retrospective Planning Approval

To determine applications involving minor variations to an adopted Local Planning Policy.

To determine applications involving minor variations to setback and Table 8 requirements of the Shire of Katanning Local Planning Scheme No. 5

**CONDITIONS:**

Must act in accordance with the Shire's "Standard Conditions Relating to Delegations".

This delegation must not be exercised by the delegated officer:

- Where project costs for new a development application exceeds \$5 million.
- Where development is proposed on reserved land, owned or within the care and control of the Council.
- Where the development and/or subdivision proposals have a strategic impact and as a result involve issues in which Council has a direct interest.
- Where significant variations to the Scheme are evident.
- Where the decision requires the exercise of any of the powers of the Council under Local Planning Scheme No. 5 clauses:
  - 18 Interpretation of the Zoning Table, sub-clause (4) (Uses Not Listed)
  - Clause 74, Part 9 of the Deemed provisions of P&D Regulations (2015) Approval Subject to Later Approval of Details

**RECORD KEEPING:**

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

---

**POWER TO SUBDELEGATE:**

*Local Government Act 1995*  
s5.44 CEO may delegate powers and duties to other employees.

**CEO DELEGATION TO:**

Executive Manager Infrastructure & Assets

**SUPPLEMENTARY CONDITONS:**

Above stated conditions apply.

## DA18 – DEVELOPMENT APPLICATIONS / MINOR VARIATIONS

<b>POWER / DUTY ASSIGNED TO:</b>	The Council.
<b>POWER TO DELEGATE:</b>	<i>Local Planning Scheme No.5</i> cl. 82 Delegations
<b>DELEGATION TO:</b>	Chief Executive Officer
<b>POWER / DUTY DELEGATED:</b>	<i>Local Planning Scheme No. 5</i> , as amended:- Part 3 Zones and the Use of Land Part 4 General Development Requirements  <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Part 7 Requirement for development approval Part 8 Applications for Development Approval Part 9 Procedure for dealing with applications for development approval Part 10 Enforcement and Administration
<b>FUNCTION:</b>	To determine applications for development approval which involve minor variations to the “deemed to comply” provisions by using the performance criteria of the Residential Design Codes that require approval under Local Planning Scheme No.5
<b>CONDITIONS:</b>	<p>Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.</p> <p>This delegation must not be exercised by the delegated officer:</p> <ul style="list-style-type: none"><li>▪ Where the development entails a variation to the Residential Design Codes that is considered by the Delegate to be significant;</li><li>▪ Where the development entails a variation to the Residential Design Codes that is considered by the Delegate to have the potential to negatively impact on the amenity of the locality;</li><li>▪ Where a formal objection has been lodged against the variation;</li></ul>

- Where the height of the development exceeds two storeys;
- Where development is proposed on reserved land within the care and control of the Council;
- Where development proposals are considered by the Delegate to have a strategic impact and as a result involve issues in which Council has a direct interest.

Where the decision requires the exercise of any of the powers of the Council under clause 18 Interpretation of the Zoning Table (Uses Not Listed)

**RECORD KEEPING:**

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

---

**POWER TO SUBDELEGATE:**

*Local Planning Scheme No. 5* Clause 82 Planning Regs

**CEO DELEGATION TO:**

Executive Manager Corporate & Community  
Executive Manager Infrastructure & Assets  
Contract Planner

**SUPPLEMENTARY CONDITIONS:**

Above stated conditions apply.

## DA19 – DEVELOPMENT APPLICATIONS - SHIRE DEVELOPMENTS ON RESERVED LAND

<b>POWER / DUTY ASSIGNED TO:</b>	The Council
<b>POWER TO DELEGATE:</b>	<i>Local Planning Scheme No.5</i> , as amended cl. 11.3 Delegation of Functions
<b>DELEGATION TO:</b>	Chief Executive Officer
<b>POWER / DUTY DELEGATED:</b>	<i>Local Planning Scheme No.5</i> , as amended Part 2 Reserves Part 3 Zones and the Use of Land Part 4 General Development Requirements  <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> Part 7 Requirement for development approval Part 8 Applications for Development Approval Part 9 Procedure for dealing with applications for development approval Part 10 Enforcement and Administration
<b>FUNCTION:</b>	Streamline the processing of development application proposals for developments to be undertaken by the Shire.
<b>CONDITIONS:</b>	<p>Must act in accordance with the Shire’s “Standard Conditions Relating to Delegations”.</p> <p>The delegation must not be exercised by the delegated officer <u>unless</u>:</p> <ul style="list-style-type: none"><li>▪ The Shire is listed as an applicant;</li><li>▪ The development is on land owned or under the care and control of the Shire of Katanning;</li><li>▪ The works have been approved on the current annual budget;</li><li>▪ The value of the development is less than \$1,500,000.</li><li>▪ The development does not involve significant variations to the Scheme; and,</li></ul>

- The decision does not require the exercise of any of the powers of the Council under Local Planning Scheme No. 5 clause
  - 18 Interpretation of the Zoning Table (Uses Not Listed)

**RECORD KEEPING:**

Ensure that evidentiary documents that meet the requirements of *Local Government (Administration) Regulations 1996 reg.19 Delegates to keep certain records (Act s5.46(3))*, are retained in the Shire's record keeping systems.

---

**POWER TO SUBDELEGATE:**

*Local Planning Scheme No. 5*  
Clause 11.3.2

**CEO DELEGATION TO:**

Executive Manager Corporate & Community  
Executive Manager Infrastructure & Assets  
Contract Planner

**SUPPLEMENTARY CONDITONS:**

Above stated conditions apply.



<b>Delegation Title</b>	<b>Control of Planning Matters</b>
<b>Delegation Number</b>	<b>DA17</b>
<b>Delegator:</b> <i>Power / Duty assigned in legislation to:</i>	Local Government
<b>Express Power to Delegate:</b> <i>Power that enables a delegation to be made</i>	<p><i>Local Government Act 1995:</i></p> <ul style="list-style-type: none"> <li>– s.5.42 Delegation of some powers or duties to the CEO</li> <li>– s.5.43 Limitations on delegations to the CEO</li> <li>– s.5.44 CEO may delegate powers and duties to other employees</li> <li>– s.5.45 Other matters relevant to delegations under this Division</li> <li>– s.5.46 Register of, and records relevant to, delegations to CEO and employees.</li> </ul>
<b>Express Power or Duty Delegated:</b>	<p><i>Planning and Development Act 2005;</i></p> <p><i>Planning and Development (Local Planning Schemes) Regulations 2015 - Schedule 2 (Deemed Provisions) clauses 82, 83 &amp; 84; and</i></p> <p><i>Shire of Katanning Local Planning Scheme No.5.</i></p>
<b>Delegate:</b>	Chief Executive Officer
<b>Function:</b> <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<p>Council delegates its authority and power to the Chief Executive Officer in accordance with Clauses 82 and 83 in Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> as follows:</p> <ol style="list-style-type: none"> <li>1. <u>Advertising Applications for Development Approval</u> <p>Public advertising of development applications in accordance with Clause 64 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> where specifically required or deemed necessary due to concerns regarding potential impacts, including referrals to adjoining and other nearby landowners, State government agencies and essential service providers.</p> </li> <li>2. <u>Consideration and Final Determination of Applications for Development Approval</u> <ol style="list-style-type: none"> <li>2.1 Approve development applications with a use class permissibility classification of 'P', 'D' and 'A' in Table 1 (i.e. Zoning Table) of the Shire of Katanning Local Planning Scheme No.5 in accordance with Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>, and impose conditions as required where: <ul style="list-style-type: none"> <li>a) the proposed development is compliant with all relevant standards and requirements, including any proposed variations thereto where no substantial impacts are considered likely to occur; and</li> <li>b) no valid planning objections have been received (if advertised).</li> </ul> </li> <li>2.2 Where any valid planning objections are received during public advertising of a development application for a single house or any development associated with a single house, excluding development of or associated with a heritage protected place, the Chief Executive Office shall determine the application as required by Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.</li> <li>2.3 Approve an application to amend an aspect of a previously approved development application which, if amended, would not substantially change the development approved as per clause 77 in Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.</li> <li>2.4 Grant an extension of development approval for up to two (2) years with no changes to any conditions of approval as per clause 77 in</li> </ol> </li> </ol>

	<p>Schedule 2 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.</p> <p>2.5 Refusal of all development applications where the proposed use is not permitted (i.e. use permissibility classification of 'X' in Table 1 (i.e. Zoning Table) of the Shire of Katanning Local Planning Scheme No.5).</p> <p>2.6 With the exception of single houses or any development associated with a single house, excluding development of or associated with a heritage protected place, an officer to whom delegated authority is granted to finally determine development applications is not to exercise that authority in the following circumstances and shall refer all applications to a meeting of Council for formal consideration and final determination:</p> <ul style="list-style-type: none"> <li>a) Where the Chief Executive Officer has received a request from a Councillor that the matter be referred to Council for consideration or determination; or</li> <li>b) Where the delegated decision would be contrary to the intent of a previous decision made at a Council meeting, or any law or regulation; or</li> <li>c) Where notification has been given to adjoining and nearby owners or the general public for comment in accordance with the Local Planning Scheme or any associated policy and valid planning objections have been received within the time specified.</li> </ul> <p>3. <u>Use Not Listed</u></p> <p>To determine if a use not specifically listed in the Zoning Table (Table 1) of the Shire of Katanning Local Planning Scheme No.5 is consistent, may be consistent or is not consistent with the objectives of the zone and publicly advertise a development application in accordance with Clause 64 of the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> where the use may be consistent with the objectives of the subject land's relevant zoning classification.</p> <p>4. <u>Waiving of Development Application Fees</u></p> <p>Waive the statutory fee payable for an application for development approval where the applicant and/or owner (as appropriate) is a registered not-for-profit organisation and the proposed development is for community benefit.</p> <p>5. <u>Advertising Extensions for Local Planning Scheme Amendments</u></p> <p>To extend the advertising period for local planning scheme amendments where it is considered necessary to provide adequate consultation and/or accommodate specific community consultation exercises (e.g. special electors' meetings, workshops etc.).</p> <p>6. <u>Directions Regarding Unauthorised Development</u></p> <p>To give written direction/s in relation to unauthorised development and to authorise any action available to the local government under the <i>Planning and Development Act 2005</i> incidental to such written direction, including but not limited to:</p> <ul style="list-style-type: none"> <li>a) issuing a notice to remove, pull down, take up, or alter the development and to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the local government; and/or</li> <li>b) commence legal action in accordance with the Council's endorsed procedure for compliance and enforcement.</li> </ul> <p>These powers shall not be exercised in circumstances where the Chief Executive Officer has received a request from a Councillor that the</p>
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	<p>matter be referred to Council for consideration or determination.</p> <p>7. <u>Responsible Authority Reports to the Development Assessment Panel</u></p> <p>To prepare and submit Responsible Authority Reports to the Development Assessment Panel pursuant to Regulation 12 of the <i>Planning and Development (Development Assessment Panels) Regulations 2011</i> in relation to applications for development approval under Shire of Katanning Local Planning Scheme No.5. The Chief Executive Officer is to advise Council of the lodgement and subsequent decision of a Development Assessment Panel (DAP) application at the next available Council meeting.</p> <p>8. <u>Subdivision Applications</u></p> <p>8.1 Prepare and submit formal responses to the Western Australian Planning Commission (WAPC) in relation to all strata, survey strata and green title subdivision applications (including amalgamations) with due regard for the WAPC's Model Subdivision Conditions Schedule (as amended) and the standards and requirements of the Shire of Katanning Local Planning Scheme No.5 including any associated local planning policies of relevance, the Residential Design Codes and WAPC Development Control Policy 3.4 - Subdivision of Rural Land (as applicable).</p> <p>8.2 Issue formal subdivision clearances where the relevant local government conditions of subdivision approval by the WAPC have been satisfied and all relevant application fees have been paid by the proponent.</p> <p>9. <u>State Administrative Tribunal Applications</u></p> <p>9.1 Respond to applications for review lodged with the State Administrative Tribunal, including the preparation of any statements required during the process, liaison with the State Administrative Tribunal as required, and representations at review hearings, where a decision made by Council, or a condition or conditions associated with that decision, is substantively in accordance with the responsible officer's recommendation.</p> <p>9.2 Engage independent professional advice, including legal advice, where a decision made by Council, or a condition or conditions associated with that decision, is substantially different to the responsible officer's recommendation.</p> <p><u>Important Note:</u></p> <p><i>The delegations outlined above do not preclude the Delegate or Sub-Delegate referring the categories of development or legal proceedings outlined above to Council for formal consideration and final determination after having regard to the circumstances of a particular case.</i></p>
<b>Council Conditions on this Delegation:</b>	<p>1. Where any development application has been determined under the delegations outlined above the approval shall contain the following footnote:</p> <p><i>Determination of this application has been made under delegated authority. If you object to this decision or any of the conditions imposed you may request that Council reconsider the decision. The right to request reconsideration is separate from and does not impinge upon any right of appeal under the Planning and Development Act 2005.</i></p> <p>2. All matters determined under delegated authority are to be listed at the first available Ordinary Meeting of Council.</p>
<b>Express Power to Sub-Delegate:</b>	Local Government Act 1995:
<b>Sub-Delegate/s:</b>	– s.5.44 CEO may delegate some powers and duties to other employees.
<b>Appointed by CEO</b>	Executive Manager Infrastructure and Assets

<b>CEO Conditions on this Sub-Delegation:</b> <i>Conditions on the original delegation also apply to the sub-delegations.</i>	1. Where any development application has been determined under the delegations outlined above the approval shall contain the following footnote: <i>Determination of this application has been made under delegated authority. If you object to this decision or any of the conditions imposed you may request that Council reconsider the decision. The right to request reconsideration is separate from and does not impinge upon any right of appeal under the Planning and Development Act 2005.</i> 2. All matters determined under delegated authority are to be listed at the first available Ordinary Meeting of Council.
<b>Compliance Links:</b>	File notes, notices and correspondence to be entered in the Shire of Katanning Central Records system.
<b>Record Keeping:</b>	File notes, notices and correspondence to be entered in the Shire of Katanning Central Records system in accordance with Regulation 19 of the <i>Local Government (Administration) Regulations 1996</i> .

**Version Control:**

1	New delegation for the control of various town planning related matters adopted by Council on [*insert date*] June 2024 to replace previous delegation numbers DA17, DA18 and DA19 in the Shire of Katanning Delegations Register July 2022.
2	
3	



Shire of  
**Katanning**  
Heart of the Great Southern

Financial Schedules  
May 2024



Heart of the Great Southern

		23/24 ORIGINAL BUDGET				23/24 YTD ACTUAL		
		ALL BUDGET	SYNERGY	VARIANCE		ALL ACTUAL	SYNERGY	VARIANCE
General Purpose Funding	03	- 5,196,468.00	- 5,196,468.00	-	-	5,465,976.22	5,465,976.22	-
Governance	04	1,578,157.00	1,578,157.00	-		1,314,471.95	1,314,471.95	-
Law, Order, Public Safety	05	534,005.00	534,005.00	-		354,369.86	354,369.86	-
Health	07	170,325.00	170,325.00	-		124,087.22	124,087.22	-
Education and welfare	08	657,112.00	657,112.00	-		607,523.22	607,523.22	-
Housing	09	212,272.00	212,272.00	-		338,056.98	338,056.98	-
Community amenities	10	819,316.00	819,316.00	-		414,226.61	414,226.61	-
Recreation and culture	11	3,904,558.00	3,904,558.00	-		3,584,088.46	3,584,088.46	-
Transport	12	6,493,964.00	6,493,964.00	-		5,075,626.20	5,075,626.20	-
Economic services	13	- 16,746.00	- 16,746.00	-		903,081.24	903,081.24	-
Other property and services	14	6,058.00	6,058.00	-		114,662.16	114,662.16	-
<b>TOTAL</b>		<b>9,162,553.00</b>	<b>9,162,553.00</b>	<b>-</b>		<b>7,364,217.68</b>	<b>7,364,217.68</b>	<b>-</b>
		OPERATING EXPENDITURE	SYNERGY	VARIANCE		OPERATING EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	425,846.00	425,846.00	-		281,097.26	281,097.26	-
Governance	04	1,170,518.00	1,170,518.00	-		1,155,883.86	1,155,883.86	-
Law, Order, Public Safety	05	708,446.00	708,446.00	-		552,725.88	552,725.88	-
Health	07	209,075.00	209,075.00	-		159,260.14	159,260.14	-
Education and welfare	08	907,466.00	907,466.00	-		697,998.21	697,998.21	-
Housing	09	391,532.00	391,532.00	-		384,489.48	384,489.48	-
Community amenities	10	1,654,483.00	1,654,483.00	-		1,474,713.14	1,474,713.14	-
Recreation and culture	11	3,981,264.00	3,981,264.00	-		3,668,613.44	3,668,613.44	-
Transport	12	5,125,122.00	5,125,122.00	-		4,295,071.01	4,295,071.01	-
Economic services	13	1,457,033.00	1,457,033.00	-		1,413,693.87	1,413,693.87	-
Other property and services	14	108,558.00	108,558.00	-		267,819.71	267,819.71	-
<b>TOTAL</b>		<b>16,139,343.00</b>	<b>16,139,343.00</b>	<b>-</b>		<b>14,351,366.00</b>	<b>14,351,366.00</b>	<b>-</b>
		OPERATING REVENUE	SYNERGY	VARIANCE		OPERATING REVENUE	SYNERGY	VARIANCE
General Purpose Funding	03	5,584,144.00	5,584,144.00	-		5,709,842.21	5,709,842.21	-
Governance	04	63,288.00	63,288.00	-		61,977.35	61,977.35	-
Law, Order, Public Safety	05	308,873.00	308,873.00	-		198,356.02	198,356.02	-
Health	07	38,750.00	38,750.00	-		35,172.92	35,172.92	-
Education and welfare	08	250,354.00	250,354.00	-		90,474.99	90,474.99	-
Housing	09	212,220.00	212,220.00	-		222,324.63	222,324.63	-
Community amenities	10	954,567.00	954,567.00	-		1,079,652.20	1,079,652.20	-
Recreation and culture	11	304,288.00	304,288.00	-		410,346.78	410,346.78	-
Transport	12	902,571.00	902,571.00	-		438,977.07	438,977.07	-
Economic services	13	1,322,176.00	1,322,176.00	-		825,659.18	825,659.18	-
Other property and services	14	102,500.00	102,500.00	-		153,157.55	153,157.55	-
<b>TOTAL</b>		<b>10,043,731.00</b>	<b>10,043,731.00</b>	<b>-</b>		<b>9,225,940.90</b>	<b>9,225,940.90</b>	<b>-</b>

		CAPITAL EXPENDITURE	SYNERGY	VARIANCE		CAPITAL EXPENDITURE	SYNERGY	VARIANCE
General Purpose Funding	03	11,830.00	11,830.00	-		2,768.73	2,768.73	-
Governance	04	1,632,433.00	1,632,433.00	-		379,720.44	379,720.44	-
Law, Order, Public Safety	05	134,432.00	134,432.00	-		-	-	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	237,960.00	237,960.00	-		318,692.13	318,692.13	-
Community amenities	10	119,400.00	119,400.00	-		19,165.67	19,165.67	-
Recreation and culture	11	248,623.00	248,623.00	-		249,061.98	249,061.98	-
Transport	12	2,571,413.00	2,571,413.00	-		1,602,601.88	1,602,601.88	-
Economic services	13	295,247.00	295,247.00	-		315,046.55	315,046.55	-
Other property and services	14	-	-	-		-	-	-
<b>TOTAL</b>		<b>5,251,338.00</b>	<b>5,251,338.00</b>	<b>-</b>		<b>2,887,057.38</b>	<b>2,887,057.38</b>	<b>-</b>
		CAPITAL REVENUE	SYNERGY	VARIANCE		CAPITAL REVENUE	SYNERGY	VARIANCE
General Purpose Funding	03	50,000.00	50,000.00	-		40,000.00	40,000.00	-
Governance	04	1,161,506.00	1,161,506.00	-		159,155.00	159,155.00	-
Law, Order, Public Safety	05	-	-	-		-	-	-
Health	07	-	-	-		-	-	-
Education and welfare	08	-	-	-		-	-	-
Housing	09	205,000.00	205,000.00	-		142,800.00	142,800.00	-
Community amenities	10	-	-	-		-	-	-
Recreation and culture	11	21,041.00	21,041.00	-		21,040.83	21,040.83	-
Transport	12	300,000.00	300,000.00	-		543,249.64	543,249.64	-
Economic services	13	446,850.00	446,850.00	-		-	-	-
Other property and services	14	-	-	-		-	-	-
<b>TOTAL</b>		<b>2,184,397.00</b>	<b>2,184,397.00</b>	<b>-</b>		<b>906,245.47</b>	<b>906,245.47</b>	<b>-</b>

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
General Purpose Grants  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance			
<div>Operating Revenue</div>		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%		
		0181	General Purpose Grant (GPF)	-		63,000		83,891		20,891	33%
		0201	Untied Road Grant (GPF)	-		23,000		31,097		8,097	35%
		0251	ESL Administration Fee (GPF)	4,000		4,000		-		(4,000)	(100%)
TOTAL		4,000	-	90,000	-	114,988	-	24,988			



# SHIRE OF KATANNING

## 03 - GENERAL PURPOSE FUNDING

### Rates

*Financial Statement for the period ended  
31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Revenue</b>									
0021	Back Rates Levied (RAT)	1,000		1,000		(974)		(1,974)	(197%)
0031	Interim Rates (RAT)	2,500		2,500		(3,830)		(6,330)	(253%)
0041	Instalment Interest (RAT)	12,000		12,000		12,638		638	5%
0051	Instalment Charge (RAT)	9,500		9,500		9,810		310	3%
0061	Direct Debit Returns (RAT)	100		100		-		(100)	(100%)
0101	Rates Discount (RAT)	(2,185)	-	(2,185)		-		-	
0111	Rates Adjustments (RAT)	(500)		(462)		-		-	
0121	Rates Levied (RAT)	5,017,029		5,017,029		5,017,029		-	
0161	Ex Gratia Rates (RAT)	5,150		5,150		4,842		(308)	(6%)
0171	Rates Late Payment Penalty (RAT)	75,000		68,750		57,128		(11,622)	(17%)
1101	Write Off Rates (RAT)	(2,500)		(2,288)		(233)		-	
<b>TOTAL</b>		<b>5,117,094</b>	<b>-</b>	<b>5,111,094</b>	<b>-</b>	<b>5,096,410</b>	<b>-</b>	<b>(19,386)</b>	

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
Other General Purpose Funding  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0162	Rates Incentive Prize (GPI)		5,040		5,040		5,080	40	1%
0182	Photocopying & Stationery (GPI)		2,000		2,000		415	(1,585)	(79%)
0402	Administration Allocated (GPI)		194,124		177,947		198,188	20,241	11%
0752	Bank Fees (GPI)		2,900		2,662		1,790	(872)	(33%)
1012	Valuation Expenses (GPI)		65,000		3,000		8,070	5,070	169%
1022	Debt Collection Legal Expenses (GPI)		150,000		137,500		66,087	(71,413)	(52%)
1032	Search Fees (GPI)		1,000		913		-	(913)	(100%)
5842	Postage & Freight (GPI)		4,000		3,953		1,469	(2,485)	(63%)
5862	Training & Development (GPI)		1,782		1,782		-	(1,782)	(100%)
<b>Operating Revenue</b>									
0131	Special Arrangement Administration Fee (GPI)	1,000		889		46		(843)	(95%)
0191	Pension Deferred Interest (GPI)	3,000		3,000		-		(3,000)	(100%)
1163	Debt Collection Legal Expenses Reimbursement (GPI)	150,000		137,500		45,951		(91,549)	(67%)
1183	Rates Enquiry Commissions (GPI)	12,000		11,000		16,802		5,802	53%
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		50		(182)		(232)	(464%)
1253	Interest - Reserves (GPI)	257,000		235,587		337,843		102,256	43%
9113	Interest - Municipal (GPI)	40,000		82,500		97,984		15,484	19%
<b>Capital Expenditure</b>									
2493	Transfer to Reserve - GRV Revaluation - Interest		1,830		1,672		2,769	1,097	66%
6373	Transfer to Reserve - GRV Revaluation		10,000		10,000		-	(10,000)	(100%)
<b>Capital Revenue</b>									
6383	Transfer from Reserve - GRV Revaluation	50,000		50,000		40,000		(10,000)	(20%)
<b>TOTAL</b>		<b>513,050</b>	<b>437,676</b>	<b>520,526</b>	<b>346,469</b>	<b>538,444</b>	<b>283,866</b>	<b>(44,685)</b>	

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Elected Members

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0202	Councillor Travel Expenses (GEM)		2,000		1,837		2,111	274	15%
0212	Training & Development (GEM)		20,000		18,337		19,788	1,451	8%
0214	Advertising & Promotion (GEM)		5,000		4,587		3,433	(1,154)	(25%)
0222	Election Expenses (GEM)		30,000		30,000		8,518	(21,482)	(72%)
0232	Deputy Allowance (GEM)		7,500		5,625		8,125	2,500	44%
0242	Refreshments & Receptions (GEM)		20,500		19,210		18,567	(643)	(3%)
0262	Subscriptions & Memberships (GEM)		19,100		19,102		16,798	(2,304)	(12%)
0281	Councillors Donations (GEM)		32,100		32,103		20,022	(12,081)	(38%)
0282	Community Financial Assistance Programme (GEM)		34,000		34,000		28,142	(5,858)	(17%)
0285	Consultants (GEM)		29,000		29,000		27,800	(1,200)	(4%)
0422	Works Program - Governance (GEM)		17,893		16,401		15,306	(1,095)	(7%)
0472	Administration Allocated (GEM)		267,100		244,838		272,692	27,854	11%
0632	President's Allowance (GEM)		30,000		22,500		29,375	6,875	31%
1842	Expensed Minor Asset Purchases (GEM)		500		462		44	(418)	(90%)
7612	Presentations & Gifts (GEM)		9,000		8,250		7,444	(806)	(10%)
7902	Councillor Attendance Fee (GEM)		105,000		78,750		96,100	17,350	22%
7952	Councillor Communication Allowance (GEM)		7,700		5,775		13,917	8,142	141%
<b>Operating Revenue</b>									
0293	Other Reimbursements (GEM)	500		425		34		(391)	(92%)
<b>Capital Expenditure</b>									
0304	Equipment - At Cost - Members		55,000		55,000		-	(55,000)	(100%)
6284	Transfer to Reserve - Christmas Decoration - Interest		1,820		1,672		2,744	1,072	64%
6348	Transfer to Reserve - Election - Interest		890		814		1,496	682	84%
6374	Transfer to Reserve - Christmas Decoration		10,000		10,000		-	(10,000)	(100%)
6379	Transfer to Reserve - Election		10,000		10,000		-	(10,000)	(100%)
<b>Capital Revenue</b>									
6691	Transfer from Reserve - Election	30,000		30,000		-		(30,000)	(100%)
6696	Transfer from Reserve - Christmas Decoration	50,000		50,000		-		(50,000)	(100%)
<b>TOTAL</b>		<b>80,500</b>	<b>714,103</b>	<b>80,425</b>	<b>648,263</b>	<b>34</b>	<b>592,422</b>	<b>(136,232)</b>	

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Administration General

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0007	Security Expenses (ADM)		6,500		5,636		1,624	(4,012)	(71%)
0317	Employee Superannuation (ADM)		85,200		78,646		78,532	(114)	(0%)
0340	Administration Allocated (ADM)		(1,797,446)		(1,647,657)		(1,835,073)	(187,416)	11%
0342	Salary Costs (ADM)		737,746		716,075		750,585	34,510	5%
0343	Paid Parental Leave Expenditure (ADM)		14,000		14,000		15,890	1,890	13%
0372	Insurance (ADM)		44,049		44,048		52,549	8,501	19%
0382	Training & Development (ADM)		33,774		30,954		17,370	(13,584)	(44%)
0385	Fit for Work Program (ADM)		13,550		13,148		9,535	(3,613)	(27%)
0507	Workers Compensation Insurance Premium (ADM)		22,073		22,073		22,073	-	
0512	Computer Software Subscriptions (ADM)		101,000		99,471		99,455	(16)	(0%)
0513	ICT Hardware (ADM)		30,000		27,500		23,105	(4,395)	(16%)
0515	IT Support (ADM)		55,000		50,413		32,722	(17,691)	(35%)
0592	Building Program - Admin		77,891		71,401		65,033	(6,368)	(9%)
0622	Expensed Minor Asset Purchases (ADM)		2,500		1,500		940	(560)	(37%)
0712	Photocopying & Stationery (ADM)		20,000		18,326		13,307	(5,019)	(27%)
0732	Utilities (ADM)		31,710		28,291		28,413	122	0%
0742	Advertising & Promotion (ADM)		15,000		13,750		21,180	7,430	54%
0762	Postage & Freight (ADM)		5,000		4,587		6,035	1,448	32%
0772	Subscriptions & Memberships (ADM)		30,100		30,097		30,428	331	1%
0773	Records Management Expenses (ADM)		1,600		1,200		450	(750)	(63%)
0792	REFUNDS (E)		100		100		-	(100)	(100%)
0872	Motor Vehicle Expenses (ADM)		18,500		16,962		10,221	(6,741)	(40%)
0892	Uniforms (ADM)		7,200		6,600		5,783	(817)	(12%)
0893	Medical Checks (ADM)		1,250		1,144		-	(1,144)	(100%)
1062	Depreciation - Furniture & Fittings (ADM)		18,275		16,753		15,219	(1,534)	(9%)
			82,520		75,647		199,478	123,831	164%
1082	Depreciation - Building (ADM)								
1123	Suspense Account		-		-		407	407	100%
1132	ADM - LSL Previous Employees		-		9,273		10,115	842	9%
1223	Rounding Adjustments (ADM)		1		1		(38)	(39)	(3,930%)
1342	Audit Fees (ADM)		97,750		94,432		95,165	733	1%
1352	Consultants (ADM)		135,000		183,337		253,356	70,019	38%
1360	Professional Advice & Services (ADM)		40,000		52,500		60,123	7,623	15%
1362	Bank Fees (ADM)		23,500		21,538		25,472	3,934	18%
1363	Bank Fees - No GST (ADM)		1,350		1,232		970	(262)	(21%)
3072	Depreciation - Equipment (ADM)		22,575		20,691		11,821	(8,870)	(43%)
3312	Depreciation - Motor Vehicle (ADM)		11,175		10,241		28,130	17,889	175%
3862	Refreshment Expenses (ADM)		2,000		1,837		3,253	1,416	77%
5932	Communication Expenses (ADM)		25,920		23,760		20,882	(2,878)	(12%)
5952	Fringe Benefits Tax (ADM)		35,500		35,500		35,903	403	1%
7692	Other Expenses inc OH&S (ADM)		2,000		2,000		11	(1,989)	(99%)
Operating Revenue									
1113	Miscellaneous Income (ADM)	500		462		(7)		(469)	(101%)
1153	Administration Fee Income (ADM)	400		363		4,432		4,069	1,121%
1154	Freedom of Information Income (ADM)	200		200		30		(170)	(85%)
1156	Meeting Charges / Equipment Hire (ADM)	500		462		934		472	102%
1211	Insurance Scheme Surplus (ADM)	30,063		30,063		37,338		7,275	24%
1313	Traineeship Subsidy (ADM)	4,000		4,000		-		(4,000)	(100%)
1315	Paid Parental Leave Reimbursements (ADM)	14,000		14,000		15,890		1,890	13%
2063	Insurance Claims (ADM)	2,000		2,000		-		(2,000)	(100%)
2513	Employee Contributions to Fuel (ADM)	2,200		2,013		1,725		(288)	(14%)
Capital Expenditure									
2494	Transfer to Reserve - Employee Leave Entitlement - Interest		25,050		22,968		32,508	9,540	42%
Capital Revenue									

## SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

*Financial Statement for the period ended  
31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
TOTAL		53,863	78,913	53,563	219,975	60,342	242,933	29,737	

# SHIRE OF KATANNING

04 - GOVERNANCE

Supertowns Projects

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<i>Operating Expenditure</i>									
<i>Operating Revenue</i>									
<i>Capital Expenditure</i>									
2659	Buildings - Specialised - At Cost - Early Childhood Hub		1,026,506		940,962		159,155	(781,807)	(83%)
2668	Other Infrastructure - At Valuation - Piesse Lake Development		3,369		3,369		-	(3,369)	(100%)
2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project		171,142		171,143		10,500	(160,643)	(94%)
2677	Infrastructure Parks & Ovals - At Cost - Meeting Place		92,000		91,998		-	(91,998)	(100%)
<b>TOTAL</b>		-	<b>1,293,017</b>	-	<b>1,207,472</b>	-	<b>169,655</b>	<b>(1,037,817)</b>	

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Other Governance

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0152	Interest on Loan 158 - New Admin Building (OTG)		90,527		83,648		83,648	0	0%
0482	Administration Allocated (OTG)		31,275		28,666		31,930	3,264	11%
0802	Salary Costs (OTG)		202,866		187,260		180,736	(6,524)	(3%)
0803	Employee Superannuation (OTG)		28,400		26,213		20,934	(5,279)	(20%)
0804	Workers Compensation Insurance Premium (OTG)		6,069		6,069		6,069	-	
0805	Relief CEO Expense		-		-		2,373	2,373	100%
0842	Training & Development (OTG)		3,200		2,926		1,386	(1,540)	(53%)
0863	Expensed Minor Asset Purchases (OTG)		3,000		3,000		441	(2,559)	(85%)
0912	Photocopying & Stationery (OTG)		2,000		1,837		2,206	369	20%
0953	Motor Vehicle Expenses CEO (OTG)		11,000		10,087		7,625	(2,462)	(24%)
0963	Communication Expenses CEO (OTG)		1,380		1,265		730	(535)	(42%)
0982	Depreciation - Motor Vehicles (OTG)		6,045		5,544		13,516	7,972	144%
0992	Integrated Planning & Reporting (OTG)		45,000		33,750		-	(33,750)	(100%)
1011	CEO Donations (OTG)		19,000		17,413		3,583	(13,830)	(79%)
1042	Consultants (OTG)		30,000		22,500		1,317	(21,183)	(94%)
1312	Uniforms (OTG)		500		250		-	(250)	(100%)
7693	Relocation Expenses (OTG)		-		-		783	783	100%
<b>Operating Revenue</b>									
0263	Reimbursements (OTG)	2,000		2,000		1,601		(399)	(20%)
1323	Profit on Disposal of Assets (OTG)	6,925		-		-		-	
<b>Capital Expenditure</b>									
0324	Motor Vehicles - At Cost - Other Governance		68,230		-		-	-	
5007	Loan Liability - Current - Loan 158		103,076		103,076		103,076	0	0%
6377	Transfer to Reserve - Land & Building .		10,000		10,000		-	(10,000)	(100%)
6378	Transfer to Reserve - Land & Building - Interest .		55,350		50,732		70,241	19,509	38%
<b>Capital Revenue</b>									
3963	Proceeds on Sale of Assets (OTG)	55,000		-		-		-	
6334	Transfer from Reserve - Land & Building	1,081,506		566,760		159,155		(407,605)	(72%)
6922	Realisation on Disposal of Assets (OTG)	(55,000)		(55,000)		-		-	
<b>TOTAL</b>		<b>1,090,431</b>	<b>716,918</b>	<b>513,760</b>	<b>594,236</b>	<b>160,756</b>	<b>530,595</b>	<b>(471,645)</b>	

# SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Financial Statement for the period ended

31 May 2024

Account		Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure										
1522	Works Program - Fire Prevention			39,058		38,218		21,285	(16,933)	(44%)
1612	Depreciation - Buildings (FPV)			1,445		1,320		2,777	1,457	110%
1682	Administration Allocated (FPV)			22,109		20,262		22,571	2,309	11%
1702	Building Program - Fire Prevention			305		301		-	(301)	(100%)
1727	Emergency Incident Expenses (FPV)			3,000		3,000		-	(3,000)	(100%)
4662	Depreciation - Plant (FPV)			44,165		28,413		25,819	(2,594)	(9%)
4832	Utilities (FPV)			27,160		27,162		22,963	(4,199)	(15%)
6082	Fire Mitigation Expenses (FPV)			80,000		80,000		-	(80,000)	(100%)
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)			24,000		22,250		2,605	(19,645)	(88%)
9777	Fire Prevention - Communications Expenditure (FPV)			3,500		3,212		5,359	2,147	67%
9778	Fire Prevention - Communications Equipment Expenditure (FPV)			3,300		3,300		-	(3,300)	(100%)
Bushfire Brigade										
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)			3,000		2,750		5,246	2,496	91%
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)			100		100		-	(100)	(100%)
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)			2,200		2,013		1,456	(557)	(28%)
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)			1,000		913		-	(913)	(100%)
2692	BFB Vehicle Expenses (3. Maint Vehicle)			8,600		7,887		9,110	1,223	16%
2142	BFB Building Maintenance (4. Maint Land & Build)			100		100		-	(100)	(100%)
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)			8,830		8,829		10,332	1,503	17%
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)			300		275		570	295	107%
9082	BFB Postage & Freight (7. Other Goods & Services)			200		155		114	(41)	(26%)
9092	BFB Refreshments (7. Other Goods & Services)			1,600		1,600		2,179	579	36%
9252	BFB Reference Materials (7. Other Goods & Services)			500		462		96	(366)	(79%)
6022	BFB Insurance (8. Insurances)			21,450		21,450		21,450	-	
Community Emergency Services Manager										
1632	CESM Salary Costs			109,189		100,789		102,720	1,931	2%
0567	CESM Employee Superannuation			10,700		9,878		11,415	1,537	16%
0727	CESM Workers Compensation Insurance Premium			3,267		3,267		3,267	-	
0737	CESM Admin Expenses			6,100		5,662		1,023	(4,639)	(82%)
0747	CESM Motor Vehicle Expenses			18,500		16,962		15,684	(1,278)	(8%)
Operating Revenue										
1613	Infringements (FPV)		3,000		3,000		9,142		6,142	205%
1623	Fire Map Income (FPV)		100		88		27		(61)	(69%)
1633	Grant Income (FPV)		77,000		77,000		-		(77,000)	(100%)
1653	Fire Mitigation Income (FPV)		2,500		2,500		-		(2,500)	(100%)
1673	Other Reimbursements (Fire)		500		500		-		(500)	(100%)
1724	Broadcasting Site Reimbursements (FPV)		28,000		23,335		27,367		4,032	17%
1725	BFB LGGS Income		47,580		47,580		45,254		(2,326)	(5%)
1726	CESM Contributions & Reimbursements		125,593		94,194		101,671		7,477	8%
1730	Broadcasting Site Lease (FPV)		4,000		4,000		-		(4,000)	(100%)
TOTAL			288,273	443,678	252,197	410,530	183,460	288,041	(191,226)	



**SHIRE OF KATANNING**  
**05 - LAW, ORDER, PUBLIC SAFETY**  
Animal Control  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1382	Licences & Permits (ANI)		150		150		166	16	11%
1383	Stationery & Tags (ANI)		1,200		1,200		1,034	(166)	(14%)
1722	Administration Allocated (ANI)		34,690		31,801		35,417	3,616	11%
1762	Building Program - Animal Control		1,476		1,427		1,843	416	29%
1772	Works Program - Animal Control		3,400		3,132		4,738	1,606	51%
1822	Depreciation - Building (ANI)		1,800		1,650		2,305	655	40%
1873	Expensed Minor Asset Purchases (ANI)		2,500		2,502		8,169	5,667	226%
4702	Animal Control Expenditure (ANI)		4,000		3,663		34	(3,629)	(99%)
4703	Contract Ranger Services (ANI)		103,000		94,413		99,585	5,172	5%
6162	Insurance (ANI)		212		212		212	(0)	(0%)
Operating Revenue									
1843	Infringements (ANI)	2,500		2,288		4,172		1,884	82%
1853	Dog Registration Fees (ANI)	11,000		11,002		7,901		(3,101)	(28%)
1854	Cat Registration Fees (ANI)	1,200		1,199		181		(1,018)	(85%)
1893	Replacement Tags (ANI)	50		44		89		45	103%
1983	Poundage Charges (ANI)	3,000		2,954		703		(2,251)	(76%)
TOTAL		17,750	152,428	17,487	140,150	13,047	153,593	9,003	

**SHIRE OF KATANNING**  
**05 - LAW, ORDER, PUBLIC SAFETY**  
Other Law, Order, Public Safety  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0413	Expensed Minor Asset Purchases (OLO)		3,000		3,000		-	(3,000)	(100%)
1102	Photocopying & Stationery (OLO)		200		176		-	(176)	(100%)
1802	Utilities (OLO)		605		520		12	(508)	(98%)
1852	Fines Enforcement Expenses (OLO)		500		462		(485)	(947)	(205%)
1913	CCTV Maintenance Costs (OLO)		24,000		22,000		28,911	6,911	31%
1932	Building Program - Other Law		2,126		1,958		708	(1,250)	(64%)
1942	Works Program - Other Law		1,808		1,672		-	(1,672)	(100%)
1982	Depreciation - Buildings (OLO)		7,180		6,578		8,376	1,798	27%
1984	Depreciation - Equipment (OLO)		56,880		52,140		57,213	5,073	10%
6222	Insurance (OLO)		942		942		942	(0)	(0%)
9062	Administration Allocated (OLO)		15,099		13,838		15,415	1,577	11%
Operating Revenue									
2023	Lease Income (OLO)	1,000		1,000		-		(1,000)	(100%)
2033	Abandoned Vehicles Income (OLO)	250		250		-		(250)	(100%)
2035	Infringements (OLO)	1,500		1,375		1,657		282	21%
2036	Rural Road Numbers Income (OLO)	100		100		193		93	93%
Capital Expenditure									
1994	Equipment - At Cost - Other Law Order		134,432		134,432		-	(134,432)	(100%)
TOTAL		2,850	246,772	2,725	237,718	1,850	111,091	(127,502)	

# SHIRE OF KATANNING

## 07 - HEALTH

Health Insp And Administration

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
1402	Postage & Freight (HAI)		400		363		667	304	84%
2084	Consultants (HAI)		120,000		112,500		78,588	(33,912)	(30%)
2272	Administration Allocated (HAI)		21,749		19,932		22,204	2,272	11%
2352	Mosquito Control (HAI)		4,000		4,000		7,119	3,119	78%
2422	Analytical Expenditure (HAI)		1,500		1,375		907	(468)	(34%)
6043	Communication Expenses (HAI)		400		363		189	(174)	(48%)
6402	Field Expenses (HAI)		500		462		-	(462)	(100%)
6442	Uniforms (HAI)		360		360		-	(360)	(100%)
<b>Operating Revenue</b>									
2133	Other Health Fees (HAI)	500		462		640		178	39%
2143	Septic Tank Application Fees (HAI)	500		500		354		(146)	(29%)
2233	Food Vendor Fees - inc. GST (HAI)	50		44		-		(44)	(100%)
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		1,000		510		(490)	(49%)
2803	Septic Tank Inspection Fees (HAI)	500		500		856		356	71%
<b>TOTAL</b>		<b>2,550</b>	<b>148,909</b>	<b>2,506</b>	<b>139,355</b>	<b>2,667</b>	<b>109,674</b>	<b>(29,826)</b>	

# SHIRE OF KATANNING

07 - HEALTH

Other Health

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
2184	Works Program - Medical Centre (OHE)		5,833		5,346		2,007	(3,340)	(62%)
2185	Building Program - Other Health		17,319		17,743		8,161	(9,582)	(54%)
2189	Insurance (OHE)		13,834		13,834		13,834	-	
2190	Administration Allocated (OHE)		17,974		16,478		18,351	1,873	11%
2191	Utilities (OHE)		5,206		4,653		7,233	2,580	55%
<b>Operating Revenue</b>									
2178	Medical Centre Reimbursements (OHE)	5,000		4,587		-		(4,587)	(100%)
2179	Community & Medical Centre Fees (OHE)	1,200		1,100		2,506		1,406	128%
2177	Medical Centre Rent (OHE)	30,000		30,000		30,000		-	
<b>Capital Expenditure</b>									
<b>TOTAL</b>		<b>36,200</b>	<b>60,166</b>	<b>35,687</b>	<b>58,054</b>	<b>32,506</b>	<b>49,586</b>	<b>(11,650)</b>	

**SHIRE OF KATANNING**  
**08 - EDUCATION AND WELFARE**  
Education General  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
2022	Depreciation - Buildings (EDU)		16,935		15,521		41,132	25,611	165%
2042	Works Program - Childcare Centres (EDU)		2,948		2,720		4,759	2,039	75%
2222	Building Program - Childcare Centres		8,604		7,887		2,762	(5,125)	(65%)
3562	Administration Allocated (EDU)		12,762		11,704		13,029	1,325	11%
5982	Program Expenses (EDU)		3,660		3,660		-	(3,660)	(100%)
6462	Insurance (EDU)		2,895		2,896		2,895	(1)	(0%)
6472	Utilities (EDU)		635		540		643	103	19%
<b>Operating Revenue</b>									
2053	Property Lease Fees (EDU)	1,500		1,500		-		(1,500)	(100%)
2093	Reimbursements (EDU)	50		44		-		(44)	(100%)
<b>TOTAL</b>		<b>1,550</b>	<b>48,439</b>	<b>1,544</b>	<b>44,928</b>	<b>-</b>	<b>65,221</b>	<b>18,749</b>	

# SHIRE OF KATANNING

## 08 - EDUCATION AND WELFARE

Community Development and Other Welfare

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0284	Staff Housing Subsidy (CDOW)		3,120		2,880		3,994	1,114	39%
0497	Employee Superannuation (CDOW)		23,700		21,877		21,152	(726)	(3%)
0697	Workers Compensation Insurance Premium (CDOW)		6,588		6,588		6,588	-	
3148	Communication Expenses (CDOW)		900		825		203	(622)	(75%)
3153	Salaries (CDOW)		217,071		200,372		175,968	(24,404)	(12%)
3156	Building Program - Community Events (CDOW)		5,513		5,133		4,679	(454)	(9%)
3158	Seniors Program Expenses (CDOW)		1,000		1,000		-	(1,000)	(100%)
3175	National Youth Week Grant Expenditure (CDOW)		1,000		913		-	(913)	(100%)
3176	Meeting Expenses (CDOW)		1,000		913		681	(232)	(25%)
3183	Grant Expenditure (CDOW)		245,163		226,342		94,560	(131,782)	(58%)
3554	Works Program - Events (OCU)		123,434		113,725		129,856	16,131	14%
4130	Expensed Minor Asset Purchases (CDOW)		4,000		3,663		3,700	37	1%
4222	Administration Allocated (CDOW)		81,964		75,130		83,679	8,549	11%
4282	Special Projects (CDOW)		35,000		32,163		4,609	(27,554)	(86%)
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		913		-	(913)	(100%)
4296	Harmony Festival Grant Expenditure (CDOW)		65,000		63,369		75,247	11,878	19%
4339	Youth Activities Expenses (CDOW)		34,356		32,916		20,210	(12,706)	(39%)
4349	Disability Access & Inclusion Expenditure (CDOW)		800		800		115	(685)	(86%)
7572	Training & Development (CDOW)		4,256		3,905		4,349	444	11%
7573	Uniforms (CDOW)		760		693		-	(693)	(100%)
7882	Insurance (CDOW)		2,902		2,902		2,902	0	0%
9692	Subscriptions & Memberships (CDOW)		500		462		285	(177)	(38%)
Operating Revenue									
3167	Youth Activities Grant Income (CDOW)	34,834		34,832		27,697		(7,135)	(20%)
3168	Youth Activities Other Income (CDOW)	500		462		-		(462)	(100%)
3173	Seniors Week Grant Income (CDOW)	1,000		913		-		(913)	(100%)
3174	National Youth Week Grant Income (CDOW)	1,000		913		-		(913)	(100%)
4333	Grant Income (CDOW)	147,000		147,000		-		(147,000)	(100%)
4337	Harmony Festival Grant Income (CDOW)	60,500		60,500		59,968		(532)	(1%)
4338	Harmony Festival Other Income (CDOW)	3,770		3,770		2,810		(960)	(25%)
5333	Other Income (CDOW)	200		200		-		(200)	(100%)
TOTAL		248,804	859,027	248,590	797,484	90,475	632,777	(322,822)	

# SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0272	Function Expenses (AMH)		600		600		-	(600)	(100%)
2312	Administration Allocated (AMH)		16,177		14,828		16,516	1,688	11%
2412	Depreciation - Buildings (AMH)		58,280		53,427		108,133	54,706	102%
2492	Works Program - Amherst Village (AMH)		47,307		43,533		39,191	(4,342)	(10%)
6592	Utilities (AMH)		14,280		12,135		13,205	1,070	9%
6602	Insurance (AMH)		11,839		11,840		11,839	(1)	(0%)
7242	Building Program - Amherst Village		46,225		42,372		23,938	(18,434)	(44%)
7262	Feasability Study (AMH)		60,000		60,000		-	(60,000)	(100%)
<b>Operating Revenue</b>									
2423	Tenants Reducing Equity (AMV)	40,500		37,125		37,125		-	
2503	Tenants Fee (AMV)	54,080		49,577		54,508		4,931	10%
2511	Other Tenancy Arrangements (AMV)	(10,000)		(9,000)		-		-	
<b>Capital Expenditure</b>									
2154	Buildings - Specialised - At Cost - Amherst		40,000		40,000		-	(40,000)	(100%)
2424	Amherst Village Refundable Capital Deposits - Refunds		42,000		42,000		142,800	100,800	240%
6980	Transfer to Reserve - Amherst Village Building Maintenance - Interest		2,400		2,200		7,941	5,741	261%
6983	Transfer to Reserve - Amherst Building Maintenance		10,000		10,000		10,000	-	
6992	Transfer to Reserve - Amherst Village Refundable Deposit - Interest		42,200		38,687		51,515	12,828	33%
9922	Transfer to Reserve - Land & Buildings Facilities for Seniors - Interest		11,500		10,538		15,328	4,790	45%
<b>Capital Revenue</b>									
2571	Transfer from Reserve - Amherst Village Refundable Deposit	105,000		105,000		142,800		37,800	36%
2573	Transfer from Reserve - Amherst Village Building Maintenance	40,000		40,000		-		(40,000)	(100%)
6695	Transfer from Reserve - Land & Building Facilities for Seniors	60,000		60,000		-		(60,000)	(100%)
<b>TOTAL</b>		<b>289,580</b>	<b>402,808</b>	<b>282,702</b>	<b>382,160</b>	<b>234,433</b>	<b>440,406</b>	<b>977</b>	

**SHIRE OF KATANNING**  
**09 - HOUSING**  
**Staff Housing**  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0350	Staff Housing Re-allocated (STH)		(109,335)		(100,221)		(136,327)	(36,106)	36%
5122	Utilities (STH)		17,460		16,330		19,957	3,627	22%
5972	Insurance (STH)		8,946		8,946		8,946	0	0%
6012	Depreciation - Buildings (STH)		39,820		36,498		88,900	52,402	144%
6622	Administration Allocated (STH)		23,906		21,912		24,407	2,495	11%
7802	Building Program - Staff Housing		22,974		21,142		16,681	(4,461)	(21%)
7892	Works Program - Staff Housing (STH)		11,193		10,394		12,677	2,283	22%
<b>Operating Revenue</b>									
0237	PROFIT ON SALE OF ASSET	-		-		19,189		-	
3523	Reimbursements (STH)	2,000		1,837		2,451		614	33%
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		2,400		500		(1,900)	(79%)
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		2,400		1,760		(640)	(27%)
5008	Staff Housing Income - Infant Health Flat (STH)	-		-		2,990		-	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		5,720		5,760		40	1%
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		2,400		2,400		-	
<b>Capital Revenue</b>									
0235	Proceeds on Sale of Land & Building Assets (STH)	-		-		83,189		-	
0236	Realisation on Sale of Assets (STH)	-		-		(83,189)		-	
<b>TOTAL</b>		<b>16,040</b>	<b>14,964</b>	<b>14,757</b>	<b>15,001</b>	<b>35,050</b>	<b>35,240</b>	<b>18,352</b>	



**SHIRE OF KATANNING**  
**09 - HOUSING**  
**Other Housing**  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		11,827		9,830		9,830	0	0%
0612	Administration Allocation (OTH)		22,468		20,592		22,938	2,346	11%
1513	Housing Study (OTH)		10,000		10,000		-	(10,000)	(100%)
3742	Building Program (OTH)		16,457		15,114		9,615	(5,499)	(36%)
3744	Utilities (OTH)		7,350		7,350		10,131	2,781	38%
4122	Insurance (OTH)		6,578		6,578		6,578	(0)	(0%)
4500	Depreciation - Buildings (OTH)		47,180		43,252		77,336	34,084	79%
<b>Operating Revenue</b>									
4800	Rental Income - Independent Living Units (OTH)	41,600		38,137		37,442		(695)	(2%)
4801	Rental Income - Key Worker Housing (OTH)	59,800		54,813		58,200		3,387	6%
4810	Reimbursements (OTH)	200		200		-		(200)	(100%)
4815	Grant Income (OTH)	10,000		10,000		-		(10,000)	(100%)
<b>Capital Expenditure</b>									
2655	Transfer to Reserve - Housing		45,000		45,000		45,000	-	
2671	Transfer to Reserve - Housing - Interest		300		275		1,548	1,273	463%
5009	Loan Liability - Current - Loan 159		44,560		44,560		44,560	0	0%
<b>TOTAL</b>		<b>111,600</b>	<b>211,720</b>	<b>103,150</b>	<b>202,551</b>	<b>95,642</b>	<b>227,536</b>	<b>17,476</b>	

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Sanitation - Household Refuse

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
2342	Depreciation - Equipment (SAN)		6,200		5,687		4,795	(892)	(16%)
2512	Photocopying & Stationery (SAN)		5,000		4,587		4,020	(567)	(12%)
2542	Insurance (SAN)		1,810		1,810		1,810	0	0%
2582	Domestic Refuse Collection (SAN)		80,850		74,118		81,314	7,196	10%
2591	Works Program - Refuse Site		419,362		388,156		405,779	17,623	5%
2592	Works Program - Green Waste		21,925		20,875		14,486	(6,389)	(31%)
2622	Utilities (SAN)		1,975		1,974		2,427	453	23%
2652	Bin Purchases (SAN)		8,500		7,788		3,414	(4,374)	(56%)
2732	Commercial Refuse Collection (SAN)		26,955		24,706		33,219	8,513	34%
2742	Refuse Site Minor Expenses (SAN)		2,500		2,288		1,587	(701)	(31%)
2746	Refuse Site Bank fees (SAN)		600		550		484	(66)	(12%)
2842	Street Bin Collection Costs (SAN)		2,400		2,200		1,932	(268)	(12%)
5042	Ground Water Monitoring (SAN)		2,500		2,288		3,239	951	42%
6612	Household Recycling Service (SAN)		130,275		119,416		104,112	(15,304)	(13%)
6632	Communication Expenses (SAN)		660		605		506	(99)	(16%)
7112	Depreciation - Buildings (SAN)		7,525		6,897		17,516	10,619	154%
7122	Depreciation - Plant (SAN)		92,680		84,953		93,849	8,896	10%
7132	Administration Allocated (SAN)		56,799		52,063		57,988	5,925	11%
7142	Depreciation - Other Infrastructure (SAN)		111,770		102,454		92,370	(10,084)	(10%)
7272	Refuse Site Licence (SAN)		1,550		1,550		1,304	(247)	(16%)
7282	Building Program - Sanitation		9,088		8,327		5,379	(2,948)	(35%)
7482	Waste Oil Facility (SAN)		500		462		15	(447)	(97%)
7713	Consultants (SAN)		20,000		18,337		-	(18,337)	(100%)
<b>Operating Revenue</b>									
2603	Domestic Refuse Collection Charges (SAN)	620,508		620,508		622,976		2,468	0%
2613	Refuse Site Disposal Charges (SAN)	90,000		137,500		208,297		70,797	51%
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		4,587		9,490		4,903	107%
2633	Sale of Domestic Bins (SAN)	1,500		1,375		1,077		(298)	(22%)
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,340		2,340		3,037		697	30%
2753	Commercial Refuse Collection Charges (SAN)	48,851		48,851		48,213		(638)	(1%)
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	47,392		47,392		47,129		(263)	(1%)
2783	Commercial Recycling Bin Collection Charges (SAN)	4,876		4,876		4,821		(55)	(1%)
2883	Levied Waste Rate (SAN)	78,000		78,000		77,928		(73)	(0%)
<b>Capital Expenditure</b>									
9662	Transfer to Reserve - Waste Management - Interest		14,400		13,200		19,166	5,966	45%
<b>Capital Revenue</b>									
<b>TOTAL</b>		<b>898,467</b>	<b>1,025,824</b>	<b>945,429</b>	<b>945,291</b>	<b>1,022,967</b>	<b>953,713</b>	<b>85,960</b>	

**SHIRE OF KATANNING**  
**10 - COMMUNITY AMENITIES**  
Protection of the Environment  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
2612	Insurance (POE)		841		840		841	1	0%
2695	Drummaster Expenditure (POE)		1,500		1,500		(242)	(1,742)	(116%)
4932	Utilities (POE)		2,545		2,544		2,392	(152)	(6%)
4962	Building Program - Protection of Environment (POE)		2,165		1,980		583	(1,397)	(71%)
7832	Works Program - Protection of Environment (POE)		10,000		10,000		-	(10,000)	(100%)
7862	Administration Allocated (POE)		19,412		17,798		19,819	2,021	11%
<b>Operating Revenue</b>									
2693	Drummaster Reimbursement (POE)	1,000		1,000		-		(1,000)	(100%)
7795	Soil Conservation Levy Commission (POE)	4,000		4,000		-		(4,000)	(100%)
<b>TOTAL</b>		<b>5,000</b>	<b>36,463</b>	<b>5,000</b>	<b>34,662</b>	<b>-</b>	<b>23,393</b>	<b>(16,269)</b>	

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Other Community Amenities

#### Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
3066	Subscriptions & Memberships (OCA)		150		150		130	(20)	(13%)
4252	Postage & Freight (OCA)		100		100		271	171	171%
6672	Insurance (OCA)		1,987		1,988		1,987	(1)	(0%)
7302	Building Program - Other Community Amenities		220,306		201,905		183,497	(18,408)	(9%)
7313	Communication Expenses (OCA)		1,200		1,100		1,132	32	3%
<b>Cemetery</b>									
2322	Works Program - Cemetery		74,032		67,870		94,468	26,598	39%
2672	Utilities (OCA)		50		40		29	(11)	(29%)
3012	Depreciation - Buildings (OCA)		1,860		1,705		3,077	1,372	80%
3062	Niche Wall Plaques (OCA)		3,500		3,501		1,107	(2,394)	(68%)
6842	Administration Allocated (OCA)		19,233		17,633		19,635	2,002	11%
7312	Building Program - Cemetery		5,133		5,412		2,341	(3,071)	(57%)
8843	Depreciation - Other Infrastructure (OCA)		138,415		126,885		112,395	(14,490)	(11%)
<b>Operating Revenue</b>									
3083	Cemetery Charges (OCA)	32,000		29,337		36,586		7,249	25%
3093	Funeral Director's Licence (OCA)	600		600		1,220		620	103%
3123	Reserve - Cemetery	2,000		1,837		2,157		320	17%
3064	Buildings - Specialised - At Cost - Cemetery		105,000		105,000		-	(105,000)	(100%)
<b>TOTAL</b>		<b>34,600</b>	<b>610,966</b>	<b>31,774</b>	<b>573,289</b>	<b>39,963</b>	<b>425,568</b>	<b>(139,532)</b>	

**SHIRE OF KATANNING**  
**10 - COMMUNITY AMENITIES**  
Town Planning  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0662	Advertising & Promotion (TOW)		500		501		255	(246)	(49%)
2872	Administration Allocated (TOW)		20,130		18,458		20,553	2,095	11%
3082	Consultants (TOW)		80,000		73,337		70,397	(2,940)	(4%)
<b>Operating Revenue</b>									
2893	Planning Assessment Fees (TOW)	16,000		14,663		16,722		2,059	14%
2895	Planning Advertising Income (TOW)	500		462		-		(462)	(100%)
<b>TOTAL</b>		<b>16,500</b>	<b>100,630</b>	<b>15,125</b>	<b>92,296</b>	<b>16,722</b>	<b>91,205</b>	<b>506</b>	

**SHIRE OF KATANNING**  
**11 - RECREATION AND CULTURE**  
Public Halls, Civic Centres  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1422	Piano Maintenance (PUB)		250		231		-	(231)	(100%)
2702	Utilities (PUB)		3,227		3,228		4,233	1,005	31%
2962	Licences & Permits (PUB)		500		500		1,047	547	109%
3192	Insurance (PUB)		7,747		7,748		7,747	(1)	(0%)
3202	Advertising & Promotion (PUB)		1,000		913		-	(913)	(100%)
3232	Depreciation - Buildings (PUB)		45,925		42,097		90,481	48,384	115%
3242	Depreciation - Furniture & Fittings (PUB)		610		561		506	(55)	(10%)
3252	Building Program - Town Hall (PUB)		27,172		24,915		12,352	(12,563)	(50%)
3264	Town Hall Events Expenditure (PUB)		10,000		10,000		5,910	(4,090)	(41%)
3282	Administration Allocated (PUB)		37,925		34,760		38,720	3,960	11%
6712	Expensed Minor Asset Purchases (PUB)		4,500		4,500		1,406	(3,094)	(69%)
7322	Building Program - Other Halls		3,599		3,300		863	(2,437)	(74%)
Operating Revenue									
3243	Town Hall Hire Income (PUB)	2,000		1,837		2,654		817	44%
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		4,587		1,886		(2,701)	(59%)
3273	Public Halls Lease Fees (PUB)	1,000		1,000		-		(1,000)	(100%)
TOTAL		8,000	142,455	7,424	132,753	4,540	163,265	27,628	

**SHIRE OF KATANNING**  
**11 - RECREATION AND CULTURE**  
Katanning Aquatic Centre  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
3162	Advertising & Promotion (KAC)		500		501		-	(501)	(100%)
3272	Administration Allocated (KAC)		32,354		29,656		33,031	3,375	11%
3342	Building Program - Katanning Aquatic Centre		21,442		19,657		16,820	(2,837)	(14%)
3402	Insurance (KAC)		6,805		6,804		6,805	1	0%
3412	Works Program (KAC)		20,507		18,810		14,874	(3,936)	(21%)
3422	Postage & Freight (KAC)		200		187		23	(164)	(88%)
3462	Depreciation - Equipment (KAC)		14,020		12,848		18,256	5,408	42%
3472	Depreciation - Building (KAC)		28,405		26,037		56,897	30,860	119%
6722	Utilities (KAC)		72,945		65,226		82,312	17,086	26%
6752	Cleaning Costs (KAC)		500		462		460	(2)	(1%)
6814	KAC Contract Management (KAC)		125,000		124,165		90,000	(34,165)	(28%)
6817	Marketing Expense (KAC)		500		500		-	(500)	(100%)
6824	Contract - Licenses & Subscriptions (KAC)		200		200		-	(200)	(100%)
6830	Maintenance Expense (KAC)		34,000		34,001		3,304	(30,698)	(90%)
6831	Pool Chemicals Expense (KAC)		23,000		23,000		21,915	(1,085)	(5%)
6834	Equipment Replacement (KAC)		3,000		3,000		2,303	(697)	(23%)
6835	First Aid & Safety (KAC)		1,700		1,562		-	(1,562)	(100%)
Operating Revenue									
3433	Other Income & Reimbursements (KAC)	100		100		-		(100)	(100%)
Capital Expenditure									
3314	Transfer to Reserve - KAC - Interest		1,180		1,078		304	(774)	(72%)
3315	Transfer to Reserve - KAC		15,000		-		15,000	15,000	100%
Capital Revenue									
TOTAL		100	401,258	100	367,694	-	362,304	(5,490)	

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Recreation and Sport

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0032	Utilities (ORS)		26,960		23,021		22,293	(728)	(3%)
0054	Interest on Loan 162 - SSL (ORS)		10,957		10,157		10,156	(1)	(0%)
1226	Demolition Recreation Facilities		62,500		62,500		-	(62,500)	(100%)
1227	Prosser Park Equipment - POS Funded		19,740		19,740		-	(19,740)	(100%)
1783	Licences (ORS)		50		50		-	(50)	(100%)
3452	Insurance (ORS)		17,053		17,052		17,053	1	0%
3622	Works Program - Other Reserves (ORS)		696,677		651,941		560,194	(91,747)	(14%)
3762	Depreciation - Equipment (ORS)		1,100		1,012		915	(97)	(10%)
3792	Depreciation - Buildings (ORS)		53,580		49,115		140,917	91,802	187%
3822	Administration Allocated (ORS)		62,910		57,662		64,228	6,566	11%
3912	Depreciation - Other Infrastructure (ORS)		36,835		33,770		38,211	4,441	13%
3962	Depreciation - Parks & Ovals (ORS)		568,555		521,180		443,745	(77,435)	(15%)
5821	Service Agreement GSCORE (ORS)		5,000		5,000		-	(5,000)	(100%)
6832	Effluent Charges (ORS)		2,625		2,628		3,993	1,365	52%
7342	Building Program - Other Recreation		52,910		48,499		30,415	(18,084)	(37%)
<b>Operating Revenue</b>									
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	10,957		10,157		10,156		(1)	(0%)
3923	Grant Income - Kidsport (ORS)	-		-		455		-	
3924	Other Income/Donations (ORS)	100		100		-		(100)	(100%)
3943	Property Lease Fees (ORS)	1,185		1,185		-		(1,185)	(100%)
<b>Capital Expenditure</b>									
2685	Loan Liability - Current - Loan 162		21,041		21,041		21,041	(0)	(0%)
3095	Other Infrastructure Assets - At Cost - Prosser Park		-		-		97,801	97,801	100%
3316	Transfer to Reserve - Parks & Playgrounds		15,000		15,000		15,000	-	
3317	Transfer to Reserve - Parks & Playgrounds - Interest		1,680		1,540		2,723	1,183	77%
6699	Transfer to Reserve - Lake Ewlyamartup Facilities		5,000		5,000		5,000	-	
6700	Transfer to Reserve - Lake Ewlyamartup Facilities - Interest		550		506		899	393	78%
2814	Loans Clubs/Institutions - Loan 162	21,041		21,041		21,041		(0)	(0%)
TOTAL		33,283	1,660,723	32,483	1,546,414	31,652	1,474,582	(73,117)	



# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Library

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0192	Security Expenses (LIB)		3,500		3,212		2,112	(1,100)	(34%)
0437	Employee Superannuation (LIB)		15,000		13,846		20,529	6,683	48%
0637	Workers Compensation Insurance Premium (LIB)		4,252		4,252		4,252	-	
1282	Depreciation - Equipment (LIB)		23,485		21,527		19,558	(1,969)	(9%)
1502	Program Expenses (LIB)		2,350		2,352		2,028	(324)	(14%)
1503	Regional Library Subsidy (LIB)		2,300		2,300		2,454	154	7%
1692	Expensed Minor Asset Purchases (LIB)		3,000		3,000		2,348	(652)	(22%)
1992	Works Program - Library (LIB)		12,188		11,176		14,558	3,382	30%
4032	Administration Allocated (LIB)		41,520		38,060		42,390	4,330	11%
4042	Training & Development (LIB)		3,750		3,432		2,720	(713)	(21%)
4052	Salary Costs (LIB)		142,105		131,173		134,603	3,430	3%
4082	Local History Expenditure (LIB)		250		250		66	(184)	(74%)
4092	Insurance (LIB)		3,354		3,354		6,382	3,028	90%
4132	Building Program - Library		40,141		36,795		28,127	(8,668)	(24%)
4142	Book Purchases & Replacements (LIB)		3,000		3,000		2,811	(189)	(6%)
4144	Inter-Library Loans (LIB)		1,500		1,500		1,000	(500)	(33%)
4145	Equipment Repairs & Maintenance (LIB)		500		462		-	(462)	(100%)
4162	Children's Book Week (LIB)		2,500		2,500		2,436	(64)	(3%)
4182	Depreciation - Building (LIB)		33,320		30,547		56,641	26,094	85%
4184	Computer Software Subscriptions (LIB)		6,500		6,500		5,096	(1,404)	(22%)
4812	Postage & Freight (LIB)		1,500		1,375		31	(1,344)	(98%)
5002	Read Write Now - Resource Support (LIB)		300		300		234	(66)	(22%)
5382	Utilities (LIB)		6,545		5,960		6,369	409	7%
5392	Communication Expenses (LIB)		500		462		300	(162)	(35%)
5412	Refreshment Expenses (LIB)		300		275		244	(31)	(11%)
5432	Cleaning Costs (LIB)		1,600		1,463		-	(1,463)	(100%)
5462	Subscriptions & Memberships (LIB)		1,200		1,200		869	(331)	(28%)
5712	Photocopying & Stationery (LIB)		4,400		4,037		3,606	(431)	(11%)
5792	Uniforms (LIB)		1,440		1,320		-	(1,320)	(100%)
<b>Operating Revenue</b>									
2113	Community Room Hire (LIB)	500		462		1,408		946	205%
4143	Fines, Penalties & Administration Fees (LIB)	300		275		45		(230)	(84%)
4173	Internet & Scanning Income (LIB)	200		176		119		(57)	(32%)
4263	Printing & Photocopying Income (LIB)	1,700		1,562		2,029		467	30%
<b>Capital Expenditure</b>									
6688	Transfer to Reserve - Library Building - Interest		530		484		782	298	61%
6689	Transfer to Reserve - Library Building		2,500		2,500		2,500	-	
<b>TOTAL</b>		<b>2,700</b>	<b>365,330</b>	<b>2,475</b>	<b>338,614</b>	<b>3,601</b>	<b>365,047</b>	<b>27,559</b>	

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Culture

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
4402	Depreciation - Buildings (OCU)		4,160		3,817		6,749	2,932	77%
4652	Depreciation - Equipment (OCU)		800		737		666	(71)	(10%)
7432	Building Program - Other Culture		10,328		9,471		511	(8,960)	(95%)
9742	Insurance (OCU)		2,376		2,376		2,376	(0)	(0%)
Art Gallery									
0447	Employee Superannuation (OCU)		2,900		2,670		2,966	296	11%
0647	Workers Compensation Insurance Premium (OCU)		811		811		811	-	
4192	Art Gallery Exhibitions (OCU)		10,000		9,163		5,000	(4,163)	(45%)
4193	Community Outreach Programs (OCU)		5,000		4,587		-	(4,587)	(100%)
4232	Art Collection Maintenance (OCU)		7,000		6,413		657	(5,757)	(90%)
4262	Gallery Promotions (OCU)		500		462		-	(462)	(100%)
4332	Training & Development (OCU)		1,500		1,375		645	(730)	(53%)
4472	Subscriptions & Memberships (OCU)		450		418		-	(418)	(100%)
5374	Grant Expenditure (OCU)		5,346		5,346		-	(5,346)	(100%)
7372	Building Program - Gallery		6,175		5,665		689	(4,976)	(88%)
7722	Salary Costs (OCU)		27,115		25,030		25,080	50	0%
8132	Insurance - Art Gallery (OCU)		3,803		3,804		775	(3,029)	(80%)
8722	Postage & Freight (OCU)		250		231		119	(112)	(49%)
9002	Utilities (OCU)		7,185		6,555		4,883	(1,672)	(26%)
9022	Meeting Expenses (OCU)		1,000		913		147	(766)	(84%)
9072	Administration Allocated (OCU)		25,524		23,397		26,058	2,661	11%
9302	Communication Expenses (OCU)		360		330		300	(30)	(9%)
9312	Expensed Minor Asset Purchases (OCU)		1,000		913		741	(172)	(19%)
9482	Photocopying & Stationery (OCU)		300		275		276	1	0%
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		5,000		-	(5,000)	(100%)
Operating Revenue									
4313	Sale of History Books (OCU)	100		101		182		81	80%
5373	Grant Income (OCU) - non operating	7,346		7,346		92,699		85,353	1,162%
5376	Reimbursements (OCU)	100		100		1,131		1,031	1,031%
5983	Exhibition Commission (OCU)	500		462		(193)		(655)	(142%)
Capital Expenditure									
4551	Equipment (OCU)		16,712		16,712		10,267	(6,445)	(39%)
TOTAL		8,046	145,595	8,009	136,471	93,819	89,716	39,054	

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0012	Depreciation - Building (KLC)		221,765		203,280		439,558	236,278	116%
0062	Postage & Freight (KLC)		1,000		913		223	(690)	(76%)
0417	Employee Superannuation (KLC)		35,700		32,954		29,347	(3,607)	(11%)
0562	Promotion of Seniors (KLC)		800		737		724	(13)	(2%)
0617	Workers Compensation Insurance Premium (KLC)		9,731		9,731		9,731	-	
0852	Depreciation - Motor Vehicles (KLC)		3,690		3,388		6,403	3,015	89%
1122	EFTPOS & Credit Card Charges (KLC)		1,650		1,518		-	(1,518)	(100%)
1472	Equipment Repairs & Maintenance (KLC)		5,000		4,250		3,776	(474)	(11%)
3022	Sports Engagement Officer Grant Expenditure		-		-		249	249	100%
3033	Unexpended Grant Refunds - KLC		-		-		-	-	
3111	Salary Costs (KLC)		325,271		300,251		275,918	(24,333)	(8%)
3332	Function Expenses (KLC)		3,500		3,212		1,265	(1,947)	(61%)
3502	Depreciation - Furniture & Fittings (KLC)		530		484		440	(44)	(9%)
3512	Grant Expenditure (KLC)		37,500		48,125		27,258	(20,867)	(43%)
3752	Works Program - (KLC) grounds and ovals		243,624		228,227		199,319	(28,908)	(13%)
3782	Depreciation - Equipment (KLC)		8,015		7,348		5,984	(1,364)	(19%)
3842	Subscriptions & Memberships (KLC)		1,500		1,120		935	(185)	(17%)
3844	Computer Software Subscriptions (KLC)		4,570		4,570		5,056	486	11%
3852	Contract Cleaners (KLC)		7,000		6,413		2,619	(3,794)	(59%)
3932	Motor Vehicle Expenses (KLC)		6,500		5,962		4,094	(1,868)	(31%)
4752	Minor Sundry Expenses (KLC)		800		737		491	(246)	(33%)
6382	Uniforms & Protective Clothing (KLC)		2,480		2,480		1,145	(1,335)	(54%)
6392	Training, Development & Recruitment (KLC)		10,000		10,000		3,998	(6,002)	(60%)
7332	Building Program - Katanning Leisure Centre		128,977		121,152		113,855	(7,297)	(6%)
8862	Program Expenses (KLC)		11,200		10,037		1,822	(8,215)	(82%)
8872	Kiosk Expenses (KLC)		40,000		36,663		46,171	9,508	26%
8874	Consultants (KLC)		8,000		8,000		9,600	1,600	20%
8882	Security Expenses (KLC)		3,500		3,212		1,719	(1,493)	(46%)
8892	Expensed Minor Asset Purchases (KLC)		25,950		25,156		14,025	(11,131)	(44%)
8912	Photocopying & Stationery (KLC)		3,000		2,750		1,558	(1,192)	(43%)
8922	Communication Expenses (KLC)		780		715		1,149	434	61%
8932	Utilities (KLC)		70,485		63,407		53,574	(9,833)	(16%)
8952	Advertising & Promotion (KLC)		2,000		2,000		-	(2,000)	(100%)
8972	Insurance (KLC)		44,376		44,376		44,376	0	0%
8982	Cleaning Materials (KLC)		7,000		6,413		7,984	1,571	25%
9052	Administration Allocated (KLC)		69,202		63,437		70,650	7,213	11%
Operating Revenue									
0023	Entry Fees (KLC)	52,000		47,663		46,105		(1,558)	(3%)
0043	Kiosk Income - GST Inc (KLC)	45,000		41,250		57,676		16,426	40%
0053	Stadium/Court Hire (KLC)	6,500		5,962		2,955		(3,007)	(50%)
0063	Functions Hire (KLC)	13,000		11,913		12,032		119	1%
0083	Program Fees (KLC)	9,000		9,000		5,633		(3,367)	(37%)
0093	Gym & Fitness Fees (KLC)	19,000		17,413		22,283		4,870	28%
0103	Creche Fees (KLC)	800		737		2,233		1,496	203%
0113	Signage Fees (KLC)	3,000		3,000		2,221		(779)	(26%)
0123	Office Rental (KLC)	300		300		-		(300)	(100%)
0133	Program Fees and Charges (KLC)	-		-		188		-	
0143	Membership Fees (KLC)	57,000		52,261		77,735		25,474	49%
1063	Utility Reimbursements (KLC)	15,000		13,750		11,161		(2,589)	(19%)
1083	Kiosk Income - GST Free (KLC)	6,000		5,500		6,776		1,276	23%
2703	Grant Income (KLC)	25,000		35,000		27,000		(8,000)	(23%)
2707	Seniors Income (KLC)	2,500		2,288		2,484		196	9%
3543	Equipment Hire (KLC)	4,500		4,125		3,106		(1,019)	(25%)
3583	Other Income (KLC)	2,000		1,837		3		(1,834)	(100%)
3763	Sprig Bar Hire (KLC)	600		600		720		120	20%
3793	Lease Income (KLC)	8,000		8,000		16,273		8,273	103%
6793	Ground Fees (KLC)	4,000		3,663		1,194		(2,469)	(67%)

## SHIRE OF KATANNING

### 11 - RECREATION AND CULTURE

Katanning Leisure Centre

*Financial Statement for the period ended*

*31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

*Financial Statement for the period ended*

*31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Capital Expenditure</b>									
6244	Transfer to Reserve - KLC - Interest		8,280		7,590		9,865	2,275	30%
6254	Transfer to Reserve - Quartermaine Oval - Interest		8,840		8,107		13,371	5,264	65%
6375	Transfer to Reserve - Quartermaine Oval		50,000		50,000		50,000	-	
6376	Transfer to Reserve - KLC .,		102,310		102,310		102,310	-	
<b>TOTAL</b>		<b>273,200</b>	<b>1,514,526</b>	<b>264,262</b>	<b>1,431,025</b>	<b>297,776</b>	<b>1,560,562</b>	<b>162,864</b>	

# SHIRE OF KATANNING

## 12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
4550	Depreciation - Footpaths (CRBD)		137,155		125,730		120,203	(5,527)	(4%)
4560	Depreciation - Drainage (CRBD)		202,870		185,966		172,998	(12,968)	(7%)
4561	Depreciation - Equipment (CRBD)		4,450		4,081		3,706	(375)	(9%)
5062	Depreciation - Bridges (CRBD)		14,115		12,936		12,580	(356)	(3%)
8472	Depreciation - Roads (CRBD)		1,997,015		1,830,598		1,751,775	(78,823)	(4%)
8473	Depreciation - Buildings (CRBD)		9,745		8,932		34,264	25,332	284%
8474	Depreciation - Other Infrastructure (CRBD)		30,090		27,588		25,136	(2,452)	(9%)
<b>Operating Revenue</b>									
4631	Regional Road Group Funding (CRBD)	268,817		215,054		111,638		(103,416)	(48%)
5051	Roads to Recovery Funding (CRBD)	189,623		189,623		-		(189,623)	(100%)
<b>Capital Expenditure</b>									
4460	Infrastructure Roads - At Cost - Roads		1,031,898		1,062,894		395,259	(667,635)	(63%)
4530	Infrastructure Footpaths - At Cost /		31,836		31,836		4,545	(27,291)	(86%)
4571	Infrastructure Bridges - At Cost - Bridges		26,480		26,480		15,841	(10,639)	(40%)
TOTAL		458,440	3,485,654	404,677	3,317,041	111,638	2,536,306	(1,073,774)	

# SHIRE OF KATANNING

## 12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0132	Insurance (MRBD)		4,647		4,648		4,647	(1)	(0%)
4750	Works Program - Bridge Maintenance		7,005		6,516		7,572	1,056	16%
4778	Drainage Maintenance - Sealed Rural Roads		11,746		10,758		9,713	(1,045)	(10%)
4779	Drainage Maintenance - Unsealed Town Roads		2,883		2,640		465	(2,175)	(82%)
4780	Works Program - Road Maintenance (MRBD)		997,572		916,809		978,349	61,540	7%
4783	Road Maintenance - Town Streets Sealed		124,023		113,714		129,876	16,162	14%
4784	Road Maintenance - Town Streets Unsealed		5,845		5,357		18,844	13,487	252%
4785	Road Maintenance - Rural Roads Sealed		54,299		49,775		28,127	(21,648)	(43%)
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		357,333		327,547		39,318	(288,229)	(88%)
4787	Drainage Maintenance - Sealed Town Roads		17,386		15,928		10,298	(5,630)	(35%)
4788	Drainage Maintenance - Unsealed Rural Roads		33,351		30,569		7,961	(22,608)	(74%)
4840	Street Lighting (MRBD)		132,255		121,231		108,269	(12,962)	(11%)
4850	Works Program - Footpath Maintenance (MRBD)		85,119		98,623		88,703	(9,920)	(10%)
4851	ROAD Verges (MRBD)		10,000		9,163		-	(9,163)	(100%)
4880	Works Program - Drainage Maintenance		27,527		27,750		15,792	(11,958)	(43%)
7382	Building Program - Depot		36,860		33,770		43,139	9,369	28%
8774	Consultants (MRBD)		101,932		55,131		-	(55,131)	(100%)
9672	Administration Allocated (MRBD)		90,052		82,544		91,937	9,393	11%
Operating Revenue									
4911	Direct Road Grant (MRBD)	153,378		153,378		153,378		-	
4941	Street Light Subsidy (MRBD)	2,500		-		-		-	
5091	Signage Income (MRBD)	6,000		6,000		6,802		802	13%
TOTAL		161,878	2,099,835	159,378	1,912,473	182,941	1,583,009	(328,662)	

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Plant Purchases

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
4902	Loss on Disposal of Assets (PLP)		34,996		34,996		-	(34,996)	(100%)
4903	Selling Fees & Commissions		3,000		3,000		2,707	(293)	(10%)
4944	Expensed Minor Asset Purchases (PLP)		50,000		50,000		595	(49,405)	(99%)
4950	Depreciation - Plant (PLP)		11,435		10,483		31,649	21,166	202%
4960	Depreciation - Motor Vehicles (PLP)		34,875		31,966		56,578	24,612	77%
<b>Operating Revenue</b>									
1404	Profit on Disposal of Assets (PLP)	188,453		188,453		40,635		(147,818)	(78%)
<b>Capital Expenditure</b>									
4214	Transfer to Reserve - Plant Replacement - Interest		14,300		13,112		22,288	9,176	70%
4215	Transfer to Reserve - Plant Replacement		50,687		-		-	-	
4954	Plant - At Cost - Plant Purchases		1,079,931		1,079,931		1,004,331	(75,600)	(7%)
4964	Motor Vehicles - At Cost - Plant Purchases		220,000		220,000		44,057	(175,943)	(80%)
5012	Loan Liability - Current - Loan 160		16,702		16,702		16,702	0	0%
5014	Loan Liability - Current - Loan 161		24,562		24,562		24,562	0	0%
5016	Loan Liability - Current - Loan 163		39,384		39,384		39,384	(0)	(0%)
5017	Loan Liability - Current - Loan 164		35,633		35,633		35,633	(0)	(0%)
<b>Capital Revenue</b>									
1892	Realisation on Sale of Assets (PLP)	(379,500)		(379,500)		(76,136)		-	
4103	Proceeds on Sale of Assets (PLP)	379,500		379,500		159,194		(220,306)	(58%)
5035	Transfer from Reserve - Plant Replacement	300,000		300,000		300,012		12	0%
<b>TOTAL</b>		<b>488,453</b>	<b>1,615,505</b>	<b>488,453</b>	<b>1,559,769</b>	<b>423,705</b>	<b>1,278,485</b>	<b>(649,396)</b>	



**SHIRE OF KATANNING**  
**12 - TRANSPORT**  
Transport Licensing  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0832	Training & Development (TPL)		3,200		3,200		335	(2,865)	(90%)
5172	Administration Allocated (TPL)		292,987		268,576		299,117	30,541	11%
9812	Printing, Stationery & Postage (TPL)		750		682		-	(682)	(100%)
<b>Operating Revenue</b>									
1103	Commissions & Contributions (TPL)	90,000		82,500		96,131		13,631	17%
1133	Training Reimbursement (TPL)	3,200		3,200		7,632		4,432	138%
<b>TOTAL</b>		<b>93,200</b>	<b>296,937</b>	<b>85,700</b>	<b>272,458</b>	<b>103,763</b>	<b>299,452</b>	<b>45,057</b>	

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Aerodromes

*Financial Statement for the period ended  
31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
1553	Consultants (AERO)		6,000		6,000		6,500	500	8%
4085	Expensed Minor Asset Purchases (AERO)		500		501		-	(501)	(100%)
5242	Depreciation - Buildings (AERO)		5,490		5,038		10,748	5,710	113%
5252	Works Program - Airport Maintenance (AERO)		39,792		45,650		52,095	6,445	14%
5282	Insurance (AERO)		1,070		1,070		1,070	(0)	(0%)
6052	Depreciation - Other Infrastructure (AERO)		113,915		104,423		94,874	(9,549)	(9%)
7392	Building Program - Airport Maintenance		6,696		6,138		9,484	3,346	55%
9842	Utilities (AERO)		1,235		1,236		1,243	7	1%
9892	Administration Allocated (AERO)		23,906		21,912		24,407	2,495	11%
<b>Operating Revenue</b>									
5285	Lease Income (AERO)	500		462		-		(462)	(100%)
5286	Other Income & Reimbursements (AERO)	100		88		-		(88)	(100%)
<b>TOTAL</b>		<b>600</b>	<b>198,604</b>	<b>550</b>	<b>191,968</b>	<b>-</b>	<b>200,421</b>	<b>7,903</b>	

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Economic Development

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
5812	Building Program - Katanning Hotel		11,162		10,241		8,232	(2,009)	(20%)
5814	Insurance (EDV)		6,529		6,528		6,529	1	0%
5816	Administration Allocated (EDV)		33,972		31,141		34,683	3,542	11%
5880	Food Van Operational Expenses (EDV)		500		462		-	(462)	(100%)
5881	Economic Development Services (EDV)		30,000		27,500		10,250	(17,250)	(63%)
5882	Utilities (EDV)		5,486		4,665		3,943	(722)	(15%)
5888	Depreciation - Buildings (EDV)		29,825		27,335		47,789	20,454	75%
5850	Shop Front Enhancement Subsidy (EDV)		15,000		15,000		-	(15,000)	(100%)
5889	Grant Expenditure (EDV)		-		13,750		13,558	(192)	(1%)
Operating Revenue									
5875	Licence Fee (EDV)	7,500		6,875		-		(6,875)	(100%)
5876	Outgoings & Charges Reimbursement (EDV)	2,000		1,837		459		(1,378)	(75%)
5877	Grant Income (EDV)	846,533		846,533		403,074		(443,459)	(52%)
5878	Hire Income (EDV)	1,000		800		700		(100)	(13%)
Capital Expenditure									
6698	Transfer to Reserve - Community & Economic Development - Interest		8,900		8,162		11,831	3,669	45%
TOTAL		857,033	141,374	856,045	144,784	404,233	136,814	(459,782)	

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Rural Services

*Financial Statement for the period ended  
31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
5312	Administration Allocated (RUR)		32,714		29,986		33,398	3,412	11%
5322	Works Program - Rural Services (RUR)		16,370		14,993		21,264	6,271	42%
5364	Cost of Standpipe Cards Issued (RUR)		800		800		830	30	4%
9612	Depreciation - Other Infrastructure (RUR)		43,015		39,435		38,511	(924)	(2%)
9872	Building Program - Standpipes		378		341		-	(341)	(100%)
9902	Utilities (RUR)		31,470		26,750		37,169	10,419	39%
9903	Communication Expenses (RUR)		1,755		1,606		1,714	108	7%
9962	Insurance (RUR)		453		452		453	1	0%
<b>Operating Revenue</b>									
5363	Standpipe Income (RUR)	25,000		24,997		50,960		25,963	104%
5365	Standpipe Access Card Income (RUR)	400		363		489		126	35%
8863	Reimbursements (RUR)	400		340		318		(22)	(6%)
8873	Property Lease Fees (RUR)	9,000		8,250		10,638		2,388	29%
<b>Capital Expenditure</b>									
9904	Other Infrastructure Assets - At Cost - Rural Services		-		-		28	28	100%
<b>TOTAL</b>		<b>34,800</b>	<b>126,955</b>	<b>33,950</b>	<b>114,363</b>	<b>62,405</b>	<b>132,345</b>	<b>46,436</b>	

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

Tourism And Area Promotion

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
1746	Expensed Minor Asset Purchases (TOU)		500		462		-	(462)	(100%)
5402	Administration Allocated (TOU)		66,326		60,797		67,714	6,917	11%
5442	Advertising & Promotion (TOU)		10,000		9,152		5,358	(3,794)	(41%)
5443	Contribution to Great Southern Treasures (TOU)		20,000		20,000		20,000	-	
5444	Contributions (TOU)		10,000		10,000		5,000	(5,000)	(50%)
5452	Special Events Expenditure (TOU)		500		500		258	(242)	(48%)
8752	Visitor Servicing (TOU)		20,000		15,000		12,000	(3,000)	(20%)
8762	Building Program - Shire Properties		5,599		5,137		12,791	7,654	149%
8853	Depreciation - Equipment (TOU)		16,680		15,290		14,284	(1,006)	(7%)
9362	Insurance (TOU)		2,308		2,308		2,308	(1)	(0%)
9382	Utilities (TOU)		11,160		9,485		14,194	4,709	50%
<b>Operating Revenue</b>									
8913	Reimbursements (TOU)	100		100		-		(100)	(100%)
5901	ChargeUp Charging Station (EDV)	13,153		13,153		-		(13,153)	(100%)
<b>Capital Expenditure</b>									
4265	Other Infrastructure Assets - At Cost - Tourism		580		580		481	(99)	(17%)
6701	Other Infrastructure Assets - At Cost - ChargeUp Charging Station		24,017		24,017		25,607	1,590	7%
<b>TOTAL</b>		<b>13,253</b>	<b>187,670</b>	<b>13,253</b>	<b>172,728</b>	<b>-</b>	<b>179,994</b>	<b>(5,987)</b>	

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Building Control

Financial Statement for the period ended

31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
2435	Consultants (BUC)		76,000		69,663		47,589	(22,074)	(32%)
5512	Administration Allocated (BUC)		30,557		28,006		31,196	3,190	11%
5562	Photocopying & Stationery (BUC)		500		462		-	(462)	(100%)
Operating Revenue									
5613	Building Fees & Licences - GST exempt (BUC)	10,000		22,913		24,633		1,720	8%
5614	Building Fees & Licences - including GST (BUC)	500		462		-		(462)	(100%)
5615	Swimming Pool Inspection Fee (BUC)	1,300		1,300		1,279		(21)	(2%)
TOTAL		11,800	107,057	24,675	98,131	25,912	78,785	(18,109)	

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Saleyards

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
1232	Advertising & Promotion (SAL)		1,000		913		-	(913)	(100%)
1272	Truckwash Service Fees & Keys (SAL)		4,000		3,663		6,012	2,349	64%
3902	Utilities (SAL)		16,090		14,254		12,033	(2,221)	(16%)
3904	Communication Expenses (SAL)		1,200		1,100		1,148	48	4%
4502	Subscriptions & Memberships (SAL)		3,000		2,750		1,224	(1,526)	(55%)
4563	Ground Water Monitoring (SAL)		3,000		2,750		-	(2,750)	(100%)
5682	Works Program - Saleyards (SAL)		8,069		7,392		5,263	(2,129)	(29%)
5722	Administration Allocated (SAL)		45,296		41,525		46,244	4,719	11%
5742	Livestock Market Reports (SAL)		12,000		11,000		10,125	(875)	(8%)
5782	Depreciation - Building (SAL)		319,375		292,765		378,308	85,543	29%
5802	Building Program - Saleyards		1,617		1,485		815	(670)	(45%)
5804	Animal Welfare Expenses (SAL)		1,500		1,375		309	(1,066)	(78%)
9213	Depreciation - Plant (SAL)		12,890		11,814		13,550	1,736	15%
9292	Insurance (SAL)		52,468		52,468		52,468	0	0%
9322	Licences (SAL)		2,400		2,400		2,173	(228)	(9%)
9331	Expensed Minor Asset Purchases (SAL)		10,000		9,163		1,347	(7,816)	(85%)
9332	Cleaning Expenses (SAL)		2,500		2,500		412	(2,088)	(84%)
9334	Pest Control & Fire Protection (SAL)		3,500		3,500		2,333	(1,168)	(33%)
9335	Parks & Landscape Maintenance (SAL)		1,000		913		-	(913)	(100%)
9336	Saleyards General Maintenance (SAL)		27,337		25,058		27,870	2,812	11%
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		4,587		-	(4,587)	(100%)
9342	Photocopying & Stationery (SAL)		200		187		-	(187)	(100%)
9344	Salary (SAL)		119,902		110,679		125,180	14,501	13%
9345	Employee Superannuation (SAL)		13,000		12,000		13,706	1,706	14%
9346	Training & Development (SAL)		1,000		1,000		1,210	210	21%
9347	Uniforms & Protective Clothing (SAL)		1,500		1,499		1,189	(310)	(21%)
9348	Workers Compensation Insurance Premium (SAL)		3,587		3,587		3,587	-	
9622	Depreciation - Equipment (SAL)		53,658		49,192		53,042	3,850	8%
9623	Stock Purchases (SAL)		10,000		10,000		219	(9,781)	(98%)
9652	Depreciation - Other Infrastructure (SAL)		118,785		108,889		98,411	(10,478)	(10%)
9997	Saleyard Plant Expenses (SAL)		32,000		29,337		18,344	(10,993)	(37%)
9998	Consultants (SAL)		40,600		40,600		46,598	5,998	15%
Operating Revenue									
5463	Animal Welfare Income (SAL)	500		500		5,779		5,279	1,056%
5483	Grant Income (SAL)	7,500		7,500		7,500		-	
5773	Yarding Fees (SAL)	320,000		249,337		245,019		(4,318)	(2%)
5774	Agistment Fees (SAL)	640		583		-		(583)	(100%)
5783	Office Rentals (SAL)	14,500		13,288		17,508		4,220	32%
5793	Canteen Rental (SAL)	500		462		-		(462)	(100%)
5794	Training Room Rental (SAL)	1,000		913		1,041		128	14%
5803	Reimbursements (SAL)	1,000		913		1,619		706	77%
5813	Truck Wash Income (SAL)	47,000		43,087		52,942		9,855	23%
5843	Advertising Signage Income (SAL)	2,500		2,500		1,299		(1,201)	(48%)
5883	Truck Wash Key Income (SAL)	150		152		260		108	71%
9624	Stock Sales (SAL)	10,000		10,000		143		(9,857)	(99%)

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Saleyards

*Financial Statement for the period ended  
31 May 2024*

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Capital Expenditure</b>									
5824	Transfer to Reserve - Old Saleyards - Interest		32,000		29,337		40,017	10,680	36%
5827	Transfer to Reserve - Regional Sheep Saleyards		140,000		-		140,000	140,000	100%
5829	Transfer to Reserve - Regional Sheep Saleyards - Interest		25,000		22,913		30,508	7,595	33%
5854	Plant - At Cost - Saleyards - Plant Purchases		64,750		64,750		66,576	1,826	3%
<b>Capital Revenue</b>									
5825	Transfer from Reserve - Old Saleyards	350,000		350,000		-		(350,000)	(100%)
5836	Transfer from Reserve - Regional Sheep Saleyards	96,850		96,850		-		(96,850)	(100%)
<b>TOTAL</b>		<b>852,140</b>	<b>1,189,224</b>	<b>776,085</b>	<b>977,345</b>	<b>333,110</b>	<b>1,200,803</b>	<b>(219,518)</b>	



**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Private Works  
*Financial Statement for the period ended*  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
5910	Administration Allocated (PW)		8,987		8,239		9,175	936	11%
5912	Works Program - Private Works		5,000		4,587		3,479	(1,108)	(24%)
<b>Operating Revenue</b>									
5953	Private Works Revenue (PRW)	7,000		6,413		3,547		(2,866)	(45%)
<b>TOTAL</b>		<b>7,000</b>	<b>13,987</b>	<b>6,413</b>	<b>12,826</b>	<b>3,547</b>	<b>12,654</b>	<b>(3,037)</b>	

# SHIRE OF KATANNING

## 14 - OTHER PROPERTY AND SERVICES

### Public Works Overheads

Financial Statement for the period ended  
31 May 2024

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
Operating Expenditure									
0380	Staff Housing Allocation (PWO)		109,335		100,221		136,327	36,106	36%
0457	Employee (Salaried) Superannuation (PWO)		87,500		80,769		71,588	(9,181)	(11%)
0467	Employee (Wage) Superannuation (PWO)		162,974		150,438		121,870	(28,568)	(19%)
0657	Workers Compensation Insurance Premium - Salaried (PWO)		22,780		22,780		22,780	-	
0667	Workers Compensation Insurance Premium - Wages (PWO)		42,804		42,804		42,804	0	0%
0722	Expendable Stores (PWO)		2,000		2,000		568	(1,432)	(72%)
2332	Utilities (PWO)		10,600		9,010		8,123	(887)	(10%)
5922	Refreshment Expenses (PWO)		1,500		1,375		970	(405)	(29%)
6042	Communication Expenses (PWO)		4,400		4,037		2,476	(1,561)	(39%)
6072	Medical Checkups (PWO)		720		660		-	(660)	(100%)
6362	Advertising & Promotion (PWO)		1,500		1,375		775	(600)	(44%)
8002	Salary Costs (PWO)		761,412		702,842		615,710	(87,132)	(12%)
8032	Motor Vehicle Expenses (PWO)		22,000		20,163		17,359	(2,804)	(14%)
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)		119,480		111,353		183,400	72,047	65%
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)		25,421		24,261		36,106	11,845	49%
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)		61,007		55,956		49,457	(6,499)	(12%)
8092	Insurance (PWO)		82,186		112,186		82,186	(30,000)	(27%)
8153	Works Program - Training & Staff Meetings (PWO)		24,401		22,363		22,461	98	0%
8162	Uniforms & Protective Equipment (PWO)		11,500		10,538		12,500	1,962	19%
8222	Works Overheads Allocations		(1,637,215)		(1,500,785)		(1,491,360)	9,425	(1%)
8272	Consultants (PWO)		30,000		20,415		27,692	7,277	36%
8462	Expensed Minor Asset Purchases (PWO)		8,000		7,337		6,585	(752)	(10%)
8502	Training & Development (PWO)		24,525		22,597		9,981	(12,616)	(56%)
8531	Communication Expenses - Building Maintenance (PWO)		420		385		108	(277)	(72%)
8533	Tools - Building Maintenance (PWO)		3,200		2,937		914	(2,023)	(69%)
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		5,500		4,960	(540)	(10%)
9462	Photocopying & Stationery (PWO)		550		506		1,001	495	98%
9466	Computer Software Subscriptions (PWO)		12,000		12,000		14,483	2,483	21%
Operating Revenue									
5681	Miscellaneous Income (PWO)	1,000		1,000		1,332		332	33%
TOTAL		1,000	1,000	1,000	46,023	1,332	1,824	(43,868)	

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
**Plant Operation Costs**  
**Financial Statement for the period ended**  
**31 May 2024**

Account	Description	Original Budget		YTD Budget		YTD Actual		YTD Variance	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	\$	%
<b>Operating Expenditure</b>									
0154	Interest on Loan 160 - Watercart (POC)		1,942		1,531		1,531	(0)	(0%)
0155	Interest on Loan 161 - CAT Grader (POC)		2,856		2,251		2,251	(0)	(0%)
0156	Interest on Loan 163 - Road Sweeper (POC)		7,989		7,391		7,391	0	0%
0157	Interest on Loan 164 - Truck KA24635		7,228		6,687		6,687	0	0%
5010	Tool Replacement & Repairs (POC)		4,500		4,125		-	(4,125)	(100%)
6862	Leasing Charges (POC)		11,503		10,549		10,544	(5)	(0%)
7032	Licences (POC)		16,750		16,750		15,371	(1,379)	(8%)
8322	Fuel & Oil (POC)		240,000		220,000		184,685	(35,315)	(16%)
8332	Plant Repairs & Maintenance (POC)		263,512		242,016		180,532	(61,484)	(25%)
8342	Insurance (POC)		107,253		107,252		107,253	1	0%
8372	Plant Operation Allocated		(671,805)		(615,824)		(442,405)	173,419	(28%)
8382	Plant Depreciation Allocated		(370,000)		(339,163)		(282,459)	56,704	(17%)
8392	Plant Expendable Stores (POC)		6,600		6,050		10,952	4,902	81%
8402	Expensed Minor Asset Purchases (POC)		10,000		9,163		5,958	(3,205)	(35%)
8422	Depreciation - Plant (POC)		370,000		339,163		324,479	(14,684)	(4%)
8452	Administration Allocated (POC)		26,243		24,057		26,791	2,734	11%
<b>Operating Revenue</b>									
8373	Other Income (POC)	500		462		-		(462)	(100%)
8383	Fuel/Energy Grants/Rebates (POC)	35,000		32,087		29,227		(2,860)	(9%)
<b>TOTAL</b>		<b>35,500</b>	<b>34,571</b>	<b>32,549</b>	<b>41,998</b>	<b>29,227</b>	<b>161,010</b>	<b>115,691</b>	



Shire of  
**Katanning**  
Heart of the Great Southern

Monthly Financial Reports  
May 2024



Heart of the Great Southern



## SHIRE OF KATANNING

### MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)  
For the period ended 31 May 2024

*LOCAL GOVERNMENT ACT 1995*  
*LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

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**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2024**

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	8	5,020,494	5,020,744	5,016,834	(3,910)	(0.08%)	
Grants, subsidies and contributions	12	1,906,827	1,852,752	1,217,411	(635,341)	(34.29%)	▼
Fees and charges		1,916,732	1,834,706	2,007,429	172,723	9.41%	▲
Interest revenue		434,000	398,837	505,593	106,756	26.77%	▲
Other revenue		301,707	278,299	312,234	33,935	12.19%	▲
Profit on asset disposals	4	188,453	188,453	59,824	(128,629)	(68.26%)	▼
		<b>9,768,213</b>	<b>9,573,791</b>	<b>9,119,325</b>	<b>(454,466)</b>	<b>(4.75%)</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(4,899,447)	(4,538,062)	(4,207,284)	330,778	7.29%	▲
Materials and contracts		(4,657,078)	(4,262,675)	(3,152,270)	1,110,405	26.05%	▲
Utility charges		(508,844)	(459,658)	(470,105)	(10,447)	(2.27%)	▼
Depreciation		(5,342,903)	(4,885,628)	(5,614,998)	(729,370)	(14.93%)	▼
Finance costs		(133,326)	(121,495)	(121,495)	0	0.00%	
Insurance		(490,713)	(490,712)	(469,213)	21,499	4.38%	▲
Other expenditure		(381,863)	(336,183)	(331,290)	4,893	1.46%	
Loss on asset disposals	4	(34,996)	(34,996)	0	34,996	100.00%	▲
		<b>(16,449,170)</b>	<b>(15,129,409)</b>	<b>(14,366,655)</b>	<b>762,754</b>	<b>5.04%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	5,189,446	4,863,814	5,480,589	616,775	12.68%	▲
<b>Amount attributable to operating activities</b>		<b>(1,491,511)</b>	<b>(691,804)</b>	<b>233,259</b>	<b>925,063</b>	<b>133.72%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	13	471,593	417,830	111,638	(306,192)	(73.28%)	▼
Proceeds from disposal of assets	4	434,500	379,500	159,325	(220,175)	(58.02%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		21,041	21,041	21,041	0	0.00%	
		<b>927,134</b>	<b>818,371</b>	<b>292,004</b>	<b>(526,367)</b>	<b>(64.32%)</b>	
<b>Outflows from investing activities</b>							
Payments for financial assets at amortised cost - self supporting loans		(21,041)	0	0	0	0.00%	
Payments for property, plant and equipment	3	(2,964,991)	(2,879,448)	(1,284,619)	1,594,829	55.39%	▲
Payments for construction of infrastructure	3	(1,241,180)	(1,241,174)	(441,760)	799,414	64.41%	▲
<b>Amount attributable to investing activities</b>		<b>(3,300,078)</b>	<b>(3,302,251)</b>	<b>(1,434,375)</b>	<b>1,867,876</b>	<b>56.56%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	2	2,163,356	641,967	641,967	0	0.00%	
		<b>2,163,356</b>	<b>641,967</b>	<b>641,967</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	9	(284,958)	(284,958)	(284,958)	0	0.00%	
Payments for principal portion of lease liabilities	10	(15,095)	0	0	0	0.00%	
Transfer to reserves	2	(732,497)	0	(720,509)	(720,509)	0.00%	▼
		<b>(1,032,550)</b>	<b>(284,958)</b>	<b>(1,005,467)</b>	<b>(720,509)</b>	<b>(252.85%)</b>	
<b>Amount attributable to financing activities</b>		<b>1,130,806</b>	<b>357,009</b>	<b>(363,500)</b>	<b>(720,509)</b>	<b>(201.82%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>		3,644,668	3,644,668	3,740,273	95,605	2.62%	▲
Amount attributable to operating activities		(1,491,511)	(691,804)	233,259	925,063	133.72%	▲
Amount attributable to investing activities		(3,300,078)	(3,302,251)	(1,434,375)	1,867,876	56.56%	▲
Amount attributable to financing activities		1,130,806	357,009	(363,500)	(720,509)	(201.82%)	▼
<b>Surplus or deficit after imposition of general rates</b>		<b>(16,115)</b>	<b>7,622</b>	<b>2,175,657</b>	<b>2,168,035</b>	<b>28445.29%</b>	▲

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 MAY 2024**

	Supplementary Information	30/06/2023	31 May 2024
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	1	10,971,581	9,170,781
Trade and other receivables		1,379,661	1,603,640
Other financial assets		4,317,399	4,464,952
Inventories	6	20,508	28,589
<b>TOTAL CURRENT ASSETS</b>		<b>16,689,149</b>	<b>15,267,962</b>
<b>NON-CURRENT ASSETS</b>			
Trade and other receivables		268,322	268,322
Other financial assets		392,607	416,292
Property, plant and equipment		57,764,644	56,321,731
Infrastructure		159,148,685	156,705,242
Right-of-use assets		15,319	15,319
Intangible assets		56,839	52,873
<b>TOTAL NON-CURRENT ASSETS</b>		<b>217,646,416</b>	<b>213,779,779</b>
<b>TOTAL ASSETS</b>		<b>234,335,565</b>	<b>229,047,741</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	7	859,231	715,235
Other liabilities	11	4,422,028	4,755,989
Lease liabilities	10	15,095	15,095
Borrowings	9	284,958	0
Employee related provisions	11	630,441	630,441
Other provisions	11	1,112,890	932,965
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,324,643</b>	<b>7,049,725</b>
<b>NON-CURRENT LIABILITIES</b>			
Lease liabilities	10	955	955
Borrowings	9	3,300,082	3,300,081
Employee related provisions		100,850	100,850
Other provisions		573,803	573,804
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>3,975,690</b>	<b>3,975,690</b>
<b>TOTAL LIABILITIES</b>		<b>11,300,333</b>	<b>11,025,415</b>
<b>NET ASSETS</b>		<b>223,035,232</b>	<b>218,022,326</b>
<b>EQUITY</b>			
Retained surplus		95,010,768	89,919,319
Reserve accounts	2	7,733,795	7,812,338
Revaluation surplus		120,290,669	120,290,669
<b>TOTAL EQUITY</b>		<b>223,035,232</b>	<b>218,022,326</b>

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MAY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

**Local Government Act 1995 requirements**

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

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

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

All monies held in the Trust Fund are excluded from the financial statements.

**Judgements and 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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

**SIGNIFICANT ACCOUNTING POLICES**

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 13 June 2024



**SHIRE OF KATANNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2024**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
<b>(a) Net current assets used in the Statement of Financial Activity</b>	<b>Supplementary Information</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current assets</b>				
Cash and cash equivalents	1	5,896,054	10,971,581	9,170,781
Trade and other receivables		1,320,712	1,379,661	1,603,640
Other financial assets		4,343,573	4,317,399	4,464,952
Inventories	6	20,508	20,508	28,589
		<b>11,580,847</b>	<b>16,689,149</b>	<b>15,267,962</b>
<b>Less: current liabilities</b>				
Trade and other payables	7	(859,231)	(859,231)	(715,235)
Other liabilities	11	(4,422,028)	(4,422,028)	(4,755,989)
Lease liabilities	10	0	(15,095)	(15,095)
Borrowings	9	0	(284,958)	0
Employee related provisions	11	(630,441)	(630,441)	(630,441)
Other provisions	11	(1,112,890)	(1,112,890)	(932,965)
		<b>(7,024,590)</b>	<b>(7,324,643)</b>	<b>(7,049,725)</b>
<b>Net current assets</b>		<b>4,556,257</b>	<b>9,364,506</b>	<b>8,218,237</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	<b>(4,556,257)</b>	<b>(5,624,233)</b>	<b>(6,024,389)</b>
<b>Closing funding surplus / (deficit)</b>		<b>0</b>	<b>3,740,273</b>	<b>2,193,848</b>

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

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

		Amended Budget \$	YTD Budget (a) \$	YTD Actual (b) \$
<b>Non-cash amounts excluded from operating activities</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	4	(188,453)	(188,453)	(59,824)
Less: Movement in liabilities associated with restricted cash				(98,270)
Add: Loss on asset disposals	4	34,996	34,996	0
Add: Depreciation		5,342,903	4,885,628	5,614,998
- Financial assets at amortised cost - term deposits				23,685
- Pensioner deferred rates		0	15,173	0
- Employee provisions		0	(19,362)	0
- Other provisions		0	135,832	0
<b>Total non-cash amounts excluded from operating activities</b>		<b>5,189,446</b>	<b>4,863,814</b>	<b>5,480,589</b>

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

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

		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 May 2024
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	2	(6,302,936)	(7,733,795)	(7,812,337)
Less: Financial assets at amortised cost - self supporting loans	6		0	26,174
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	9	0	284,958	0
- Current portion of lease liabilities	10	0	15,095	15,095
- Current portion of other provisions held in reserve		1,116,238	1,179,068	1,116,238
- Current portion of employee benefit provisions held in reserve	2	630,441	630,441	630,441
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(4,556,257)</b>	<b>(5,624,233)</b>	<b>(6,024,389)</b>

**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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**SHIRE OF KATANNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MAY 2024**

**3 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 actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %
<b>Revenue from operating activities</b>		
<b>Grants, subsidies and contributions</b>	(635,341)	(34.29%)
<i>Grants yet to be transferred from liabilities for the following purposes: Local Roads &amp; Community Infrastructure, Every Club Grant, Insurance Scheme bonus - See Note 12 for detailed breakdown</i>		
<b>Fees and charges</b>	172,723	9.41%
<i>Additional income from KLC Kiosk, KLC Membership Fees &amp; Refuse Site Disposal Fees, &amp; Building Licences</i>		
<b>Interest revenue</b>	106,756	26.77%
<i>Interest continues to be higher than predicted due to interest rates.</i>		
<b>Other revenue</b>	33,935	12.19%
<i>Additional income received for training reimbursements, and workers' compensation reimbursements.</i>		
<b>Profit on asset disposals</b>	(128,629)	(68.26%)
<i>2023/2024 Asset disposals yet to occur in asset register</i>		
<b>Expenditure from operating activities</b>		
<b>Employee costs</b>	330,778	7.29%
<i>Reduced costs primarily in area of Workers' Compensation Insurance, training &amp; development, and works program</i>		
<b>Materials and contracts</b>	1,110,405	26.05%
<i>Reduced costs primarily in area of demolition of recreation facilities, fire prevention, cemetery master plan, community development grant expenditure, KLC &amp; reserves works program, rural road maintenance, KAC maintenance, building maintenance programs.</i>		
<b>Utility charges</b>	(10,447)	(2.27%)
<i>Utility charges higher than predicted, will adjust in June</i>		
<b>Depreciation</b>	(729,370)	(14.93%)
<i>Depreciation will be increased due to 2022/2023 Audit qualification - bringing forward \$1,151,303 from that year.</i>		
<b>Insurance</b>	21,499	4.38%
<i>Reduced costs on insurances relating to Infrastructure (Public Works Overheads)</i>		
<b>Loss on asset disposals</b>	34,996	100.00%
<i>2023/2024 Asset disposals yet to occur in asset register</i>		
<b>Non-cash amounts excluded from operating activities</b>	616,775	12.68%
<i>Increase in depreciation</i>		
<b>Inflows from investing activities</b>		
<b>Proceeds from capital grants, subsidies and contributions</b>	(306,192)	(73.28%)
<i>Reduced income due to RRG grant lower than expected, R2R not being claimed, and ChargeUp grant not being claimed</i>		
<b>Proceeds from disposal of assets</b>	(220,175)	(58.02%)
<i>Sale of Land (21 Kaatanup Loop) not included in budget. Loader &amp; Prim Mover disposed - other assets pending disposal</i>		
<b>Outflows from investing activities</b>		
<b>Payments for property, plant and equipment</b>	1,594,829	55.39%
<i>Refer to Note 3 for details on Capital Program</i>		
<b>Payments for construction of infrastructure</b>	799,414	64.41%
<i>Refer to Note 3 for details on Capital Program</i>		
<b>Outflows from financing activities</b>		
<b>Transfer to reserves</b>	(720,509)	0.00%
<i>Only interest has been transferred from Reserves - majority of transfers occur at year end.</i>		
<b>Surplus or deficit at the start of the financial year</b>	95,605	2.62%
<i>Will fluctuate during year</i>		
<b>Surplus or deficit after imposition of general rates</b>	2,168,035	28445.29%
<i>Will fluctuate during year</i>		

**SHIRE OF KATANNING**  
**SUPPLEMENTARY INFORMATION**

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**SHIRE OF KATANNING**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 2024**

**1 CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash at Bank	Cash and cash equivalents	1,358,445		1,358,445		CBA	0.25%	
Term Deposit	Financial assets at amortised cost	0	4,491,126	4,491,126		WATC	4.39%	
Reserve Funds	Cash and cash equivalents	0	7,812,336	7,812,336		CBA	0.25%	
<b>Total</b>		<b>1,358,445</b>	<b>12,303,462</b>	<b>13,661,907</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		1,358,445	7,812,336	9,170,781	0			
Financial assets at amortised cost		0	4,491,126	4,491,126	0			
		<b>1,358,445</b>	<b>12,303,462</b>	<b>13,661,907</b>	<b>0</b>			

**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

**SHIRE OF KATANNING**  
**SUPPLEMENTARY INFORMATION**  
**FOR THE PERIOD ENDED 31 MAY 2024**

**2 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Leave reserve	744,023	25,050	0	0	769,073	744,023	32,508	0	0	776,531
Plant Replacement Reserve	511,587	14,300	50,687	(300,000)	276,574	511,587	20,144	0	(300,012)	231,719
Amherst Village Building Maintenance Reserve	181,757	2,400	10,000	(40,000)	154,157	181,757	7,941	10,000	0	199,698
Amherst Village Refundable Deposit Reserve	1,179,038	42,200	0	(105,000)	1,116,238	1,179,038	51,515	0	(142,800)	1,087,753
Old Saleyards Reserve	915,887	32,000	0	(350,000)	597,887	915,887	40,017	0	0	955,904
Waste Management Reserve	438,651	14,400	0	0	453,051	438,651	19,166	0	0	457,817
Land & Building Reserve	1,607,621	55,350	10,000	(1,081,506)	591,465	1,607,621	70,241	0	(159,155)	1,518,707
Land & Building Facilities for Seniors Reserve	350,819	11,500	0	(60,000)	302,319	350,819	15,328	0	0	366,147
Regional Sheep Saleyards Reserve	698,238	25,000	140,000	(96,850)	766,388	698,238	30,508	140,000	0	868,746
Christmas Decoration Reserve	62,810	1,820	10,000	(50,000)	24,630	62,810	2,744	0	0	65,554
GRV Revaluation Reserve	63,369	1,830	10,000	(50,000)	25,199	63,369	2,769	0	(40,000)	26,138
Quartermaine Oval Reserve	306,030	8,840	50,000	0	364,870	306,030	13,371	50,000	0	369,401
KLC Facilities Reserve	225,788	8,280	102,310	0	336,378	225,788	9,865	102,310	0	337,963
Election Reserve	34,237	890	10,000	(30,000)	15,127	34,237	1,496	0	0	35,733
Library Building Reserve	17,886	530	2,500	0	20,916	17,886	782	2,500	0	21,168
Community & Economic Development Reserve	270,770	8,900	0	0	279,670	270,770	11,831	0	0	282,601
Lake Ewlyamartup Facilities Reserve	20,575	550	5,000	0	26,125	20,575	899	5,000	0	26,474
Parks & Playgrounds Reserve	62,328	1,680	15,000	0	79,008	62,328	2,723	15,000	0	80,051
Katanning Aquatic Centre Reserve	6,959	1,180	15,000	0	23,139	6,959	304	15,000	0	22,263
Housing Reserve	35,422	300	45,000	0	80,722	35,422	1,548	45,000	0	81,970
	<b>7,733,795</b>	<b>257,000</b>	<b>475,497</b>	<b>(2,163,356)</b>	<b>6,302,936</b>	<b>7,733,795</b>	<b>335,699</b>	<b>384,810</b>	<b>(641,967)</b>	<b>7,812,337</b>

### 3 CAPITAL ACQUISITIONS

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Buildings - specialised	1,171,506	1,085,962	159,155	(926,807)
Plant and equipment	1,144,681	1,144,681	1,070,907	(73,774)
Motor Vehicles	288,230	288,230	44,057	(244,173)
Equipment	189,432	189,432	0	(189,432)
Paintings & Sculptures	171,142	171,143	10,500	(160,643)
<b>Acquisition of property, plant and equipment</b>	<b>2,964,991</b>	<b>2,879,448</b>	<b>1,284,619</b>	<b>(1,594,829)</b>
Infrastructure - roads	1,062,898	1,062,894	395,259	(667,635)
Footpaths	31,836	31,836	4,545	(27,291)
Parks & Ovals	92,000	91,998	0	(91,998)
Other	27,966	27,966	26,115	(1,851)
Bridges	26,480	26,480	15,841	(10,639)
<b>Acquisition of infrastructure</b>	<b>1,241,180</b>	<b>1,241,174</b>	<b>441,760</b>	<b>(799,414)</b>
<b>Total capital acquisitions</b>	<b>4,206,171</b>	<b>4,120,622</b>	<b>1,726,379</b>	<b>(2,394,243)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	471,593	417,830	111,638	(306,192)
Other (disposals & C/Fwd)	434,500	379,500	159,325	(220,175)
Reserve accounts				
Plant Replacement Reserve	300,000		300,012	300,012
Amherst Village Building Maintenance Reserve	40,000		0	0
Amherst Village Refundable Deposit Reserve	105,000		142,800	142,800
Old Saleyards Reserve	350,000		0	0
Land & Building Reserve	1,081,506		159,155	159,155
Land & Building Facilities for Seniors Reserve	60,000		0	0
Regional Sheep Saleyards Reserve	96,850		0	0
Christmas Decoration Reserve	50,000		0	0
GRV Revaluation Reserve	50,000		40,000	40,000
Election Reserve	30,000		0	0
Contribution - operations	1,136,722	3,323,292	813,450	(2,509,842)
<b>Capital funding total</b>	<b>4,206,171</b>	<b>4,120,622</b>	<b>1,726,379</b>	<b>(2,394,243)</b>

#### SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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 expenses 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.

#### Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

#### Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

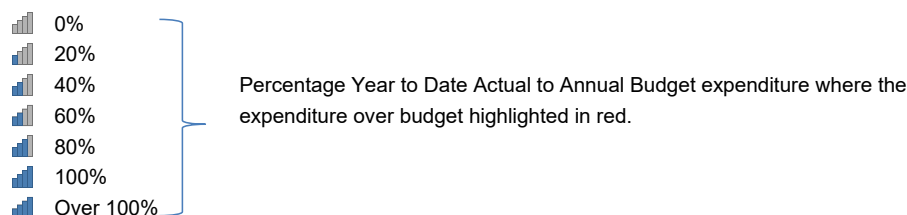
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction and fixed overheads.

**SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 31 MAY 2024**

**3 CAPITAL ACQUISITIONS - DETAILED**

**Capital expenditure total**

**Level of completion indicators**



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

			Amended		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
	0304	Equipment - At Cost - Members	55,000	55,000	0 (55,000)
	AC001	Purchase Of 01KA Ceo	68,230	68,230	0 (68,230)
	CC05	CCTV Upgrades	25,000	25,000	0 (25,000)
	CC07	CCTV - Town Upgrades	109,432	109,432	0 (109,432)
	Z212	Amherst Bathroom Renovations	40,000	40,000	0 (40,000)
	ST75	ECH Planning	1,026,506	940,962	159,155 (781,807)
	PP04	Piesse Lake Residential Development	3,369	3,369	0 (3,369)
	2676	Paintings & Sculptures - At Cost - Noongar Story Public Artwork Project	171,142	171,143	10,500 (160,643)
	2677	Infrastructure Parks & Ovals - At Cost - Meeting Place	92,000	91,998	0 (91,998)
	Z250	Cemetery Toilet Facilities	105,000	105,000	0 (105,000)
	OI104	Wayfinding Signage	580	580	481 (99)
	C010	Cullen Street Slk 0.00-0.70 (R2R)	13,334	13,334	0 (13,334)
	C011	Clive St Carriageway (Conroy/Piesse)	32,062	32,062	0 (32,062)
	C120	Curlew Street Slk 0.00-1.36 Gravel Resheet	3,409	3,409	0 (3,409)
	C123	Tree Street Slk 0.00-0.35 Gravel Resheet	3,409	3,409	0 (3,409)
	C127	Warren Road Slk 4.8-7.8 (Rrg)	14,009	14,009	3,676 (10,333)
	C129	Carew Street Slk 0.62-0.947 (Rrg)	42,484	42,485	449 (42,036)
	C131	Lake Coyrecup Road Slk 0.026-5.286 (R2R)	574	574	0 (574)
	C132	Tabenup Road Slk 0.00-2.00 (R2R)	5,665	5,665	0 (5,665)
	C133	Kiddie Road Slk 0.00-2.10 Gravel Resheet	5,430	5,430	0 (5,430)
	C134	Dore Street Realignment & Associated Works	350,000	349,998	0 (349,998)
	C135	Clive St - Slk 1.713-2.013 Asphalt Kobeelya To Piesse (Rrg)	200,000	200,000	60,468 (139,532)
	C136	Pemble St - Slk 0.00-0.96 Reseal (Rrg)	110,000	110,000	79,852 (30,148)
	C137	Butterworth Rd Slk 0.0-6.6 Resheet (R2R)	103,000	102,999	105,296 2,297
	C138	Kelly Rd - Slk 4.1-10.2 Resheet (R2R)	143,337	143,335	144,247 912
	C669	Clive Street Slk 1.05-1.93 (Rrg)	8,371	8,371	0 (8,371)
	C679	Coate Street (Carew St To Conroy St) Council	21,814	21,814	0 (21,814)
	C680	Emu Lane Resurfacing	6,000	6,000	1,270 (4,730)
	C682	Cornwall Street Footpath	25,926	25,926	4,545 (21,381)
	C688	Clive Street Footpath (Conroy To Piesse - Southern Side)	5,052	5,052	0 (5,052)
	C689	Synott Avenue Footpath (Warren To Braeside)	858	858	0 (858)
	C126	Bokarup Street Footbridge	26,480	26,480	15,841 (10,639)
	AC011	Purchase Of Ka11363	256,043	256,043	254,796 (1,247)
	AC047	Generator 60Kva	17,000	17,000	0 (17,000)
	AC084	Purchase Of Mower - Ka25148	62,690	62,690	0 (62,690)
	AC089	Purchase Of Prime Mover Ka24635	350,000	350,000	355,337 5,337
	AC090	Purchase Of Sweeper Ka25293	394,198	394,198	394,198 0
	AC022	Purchase Of Ka24568	55,000	55,000	0 (55,000)
	AC072	Purchase Of Ka108	55,000	55,000	0 (55,000)
	AC092	Purchase Of 1Ekh462 (Grader Ute)	55,000	55,000	0 (55,000)
	AC093	Purchase Of Ka130 - Utility Depot	55,000	55,000	44,057 (10,943)
	AC091	Purchase Of Sweeper - Saleyards	64,750	64,750	66,576 1,826
	O33R1	Chargeup Charging Station	24,017	24,017	25,607 1,590
	OI108	Standpipe Upgrades	0	0	28 28
			<b>4,206,171</b>	<b>4,120,622</b>	<b>1,726,379 (2,394,243)</b>

4 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land &amp; Buildings</b>								
	Lots 1-4 - 21 Kaatanup Loop			0	0	64,000	83,189	19,189	0
	<b>Plant and equipment</b>								
	Plant and equipment	232,968	379,500	181,528	(34,996)	35,501	76,136	40,635	0
	Motor Vehicles	48,075	55,000	6,925	0			0	0
		<b>281,043</b>	<b>434,500</b>	<b>188,453</b>	<b>(34,996)</b>	<b>99,501</b>	<b>159,325</b>	<b>59,824</b>	<b>0</b>

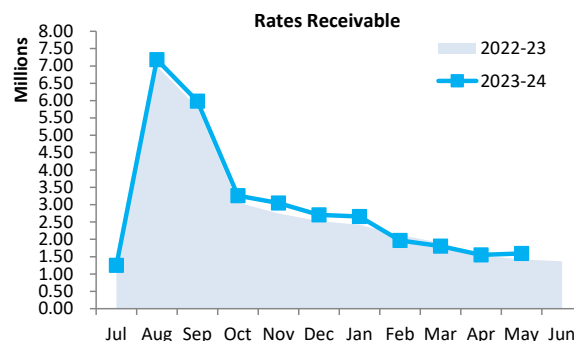
  

Asset Ref.	Asset description	Net Book				Net Book			
		Value	Proceeds	Profit	(Loss)	Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Governance</b>								
	Toyota Prado 01KA (MV131)	48,075	55,000	6,925	0	0	0	0	0
	<b>Housing</b>								
	Lots 1-4 - 21 Kaatanup Loop	0	0	0	0	64,000	83,189	19,189	
	<b>Transport</b>								
	Hino Tip Truck KA11363 (P1)	0	70,000	70,000	0	0	0	0	0
	Isuzu DMAX SX C/Cab KA108 (MV135)	24,452	25,000	548	0	0	0	0	0
	Generator 60kva (PE145)	0	5,000	5,000		0	0	0	0
	Vibrating Hand Roller KA8838 (PE91)	2,040	3,000	960	0	0	0	0	0
	Ford Ranger Ute 1EKH462 (MV82)	0	25,000	25,000	0	0	0	0	0
	John Deere Mower - KA25148 (PE196)	14,879	18,500	3,621	0	0	0	0	0
	Cat 924H Loader KA24397 (PE124)	42,676	45,000	2,324	0	35,501	36,394	893	0
	Prime Mover KA24635 (PE175)	6,925	80,000	73,075	0	0	39,742	39,742	0
	Sweeper KA25293 (PE202)	111,920	100,000	0	(11,920)	0	0	0	0
	Toyota Hilux Dual Cab KA25652 (MV137)	30,076	7,000	0	(23,076)	0	0	0	0
	Ford BF Ute KA130 (PE66)	0	1,000	1,000	0		0	0	0
		<b>281,043</b>	<b>434,500</b>	<b>188,453</b>	<b>(34,996)</b>	<b>99,501</b>	<b>159,325</b>	<b>59,824</b>	<b>0</b>



## 5 RECEIVABLES

Rates receivable	30 June 2023	31 May 2024
	\$	\$
Opening arrears previous years	1,207,908	1,144,760
Levied this year	4,653,561	5,016,834
Less - collections to date	(4,401,856)	(4,735,976)
Gross rates collectable	<b>1,459,613</b>	<b>1,425,618</b>
Allowance for impairment of rates receivable	(314,853)	(314,853)
<b>Net rates collectable</b>	<b>1,144,760</b>	<b>1,110,765</b>
% Collected	75.1%	76.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,312)	122,175	20,267	34,923	265,785	440,838
Percentage	(0.5%)	27.7%	4.6%	7.9%	60.3%	
<b>Balance per trial balance</b>						
Trade receivables	(2,312)	122,175	20,267	34,923	265,785	440,838
GST receivable		52,037				52,037
Allowance for credit losses of other receivables					(314,853)	(314,853)
<b>Total receivables general outstanding</b>						<b>178,022</b>

Amounts shown above include GST (where applicable)

### 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.

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

### Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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

## 6 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 May 2024
<b>Other current assets</b>	\$	\$	\$	\$
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	(5,133)	(21,041)		(26,174)
<b>Inventory</b>				
Fuel	20,508	8,081		28,589
<b>Total other current assets</b>	<b>15,375</b>	<b>(12,960)</b>	<b>0</b>	<b>2,415</b>
<b>Amounts shown above include GST (where applicable)</b>				

### KEY INFORMATION

#### Other 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.

#### Inventory

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.

## 7 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(538)	216,280	280,390	275	0	496,407
Percentage	-0.1%	43.6%	56.5%	0.1%	0.0%	
<b>Balance per trial balance</b>						
Sundry creditors	(538)	216,280	280,390	275	0	496,407
ATO liabilities		60,647				60,647
Other payables		(6,408)				(6,408)
Rates paid in Advance					98,477	98,477
Bonds & Deposits					48,994	48,994
Accrued Interest on Loans					17,118	17,118
<b>Total payables general outstanding</b>						<b>715,235</b>
<b>Amounts shown above include GST (where applicable)</b>						

### KEY INFORMATION

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

## 8 RATE REVENUE

### General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed	Revenue	Revenue	Reassessed	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
Gross Rental Value	0.119201	1,201	20,289,429	2,418,509	1,000	2,419,509	2,413,147	(213)	2,412,934
<b>Unimproved value</b>									
Unimproved Value	0.007540	203	228,209,000	1,720,696		1,720,696	1,719,218		1,719,218
<b>Sub-Total</b>		<b>1,404</b>	<b>248,498,429</b>	<b>4,139,205</b>	<b>1,000</b>	<b>4,140,205</b>	<b>4,132,365</b>	<b>(213)</b>	<b>4,132,152</b>
<b>Minimum payment</b>									
<b>Minimum Payment \$</b>									
<b>Gross rental value</b>									
Gross Rental Value	1,152	609	3,903,900	701,568		701,568	707,049		707,049
<b>Unimproved value</b>									
Unimproved Value	1,152	153	10,332,181	176,256		176,256	177,633		177,633
<b>Sub-total</b>		<b>762</b>	<b>14,236,081</b>	<b>877,824</b>	<b>0</b>	<b>877,824</b>	<b>884,682</b>	<b>0</b>	<b>884,682</b>
Concession						(2,685)			
<b>Amount from general rates</b>						<b>5,015,344</b>			<b>5,016,834</b>
Ex-gratia rates						5,150			
<b>Total general rates</b>						<b>5,020,494</b>			<b>5,016,834</b>

## 9 BORROWINGS

### Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2023	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>New Administration Building</b>	158	2,039,001			(103,076)	(103,076)	1,935,925	1,935,925	(76,512)	(90,527)
<i>Repayments due November &amp; May</i>										
<b>Aged &amp; Key Worker Housing</b>	159	601,113			(44,560)	(44,560)	556,553	556,553	(7,733)	(11,827)
<i>Repayments Due November &amp; May</i>										
<b>Plant - Watercart</b>	160	128,873			(16,702)	(16,702)	112,171	112,171	(1,085)	(1,942)
<i>Repayments due November &amp; May</i>										
<b>Plant - Grader</b>	161	189,521			(24,562)	(24,562)	164,959	164,959	(1,595)	(2,856)
<i>Repayments Due November &amp; May</i>										
<b>Plant - Road Sweeper</b>	163	200,374			(39,384)	(39,384)	160,990	160,990	(6,718)	(7,989)
<i>Repayments Due November &amp; May</i>										
<b>Plant - Truck</b>	164	181,290			(35,633)	(35,633)	145,657	145,657	(6,078)	(7,228)
<i>Repayments Due November &amp; May</i>										
		3,340,172	0	0	(263,917)	(263,917)	3,076,255	3,076,255	(99,721)	(122,369)
<b>Self supporting loans</b>										
<b>Katanning Country Club</b>										
<i>Repayments Due November &amp; May</i>		200,374	0	0	(21,041)	(21,041)	179,333	179,333	(9,310)	(10,957)
		200,374	0	0	(21,041)	(21,041)	179,333	179,333	(9,310)	(10,957)
<b>Total</b>		<b>3,540,546</b>	<b>0</b>	<b>0</b>	<b>(284,958)</b>	<b>(284,958)</b>	<b>3,255,588</b>	<b>3,255,588</b>	<b>(109,031)</b>	<b>(133,326)</b>
Current borrowings		284,958					0			
Non-current borrowings		3,255,588					3,255,588			
		<b>3,540,546</b>					<b>3,255,588</b>			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

### KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

## 10 LEASE LIABILITIES

### Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
SG Fleet	22401/00	16,050				(15,096)	16,050	954		0
<b>Total</b>		<b>16,050</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(15,096)</b>	<b>16,050</b>	<b>954</b>	<b>0</b>	<b>0</b>
Current lease liabilities		15,095					15,095			
Non-current lease liabilities		955					955			
		<b>16,050</b>					<b>16,050</b>			

All lease repayments were financed by general purpose revenue.

### KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is 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 lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using 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.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

## 11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 May 2024
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Contract liabilities		85,285	0	179,578	0	264,863
Capital grant/contributions liabilities		4,336,743	0	154,383	0	4,491,126
<b>Total other liabilities</b>		4,422,028	0	333,961	0	4,755,989
<b>Employee Related Provisions</b>						
Provision for annual leave		297,782	0	0	0	297,782
Provision for long service leave		332,659	0	0	0	332,659
<b>Total Provisions</b>		630,441	0	0	0	630,441
<b>Other Provisions</b>						
Amherst Refundable Deposits		1,112,890	0	0	(179,925)	932,965
<b>Total Other Provisions</b>		1,112,890	0	0	(179,925)	932,965
<b>Total other current liabilities</b>		<b>6,165,359</b>	<b>0</b>	<b>333,961</b>	<b>(179,925)</b>	<b>6,319,395</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

### KEY INFORMATION

#### Provisions

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

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

#### Employee Related Provisions

##### Short-term employee benefits

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

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

##### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

#### 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.

#### Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2023	Liability	Liability	31 May 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	Revenue	\$	Actual
<b>Grants and subsidies</b>								
Governance	0			0		30,063	30,063	41,338
General purpose funding	35,545			35,545		240,000	227,500	160,939
Law, order, public safety	422			422		250,173	218,774	146,924
Health	0			0		0	0	307
Education and welfare	6,819			6,819		244,334	244,158	87,665
Housing	10,000			10,000		10,000	10,000	0
Recreation and culture	25,000			25,000		32,346	32,346	120,154
Transport	0			0		245,878	235,878	249,509
Economic services	7,500	332,847	(120,347)	220,000		854,033	854,033	410,574
	<b>85,286</b>	<b>332,847</b>	<b>(120,347)</b>	<b>297,786</b>	<b>0</b>	<b>1,906,827</b>	<b>1,852,752</b>	<b>1,217,411</b>
<b>Grant Detail</b>								
Financial Assistance Grants	35,545			35,545		86,000	86,000	114,988
ESL Administration Fee (GPF)				0		4,000	4,000	4,000
Commissions & Contributions (TPL)				0		90,000	82,500	96,131
Debt Collection Legal Expenses Reimbursement (GPI)				0		150,000	137,500	45,951
Insurance Scheme Surplus (ADM)				0		30,063	30,063	37,338
Grant Income - Fire Prevention				0		77,000	77,000	0
BFB LGGS Income	422			422		47,580	47,580	45,254
CESM Contributions & Reimbursements				0		125,593	94,194	101,671
Every Club Grant Scheme 2022-2025	25,000			25,000		25,000	25,000	25,000
Youth Activities Grant Income (CDOW)				0		34,834	34,832	27,697
Seniors Week Grant Income (CDOW)				0		1,000	913	0
National Youth Week Grant Income (CDOW)				0		1,000	913	0
Thank-A-Volunteer Day Grant Income				0		1,000	1,000	0
Piaf Grant Income	1,000			1,000		1,000	1,000	0
Cultural Awareness	5,819			5,819		25,000	25,000	0
Lotterywest - Community Capacity Building				0		120,000	120,000	0
Harmony Festival Grant Income (CDOW)				0		60,500	60,500	59,968
Grant Income - Other Housing	10,000			10,000		10,000	10,000	0
Direct Road Grant (MRBD)				0		153,378	153,378	153,378
Street Light Subsidy (MRBD)				0		2,500	0	0
Regional Venues Improvement Fund Grant Income				0		5,346	5,346	0
Retb Exhibition Reimbursements				0		2,000	2,000	0
Grant Income - Saleyards	7,500			7,500		7,500	7,500	7,500
Drought Affected Communities Grant				0		300,000	300,000	272,727
Local Roads & Community Infrastructure Phase 1 Grant		18,347	(18,347)	0		18,390	18,390	18,347
Local Roads & Community Infrastructure Phase 2 Grant		102,000	(102,000)	0		102,237	102,237	102,000
Local Roads & Community Infrastructure Phase 3 Grant		87,500		87,500		175,906	175,906	0
Local Roads & Community Infrastructure Phase 4A Grant		125,000		125,000		250,000	250,000	0
Grant Revenue (HAI)				0		0	0	307
Grant Income (EDV)				0		0	0	10,000
Royal Lifesaving Grant				0		0	0	2,000
Kidsport				0		0	0	454
	<b>85,286</b>	<b>332,847</b>	<b>(120,347)</b>	<b>297,786</b>	<b>0</b>	<b>1,906,827</b>	<b>1,852,752</b>	<b>1,217,410</b>



13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 May 2024	Current Liability 31 May 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
Transport	0			0		458,440	404,677	111,638
Economic services	0			0		13,153	13,153	0
	0	0	0	0	0	471,593	417,830	111,638
<b>Capital Grant Detail</b>								
Regional Road Group Grant				0		268,817	215,054	111,638
Roads to Recovery Funding				0		189,623	189,623	0
Chargeup Charging Station Grant				0		13,153	13,153	0
	0	0	0	0	0	471,593	417,830	111,638



Shire of  
**Katanning**  
Heart of the Great Southern

List of Accounts Paid  
May 2024



Heart of the Great Southern

## Schedule of Accounts Paid - May 2024

EFT Payments	Date	Name	Description	Amount	Total
<b>EFT37807</b>	<b>02/05/2024</b>	<b>BGL Solutions</b>			<b>-\$ 880.00</b>
INV-0006389	24/04/2024		Quartermaine Oval Maintenance - Reel Mowing	\$ 880.00	
<b>EFT37808</b>	<b>02/05/2024</b>	<b>Bolinda Digital Pty Ltd</b>			<b>-\$ 1,200.00</b>
51690	05/04/2024		Library Value Plan Mixed Formats 2023/24	\$ 1,200.00	
<b>EFT37809</b>	<b>02/05/2024</b>	<b>Solutions IT Balcatta</b>			<b>-\$ 628.34</b>
INV-100247	22/04/2024		ICT Hardware - KLC Printer	\$ 628.34	
<b>EFT37810</b>	<b>02/05/2024</b>	<b>Canon Australia</b>			<b>-\$ 191.48</b>
8124161387	04/04/2024		Admin Copier charges - March 2024	\$ 191.48	
<b>EFT37811</b>	<b>02/05/2024</b>	<b>Garden Retic Service</b>			<b>-\$ 553.30</b>
64	21/04/2024		KLC - Retic Maintenance	\$ 553.30	
<b>EFT37812</b>	<b>02/05/2024</b>	<b>Let's Talk Flowers</b>			<b>-\$ 55.00</b>
INV-0262	17/04/2024		Staff Sympathy Flowers	\$ 55.00	
<b>EFT37813</b>	<b>02/05/2024</b>	<b>Belinda Knight</b>			<b>-\$ 8,118.00</b>
BK163	31/03/2024		Contracting Services - Financial Services	\$ 8,118.00	
<b>EFT37814</b>	<b>02/05/2024</b>	<b>Elizabeth French Consulting</b>			<b>-\$ 7,299.04</b>
240303	22/04/2024		Consultants - Environmental Health Officer	\$ 7,299.04	
<b>EFT37815</b>	<b>02/05/2024</b>	<b>Warren Blackwood Waste</b>			<b>-\$ 5,409.50</b>
19143	21/04/2024		Waste Collection Service - Recycling Service	\$ 5,409.50	
<b>EFT37816</b>	<b>02/05/2024</b>	<b>McLeods Lawyers</b>			<b>-\$ 1,079.10</b>
135010	28/03/2024		Legal Advice - Sale of Land	\$ 1,079.10	
<b>EFT37817</b>	<b>02/05/2024</b>	<b>Australian Taxation Office</b>			<b>-\$ 33,246.00</b>
20240425	25/04/2024		PAYG - Week Ending: 24/04/2024	\$ 33,246.00	
<b>EFT37818</b>	<b>02/05/2024</b>	<b>AMPAC Debt Recovery</b>			<b>-\$ 2.20</b>
106175	05/04/2024		Debt recovery - Debtors	\$ 2.20	
<b>EFT37819</b>	<b>02/05/2024</b>	<b>Great Southern Toyota</b>			<b>-\$ 400.18</b>
JC34046543	23/04/2024		KA472 Maintenance - Scheduled Service	\$ 400.18	
<b>EFT37820</b>	<b>02/05/2024</b>	<b>Katanning Hub Community Resource Centre</b>			<b>-\$ 470.00</b>
INV-0825	23/04/2024		Harmony Festival 2024 - Food Vouchers	\$ 470.00	
<b>EFT37821</b>	<b>02/05/2024</b>	<b>Water Corporation</b>			<b>-\$ 6,650.22</b>
90 07809 30 5	16/04/2024		Water usage - Katanning Nyabing Rd Standpipe	\$ 3,203.75	
90 07809 50 8	16/04/2024		Water usage - Langawiera Rd Standpipe	\$ 474.37	
90 07810 13 8	17/04/2024		Water usage - Trimmer Rd Standpipe	\$ 1,827.59	

## Schedule of Accounts Paid - May 2024

90 07810 67 2	18/04/2024		Water usage - Great Southern Hwy Standpipe	\$ 1,144.51	
<b>EFT37822</b>	<b>02/05/2024</b>	<b>Dhu South Electrical</b>			<b>-\$ 1,029.93</b>
5649	25/04/2024		Kaatanup Loop - Electrical Maintenance	\$ 1,029.93	
<b>EFT37823</b>	<b>02/05/2024</b>	<b>Roztiashka Ukrainian Cossack Dance Group</b>			<b>-\$ 1,500.00</b>
20240423	23/04/2024		2024 Harmony Festival - Entertainment	\$ 1,500.00	
<b>EFT37824</b>	<b>02/05/2024</b>	<b>PFD Food Services</b>			<b>-\$ 801.65</b>
LK981652	10/04/2024		Kiosk Stock Order	\$ 801.65	
<b>EFT37825</b>	<b>02/05/2024</b>	<b>Kojonup BMC Embroidery</b>			<b>-\$ 4,187.00</b>
9825	15/04/2024		Uniform Order - KLC	\$ 416.00	
9824	15/04/2024		Uniform Order - Infrastructure Final 50%	\$ 3,726.00	
9868	26/04/2024		Uniform Order - Works Jackets	\$ 45.00	
<b>EFT37826</b>	<b>02/05/2024</b>	<b>Powervac Pty Ltd</b>			<b>-\$ 852.90</b>
574814	08/04/2024		Nilfisk Diesel Sweeper - Parts	\$ 852.90	
<b>EFT37827</b>	<b>02/05/2024</b>	<b>Tinker's Alley</b>			<b>-\$ 400.00</b>
202401	24/04/2024		2024 Harmony Festival - Entertainer	\$ 400.00	
<b>EFT37828</b>	<b>02/05/2024</b>	<b>Marcus Sturrock</b>			<b>-\$ 600.00</b>
20240322	22/03/2024		2024 Harmony Festival - Entertainment	\$ 600.00	
<b>EFT37829</b>	<b>02/05/2024</b>	<b>ABC Distributors WA</b>			<b>-\$ 421.33</b>
163521	23/01/2024		KLC Cleaning Materials	\$ 358.08	
164149	28/02/2024		KLC Cleaning Materials	\$ 63.25	
<b>EFT37830</b>	<b>02/05/2024</b>	<b>Courtney Anderson</b>			<b>-\$ 2,981.56</b>
A1321	29/04/2024		Rates Refund - A1321	\$ 2,981.56	
<b>EFT37831</b>	<b>02/05/2024</b>	<b>Emu Lane</b>			<b>-\$ 253.00</b>
1-895	25/04/2024		Harmony Festival 2024 - Debrief Breakfast	\$ 253.00	
<b>EFT37832</b>	<b>02/05/2024</b>	<b>Grande Food Service</b>			<b>-\$ 639.80</b>
4229968	10/04/2024		Kiosk Stock Order	\$ 639.80	
<b>EFT37833</b>	<b>02/05/2024</b>	<b>JP Promotions</b>			<b>-\$ 1,051.00</b>
INV30265	17/04/2024		Uniform Order - Polo Shirts	\$ 1,051.00	
<b>EFT37834</b>	<b>02/05/2024</b>	<b>Katanning Sportspower</b>			<b>-\$ 285.00</b>
24-00003073	11/04/2024		Term Sports Materials - Pickleball + Badminton Supplies	\$ 285.00	
<b>EFT37835</b>	<b>10/05/2024</b>	<b>Avantgarde Technologies</b>			<b>-\$ 1,420.10</b>
ES 2066	01/05/2024		CCTV Maintenance - May 2024	\$ 1,420.10	
<b>EFT37836</b>	<b>10/05/2024</b>	<b>Rural &amp; Regional Economic Solutions Pty Ltd</b>			<b>-\$ 407.00</b>
24300401	30/04/2024		Consultants - EID Infrastructure Grant	\$ 407.00	

## Schedule of Accounts Paid - May 2024

<b>EFT37837</b>	<b>10/05/2024</b>	<b>Regional Retailers</b>			<b>-\$ 189.95</b>
06/3890	26/04/2024		Uniforms & PPE - Safety Boots	\$ 189.95	
<b>EFT37838</b>	<b>10/05/2024</b>	<b>BGL Solutions</b>			<b>-\$ 14,102.18</b>
INV-0006379	10/04/2024		AAPG Maintenance - Mulch	\$ 3,575.00	
INV-0006390	29/04/2024		Grounds Maintenance - Administration Building	\$ 429.00	
INV-0006393	29/04/2024		Hockey Oval Maintenance - Cut and Drop Grass	\$ 1,444.85	
INV-0006394	30/04/2024		Grounds maintenance - AAPG	\$ 8,653.33	
<b>EFT37839</b>	<b>10/05/2024</b>	<b>Canon Australia</b>			<b>-\$ 161.01</b>
8124183597	17/04/2024		Library Copier charges - Apr 2024	\$ 161.01	
<b>EFT37840</b>	<b>10/05/2024</b>	<b>WA Contract Ranger Services</b>			<b>-\$ 5,469.75</b>
00005462	27/04/2024		Ranger services: 15/04/2024 - 28/04/2024	\$ 5,469.75	
<b>EFT37841</b>	<b>10/05/2024</b>	<b>Marshall Mowers</b>			<b>-\$ 340.00</b>
38638	23/04/2024		MowMaster Reel Mower - Maintenance	\$ 340.00	
<b>EFT37842</b>	<b>10/05/2024</b>	<b>Katanning Nutrien Ag Solutions</b>			<b>-\$ 50.00</b>
20240429	29/04/2024		Reimbursement - Refund of Bonds	\$ 50.00	
<b>EFT37843</b>	<b>10/05/2024</b>	<b>Katanning Cleaning</b>			<b>-\$ 14,613.50</b>
11	02/05/2024		Cleaning contract - April 2024	\$ 14,613.50	
<b>EFT37844</b>	<b>10/05/2024</b>	<b>Integrated ICT</b>			<b>-\$ 3,515.53</b>
32108	29/04/2024		Software Subscriptions - Preventative Maintenance	\$ 550.00	
32146	29/04/2024		Software Subscriptions - Microsoft 365 licences	\$ 2,361.04	
32275	30/04/2024		Software Subscriptions - M365 Backup	\$ 284.39	
32277	30/04/2024		Software Subscriptions - Trend Micro Antivirus	\$ 223.30	
32288	30/04/2024		Software Subscriptions - Server Warranty Extension	\$ 96.80	
<b>EFT37845</b>	<b>10/05/2024</b>	<b>Team Global Express Pty Ltd</b>			<b>-\$ 102.22</b>
0634-S408620	14/04/2024		Team Global Express Freight Charges	\$ 102.22	
<b>EFT37846</b>	<b>10/05/2024</b>	<b>White Gum Cafe</b>			<b>-\$ 280.00</b>
INV-0110	30/04/2024		Catering - Council Forum	\$ 280.00	
<b>EFT37847</b>	<b>10/05/2024</b>	<b>Belinda Knight</b>			<b>-\$ 17,740.25</b>
BK166	30/04/2024		Contracting Services - Financial Services	\$ 6,820.00	
BK167	30/04/2024		Contracting Services - Financial Services	\$ 10,920.25	
<b>EFT37848</b>	<b>10/05/2024</b>	<b>Assetval</b>			<b>-\$ 60,500.00</b>
062-215747	28/03/2024		Professional Advice & Services	\$ 60,500.00	
<b>EFT37849</b>	<b>10/05/2024</b>	<b>Warren Blackwood Waste</b>			<b>-\$ 4,727.10</b>
19144	28/04/2024		Waste Collection Service - Regular Service	\$ 4,727.10	

## Schedule of Accounts Paid - May 2024

<b>EFT37850</b>	<b>10/05/2024</b>	<b>Patrick Kennedy</b>			<b>-\$ 69.30</b>
20240501	01/05/2024		Reimbursement - Meal Allowance whilst attending training	\$ 69.30	
<b>EFT37851</b>	<b>10/05/2024</b>	<b>Great Southern Fuel Supplies</b>			<b>-\$ 3,000.28</b>
APR2024	30/04/2024		Fuel card purchases - April 2024	\$ 3,000.28	
<b>EFT37852</b>	<b>10/05/2024</b>	<b>AMPAC Debt Recovery</b>			<b>-\$ 1.10</b>
106236	12/04/2024		Debt recovery - Debtors	\$ 1.10	
<b>EFT37853</b>	<b>10/05/2024</b>	<b>BTW Rural Supplies</b>			<b>-\$ 1,949.40</b>
41517	02/04/2024		Effluent Maintenance - Fasteners	\$ 1,820.00	
41696	10/04/2024		Effluent Maintenance - Parts	\$ 129.40	
<b>EFT37854</b>	<b>10/05/2024</b>	<b>Message4U Pty Ltd</b>			<b>-\$ 264.77</b>
INV04122289	30/04/2024		CESM Communications - SMS	\$ 264.77	
<b>EFT37855</b>	<b>10/05/2024</b>	<b>Southerly Magazine</b>			<b>-\$ 440.00</b>
INV-2113	02/03/2024		Harmony Festival 2024 - Advertisement	\$ 440.00	
<b>EFT37856</b>	<b>10/05/2024</b>	<b>Econisis Pty Ltd</b>			<b>-\$ 4,125.00</b>
24022-2	03/05/2024		Consultants - Economic Services	\$ 4,125.00	
<b>EFT37857</b>	<b>10/05/2024</b>	<b>Community Resources Limited</b>			<b>-\$ 12,243.00</b>
INV85406	30/04/2024		Refuse Site Maintenance - Mattress Collection	\$ 12,243.00	
<b>EFT37858</b>	<b>10/05/2024</b>	<b>Department of Local Government, Sport &amp; Cultural Industries</b>			<b>-\$ 17.50</b>
20240429	29/04/2024		Reimbursement - Overpayment of Inv46713	\$ 17.50	
<b>EFT37859</b>	<b>10/05/2024</b>	<b>James BL Hollands</b>			<b>-\$ 1,500.00</b>
100	23/04/2024		Art Gallery - Artist for June Exhibition	\$ 1,500.00	
<b>EFT37860</b>	<b>10/05/2024</b>	<b>Accumax Global Pty Ltd</b>			<b>-\$ 4,578.09</b>
112307/01	29/04/2024		Depot Maintenance - Shelving	\$ 4,578.09	
<b>EFT37861</b>	<b>10/05/2024</b>	<b>Frontline Fire &amp; Rescue Equipment</b>			<b>-\$ 1,151.90</b>
81961	12/04/2024		BFB Equipment - New Training Machinery	\$ 1,151.90	
<b>EFT37862</b>	<b>10/05/2024</b>	<b>Coca-Cola Amatil</b>			<b>-\$ 997.13</b>
0233720430	28/03/2024		Kiosk Stock Order	\$ 434.48	
0233809976	11/04/2024		Kiosk Stock Order	\$ 562.65	
<b>EFT37863</b>	<b>10/05/2024</b>	<b>Cybervale Pty Ltd / Radio Great Southern</b>			<b>-\$ 150.00</b>
INV10100	18/04/2024		Harmony Festival 2024 - Radio Advertistment	\$ 150.00	
<b>EFT37864</b>	<b>10/05/2024</b>	<b>Department of Water and Environmental Regulation</b>			<b>-\$ 2,172.50</b>
PL8814/2024-25	01/05/2024		Annual Licence - Katanning Regional Sheep Saleyards	\$ 2,172.50	
<b>EFT37865</b>	<b>10/05/2024</b>	<b>Grande Food Service</b>			<b>-\$ 553.71</b>
4231013	02/05/2024		Kiosk Stock Order	\$ 553.71	

## Schedule of Accounts Paid - May 2024

<b>EFT37866</b>	<b>10/05/2024</b>	<b>Kowalds News &amp; Glasshouse</b>			<b>-\$ 129.40</b>
SN00 0039 3004 2024	30/04/2024		Admin Daily Newspapers - April 2024	\$ 129.40	
<b>EFT37867</b>	<b>10/05/2024</b>	<b>Katanning Stock &amp; Trading</b>			<b>-\$ 1,783.95</b>
6/35	14/03/2024		Maintenance - AAPG Public Library Box	\$ 32.75	
6/41	03/04/2024		Building Maintenance - Multiple Locations	\$ 180.15	
6/42	15/04/2024		Depot Maintenance - Hot water unit	\$ 999.00	
6/43	26/04/2024		Building Maintenance - Multiple Locations	\$ 76.30	
6/44	01/05/2024		Building Maintenance - Amherst Village	\$ 495.75	
<b>EFT37868</b>	<b>10/05/2024</b>	<b>Office Works Business Direct</b>			<b>-\$ 303.12</b>
613839717	16/04/2024		Library Stationery Order	\$ 303.12	
<b>EFT37869</b>	<b>10/05/2024</b>	<b>Finishing WA</b>			<b>-\$ 404.25</b>
INV-22484	16/04/2024		Binding Service - Council Minutes	\$ 404.25	
<b>EFT37870</b>	<b>10/05/2024</b>	<b>WALGA</b>			<b>-\$ 242.00</b>
SI-009984	11/04/2024		Staff Training - Procurement in Local Government	\$ 242.00	
<b>EFT37871</b>	<b>10/05/2024</b>	<b>Wy Wurry Electrical</b>			<b>-\$ 753.00</b>
INV-06581	29/04/2024		Community Medical Centre - Electrical Maintenance	\$ 474.00	
INV-06580	29/04/2024		Airport Maintenance - Windsock	\$ 279.00	
<b>EFT37872</b>	<b>20/05/2024</b>	<b>Bucher Municipal</b>			<b>-\$ 433,617.80</b>
1090773	13/03/2024		Purchase of Isuzu Sweeper KA25293	\$ 433,617.80	
<b>EFT37873</b>	<b>20/05/2024</b>	<b>Gypsy Kitchen Co</b>			<b>-\$ 800.00</b>
INV-0129	09/05/2024		Catering - Council OCM	\$ 400.00	
INV-0130	09/05/2024		Catering - Council Forum	\$ 400.00	
<b>EFT37874</b>	<b>20/05/2024</b>	<b>Dormakaba Australia</b>			<b>-\$ 429.00</b>
35WA1206313	30/04/2024		Automatic Door Maintenance - Katanning Community Medical Centre	\$ 264.00	
35WA1206316	30/04/2024		Automatic Door Maintenance - Library & Gallery	\$ 165.00	
<b>EFT37875</b>	<b>20/05/2024</b>	<b>BGL Solutions</b>			<b>-\$ 2,876.50</b>
INV-0006410	04/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006414	07/05/2024		Hockey Oval Maintenance - Spraying	\$ 973.50	
INV-0006415	07/05/2024		Quartermaine Oval Maintenance - Spraying	\$ 517.00	
INV-0006420	09/05/2024		Hockey Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006421	10/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
<b>EFT37876</b>	<b>20/05/2024</b>	<b>Solutions IT Balcatta</b>			<b>-\$ 280.94</b>
INV-100411	07/05/2024		ICT Hardware - Computer Set	\$ 280.94	
<b>EFT37877</b>	<b>20/05/2024</b>	<b>Moore Australia (WA) Pty Ltd</b>			<b>-\$ 1,100.00</b>

## Schedule of Accounts Paid - May 2024

4176	26/03/2024		2024 Budget Template	\$ 1,100.00	
<b>EFT37878</b>	<b>20/05/2024</b>	<b>WA Contract Ranger Services</b>			<b>-\$ 4,207.50</b>
00005499	13/05/2024		Ranger services: 29/04/2024 - 12/05/2024	\$ 4,207.50	
<b>EFT37879</b>	<b>20/05/2024</b>	<b>Edwards Motors</b>			<b>-\$ 14.00</b>
32747	02/04/2024		KA457 - Key Battery	\$ 14.00	
<b>EFT37880</b>	<b>20/05/2024</b>	<b>Katanning Cleaning</b>			<b>-\$ 148.50</b>
11(A)	02/05/2024		Cleaning - Town Hall	\$ 148.50	
<b>EFT37881</b>	<b>20/05/2024</b>	<b>Katanning Elders</b>			<b>-\$ 6,143.81</b>
CT 84470	30/04/2024		Aquatic Centre Materials - Granular Chlorine	\$ 6,143.81	
<b>EFT37882</b>	<b>20/05/2024</b>	<b>Exurban Rural &amp; Regional Planning</b>			<b>-\$ 11,575.02</b>
URP-4496	04/05/2024		Town Planning Consultancy - April 2024	\$ 8,358.49	
URP-4497	04/05/2024		Consultant - Industrial Land investigation	\$ 3,216.53	
<b>EFT37883</b>	<b>20/05/2024</b>	<b>West Australian Newspapers</b>			<b>-\$ 600.00</b>
1007010420240430	30/04/2024		Advertisement - Shire Matters Newsletter	\$ 600.00	
<b>EFT37884</b>	<b>20/05/2024</b>	<b>Jamie Holmes</b>			<b>-\$ 30.00</b>
20240509	09/05/2024		Reimbursement - Meal Allowance	\$ 30.00	
<b>EFT37885</b>	<b>20/05/2024</b>	<b>Warren Blackwood Waste</b>			<b>-\$ 11,038.60</b>
19145	06/05/2024		Waste Collection Service - Recycling Service	\$ 5,409.50	
19184	08/05/2024		Waste Collection Service - Front Lift Bins	\$ 902.00	
19193	12/05/2024		Waste Collection Service - Regular Service	\$ 4,727.10	
<b>EFT37886</b>	<b>20/05/2024</b>	<b>Ready Tech</b>			<b>-\$ 841.50</b>
39666	29/04/2024		Staff Training - Excel Integration	\$ 841.50	
<b>EFT37887</b>	<b>20/05/2024</b>	<b>McLeods Lawyers</b>			<b>-\$ 6,299.35</b>
135409	30/04/2024		Legal Advice - Katanning Piesse Lake Subdivision	\$ 1,656.30	
135432	30/04/2024		Legal Advice - Katanning Early Childhood Hub	\$ 179.85	
135288	30/04/2024		Legal Advice - Amherst Village	\$ 4,463.20	
<b>EFT37888</b>	<b>20/05/2024</b>	<b>Australian Taxation Office</b>			<b>-\$ 32,184.00</b>
20240509	09/05/2024		PAYG - Week Ending: 08/05/2024	\$ 32,184.00	
<b>EFT37889</b>	<b>20/05/2024</b>	<b>Great Southern Fuel Supplies</b>			<b>-\$ 74.48</b>
17008403	01/05/2024		Saleyards Cleaning Materials	\$ 74.48	
<b>EFT37890</b>	<b>20/05/2024</b>	<b>AMPAC Debt Recovery</b>			<b>-\$ 5,821.20</b>
106337	19/04/2024		Debt recovery - Rates	\$ 3,267.00	
106343	19/04/2024		Debt recovery - Debtors	\$ 1.10	
106392	30/04/2024		Debt recovery - Rates	\$ 2,552.00	



## Schedule of Accounts Paid - May 2024

106420	30/04/2024		Debt recovery - Debtors	\$ 1.10	
<b>EFT37891</b>	<b>20/05/2024</b>	<b>Great Southern Toyota</b>			<b>-\$ 630.27</b>
JC34046403	10/05/2024		KA566 Maintenance - Scheduled Service	\$ 630.27	
<b>EFT37892</b>	<b>20/05/2024</b>	<b>Katanning H Hardware</b>			<b>-\$ 799.62</b>
102034579	03/04/2024		Refuse Site Materials - Tie Downs	\$ 41.95	
102034597	03/04/2024		Materials - Lake Ewlyamartup BBQs	\$ 79.90	
106031965	09/04/2024		Depot Maintenance - Cut Keys	\$ 37.87	
108000257	24/04/2024		AAPG Maintenance - Rubber	\$ 349.95	
102035739	29/04/2024		Uniforms & PPE - Safety Steelcap Boots	\$ 289.95	
<b>EFT37893</b>	<b>20/05/2024</b>	<b>BTW Rural Supplies</b>			<b>-\$ 842.00</b>
41748	26/04/2024		Effluent Maintenance - Parts	\$ 184.00	
41898	30/04/2024		Brushcutter Maintenance - Repairs	\$ 498.00	
41601	30/04/2024		Saleyards Maintenance - Valve	\$ 160.00	
<b>EFT37894</b>	<b>20/05/2024</b>	<b>Australia Post</b>			<b>-\$ 106.98</b>
1013208019	03/05/2024		Admin Daily Postage - April 2024	\$ 106.98	
<b>EFT37895</b>	<b>20/05/2024</b>	<b>National Livestock Reporting Service</b>			<b>-\$ 990.00</b>
90055015	01/05/2024		Livestock Market Reports - April 2024	\$ 990.00	
<b>EFT37896</b>	<b>20/05/2024</b>	<b>SOS Office Equipment</b>			<b>-\$ 76.65</b>
SOS627577	30/04/2024		KLC copier charges - April 2024	\$ 76.65	
<b>EFT37897</b>	<b>20/05/2024</b>	<b>BOC Limited</b>			<b>-\$ 124.37</b>
4036505108	28/04/2024		Container service - Apr 2024	\$ 124.37	
<b>EFT37898</b>	<b>20/05/2024</b>	<b>Origin</b>			<b>-\$ 585.20</b>
INV06135402	25/04/2024		KLC Materials - LPG Gas	\$ 585.20	
<b>EFT37899</b>	<b>20/05/2024</b>	<b>Athena Water Services</b>			<b>-\$ 1,348.88</b>
00006308	13/05/2024		Annual Service - Reverse Osmosis Plant	\$ 1,348.88	
<b>EFT37900</b>	<b>20/05/2024</b>	<b>Building Certification Services WA Pty Ltd</b>			<b>-\$ 17,836.00</b>
BCS03015	19/04/2024		Building Surveyor Services - Jan 2024	\$ 5,752.00	
BCS03016	19/04/2024		Building Surveyor Services - Feb 2024	\$ 5,752.00	
BCS03017	19/04/2024		Building Surveyor Services - Mar 2024	\$ 6,332.00	
<b>EFT37901</b>	<b>20/05/2024</b>	<b>Omnicom Media Group Australia Pty Ltd</b>			<b>-\$ 2,847.13</b>
1735162	22/04/2024		Advertisement - Vacant Positions	\$ 236.63	
1735163	22/04/2024		Advertisement - Sale of Land	\$ 870.17	
1735164	22/04/2024		Advertisement - Sale of Land	\$ 847.69	
1735165	22/04/2024		Advertisement - Sale of Land	\$ 892.64	

## Schedule of Accounts Paid - May 2024

<b>EFT37902</b>	<b>20/05/2024</b>	<b>Wagin SWAT Pest Control</b>			<b>-\$ 346.50</b>
INV-00406	09/05/2024		Saleyards Maintenance - Pest Treatment	\$ 346.50	
<b>EFT37903</b>	<b>20/05/2024</b>	<b>PFD Food Services</b>			<b>-\$ 333.05</b>
LL384755	01/05/2024		Kiosk Stock Order	\$ 333.05	
<b>EFT37904</b>	<b>20/05/2024</b>	<b>Department of Primary Industries &amp; Regional Development</b>			<b>-\$ 71,796.81</b>
8626106	07/05/2024		Soil Conservation Service Charge 2023/24	\$ 71,796.81	
<b>EFT37905</b>	<b>20/05/2024</b>	<b>Cool Thing Visual Productions</b>			<b>-\$ 4,015.00</b>
CTVP0137	18/04/2024		Harmony Festival 2024 - Videographer	\$ 4,015.00	
<b>EFT37906</b>	<b>20/05/2024</b>	<b>Wagyl Kaip Southern Noongar Aboriginal Corporation</b>			<b>-\$ 1,100.00</b>
INV-1013	16/05/2024		Ranger Summit Sponsorship	\$ 1,100.00	
<b>EFT37907</b>	<b>20/05/2024</b>	<b>Art on the Move</b>			<b>-\$ 4,000.00</b>
INV-0005	22/04/2024		Art Gallery - Exhibit Fee	\$ 4,000.00	
<b>EFT37908</b>	<b>20/05/2024</b>	<b>Clever Patch</b>			<b>-\$ 69.79</b>
534736	19/04/2024		Library Materials - Craft Resources	\$ 69.79	
<b>EFT37909</b>	<b>20/05/2024</b>	<b>Coca-Cola Amatil</b>			<b>-\$ 705.27</b>
0234056409	16/05/2024		Kiosk Stock Order	\$ 705.27	
<b>EFT37910</b>	<b>20/05/2024</b>	<b>Emu Lane</b>			<b>-\$ 207.10</b>
1-894	25/04/2024		Catering - Budget Meeting	\$ 207.10	
<b>EFT37911</b>	<b>20/05/2024</b>	<b>Grande Food Service</b>			<b>-\$ 1,223.10</b>
4231341	09/05/2024		Kiosk Stock Order	\$ 700.79	
4231666	15/05/2024		Kiosk Stock & Cleaning Order	\$ 522.31	
<b>EFT37912</b>	<b>20/05/2024</b>	<b>Karl Hirschmann</b>			<b>-\$ 49.50</b>
20240509	09/05/2024		Reimbursement - Meal Allowance	\$ 49.50	
<b>EFT37913</b>	<b>20/05/2024</b>	<b>Katanning Furnishings</b>			<b>-\$ 2,946.00</b>
20906	09/05/2024		Admin Building Maintenance - Blinds	\$ 2,946.00	
<b>EFT37914</b>	<b>20/05/2024</b>	<b>Katanning Rotary Club</b>			<b>-\$ 1,854.00</b>
20240429	29/04/2024		Reimbursement - Refund of Bonds	\$ 550.00	
20240508	08/05/2024		Reimbursement - Refund of Overpayment	\$ 1,304.00	
<b>EFT37915</b>	<b>20/05/2024</b>	<b>Kobeelya Conference Centre</b>			<b>-\$ 2,940.00</b>
4706	26/03/2024		Harmony Festival 2024 - Accommodation	\$ 2,940.00	
<b>EFT37916</b>	<b>20/05/2024</b>	<b>Katanning Stock &amp; Trading</b>			<b>-\$ 10,572.15</b>
6/46	08/05/2024		Men's Shed Roof Maintenance	\$ 2,282.75	
6/47	10/05/2024		Depot Cleaning & Maintenance	\$ 8,289.40	
<b>EFT37917</b>	<b>20/05/2024</b>	<b>Landgate</b>			<b>-\$ 245.96</b>

## Schedule of Accounts Paid - May 2024

386639	15/08/2023		Valuation Services	\$	97.66	
388115	19/10/2023		Valuation Services	\$	74.15	
392654	23/04/2024		Valuation Services	\$	74.15	
<b>EFT37918</b>	<b>20/05/2024</b>	<b>Modern Teaching Aids</b>				<b>-\$ 210.76</b>
45913538	19/04/2024		Library Materials - Craft Supplies	\$	210.76	
<b>EFT37919</b>	<b>20/05/2024</b>	<b>MoHana Catering</b>				<b>-\$ 330.00</b>
00000234	13/05/2024		Harmony Festival 2024 - Ramadan Biscuits	\$	330.00	
<b>EFT37920</b>	<b>20/05/2024</b>	<b>Realm Studios Pty Ltd</b>				<b>-\$ 550.00</b>
INV-3271	30/04/2024		Process & Design for KAARL Yarning Place	\$	550.00	
<b>EFT37921</b>	<b>20/05/2024</b>	<b>Reface Industries</b>				<b>-\$ 310.63</b>
00033908	10/05/2024		Library Stationery Order - Consumables	\$	310.63	
<b>EFT37922</b>	<b>20/05/2024</b>	<b>Seton Australia</b>				<b>-\$ 567.24</b>
9356100382	29/04/2024		Airport Maintenance - Cabinet	\$	429.16	
9356100383	29/04/2024		Storage Units - Depot & Airport	\$	138.08	
<b>EFT37923</b>	<b>20/05/2024</b>	<b>South Regional TAFE</b>				<b>-\$ 917.70</b>
A0003242	17/08/2022		CREDIT NOTE - Adjustment due to withdrawal from course	-\$	238.40	
A0003289	25/08/2022		CREDIT NOTE - Adjustment due to withdrawal from course	-\$	357.50	
A0004358	18/09/2023		CREDIT NOTE - Adjustment due to withdrawal from course	-\$	150.00	
I0026703	14/02/2024		South Regional TAFE 2023 Awards Ceremony	\$	500.00	
I0027752	18/04/2024		Staff Training - Garden Crew	\$	82.30	
I0027753	18/04/2024		Staff Training - Garden Crew	\$	82.30	
I0027875	22/04/2024		Staff Training - WHS Representative	\$	999.00	
<b>EFT37924</b>	<b>20/05/2024</b>	<b>Katanning Wanderers Football Club</b>				<b>-\$ 1,300.09</b>
INV-000034	12/05/2024		Reimbursement - Kiosk Order through KWFC Account	\$	1,300.09	
<b>EFT37925</b>	<b>20/05/2024</b>	<b>Katanning Nutrien Ag Solutions</b>				<b>-\$ 61.38</b>
910617382	11/04/2024		Depot Materials - Forklift Gas	\$	61.38	
<b>EFT37926</b>	<b>20/05/2024</b>	<b>Winc Australia</b>				<b>-\$ 346.44</b>
9045089636	15/04/2024		Library Stationery Order	\$	39.89	
9045088676	15/04/2024		KLC Cleaning Order	\$	266.66	
9045105038	17/04/2024		Admin Stationery Order - (backorder)	\$	39.89	
<b>EFT37927</b>	<b>21/05/2024</b>	<b>Moore Australia (WA) Pty Ltd</b>				<b>-\$ 2,200.00</b>
4189	02/04/2024		Staff Training - 2024 Financial Reporting Workshop	\$	2,200.00	
<b>EFT37928</b>	<b>21/05/2024</b>	<b>Top Spec Maintenance</b>				<b>-\$ 2,925.00</b>
20240514	14/05/2024		Mens Shed Maintenance - Labour	\$	2,925.00	

## Schedule of Accounts Paid - May 2024

<b>EFT37929</b>	<b>24/05/2024</b>	<b>Safemaster Safety Solutions</b>			<b>-\$ 1,789.70</b>
00027335	14/05/2024		Height Safety System Inspections - Admin & KLC	\$ 1,789.70	
<b>EFT37930</b>	<b>24/05/2024</b>	<b>Dormakaba Australia</b>			<b>-\$ 933.02</b>
35WA1210744	14/05/2024		Automatic Door Maintenance - Admin Building	\$ 660.00	
35WA1210762	14/05/2024		Automatic Door Maintenance - Admin Building	\$ 273.02	
<b>EFT37931</b>	<b>24/05/2024</b>	<b>Local Government Professionals WA</b>			<b>-\$ 120.00</b>
38605	06/05/2024		People & Culture Network Event	\$ 120.00	
<b>EFT37932</b>	<b>24/05/2024</b>	<b>Paull &amp; Warner Resources</b>			<b>-\$ 330.00</b>
S149110	03/05/2024		Fire detection & alarm monitoring - Admin Building	\$ 330.00	
<b>EFT37933</b>	<b>24/05/2024</b>	<b>BGL Solutions</b>			<b>-\$ 462.00</b>
INV-0006455	17/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
<b>EFT37934</b>	<b>24/05/2024</b>	<b>Canon Australia</b>			<b>-\$ 178.31</b>
8124211609	04/05/2024		Admin Copier charges - April 2024	\$ 178.31	
<b>EFT37935</b>	<b>24/05/2024</b>	<b>Easifleet</b>			<b>-\$ 2,243.74</b>
196790	08/05/2024		Vehicle Lease - 1HZF416	\$ 1,121.87	
197692	22/05/2024		Vehicle Lease - 1HZF416	\$ 1,121.87	
<b>EFT37936</b>	<b>24/05/2024</b>	<b>Team Global Express Pty Ltd</b>			<b>-\$ 1,004.98</b>
0629-S408620	25/02/2024		Team Global Express Freight Charges	\$ 887.45	
0635-S408620	21/04/2024		Team Global Express Freight Charges	\$ 58.03	
0636-S408620	28/04/2024		Team Global Express Freight Charges	\$ 59.50	
<b>EFT37937</b>	<b>24/05/2024</b>	<b>Peter Whiteaker</b>			<b>-\$ 48.20</b>
20240522	22/05/2024		Reimbursement - Training Meal Allowance	\$ 48.20	
<b>EFT37938</b>	<b>24/05/2024</b>	<b>AMPAC Debt Recovery</b>			<b>-\$ 1.10</b>
107028	03/05/2024		Debt recovery - Debtors	\$ 1.10	
<b>EFT37939</b>	<b>24/05/2024</b>	<b>Connect CCS</b>			<b>-\$ 169.46</b>
00116779	15/05/2024		Alarm monitoring - Call centre	\$ 169.46	
<b>EFT37940</b>	<b>24/05/2024</b>	<b>Blights Auto Electric</b>			<b>-\$ 258.00</b>
21688	08/05/2024		4-Wheeler Parts - Battery	\$ 258.00	
<b>EFT37941</b>	<b>24/05/2024</b>	<b>SOS Office Equipment</b>			<b>-\$ 265.10</b>
SOS627148	03/05/2024		KLC Stationery - Toner	\$ 265.10	
<b>EFT37942</b>	<b>24/05/2024</b>	<b>PFD Food Services</b>			<b>-\$ 1,039.80</b>
LL455832	08/05/2024		Kiosk Stock Order	\$ 1,039.80	
<b>EFT37943</b>	<b>24/05/2024</b>	<b>Ray Ford Signs</b>			<b>-\$ 203.50</b>
INV-0238	17/05/2024		Signage - Airport & Road Marker	\$ 203.50	

## Schedule of Accounts Paid - May 2024

<b>EFT37944</b>	<b>24/05/2024</b>	<b>Lindsay Morrison</b>			<b>-\$ 232.51</b>
20240517	17/05/2024		Reimbursement - Fuel Costs	\$ 232.51	
<b>EFT37945</b>	<b>24/05/2024</b>	<b>DW &amp; SE Thompson</b>			<b>-\$ 500.00</b>
20240513	13/05/2024		Reimbursement - Refund of Bonds	\$ 500.00	
<b>EFT37946</b>	<b>24/05/2024</b>	<b>Extreme Marquees Pty Ltd</b>			<b>-\$ 4,070.00</b>
DO212223	14/05/2024		Community Development Equipment - Marquees	\$ 4,070.00	
<b>EFT37947</b>	<b>24/05/2024</b>	<b>Dell Australia Pty Ltd</b>			<b>-\$ 1,829.58</b>
2411905109	03/05/2024		ICT Hardware - New KLC Monitor Setup	\$ 1,829.58	
<b>EFT37948</b>	<b>24/05/2024</b>	<b>Fluid Management Technology Pty Ltd</b>			<b>-\$ 396.00</b>
INV/2024/1142	20/05/2024		Plant Expendable Stores - Keychain Fob	\$ 396.00	
<b>EFT37949</b>	<b>24/05/2024</b>	<b>Graham's Small Motor Centre</b>			<b>-\$ 744.50</b>
M27	12/03/2024		Repairs to Plant Equipment	\$ 744.50	
<b>EFT37950</b>	<b>24/05/2024</b>	<b>Katanning Stock &amp; Trading</b>			<b>-\$ 524.00</b>
6/45	07/05/2024		Building Maintenance - Multiple Locations	\$ 524.00	
<b>EFT37951</b>	<b>24/05/2024</b>	<b>Landgate</b>			<b>-\$ 6,804.75</b>
393130	02/05/2024		Valuation Services	\$ 357.75	
393261	08/05/2024		Valuation Services	\$ 6,447.00	
<b>EFT37952</b>	<b>24/05/2024</b>	<b>QFH Multiparts</b>			<b>-\$ 1,072.17</b>
910743847	03/05/2024		Refuse Site Tools - Diesel Meter Kit	\$ 396.00	
910742472	03/05/2024		Diesel Sweeper Parts - Fittings	\$ 676.17	
<b>EFT37953</b>	<b>24/05/2024</b>	<b>Signs Plus</b>			<b>-\$ 136.00</b>
00196255	06/05/2024		Staff Name Badges	\$ 136.00	
<b>EFT37954</b>	<b>31/05/2024</b>	<b>BGL Solutions</b>			<b>-\$ 924.00</b>
INV-0006459	23/05/2024		Hockey Oval Maintenance - Cut and Drop	\$ 462.00	
INV-0006460	24/05/2024		Quartermaine Oval Maintenance - Cut and Drop	\$ 462.00	
<b>EFT37955</b>	<b>31/05/2024</b>	<b>Integrated ICT</b>			<b>-\$ 550.00</b>
32381	22/05/2024		Software Subscriptions - Preventative Maintenance	\$ 550.00	
<b>EFT37956</b>	<b>31/05/2024</b>	<b>Zenith Laundry</b>			<b>-\$ 161.32</b>
00285923	22/05/2024		KLC Laundry - Rotary Dinner	\$ 161.32	
<b>EFT37957</b>	<b>31/05/2024</b>	<b>Graham &amp; Donna Sutherland</b>			<b>-\$ 300.00</b>
20240528	28/05/2024		Reimbursement - Refund of Bond	\$ 300.00	
<b>EFT37958</b>	<b>31/05/2024</b>	<b>CGS Tyres</b>			<b>-\$ 1,574.00</b>
1012401	21/05/2024		KA25566 Loader Maintenance - Tyres	\$ 1,574.00	
<b>EFT37959</b>	<b>31/05/2024</b>	<b>Patrick Kennedy</b>			<b>-\$ 86.81</b>

## Schedule of Accounts Paid - May 2024

20240520	20/05/2024		Reimbursement - Training Expenses	\$ 86.81	
<b>EFT37960</b>	<b>31/05/2024</b>	<b>Australian Taxation Office</b>			<b>-\$ 38,372.00</b>
20240523	23/05/2024		PAYG - Week Ending: 22/05/2024	\$ 38,372.00	
<b>EFT37961</b>	<b>31/05/2024</b>	<b>Watson's Liquid Waste</b>			<b>-\$ 380.00</b>
3006	22/05/2024		Saleyards Maintenance - Grease Traps	\$ 380.00	
<b>EFT37962</b>	<b>31/05/2024</b>	<b>Blights Auto Electric</b>			<b>-\$ 1,160.00</b>
21674	06/05/2024		Isuzu Truck Maintenance - Fitted Two-way Radio	\$ 1,160.00	
<b>EFT37963</b>	<b>31/05/2024</b>	<b>Tyrepower Katanning</b>			<b>-\$ 2,290.00</b>
159983	19/03/2024		KA24621 Toyota Hilux Maintenance - Tyre Repair	\$ 50.00	
159998	20/03/2024		KA457 Staria Van Maintenance - New Tyres	\$ 1,280.00	
160302	10/04/2024		KA03 Mazda CX5 Maintenance - New Tyres	\$ 915.00	
160611	30/04/2024		KA24621 Toyota Hilux Maintenance - Puncture repair	\$ 45.00	
<b>EFT37964</b>	<b>31/05/2024</b>	<b>Arms &amp; Cartridge Supplies</b>			<b>-\$ 105.76</b>
00009613	20/02/2024		Animal Control - Materials	\$ 45.76	
00009617	20/02/2024		Animal Control - Materials	\$ 60.00	
<b>EFT37965</b>	<b>31/05/2024</b>	<b>Ray Ford Signs</b>			<b>-\$ 598.62</b>
INV-0244	22/05/2024		Signage Order - Traffic Sign	\$ 598.62	
<b>EFT37966</b>	<b>31/05/2024</b>	<b>Zap Circus</b>			<b>-\$ 2,750.00</b>
862	29/04/2024		Zap Circus Workshop and Performance	\$ 2,750.00	
<b>EFT37967</b>	<b>31/05/2024</b>	<b>Coca-Cola Amatil</b>			<b>-\$ 934.82</b>
0234105599	23/05/2024		Kiosk Stock Order	\$ 934.82	
<b>EFT37968</b>	<b>31/05/2024</b>	<b>Grande Food Service</b>			<b>-\$ 463.31</b>
4231985	22/05/2024		Kiosk Stock Order	\$ 463.31	
<b>EFT37969</b>	<b>31/05/2024</b>	<b>Katanning Stock &amp; Trading</b>			<b>-\$ 119.00</b>
6/48	21/05/2024		Building Maintenance - Depot	\$ 119.00	
<b>EFT37970</b>	<b>31/05/2024</b>	<b>Southern Aboriginal Corporation</b>			<b>-\$ 50.00</b>
20240506	06/05/2024		Reimbursement - Refund of Bond	\$ 50.00	
<b>EFT37971</b>	<b>31/05/2024</b>	<b>Wy Wurry Electrical</b>			<b>-\$ 1,682.00</b>
INV-06601	22/05/2024		Town Square - CCTV Maintenance	\$ 1,682.00	
<b>TOTAL</b>				<b>\$ 975,884.35</b>	<b>-\$ 975,884.35</b>

## Schedule of Accounts Paid - May 2024

Cheque Payments	Date	Name	Description	Amount	Total
<b>42474</b>	<b>02/05/2024</b>	<b>Shire of Katanning</b>			<b>-\$ 592.83</b>
20240501	01/05/2024		Petty Cash Purchases - Admin	\$ 592.83	
<b>42475</b>	<b>10/05/2024</b>	<b>Shire of Katanning</b>			<b>-\$ 116.00</b>
DEDUCTION	08/05/2024		Payroll deductions - Social Club 08/05/2024	\$ 60.00	
DEDUCTION	08/05/2024		Payroll deductions - Lottery 08/05/2024	\$ 56.00	
<b>42476</b>	<b>24/05/2024</b>	<b>Shire of Katanning</b>			<b>-\$ 110.00</b>
DEDUCTION	22/05/2024		Payroll deductions - Social Club 22/05/2024	\$ 54.00	
DEDUCTION	22/05/2024		Payroll deductions - Lottery 22/05/2024	\$ 56.00	
<b>TOTAL</b>				<b>\$ 818.83</b>	<b>-\$ 818.83</b>

Payroll Payments	Date	Name	Description	Amount	Total
<b>Pay</b>	<b>09/05/2024</b>	<b>Payroll</b>			<b>-\$ 112,155.61</b>
			Payroll PAY 23	\$ 112,155.61	
<b>Pay</b>	<b>23/05/2024</b>	<b>Payroll</b>			<b>-\$ 117,113.96</b>
			Payroll PAY24	\$ 117,113.96	
<b>TOTAL</b>				<b>\$ 229,269.57</b>	<b>-\$ 229,269.57</b>

Direct Debit Payments	Date	Name	Description	Amount	Total
<b>DD32947.1</b>	<b>08/05/2024</b>	<b>Synergy</b>			<b>-\$ 858.94</b>
154 025 290	17/04/2024		Electricity - Saleyards	\$ 858.94	
<b>DD32947.2</b>	<b>16/05/2024</b>	<b>Synergy</b>			<b>-\$ 722.24</b>
303 663 850	26/04/2024		Electricity - 42 Austral Tce	\$ 495.98	
328 938 170	26/04/2024		Electricity - 38 Austral tce	\$ 226.26	
<b>DD32947.3</b>	<b>05/05/2024</b>	<b>Telstra Corporation</b>			<b>-\$ 2,965.66</b>
K 201 022 041-9	21/04/2024		Phone & internet charges - April 2024	\$ 2,965.66	
<b>DD32951.1</b>	<b>07/05/2024</b>	<b>Water Corporation</b>			<b>-\$ 5.73</b>
90 07809 06 5	16/04/2024		Water usage - Cemetery	\$ 5.73	
<b>DD32958.1</b>	<b>02/05/2024</b>	<b>West Australian Treasury Corporation</b>			<b>-\$ 89,794.22</b>
158	02/05/2024		Loan No. 158 Interest payment -	\$ 89,794.22	
<b>DD32958.2</b>	<b>03/05/2024</b>	<b>West Australian Treasury Corporation</b>			<b>-\$ 77,659.70</b>

## Schedule of Accounts Paid - May 2024

159	02/05/2024		Loan No. 159 Interest payment - Aged & Key Worker Accommodation	\$ 26,146.37	
160	02/05/2024		Loan No. 160 Interest payment - Watercart	\$ 8,893.53	
161	02/05/2024		Loan No. 161 Interest payment - CAT Grader	\$ 13,078.72	
162	02/05/2024		Loan No. 162 Interest payment - Relocation of Lawn Bowls	\$ 7,587.83	
163	02/05/2024		Loan No. 163 Interest payment - Purchase Road Sweeper	\$ 11,525.46	
164	02/05/2024		Loan No. 164 Interest payment - Purchase Prime Mover	\$ 10,427.79	
<b>DD32964.1</b>	<b>15/05/2024</b>	<b>SG Fleet Australia</b>			<b>-\$ 1,054.37</b>
AUSG00650235	30/04/2024		Vehicle lease - CESM	\$ 1,054.37	
<b>DD32964.2</b>	<b>20/05/2024</b>	<b>Synergy</b>			<b>-\$ 868.33</b>
148 310 600	30/04/2024		Electricity - 22 Austral Tce	\$ 359.27	
299 567 230	30/04/2024		Electricity - 8 Austral Tce	\$ 146.94	
638 847 540	30/04/2024		Electricity - Street Lighting	\$ 362.12	
<b>DD32964.3</b>	<b>17/05/2024</b>	<b>Synergy</b>			<b>-\$ 178.55</b>
251 079 810	29/04/2024		Electricity - Lot 964 Kierle St	\$ 178.55	
<b>DD32964.4</b>	<b>06/05/2024</b>	<b>Synergy</b>			<b>-\$ 8,066.36</b>
977 854 430	15/04/2024		Grouped Electricity Account - April 2024	\$ 8,066.36	
<b>DD32974.1</b>	<b>24/05/2024</b>	<b>Synergy</b>			<b>-\$ 170.15</b>
159 777 820	06/05/2024		Electricity - 1/6 Hill Wy	\$ 81.31	
159 985 050	06/05/2024		Electricity - 2/6 Hill Wy	\$ 88.84	
<b>DD32974.2</b>	<b>22/05/2024</b>	<b>Synergy</b>			<b>-\$ 495.47</b>
239 593 320	02/05/2024		Electricity - 1 Warren Rd	\$ 145.85	
303 539 720	02/05/2024		Electricity - 1 Synnott Ave	\$ 349.62	
<b>DD32974.3</b>	<b>21/05/2024</b>	<b>Synergy</b>			<b>-\$ 2,521.16</b>
312 951 080	01/05/2024		Electricity - 52 Austral Tce	\$ 2,521.16	
<b>DD32974.4</b>	<b>20/05/2024</b>	<b>Water Corporation</b>			<b>-\$ 199.10</b>
90 13922 94 5	02/05/2024		Water usage - 8 Austral Tce	\$ 199.10	
<b>DD32979.1</b>	<b>08/05/2024</b>	<b>Aware Super</b>			<b>-\$ 11,577.85</b>
SUPER	08/05/2024		Superannuation contributions	\$ 10,764.04	
DEDUCTION	08/05/2024		Payroll deductions	\$ 802.45	
DEDUCTION	08/05/2024		Payroll deductions	\$ 11.36	
<b>DD32979.2</b>	<b>08/05/2024</b>	<b>Australian Prime Superannuation Fund</b>			<b>-\$ 514.53</b>
SUPER	08/05/2024		Superannuation contributions	\$ 514.53	
<b>DD32979.3</b>	<b>08/05/2024</b>	<b>MobiSuper</b>			<b>-\$ 225.51</b>
SUPER	08/05/2024		Superannuation contributions	\$ 225.51	



## Schedule of Accounts Paid - May 2024

<b>DD32979.4</b>	<b>08/05/2024</b>	<b>The Trustee For PEK Super</b>			<b>-\$ 930.50</b>
SUPER	08/05/2024		Superannuation contributions	\$ 797.81	
DEDUCTION	08/05/2024		Payroll deductions	\$ 132.69	
<b>DD32979.5</b>	<b>08/05/2024</b>	<b>The Trustee for AMP Super Fund</b>			<b>-\$ 846.15</b>
SUPER	08/05/2024		Superannuation contributions	\$ 846.15	
<b>DD32979.6</b>	<b>08/05/2024</b>	<b>Shadforth Portfolio Service - Super</b>			<b>-\$ 700.34</b>
SUPER	08/05/2024		Superannuation contributions	\$ 700.34	
<b>DD32979.7</b>	<b>08/05/2024</b>	<b>MLC Masterkey Personal</b>			<b>-\$ 224.42</b>
SUPER	08/05/2024		Superannuation contributions	\$ 224.42	
<b>DD32979.8</b>	<b>08/05/2024</b>	<b>Hostplus Superannuation Fund</b>			<b>-\$ 552.83</b>
SUPER	08/05/2024		Superannuation contributions	\$ 552.83	
<b>DD32979.9</b>	<b>08/05/2024</b>	<b>Australian Super</b>			<b>-\$ 805.20</b>
SUPER	08/05/2024		Superannuation contributions	\$ 805.20	
<b>DD32996.1</b>	<b>24/05/2024</b>	<b>Synergy</b>			<b>-\$ 484.71</b>
138 671 920	06/05/2024		Electricity - 25 Marmion St	\$ 33.26	
155 057 680	06/05/2024		Electricity - Refuse site	\$ 451.45	
<b>DD32996.2</b>	<b>28/05/2024</b>	<b>Synergy</b>			<b>-\$ 249.71</b>
407 889 690	08/05/2024		Electricity - 61A Conroy St	\$ 249.71	
<b>DD33009.1</b>	<b>22/05/2024</b>	<b>Aware Super</b>			<b>-\$ 11,669.36</b>
SUPER	22/05/2024		Superannuation contributions	\$ 10,835.09	
DEDUCTION	22/05/2024		Payroll deductions	\$ 834.27	
<b>DD33009.2</b>	<b>22/05/2024</b>	<b>The Trustee For PEK Super</b>			<b>-\$ 912.78</b>
SUPER	22/05/2024		Superannuation contributions	\$ 780.09	
DEDUCTION	22/05/2024		Payroll deductions	\$ 132.69	
<b>DD33009.3</b>	<b>22/05/2024</b>	<b>The Trustee for AMP Super Fund</b>			<b>-\$ 2,136.00</b>
SUPER	22/05/2024		Superannuation contributions	\$ 1,395.33	
DEDUCTION	22/05/2024		Payroll deductions	\$ 740.67	
<b>DD33009.4</b>	<b>22/05/2024</b>	<b>Shadforth Portfolio Service - Super</b>			<b>-\$ 222.00</b>
SUPER	22/05/2024		Superannuation contributions	\$ 222.00	
<b>DD33009.5</b>	<b>22/05/2024</b>	<b>MLC Masterkey Personal</b>			<b>-\$ 226.72</b>
SUPER	22/05/2024		Superannuation contributions	\$ 226.72	
<b>DD33009.6</b>	<b>22/05/2024</b>	<b>Hostplus Superannuation Fund</b>			<b>-\$ 558.23</b>
SUPER	22/05/2024		Superannuation contributions	\$ 558.23	
<b>DD33009.7</b>	<b>22/05/2024</b>	<b>Australian Super</b>			<b>-\$ 926.41</b>

## Schedule of Accounts Paid - May 2024

SUPER	22/05/2024		Superannuation contributions	\$ 926.41	
<b>DD33009.8</b>	<b>22/05/2024</b>	<b>Zurich Australian Insurance Limited</b>			<b>-\$ 247.93</b>
SUPER	22/05/2024		Superannuation contributions	\$ 247.93	
<b>DD33009.9</b>	<b>22/05/2024</b>	<b>Rest Superannuation</b>			<b>-\$ 569.75</b>
SUPER	22/05/2024		Superannuation contributions	\$ 569.75	
<b>DD32979.10</b>	<b>08/05/2024</b>	<b>Zurich Australian Insurance Limited</b>			<b>-\$ 247.56</b>
SUPER	08/05/2024		Superannuation contributions	\$ 247.56	
<b>DD32979.11</b>	<b>08/05/2024</b>	<b>CBUS</b>			<b>-\$ 31.81</b>
SUPER	08/05/2024		Superannuation contributions	\$ 31.81	
<b>DD32979.12</b>	<b>08/05/2024</b>	<b>Colonial First State</b>			<b>-\$ 32.06</b>
SUPER	08/05/2024		Superannuation contributions	\$ 32.06	
<b>DD32979.13</b>	<b>08/05/2024</b>	<b>Rest Superannuation</b>			<b>-\$ 572.99</b>
SUPER	08/05/2024		Superannuation contributions	\$ 572.99	
<b>DD32979.14</b>	<b>08/05/2024</b>	<b>Retail Employees Superannuation Trust</b>			<b>-\$ 218.18</b>
SUPER	08/05/2024		Superannuation contributions	\$ 218.18	
<b>DD33009.10</b>	<b>22/05/2024</b>	<b>Retail Employees Superannuation Trust</b>			<b>-\$ 207.02</b>
SUPER	22/05/2024		Superannuation contributions	\$ 207.02	
<b>DD33009.11</b>	<b>22/05/2024</b>	<b>Australian Prime Superannuation Fund</b>			<b>-\$ 399.03</b>
SUPER	22/05/2024		Superannuation contributions	\$ 399.03	
<b>DD33009.12</b>	<b>22/05/2024</b>	<b>MobiSuper</b>			<b>-\$ 225.24</b>
SUPER	22/05/2024		Superannuation contributions	\$ 225.24	
<b>TOTAL</b>				<b>\$ 222,074.80</b>	<b>-\$ 222,074.80</b>

## Schedule of Accounts Paid - May 2024

Credit Card Payments	Date	Name	Description	Amount	Total
Credit Card	26/04/2024	Commonwealth Bank of Australia			-\$ 5,394.28
APR2024	26/04/2024	Executive Manager Infrastructure & Assets	Credit Card Purchases - April 2024		-\$ 40.00
			Annual Fees	\$ 40.00	
APR2024	26/04/2024	Community Emergency Services Manager	Credit Card Purchases - April 2024		-\$ 40.00
			Annual Fees	\$ 40.00	
APR2024	26/04/2024	Manager Recreation Services	Credit Card Purchases - April 2024		-\$ 821.75
			Annual Fees	\$ 40.00	
			Australia Post - Working with Children checks - 5x staff members	\$ 435.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Foodsafe Online - EHA Foodsafe online training	\$ 35.00	
			Woolworths - School Holiday program supplies inc GST	\$ 16.80	
			Woolworths - School Holiday program supplies GST free	\$ 63.55	
			Woolworths - School Holiday program supplies	\$ 4.40	
			JB's Quality Meats - Meat packs	\$ 32.00	
			JB's Quality Meats - Meat packs + milk	\$ 36.50	
			Woolworths - Milk	\$ 4.50	
			Woolworths - Batteries	\$ 14.00	
APR2024	26/04/2024	Human Resources Coordinator	Credit Card Purchases - April 2024		-\$ 4,492.53
			Annual Fees	\$ 40.00	
			Woolworths - Lollies for OCM	\$ 55.00	
			Meta Facebook - Harmony Festival Promotion	\$ 6.29	
			Agoda - Accommodation for Pat.K for Excel Integration Training	\$ 154.36	
			JB's Quality Meats - Youth footy clinic	\$ 24.20	
			Agoda - Accommodation for Financial Reporting Workshop	\$ 196.62	
			BWS - Council meeting drinks	\$ 108.00	
			Woolworths - Council meeting water	\$ 13.50	
			Woolworths - Council meeting sparkling water	\$ 12.00	
			Woolworths - Snacks for Council Bus Tour - Roads inspection	\$ 27.85	
			Agoda - Accommodation for Invest Southern Conference for Cr. D'Aprile	\$ 245.06	

Schedule of Accounts Paid - May 2024

			Agoda - Accommodation for Invest Southern Conference for Cr. Goodheart	\$	245.06	
			Agoda - Accommodation for Invest Southern Conference for Cr. Hanna	\$	245.06	
			Agoda - Accommodation for Invest Southern Conference for Cr. Totino	\$	245.06	
			Humanitix - Invest Southern Conference for 4 Councillors	\$	1,777.24	
			Woolworths - Cake for LG Grants Commission visit	\$	29.00	
			Pixieset - Annual subscription for photo gallery storage	\$	452.83	
			Pixieset - International transaction fee	\$	11.32	
			Survey Monkey - Annual subscription 18/04/2024-17/04/2025	\$	349.09	
			Woolworths - Lollies for School Career expo	\$	44.50	
			Katanning Hardware - Plants for Citizenship ceremony	\$	30.80	
			Katanning IGA - Takeaway containers	\$	15.69	
			White Gum Cafe - Lunch for budget meeting workshop	\$	164.00	
TOTAL				\$	5,394.28	-\$ 5,394.28

EFT Total	\$	975,884.35	68.08%
Cheque Total	\$	818.83	0.06%
Payroll Total	\$	229,269.57	15.99%
Direct Debit Total	\$	222,074.80	15.49%
Credit Card Total	\$	5,394.28	0.38%
		\$	1,433,441.83 100.00%



Shire of  
**Katanning**  
Heart of the Great Southern

Supplementary Information  
May 2024

1. Overdue Rates greater than \$10k
2. Sundry Debtors greater than \$10k
3. Investments



Heart of the Great Southern

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
A37		Rates	C	1152.00	0.00	1152.00
		Rates	A	9825.62	0.00	9825.62
		Interest	C	1733.45	1386.73	346.72
		ESL Penalty Interest	C	45.77	45.77	0.00
		ESL Penalty Interest	A	0.57	0.57	0.00
		Fire Hazard Reduction	A	2078.50	0.00	2078.50
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2835.00	0.00	2835.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	265.00	0.00	265.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	763.17	0.00	763.17
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 756822	Number of Instalments	Totals	19509.58	1433.07	18076.51
A84		Rates	C	1152.00	0.00	1152.00
		Rates	A	6005.00	0.00	6005.00
		Interest	C	2458.12	0.00	2458.12
		Legal Charges	C	7989.15	0.00	7989.15
		ESL Penalty Interest	C	29.78	0.00	29.78
		ESL Penalty Interest	A	130.86	0.00	130.86
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	506.00	0.00	506.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
Pension #	VEN 756318	Number of Instalments	Totals	18834.41	0.00	18834.41
A86		Rates	C	1152.00	0.00	1152.00
		Rates	A	12777.27	0.00	12777.27
		Interest	C	13099.12	0.00	13099.12
		Legal Charges	C	2447.46	0.00	2447.46
		Other Charges	C	325.00	0.00	325.00
		ESL Penalty Interest	C	56.73	0.00	56.73
		ESL Penalty Interest	A	560.82	0.00	560.82
		Fire Hazard Reduction	A	1127.50	0.00	1127.50
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3824.00	0.00	3824.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	325.00	0.00	325.00
		Waste Levy	A	121.00	0.00	121.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	1017.00	0.00	1017.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 757410	Number of Instalments	Totals	37612.40	0.00	37612.40
A108		Rates	C	1152.00	0.00	1152.00
		Rates	A	8893.93	1535.16	7358.77

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
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		Interest	C	236.84	236.84	0.00
		Other Charges	C	6.50	0.00	6.50
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3174.00	685.00	2489.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	285.00	50.00	235.00
		Waste Levy	A	61.00	61.00	0.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	709.00	132.00	577.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension # 602671735L	VEN 756803	Number of Instalments	Totals	15297.77	2700.00	12597.77
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A135		Rates	C	1394.65	0.00	1394.65
		Rates	A	10287.78	0.00	10287.78
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	721.00	0.00	721.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	70.00	0.00	70.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	572.51	0.00	572.51
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	65.00	0.00	65.00
Pension # 603204184X	VEN 756445	Number of Instalments	Totals	13670.44	0.00	13670.44
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A183		Rates	C	2479.38	0.00	2479.38
Memos		Rates	A	19817.40	3347.88	16469.52
		Interest	C	19203.43	19048.35	155.08
		Legal Charges	C	8260.00	8260.00	0.00
		Additional 240LT Commercial Wa	C	365.00	0.00	365.00
		Additional 240LT Commercial Wa	A	3856.10	682.10	3174.00
		Commercial Waste Service	C	390.00	0.00	390.00
		Commercial Waste Service	A	3824.00	650.00	3174.00
		ESL Penalty Interest	C	52.83	52.83	0.00
		ESL Penalty Interest	A	409.91	409.91	0.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	325.00	51.81	273.19
		Waste Levy	A	121.00	60.00	61.00
		Emergency Services Levy	C	101.57	0.00	101.57
		Emergency Services Levy	A	958.55	139.77	818.78
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 756363	Number of Instalments	Totals	60455.67	32702.65	27753.02
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A267		Rates	C	1152.00	0.00	1152.00
		Rates	A	13873.96	0.00	13873.96
		Legal Charges	C	99.00	0.00	99.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3463.70	0.00	3463.70
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	285.00	0.00	285.00
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	C	98.00	0.00	98.00

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
Pension # 603730926X	VEN 757581	Emergency Services Levy	A	1052.00	0.00	1052.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
		Number of Instalments	Totals	20766.16	0.00	20766.16
A275		Rates	C	1425.64	0.00	1425.64
		Rates	A	6846.55	0.00	6846.55
		Interest	C	2865.47	2134.06	731.41
		Legal Charges	C	616.42	616.42	0.00
		ESL Penalty Interest	C	25.94	25.94	0.00
		ESL Penalty Interest	A	87.70	87.70	0.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1789.00	0.00	1789.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	175.00	0.00	175.00
		Special Arrangement Fee	A	45.00	0.00	45.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	431.00	0.00	431.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	158.00	0.00	158.00
		Number of Instalments	Totals	15025.22	2864.12	12161.10
A425		Rates	C	1332.67	0.00	1332.67
		Rates	A	6982.32	0.00	6982.32
		Interest	C	3079.49	0.00	3079.49
		Legal Charges	C	2510.84	570.00	1940.84
		Other Charges	C	88.61	0.00	88.61
		ESL Penalty Interest	C	29.78	0.00	29.78
		ESL Penalty Interest	A	110.37	0.00	110.37
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2139.00	0.00	2139.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Special Arrangement Fee	A	45.00	0.00	45.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	506.00	0.00	506.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
		Number of Instalments	Totals	17777.58	570.00	17207.58
A468		Rates	C	1152.00	0.00	1152.00
		Rates	A	4069.48	0.00	4069.48
		Interest	C	1114.85	0.00	1114.85
		Legal Charges	C	9181.84	0.00	9181.84
		ESL Penalty Interest	C	21.53	0.00	21.53
		ESL Penalty Interest	A	57.45	0.00	57.45
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	140.00	0.00	140.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	349.00	0.00	349.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	127.00	0.00	127.00
		Number of Instalments	Totals	16382.65	0.00	16382.65
Pension #	VEN 757119	Number of Instalments	Totals	16382.65	0.00	16382.65



## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
A569		Rates	C	1152.00	0.00	1152.00
		Rates	A	12921.39	0.00	12921.39
		Interest	C	9483.44	0.00	9483.44
		Legal Charges	C	15966.92	0.00	15966.92
		Other Charges	C	325.00	0.00	325.00
		ESL Penalty Interest	A	271.91	0.00	271.91
		Fire Hazard Reduction	A	412.50	0.00	412.50
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	4768.50	0.00	4768.50
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	385.00	0.00	385.00
		Waste Levy	A	181.00	0.00	181.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	1014.00	0.00	1014.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 757363	Number of Instalments	Totals	47661.16	0.00	47661.16
A574		Rates	C	1152.00	0.00	1152.00
		Rates	A	5733.56	0.00	5733.56
		120LT Residential Waste Bin	C	296.00	0.00	296.00
		120LT Residential Waste Bin	A	1353.00	0.00	1353.00
		Rates Dishonour Fee	A	196.00	0.00	196.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1433.00	0.00	1433.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	140.00	0.00	140.00
		Special Arrangement Fee	A	186.00	0.00	186.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	431.00	0.00	431.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	127.00	0.00	127.00
Pension #	604249490L VEN 757871	Number of Instalments	Totals	11607.06	0.00	11607.06
A682		Rates	C	1152.00	0.00	1152.00
		Rates	A	9545.00	0.00	9545.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2835.00	0.00	2835.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	254.50	0.00	254.50
		Special Arrangement Fee	A	46.00	0.00	46.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	763.00	0.00	763.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	602811422K VEN 756404	Number of Instalments	Totals	15406.00	0.00	15406.00
A829		Rates	C	1152.00	0.00	1152.00
		Rates	A	6305.98	0.00	6305.98
		Interest	C	2881.72	248.21	2633.51
		Legal Charges	C	621.56	621.56	0.00

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
		ESL Penalty Interest	C	29.83	20.11	9.72
		ESL Penalty Interest	A	110.12	110.12	0.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2139.00	0.00	2139.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Special Arrangement Fee	A	181.00	0.00	181.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	506.00	0.00	506.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
		Totals		14880.71	1000.00	13880.71
Pension #	VEN 757993	Number of Instalments				
A831		Rates	C	2318.22	0.00	2318.22
		Rates	A	15382.29	0.00	15382.29
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1789.00	0.00	1789.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Swimming Pool Inspection Fee	C	14.61	0.00	14.61
		Swimming Pool Inspection Fee	A	86.66	0.00	86.66
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	597.52	0.00	597.52
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
		Totals		21141.80	0.00	21141.80
Pension #	602134581H	VEN 756397	Number of Instalments			
A964		Rates	C	1152.00	0.00	1152.00
		Rates	A	4054.00	0.00	4054.00
		Interest	C	1450.37	0.00	1450.37
		Legal Charges	C	5922.77	2536.14	3386.63
		ESL Penalty Interest	C	21.52	0.00	21.52
		ESL Penalty Interest	A	57.41	0.00	57.41
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1426.72	0.00	1426.72
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	105.00	0.00	105.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	349.00	0.00	349.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	96.00	0.00	96.00
		Totals		15194.29	2536.14	12658.15
Pension #	VEN 757506	Number of Instalments				
A1048		Rates	C	1301.67	0.00	1301.67
		Rates	A	10363.28	0.00	10363.28
		Interest	C	7932.58	0.00	7932.58
		Legal Charges	C	8550.55	0.00	8550.55
		ESL Penalty Interest	C	42.76	0.00	42.76
		ESL Penalty Interest	A	289.11	0.00	289.11
		Fire Hazard Reduction	A	120.00	0.00	120.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3174.00	0.00	3174.00
		Soil Conservation Charge	C	35.00	0.00	35.00

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
		Soil Conservation Charge	A	285.00	0.00	285.00
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	754.00	0.00	754.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 756565	Number of Instalments	Totals	33653.45	0.00	33653.45
A1061		Rates	C	19680.09	0.00	19680.09
		Interest	C	755.53	755.53	0.00
		Legal Charges	C	1563.00	1563.00	0.00
		ESL Penalty Interest	C	26.22	26.22	0.00
		Soil Conservation Charge	C	35.00	35.00	0.00
		Emergency Services Levy	C	806.18	348.66	457.52
		Waste Rate - GRV	C	36.50	36.50	0.00
Pension #	VEN 12617	Number of Instalments	Totals	22902.52	2764.91	20137.61
A1095		Rates	C	1214.90	0.00	1214.90
		Rates	A	9018.92	0.00	9018.92
		Interest	C	2786.94	0.00	2786.94
		ESL Penalty Interest	A	152.52	0.00	152.52
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3131.07	0.00	3131.07
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	265.00	0.00	265.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	709.00	0.00	709.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension # 600430940S	VEN 757407	Number of Instalments	Totals	18088.85	0.00	18088.85
A1174		Rates	C	1549.61	0.00	1549.61
		Rates	A	8566.67	0.00	8566.67
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	721.00	0.00	721.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	70.00	0.00	70.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	421.40	0.00	421.40
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	65.00	0.00	65.00
Pension # SEN640414	VEN 757693	Number of Instalments	Totals	11953.18	0.00	11953.18
A1192		Rates	C	1152.00	0.00	1152.00
		Rates	A	12100.35	0.00	12100.35
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2835.00	0.00	2835.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	265.00	0.00	265.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	980.25	0.00	980.25

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
Pension # 602872892B	VEN 757698	Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
		Number of Instalments	Totals	18143.10	0.00	18143.10
A1232		Rates	C	1580.61	0.00	1580.61
		Rates	A	15519.28	0.00	15519.28
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2268.99	0.00	2268.99
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	900.08	0.00	900.08
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
Pension # 602286502T	VEN 758077	Number of Instalments	Totals	21222.46	0.00	21222.46
A1236		Rates	C	1611.60	0.00	1611.60
		Rates	A	6622.41	0.00	6622.41
		Interest	C	1795.38	0.00	1795.38
		Legal Charges	C	6757.05	0.00	6757.05
		ESL Penalty Interest	C	21.53	0.00	21.53
		ESL Penalty Interest	A	44.55	0.00	44.55
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1433.00	0.00	1433.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	140.00	0.00	140.00
		Swimming Pool Inspection Fee	C	14.61	0.00	14.61
		Swimming Pool Inspection Fee	A	57.94	0.00	57.94
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	349.00	0.00	349.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	127.00	0.00	127.00
Pension #	VEN 757841	Number of Instalments	Totals	19533.57	0.00	19533.57
A1238		Rates	C	1152.00	190.50	961.50
		Rates	A	9741.93	157.00	9584.93
		Excess	C	0.00	0.00	0.00
		Residential Waste Service	C	390.00	390.00	0.00
		Soil Conservation Charge	C	35.00	35.00	0.00
		Emergency Services Levy	C	98.00	98.00	0.00
		Emergency Services Levy	A	541.00	43.00	498.00
		Waste Rate - GRV	C	36.50	36.50	0.00
Pension # 602126833L	VEN 757741	Number of Instalments	Totals	11994.43	950.00	11044.43
A1260		Rates	C	1425.64	0.00	1425.64
		Rates	A	15939.24	0.00	15939.24
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3174.00	0.00	3174.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	285.00	0.00	285.00
		Waste Levy	A	61.00	0.00	61.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	1062.00	0.00	1062.00

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
Pension # 602754334H	VEN 757324	Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
		Number of Instalments		22726.38	0.00	22726.38
		Totals				
A1265		Rates	C	1152.00	0.00	1152.00
		Rates	A	6005.00	0.00	6005.00
		Fire Hazard Reduction	A	652.50	0.00	652.50
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1985.48	0.00	1985.48
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	175.00	0.00	175.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	506.00	0.00	506.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	158.00	0.00	158.00
		Totals		11193.48	0.00	11193.48
A1310		Rates	C	1152.00	0.00	1152.00
		Rates	A	8226.30	0.00	8226.30
		Interest	C	4148.33	0.00	4148.33
		Legal Charges	C	3051.86	0.00	3051.86
		ESL Penalty Interest	A	245.95	0.00	245.95
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	265.00	0.00	265.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	672.55	0.00	672.55
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 10727	Number of Instalments		18182.49	0.00	18182.49
A1347		Rates	C	1152.00	0.00	1152.00
		Rates	A	13248.74	0.00	13248.74
		Interest	C	12541.70	0.00	12541.70
		Legal Charges	C	8330.56	0.00	8330.56
		Other Charges	C	325.00	0.00	325.00
		ESL Penalty Interest	C	55.28	0.00	55.28
		ESL Penalty Interest	A	584.30	0.00	584.30
		Fire Hazard Reduction	A	2130.50	0.00	2130.50
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2604.50	0.00	2604.50
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	235.00	0.00	235.00
A1458		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	989.50	0.00	989.50
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
		Totals		42976.58	0.00	42976.58
Pension #	VEN 757988	Number of Instalments				
A1458		Rates	C	1152.00	0.00	1152.00
		Rates	A	15397.98	0.00	15397.98
		Interest	C	1289.29	0.00	1289.29
		Legal Charges	C	1584.16	0.00	1584.16

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
		ESL Penalty Interest	C	12.67	0.00	12.67
		ESL Penalty Interest	A	15.11	0.00	15.11
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2382.28	0.00	2382.28
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	1182.00	0.00	1182.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
Pension #	VEN 757577	Number of Instalments	Totals	23968.99	0.00	23968.99
A1464		Rates	C	1152.00	0.00	1152.00
		Rates	A	6715.00	0.00	6715.00
		120LT Residential Waste Bin	A	1622.00	0.00	1622.00
		Residential Waste Service	C	390.00	0.00	390.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	563.00	0.00	563.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
Pension # 602841173X	VEN 756564	Number of Instalments	Totals	11005.50	0.00	11005.50
A1540		Rates	C	1270.68	0.00	1270.68
		Rates	A	8234.96	0.00	8234.96
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	721.00	0.00	721.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	70.00	0.00	70.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	595.13	0.00	595.13
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	65.00	0.00	65.00
Pension # 603969386S	VEN 756653	Number of Instalments	Totals	11516.27	0.00	11516.27
A1617		Rates	C	1152.00	0.00	1152.00
		Rates	A	8610.00	0.00	8610.00
		Interest	C	7705.67	0.00	7705.67
		Legal Charges	C	343.90	145.90	198.00
		ESL Penalty Interest	C	40.44	0.00	40.44
		ESL Penalty Interest	A	281.09	4.10	276.99
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	3168.04	0.00	3168.04
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	265.00	0.00	265.00
		Waste Levy	A	31.00	0.00	31.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	709.00	0.00	709.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 756957	Number of Instalments	Totals	23085.64	150.00	22935.64

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Receipted	Balance
A1722		Rates	C	1859.54	0.00	1859.54
		Rates	A	9838.12	0.00	9838.12
		Interest	C	2481.05	0.00	2481.05
		Legal Charges	C	99.00	0.00	99.00
		Other Charges	C	65.00	0.00	65.00
		ESL Penalty Interest	C	29.78	0.00	29.78
		ESL Penalty Interest	A	61.45	0.00	61.45
		Rates Dishonour Fee	A	7.00	0.00	7.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2139.00	0.00	2139.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Special Arrangement Fee	A	46.00	0.00	46.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	506.00	0.00	506.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
Pension #	VEN 758070	Number of Instalments	Totals	18085.44	0.00	18085.44
A1826		Rates	C	1425.64	0.00	1425.64
		Rates	A	5016.21	0.00	5016.21
		Interest	C	1502.23	0.00	1502.23
		Legal Charges	C	1840.66	0.00	1840.66
		ESL Penalty Interest	C	20.34	0.00	20.34
		ESL Penalty Interest	A	48.47	0.00	48.47
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	1103.70	0.00	1103.70
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	105.00	0.00	105.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	328.00	0.00	328.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	96.00	0.00	96.00
Pension #	VEN 756657	Number of Instalments	Totals	12045.75	0.00	12045.75
A2264		Rates	C	1152.00	0.00	1152.00
		Rates	A	11360.00	0.00	11360.00
		Interest	C	11993.93	0.00	11993.93
		Legal Charges	C	12252.43	0.00	12252.43
		ESL Penalty Interest	C	52.22	0.00	52.22
		ESL Penalty Interest	A	534.09	0.00	534.09
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	355.00	0.00	355.00
		Waste Levy	A	181.00	0.00	181.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	931.00	0.00	931.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	220.00	0.00	220.00
Pension #	VEN 757570	Number of Instalments	Totals	39201.17	0.00	39201.17
A2883		Rates	C	6012.50	0.00	6012.50
		Rates	A	5773.60	0.00	5773.60
		Interest	C	895.52	0.00	895.52

## OVERDUE RATES REPORT

SHIRE OF KATANNING

PATRICK.KENNEDY

Assess #	Property Address/Ratepayer/Service Name & Address	Charges	Cur/Arr	Levied	Received	Balance
		ESL Penalty Interest	C	23.08	0.00	23.08
		ESL Penalty Interest	A	14.17	0.00	14.17
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	35.00	0.00	35.00
		Waste Management Fee	C	108.60	0.00	108.60
		Waste Management Fee	A	101.50	0.00	101.50
		Emergency Services Levy	C	246.30	0.00	246.30
		Emergency Services Levy	A	286.25	0.00	286.25
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	34.00	0.00	34.00
Pension #	VEN 756493	Number of Instalments	Totals	13602.02	0.00	13602.02
A3222		Rates	C	1152.00	0.00	1152.00
		Rates	A	14935.96	0.00	14935.96
		Interest	C	25600.42	0.00	25600.42
		Legal Charges	C	4273.45	0.00	4273.45
		ESL Penalty Interest	A	930.97	0.00	930.97
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	461.03	0.00	461.03
		Waste Levy	A	181.00	0.00	181.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	1182.00	0.00	1182.00
		Waste Rate - UV	C	36.50	0.00	36.50
		Waste Rate - UV	A	220.00	0.00	220.00
Pension #	VEN 1357383	Number of Instalments	Totals	49106.33	0.00	49106.33
A3274		Rates	C	1177.71	0.00	1177.71
		Rates	A	7052.66	628.93	6423.73
		Interest	C	894.72	894.72	0.00
		Legal Charges	C	99.00	99.00	0.00
		ESL Penalty Interest	C	32.38	32.38	0.00
		ESL Penalty Interest	A	4.76	4.76	0.00
		Rates Dishonour Fee	A	35.00	0.00	35.00
		Residential Waste Service	C	390.00	0.00	390.00
		Residential Waste Service	A	2151.42	12.42	2139.00
		Soil Conservation Charge	C	35.00	0.00	35.00
		Soil Conservation Charge	A	205.00	0.00	205.00
		Special Arrangement Fee	A	136.00	0.00	136.00
		Emergency Services Levy	C	98.00	0.00	98.00
		Emergency Services Levy	A	577.00	71.00	506.00
		Waste Rate - GRV	C	36.50	0.00	36.50
		Waste Rate - GRV	A	189.00	0.00	189.00
Pension #	VEN 1448809	Number of Instalments	Totals	13114.15	1743.21	11370.94
Totals for KATANNING ward:						779110.55



CRITERIA	GRAND TOTALS				
=====	=====				
	Charges	Cur/Arr	Levied	Receipted	Balance
Ratepayers: All Ratepayers	Rates	C	73252.75	190.50	73062.25
Balances prior to 01.06.24.	Rates	A	361608.14	5668.97	355939.17
Assessment Range from: to:	Interest	C	139929.59	24704.44	115225.15
Balance Range from : 10000.00 to:	Legal Charges	C	102361.58	14412.02	87949.56
Bals: O/S Y, Credit N, Zero N	Other Charges	C	1135.11	0.00	1135.11
Back Rated ONLY N, Interim Rated ONLY N	Excess	C	0.00	0.00	0.00
Instalment Payer ONLY N, Non-instalment Payer ONLY N	120LT Residential Waste Bin	C	296.00	0.00	296.00
Ward Code , Rate Code	120LT Residential Waste Bin	A	2975.00	0.00	2975.00
Service Code , Other Code	Additional 240LT Commercial Wa	C	365.00	0.00	365.00
Owner Code	Additional 240LT Commercial Wa	A	3856.10	682.10	3174.00
Totals ONLY N, Phone N, All Owners N	Commercial Waste Service	C	390.00	0.00	390.00
Lots N, Order by Assessment	Commercial Waste Service	A	3824.00	650.00	3174.00
	ESL Penalty Interest	C	670.41	203.25	467.16
	ESL Penalty Interest	A	5003.66	617.16	4386.50
	Fire Hazard Reduction	A	6521.50	0.00	6521.50
	Rates Dishonour Fee	A	238.00	0.00	238.00
	Residential Waste Service	C	11700.00	390.00	11310.00
	Residential Waste Service	A	65329.40	697.42	64631.98
	Soil Conservation Charge	C	1330.00	70.00	1260.00
	Soil Conservation Charge	A	7875.53	101.81	7773.72
	Special Arrangement Fee	A	685.00	0.00	685.00
	Swimming Pool Inspection Fee	C	29.22	0.00	29.22
	Swimming Pool Inspection Fee	A	144.60	0.00	144.60
	Waste Levy	A	1215.00	121.00	1094.00
	Waste Management Fee	C	108.60	0.00	108.60
	Waste Management Fee	A	101.50	0.00	101.50
	Emergency Services Levy	C	4584.05	446.66	4137.39
	Emergency Services Levy	A	25268.91	385.77	24883.14
	Waste Rate - GRV	C	1350.50	73.00	1277.50
	Waste Rate - GRV	A	6119.00	0.00	6119.00
	Waste Rate - UV	C	36.50	0.00	36.50
	Waste Rate - UV	A	220.00	0.00	220.00

Debtor No	Date of Oldest Invoice	Age of Oldest Invoice	Invoice Details	90+ days	60 days	30 days	Current	Total
	21/06/2013	3997	Legal fees - Rates	\$ 250,905.66				\$ 250,905.66
11633	29/05/2023	368	Workers Comp Claims	\$ 1,476.07	\$ 2,964.21	\$ 10,488.13	\$ 8,631.53	\$ 23,559.94
11753	31/12/2023	152	Saleyard Fees	\$ 5,376.80			\$ 15,212.99	\$ 20,589.79
9549	31/03/2024	61	CESM Claim			\$ 27,658.24		\$ 27,658.24
54	30/04/2024	31	Saleyard Fees				\$ 13,313.00	\$ 13,313.00
10177	13/05/2024	18	Road Project Grant				\$ 31,869.20	\$ 31,869.20
							<b>Total</b>	<b>\$ 367,895.83</b>

**Schedule of Investments**  
as at 31/05/2024



**INVESTMENT OF FUNDS FROM MUNICIPAL ACCOUNT**

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	066-515 00000015	N/A	N/A	\$1,391,725.63	3.00%	\$0.00	\$5,882,851.28
Treasury	OCDF - Main ECH	31/05/2024	N/A	\$4,491,125.65	4.30%		

**INVESTMENT OF FUNDS FROM MUNI ACCOUNT**

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	35586305					\$0.00	\$0.00

**INVESTMENT OF FUNDS FROM RESERVE ACCOUNT**

BANK	DEPOSIT NUMBER	LODGEMENT DATE	DATE OF MATURITY	AMOUNT DEPOSITED	INTEREST RATE ON DEPOSIT	INTEREST TO BE EARNED	TOTAL INVESTED
CBA	35-586-305	N/A	At Call Deposit	\$7,794,144.87	0.25%	\$0.00	\$7,794,144.87

# ANNUAL BUDGET

2024 / 2025



Shire of  
**Katanning**  
Heart of the Great Southern



52 Austral Tce, Katanning WA 6317



9821 9999



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

# Executive Summary

The Shire of Katanning is pleased to present the 2024-2025 Annual Budget to our community and our other key stakeholders.

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

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

The 2024-2025 Annual Budget as presented represents a 4.5% increase in overall rates income. However, as this year represents a Gross Rental Valuation (GRV) revaluation year, this will not translate to a consistent increase in rates for individual ratepayers. Gross rental revaluations are undertaken independently by Landgate every five years and the 2024-2025 valuations provided shows significant variations in valuations across different categories.

Whilst this process is beyond Council's control, Council has structured its rating methodology to minimise the impact of the new valuations as much as possible to ensure the rating burden is shared equally among all classes of ratepayers.

The 2024-2025 Annual Budget includes the delivery of several long-standing community projects including the construction of the Early Childhood Hub at a cost of \$10.1 million and the redevelopment of Quartermaine Oval at a cost of \$2 million. These projects would not be possible without the financial support of key State and Federal Government Agencies, the Minderoo Foundation and LotteryWest. An itemised list of projects planned for 2024-2025 can be found on the following pages.

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

Cr Kristy D'Aprile

Shire President



Peter Klein

Chief Executive Officer



# Budget Highlights

The following projects are expected to be delivered in 2024-2025.

	Revenue	Expense
<b>Council Chamber Audio Upgrade</b>		\$ 25,000
<b>Funds required from Municipal</b>	\$ 25,000	
<b>Administration Copier replacement</b>		\$ 8,324
<b>Funds required from Municipal</b>	\$ 8,324	
<b>CCTV Upgrade</b>		\$ 25,000
<b>Funds required from Municipal</b>	\$ 25,000	
<b>Katanning Central Bush Fire Brigade Shed Upgrade</b>		\$ 255,000
<b>Department of Fire and Emergency Services Grant</b>	\$ 250,000	
<b>Funds required from Municipal</b>	\$ 5,000	
<b>Early Childhood Hub Development</b>		\$ 10,112,628
<b>Royalties for Regions Grant</b>	\$ 4,491,126	
<b>TO BE ADVISED</b>	\$ 1,597,603	
<b>Childcare Centre Inc. Contribution</b>	\$ 86,000	
<b>Lotterywest Grant</b>	\$ 536,344	
<b>Minderoo Grant</b>	\$ 2,000,000	
<b>Transfer from Reserve</b>	\$ 1,243,555	
<b>Funds required from Municipal</b>	\$ 158,000	
<b>Amherst Village building improvements</b>		\$ 40,000
<b>Transfer from Reserve</b>	\$ 40,000	
<b>Sale of Kataanup Loop Properties</b>	\$ 125,000	
<b>Cemetery Upgrade</b>		\$ 100,000
<b>Transfer from Reserve</b>	\$ 100,000	
<b>Noongar Story Public Artwork</b>		\$ 161,570
<b>Grant Income received in advance</b>	\$ 161,570	



<b>Meeting Place and Fire Pit Project</b>		\$	241,655
<b>Lotterywest Grant</b>	\$	120,000	
<b>Noongar Equity Trust (KAC) Contribution</b>	\$	22,000	
<b>Grant Income received in advance</b>	\$	92,000	
<b>Funds required from Municipal</b>	\$	7,655	
<b>Quatermaine Oval Redevelopment</b>		\$	2,000,000
<b>Department of Sport and Recreation – CSRFF Grant</b>	\$	666,667	
<b>Department of Infrastructure - LRCI Phase 4A Grant</b>	\$	250,000	
<b>Quatermaine Oval Reserve Transfer</b>	\$	387,782	
<b>WAFL Grant</b>	\$	100,000	
<b>WACA Grant</b>	\$	40,000	
<b>Funds required from Municipal</b>	\$	555,551	
<b>KLC 24 Hour Gym Access upgrade</b>		\$	50,000
<b>Funds required from Municipal</b>	\$	50,000	
<b>Gallery lighting upgrade</b>		\$	30,000
<b>Lotterywest Grant</b>	\$	30,000	
<b>University Hub Construction</b>		\$	325,000
<b>Regional Development Australia Grant</b>	\$	325,000	
<b>RRG Warren Road - Construct widen, SLK12-15</b>		\$	309,000
<b>Regional Road Group funding</b>	\$	206,000	
<b>Funds required from Municipal</b>	\$	103,000	
<b>R2R - Warburton Rd (from Trimmer to Throssell) resheet</b>		\$	128,325
<b>R2R - Coomelberrup Rd (sections) resheet</b>		\$	140,784
<b>R2R - Langaweira Rd (sections) shoulder reconstruct</b>		\$	77,389
<b>Roads to Recovery Grant</b>	\$	346,494	
<b>LRCI Phase 4b - Piesse Street 0.005-0.32 reseal</b>		\$	83,634
<b>LRCI Phase 4b - Dore reseal 0-0.211</b>		\$	115,593
<b>LRCI Phase 4b Grant</b>	\$	202,933	
<b>Ford ranger Ute - Grader Driver (trade)</b>		\$	55,000
<b>Isuzu NPR 300 Medium Tipper (trade)</b>		\$	79,000

<b>Case IH FB50B5 Tractor (trade)</b>		\$	70,000
<b>Purchase of Toro Mower KA25148</b>		\$	62,690
<b>Total proceeds from vehicle trades</b>	\$	68,500	
<b>Funds required from Municipal</b>	\$	198,190	
<b>Saleyards - Ear Tagging equipment</b>		\$	878,199
<b>DPIRD grant</b>	\$	878,199	
<b>Saleyards - Fire Management System (from Reserve)</b>		\$	70,000
<b>Reserve from Reserve</b>	\$	70,000	
<b>Total Non-Operating Expense</b>		\$	15,443,791
<b>Funded by:</b>			
<b>Total Grants and Contributions (including prepaid)</b>	\$	12,401,936	
<b>Total Transfers from Reserves</b>	\$	1,841,337	
<b>Total proceeds from asset sales</b>	\$	193,500	
<b>Total Funds required from Municipal</b>	\$	1,135,720	





Shire of  
**Katanning**  
Heart of the Great Southern

## ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

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### SHIRE'S VISION

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

**SHIRE OF KATANNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	5,147,675	5,019,627	5,020,494
Grants, subsidies and contributions		3,917,608	1,227,481	1,820,827
Fees and charges	14	2,008,326	2,045,714	1,889,732
Interest revenue	10(a)	528,000	505,215	384,000
Other revenue		316,166	208,411	261,707
		11,917,775	9,006,448	9,376,760
<b>Expenses</b>				
Employee costs		(5,380,736)	(4,675,835)	(4,776,332)
Materials and contracts		(4,058,989)	(3,359,175)	(4,517,078)
Utility charges		(555,276)	(545,138)	(508,844)
Depreciation	6	(7,317,569)	(5,614,998)	(5,342,903)
Finance costs	10(c)	(100,543)	(121,495)	(133,326)
Insurance		(489,730)	(469,213)	(460,713)
Other expenditure		(456,300)	(331,290)	(365,151)
		(18,359,143)	(15,117,144)	(16,104,347)
		(6,441,368)	(6,110,696)	(6,727,587)
Capital grants, subsidies and contributions		12,148,366	476,639	471,593
Profit on asset disposals	5	46,178	59,824	195,378
Loss on asset disposals	5	(40,000)	0	(34,996)
		12,154,544	536,463	631,975
<b>Net result for the period</b>		<b>5,713,176</b>	<b>(5,574,233)</b>	<b>(6,095,612)</b>
<b>Total comprehensive income for the period</b>		<b>5,713,176</b>	<b>(5,574,233)</b>	<b>(6,095,612)</b>

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

**SHIRE OF KATANNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates  
Rates excluding general rates  
Grants, subsidies and contributions  
Fees and charges  
Interest revenue  
Other revenue  
Profit on asset disposals

**Expenditure from operating activities**

Employee costs  
Materials and contracts  
Utility charges  
Depreciation  
Finance costs  
Insurance  
Other expenditure  
Loss on asset disposals

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions  
Proceeds from disposal of assets  
Proceeds from financial assets at amortised cost - self supporting loans

**Outflows from investing activities**

Payments for property, plant and equipment  
Payments for construction of infrastructure  
Payments for financial assets at amortised cost - self supporting loans

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts

**Outflows from financing activities**

Repayment of borrowings  
Payments for principal portion of lease liabilities  
Transfers to reserve accounts

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

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

Amount attributable to operating activities  
Amount attributable to investing activities  
Amount attributable to financing activities

**Surplus/(deficit) remaining after the imposition of general rates**

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	5,142,525	5,019,627	5,015,344
2(a)	5,150	0	5,150
	3,917,608	1,227,481	1,820,827
14	2,008,326	2,045,714	1,889,732
10(a)	528,000	505,215	384,000
	316,166	208,411	261,707
5	46,178	59,824	195,378
	11,963,953	9,066,272	9,572,138
	(5,380,736)	(4,675,835)	(4,776,332)
	(4,058,989)	(3,359,175)	(4,517,078)
	(555,276)	(545,138)	(508,844)
6	(7,317,569)	(5,614,998)	(5,342,903)
10(c)	(100,543)	(121,495)	(133,326)
	(489,730)	(469,213)	(460,713)
	(456,300)	(331,290)	(365,151)
5	(40,000)	0	(34,996)
	(18,399,143)	(15,117,144)	(16,139,343)
3(c)	7,311,391	5,731,724	5,182,521
	<b>876,201</b>	<b>(319,148)</b>	<b>(1,384,684)</b>
	12,148,366	476,639	471,593
5	193,500	159,325	434,500
7(a)	21,880	(839)	21,041
	12,363,746	635,125	927,134
5(a)	(12,346,483)	(1,029,823)	(2,985,072)
5(b)	(3,096,380)	(1,041,452)	(1,311,811)
	(21,880)	0	(21,041)
	(15,464,743)	(2,071,275)	(4,317,924)
	<b>(3,100,997)</b>	<b>(1,436,150)</b>	<b>(3,390,790)</b>
9(a)	1,926,337	606,862	2,163,356
	1,926,337	606,862	2,163,356
7(a)	(293,444)	(284,958)	(284,958)
8	(955)	(15,095)	(15,095)
9(a)	(943,014)	(755,911)	(732,497)
	(1,237,413)	(1,055,964)	(1,032,550)
	<b>688,924</b>	<b>(449,102)</b>	<b>1,130,806</b>
3	1,535,873	3,740,273	3,644,668
	876,201	(319,148)	(1,384,684)
	(3,100,997)	(1,436,150)	(3,390,790)
	688,924	(449,102)	1,130,806
3	<b>0</b>	<b>1,535,873</b>	<b>0</b>

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

**SHIRE OF KATANNING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 5,447,675	\$ 4,779,660	\$ 5,020,494
Grants, subsidies and contributions		3,917,608	1,504,709	1,820,827
Fees and charges		2,008,326	2,045,714	1,889,732
Interest revenue		528,000	505,215	384,000
Goods and services tax received		0	(17,045)	0
Other revenue		316,166	208,411	261,707
		12,217,775	9,026,664	9,376,760

**Payments**

Employee costs		(5,380,736)	(4,582,045)	(4,776,332)
Materials and contracts		(4,058,989)	(3,888,528)	(4,517,078)
Utility charges		(555,276)	(545,138)	(508,844)
Finance costs		(100,543)	(121,495)	(133,326)
Insurance paid		(489,730)	(469,213)	(460,713)
Other expenditure		(456,300)	(331,290)	(365,151)
		(11,041,574)	(9,937,709)	(10,761,444)

**Net cash provided by (used in) operating activities** 4 1,176,201 (911,045) (1,384,684)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for financial assets at amortised cost - self supporting loans		(21,880)	(21,041)	(21,041)
Payments for purchase of property, plant & equipment	5(a)	(12,346,483)	(1,029,823)	(2,985,072)
Payments for construction of infrastructure	5(b)	(3,096,380)	(1,041,452)	(1,311,811)
Capital grants, subsidies and contributions		7,673,057	615,205	471,593
Proceeds from sale of property, plant and equipment	5(a)	193,500	159,325	434,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	21,880	21,041	21,041
<b>Net cash (used in) investing activities</b>		(7,576,306)	(1,296,745)	(3,390,790)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(293,444)	(284,958)	(284,958)
Payments for principal portion of lease liabilities	8	(955)	(15,095)	(15,095)
Proceeds on disposal of financial assets at amortised cost - term deposits		4,800,130	(152,777)	
<b>Net cash provided by (used in) financing activities</b>		4,505,731	(452,830)	(300,053)

**Net (decrease) in cash held**

Cash at beginning of year 8,310,961 10,971,581 10,971,581

**Cash and cash equivalents at the end of the year** 4 **6,416,587 8,310,961 5,896,054**

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

**SHIRE OF KATANNING**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**INDEX OF NOTES TO THE BUDGET**

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SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
    - Classification of Liabilities as Current or Non-current
  - AASB 2022-5 Amendments to Australian Accounting Standards
    - Lease Liability in a Sale and Leaseback
  - AASB 2022-6 Amendments to Australian Accounting Standards
    - Non-current Liabilities with Covenants
  - AASB 2023-1 Amendments to Australian Accounting Standards
    - Supplier Finance Arrangements
  - AASB 2023-3 Amendments to Australian Accounting Standards
    - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

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

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV	Gross rental valuation	0.10020	1,425	27,935,122	2,799,215	(100,000)	2,699,215	5,019,627	2,419,509
UV	Unimproved valuation	0.00612	198	292,826,000	1,792,095	3,500	1,795,595		1,720,696
<b>Total general rates</b>			1,623	320,761,122	4,591,310	(96,500)	4,494,810	5,019,627	4,140,205
		<b>Minimum</b>							
		\$							
<b>(j) Minimum payment</b>									
GRV	Gross rental valuation	1200	389	2,678,971	466,800		466,800		701,568
UV	Unimproved valuation	1200	153	13,267,013	183,600		183,600		176,256
<b>Total minimum payments</b>			542	15,945,984	650,400	0	650,400	0	877,824
<b>Total general rates and minimum payments</b>			2,165	336,707,106	5,241,710	(96,500)	5,145,210	5,019,627	5,018,029
<b>(k) Ex-gratia rates</b>									
CBH UV - Rural							5,150		5,150
					5,241,710	(96,500)	5,150,360	5,019,627	5,023,179
Concessions (Refer note 2(d))							(2,685)	(575)	(2,685)
<b>Total rates</b>					5,241,710	(96,500)	5,147,675	5,019,052	5,020,494

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum 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.

SHIRE OF KATANNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

**Option 1 (Full Payment)**  
 Wednesday, 21 August 2024

**Option 2 (Two Instalments)**  
 Wednesday, 21 August 2024  
 Monday, 6 January 2025

**Option 3 (Four Instalments)**  
 Wednesday, 21 August 2024  
 Monday, 21 October 2024  
 Monday, 6 January 2025  
 Thursday, 6 March 2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	21/08/2024	0	0.0%	7.0%
<b>Option two</b>				
Instalment 1	21/08/2024	0	0.0%	7.0%
Instalment 2	6/01/2025	10	5.5%	7.0%
<b>Option three</b>				
Instalment 1	21/08/2024	0	0.0%	7.0%
Instalment 2	21/10/2024	10	5.5%	7.0%
Instalment 3	6/01/2025	10	5.5%	7.0%
Instalment 4	6/03/2025	10	5.5%	7.0%
		<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
		\$	\$	\$
Instalment plan admin charge revenue		10,000	9,810	9,500
Instalment plan interest earned		13,000	12,638	12,000
Unpaid rates and service charge interest earned		75,000	56,751	75,000
		98,000	79,198	96,500



SHIRE OF KATANNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates - Katanning Country Club	Rate	Concession	50.00%	2185	\$ 2,185	\$ 0	\$ 2185	A2823 - 50% General Rates concession, on rates payable on Lots 2, 130 & 4 Round Drive.	Recognition of the recreation facilities provided to the community.
General Rates - The Katanning Clay Target Club	Rate	Waiver	100.00%	0	0	0	0	A3027 - 100% General Rates waiver, on rates payable on Lot 10 Round Drive.	In recognition of the difficulties with land tenure, which has had a direct impact on their financial position.
Penalty Interest	Rate	Concession		500	500	575	500	Financial Hardship relief on ratepayers principal place of residence. Meeting the requirments of Policy 2.13	Not cause hardship through Council's recovery procedures. Provision for exceptional circumstances.
					2,685	575	2,685		

### 3. NET CURRENT ASSETS

## Current assets

Financial assets

Inventories

## Inventories

**Less: current liabilities**

Contract liabilities

Lease liabilities

Employee provisions

Other provisions

### Other provisions

### Net current assets

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

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

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

### Adjustments to net current assets

Add: Current liabilities not expected to be cleared at end of year

- Current portion of lease liabilities

- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	2024/25 Budget	2023/24 Actual	2023/24 Budget
Note	30 June 2025	30 June 2024	30 June 2024
	\$	\$	\$
4	6,416,587	8,310,961	5,896,054
	0	4,471,015	4,343,573
	1,080,451	1,558,154	1,320,712
	8,421	8,421	20,508
	7,505,459	14,348,551	11,580,847
	(411,581)	(411,581)	(859,231)
	(264,863)	(264,863)	(85,285)
	0	(4,475,309)	(4,336,743)
8	(955)	(955)	0
7	(293,444)	(293,444)	0
	(630,441)	(630,441)	(630,441)
	(936,340)	(936,340)	(1,112,890)
	(2,537,624)	(7,012,933)	(7,024,590)
	4,967,835	7,335,618	4,556,257
3(b)	(4,967,835)	(5,799,745)	(4,556,257)
	(0)	1,535,873	0
9	(6,829,015)	(7,812,338)	(6,302,936)
	293,444	293,444	0
	955	955	0
	936,340	1,087,753	1,116,238
	630,441	630,441	630,441
	(4,967,835)	(5,799,745)	(4,556,257)

SHIRE OF KATANNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(46,178)	(59,824)	(195,378)
5	40,000	0	34,996
6	7,317,569	5,614,998	5,342,903
	(1)		
	0	176,550	
	7,311,391	5,731,724	5,182,521

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(e) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

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

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CONTRACT LIABILITIES**

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

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

**Other long-term employee benefits**

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**4. RECONCILIATION OF CASH**

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ (412,428)	\$ 517,754	\$ (1,837,742)
Term deposits		6,829,015	7,793,207	7,733,796
<b>Total cash and cash equivalents</b>		<b>6,416,587</b>	<b>8,310,961</b>	<b>5,896,054</b>
Held as				
- Unrestricted cash and cash equivalents		(412,428)	498,623	(418,783)
- Restricted cash and cash equivalents		6,829,015	7,812,338	6,314,837
	3(a)	6,416,587	8,310,961	5,896,054
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		6,829,015	7,812,338	6,314,837
- Restricted financial assets at amortised cost - term deposits		0	4,475,309	4,322,532
		6,829,015	12,287,647	10,637,369
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	6,829,015	7,812,338	6,302,936
Unspent capital grants, subsidies and contribution liabilities		0	4,475,309	4,336,743
		6,829,015	12,287,647	10,639,679
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		5,713,176	(5,574,233)	(6,095,612)
Depreciation	6	7,317,569	5,614,998	5,342,903
(Profit)/loss on sale of asset	5	(6,178)	(59,824)	(160,382)
(Increase)/decrease in receivables		300,000	(159,362)	
(Increase)/decrease in inventories		0	12,087	
Increase/(decrease) in payables		0	(447,650)	
Increase/(decrease) in contract liabilities		0	179,578	
Increase/(decrease) in unspent capital grants		(4,475,309)	138,566	
Capital grants, subsidies and contributions		(7,673,057)	(615,205)	(471,593)
<b>Net cash from operating activities</b>		<b>1,176,201</b>	<b>(911,045)</b>	<b>(1,384,684)</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

SHIRE OF KATANNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit		Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
(a) Property, Plant and Equipment															
Buildings - non-specialised	0					0	64,000	83,189	19,189		0				
Buildings - specialised	10,912,628					159,155					1,174,875				
Furniture and equipment	8,324					0					0				
Plant and equipment	211,690	187,322	193,500	46,178	(40,000)	816,111	35,501	76,136	40,635		1,144,681	226,043	379,500	188,454	-34997
Other property, plant and equipment - motor vehicles	55,000					44,057					288,230	48,075	55,000	6,925	
Other property, plant and equipment - equipment	998,199					0					206,144				
Other property, plant and equipment - paintings & sculptures	160,642					10,500					171,142				
Total	12,346,483	187,322	193,500	46,178	(40,000)	1,029,823	99,501	159,325	59,824		2,985,072	274,118	434,500	195,379	(34,997)
(b) Infrastructure															
Infrastructure - roads	854,725					395,259					1,031,898				
Infrastructure - footpaths	0					506,436					31,836				
Infrastructure - parks & ovals	2,241,655					0					92,000				
Infrastructure - other	0					123,916					129,597				
Infrastructure - bridges	0					15,841					26,480				
Total	3,096,380	0	0	0	0	1,041,452	0	0	0		1,311,811	0	0	0	0
Total	15,442,863	187,322	193,500	46,178	(40,000)	2,071,275	99,501	159,325	59,824		4,296,883	274,118	434,500	195,379	(34,997)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised	197,886	154,472	1,016,135
Buildings - specialised	2,000,838	1,923,729	0
Furniture and equipment	20,452	36,306	19,415
Plant and equipment	567,996	224,294	518,005
Other property, plant and equipment - motor vehicles	112,161	112,236	55,784
Other property, plant and equipment - equipment	207,688	174,854	207,863
Other property, plant and equipment - paintings & sculptures	0	2,138	0
Infrastructure - roads	2,396,418	1,751,775	1,997,016
Infrastructure - footpaths	164,586	120,203	137,155
Infrastructure - drainage	243,444	172,998	202,870
Infrastructure - parks & ovals	682,266	448,192	568,555
Infrastructure - other	706,896	477,257	592,825
Infrastructure - bridges	16,938	12,580	14,115
Right of use - plant and equipment	0	0	13,165
Intangible assets - intangible assets - landfill	0	3,966	0

**By Program**

Governance	310,905	268,164	140,590
Law, order, public safety	111,279	96,490	111,470
Education and welfare	50,328	41,132	16,935
Housing	335,724	274,368	145,280
Community amenities	446,450	324,001	358,450
Recreation and culture	1,743,033	1,325,928	1,044,795
Transport	3,153,058	2,314,510	2,561,155
Economic services	796,792	644,477	594,228
Other property and services	370,000	325,928	370,000
	7,317,569	5,614,998	5,342,903

**MATERIAL ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Other property, plant and equipment - motor vehicles	
Other property, plant and equipment - equipment	
Other property, plant and equipment - paintings & sculptures	
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks & ovals	30 to 75 years
Infrastructure - other	10 to 60 Years
Infrastructure - bridges	40 Years
Right of use - plant and equipment	Based on the remaining lease
Intangible assets - intangible assets - land	40 years

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
197,886	154,472	1,016,135
2,000,838	1,923,729	0
20,452	36,306	19,415
567,996	224,294	518,005
112,161	112,236	55,784
207,688	174,854	207,863
0	2,138	0
2,396,418	1,751,775	1,997,016
164,586	120,203	137,155
243,444	172,998	202,870
682,266	448,192	568,555
706,896	477,257	592,825
16,938	12,580	14,115
0	0	13,165
0	3,966	0
7,317,569	5,614,998	5,342,903
310,905	268,164	140,590
111,279	96,490	111,470
50,328	41,132	16,935
335,724	274,368	145,280
446,450	324,001	358,450
1,743,033	1,325,928	1,044,795
3,153,058	2,314,510	2,561,155
796,792	644,477	594,228
370,000	325,928	370,000
7,317,569	5,614,998	5,342,903

**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 2025**

**7. BORROWINGS**

**(a) Borrowing repayments**

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

<b>Purpose</b>	<b>Loan Number</b>	<b>Institution</b>	<b>Interest Rate</b>	<b>Budget Principal 1 July 2024</b>	<b>2024/25 Budget New Loans</b>	<b>2024/25 Budget Principal Repayments</b>	<b>Budget Principal outstanding 30 June 2025</b>	<b>2024/25 Budget Interest Repayments</b>	<b>Actual Principal 1 July 2023</b>	<b>2023/24 Actual Principal Repayments</b>	<b>Actual Principal outstanding 30 June 2024</b>	<b>2023/24 Actual Interest Repayments</b>	<b>Budget Principal 1 July 2023</b>	<b>2023/24 Budget Principal Repayments</b>	<b>Budget Principal outstanding 30 June 2024</b>	<b>2023/24 Budget Interest Repayments</b>
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
New Administration Building	158	WATC	3.8%	1,935,924	0	(107,030)	1,828,894	(72,558)	2039001	(103,076)	1,935,924	(83,648)	2039001	(103,076)	1,935,925	(90,527)
Aged & Key Worker Housing	159	WATC	1.3%	556,553	0	(45,145)	511,408	(7,147)	601113	(44,560)	556,553	(9,830)	601113	(44,560)	556,553	(11,827)
Plant - Watercart	160	WATC	0.9%	112,171	0	(16,847)	95,324	(939)	128873	(16,702)	112,171	(1,531)	128873	(16,702)	112,171	(1,942)
Plant - Grader	161	WATC		164,959	0	(24,776)	140,183	(1,381)	189521	(24,562)	164,959	(2,251)	189521	(24,562)	164,959	(2,856)
Plant - Road Sweeper	163	WATC	3.6%	160,990	0	(40,827)	120,163	(5,274)	200374	(39,384)	160,990	(7,391)	200374	(39,384)	160,990	(7,989)
Plant - Truck	164	WATC	3.6%	145,658	0	(36,939)	108,719	(4,772)	181290	(35,633)	145,658	(6,687)	181290	(35,633)	145,657	(7,228)
				3,076,255	0	(271,564)	2,804,691	(92,071)	3,340,172	(263,917)	3,076,255	(111,338)	3,340,172	(263,917)	3,076,255	(122,369)
<b>Self Supporting Loans</b>																
Katanning Country Club	162	WATC	3.9%	223,826	0	(21,880)	201,946	(8,472)	244,867	(21,041)	223,826	(10,156)	244,867	(21,041)	223,826	(10,957)
				223,826	0	(21,880)	201,946	(8,472)	244,867	(21,041)	223,826	(10,156)	244,867	(21,041)	223,826	(10,957)
				3,300,081	0	(293,444)	3,006,637	(100,543)	3,585,039	(284,958)	3,300,081	(121,495)	3,585,039	(284,958)	3,300,081	(133,326)

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 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	25,000	25,000	25,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	35,000	35,000	35,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,006,637	3,300,081	3,300,081

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted Increase/ (Decrease)	Amount as at 30th June 2025
At call	Shortfall at commencement of year		\$ 25,000	\$ 0	\$ 25,000
			25,000	0	25,000

MATERIAL 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 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding	2024/25 Budget Lease Interest Repayments	Actual Principal	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding	2023/24 Actual Lease Interest repayments	Budget Principal	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding	2023/24 Budget Lease Interest Repayments
					1 July 2024			30 June 2025		1 July 2023			30 June 2024		1 July 2023			30 June 2024	
CESM Vehicle	22401/00 SG Fleet	26.70%	60 months		\$ 955	\$	\$ (955)	\$ 0	\$	\$ 16,050	\$	\$ (15,095)	\$ 955	\$	\$ 16050	\$	\$ (15,095)	\$ 955	\$
					955	0	(955)	0	0	16,050	0	(15,095)	955	0	16,050	0	(15,095)	955	0

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	776,531	30,479	0	807,010	744,023	32,508	0	776,531	744,023	25,050	0	769,073
(b) Plant Replacement Reserve	231,719	372,988	0	604,707	476,185	55,546	(300,012)	231,719	511,587	64,987	(300,000)	276,574
(c) Amherst Village Building Maintenance Reserve	199,698	7,833	(40,000)	167,531	181,757	17,941	0	199,698	181,757	12,400	(40,000)	154,157
(d) Amherst Village Refundable Deposit Reserve	1,087,753	85,000	(85,000)	1,087,753	1,179,038	51,515	(142,800)	1,087,753	1,179,038	42,200	(105,000)	1,116,238
(e) Old Saleyards Reserve	955,905	37,519	0	993,424	915,888	40,017	0	955,905	915,887	32,000	(350,000)	597,887
(f) Waste Management Reserve	457,816	92,969	0	550,785	438,650	19,166	0	457,816	438,651	14,400	0	453,051
(g) Land & Building Reserve	1,518,706	189,954	(1,243,555)	465,105	1,572,515	70,241	(124,050)	1,518,706	1,607,621	65,350	(1,081,506)	591,465
(h) Land & Building Facilities for Seniors Reserve	366,147	14,371	0	380,518	350,819	15,328	0	366,147	350,819	11,500	(60,000)	302,319
(i) Regional Sheep Saleyards Reserve	868,746	34,032	(70,000)	832,778	698,238	170,508	0	868,746	698,238	165,000	(96,850)	766,388
(j) Christmas Decoration Reserve	65,555	2,573	0	68,128	62,811	2,744	0	65,555	62,810	11,820	(50,000)	24,630
(k) GRV Revaluation Reserve	26,138	21,045	0	47,183	63,369	2,769	(40,000)	26,138	63,369	11,830	(50,000)	25,199
(l) Quartermaine Oval Reserve	369,401	14,475	(387,782)	(3,906)	306,030	63,371	0	369,401	306,030	58,840	0	364,870
(m) KLC Facilities Reserve	337,963	13,216	0	351,179	225,788	112,175	0	337,963	225,788	110,590	0	336,378
(n) Election Reserve	35,733	6,403	0	42,136	34,237	1,496	0	35,733	34,237	10,890	(30,000)	15,127
(o) Library Building Reserve	21,168	830	0	21,998	17,887	3,282	0	21,168	17,886	3,030	0	20,916
(p) Community & Economic Development Reserve	282,600	11,092	(100,000)	193,692	270,769	11,831	0	282,600	270,770	8,900	0	279,670
(q) Lake Ewlyamartup Facilities Reserve	26,473	1,037	0	27,510	20,574	5,899	0	26,473	20,575	5,550	0	26,125
(r) Parks & Playgrounds Reserve	80,052	3,135	0	83,187	62,329	17,723	0	80,052	62,328	16,680	0	79,008
(s) Katanning Aquatic Centre Reserve	22,264	867	0	23,131	6,960	15,304	0	22,264	6,959	16,180	0	23,139
(t) Housing Reserve	81,970	3,196	0	85,166	35,422	46,548	0	81,970	35,422	45,300	0	80,722
	7,812,338	943,014	(1,926,337)	6,829,015	7,663,289	755,911	(606,862)	7,812,338	7,733,795	732,497	(2,163,356)	6,302,936

**(b) Reserve Accounts - Purposes**

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments	440,000	435,827	297,000
Other interest revenue	88,000	69,388	87,000
	528,000	505,215	384,000

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

**The net result includes as expenses**

**(b) Auditors remuneration**

Audit services	100,000	95,165	97,750
	100,000	95,165	97,750

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

Borrowings (refer Note 7(a))	100,543	121,495	133,326
	100,543	121,495	133,326

**(d) Write offs**

General rate	100,000	233	2500
	100,000	233	2,500

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	38,000	29,375	30,000
Meeting attendance fees	17,000	13,729	15,000
Annual allowance for ICT expenses	1,100	8,600	1100
Travel and accommodation expenses	350	704	350
	<b>56,450</b>	<b>52,408</b>	<b>46,450</b>
<b>Elected member 2</b>			
Deputy President's allowance	9,500	8125	7,500
Meeting attendance fees	17,000	13,729	15,000
Annual allowance for ICT expenses	1,100	1,100	1,100
Travel and accommodation expenses	300	477	300
	<b>27,900</b>	<b>23,431</b>	<b>23,900</b>
<b>Elected member 3</b>			
Meeting attendance fees	17,000	13,729	15,000
Annual allowance for ICT expenses	1,100	917	1,100
Travel and accommodation expenses	350	434	350
	<b>18,450</b>	<b>15,080</b>	<b>16,450</b>
<b>Elected member 4</b>			
Meeting attendance fees	17,000	13,729	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250	496	250
	<b>18,350</b>	<b>15,050</b>	<b>16,350</b>
<b>Elected member 5</b>			
Meeting attendance fees	17,000	13,729	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250		250
	<b>18,350</b>	<b>14,554</b>	<b>16,350</b>
<b>Elected member 6</b>			
Meeting attendance fees	17,000	13,729	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250		250
	<b>18,350</b>	<b>14,554</b>	<b>16,350</b>
<b>Elected member 7</b>			
Meeting attendance fees	17,000	13,726	15000
Annual allowance for ICT expenses	1,100	825	1100
Travel and accommodation expenses	250		250
	<b>18,350</b>	<b>14,551</b>	<b>16,350</b>
<b>Total Elected Member Remuneration</b>	<b>176,200</b>	<b>149,628</b>	<b>152,200</b>
President's allowance	38,000	29,375	30,000
Deputy President's allowance	9,500	8,125	7,500
Meeting attendance fees	119,000	96,100	105,000
Annual allowance for ICT expenses	7,700	13,917	7,700
Travel and accommodation expenses	2,000	2,111	2,000
	<b>176,200</b>	<b>149,628</b>	<b>152,200</b>

## REVENUES

### RATES

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

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

### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

### REVENUE FROM CONTRACTS WITH CUSTOMERS

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

### FEES AND CHARGES

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

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

### SERVICE CHARGES

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

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

### INTEREST REVENUE

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

### OTHER REVENUE / INCOME

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

### PROFIT ON ASSET DISPOSAL

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

## EXPENSES

### EMPLOYEE COSTS

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

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

### MATERIALS AND CONTRACTS

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

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

### UTILITIES (GAS, ELECTRICITY, WATER)

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

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

### INSURANCE

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

### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

### FINANCE COSTS

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

### OTHER EXPENDITURE

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

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

**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for environmental and community health.

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

**Education and welfare**

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

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

**Housing**

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

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

**Community amenities**

To provide services required by the community.

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

**Recreation and culture**

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

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

**Transport**

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

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

**Economic services**

To help promote the shire and its economic wellbeing.

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

**Other property and services**

To monitor and control Shire's overheads operating accounts.

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



**SHIRE OF KATANNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**14. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	1,100	(318)	1,100
General purpose funding	28,150	26,476	22,650
Law, order, public safety	22,800	19,893	23,700
Health	35,350	34,866	33,750
Education and welfare	9,000	2,810	5,770
Housing	171,466	163,560	159,520
Community amenities	1,078,139	997,047	944,567
Recreation and culture	257,585	276,293	243,685
Transport	8,500	6,802	6,500
Economic services	387,850	514,737	441,490
Other property and services	8,386	3,547	7,000
	<b>2,008,326</b>	<b>2,045,714</b>	<b>1,889,732</b>

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

# Appendix 1

## Operating Schedules 2024-25

# SHIRE OF KATANNING

## 03 - GENERAL PURPOSE FUNDING

### General Purpose Grants

#### *Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b><i>Operating Revenue</i></b>							
0181	General Purpose Grant (GPF)	-		83,891		2,247,747	
0201	Untied Road Grant (GPF)	-		31,097		678,014	
0251	ESL Administration Fee (GPF)	4,000		-		4,000	
<b>TOTAL</b>		<b>4,000</b>	<b>-</b>	<b>114,988</b>	<b>-</b>	<b>2,929,761</b>	<b>-</b>

# SHIRE OF KATANNING

## 03 - GENERAL PURPOSE FUNDING

### Rates

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Revenue</b>							
0021	Back Rates Levied (RAT)	1,000		(974)		1,000	
0031	Interim Rates (RAT)	2,500		5,013,199		2,500	
0041	Instalment Interest (RAT)	12,000		12,638		13,000	
0051	Instalment Charge (RAT)	9,500		9,810		10,000	
0061	Direct Debit Returns (RAT)	100		-		100	
0101	Rates Discount (RAT)	(2,185)		-		(2,185)	
0111	Rates Adjustments (RAT)	(500)		-		(500)	
0121	Rates Levied (RAT)	5,017,029		-		5,241,710	
0161	Ex Gratia Rates (RAT)	5,150		4,842		5,150	
0171	Rates Late Payment Penalty (RAT)	75,000		61,686		75,000	
1101	Write Off Rates (RAT)	(2,500)		(286)		(100,000)	
<b>TOTAL</b>		<b>5,117,094</b>	<b>-</b>	<b>5,100,915</b>	<b>-</b>	<b>5,245,775</b>	<b>-</b>

**SHIRE OF KATANNING**  
**03 - GENERAL PURPOSE FUNDING**  
Other General Purpose Funding  
*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0162	Rates Incentive Prize (GPI)		5,040		5,080		5,243
0182	Photocopying & Stationery (GPI)		2,000		415		2,000
0402	Administration Allocated (GPI)		194,124		198,188		239,422
0752	Bank Fees (GPI)		2,900		1,830		2,900
			65,000		8,338		5,000
1012	Valuation Expenses (GPI)						
1022	Debt Collection Legal Expenses (GPI)		150,000		66,390		120,000
1032	Search Fees (GPI)		1,000		-		1,000
5842	Postage & Freight (GPI)		4,000		1,482		4,000
5862	Training & Development (GPI)		1,782		-		2,000
<b>Operating Revenue</b>							
0131	Special Arrangement Administration Fee (GPI)	1,000		46		1,000	
0191	Pension Deferred Interest (GPI)	3,000		-		3,000	
1163	Debt Collection Legal Expenses Reimbursement (GPI)	150,000		45,951		120,000	
1183	Rates Enquiry Commissions (GPI)	12,000		18,012		13,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPI)	50		(182)		50	
1253	Interest - Reserves (GPI)	257,000		337,843		308,000	
9113	Interest - Municipal (GPI)	40,000		101,120		132,000	
<b>TOTAL</b>		<b>463,050</b>	<b>425,846</b>	<b>502,790</b>	<b>281,722</b>	<b>577,050</b>	<b>381,565</b>

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Elected Members

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0202	Councillor Travel Expenses (GEM)		2,000		2,111		2,000
0212	Training & Development (GEM)		20,000		19,994		20,000
0214	Advertising & Promotion (GEM)		5,000		3,433		5,000
0222	Election Expenses (GEM)		30,000		8,518		-
0232	Deputy Allowance (GEM)		7,500		8,125		9,500
0242	Refreshments & Receptions (GEM)		20,500		18,969		20,500
0262	Subscriptions & Memberships (GEM)		19,100		17,490		19,100
0281	Councillors Donations (GEM)		32,100		20,022		32,100
0282	Community Financial Assistance Programme (GEM)		34,000		28,142		43,000
0285	Consultants (GEM)		29,000		27,800		29,000
0422	Works Program - Governance (GEM)		17,893		17,151		17,893
0472	Administration Allocated (GEM)		267,100		272,692		329,426
0632	President's Allowance (GEM)		30,000		29,375		38,000
1842	Expensed Minor Asset Purchases (GEM)		500		44		500
7612	Presentations & Gifts (GEM)		9,000		7,544		9,000
7902	Councillor Attendance Fee (GEM)		105,000		96,100		119,000
7952	Councillor Communication Allowance (GEM)		7,700		13,917		7,700
<b>Operating Revenue</b>							
0293	Other Reimbursements (GEM)	500		34		500	
<b>TOTAL</b>		<b>500</b>	<b>636,393</b>	<b>34</b>	<b>591,427</b>	<b>500</b>	<b>701,719</b>

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Administration General

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0007	Security Expenses (ADM)		6,500		1,624		4,500
0317	Employee Superannuation (ADM)		85,200		86,902		119,674
0340	Administration Allocated (ADM)		(1,797,446)		(1,835,073)		(2,223,574)
0342	Salary Costs (ADM)		737,746		823,792		960,094
0370	Staff Housing Allocation (ADM)		-		-		53,213
0343	Paid Parental Leave Expenditure (ADM)		14,000		15,890		-
0372	Insurance (ADM)		44,049		52,549		54,650
0382	Training & Development (ADM)		33,774		19,316		34,500
0385	Fit for Work Program (ADM)		13,550		9,535		13,550
0507	Workers Compensation Insurance Premium (ADM)		22,073		22,073		22,956
			101,000		99,919		110,000
0512	Computer Software Subscriptions (ADM)						
0513	ICT Hardware (ADM)		30,000		24,549		30,000
0515	IT Support (ADM)		55,000		35,627		30,000
0592	Building Program - Admin		77,891		69,679		77,071
0622	Expensed Minor Asset Purchases (ADM)		2,500		940		2,500
0712	Photocopying & Stationery (ADM)		20,000		14,412		20,000
0732	Utilities (ADM)		31,710		32,407		33,320
0742	Advertising & Promotion (ADM)		15,000		21,180		17,500
0762	Postage & Freight (ADM)		5,000		6,080		6,000
0772	Subscriptions & Memberships (ADM)		30,100		30,428		31,500
0773	Records Management Expenses (ADM)		1,600		600		1,600
0792	REFUNDS (E)		100		-		100
0872	Motor Vehicle Expenses (ADM)		18,500		10,221		15,000
0892	Uniforms (ADM)		7,200		6,771		7,200
0893	Medical Checks (ADM)		1,250		2,495		1,250
1062	Depreciation - Furniture & Fittings (ADM)		18,275		16,771		18,612
1082	Depreciation - Building (ADM)		82,520		219,819		244,092
1132	ADM - LSL Previous Employees		-		10,115		-
1223	Rounding Adjustments (ADM)		1		(38)		-
1342	Audit Fees (ADM)		97,750		95,165		100,000
1352	Consultants (ADM)		135,000		253,356		120,000
1360	Professional Advice & Services (ADM)		40,000		60,123		40,000
1362	Bank Fees (ADM)		23,500		27,938		27,600
1363	Bank Fees - No GST (ADM)		1,350		1,063		1,400
3072	Depreciation - Equipment (ADM)		22,575		12,467		7,740
3312	Depreciation - Motor Vehicle (ADM)		11,175		30,998		34,416
3862	Refreshment Expenses (ADM)		2,000		3,632		3,500
5932	Communication Expenses (ADM)		25,920		20,986		25,920
5952	Fringe Benefits Tax (ADM)		35,500		35,903		33,000
7692	Other Expenses inc OH&S (ADM)		2,000		11		2,000
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		(7)		500	
1153	Administration Fee Income (ADM)	400		4,578		400	
1154	Freedom of Information Income (ADM)	200		30		200	

# SHIRE OF KATANNING

## 04 - GOVERNANCE

### Administration General

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
1156	Meeting Charges / Equipment Hire (ADM)	500		934		500	
1211	Insurance Scheme Surplus (ADM)	30,063		37,338		-	
1313	Traineeship Subsidy (ADM)	4,000		-		-	
1315	Paid Parental Leave Reimbursements (ADM)	14,000		15,890		-	
2063	Insurance Claims (ADM)	2,000		-		2,000	
2513	Employee Contributions to Fuel (ADM)	2,200		1,893		2,200	
<b>Capital Expenditure</b>							
2494	Transfer to Reserve - Employee Leave Entitlement - Interest						
<b>Capital Revenue</b>							
<b>TOTAL</b>		<b>53,863</b>	<b>53,863</b>	<b>60,656</b>	<b>340,632</b>	<b>5,800</b>	<b>80,884</b>



# SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0152	Interest on Loan 158 - New Admin Building (OTG)		90,527		83,648		72,558
0482	Administration Allocated (OTG)		31,275		31,930		38,572
0802	Salary Costs (OTG)		202,866		196,121		208,000
0803	Employee Superannuation (OTG)		28,400		23,724		29,120
0804	Workers Compensation Insurance Premium (OTG)		6,069		6,069		6,312
0842	Training & Development (OTG)		3,200		1,386		3,200
0863	Expensed Minor Asset Purchases (OTG)		3,000		441		3,000
0912	Photocopying & Stationery (OTG)		2,000		2,206		2,000
0953	Motor Vehicle Expenses CEO (OTG)		11,000		7,625		11,000
0963	Communication Expenses CEO (OTG)		1,380		730		1,380
0982	Depreciation - Motor Vehicles (OTG)		6,045		14,894		6,045
0992	Integrated Planning & Reporting (OTG)		45,000		-		45,000
1011	CEO Donations (OTG)		19,000		3,583		10,000
1042	Consultants (OTG)		30,000		1,317		30,000
1312	Uniforms (OTG)		500		-		500
<b>Operating Revenue</b>							
0263	Reimbursements (OTG)	2,000		1,743		2,000	
1323	Profit on Disposal of Assets (OTG)	6,925		-		-	
<b>TOTAL</b>		<b>8,925</b>	<b>480,262</b>	<b>1,743</b>	<b>373,676</b>	<b>2,000</b>	<b>466,687</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Fire Prevention

#### Draft Budget 24-25

Account		Description	23-24 Current Budget		YTD Actual		24-25 Budget	
			Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>								
1522	Works Program - Fire Prevention			39,058		21,285		35,588
1612	Depreciation - Buildings (FPV)			1,445		3,061		3,399
1682	Administration Allocated (FPV)			22,109		22,571		27,268
1702	Building Program - Fire Prevention			305		-		277
1727	Emergency Incident Expenses (FPV)			3,000		-		3,000
4662	Depreciation - Plant (FPV)			44,165		28,452		31,584
4832	Utilities (FPV)			27,160		22,963		27,975
				80,000		-		80,000
6082	Fire Mitigation Expenses (FPV)			-		-		27,000
6083	Bush Fire Mitigation Officer (shared)			-		-		
9776	Fire Prevention - Other Unclaimable Expenditure (FPV)			24,000		2,605		22,000
9777	Fire Prevention - Communications Expenditure (FPV)			3,500		5,359		5,000
9778	Fire Prevention - Communications Equipment Expenditure (FPV)			3,300		-		-
<b>Bushfire Brigade</b>								
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)			3,000		5,246		4,000
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)			100		-		100
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)			2,200		1,456		2,200
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)			1,000		-		1,000
2692	BFB Vehicle Expenses (3. Maint Vehicle)			8,600		9,110		9,000
2142	BFB Building Maintenance (4. Maint Land & Build)			100		-		100
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)			8,830		10,371		9,000
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)			300		570		500
9082	BFB Postage & Freight (7. Other Goods & Services)			200		114		200
9092	BFB Refreshments (7. Other Goods & Services)			1,600		2,179		2,000
9252	BFB Reference Materials (7. Other Goods & Services)			500		96		500
6022	BFB Insurance (8. Insurances)			21,450		21,450		23,595
<b>Community Emergency Services Manager</b>								
1632	CESM Salary Costs			109,189		111,246		115,871
0567	CESM Employee Superannuation			10,700		12,352		12,745
0727	CESM Workers Compensation Insurance Premium			3,267		3,267		3,365
0737	CESM Admin Expenses			6,100		1,023		5,450
0747	CESM Motor Vehicle Expenses			18,500		15,684		19,000
<b>Operating Revenue</b>								
1613	Infringements (FPV)		3,000		9,142		6,000	
1623	Fire Map Income (FPV)		100		68		100	
			77,000		-		77,000	
1633	Grant Income (FPV)							
1653	Fire Mitigation Income (FPV)		2,500		-		2,000	
1673	Other Reimbursements (Fire)		500		-		500	
1724	Broadcasting Site Reimbursements (FPV)		28,000		27,367		28,000	
1725	BFB LGGS Income		47,580		45,254		52,195	
1726	CESM Contributions & Reimbursements		125,593		101,671		128,718	
1730	Broadcasting Site Lease (FPV)		4,000		-		4,000	
<b>TOTAL</b>			<b>288,273</b>	<b>443,678</b>	<b>183,501</b>	<b>300,461</b>	<b>298,513</b>	<b>471,716</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Animal Control

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1382	Licences & Permits (ANI)		150		166		150
1383	Stationery & Tags (ANI)		1,200		1,034		1,200
1722	Administration Allocated (ANI)		34,690		35,417		42,785
1762	Building Program - Animal Control		1,476		1,843		1,081
1772	Works Program - Animal Control		3,400		5,667		5,755
1822	Depreciation - Building (ANI)		1,800		2,540		2,820
1873	Expensed Minor Asset Purchases (ANI)		2,500		8,169		3,000
4702	Animal Control Expenditure (ANI)		4,000		34		3,500
4703	Contract Ranger Services (ANI)		103,000		99,585		110,000
6162	Insurance (ANI)		212		212		350
6182	Uniforms & Protective Clothing (ANI)		-		91		-
6202	Training & Development (ANI)		-		-		1,980
<b>Operating Revenue</b>							
1843	Infringements (ANI)	2,500		4,372		4,000	
1853	Dog Registration Fees (ANI)	11,000		8,276		8,500	
1854	Cat Registration Fees (ANI)	1,200		181		750	
1893	Replacement Tags (ANI)	50		89		100	
1983	Poundage Charges (ANI)	3,000		883		2,000	
<b>TOTAL</b>		<b>17,750</b>	<b>152,428</b>	<b>13,802</b>	<b>154,757</b>	<b>15,350</b>	<b>172,621</b>

# SHIRE OF KATANNING

## 05 - LAW, ORDER, PUBLIC SAFETY

### Other Law, Order, Public Safety

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0413	Expensed Minor Asset Purchases (OLO)		3,000		-		3,000
1102	Photocopying & Stationery (OLO)		200		-		200
1802	Utilities (OLO)		605		32		605
1852	Fines Enforcement Expenses (OLO)		500		(485)		500
1913	CCTV Maintenance Costs (OLO)		24,000		30,202		28,000
1932	Building Program - Other Law		2,126		708		1,740
1942	Works Program - Other Law		1,808		-		2,981
1982	Depreciation - Buildings (OLO)		7,180		9,230		10,248
1984	Depreciation - Equipment (OLO)		56,880		63,047		63,228
6222	Insurance (OLO)		942		942		970
9062	Administration Allocated (OLO)		15,099		15,415		18,622
<b>Operating Revenue</b>							
2023	Lease Income (OLO)	1,000		-		1,000	
2033	Abandoned Vehicles Income (OLO)	250		-		250	
2035	Infringements (OLO)	1,500		1,657		1,500	
2036	Rural Road Numbers Income (OLO)	100		193		100	
<b>TOTAL</b>		<b>2,850</b>	<b>112,340</b>	<b>1,850</b>	<b>119,091</b>	<b>2,850</b>	<b>130,095</b>

# SHIRE OF KATANNING

## 07 - HEALTH

### Health Insp And Administration

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1402	Postage & Freight (HAI)		400		667		400
2082	Salary Costs (HAI)		-		-		89,556
0357	Employee Superannuation (HAI)		-		-		9,851
0557	Workers Compensation Insurance Premium (HAI)		-		-		1,500
1392	Fringe Benefit Tax (HAI)		-		-		2,000
2112	Motor Vehicle Costs (HIA)		-		-		-
0391	Housing Allocatoin (HIA)		-		-		26,607
2084	Consultants (HAI)		120,000		78,588		30,000
2272	Administration Allocated (HAI)		21,749		22,204		26,824
2352	Mosquito Control (HAI)		4,000		7,119		7,000
2422	Analytical Expenditure (HAI)		1,500		907		1,500
6043	Communication Expenses (HAI)		400		189		400
6402	Field Expenses (HAI)		500		-		500
6442	Uniforms (HAI)		360		-		360
<b>Operating Revenue</b>							
2133	Other Health Fees (HAI)	500		640		500	
2224	Reimbursements - Shared EHO (HAI)	-		-		46,398	
2143	Septic Tank Application Fees (HAI)	500		354		500	
2233	Food Vendor Fees - inc. GST (HAI)	50		-		50	
2234	Food Vendor Fees - exempt from GST (HAI)	1,000		664		1,000	
2345	GRANT REVENUE (HAI)	-		307		-	
2803	Septic Tank Inspection Fees (HAI)	500		856		800	
<b>TOTAL</b>		<b>2,550</b>	<b>148,909</b>	<b>2,821</b>	<b>109,674</b>	<b>49,248</b>	<b>196,498</b>

# SHIRE OF KATANNING

## 07 - HEALTH

### Other Health

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2184	Works Program - Medical Centre (OHE)		5,833		2,410		5,428
2185	Building Program - Other Health		17,319		8,913		16,231
2189	Insurance (OHE)		13,834		13,834		14,249
2190	Administration Allocated (OHE)		17,974		18,351		22,168
2191	Utilities (OHE)		5,206		8,975		7,411
<b>Operating Revenue</b>							
2178	Medical Centre Reimbursements (OHE)	5,000		-		5,000	
2179	Community & Medical Centre Fees (OHE)	1,200		2,633		2,500	
2177	Medical Centre Rent (OHE)	30,000		30,000		30,000	
<b>TOTAL</b>		<b>36,200</b>	<b>60,166</b>	<b>32,633</b>	<b>52,483</b>	<b>37,500</b>	<b>65,487</b>

# SHIRE OF KATANNING

## 08 - EDUCATION AND WELFARE

### Education General

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2022	Depreciation - Buildings (EDU)		16,935		45,327		50,328
2042	Works Program - Childcare Centres (EDU)		2,948		4,759		3,602
2222	Building Program - Childcare Centres		8,604		2,762		4,742
3562	Administration Allocated (EDU)		12,762		13,029		15,739
5982	Program Expenses (EDU)		3,660		-		3,660
6462	Insurance (EDU)		2,895		2,895		2,982
6472	Utilities (EDU)		635		643		673
<b>Operating Revenue</b>							
2053	Property Lease Fees (EDU)	1,500		-		1,500	
2093	Reimbursements (EDU)	50		136		50	
<b>TOTAL</b>		<b>1,550</b>	<b>48,439</b>	<b>136</b>	<b>69,416</b>	<b>1,550</b>	<b>81,726</b>

# SHIRE OF KATANNING

## 08 - EDUCATION AND WELFARE

### Community Development and Other Welfare

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3554	Works Program - Events (OCU)		123,434		129,856		139,721
0284	Staff Housing Subsidy (CDOW)		3,120		4,634		3,400
0497	Employee Superannuation (CDOW)		23,700		22,794		37,855
0697	Workers Compensation Insurance Premium (CDOW)		6,588		6,588		6,786
3148	Communication Expenses (CDOW)		900		203		1,000
3153	Salaries (CDOW)		217,071		190,925		310,716
3156	Building Program - Community Events (CDOW)		5,513		4,679		7,068
3158	Seniors Program Expenses (CDOW)		1,000		-		1,000
3175	National Youth Week Grant Expenditure (CDOW)		1,000		-		4,000
3176	Meeting Expenses (CDOW)		1,000		681		1,000
3183	Grant Expenditure (CDOW)		245,163		102,055		96,295
4130	Expensed Minor Asset Purchases (CDOW)		4,000		3,700		4,000
4222	Administration Allocated (CDOW)		81,964		83,679		101,090
4282	Special Projects (CDOW)		35,000		4,609		53,000
4293	NAIDOC Week Grant Expenditure (CDOW)		1,000		-		1,000
4296	Harmony Festival Grant Expenditure (CDOW)		65,000		76,090		87,000
4339	Youth Activities Expenses (CDOW)		34,356		20,210		34,356
4349	Disability Access & Inclusion Expenditure (CDOW)		800		115		1,000
7572	Training & Development (CDOW)		4,256		4,374		4,256
7573	Uniforms (CDOW)		760		-		760
7882	Insurance (CDOW)		2,902		2,902		2,989
9692	Subscriptions & Memberships (CDOW)		500		285		500
<b>Operating Revenue</b>							
3167	Youth Activities Grant Income (CDOW)	34,834		27,697		36,000	
3168	Youth Activities Other Income (CDOW)	500		-		500	
3173	Seniors Week Grant Income (CDOW)	1,000		-		1,000	
3174	National Youth Week Grant Income (CDOW)	1,000		-		3,000	
4333	Grant Income (CDOW)	147,000		-		226,000	
4337	Harmony Festival Grant Income (CDOW)	60,500		59,968		70,000	
4338	Harmony Festival Other Income (CDOW)	3,770		2,810		7,000	
5333	Other Income (CDOW)	200		-		500	
<b>TOTAL</b>		<b>248,804</b>	<b>735,593</b>	<b>90,475</b>	<b>528,523</b>	<b>344,000</b>	<b>898,792</b>



# SHIRE OF KATANNING

09 - HOUSING

Amherst Village

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0272	Function Expenses (AMH)		600		-		-
2312	Administration Allocated (AMH)		16,177		16,516		19,952
2412	Depreciation - Buildings (AMH)		58,280		119,159		132,312
2492	Works Program - Amherst Village (AMH)		47,307		40,657		48,530
6592	Utilities (AMH)		14,280		18,169		15,120
6602	Insurance (AMH)		11,839		11,839		12,194
7242	Building Program - Amherst Village		46,225		24,045		42,051
7262	Feasability Study (AMH)		60,000		-		20,000
<b>Operating Revenue</b>							
2423	Tenants Reducing Equity (AMV)	40,500		37,125		39,060	
2503	Tenants Fee (AMV)	54,080		58,868		56,026	
2511	Other Tenancy Arrangements (AMV)	(10,000)		-			
<b>TOTAL</b>		<b>84,580</b>	<b>254,708</b>	<b>95,993</b>	<b>230,385</b>	<b>95,086</b>	<b>290,159</b>

# SHIRE OF KATANNING

## 09 - HOUSING

### Staff Housing

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0350	Staff Housing Re-allocated (STH)		(109,335)		(136,327)		(186,247)
5122	Utilities (STH)		17,460		20,641		22,100
5972	Insurance (STH)		8,946		8,946		9,304
6012	Depreciation - Buildings (STH)		39,820		97,965		108,780
6622	Administration Allocated (STH)		23,906		24,407		29,484
7802	Building Program - Staff Housing		22,974		18,232		20,459
0238	Loss on Disposal of Asset (Staff Housing)		-		-		40,000
7892	Works Program - Staff Housing (STH)		11,193		14,268		14,149
<b>Operating Revenue</b>							
0237	PROFIT ON SALE OF ASSET	-		19,189		-	
3523	Reimbursements (STH)	2,000		2,494		2,400	
5004	Staff Housing Income - U2/6 Hill Way (STH)	2,600		500		2,600	
5005	Staff Housing Income - U1/6 Hill Way (STH)	2,600		1,760		2,600	
5008	Staff Housing Income - Infant Health Flat (STH)	-		2,990		-	
5023	Staff Housing Income - 42 Crosby Street (STH)	6,240		6,240		6,240	
5033	Staff Housing Income - 61A Conroy Street (STH)	2,600		2,600		2,600	
<b>TOTAL</b>		<b>16,040</b>	<b>14,964</b>	<b>35,773</b>	<b>48,131</b>	<b>16,440</b>	<b>58,029</b>

# SHIRE OF KATANNING

## 09 - HOUSING

### Other Housing

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0240	Interest on Loan 159 - Aged & Key Worker Accommodation (OTH)		11,827		9,830		7,147
0612	Administration Allocation (OTH)		22,468		22,938		27,711
1513	Housing Study (OTH)		10,000		-		-
3742	Building Program (OTH)		16,457		11,921		15,573
3744	Utilities (OTH)		7,350		11,956		12,000
4122	Insurance (OTH)		6,578		6,578		6,775
4500	Depreciation - Buildings (OTH)		47,180		85,222		94,632
<b>Operating Revenue</b>							
4800	Rental Income - Independent Living Units (OTH)	41,600		39,042		41,600	
4801	Rental Income - Key Worker Housing (OTH)	59,800		62,400		59,800	
4810	Reimbursements (OTH)	200		-		200	
4815	Grant Income (OTH)	10,000		-		-	
<b>TOTAL</b>		<b>111,600</b>	<b>121,860</b>	<b>101,442</b>	<b>148,445</b>	<b>101,600</b>	<b>163,838</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Sanitation - Household Refuse

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2342	Depreciation - Equipment (SAN)		6,200		5,284		6,200
2512	Photocopying & Stationery (SAN)		5,000		4,020		5,000
2542	Insurance (SAN)		1,810		1,810		1,864
2582	Domestic Refuse Collection (SAN)		80,850		81,314		83,276
2591	Works Program - Refuse Site		419,362		435,631		411,240
2592	Works Program - Green Waste		21,925		14,486		26,619
2622	Utilities (SAN)		1,975		2,427		2,300
2652	Bin Purchases (SAN)		8,500		3,414		8,500
2732	Commercial Refuse Collection (SAN)		26,955		33,219		32,313
2742	Refuse Site Minor Expenses (SAN)		2,500		1,587		2,500
2744	REFUSE SITE Operations (SAN)		-		3,001		-
2746	Refuse Site Bank fees (SAN)		600		527		600
2842	Street Bin Collection Costs (SAN)		2,400		1,932		2,400
5042	Ground Water Monitoring (SAN)		2,500		3,239		3,500
6612	Household Recycling Service (SAN)		130,275		109,030		131,677
6632	Communication Expenses (SAN)		660		506		660
7112	Depreciation - Buildings (SAN)		7,525		19,302		21,432
7122	Depreciation - Plant (SAN)		92,680		103,419		114,840
7132	Administration Allocated (SAN)		56,799		57,988		70,053
7142	Depreciation - Other Infrastructure (SAN)		111,770		101,789		134,124
7272	Refuse Site Licence (SAN)		1,550		1,304		2,000
7282	Building Program - Sanitation		9,088		5,806		8,585
7482	Waste Oil Facility (SAN)		500		15		500
7713	Consultants (SAN)		20,000		-		-
<b>Operating Revenue</b>							
2603	Domestic Refuse Collection Charges (SAN)	620,508		622,976		653,324	
2613	Refuse Site Disposal Charges (SAN)	90,000		209,950		182,544	
2617	Refuse Site - Sale of Recyclables (SAN)	5,000		9,490		3,500	
2633	Sale of Domestic Bins (SAN)	1,500		1,077		1,500	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	2,340		3,037		2,500	
2753	Commercial Refuse Collection Charges (SAN)	48,851		48,213		50,624	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	47,392		47,129		49,485	
2783	Commercial Recycling Bin Collection Charges (SAN)	4,876		4,821		5,022	
2883	Levied Waste Rate (SAN)	78,000		77,928		80,340	
<b>TOTAL</b>		<b>898,467</b>	<b>1,011,424</b>	<b>1,024,620</b>	<b>991,051</b>	<b>1,028,839</b>	<b>1,070,183</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Protection of the Environment

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2612	Insurance (POE)		841		841		87
2695	Drummaster Expenditure (POE)		1,500		(242)		1,500
4932	Utilities (POE)		2,545		2,392		2,840
4962	Building Program - Protection of Environment (POE)		2,165		583		1,978
7832	Works Program - Protection of Environment (POE)		10,000		-		-
7862	Administration Allocated (POE)		19,412		19,819		23,942
<b>Operating Revenue</b>							
2693	Drummaster Reimbursement (POE)	1,000		-		1,000	
7795	Soil Conservation Levy Commission (POE)	4,000		-		5,686	
<b>TOTAL</b>		<b>5,000</b>	<b>36,463</b>	<b>-</b>	<b>23,393</b>	<b>6,686</b>	<b>30,347</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Other Community Amenities

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3066	Subscriptions & Memberships (OCA)		150		130		150
4252	Postage & Freight (OCA)		100		271		300
6672	Insurance (OCA)		1,987		1,987		2,047
7302	Building Program - Other Community Amenities		220,306		185,522		213,105
7313	Communication Expenses (OCA)		1,200		1,132		1,380
<b>Cemetery</b>							
2322	Works Program - Cemetery		74,032		104,856		106,328
2672	Utilities (OCA)		50		29		50
3012	Depreciation - Buildings (OCA)		1,860		3,391		3,756
3062	Niche Wall Plaques (OCA)		3,500		1,107		3,500
			40,000		5,500		15,000
3063	Cemetery Master Plans (OCA)						
6842	Administration Allocated (OCA)		19,233		19,635		23,720
7312	Building Program - Cemetery		5,133		2,463		4,488
8843	Depreciation - Other Infrastructure (OCA)		138,415		124,020		166,098
<b>Operating Revenue</b>							
3083	Cemetery Charges (OCA)	32,000		41,050		33,000	
3093	Funeral Director's Licence (OCA)	600		1,220		1,300	
3123	Reserve - Cemetery	2,000		2,416		2,000	
<b>TOTAL</b>		<b>34,600</b>	<b>505,966</b>	<b>44,687</b>	<b>450,043</b>	<b>36,300</b>	<b>539,921</b>

# SHIRE OF KATANNING

## 10 - COMMUNITY AMENITIES

### Town Planning

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0662	Advertising & Promotion (TOW)		500		255		500
2872	Administration Allocated (TOW)		20,130		20,553		24,827
3082	Consultants (TOW)		80,000		76,229		80,000
3081	Local Planning Scheme Review		-		-		60,000
<b>Operating Revenue</b>							
2893	Planning Assessment Fees (TOW)	16,000		17,017		16,000	
2895	Planning Advertising Income (TOW)	500		-		500	
<b>TOTAL</b>		<b>16,500</b>	<b>100,630</b>	<b>17,017</b>	<b>97,036</b>	<b>16,500</b>	<b>165,327</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Public Halls, Civic Centres

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1422	Piano Maintenance (PUB)		250		-		250
2702	Utilities (PUB)		3,227		4,315		3,900
2962	Licences & Permits (PUB)		500		1,047		800
3192	Insurance (PUB)		7,747		7,747		7,979
3202	Advertising & Promotion (PUB)		1,000		-		-
3232	Depreciation - Buildings (PUB)		45,925		99,708		110,712
3242	Depreciation - Furniture & Fittings (PUB)		610		558		610
3252	Building Program - Town Hall (PUB)		27,172		13,354		21,885
3264	Town Hall Events Expenditure (PUB)		10,000		5,910		10,000
3282	Administration Allocated (PUB)		37,925		38,720		46,775
6712	Expensed Minor Asset Purchases (PUB)		4,500		1,406		4,500
7322	Building Program - Other Halls		3,599		1,129		2,335
<b>Operating Revenue</b>							
3243	Town Hall Hire Income (PUB)	2,000		2,654		2,000	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		1,886		5,000	
3273	Public Halls Lease Fees (PUB)	1,000		-		1,000	
<b>TOTAL</b>		<b>8,000</b>	<b>142,455</b>	<b>4,540</b>	<b>173,893</b>	<b>8,000</b>	<b>209,746</b>



# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Aquatic Centre

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
3162	Advertising & Promotion (KAC)		500		-		500
3272	Administration Allocated (KAC)		32,354		33,031		39,903
3342	Building Program - Katanning Aquatic Centre		21,442		16,820		19,611
3402	Insurance (KAC)		6,805		6,805		7,009
3412	Works Program (KAC)		20,507		15,745		22,454
3422	Postage & Freight (KAC)		200		23		200
3462	Depreciation - Equipment (KAC)		14,020		20,118		22,332
3472	Depreciation - Building (KAC)		28,405		62,699		69,612
6722	Utilities (KAC)		72,945		88,316		85,684
6752	Cleaning Costs (KAC)		500		460		500
6814	KAC Contract Management (KAC)		125,000		90,000		130,000
6817	Marketing Expense (KAC)		500		-		500
6824	Contract - Licenses & Subscriptions (KAC)		200		-		200
6830	Maintenance Expense (KAC)		34,000		3,304		85,000
6831	Pool Chemicals Expense (KAC)		23,000		21,915		23,000
6838	Consultants (KAC)		-		-		25,000
6834	Equipment Replacement (KAC)		3,000		2,303		3,000
6835	First Aid & Safety (KAC)		1,700		-		1,700
<b>Operating Revenue</b>							
3433	Other Income & Reimbursements (KAC)	100		-		-	
<b>TOTAL</b>		<b>100</b>	<b>386,258</b>	<b>-</b>	<b>361,842</b>	<b>-</b>	<b>536,205</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Recreation and Sport

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0032	Utilities (ORS)		26,960		23,989		27,769
0054	Interest on Loan 162 - SSL (ORS)		10,957		10,156		8,472
1226	Demolition Recreation Facilities		62,500		-		-
1227	Prosser Park Equipment - POS Funded		19,740		-		-
1783	Licences (ORS)		50		-		-
3452	Insurance (ORS)		17,053		17,053		17,565
3622	Works Program - Other Reserves (ORS)		696,677		583,599		757,113
3762	Depreciation - Equipment (ORS)		1,100		1,008		1,100
3792	Depreciation - Buildings (ORS)		53,580		155,287		166,872
3822	Administration Allocated (ORS)		62,910		64,228		77,589
3912	Depreciation - Other Infrastructure (ORS)		36,835		42,107		44,202
3962	Depreciation - Parks & Ovals (ORS)		568,555		488,996		682,266
5821	Service Agreement GSCORE (ORS)		5,000		-		-
3624	Tennis Club Court Resurfacing contribution		-		-		25,000
6832	Effluent Charges (ORS)		2,625		3,993		3,000
7342	Building Program - Other Recreation		52,910		30,998		43,716
<b>Operating Revenue</b>							
0034	Interest Rec'd Self Supporting Loan 162 (ORS)	10,957		10,156		8,472	
3923	Grant Income - Kidsport (ORS)	-		455		455	
3924	Other Income/Donations (ORS)	100		-		-	
3943	Property Lease Fees (ORS)	1,185		-		1,185	
<b>TOTAL</b>		<b>12,242</b>	<b>1,617,452</b>	<b>10,611</b>	<b>1,421,413</b>	<b>10,112</b>	<b>1,854,664</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Library

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0192	Security Expenses (LIB)		3,500		2,112		3,500
0437	Employee Superannuation (LIB)		15,000		22,397		18,928
0637	Workers Compensation Insurance Premium (LIB)		4,252		4,252		4,380
1282	Depreciation - Equipment (LIB)		23,485		21,553		23,485
1502	Program Expenses (LIB)		2,350		2,271		2,350
1503	Regional Library Subsidy (LIB)		2,300		2,454		2,500
1692	Expensed Minor Asset Purchases (LIB)		3,000		2,900		3,000
1992	Works Program - Library (LIB)		12,188		17,547		16,360
4032	Administration Allocated (LIB)		41,520		42,390		51,208
4042	Training & Development (LIB)		3,750		2,824		3,750
4052	Salary Costs (LIB)		142,105		144,470		152,787
4082	Local History Expenditure (LIB)		250		66		250
4092	Insurance (LIB)		3,354		6,382		6,573
4132	Building Program - Library		40,141		30,087		33,417
4142	Book Purchases & Replacements (LIB)		3,000		2,811		3,000
4144	Inter-Library Loans (LIB)		1,500		1,000		1,500
4145	Equipment Repairs & Maintenance (LIB)		500		-		500
4162	Children's Book Week (LIB)		2,500		2,436		2,500
4182	Depreciation - Building (LIB)		33,320		62,417		69,300
4184	Computer Software Subscriptions (LIB)		6,500		5,096		6,500
4812	Postage & Freight (LIB)		1,500		50		1,500
5002	Read Write Now - Resource Support (LIB)		300		234		300
5382	Utilities (LIB)		6,545		7,063		6,741
5392	Communication Expenses (LIB)		500		300		500
5412	Refreshment Expenses (LIB)		300		244		300
5432	Cleaning Costs (LIB)		1,600		-		-
5462	Subscriptions & Memberships (LIB)		1,200		869		1,200
5712	Photocopying & Stationery (LIB)		4,400		3,717		5,300
5792	Uniforms (LIB)		1,440		-		1,440
<b>Operating Revenue</b>							
2113	Community Room Hire (LIB)	500		1,466		700	
4143	Fines, Penalties & Administration Fees (LIB)	300		45		300	
4313	Sale of History Books (OCU)	100		182		100	
4173	Internet & Scanning Income (LIB)	200		123		200	
4263	Printing & Photocopying Income (LIB)	1,700		2,101		1,700	
<b>TOTAL</b>		<b>2,800</b>	<b>362,300</b>	<b>3,917</b>	<b>387,942</b>	<b>3,000</b>	<b>423,899</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

### Other Culture

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4402	Depreciation - Buildings (OCU)		4,160		7,438		8,256
4652	Depreciation - Equipment (OCU)		800		734		800
7432	Building Program - Other Culture		10,328		1,748		5,973
9742	Insurance (OCU)		2,376		2,376		2,447
<b>Art Gallery</b>							
0447	Employee Superannuation (OCU)		2,900		3,187		3,013
0647	Workers Compensation Insurance Premium (OCU)		811		811		835
4192	Art Gallery Exhibitions (OCU)		10,000		5,000		10,000
4193	Community Outreach Programs (OCU)		5,000		-		5,000
4232	Art Collection Maintenance (OCU)		7,000		657		7,000
4262	Gallery Promotions (OCU)		500		-		500
4332	Training & Development (OCU)		1,500		645		1,500
4472	Subscriptions & Memberships (OCU)		450		-		500
5374	Grant Expenditure (OCU)		5,346		-		-
7372	Building Program - Gallery		6,175		689		10,435
7722	Salary Costs (OCU)		27,115		27,092		27,391
8132	Insurance - Art Gallery (OCU)		3,803		775		798
8722	Postage & Freight (OCU)		250		119		250
9002	Utilities (OCU)		7,185		5,230		6,785
9022	Meeting Expenses (OCU)		1,000		263		1,000
9072	Administration Allocated (OCU)		25,524		26,058		31,480
9302	Communication Expenses (OCU)		360		300		400
9312	Expensed Minor Asset Purchases (OCU)		1,000		741		1,000
9482	Photocopying & Stationery (OCU)		300		276		300
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		-		5,000
<b>Operating Revenue</b>							
5373	Grant Income (OCU) - non operating	7,346					
5376	Reimbursements (OCU)	100		1,131		100	
5983	Exhibition Commission (OCU)	500		(193)		500	
<b>TOTAL</b>		<b>7,946</b>	<b>128,883</b>	<b>938</b>	<b>84,138</b>	<b>600</b>	<b>130,663</b>

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0012	Depreciation - Building (KLC)		221,765		484,382		528,241
0062	Postage & Freight (KLC)		1,000		223		1,000
0417	Employee Superannuation (KLC)		35,700		31,762		37,072
0562	Promotion of Seniors (KLC)		800		890		800
0617	Workers Compensation Insurance Premium (KLC)		9,731		9,731		10,023
0852	Depreciation - Motor Vehicles (KLC)		3,690		7,056		6,700
1122	EFTPOS & Credit Card Charges (KLC)		1,650		-		-
1472	Equipment Repairs & Maintenance (KLC)		5,000		3,776		5,000
3111	Salary Costs (KLC)		325,271		301,819		333,489
3332	Function Expenses (KLC)		3,500		1,265		2,500
3502	Depreciation - Furniture & Fittings (KLC)		530		485		530
3512	Grant Expenditure (KLC)		37,500		29,021		27,750
3752	Works Program - (KLC) grounds and ovals		243,624		209,376		233,536
3782	Depreciation - Equipment (KLC)		8,015		6,547		8,015
3842	Subscriptions & Memberships (KLC)		1,500		935		1,500
3844	Computer Software Subscriptions (KLC)		4,570		5,056		5,200
3852	Contract Cleaners (KLC)		7,000		3,719		5,000
3932	Motor Vehicle Expenses (KLC)		6,500		4,094		6,500
4752	Minor Sundry Expenses (KLC)		800		491		800
6382	Uniforms & Protective Clothing (KLC)		2,480		1,145		2,480
6392	Training, Development & Recruitment (KLC)		10,000		4,023		10,231
7332	Building Program - Katanning Leisure Centre		128,977		116,574		75,600
8862	Program Expenses (KLC)		11,200		1,822		11,500
8872	Kiosk Expenses (KLC)		40,000		49,547		50,000
8874	Consultants (KLC)		8,000		9,600		8,500
8882	Security Expenses (KLC)		3,500		1,719		4,000
8892	Expensed Minor Asset Purchases (KLC)		25,950		14,461		12,000
8912	Photocopying & Stationery (KLC)		3,000		1,626		3,500
8922	Communication Expenses (KLC)		780		1,149		780
8932	Utilities (KLC)		70,485		65,727		72,600
8952	Advertising & Promotion (KLC)		2,000		-		1,000
8972	Insurance (KLC)		44,376		44,376		45,707
8982	Cleaning Materials (KLC)		7,000		8,000		8,500
9052	Administration Allocated (KLC)		69,202		70,650		85,349
Operating Revenue							
0023	Entry Fees (KLC)	52,000		49,972		50,000	
0043	Kiosk Income - GST Inc (KLC)	45,000		61,534		55,000	
0053	Stadium/Court Hire (KLC)	6,500		3,304		5,000	
0063	Functions Hire (KLC)	13,000		13,312		13,000	
0083	Program Fees (KLC)	9,000		5,706		9,000	
0093	Gym & Fitness Fees (KLC)	19,000		24,113		19,000	
0103	Creche Fees (KLC)	800		2,292		1,500	
0113	Signage Fees (KLC)	3,000		2,221		3,000	
0123	Office Rental (KLC)	300		-		300	
0143	Membership Fees (KLC)	57,000		80,060		65,000	
1063	Utility Reimbursements (KLC)	15,000		11,161		15,000	
1083	Kiosk Income - GST Free (KLC)	6,000		7,005		6,000	
2703	Grant Income (KLC)	25,000		27,000		20,000	
2707	Seniors Income (KLC)	2,500		2,720		2,500	
3543	Equipment Hire (KLC)	4,500		3,189		4,500	
3583	Other Income (KLC)	2,000		3		-	

# SHIRE OF KATANNING

## 11 - RECREATION AND CULTURE

Katanning Leisure Centre

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
3763	Sprig Bar Hire (KLC)	600		720		600	
3793	Lease Income (KLC)	8,000		24,882		8,000	
6793	Ground Fees (KLC)	4,000		1,458		2,500	
<b>TOTAL</b>		<b>273,200</b>	<b>1,345,096</b>	<b>320,997</b>	<b>1,491,292</b>	<b>279,900</b>	<b>1,605,403</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4550	Depreciation - Footpaths (CRBD)		137,155		132,460		164,586
4560	Depreciation - Drainage (CRBD)		202,870		190,639		243,444
4561	Depreciation - Equipment (CRBD)		4,450		4,084		4,450
5062	Depreciation - Bridges (CRBD)		14,115		13,863		16,938
8472	Depreciation - Roads (CRBD)		1,997,015		1,930,410		2,396,418
8473	Depreciation - Buildings (CRBD)		9,745		37,758		41,916
8474	Depreciation - Other Infrastructure (CRBD)		30,090		27,699		36,108
<b>TOTAL</b>		-	<b>2,395,440</b>	-	<b>2,336,913</b>	-	<b>2,903,860</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0132	Insurance (MRBD)		4,647		4,647		4,786
4750	Works Program - Bridge Maintenance		7,005		7,572		11,285
4778	Drainage Maintenance - Sealed Rural Roads		11,746		9,713		13,981
4779	Drainage Maintenance - Unsealed Town Roads		2,883		465		5,497
4780	Works Program - Road Maintenance (MRBD)		997,572		1,083,973		994,158
4783	Road Maintenance - Town Streets Sealed		124,023		132,453		117,448
4784	Road Maintenance - Town Streets Unsealed		5,845		18,844		8,417
4785	Road Maintenance - Rural Roads Sealed		54,299		32,113		51,454
4786	Road Maintenance - Rural Roads Unsealed (MRBD)		357,333		40,038		326,453
4787	Drainage Maintenance - Sealed Town Roads		17,386		10,298		18,794
4788	Drainage Maintenance - Unsealed Rural Roads		33,351		7,961		34,520
4840	Street Lighting (MRBD)		132,255		118,442		139,500
4850	Works Program - Footpath Maintenance (MRBD)		85,119		92,718		106,999
4851	ROAD Verges (MRBD)		10,000		-		-
4880	Works Program - Drainage Maintenance		27,527		26,987		34,165
7382	Building Program - Depot		36,860		53,495		40,454
8774	Consultants (MRBD)		101,932		-		30,000
9672	Administration Allocated (MRBD)		90,052		91,937		111,065
<b>Operating Revenue</b>							
4911	Direct Road Grant (MRBD)	153,378		153,378		157,979	
4941	Street Light Subsidy (MRBD)	2,500		-		-	
4981	WANDRRA Claims (MRBD)	-		14,761		-	
5041	Contributions & Reimbursements (MRBD)	-		10,000		-	
5091	Signage Income (MRBD)	6,000		6,802		8,000	
8283	Recoup of Contractor Cost from RRG	-		-		-	
<b>TOTAL</b>		<b>161,878</b>	<b>2,099,835</b>	<b>184,941</b>	<b>1,731,656</b>	<b>165,979</b>	<b>2,048,978</b>



# SHIRE OF KATANNING

## 12 - TRANSPORT

### Plant Purchases

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
4902	Loss on Disposal of Assets (PLP)						
4903	Selling Fees & Commissions		3,000		2,707		3,000
4944	Expensed Minor Asset Purchases (PLP)		50,000		595		50,000
4950	Depreciation - Plant (PLP)		11,435		34,876		35,000
4960	Depreciation - Motor Vehicles (PLP)		34,875		62,347		65,000
<b>Operating Revenue</b>							
1404	Profit on Disposal of Assets (PLP)		188,453		40,635		46,178
<b>TOTAL</b>		-	<b>287,763</b>	-	<b>141,160</b>	-	<b>199,178</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Transport Licensing

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0832	Training & Development (TPL)		3,200		1,626		3,200
5172	Administration Allocated (TPL)		292,987		299,117		368,066
9812	Printing, Stationery & Postage (TPL)		750		-		-
<b>Operating Revenue</b>							
1103	Commissions & Contributions (TPL)	90,000		107,193		92,000	
1133	Training Reimbursement (TPL)	3,200		7,632		3,500	
<b>TOTAL</b>		<b>93,200</b>	<b>296,937</b>	<b>114,825</b>	<b>300,743</b>	<b>95,500</b>	<b>371,266</b>

# SHIRE OF KATANNING

## 12 - TRANSPORT

### Aerodromes

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1553	Consultants (AERO)		6,000		6,500		6,000
4085	Expensed Minor Asset Purchases (AERO)		500		-		-
5242	Depreciation - Buildings (AERO)		5,490		11,844		12,500
5252	Works Program - Airport Maintenance (AERO)		39,792		52,280		67,514
5282	Insurance (AERO)		1,070		1,070		1,102
6052	Depreciation - Other Infrastructure (AERO)		113,915		104,549		136,698
7392	Building Program - Airport Maintenance		6,696		9,484		8,423
9842	Utilities (AERO)		1,235		1,243		1,350
9892	Administration Allocated (AERO)		23,906		24,407		29,484
<b>Operating Revenue</b>							
5285	Lease Income (AERO)	500		-		500	
5286	Other Income & Reimbursements (AERO)	100		-		100	
<b>TOTAL</b>		<b>600</b>	<b>198,604</b>	<b>-</b>	<b>211,376</b>	<b>600</b>	<b>263,071</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Economic Development

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5812	Building Program - Katanning Hotel		11,162		8,942		52,707
5814	Insurance (EDV)		6,529		6,529		6,725
5816	Administration Allocated (EDV)		33,972		34,683		41,899
5880	Food Van Operational Expenses (EDV)		500		-		-
5881	Economic Development Services (EDV)		30,000		10,250		30,000
5882	Utilities (EDV)		5,486		4,024		5,486
5888	Depreciation - Buildings (EDV)		29,825		52,662		56,592
5850	Shop Front Enhancement Subsidy (EDV)		15,000		-		15,000
5889	Grant Expenditure (EDV)		-		13,558		-
<b>Operating Revenue</b>							
5875	Licence Fee (EDV)	7,500		-		7,500	
5876	Outgoings & Charges Reimbursement (EDV)	2,000		459		2,000	
5878	Hire Income (EDV)	1,000		700		1,000	
<b>TOTAL</b>		<b>10,500</b>	<b>132,474</b>	<b>1,159</b>	<b>130,649</b>	<b>10,500</b>	<b>208,409</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Rural Services

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1072	RUR - Legal Expenses		-		(1,022)		-
5312	Administration Allocated (RUR)		32,714		33,398		40,347
5322	Works Program - Rural Services (RUR)		16,370		21,264		23,505
5364	Cost of Standpipe Cards Issued (RUR)		800		830		922
9612	Depreciation - Other Infrastructure (RUR)		43,015		42,438		47,124
9872	Building Program - Standpipes		378		-		-
9902	Utilities (RUR)		31,470		39,004		34,500
9903	Communication Expenses (RUR)		1,755		1,714		1,755
9962	Insurance (RUR)		453		453		467
<b>Operating Revenue</b>							
5363	Standpipe Income (RUR)	25,000		50,960		38,000	
5365	Standpipe Access Card Income (RUR)	400		508		400	
8863	Reimbursements (RUR)	400		368		400	
8873	Property Lease Fees (RUR)	9,000		10,638		1,000	
<b>TOTAL</b>		<b>34,800</b>	<b>126,955</b>	<b>62,474</b>	<b>138,078</b>	<b>39,800</b>	<b>148,619</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Tourism And Area Promotion

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1746	Expensed Minor Asset Purchases (TOU)		500		-		500
5402	Administration Allocated (TOU)		66,326		67,714		81,802
5442	Advertising & Promotion (TOU)		10,000		5,358		10,000
5443	Contribution to Great Southern Treasures (TOU)		20,000		20,000		20,000
5444	Contributions (TOU)		10,000		5,000		10,000
5452	Special Events Expenditure (TOU)		500		258		500
8752	Visitor Servicing (TOU)		20,000		12,000		20,000
8762	Building Program - Shire Properties		5,599		12,844		6,285
8853	Depreciation - Equipment (TOU)		16,680		15,740		16,680
9362	Insurance (TOU)		2,308		2,308		2,377
9382	Utilities (TOU)		11,160		15,894		15,505
<b>Operating Revenue</b>							
8913	Reimbursements (TOU)	100		-		100	
5901	ChargeUp Charging Station (EDV)	13,153		-		-	
<b>TOTAL</b>		<b>13,253</b>	<b>163,073</b>	<b>-</b>	<b>157,116</b>	<b>100</b>	<b>183,650</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Building Control

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
2435	Consultants (BUC)		76,000		47,589		76,000
5512	Administration Allocated (BUC)		30,557		31,196		37,687
5562	Photocopying & Stationery (BUC)		500		-		500
<b>Operating Revenue</b>							
5613	Building Fees & Licences - GST exempt (BUC)	10,000		34,143		25,000	
5614	Building Fees & Licences - including GST (BUC)	500		5		500	
5615	Swimming Pool Inspection Fee (BUC)	1,300		1,279		1,300	
<b>TOTAL</b>		<b>11,800</b>	<b>107,057</b>	<b>35,427</b>	<b>78,785</b>	<b>26,800</b>	<b>114,187</b>

# SHIRE OF KATANNING

## 13 - ECONOMIC SERVICES

### Saleyards

#### Draft Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
1232	Advertising & Promotion (SAL)		1,000		-		1,000
1272	Truckwash Service Fees & Keys (SAL)		4,000		6,012		5,000
3902	Utilities (SAL)		16,090		12,033		16,563
3904	Communication Expenses (SAL)		1,200		1,148		1,200
4502	Subscriptions & Memberships (SAL)		3,000		1,224		3,000
4563	Ground Water Monitoring (SAL)		3,000		-		3,000
5682	Works Program - Saleyards (SAL)		8,069		5,578		9,336
5722	Administration Allocated (SAL)		45,296		46,244		55,865
5742	Livestock Market Reports (SAL)		12,000		10,125		13,000
5782	Depreciation - Building (SAL)		319,375		416,886		462,924
5802	Building Program - Saleyards		1,617		815		2,578
5804	Animal Welfare Expenses (SAL)		1,500		309		1,500
9213	Depreciation - Plant (SAL)		12,890		14,932		16,572
9292	Insurance (SAL)		52,468		52,468		54,042
9322	Licences (SAL)		2,400		2,173		2,400
9331	Expensed Minor Asset Purchases (SAL)		10,000		2,833		10,000
9332	Cleaning Expenses (SAL)		2,500		412		2,500
9334	Pest Control & Fire Protection (SAL)		3,500		2,333		3,500
9335	Parks & Landscape Maintenance (SAL)		1,000		-		1,000
9336	Saleyards General Maintenance (SAL)		27,337		27,870		27,744
9337	Saleyards CCTV Maintenance Costs (SAL)		5,000		-		5,000
9342	Photocopying & Stationery (SAL)		200		-		200
9344	Salary (SAL)		119,902		135,384		128,244
9345	Employee Superannuation (SAL)		13,000		14,828		14,106
9346	Training & Development (SAL)		1,000		1,210		1,000
9347	Uniforms & Protective Clothing (SAL)		1,500		1,189		1,500
9348	Workers Compensation Insurance Premium (SAL)		3,587		3,587		3,695
9613	Depreciation - Furniture & Fittings (SAL)		-		642		700
9622	Depreciation - Equipment (SAL)		53,658		58,450		53,658
9623	Stock Purchases (SAL)		10,000		219		10,000
9652	Depreciation - Other Infrastructure (SAL)		118,785		108,447		142,542
9997	Saleyard Plant Expenses (SAL)		32,000		18,344		25,000
9998	Consultants (SAL)		40,600		46,598		45,000
<b>Operating Revenue</b>							
5463	Animal Welfare Income (SAL)	500		5,779		2,000	
5483	Grant Income (SAL)	7,500		7,500		7,500	
5773	Yarding Fees (SAL)	320,000		245,019		245,000	
5774	Agistment Fees (SAL)	640		-		500	
5783	Office Rentals (SAL)	14,500		28,927		14,500	
5793	Canteen Rental (SAL)	500		-		500	
5794	Training Room Rental (SAL)	1,000		1,041		1,000	
5803	Reimbursements (SAL)	1,000		1,619		1,000	
5813	Truck Wash Income (SAL)	47,000		52,942		47,000	
5843	Advertising Signage Income (SAL)	2,500		1,299		2,500	
5883	Truck Wash Key Income (SAL)	150		260		150	
9624	Stock Sales (SAL)	10,000		143		5,000	
<b>TOTAL</b>		<b>405,290</b>	<b>927,474</b>	<b>344,529</b>	<b>992,291</b>	<b>326,650</b>	<b>1,123,368</b>



**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Private Works  
*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
5910	Administration Allocated (PW)		8,987		9,175		11,084
5912	Works Program - Private Works		5,000		3,479		5,990
<b>Operating Revenue</b>							
5953	Private Works Revenue (PRW)	7,000		3,547		8,386	
<b>TOTAL</b>		<b>7,000</b>	<b>13,987</b>	<b>3,547</b>	<b>12,654</b>	<b>8,386</b>	<b>17,074</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Public Works Overheads  
*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0380	Staff Housing Allocation (PWO)		109,335		136,327		106,427
0457	Employee (Salaried) Superannuation (PWO)		87,500		75,594		93,174
			162,974		130,662		157,051
0467	Employee (Wage) Superannuation (PWO)						
0657	Workers Compensation Insurance Premium - Salaried (PWO)		22,780		22,780		23,463
0667	Workers Compensation Insurance Premium - Wages (PWO)		42,804		42,804		44,088
0722	Expendable Stores (PWO)		2,000		590		2,000
2332	Utilities (PWO)		10,600		8,123		11,500
5922	Refreshment Expenses (PWO)		1,500		970		1,500
6042	Communication Expenses (PWO)		4,400		2,476		4,400
6072	Medical Checkups (PWO)		720		-		-
6362	Advertising & Promotion (PWO)		1,500		775		1,500
			761,412		650,027		752,743
8002	Salary Costs (PWO)						
8032	Motor Vehicle Expenses (PWO)		22,000		17,359		22,000
			119,480		184,713		122,819
8042	Annual Leave - Works Crew, P&G, Refuse (PWO)						
			25,421		36,957		48,161
8052	Sick Leave - Works Crew, P&G, Refuse (PWO)						
			61,007		53,654		55,766
8062	Public Holidays - Works Crew, P&G, Refuse (PWO)						
8092	Insurance (PWO)		82,186		82,186		115,552
8153	Works Program - Training & Staff Meetings (PWO)		24,401		24,634		24,401
8162	Uniforms & Protective Equipment (PWO)		11,500		13,427		12,000
			(1,637,215)		(1,588,465)		(1,684,806)
8222	Works Overheads Allocations						
8272	Consultants (PWO)		30,000		27,692		30,000
8462	Expensed Minor Asset Purchases (PWO)		8,000		6,585		8,000
8502	Training & Development (PWO)		24,525		12,756		30,525
8540	Training & Development - Building Maintenance (PWO)		-		-		1,200
8531	Communication Expenses - Building Maintenance (PWO)		420		108		400
8533	Tools - Building Maintenance (PWO)		3,200		914		3,200
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		6,000		4,960		6,000
9462	Photocopying & Stationery (PWO)		550		1,001		550
9466	Computer Software Subscriptions (PWO)		12,000		14,483		15,000
<b>Operating Revenue</b>							
5681	Miscellaneous Income (PWO)	1,000		1,332		1,000	
<b>TOTAL</b>		<b>1,000</b>	<b>1,000</b>	<b>1,332</b>	<b>(35,907)</b>	<b>1,000</b>	<b>8,614</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Plant Operation Costs  
*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
0154	Interest on Loan 160 - Watercart (POC)		1,942		1,531		939
0155	Interest on Loan 161 - CAT Grader (POC)		2,856		2,251		1,381
0156	Interest on Loan 163 - Road Sweeper (POC)		7,989		7,391		5,274
0157	Interest on Loan 164 - Truck KA24635		7,228		6,687		4,772
5010	Tool Replacement & Repairs (POC)		4,500		-		4,500
6862	Leasing Charges (POC)		11,503		10,544		11,503
7032	Licences (POC)		16,750		15,371		17,000
8322	Fuel & Oil (POC)		240,000		194,769		250,000
8332	Plant Repairs & Maintenance (POC)		263,512		187,206		254,147
8342	Insurance (POC)		107,253		107,253		84,543
8372	Plant Operation Allocated		(671,805)		(481,382)		(713,425)
8382	Plant Depreciation Allocated		(370,000)		(303,281)		(343,000)
8392	Plant Expendable Stores (POC)		6,600		10,952		10,000
8402	Expensed Minor Asset Purchases (POC)		10,000		5,958		10,000
8422	Depreciation - Plant (POC)		370,000		357,749		370,000
8443	Depreciation - Motor Vehicles (POC)		-		1,823		-
8452	Administration Allocated (POC)		26,243		26,791		32,366
<b>Operating Revenue</b>							
8373	Other Income (POC)	500		-		500	
8383	Fuel/Energy Grants/Rebates (POC)	35,000		29,227		35,000	
<b>TOTAL</b>		<b>35,500</b>	<b>34,571</b>	<b>29,227</b>	<b>151,613</b>	<b>35,500</b>	<b>-</b>

# SHIRE OF KATANNING

## 14 - OTHER PROPERTY AND SERVICES

Salaries and Wages

*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
8410	Gross Salaries (S&W)		2,708,414		2,654,420		3,132,113
8500	Gross Salaries Allocated (S&W)		(2,708,414)		(2,654,420)		(3,132,113)
8520	Gross Wages (S&W)		1,430,746		1,321,309		1,422,260
8530	Gross Wages Allocated (S&W)		(1,430,746)		(1,321,309)		(1,422,260)
8542	Workers Compensation Allocated (S&W)		10,000		49,785		25,000
<b>Operating Revenue</b>							
8553	Workers Compensation Reimbursed (S&W)	10,000		78,279		25,000	
<b>TOTAL</b>		<b>10,000</b>	<b>10,000</b>	<b>78,279</b>	<b>49,785</b>	<b>25,000</b>	<b>25,000</b>

**SHIRE OF KATANNING**  
**14 - OTHER PROPERTY AND SERVICES**  
Unclassified  
*Draft Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<b>Operating Expenditure</b>							
8601	Salary Package - Vehicle (Expenditure)		49,000		48,562		69,000
<b>Operating Revenue</b>							
8701	Salary Package - Vehicles (No GST)	29,500		28,946		42,000	
8702	Salary Package - Vehicles (GST)	19,500		18,375		27,000	
<b>TOTAL</b>		<b>49,000</b>	<b>49,000</b>	<b>47,320</b>	<b>48,562</b>	<b>69,000</b>	<b>69,000</b>

# Appendix 2


## Fees and Charges 2024-25

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
GENERAL PURPOSE FUNDING					
SCHEDULE 03					
Rate Revenue					
100150	Rate Instalment Charge	Council	per instalment	OOS	\$10.00
101310	Special Arrangement Fee	Council	per assessment, per year	OOS	\$48.00
100610	Dishonored Payment Administration Fee	Council	per instance	OOS	\$7.00
111840	Rate Book - including postage	Council		GST Inc	Copying Charge
111840	Electoral Rolls	Council		GST Inc	Copying Charge
111830	Rates Order & Requisitions (EAS)	Council	per request	OOS	\$120.00
Other General Purpose Funding					
111430	Katanning Town Maps	Council	each	GST Inc	\$0.90
GOVERNANCE					
SCHEDULE 04					
Administration General					
111550	Shire Staff Administration Support	Council	per hour	GST Inc	\$56.00
111550	Administration Fee for Auspicing Grants	Council	per application	GST Inc	To be Negotiated
111560	Advertising Signage	Council	per m <sup>2</sup>	GST Inc	\$290.00
Photocopying					
111530	A4 single sided - B&W	Council	per page	GST Inc	\$0.30
111530	A4 single sided - colour	Council	per page	GST Inc	\$0.50
111530	A4 double sided - B&W	Council	per page	GST Inc	\$0.50
111530	A4 double sided - colour	Council	per page	GST Inc	\$0.80
111530	A3 single sided (up to 100 copies) - B&W	Council	per page	GST Inc	\$0.60
111530	A3 single sided (up to 100 copies) - Colour	Council	per page	GST Inc	\$0.80
111530	A3 double sided - B&W	Council	per page	GST Inc	\$1.10
111530	A3 double sided - Colour	Council	per page	GST Inc	\$1.30
111530	Laminating Fees - A4 per page	Council	per page	GST Inc	\$2.50
111530	Laminating Fees - A3 per page	Council	per page	GST Inc	\$4.00
111530	Binding Documents	Council	per application	GST Inc	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Inc	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Inc	\$48.00
	*note photocopying charges included				
	**photocopying will not be permitted where breach of copyright might occur.				
Information on Record					
111530	Council Minutes (Hard Copy)	Council	per page	GST Inc	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Inc	Copying Charge
	Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.				
111530	Postage of Council Documents		per application		At Cost
Freedom of Information					
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	OOS	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	OOS	\$30.00
111540	Access time supervised by staff	Statutory	per hour	OOS	\$30.00
111540	Administration - staff time	Statutory	per hour	OOS	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	OOS	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	OOS	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	OOS	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	OOS	At Cost
GOVERNANCE (Continued)					
SCHEDULE 04					
Hire Charges					
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
111560	Lecturn Hire	Council	per day	GST Inc	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Inc	\$60.00
111560	Portable PA System	Council	per day	GST Inc	\$120.00
111560	Projector and Screen	Council	per half day	GST Inc	\$60.00
111560	Projector and Screen	Council	per day	GST Inc	\$110.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	<b>NEW Charge</b>		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
111560	Laptop Computer	Council	per day	GST Inc	\$30.00
111560	Tablecloths (function) Round	Council	per item	GST Inc	\$18.50
111560	Tablecloths (function) Rectangle	Council	per item	GST Inc	\$16.50
<b>Cleaning/Damages Charges - all Shire Venues</b>					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Inc	\$73.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Inc	\$73.00
111560	Venue cleaning	Council	per hour	GST Inc	\$73.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Inc	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Inc	At Cost Plus 15% Admin Fee
<b>Booking Cancellation Fee - all Shire Venues</b>					
111560	Less than 48 hours Notice	Council	per application	GST Inc	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>					
<b>SCHEDULE 05</b>					
<b>Fire Prevention</b>					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Inc	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Inc	\$30.00
<b>Dog Registration Fees</b>					
118530	Unsterilised - 1 year	Statutory	per dog	OOS	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	OOS	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	OOS	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	OOS	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	OOS	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	OOS	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	OOS	\$100.00
118530	Pensioner Rate	Statutory	per dog	OOS	50% discount
118930	Replacement of Tag	Council	each	GST Inc	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	OOS	\$150.00
118530	Application to keep more than two dogs	Council	per application	GST Inc	\$59.00
<b>LAW, ORDER &amp; PUBLIC SAFETY (Continued)</b>					
<b>SCHEDULE 05</b>					
<b>Cat Registration Fees</b>					
118540	Sterilised - 1 year	Statutory	per cat	OOS	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	OOS	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	OOS	\$42.50
118540	Lifetime registration	Statutory	per cat	OOS	\$100.00
118540	Pensioner Rate	Statutory	per cat	OOS	50% discount
118540	Licence to keep an approved cat pound	Council	per application	OOS	\$150.00
<b>Poundage Charges - Dogs</b>					
119830	Seizure of a dog without impounding it	Council	per dog	OOS	\$30.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	OOS	\$68.00
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	OOS	\$90.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	OOS	\$27.00
119830	Destruction of a dog	Council	per dog	OOS	\$107.50
119830	Veterinary Fees		if applicable	GST Inc	At Cost
<b>Poundage Charges - Cats</b>					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$67.70



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	OOS	\$90.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	OOS	\$17.00
119830	Destruction of a cat	Council	per cat	OOS	\$54.50
119830	Veterinary Fees		if applicable	GST Inc	At cost
Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	OOS	\$27.00
119830	Pound Fees	Council	per day	OOS	\$16.50
Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Inc	\$22.00
118930	Dangerous Dog Signs	Council	each	GST Inc	\$22.00
118930	Dangerous Dog Collars - Medium	Council	each	GST Inc	\$54.50
118930	Dangerous Dog Collars - Large	Council	each	GST Inc	\$60.00
118930	Hire of Animal Trap	Council	per day	GST Inc	\$10.50
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	OOS	\$120.00
	* Ranger can set and monitor on request (for additional charge)				
Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	OOS	\$161.00
120330	Towing Charge	Council	per vehicle	OOS	\$268.50
120330	Vehicle Disposal	Council	per vehicle	OOS	\$161.00
120330	Daily cost for Impounded Vehicle	Council	per day	OOS	\$16.00
Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	OOS	\$80.50
119830	Ranger Attendance - 7pm to 7am	Council	per hour	OOS	\$193.50
119830	Plus Ranger Travel	Council	per km	OOS	\$0.80
Shopping Trolleys					
120350	Shopping Trolley Impoundment	Council	per hour	GST Inc	\$29.00
Rural Road Numbers					
120360	Rural Road Number Sign with Star Picket	Council	Per Sign	GST Inc	\$53.00
HEALTH					
SCHEDULE 07					
Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		OOS	\$158.00
122340	Settlement Inspection upon request	Council	per hour	OOS	
122340	Re-inspection Fee	Council		OOS	\$135.00
Trading in Public Places					
121330	Application Fee	Council		OOS	\$113.00
121330	Licence Fee - Including Food Vans	Council	per day	OOS	\$17.50
121330	Licence Fee - Including Food Vans	Council	per week	OOS	\$113.00
121330	Licence Fee - Including Food Vans	Council	per year	OOS	\$306.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per square metre	OOS	\$28.00
122340	Alfresco Dining Licence - Application	Council		OOS	\$113.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	OOS	\$28.00
Pet Meat					
121330	Notification of Pet Meat Premises	Statutory		OOS	\$102.00
121330	Surveillance Inspection Annual Fee	Statutory		OOS	\$214.00
Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		OOS	\$199.00
121330	Liquor Licensing Section 40 Certificates	Council		OOS	\$199.00
121330	Gaming Section 55 Certificates	Council		OOS	\$132.50
Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		OOS	\$107.00
121330	Registration of Lodging Houses	Statutory		OOS	\$251.50
Septic Tanks Approvals					
121430	Application Fee	Statutory		OOS	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		OOS	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		OOS	\$118.00

 Shire of <b>Katanning</b>			2024/25 Schedule of Fees and Charges		
G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
Public Buildings					
121330	Public Building Approval	Council		OOS	\$331.00
121330	Special Events Public Building Approval > 1,000	Council		OOS	\$331.00
Temporary Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	OOS	\$200.00
121330		Statutory	per long stay site	OOS	\$6.00
121330		Statutory	per short stay site	OOS	\$6.00
121330		Statutory	per camp site	OOS	\$3.00
121330		Statutory	per overflow site	OOS	\$1.50
Katanning Community and Medical Centre - Community Meeting Rooms					
121790	Commercial/Government	Council	per hour	GST Inc	\$36.00
121790	Commercial/Government	Council	per day	GST Inc	\$180.00
121790	Non Commercial	Council	per hour	GST Inc	\$18.00
121790	Non Commercial	Council	per day	GST Inc	\$90.00
121790	Seniors/Community Groups	Council			No Charge
	NB: Priority to be given to Senior Groups. The hire fee will cover the entire Community Meeting Room facilities.				
EDUCATION & WELFARE			SCHEDULE 8		
Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	OOS	\$27.50
143380	Stall Holder Fee - Non-Commercial	Council	per stall	OOS	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Inc	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Inc	\$15.00
194240	Marquee Bond (Harmony only)	Council	per marquee	OOS	\$50.00
143380	Marquee Hire - Commercial/Government (Harmony only)	Council	per marquee	GST Inc	\$100.00
143380	Marquee Hire - Non Commercial (Harmony only)	Council	per marquee	GST Inc	\$50.00
143380	Event Book	Council	per book	GST Inc	At Cost
HOUSING			SCHEDULE 9		
Amherst Village					
125030	Tenant Service Fee	Council	per week	Input Tax	\$88.00
COMMUNITY AMENITIES			SCHEDULE 10		
Domestic Refuse Collection Charges					
126030	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$405.00
126830	Weekly service - Additional 240 litre bin	Council	per service, per year	OOS	\$308.00
126030	Weekly Service - 120 litre bin (no new service available)	Council	per service, per year	OOS	\$308.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Inc	\$122.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Inc	\$145.00
126630	Recycling bin only collected fortnightly	Council	per service, per year	OOS	\$96.00
Commercial Refuse Collection Charges					
127530	Annual Waste Service - 2 x 240 litre bins Waste & recycling	Council	per service, per year	OOS	\$405.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	OOS	\$308.00
127530	Weekly Service - 120 litre bin (no new service available)	Council	per bin, per year	OOS	\$308.00
127530	Street Bin Collection	Council	per bin, per year	OOS	\$191.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	OOS	\$113.00
Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	OOS	\$96.00
127830	additional 240 litre service collected fortnightly	Council	per bin, per year	OOS	\$96.00
Refuse Site Disposal Charges					
126130	Waste to be land filled	Council	per tonne	GST Inc	\$28.50
126130	Waste to be land filled (Commercial Operator)	Council	per tonne	GST Inc	\$74.00
126130	Waste to be land filled contaminated with recyclables (Commercial Operator)	Council	per tonne	GST Inc	\$74.00
126130	Builders Rubble	Council	per tonne	GST Inc	\$28.50
126130	Builders Rubble (Commercial Operator)	Council	per tonne	GST Inc	\$74.00
126130	Recyclables, not contaminated, residential properties Katanning	Council	per tonne		Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	per tonne	GST Inc	\$28.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
126130	Commercial Recycling	Council	per tonne	GST Inc	\$74.00
126130	Asbestos	Council	per sheet	GST Inc	\$20.00
126130	Asbestos	Council	per tonne	GST Inc	\$200.00
126130	Matresses - any size	Council	per mattress	GST Inc	\$55.00
126130	Large consignments and special disposals	Council	per application	GST Inc	POA
126130	Bulk Bins	Council	per tonne	GST Inc	\$74.00
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Inc	\$0.40
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Refuse Site Disposal Charges (Continued)					
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Inc	\$7.50
126130	Tyres - small truck/4WD	Council	each	GST Inc	\$33.50
126130	Tyres - large truck	Council	each	GST Inc	\$67.00
126130	Tyres - extra large (e.g. grader)	Council	each	GST Inc	\$146.50
126130	Tyres - shredded	Council	per tonne	GST Inc	\$33.50
126130	Small animal carcass (dog cat )	Council	per animal	GST Inc	\$7.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Inc	\$19.50
	* Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m3 which is not a white good. Oversized good may be refused at the operators discretion if they are considered too difficult to manage within the refuse space				
Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Inc	\$70.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Inc	\$70.00
126130	Loads greater than 3,000lt	Council		GST Inc	POA
Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including delivery and collection fee	Council	per collection	GST Inc	\$67.50
Local Planning Scheme Fees - Schedule 2 Maximum Fees					
	1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of development is -	Statutory			
128930	a) not more than \$50,000	Statutory		OOS	\$147.00
128930	b) more than \$50,000 but not more than \$500,000	Statutory		OOS	0.32% of estimated cost of development
128930	c) more than \$500,000 but not more than \$2.5 million	Statutory		OOS	\$1,700 + 0.257% for every \$1 in excess of \$500,000
128930	d) more than \$2.5 Million but not more than \$5 million	Statutory		OOS	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
128930	e) more than \$5 Million but not more than \$21.5 million	Statutory		OOS	\$12,633 + 0.123% for every \$1 in excess of \$5 million
128930	f) more than \$21.5 million	Statutory		OOS	\$34,196.00
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
Local Planning Scheme Fees - Schedule 2 Maximum Fees (Continued)					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	<b>NEW Charge</b>		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
128930	2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Statutory		OOS	The fee in item 1 plus, by way of penalty, twice that fee
128930	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory		OOS	\$739.00
128930	4. Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory		OOS	The fee in item 3 plus, by way of penalty, twice that fee
128930	5A. Determining an application to amend or cancel development approval	Statutory		OOS	\$295.00
128930	5B. Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory		OOS	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		OOS	\$295.00
128930	5. Providing a subdivision clearance for - a) not more than 5 lots	Statutory	per lot	OOS	\$73.00
128930	b) more than 5 lots but not more than 195 lots	Statutory	per lot	OOS	\$73 per lot for first 5 lots and then \$35 per lot
128930	c) more than 195 lots	Statutory		OOS	\$7,393.00
128930	6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory		OOS	\$222.00
128930	7. Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory		OOS	The fee in item 6 plus, by way of penalty, twice that fee
	8. Determining an application for the renewal of an approval of a home occupation where the home occupation has commenced	Statutory		OOS	\$73.00
	9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory		OOS	The fee in item 8 plus, by way of penalty, twice that fee
	10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory		OOS	\$295.00
	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory		OOS	The fee in item 10 plus, by way of penalty, twice that fee
128930	12. Providing a Zoning Certificate	Statutory		OOS	\$73.00
128950	13. Replying to a property settlement questionnaire	Statutory		OOS	\$73.00
128950	14. Providing written planning advice	Statutory		OOS	\$73.00
<b>COMMUNITY AMENITIES (Continued)</b>					<b>SCHEDULE 10</b>
<b>Extractive Industries</b>					
128930	Application Fee under Local Law	Council		OOS	\$950.00
128930	Annual Licence Fee under Local Law	Council		OOS	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		OOS	\$250.00
128930	Licence Renewal under Local Law	Council		OOS	\$250.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		OOS	\$5,000.00
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 Inc	\$3,500.00
128950	LPS Amendment	Council	Standard	GST Inc	\$6,600.00
128950	LPS Amendment	Council	Complex	GST Inc	\$9,900.00
128950	Structure Plan	Council		GST Inc	\$6,600.00
Scheme Amendment/Structure Plan - Maximum Fees Reg. 48					
128950	Executive Manager / Shire Planner	Statutory	per hour	GST Inc	\$91.00
128950	Manager / Senior Planner	Statutory	per hour	GST Inc	\$68.00
128950	Planning Officer	Statutory	per hour	GST Inc	\$38.00
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Inc	\$38.00
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Inc	\$31.20
Development Assessment Panel Application					
128930	Joint Development Assessment Panel	Statutory		OOS	Variable
	* 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 Inc	\$1,500.00
128950	Reports - Scheme Text - Local Planning Scheme No 5	Council		GST Inc	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Inc	\$186.00
128950	Advertising (Newspaper)	Council		GST Inc	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		OOS	\$2,750.00
	Any fees that are not listed above are as per WA Planning and Development Regulations 2009.				
Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Inc	\$1,055.00
130830	Adult Burial (1.8m hand dig)	Council		GST Inc	\$1,302.00
130830	Child Burial including stillborn	Council		GST Inc	\$826.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Inc	\$159.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Inc	\$318.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday	Council		GST Inc	\$561.00
	NB: this fee is at CEO's discretion to cover costs				
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Inc	\$1,061.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)	Council		GST Inc	POA
131230	Fee for each interment for Reserve Fund	Council		GST Inc	\$95.00
130830	Interment of Ashes in grave (by Shire)	Council		GST Inc	POA
COMMUNITY AMENITIES (Continued)					
				SCHEDULE 10	
Cemetery Charges (Continued)					
130830	Registration of Ashes	Council		GST Inc	\$160.00
130830	Metal Marker	Council		GST Inc	\$32.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$324.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Inc	\$79.00
130830	RSL Headstone Fee/Administartion Fee	Council		GST Inc	\$33.00
194240	Cemetery Bond	Council		OOS	\$102.00
Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Inc	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Inc	POA

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
130830	Niche Wall Vase	Council		GST Inc	\$37.00
130830	Plot Reservation	Council		GST Inc	\$201.00
130830	Registration of Ashes	Council		GST Inc	\$52.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Inc	\$167.00
Licence Fees					
130930	Funeral Director	Council	per year	OOS	\$229.00
130930	Funeral Director	Council	per funeral	OOS	\$78.00
130930	Monumental Mason	Council	per year	OOS	\$157.00
130930	Monumental Mason	Council	per monument	OOS	\$52.00
RECREATION & CULTURE					
SCHEDULE 11					
Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	OOS	\$300.00
194140	Bond - With Alcohol	Council	per application	OOS	\$600.00
194240	Key Bond	Council	per application	OOS	\$50.00
194240	Equipment Bond	Council	per application	OOS	\$100.00
Town Hall Hire					
H002	Main Hall - Commercial/Government Functions	Council	per hour	GST Inc	\$62.00
H002	Main Hall - Commercial/Government Functions	Council	per day	GST Inc	\$450.00
H002	Main Hall - Non-Commercial Functions	Council	per hour	GST Inc	\$45.00
H002	Main Hall - Non-Commercial Functions	Council	per day	GST Inc	\$330.00
H002	School Functions	Council	per hour	GST Inc	\$15.50
H002	Rehearsal	Council	per hour	GST Inc	\$30.00
H002	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$20.00
H002	Kitchen - Commercial/Government	Council	per day	GST Inc	\$150.00
H002	Kitchen - Non-Commercial	Council	per hour	GST Inc	\$15.00
H002	Kitchen - Non-Commercial	Council	per day	GST Inc	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Inc	\$72.00
H002	Retractable Seating - Set up	Council	per booking	GST Inc	\$27.50
H002	Grand Piano Hire - Commercial/Government	Council	per application	GST Inc	\$72.00
H002	Grand Piano Hire - Non Commercial	Council	per application	GST Inc	\$54.00
	Meeting Equipment Hire	Council		GST Inc	
	Refer to Admin Section, page 1 of Fees & Charges				
RECREATION & CULTURE (Continued)					
SCHEDULE 11					
Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Inc	\$5.00
139340	Children	Council	per entry	GST Inc	\$4.00
139340	Pension Card	Council	per entry	GST Inc	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Inc	\$4.00
139340	Spectator	Council	per entry	GST Inc	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Inc	\$1.00
139340	Child (4 years and under)	Council	per entry	GST Inc	No Charge
139340	Family Entry ***	Council	per entry	GST Inc	\$15.50
139340	Concession Booklet Entrances (Adult -x 10)	Council	per booklet	GST Inc	\$45.00
139340	Concession Booklet Entrances (Child - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Family Day Entry - 10)	Council	per booklet	GST Inc	\$139.50
139340	Concession Booklet Entrances (Seniors Entry - 10)	Council	per booklet	GST Inc	\$36.00
139340	Concession Booklet Entrances (Pension Card Entry - 10)	Council	per booklet	GST Inc	\$40.50
139340	* Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; more than 20 members = 15% discount on standard charge per member) negotiated with the CEO on the type of membership" (as per KLC's Fess & Charges)				
	** Carers of special needs participants will be granted free access to the centre if they will be looking after their charge at all times whilst in the centre.				
	*** A Family Membership consists of immediate family only who reside in the same household and is financially dependent upon the householder.				
Katanning Aquatic Centre - Season Passes					
139340	Season Passes Family ***	Council	per season	GST Inc	\$350.00
139340	Half Season Pass - Family ***	Council	per season	GST Inc	\$235.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Inc	\$132.00
139340	Season Pass - Adult	Council	per season	GST Inc	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Inc	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Inc	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Inc	\$132.00
139340	1 month Pass - Adult	Council	per season	GST Inc	\$100.00
139340	1 month Pass - Child	Council	per season	GST Inc	\$80.00
139340	1 month Pass - Pension Card	Council	per season	GST Inc	\$90.00
139340	1 month Pass - Senior	Council	per season	GST Inc	\$80.00
139340	1 month Pass - Family	Council	per season	GST Inc	\$200.00
Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Inc	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Inc	\$2.50
	Spectator fee for School Carnivals	Council	per entry	GST Inc	No Charge
Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	OOS	\$50.00
	Exclusive hire of facility	Council	per hour	GST Inc	By negotiation
	Program fees	Council	per participant	GST Inc	\$10.00
RECREATION & CULTURE (Continued)			SCHEDULE 11		
Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Inc	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Inc	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Inc	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Inc	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Inc	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Inc	\$2.50
100230	Spectator	Council	per entry	GST Inc	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Inc	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Inc	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Inc	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Inc	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$103.50
100230	Express Fitness Class Booklet (10) ½hr fitness classes - eligible	Council	per booklet	GST Inc	\$57.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Inc	\$40.50
Memberships					
101430	Gold - Single	Council	monthly	GST Inc	\$103.00
101430	Gold - Single	Council	quarterly	GST Inc	\$292.00
101430	Gold - Single	Council	half year	GST Inc	\$549.00
101430	Gold - Single	Council	full year	GST Inc	\$755.00
101430	Gold - Family	Council	quarterly	GST Inc	\$326.00
101430	Gold - Family	Council	half year	GST Inc	\$614.00
101430	Gold - Family	Council	full year	GST Inc	\$1,075.00
	* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.				
101430	Gym - Single **	Council	quarterly	GST Inc	\$248.00
101430	Gym - Single **	Council	half year	GST Inc	\$442.00
101430	Gym - Single **	Council	full year	GST Inc	\$662.00
	** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)				
101430	Indoor Sports Only - Child	Council	quarterly	GST Inc	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Inc	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Inc	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Inc	\$118.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
101430	Indoor Sports Only - Adult	Council	half year	GST Inc	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Inc	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Inc	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Inc	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Inc	\$763.00
	New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.				
RECREATION & CULTURE (Continued)					SCHEDULE 11
Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Inc	\$11.50
100830	Fitness Classes	Council	per participant	GST Inc	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Inc	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Inc	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Inc	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Inc	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Inc	\$3.30
100930	Gym Instructor	Council	per hour	GST Inc	\$67.00
100930	Personal Training - Member	Council	per half hour	GST Inc	\$30.00
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$41.50
100930	Contract Personal Training - Member	Council	per half hour	GST Inc	\$45.00
100930	Contract Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Inc	\$56.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Inc	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Inc	\$23.00
100930	Massage Therapy	Council	per half hour	GST Inc	\$55.50
Private Personal Trainer - Non KLC fitness					
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per client	GST Inc	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Inc	\$7.75
Creche					
101030	Creche - Casual	Council	per child	GST Inc	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Inc	\$3.40
	Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times.				
	Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.				
Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Inc	\$51.50
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Inc	\$205.00
100830	Term Sport Nomination Fee	Council	per team	GST Inc	\$25.00
Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Inc	Normal Entry Fees
100230	> 20 Kids	Council		GST Inc	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Inc	\$34.00
Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	OOS	\$300.00
191220	Bond With Alcohol	Council	per application	OOS	\$600.00
191220	Bond on Equipment Hire	Council	per application	OOS	\$100.00
191220	Key/Swipe Card Bond	Council	per application	OOS	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Inc	\$60.00
191220	KLC Oval/Ground Bond	Council		OOS	\$300.00
RECREATION & CULTURE (Continued)					SCHEDULE 11
Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Inc	\$80.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	<b>NEW Charge</b>		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
100630	Non Commercial	Council	per hour	GST Inc	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Inc	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Inc	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Inc	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Inc	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Inc	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$27.00
100630	Wedding/Function Room Package - Standard <i>Hirer Set Up</i>	Council	per function	GST Inc	\$900.00
100630	Wedding/Function Room Package - Gold <i>KLC Staff Set Up</i>	Council	per function	GST Inc	\$1,100.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Inc	\$34.00
<b>Main Floor - Hire Fees</b>					
100530	Entire Main Stadium	Council	per day	GST Inc	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$260.00
100530	Individual Courts	Council	per hour	GST Inc	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$58.00
<b>Ram Pavilion - Hire Fees</b>					
100530	Entire Main Stadium	Council	per day	GST Inc	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Inc	\$122.00
100530	Individual Courts	Council	per hour	GST Inc	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Inc	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Inc	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Inc	\$48.00
<b>Creche Room - Hire Fees</b>					
101030	Commercial/Government	Council	per hour	GST Inc	\$35.00
101030	Non-Commercial	Council	per hour	GST Inc	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Inc	\$62.00
101030	Additional Crèche staff member	Council	per hour	GST Inc	\$34.00
<b>Other Facility Hire Fees</b>					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Inc	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Inc	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Inc	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Inc	\$22.00
100430	Tea & Coffee (Functions)	Council	per person	GST Inc	\$2.00
167930	Change Room - Casual Bookings	Council	per hour	GST Inc	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Inc	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Inc	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Inc	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Inc	\$77.00
100630	Shearing Shed	Council	per day	GST Inc	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Inc	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Inc	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Inc	\$150.00
<b>RECREATION &amp; CULTURE (Continued)</b>					
<b>SCHEDULE 11</b>					
<b>Community Equipment Hire</b>					
135430	Round Tables	Council	per day	GST Inc	\$12.00
135430	Trestle Tables	Council	per day	GST Inc	\$6.00
135430	Chairs	Council	per day	GST Inc	\$2.50
135430	Crockery	Council	per day	GST Inc	\$0.70
135430	Cutlery	Council	per day	GST Inc	\$0.35
135430	Glass Ware	Council	per day	GST Inc	\$2.00
135430	Electric Urns	Council	per day	GST Inc	\$12.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
135430	Tablecloths (function) Round	Council	per day	GST Inc	\$18.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Inc	\$16.50
135430	Table and Stage Skirting	Council	per day	GST Inc	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Inc	\$80.00
135430	Over head projectors/screen per day	Council	per day	GST Inc	\$60.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Inc	\$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 Inc	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Inc	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Inc	\$2.50
Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Inc	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Inc	\$66.50
167930	Non-Commercial	Council	per day	GST Inc	\$145.00
167930	Non-Commercial	Council	per hour	GST Inc	\$25.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Inc	By negotiation
Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Inc	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Inc	\$550.00
167930	Equestrian Association	Council		GST Inc	\$550.00
167930	Katanning Rugby	Council	per team	GST Inc	\$325.00
	New Sporting Clubs are charged based on the following formula:				
	- Senior Teams				
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.60			GST Inc	\$0.60
	- Junior teams				
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.35			GST Inc	\$0.35
Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Inc	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m²	GST Inc	\$114.00
	- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$405 per annum)				
Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Inc	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Inc	\$7.75
Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Inc	Replacement value
141430	Lost Library Books	Council	per book	GST Inc	
141430	Replacement of Library Cards	Council	per card	GST Inc	
RECREATION & CULTURE (Continued)					SCHEDULE 11
Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Inc	\$0.30
142630	A4 double sided	Council	per copy	GST Inc	\$0.50
142630	A3 single sided	Council	per copy	GST Inc	\$0.60
142630	A4 single sided - colour	Council	per copy	GST Inc	\$0.50
142630	A4 double sided - colour	Council	per copy	GST Inc	\$0.80
142630	A3 single sided - colour	Council	per copy	GST Inc	\$0.80
142630	Laminating Fees - A4 per page	Council	per copy	GST Inc	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Inc	\$4.00
Internet & Communication					
141730	Scanning charge	Council	per page	GST Inc	\$0.20
Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Inc	\$35.00
121130	Commercial/Government	Council	per day ( > 5 hrs)	GST Inc	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Inc	\$17.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
121130	Non Commercial - discounted rate	Council	per day ( > 5 hrs)	GST Inc	\$87.50
Gallery Hire					
121830	Local Artists	Council	per week	GST Inc	\$100.00
121830	Other	Council	per week	GST Inc	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Inc	30% Commission
Other Culture					
153330	Gallery Coordinator Labour Assistance	Council	per hour	GST Inc	\$68.00
143130	Sale of History Books	Council	per book	GST Inc	\$20.00
Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Inc	\$343.00
144330	Plaque	Council	per application	GST Inc	POA
TRANSPORT			SCHEDULE 12		
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m²	GST Inc	\$145.00
	- Current 50% discount on general advertising rate listed in administration section				
ECONOMIC SERVICES			SCHEDULE 13		
Economic Development					
158780	Mobile Food Trailer Hire - Commercial/Business	Council	per day	GST Inc	\$220.00
158780	Mobile Food Trailer Hire - Community/Not-for-profit	Council	per day	GST Inc	\$110.00
194240	Mobile Food Trailer Bond	Council	per hire application	OOS	\$500.00
Rural Services					
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Free	\$4.20
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Free	\$11.50
153630	Minimum Charge	Council		GST Free	\$5.00
153650	Access card for controlled standpipes	Council	each	GST Inc	\$21.50
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Building Permits					
156130	Uncertified application for a building permit (s 6(1) )	Statutory		OSS	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$110.00
156130	Certified application for building permit s 16(1) - (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.09% of estimated value(inclusive of GST)of the proposed building work as determined by the permit authority but not less than \$110.00
Demolition Permits					



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
156130	Class 1 and 10 (s 16(1))	Statutory		OOS	\$110.00
156130	Class 2 to 9 (s 16(1))	Statutory	per storey	OOS	\$110.00
Occupancy Permits					
156130	- occupancy permit for a completed building; temporary occupancy permit for an incomplete building, modification of an occupancy permit for additional use of building on temporary basis, replacement occupancy permit for permanent change of building's use or classification and to replace an occupancy permit for an existing building	Statutory		OOS	\$110.00 per application
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Unauthorised Work Applications					
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2) ).	Statutory		OOS	0.18% of the estimated value(inclusive of GST) of the building work as determined by the permit authority but not less than \$110.00
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3) ).	Statutory		OOS	0.38% of the estimated current value(inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$110.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		OOS	\$110.00
Extension of Time Applications					
156130	Building or Demolition Permit	Statutory		OOS	\$110.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		OOS	\$110.00
Regulatory Fees					
156130	BCITF Levy (applies to all applications for building and demolition permits)	Statutory		OOS	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
ECONOMIC SERVICES (Continued)			SCHEDULE 13		
Regulatory Fees (Continued)					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	<b>NEW Charge</b>		OOS = Outside the Scope of GST GST Inc = 10% GST Inclusive		
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		OOS	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
	Occupancy permit or building approval certificate for approved building work under s47, 49 or 52 of the Building Act	Statutory		OOS	\$61.65
	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act	Statutory		OOS	0.274% of the value (inclusive of GST) of the work but not less than \$123.30
156150	Private Swimming Pool Fence Inspection (Reg 53) (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		OOS	\$58.45
156130	Application for approval of battery powered smoke alarms (Reg 61)	Statutory		OOS	\$179.40
<b>Building Control - Certification Fees (By Private Arrangement)</b>					
156130	Sign Licence - Application Fee	Council		GST Inc	\$20.00
156130	Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Inc	0.13% estimated value of construction but not less than *\$99.00
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Inc	0.11% estimated value of construction but not less than *\$99.00
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Inc	\$195.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Inc	\$98.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Inc	\$98.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Inc	\$150.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Inc	\$98.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Inc	\$98.00
<b>Saleyards Fees and Charges</b>					
158430	Advertising Signage (at Saleyards)	Council	per m <sup>2</sup>	GST Inc	\$290.00
157730	Sheep Yarding Fees	Council	per head	GST Inc	\$1.00
154630	Destruction of Sheep	Council	per head	GST Inc	\$25.00
158830	Washbay Keys	Council	per key	GST Inc	\$43.00
158130	Washbay Usage	Council	Per minute - Min \$5.00	GST Inc	\$0.80
157740	Agistment Fees	Council	per head per day	GST Inc	\$0.17
<b>Saleyard Facility - Hire Bonds</b>					
175130	Venue Bond Without Alcohol	Council	per application	OOS	\$300.00
175130	Venue Bond With Alcohol	Council	per application	OOS	\$600.00
175130	Equipment Bond	Council	per application	OOS	\$100.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	<b>NEW Charge</b>		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive per application	OOS	
175130	Key Bond (for use after hours)	Council			\$50.00
<b>ECONOMIC SERVICES (Continued)</b>					<b>SCHEDULE 13</b>
<b>Saleyard Facility - Hire Fees</b>					
157940	Kitchen - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Kitchen - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Kitchen - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Kitchen - Non Commercial	Council	per day	GST Inc	\$180.00
157940	Training Room - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Training Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Training Room - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Training Room - Non Commercial	Council	per day	GST Inc	\$180.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Inc	\$38.00
157940	Dining Room - Commercial/Government	Council	per day	GST Inc	\$246.00
157940	Dining Room - Non Commercial	Council	per hour	GST Inc	\$29.00
157940	Dining Room - Non Commercial	Council	per day	GST Inc	\$180.00
	Breakages & Other Charges				
158030	Refer to Admin Section, page 1 of Fees & Charges				
	Meeting Equipment Hire				
158030	Refer to Admin Section, page 1 of Fees & Charges				
157830	Office Rental	Council	per month, increased by March CPI	GST Inc	\$363.59
<b>Saleyards Pop Up Shop</b>					
157940	Pop Up Shop - Half Day	Council	half day	GST Inc	\$32.00
157940	Pop Up Shop - Full Day	Council	full day	GST Inc	\$55.00
<b>OTHER PROPERTY &amp; SERVICES</b>					<b>SCHEDULE 14</b>
<b>Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate</b>					
159530	Graders	Council	per hour	GST Inc	\$240.00
159530	Graders	Council	per day	GST Inc	\$1,910.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Inc	\$195.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Inc	\$1,550.00
159530	Truck Trailer (side)	Council	per hour	GST Inc	\$79.00
159530	Truck Trailer (side)	Council	per day	GST Inc	\$625.00
159530	Water Truck	Council	per hour	GST Inc	\$210.00
159530	Water Truck	Council	per day	GST Inc	\$1,675.00
159530	Backhoe	Council	per hour	GST Inc	\$178.00
159530	Backhoe	Council	per day	GST Inc	\$1,420.00
159530	Hitachi Loader	Council	per hour	GST Inc	\$212.00
159530	Hitachi Loader	Council	per day	GST Inc	\$1,690.00
159530	9 tonne Excavator	Council	per hour	GST Inc	\$198.00
159530	9 tonne Excavator	Council	per day	GST Inc	\$1,580.00
159530	Excavator	Council	per hour	GST Inc	\$242.00
159530	Excavator	Council	per day	GST Inc	\$1,930.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Inc	\$193.00
<b>OTHER PROPERTY &amp; SERVICES (Continued)</b>					<b>SCHEDULE 14</b>
<b>Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate (Continued)</b>					
159530	Multi-tyred self propelled roller	Council	per day	GST Inc	\$1,540.00
159530	Tractor (Including attachments)	Council	per hour	GST Inc	\$172.00
159530	Tractor (Including attachments)	Council	per day	GST Inc	\$1,370.00
159530	Semi Side - Tipper	Council	per hour	GST Inc	\$260.00
159530	Semi Side - Tipper	Council	per day	GST Inc	\$2,050.00
159530	3t Tip Truck	Council	per hour	GST Inc	\$125.00
159530	3t Tip Truck	Council	per day	GST Inc	\$990.00
159530	Sweeper	Council	per hour	GST Inc	\$193.00
159530	Sweeper	Council	per day	GST Inc	\$1,540.00
159530	Skid steer Loader	Council	per hour	GST Inc	\$169.00
159530	Skid steer Loader	Council	per day	GST Inc	\$1,350.00
159530	Vibrating Roller	Council	per hour	GST Inc	\$192.00
159530	Vibrating Roller	Council	per day	GST Inc	\$1,530.00
159530	Pedestrian Roller	Council	per hour	GST Inc	\$108.00



G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2024/25
	NEW Charge		OOS = Outside the Scope of GST		
			GST Inc = 10% GST Inclusive		
159530	Pedestrian Roller	Council	per day	GST Inc	\$860.00
159530	Sundry Plant	Council	per hour	GST Inc	\$101.00
159530	Sundry Plant	Council	per day	GST Inc	\$800.00
159530	Blue Metal	Council	m <sup>3</sup>	GST Inc	\$277.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Inc	\$305.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Inc	\$2,440.00
159530	Bitumen Truck (Travel)	Council	per km	GST Inc	\$2.80
159530	Emulsion	Council	litre	GST Inc	Cost Recovery
159530	Premix (Asphalt)	Council	tonne	GST Inc	Cost Recovery
159530	Labour Hire	Council	per hour	GST Inc	\$95.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Inc	\$228.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Inc	\$270.00
159530	Bond for Hire of Signs	Council	per application	OOS	\$130.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Inc	Price on application dependent on Number and Values
159530	Hire of signs - Non Commercial	Council	per application	GST Inc	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Inc	\$580.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	No charge, but bond and installation still apply
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	\$360.00
194240	Bond for Portable Stage	Council	per application	OOS	\$580.00
159530	Administration Fee - 30% of total works cost	Council	per application	GST Inc	30%
	(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)				
	Charges for private works carried out by the Shire are based on recovery of plant operating costs, employee costs and administration costs.				
Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Inc	\$118.00



## COUNCIL POLICY

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### Purchasing Policy

<b>Policy No:</b>	2.5
<b>Policy Subject:</b>	Purchasing
<b>Preamble:</b>	The Shire of Katanning (the “Shire”) is committed to purchasing Goods and/or Services, and/or Works in compliance with this Policy.
<b>Policy Statement:</b>	The Shire is committed to establishing efficient, effective, economical and sustainable procedures in all purchasing activities. This Policy must be read/adopted in accordance with the requirements of the Procurement Procedures Manual, which will cover further and comprehensive details, practices and the operational requirements for the relevant Policy item.
<b>Objectives:</b>	<p>In carrying out its purchasing activities, the Shire will:</p> <ul style="list-style-type: none"><li>i. ensure compliance with the <a href="#">Local Government Act 1995</a> (the “Act”);</li><li>ii. deliver best Value for Money outcomes;</li><li>iii. ensure sustainable benefits, such as environmental, social and local economic factors (including maximising participation of local businesses) are considered in the overall Value for Money assessment;</li><li>iv. ensure the use of equitable competitive processes and the engagement of potential suppliers impartially, honestly and consistently;</li><li>v. ensure probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;</li><li>vi. ensure that risks are identified and managed as outlined in the Shire’s Risk Management Policy and related documents;</li><li>vii. ensure that records are created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire’s internal Record Keeping Policy; and</li><li>viii. ensure that confidentiality protocols are established and adhered to so as to protect commercial-in-confidence information with release of information where appropriately approved.</li></ul>
<b>Ethics &amp; Integrity:</b>	The Shire’s Code of Conduct applies when undertaking purchasing activities and decision making.



**Purchasing Policy Non-Compliance:** The Purchasing Policy is mandated under the Act & Regulations and non-compliance therefore represents a breach of the Act & Regulations.

**Threshold Levels and Requirements:** The adoption of these threshold levels shall be carried out in conjunction with the supply order of priority requirements outlined in the Procurement Procedures Manual.

Where the value of procurement (excluding GST) for the Contract over the full contract period\* (including options to extend) is, or is expected to be:

Threshold Level (ex GST)	Requirements
Up to \$10,000	Seek at least one verbal or written quotation from a suitable supplier.
\$10,001 to \$25,000	Seek at least 2 written quotes (executive manager to sign-off where only one quote is obtained or CEO if quote was directly requested by the relevant executive manager).
\$25,001 to \$250,000	Seek at least 3 written quotes (CEO to sign-off where less than 3 written quotes are obtained).
More than \$250,000	Conduct a public tender or other public procurement process; or Seek at least three (3) quotations from an appropriate exempt arrangement.

\* The “contract period” can mean “a one-off purchase” or “a pre-defined period”.

A similar process must be followed for other public procurement processes such as Expressions of Interests or Request for Proposal.

Sign off by an executive manager, with delegated authority or the CEO, where the target number of written quotes has not been obtained, is to take into account whether the staff member proposing the purchase has taken sufficient steps to acquire the target number or written quotes, whether the offer/s obtained represent reasonable value for money and to satisfy themselves that no fraudulent activity has occurred.

**Exempt Provisions:** The most common exempt provision from a public procurement process are:

1. WALGA Preferred Supply Arrangements;
2. Goods and services or works obtained through State, Commonwealth or other Local Government arrangement;
3. Goods and services or works as a result of an emergency provision;
4. Where there is a genuine sole source of supply;
5. Where the goods to be supplied are petrol or oil (lubricant); or any other liquid, or gas, used for internal combustion engines;
6. Goods, services or works supplied through an Australian Disability Enterprise;
7. The contract is for a renewal or extension of an existing contract; or
8. For LGIS services.

<b>Sole Source Supply:</b>	The procurement of Goods and/or Services, and/or Works available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply.
<b>Emergency Provision:</b>	<p>An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.</p> <p>Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.</p>
<b>Obtaining Quotations:</b>	Written quotations will be obtained in accordance with the steps outlined in the Procurement Procedures Manual.
<b>Selection Criteria</b>	<p>Sustainability (as defined in Section 9.0 of this policy) will be included as a qualitative assessment element for all purchases above \$25,000 (ex GST).</p> <p>Price consideration will not be weighted as part of the evaluation process. Price will be considered separate to non-price selection criteria and a Value for Money assessment will take a balanced view between price and non-price considerations.</p>
<b>Anti-Avoidance:</b>	The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a public tender.
<b>Probity Experts:</b>	<p>Probity experts ensure a transparent and fair procurement process and to achieve best Value for Money. An independent person may be appointed to act as a probity expert as outlined in the Procurement Procedures Manual.</p> <p>The decision to appoint a probity expert will be at the complete discretion of the Chief Executive Officer.</p>
<b>Contract Management:</b>	All Shire Contracts will be managed during their lifecycle by the responsible officer in accordance with good contract management practices and consistent with the procedures outlined in the Procurement Procedures Manual.
<b>Notification of Outcome:</b>	<p>Each tenderer or respondent to a public procurement process shall be notified in accordance with the procedures outlined in the Procurement Procedures Manual.</p> <p>Each unsuccessful respondent shall be offered a debrief on their response to the procurement process.</p>

**Engaging Contracted Suppliers:** A properly completed “Purchase Order” must be issued to the contracted supplier as part of the engagement process.

**Sponsorship and Trials:** Sponsorship for events and trials by current and prospective suppliers must undergo a similar process to that required for sourcing of goods and services, and/or works. Threshold levels as outlined in Section 6.0 would apply as would other elements of this Policy.

**Other Procurement Processes:** Other procurement processes include Expressions of Interest and Request for Proposal. In both cases, similar rules to a Request for Tender apply and they should be conducted in accordance with the requirements outlined in the Procurement Procedures Manual.

**Value for Money Consideration:** The Shire will apply Value for Money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous. The Value for Money consideration will be applied for all threshold levels of purchase.

**Sustainable Procurement:** Sustainable procurement is defined as the procurement of goods and services, and/or works that has the most positive environmental, social and local economic impacts possible over the entire life cycle of a product or services.

The Shire is committed to implementing sustainable procurement where appropriate, by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection, local economic benefits and good governance).

**Regional Price Preference:** This policy is to be read in conjunction with Council Policy – Buy Locally – Regional Price Preference which outlines the circumstances and criteria where a regional price preference shall be applied.

**Purchasing from Aboriginal Businesses:**

The Shire will support the purchasing of requirements from Aboriginal businesses. This will be in accordance with the requirements outlined in the Procurement Procedures Manual.

**Purchasing from Australian Disability Enterprises:**

The Shire will support the purchasing of requirements from Australian Disability Enterprises. This will be in accordance with the requirements outlined in the Procurement Procedures Manual.

**Environmental Sustainability:**

The Shire will adopt an approach to procurement that supports sound environmental considerations in its purchasing activities.

**Panels of Pre-Qualified Suppliers:**

The Shire will consider creating a Panel of Pre-qualified Suppliers (“Panel”) when a range of similar goods and services are required to be purchased on a continuing and regular basis.

The Panel will be established in accordance with the Regulations and requirements outlined in the Procurement Procedures Manual.

**Records Management:**

All purchasing activity including for competitive procurement and direct purchase processes, communications and transactions must be evidenced and retained as Shire records in accordance with the State Records Act 2000 and the Shire’s internal Records Management Policy.

**Review:**

This policy is to be reviewed every two years, review by date June 2024.

**Resolution No:** Ordinary Council OC/

**Resolution Date:**

**Amended:**

**Source:** Finance & Administration

**Review Responsibility:** Executive Manager Corporate Services/Deputy CEO



Shire of  
**Katanning**  
Heart of the Great Southern

# **FIRE MANAGEMENT REQUIREMENTS 2024 – 2025**



## **Please retain this document for your reference FIRST AND FINAL NOTICE**

To all owners and occupiers of land in the Shire of Katanning. This document constitutes the Shire of Katanning Fire Management Requirements (Bush Fire Notice) pursuant to Section 33 of the Bush Fires Act 1954 you are hereby required, on all land owned or occupied by you, as a measure for preventing the spread and extension of a bush fire, to plough, cultivate, scarify, burn, chemically spray or otherwise clear upon the lands Fire Access tracks (fire breaks) in such manner as set out in this notice.



**HELP STOP ARSON**  
Report suspicious activity  
to Crime Stoppers on  
**1800 333 000**

By order of the Council  
Peter Klein  
Chief Executive Officer

# DEFINITIONS

**For the purpose of this Notice the following definitions apply:**

**Flammable Material:** Material that can be easily ignited, (i.e. - dead or dry grass and crops, leaves, timber, boxes, cartons, paper, plastic and other material or things deemed by an authorised officer to be capable of combustion) but does not include green growing trees, growing bushes or garden plants.

**CBFCO:** Shall mean the Chief Bush Fire Control Officer as appointed by the Shire of Katanning.

**DCBFCO:** Shall mean the Deputy Chief Bush Fire Control Officer as appointed by the Shire of Katanning.

**BFCO:** Shall mean the Bush Fire Control Officer as appointed by the Shire of Katanning.

**DBFCO:** Shall mean the Deputy Bush Fire Control Officer as appointed by the Shire of Katanning.

**CESM:** Shall mean the Community Emergency Services Manager Authorised Officer as appointed by the Shire of Katanning.

**RANGER SERVICES:** Shall mean the Authorised Officer appointed by the Shire of Katanning.

**Total Fire Bans (TFB):** Total Fire Bans are the bans imposed by the Minister for Emergency Services or his/her representative on days of extreme or catastrophic fire hazards.

**Burning of Garden Refuse:** Means lighting or use of a fire in the open air for the purpose of destroying garden refuse. One cubic metre or less, is referred to as a garden refuse.

**Fire & Rescue District:** The area covering the Katanning town site. Fire & Rescue Services are responsible for all fires within this gazette district. The Shire of Katanning is directly responsible for the issuing of Fire Permits.

**Fire Break:** Where referred to anywhere in this notice means an area of land which must be kept and maintained void of all trees, bushes and grasses (living or dead) for the whole of the compliance period.

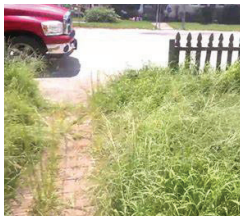
**Risk Mitigation Measures:** Efforts taken to reduce either the probability or consequence of a threat.

**Shire Officer:** As appointed by Council under Section 38 of the Bushfires Act 1954 being the CESM, CBFCO, DCBFCO, BFCO and Ranger.

**PPC:** Personal Protective Clothing.

**PPE:** Personal Protective Equipment e.g. gloves and goggles.

# COMPLIANCE WITH THIS NOTICE IS REQUIRED BY 1 NOVEMBER EACH YEAR AND IS TO BE MAINTAINED UNTIL 30 APRIL EACH YEAR OR AS OTHERWISE GAZETTED



**Non – compliance**



**Complying**



**Compliant**

Take notice, that pursuant to section 33(4) of the Bush Fires Act, where the owner or occupier of land who has received this Notice fails or neglects to comply with the requisitions of the Notice within the time specified, the Shire of Katanning may, by its officers, vehicles and machinery as the officers deem fit, enter upon the land and carry out the requisitions of the Notice which have not been complied with and pursuant to section 33(5) of the Bush Fires Act, the amount of costs and expenses incurred may be recovered from you as the owner or occupier of the land. The penalty for failing to comply with this notice is a fine not exceeding \$5000 and the person in default is also liable, whether prosecuted or not, to pay the costs of performing the work directed in this Notice if it is not carried out by the owner or occupier by the date required by this Notice. If the requirements of this Notice are carried out by burning, such burning must be in accordance with the relevant provisions of the Bush Fires Act.

It is not necessary for council to notify property owners or give prior warning that legal action may proceed for failing to comply with the requirements of this notice.

**Please contact the Shire Office for a list of Contractors  
for the area who have registered their business with  
the Shire.**

**DEFINITIONS**

**COMPLIANCE**

# SUBURBAN AND RESIDENTIAL BLOCKS

## **RESIDENTIAL LOT CLEARING:**

If the area of the land is 2023m<sup>2</sup> (approximately ½ acre) or less, remove flammable material on the land except living standing trees from the whole of the land by **1 November 2024** by one of the following methods and with all other associated conditions mentioned above to apply: ploughing, cultivating, scarifying, chemical spraying, mowing, burning or any other approved method. Mowed grass to be no higher than 100mm.

Where residential zoned land exceeds 2023m<sup>2</sup> (approximately ½ acre), in addition to the grass height above, a 2.5 metre wide firebreak immediately inside and along all external boundaries is required.

## **RURAL RESIDENTIAL, RURAL LAND, RURAL SMALL HOLDINGS, OUTSIDE THE TOWN BOUNDARY**

**Firebreaks shall** be installed on Rural Land at least 10 metres wide around the perimeter of any homestead building (excluding isolated non-flammable buildings), haystacks (within 100 metres of any building) or group of structures or installations and are to be cleared to the satisfaction of the Shire Officer. In addition, you may be required to carry out further works which may be deemed necessary by the Shire Officer and specified by way of a separate written notice forwarded to the address as shown on the Shire of Katanning rate records for the land. In some instances naturally occurring features such as rocky outcrops, natural water courses or landscaping such as reticulated gardens, lawns or driveways may be an acceptable substitute for cleared firebreaks. This option must first be discussed with and approved by the Shire Officer.

All properties within the **Moojebing Heights** subdivision are to ensure compliance with the additional requirements of the Fire Management Plan dated April 2008.

*For all other lands in the Shire, the Local Government will determine individual fire control requirements by means of the Bush Fire Risk Management Plan 2024-2026 V1.1*



## **RURAL RESIDENTIAL AND RURAL LAND AND RURAL SMALL HOLDINGS WITHIN KATANNING AND PINWERENING TOWNSITES**

Must have a 2.5 metre wide firebreak immediately inside along all external boundaries. Grass to be no higher than 100mm. Living standing trees, remnant vegetation, maintained gardens and natural bush are exempt. Where multiple blocks of land are grouped together, a perimeter 2.5 metre firebreak encompassing all land will be considered subject to an application for variation.

All properties within the Illareen Subdivision are to comply with this standard and the additional requirements of the Illareen Fire Management Plan dated 2019 Version 1.1.

All firebreaks as designated above must be prepared on or before **1 November 2024** or within 14 days of becoming the owner or occupier should this be after that date and maintained clear of flammable material up to and including 30 April 2025.

### **Application to Vary the Above Requirements**

If it is considered to be impracticable for any reason whatsoever to meet requirements as required by this notice, you may apply to the Shire of Katanning in writing no later than **1 October 2024**, for permission to provide alternative risk mitigation measures on the land. If permission is not granted by the Shire you must comply with the requirements of this notice.

**If the requirements** of this notice are carried out by burning, such burning must be in accordance with the relevant provisions of the Bush Fires Act.

**The Penalty for failing to comply** with this notice will be in accordance with the Bushfires Act 1954, and a person in default is also liable, whether prosecuted or not, to pay the costs of performing the work directed in this notice if it is not carried out by the owner and/or occupier by the date required by this notice.

### **NUISANCE SMOKE**

It is an offence under the Health Act 1911 to create nuisance smoke. If planning to burn, please consider your neighbours, other properties that may be affected and the condition and type of materials to be burnt. It is important to ensure that smoke does not disrupt traffic on roads.

### **BURNING OF BUSH AND GRASS ON ANY LAND**

Burning of bush and grass is totally prohibited between 1 November and 14 February inclusive (Prohibited Burning Period). Permits are required between 1 October inclusive and 31 October inclusive and between 15 February and 30 April inclusive (Restricted Burning Periods).

### **PERMITS TO BURN**

Under the Bush Fires Act 1954, it is an offence to light fires during the Prohibited and Restricted Burning Times, except in certain circumstances. All burning during the Restricted Burning Period requires a Permit.

## **SUBURBAN AND RESIDENTIAL BLOCKS**

# WHEN TO OBTAIN A PERMIT

RESTRICTED	PROHIBITED	RESTRICTED
PERMIT REQUIRED	NO BURNING	PERMIT REQUIRED
1 October to 31 October	1 November to 14 February	15 February to 30 April

1. All burning between 1 October and 31 October inclusive and 15 February and 30 April inclusive (Restricted Burning Period).
2. For carrying out **protective burning** around dwellings and buildings pursuant to Section 23 of the Bush Fires Act to the 15 November inclusive.
3. Sunday burning is discouraged.

**These times may be varied by the Shire of Katanning depending on seasonal conditions. Changes will be published in local papers and on the Shire of Katanning Facebook Page and Website.**

Before obtaining a **Permit** the following points need to be addressed:

What size is the burn area?

What is the location of the burn?

What are you burning?

Are there breaks in place around the burn area?

Notification to neighbours before burn commences.

## PERMITS TO BURN

Under the Bush Fires Act 1954, it is an offence to light fires during the Prohibited Time.

Permits may be obtained from the Local Volunteer Fire Control Officer for your area or the Shire of Katanning if the property is within the Fire & Rescue District.

**A FIRE CONTROL OFFICER HAS THE AUTHORITY UNDER THE BUSH FIRES ACT 1954 TO HALT ANY ACTIVITY OR OPERATION THAT THEY DEEM AS HAZARDOUS AND LIKELY TO START A FIRE.**

## **BURNING INFORMATION**

### **AGRICULTURAL BURNING**

**The following dates are when selected burning may commence under a Permit:**

Canola Windrows from 1 March

Cereal Windrows from 15 March

Chaff Heaps from 15 March

Stubble from 1 April

No timber to be burnt during the October restricted burning period.

Timber heaps burnt over winter are to be pushed out before the Prohibited Burning Period.

### **FIRE ATTENDANCE**

**All Brigade members attending a fire must check the following:**

- CH5 UHF
- That adequate PPC and PPE is worn
- That any slip-on unit is bolted securely to the tray of the vehicle
- That the Incident Controller for the fire is aware of your presence at the fire
- That All Work Health and Safety procedures are followed.

### **TRAILER MOUNTED FIRE UNITS AND CHASER BINS WITH FIRE UNITS**

For safety reasons they are not acceptable as your only or primary fire unit.  
**Therefore are not to be taken to a fire incident.**

## HARVEST AND VEHICLE MOVEMENT BANS

The Shire of Katanning may impose a Vehicle Movement and/or Harvest Ban due to dangerous fire weather conditions, if there are bush fires already burning or if resources are limited. When imposed, any operation of machinery involved in harvesting crops, or other produce **MUST** come to a stop.

**ANY BAN WILL BE COMMUNICATED VIA ABC LOCAL RADIO, SMS, WHATSAPP AND THE BUSH FIRE BRIGADES RADIO NETWORK**

Farmers and personnel from relevant industries may subscribe to the Shire of Katanning SMS Service for the communication of Harvest and Vehicle Movement Ban information. Some activities may continue during a Harvest and Vehicle Movement Ban at sites approved by and registered with the Shire. For more information, please contact the Shire of Katanning or your local FCO.

### REGISTRATION FOR SMS NOTIFICATION OF HARVEST & MOVEMENT BANS

Telephone your name, organisation and mobile number to the Shire of Katanning, 08 9821 9999.

### Regulation 38A – Harvesting, Swathing/Baling of Stubble, Track Chaining and any works to do with the Stubble Pasture Management during the Restricted and Prohibited Burning Period:

**Conditions:** A person shall not operate or suffer the operation of a grain harvesting machine, or any machine used for swathing, baling or slashing of stubble, track chaining, and any works to do with the Stubble Pasture Management during the Restricted Burning Period and Prohibited Burning Period on any land within the Shire of Katanning except in accordance with the following specified condition:

**Specified condition:** No person shall operate machinery as stated above on any land unless a mobile and operational firefighting unit, having a water capacity of at least 500 litres, is situated in or immediately adjacent to the paddock where harvesting operations are being conducted.

**Penalties: An infringement of \$250.00. A penalty of up to \$5000.00.**

The Recommended minimum standards for fire unit requirements are based on property size as follows:

- (i) 50-1000ha - Light Duty Unit. One tonne utility either 2WD or 4WD. 500 litre water capacity.
- (ii) 1000 to 2500ha - Medium Duty Unit. Light truck either 2WD or 4WD. 2500 litre water capacity.
- (iii) 2500 + ha - Heavy Duty Unit. 6 tonne capacity truck, preferably diesel. 4000 litre water capacity.
- (iv) All units are to be fully operational and ready to go at all times during the Prohibited Burning Period.

# HAZARD REDUCTION PROGRAM

## **Autumn to Winter (May-August)**

- Tree pruning – remove lower branches, check that power lines are clear. Use a professional contractor.
- Reduce fuel levels around the house, clear long grass, leaves, twigs and flammable shrubs.
- Ensure petrol and other flammables are safely stored away from the main dwelling.
- Accommodation providers must make sure all guests are aware of emergency plan, including evacuation routes.

## **Spring (September – November)**

- Move wood piles and stack timber away from the main dwelling.
- Keep grass short.
- Install firebreaks in accordance with this Fire Management Requirements.

## **Summer (November – May)**

- Water lawns, trees and shrubs near buildings to keep green.
- Recheck fire-fighting equipment, screens, water supplies and that gutters remain clear.

## **Long Term precautions**

- Make sure that buildings are safe – fit wire screens and shutters, fill gaps into roof/wall spaces, fit fire screens to evaporative air conditioners and have them operable to provide a water supply.
- Give consideration to installing external building sprinkler systems and backup power for emergencies.
- Ensure that access to emergency water supplies has the correct fittings, is unobstructed and trafficable.
- Get basic training in fire-fighting by contacting the Shire of Katanning.

## **Hints for Burning:**

- Don't light a fire on a hot or windy day.
- Don't try to burn more than you can control.
- Inform your neighbours.
- Make sure smoke and sparks will not affect neighbour's washing or open windows.
- Cut or rake long grass around trees, buildings and fences before burning.
- Burn against wind.
- On a sloping block, burn from the top down.
- Have a hose or spray pack to dampen down fire intensity.
- Extinguish fire by midnight.

## **PRIVATE PROPERTY**

Wood and solid fuel barbecues shall only be used where they are enclosed and all flammable material in a 5m radius is cleared. Check the Fire Danger Rating for the day as this will determine if you can light a fire.

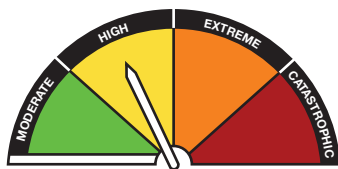
## **BBQs and Incinerators**

Gas and electric barbecues are permitted at any time. Solid fuel barbeques and incinerators are **prohibited on set days, please check.**

# HAZARD REDUCTION PROGRAM

# FIRE DANGER RATING

The Australian Fire Danger Ratings (AFDRS) levels are:



## MODERATE

Plan and prepare

## HIGH

Be ready to act

## EXTREME

Take action now to protect life and property

## CATASTROPHIC

For your survival, leave bushfire risk areas

Name/Colour	Fire Behaviour Index Range	Suppression difficulty
<b>MODERATE</b> (Green)	12-23	Most bushfires in this category. Fires typically suppressed with direct, parallel or indirect attack.
<b>HIGH</b> (Yellow)	24-49	Initial attack success critical to prevent large fire development. Defensive suppression strategies.
<b>EXTREME</b> (Orange)	50-99	Defensive suppression strategies. High levels of threat to life/property. Safety of firefighters and community paramount.
<b>CATASTROPHIC</b> (Red)	100+	Unsafe for firefighters and community. Without initial attack success, likelihood of very large fire development is very high. High probability of loss of life and property.

## FIRE WEATHER DISTRICT STIRLING NORTH

- The Fire Danger Rating gives you advice about the level of bushfire threat on any given day. It is based on the forecast weather conditions.
- The higher the rating, the more likely people may die or be injured during a fire.
- Consider in your bushfire survival plan if your actions will change at different Fire Danger Rating categories.

## TOTAL FIRE BAN

When a TFB is declared the lighting of any fire in the open air is prohibited. The ban includes all open fires for the purpose of cooking and camping.

A Total Fire Ban prohibits other activities, for further information please refer to the DFES Website.

## TOTAL FIRE BAN PENALTY

A fine of up to \$25,000 or imprisonment for 12 months or both.

**You are responsible for your own  
FIRE PROTECTION**

## THE BIGGEST PENALTY OF ALL

Standing in the wreckage of your home knowing the smouldering mess is **your** fault because **you** didn't take proper precautions.

# BUSH FIRE BRIGADE CONTACT DETAILS

**COMMUNITY EMERGENCY SERVICE MANAGER #**  
**CINDY PEARCE: Mobile 0417 071 567**

**RANGER SERVICES: Mobile 0409 891 645**

**# Highlights Officers that are able to issue Permits to Burn**

## RURAL VOLUNTEER BUSHFIRE BRIGADES

<b>Chief Bush Fire Control Officer</b>	Matthew Kitchen #	0427 976 960
<b>Deputy Chief Bushfire Control Officer</b>	Tim Harris # Norm Flugge #	0428 580 678 0427 984 446
<b>Chief Fire Weather Officer</b>	Richard Marshall #	0429 904 130
<b>Deputy Fire Weather Officers</b>	Tim Harris # Ben Kowald #	0428 580 678 0424 528 520
<b>Carrolup FCO</b>	Sheldon Kowald #	0427 211 167
<b>Deputy FCOs</b>	Ian Coleman # Alan Wilson Chris Quartermaine Jeremy Kowald Ben Kowald Geoff Stade #	0429 955 778 0427 772 142 0427 214 553 0427 813 090 0424 528 520 0428 211 551
<b>Central FCO</b>	Kim Kowald #	0438 337 708
<b>Deputy FCOs</b>	Alistair Dusting Alan McFarland	0417 185 147 0428 211 055
<b>Badgebup FCO</b>	Peter Caldwell #	0428 235 006
<b>Deputy FCOs</b>	Tim Clegg # Norman Flugge # Richard Marshall #	0427 771 938 0427 984 446 0429 904 130
<b>Merrebin FCO</b>	Greg Garlick #	0428 211 851
<b>Deputy FCOs</b>	Ian Knapp # Mathew Kerin # Mark Sullivan	0427 215 635 0429 376 593 0427 227 094

## VOLUNTEER FIRE BRIGADES

**Katanning Fire & Rescue (Town)**

<b>Captain</b>	Chris Brooks	0409 873 797
<b>First Lieutenant</b>	Steve Brooks	0408 760 486

**For additional bush fire safety  
information, please visit**

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

**FIRE DANGER  
RATING**

**BUSH FIRE BRIGADE  
CONTACT DETAILS**

MAGNET



Shire of  
**Katanning**  
Heart of the Great Southern

**SHIRE OF KATANNING**  
**52 Austral Tce**  
**KATANNING WA 6317**  
**Phone: 9821 9999**

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

**Facebook: <https://www.facebook.com/ShireOfKatanning>**

For incident information and bush fire safety information, please visit: **[emergency.wa.gov.au](http://emergency.wa.gov.au)**

Volunteers make up the Bush Fire Brigades in the Shire of Katanning. Help to provide a safer community by becoming an active member of your brigade. For more information, call your local brigade or the Shire of Katanning. Emergency Services in the Shire are also seeking volunteers for a range of support roles and we welcome your inquiry.