

# 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	

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

- Current portion of lease liabilities

- Current portion of Amherst provisions held in reserve

- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**| 10

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>		<b>5,713,176</b>	<b>(5,574,233)</b>	<b>(6,095,612)</b>
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.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	25,000	25,000	25,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	35,000	35,000	35,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	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	\$	\$ 16,050	\$	\$ (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
	56,450	52,408	46,450
<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
	27,900	23,431	23,900
<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
	18,450	15,080	16,450
<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
	18,350	15,050	16,350
<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
	18,350	14,554	16,350
<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
	18,350	14,554	16,350
<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
	18,350	14,551	16,350
<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
	176,200	149,628	152,200



## 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

*Annual Budget 24-25*

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
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	
TOTAL		4,000	-	114,988	-	2,929,761	-



# SHIRE OF KATANNING

## 03 - GENERAL PURPOSE FUNDING

### Rates

#### Annual 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  
*Annual 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

Annual 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

Annual 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

Annual 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

#### Annual 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

#### Annual 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)				-		-		27,000
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	
				47,580		45,254		52,195	
1725	BFB LGGS Income								
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

#### Annual 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

Annual 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

Annual 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

Annual 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

*Annual 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  
*Annual 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**  
**Annual 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

#### Annual 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

#### Annual 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

#### Annual 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

#### Annual 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

#### Annual 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

#### Annual 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

Annual 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

Annual 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

#### Annual 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

#### Annual 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

#### Annual 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

Annual 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  
*Annual 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	
TOTAL		273,200	1,345,096	320,997	1,491,292	279,900	1,605,403

# SHIRE OF KATANNING

## 12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

*Annual 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

Annual 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

#### Annual 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

#### Annual 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

#### Annual 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

Annual 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

#### Annual 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	
		9,000		10,638		1,000	
8873	Property Lease Fees (RUR)						
<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

#### Annual 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

#### Annual 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

#### Annual Budget 24-25

Account	Description	23-24 Current Budget		YTD Actual		24-25 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
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
Operating Revenue							-
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	
TOTAL		405,290	927,474	344,529	992,291	326,650	1,123,368

# SHIRE OF KATANNING

## 14 - OTHER PROPERTY AND SERVICES

Private Works

*Annual 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  
*Annual 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  
*Annual 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

*Annual 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  
*Annual 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

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
COMMUNITY AMENITIES (Continued)					SCHEDULE 10
<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
					Price on application dependent on Number and Values
159530	Hire of signs - Commercial/Government	Council	per application	GST Inc	
					Fee may be waived at CEO discretion
159530	Hire of signs - Non Commercial	Council	per application	GST Inc	
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Inc	\$580.00
					No charge, but bond and installation still apply
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Inc	
159530	Portable Stage - Installation & Removal	Council	per application	GST Inc	\$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