

2019/2020 Annual Budget



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"A prosperous, vibrant and diverse community working together"

Annual Budget

FOR THE YEAR ENDED 30 JUNE 2020

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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,101,472	3,954,569	3,945,620
Operating grants, subsidies and contributions	8	1,853,766	2,927,440	1,881,389
Fees and charges	7	2,008,324	2,066,387	2,007,751
Service charges	1(b)	0	0	0
Interest earnings	9(a)	663,854	629,406	630,304
Other revenue	9(a)	507,700	540,779	472,172
		<u>9,135,116</u>	<u>10,118,581</u>	<u>8,937,236</u>
Expenses				
Employee costs		(4,252,067)	(4,586,489)	(4,860,350)
Materials and contracts		(2,915,839)	(2,203,969)	(2,682,832)
Utility charges		(491,219)	(507,824)	(471,775)
Depreciation on non-current assets	4	(5,960,636)	(4,881,341)	(4,605,808)
Interest expenses	9(a)	(117,496)	(125,528)	(126,360)
Insurance expenses		(335,614)	(314,077)	(312,649)
Other expenditure		(396,743)	(334,580)	(376,822)
		<u>(14,469,614)</u>	<u>(12,953,808)</u>	<u>(13,436,596)</u>
Subtotal		(5,334,498)	(2,835,227)	(4,499,360)
Non-operating grants, subsidies and contributions	9	12,958,981	4,457,605	11,130,107
Profit on asset disposals	4(b)	0	68,682	76,008
Loss on asset disposals	4(b)	0	(42,071)	(87,278)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
Net result		7,624,483	1,648,989	6,619,477
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		7,624,483	1,648,989	6,619,477

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

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		388,089	519,423	489,024
General purpose funding		5,496,772	6,382,039	5,250,432
Law, order, public safety		216,719	141,390	206,266
Health		3,844	1,297	3,080
Education and welfare		145,555	121,314	193,954
Housing		227,571	212,292	226,797
Community amenities		898,873	922,844	929,695
Recreation and culture		508,319	488,451	508,979
Transport		228,922	338,796	260,506
Economic services		975,452	945,968	805,503
Other property and services		45,000	44,765	63,000
		9,135,116	10,118,579	8,937,236
Expenses excluding finance costs	4,9(a)(a)(a)(a)			
Governance		(1,243,740)	(1,218,189)	(1,196,453)
General purpose funding		(314,665)	(326,810)	(310,259)
Law, order, public safety		(485,606)	(389,984)	(445,235)
Health		(171,035)	(160,479)	(180,641)
Education and welfare		(485,026)	(426,604)	(509,208)
Housing		(377,201)	(322,199)	(341,850)
Community amenities		(1,146,172)	(1,130,047)	(1,058,044)
Recreation and culture		(4,175,157)	(3,545,492)	(3,675,718)
Transport		(4,294,000)	(4,130,495)	(4,042,521)
Economic services		(1,626,900)	(1,333,238)	(1,498,806)
Other property and services		(32,616)	155,260	(51,501)
		(14,352,118)	(12,828,277)	(13,310,236)
Finance costs	6, 10(d)			
Governance		(107,617)	(110,773)	(111,451)
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Housing		0	(1)	(1)
Community amenities		0	0	0
Recreation and culture		(1,376)	(2,931)	(2,997)
Transport		0	0	0
Economic services		0	0	0
Other property and services		(8,503)	(11,824)	(11,911)
		(117,496)	(125,529)	(126,360)
Subtotal		(5,334,498)	(2,835,227)	(4,499,360)
Non-operating grants, subsidies and contributions	8	12,958,981	4,457,605	11,130,107
Profit on disposal of assets	4(a)	0	68,682	76,008
(Loss) on disposal of assets	4(a)	0	(42,071)	(87,278)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		12,958,981	4,484,216	11,118,837
Net result		7,624,483	1,648,989	6,619,477
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		7,624,483	1,648,989	6,619,477

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

FOR THE YEAR ENDED 30 JUNE 2020

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.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,101,472	3,889,293	3,988,206
Operating grants, subsidies and contributions		1,853,766	3,281,251	2,184,443
Fees and charges		2,008,324	2,066,387	2,007,751
Service charges		0	0	0
Interest earnings		663,854	629,406	630,304
Goods and services tax		0	(62,826)	101,052
Other revenue		507,700	540,779	472,172
		9,135,116	10,344,290	9,383,928
Payments				
Employee costs		(4,252,067)	(4,612,803)	(4,885,461)
Materials and contracts		(10,152,234)	(9,003,696)	(15,004,728)
Utility charges		(491,219)	(507,824)	(471,775)
Interest expenses		(117,496)	(126,358)	(126,360)
Insurance expenses		(335,614)	(314,077)	(312,649)
Goods and services tax		0	26,314	0
Other expenditure		(396,743)	(334,580)	(376,822)
		(15,745,373)	(14,873,024)	(21,177,795)
Net cash provided by (used in) operating activities	3	(6,610,257)	(4,528,734)	(11,793,867)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	4(a)	0	0	0
Payments for purchase of investment property	4(a)	0	0	0
Payments for purchase of property, plant & equipment	4(a)	(15,298,556)	(9,079,969)	(16,505,444)
Payments for construction of infrastructure	4(a)	(1,514,305)	(1,396,608)	(1,803,515)
Non-operating grants, subsidies and contributions used for the development of assets	9	12,958,981	4,457,605	11,130,107
Proceeds from sale of land held for resale	4(b)	0	0	0
Proceeds from sale of investment property	4(b)	0	0	0
Proceeds from sale of plant & equipment	4(b)	0	377,796	363,000
Proceeds from sale of infrastructure	4(b)	0	0	0
Net cash provided by (used in) investing activities		(3,853,880)	(5,641,176)	(6,815,852)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(210,797)	(217,874)	(217,874)
Proceeds from new borrowings	6(b)	710,000	0	0
Net cash provided by (used in) financing activities		499,203	(217,874)	(217,874)
Net increase (decrease) in cash held		(9,964,934)	(10,387,784)	(18,827,593)
Cash at beginning of year		22,217,236	32,605,020	32,490,033
Cash and cash equivalents at the end of the year	3	12,252,302	22,217,236	13,662,440

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,533,659	5,245,655	5,286,507
		2,533,659	5,245,655	5,286,507
Revenue from operating activities (excluding rates)				
Governance		388,089	564,231	536,638
General purpose funding		1,395,300	2,427,470	1,304,812
Law, order, public safety		216,719	141,390	206,266
Health		3,844	1,297	3,080
Education and welfare		145,555	121,314	193,954
Housing		227,571	212,292	226,797
Community amenities		898,873	922,844	929,695
Recreation and culture		508,319	498,545	519,949
Transport		228,922	345,303	277,930
Economic services		975,452	953,241	805,503
Other property and services		45,000	44,765	63,000
		5,033,644	6,232,692	5,067,624
Expenditure from operating activities				
Governance		(1,351,357)	(1,328,962)	(1,307,904)
General purpose funding		(314,665)	(326,810)	(310,259)
Law, order, public safety		(485,606)	(389,984)	(445,235)
Health		(171,035)	(160,479)	(180,641)
Education and welfare		(485,026)	(426,604)	(509,208)
Housing		(377,201)	(322,200)	(341,851)
Community amenities		(1,146,172)	(1,130,047)	(1,058,044)
Recreation and culture		(4,176,533)	(3,548,421)	(3,678,715)
Transport		(4,294,000)	(4,164,906)	(4,129,799)
Economic services		(1,626,900)	(1,340,898)	(1,498,806)
Other property and services		(41,119)	143,436	(63,412)
		(14,469,614)	(12,995,875)	(13,523,874)
Non-cash amounts excluded from operating activities	(ii)	5,960,636	4,692,730	4,617,079
Amount attributable to operating activities		(941,675)	3,175,202	1,447,336
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	12,958,981	4,457,605	11,130,107
Purchase land held for resale	4(a)	0	0	0
Purchase investment property	4	0	0	0
Purchase property, plant and equipment	4(a)	(15,298,556)	(9,079,969)	(16,505,444)
Purchase and construction of infrastructure	4(a)	(1,514,305)	(1,396,608)	(1,803,515)
Proceeds from disposal of assets	4(a)	0	377,797	363,000
Amount attributable to investing activities		(3,853,880)	(5,641,175)	(6,815,852)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(210,797)	(217,874)	(217,874)
Proceeds from new borrowings	6(b)	710,000	0	0
Proceeds from self supporting loans	6(a)	0	0	0
Transfers to cash backed reserves (restricted assets)	7(a)	(7,955,199)	(2,400,725)	(9,991,953)
Transfers from cash backed reserves (restricted assets)	7(a)	8,150,079	3,663,662	11,632,723
Amount attributable to financing activities		694,083	1,045,063	1,422,896
Budgeted deficiency before general rates		(4,101,472)	(1,420,910)	(3,945,620)
Estimated amount to be raised from general rates	1	4,101,472	3,954,569	3,945,620
Net current assets at end of financial year - surplus/(deficit)	2	0	2,533,659	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
General rate									
Gross Rental Value (GRV)	0.101250	1,194	19,901,778	2,013,205	4,000	0	2,017,205	1,939,090	1,931,305
Unimproved Value (UV)	0.010400	209	131,649,500	1,369,155	0	0	1,369,155	1,295,799	1,292,927
Sub-Totals		1,403	151,551,278	3,382,360	4,000	0	3,386,360	3,234,889	3,224,232
Minimum									
Minimum payment	\$								
Gross Rental Value (GRV)	979	607	3,916,780	594,253	0	0	594,253	642,897	642,168
Unimproved Value (UV)	979	121	6,262,342	118,459	0	0	118,459	118,991	118,920
Sub-Totals		728	10,179,122	712,712	0	0	712,712	761,888	761,088
		2,131	161,730,400	4,095,072	4,000	0	4,099,072	3,996,777	3,985,320
Discounts/concessions (Refer note 1(g))							(1,500)	(45,924)	(43,013)
Ex-gratia rates							4,400	4,192	4,300
Rates adjustments							(500)	(476)	(1,000)
Total amount raised from general rates							4,101,472	3,954,569	3,945,607
Specified area rates (Refer note 1(e))							0	0	0
Total rates							4,101,472	3,954,569	3,945,607

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Unimproved Value (UV) rated land is valued by Landgate on an annual basis. Gross Rental Value (GRV) rated properties are valued every 5 years; 2019/20 reflects the newest revaluations for both.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single payment	1/10/2019	0	0.00%	11.00%
Option two				
First instalment	1/10/2019	0	5.50%	11.00%
Second instalment	3/02/2020	10	5.50%	11.00%
Option three				
First instalment	1/10/2019	0	5.50%	11.00%
Second instalment	2/12/2019	10	5.50%	11.00%
Third instalment	3/02/2020	10	5.50%	11.00%
Fourth instalment	6/04/2020	10	5.50%	11.00%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	10,800	10,670	10,000
Instalment plan interest earned	13,000	12,745	12,000
Unpaid rates and service charge interest earned	75,000	82,197	57,000
	98,800	105,612	79,000

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2020.

(f) Service Charges

The Shire did not raise service charges for the year ended 30 June 2020.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. RATES AND SERVICE CHARGES (CONTINUED)

(g) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
General rates	0%		\$ 0	\$ 44,497	\$ 41,500	A discount on rates has not been offered in the 2019/20 budget. In the 2018/19 budget, a discount of 2% on current rates was offered to rate payers who paid outstanding rates in full by the due date.
			0	44,497	41,500	

(h) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted
Katanning Country Club - General Rates	Concession	50%		\$ 1,500	\$ 1,427	\$ 1,513	Council resolved to continue providing a 50% concession in rates otherwise payable on lots 2, 130 & 4 Round Drive, commencing on 1 July 2014 for a period of 10 years, in recognition of the recreation facilities the Club provides to the Katanning community.
				1,500	1,427	1,513	

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

2. NET CURRENT ASSETS

	Note	2019/20	2019/20	2018/19	2018/19
		Budget 30 June 2020	Budget 01 July 2019	Estimated Actual 30 June 2019	Budget 30 June 2019
		\$	\$	\$	\$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	(90,451)	(1,228,293)	(1,228,293)	323,258
Cash - restricted reserves	3	8,087,951	8,282,831	8,282,831	7,887,402
Cash - restricted unspent borrowings	3	4,254,802	15,162,698	15,162,698	5,451,781
Investments		122,620	122,620	122,620	0
Receivables		1,274,492	1,274,492	1,274,492	993,050
Contract assets		0	0	0	0
Inventories		2,554	2,554	2,554	20,300
		13,651,968	23,616,902	23,616,902	14,675,791
Less: current liabilities					
Trade and other payables		(1,332,559)	(1,332,559)	(1,332,559)	(6,788,139)
Long term borrowings		(231,195)	(210,796)	(210,796)	(210,797)
Provisions		(679,190)	(679,190)	(679,190)	(733,671)
		(2,242,944)	(2,222,545)	(2,222,545)	(7,732,607)
Net current assets		11,409,024	21,394,357	21,394,357	6,943,184

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

2. NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 02 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	11,409,024	21,394,357	21,394,357	6,943,184
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Unspent borrowings	5(c)	0	0	0	0
Less: Cash - restricted reserves	3	(8,087,951)	(8,282,831)	(8,282,831)	(7,887,402)
Add: Current liabilities associated with restricted assets					
- Unspent grants, contributions and reimbursements		(4,254,802)	(11,491,197)	(11,491,197)	0
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		231,195	210,796	210,796	210,797
- Employee benefit provisions		679,190	679,190	679,190	733,671
- Accrued wages and interest		23,594	23,594	23,594	0
- Bonds and deposits held		(250)	(250)	(250)	(250)
Adjusted net current assets - surplus/(deficit)		0	2,533,659	2,533,659	0
(ii) Operating activities excluded from budgeted deficiency					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
Adjustments to operating activities					
Less: Profit on asset disposals	4(a)	0	(68,682)	(68,682)	(76,008)
Amherst Reducing Equity		0	(162,000)	(162,000)	0
Add: Loss on disposal of assets	4(a)	0	42,071	42,071	87,279
Add: Depreciation on assets	4	5,960,636	4,881,341	4,881,341	4,605,808
Non cash amounts excluded from operating activities		5,960,636	4,692,730	4,692,730	4,617,079

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 11 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

3. RECONCILIATION OF CASH

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	(90,451)	(1,228,293)	323,257
Cash - restricted	8,087,951	8,282,831	7,887,402
Cash - restricted Muni	4,254,802	15,162,698	5,451,781
	12,252,302	22,217,236	13,662,440
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant Replacement Reserve	562,901	550,952	544,596
Employee Leave Reserve	795,062	729,214	724,996
Amherst Village Building Maintenance Reserve	105,228	93,084	93,121
Amherst Village Refundable Deposits Reserve	965,675	1,013,128	1,171,308
Saleyard Reserve	930,914	1,031,061	903,296
Waste Management Reserve	1,133,193	989,100	1,130,983
Land & Building Reserve	1,894,321	2,446,082	2,191,162
Land & Building Facilities for Seniors Reserve	641,472	627,827	624,649
New Saleyard Reserve	614,708	560,521	265,018
Christmas Decoration Reserve	30,989	20,543	20,225
GRV Revaluation Reserve	21,492	11,240	11,163
Quartermaine Oval Reserve	147,184	95,117	93,711
Katanning Leisure Centre Facilities Reserve	219,580	97,607	96,174
Election Reserve	9,909	9,698	9,500
Heritage Project	0	0	0
Library Building	15,322	7,656	7,500
	8,087,950	8,282,830	7,887,402
Reconciliation of net cash provided by operating activities to net result			
Net result	7,624,483	1,648,991	6,619,477
Depreciation	5,960,636	4,881,341	4,605,808
(Profit)/loss on sale of asset	0	(26,611)	11,270
(Increase)/decrease in receivables	0	252,023	446,692
(Increase)/decrease in inventories	0	240	5,008
Increase/(decrease) in payables	(7,236,395)	(6,827,111)	(12,352,015)
Grants/contributions for the development of assets	(12,958,981)	(4,457,605)	(11,130,107)
Net cash from operating activities	(6,610,257)	(4,528,732)	(11,793,867)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>											
Buildings - non-specialised	0	0	0	3,088,750	0	0	0	0	3,088,750	0	832,000
Buildings - specialised	10,519,123	10,000	505,000	0	970,842	99,341	0	0	12,104,306	8,307,349	14,498,444
Plant	0	0	0	0	0	0	0	0	0	425,996	649,500
Equipment	0	25,000	0	0	0	15,500	0	65,000	105,500	23,218	177,500
Motor Vehicles	0	0	0	0	0	0	0	0	0	323,407	348,000
	10,519,123	35,000	505,000	3,088,750	970,842	114,841	0	65,000	15,298,556	9,079,969	16,505,444
<u>Infrastructure</u>											
Infrastructure - Roads	0	0	0	0	0	0	1,185,000	0	1,185,000	1,271,743	1,579,146
Infrastructure - Footpaths	0	0	0	0	0	0	100,000	0	100,000	0	0
Infrastructure - Parks and ovals	0	0	0	0	0	43,305	0	0	43,305	7,935	64,769
Infrastructure - Other	0	0	0	0	0	11,000	0	175,000	186,000	116,929	159,600
	0	0	0	0	0	54,305	1,285,000	175,000	1,514,305	1,396,608	1,803,515
Total acquisitions	10,519,123	35,000	505,000	3,088,750	970,842	169,146	1,285,000	240,000	16,812,861	10,476,577	18,308,959

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

Construction Program
Acquisition of Assets

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	143,828	188,636	44,808	0	156,886	204,500	47,614	0
Recreation and culture	0	0	0	0	15,360	25,454	10,094	0	18,030	29,000	10,970	0
Transport	0	0	0	0	149,997	122,093	6,507	(34,411)	199,354	129,500	17,424	(87,278)
Economic services	0	0	0	0	42,000	41,613	7,273	(7,660)	0	0	0	0
	0	0	0	0	351,185	377,796	68,682	(42,071)	374,270	363,000	76,008	(87,278)
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	42,000	41,613	7,273	(7,660)	0	0	0	0
Plant	0	0	0	0	119,477	91,573	6,507	(34,411)	164,969	93,500	12,871	(84,340)
Motor Vehicles	0	0	0	0	189,708	244,610	54,902	0	209,301	269,500	63,137	(2,938)
	0	0	0	0	351,185	377,796	68,682	(42,071)	374,270	363,000	76,008	(87,278)

No asset disposals have been included in the 2019/20 budget. Council will assess future disposals during the 2019/20 budget review after consideration of the Shire's needs.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture & Fittings
Plant
Equipment
Motor Vehicles
Paintings & Sculptures
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks and ovals
Infrastructure - Other
Infrastructure - Bridges

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
267,415	135,685	181,542
64,321	55,886	63,740
0	16,090	17,530
35,868	32,921	35,868
213,110	179,503	195,646
139,346	109,716	118,115
1,546,671	1,043,659	1,063,181
2,521,503	2,228,751	1,824,699
651,953	603,760	612,180
520,449	475,370	493,307
5,960,636	4,881,341	4,605,808
1,951,973	1,668,679	1,873,069
7,895	6,082	1,786
499,884	422,834	441,781
101,854	114,489	117,220
129,549	159,444	159,890
0	0	2,306
2,069,350	1,829,193	1,348,578
123,278	113,146	88,583
178,315	163,660	283,419
598,608	166,127	112,573
289,901	228,483	163,587
10,029	9,205	13,016
5,960,636	4,881,341	4,605,808

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Buildings - non-specialised	50 Years
Buildings - specialised	50 Years
Furniture & Fittings	10 Years
Plant	5 - 10 Years
Equipment	3 - 10 Years
Motor Vehicles	4 Years
Paintings & Sculptures	100 Years
Infrastructure - Roads	20 - 40 Years
Infrastructure - Footpaths	50 Years

DEPRECIATION (CONTINUED)

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.

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.

RECOGNITION OF ASSETS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	\$	\$	\$	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$
Governance															
Loan 158 - New Admin Building	2,414,608	0	88,668	107,617	2,325,940	2,500,000	0	85,392	110,773	2,414,608	2,500,000	0	85,392	111,451	2,414,608
Loan 158 - Aged & Key worker accommodation	0	710,000	0	0	710,000	0	0	0	0	0	0	0	0	0	0
Housing	0				0					0					0
Loan 146 - Conroy Street Duplex	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0
Recreation and culture	0				0					0					0
Loan 148 - Katanning Aquatic Centre	25,693	0	25,693	1,376	(0)	49,918	0	24,225	2,931	25,693	49,918	0	24,225	2,997	25,693
Other property and services	0				0					0					0
Loan 155 - Footpath Sweeper	0	0	0	0	0	14,113	0	14,113	414	0	14,113	0	14,113	454	0
Loan 156 - Road Sweeper	179,396	0	58,366	5,146	121,030	236,375	0	56,979	6,906	179,396	236,375	0	56,979	6,934	179,396
Loan 157 - Tipping Truck	117,012	0	38,070	3,357	78,942	154,177	0	37,165	4,505	117,012	154,177	0	37,165	4,523	117,012
	2,736,709	710,000	210,797	117,496	3,235,912	2,954,583	0	217,874	125,528	2,736,709	2,954,583	0	217,874	126,360	2,736,709

All borrowing repayments will be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Aged & Key worker accommodation	WATC	Debenture	15	2.2%	\$ 710,000	\$ 0	\$ 710,000	\$ 0
					710,000	0	710,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2019/20 Budget	Amount as at 30 June 2020
Loan 158	New Administration Building	2018	\$ 0	\$ 0	\$ 0
			0	0	0

The Shire had no unspent borrowing funds as at 30 June 2019 nor is it expected to have unspent borrowing funds as at 30 June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	250,000	250,000	250,000
Bank overdraft at balance date	0	0	0
Credit card limit	65,000	65,000	65,000
Credit card balance at balance date	0	25,776	0
Total amount of credit unused	315,000	340,776	315,000
Loan facilities			
Loan facilities in use at balance date	0	0	0
Unused loan facilities at balance date	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
Plant Replacement Reserve	\$ 550,952	\$ 11,949	\$ 0	\$ 562,901	\$ 827,395	\$ 94,596	\$ (371,039)	\$ 550,952	\$ 825,958	\$ 18,638	\$ (300,000)	\$ 544,596
Employee Leave Reserve	729,214	65,848	0	795,062	660,997	68,217	0	729,214	660,099	64,897	0	724,996
Amherst Village Building Maintenance Reserve	93,084	12,144	0	105,228	91,225	1,859	0	93,084	91,066	2,055	0	93,121
Amherst Village Refundable Deposits Reserve	1,013,128	22,070	(69,523)	965,675	1,171,929	27,754	(186,555)	1,013,128	1,169,740	26,395	(24,827)	1,171,308
Saleyard Reserve	1,031,061	22,409	(122,556)	930,914	1,005,939	26,123	(1,000)	1,031,061	1,004,192	22,660	(123,556)	903,296
Waste Management Reserve	989,100	144,093	0	1,133,193	893,245	95,856	0	989,100	891,693	239,290	0	1,130,983
Land & Building Reserve	2,446,082	333,239	(885,000)	1,894,321	3,907,089	1,571,065	(3,032,072)	2,446,082	3,899,998	1,588,004	(3,296,840)	2,191,162
Land & Building Facilities for Seniors Reserve	627,827	13,645	0	641,472	611,926	15,901	0	627,827	610,864	13,785	0	624,649
New Saleyard Reserve	560,521	354,187	(300,000)	614,708	232,722	375,796	(47,996)	560,521	232,097	182,921	(150,000)	265,018
Christmas Decoration Reserve	20,543	10,446	0	30,989	10,073	10,470	0	20,543	10,000	10,225	0	20,225
GRV Revaluation Reserve	11,240	10,252	0	21,492	25,181	11,059	(25,000)	11,240	25,000	11,163	(25,000)	11,163
Quartermaine Oval Reserve	95,117	52,067	0	147,184	52,909	42,208	0	95,117	52,528	41,183	0	93,711
Katanning Leisure Centre Facilities Reserve	97,607	137,473	(15,500)	219,580	55,336	42,271	0	97,607	54,937	41,237	0	96,174
Election Reserve	9,698	10,211	(10,000)	9,909	0	9,896	0	9,698	0	9,500	0	9,500
Heritage Project	0	6,747,500	(6,747,500)	0	0	0	0	0	0	7,712,500	(7,712,500)	0
Library Building	7,656	7,666	0	15,322	0	7,656	0	7,656	0	7,500	0	7,500
	8,282,830	7,955,199	(8,150,079)	8,087,950	9,545,966	2,400,725	(3,663,662)	8,282,830	9,528,172	9,991,953	(11,632,723)	7,887,402

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant Replacement Reserve	Ongoing	To be used for future plant purchases.
Employee Leave Reserve	Ongoing	To be used to fund accrued employee leave entitlements.
Amherst Village Building Maintenance Reserve	Ongoing	To be used for maintenance at Amherst Village.
Amherst Village Refundable Deposits Reserve	Ongoing	To be used to fund refundable deposits at Amherst Village.
Saleyard Reserve	Ongoing	To be used for future capital and maintenance works.
Waste Management Reserve	Ongoing	To be used for capital and maintenance works.
Land & Building Reserve	Ongoing	To provide for construction and maintenance of council owned buildings.
Land & Building Facilities for Seniors Reserve	Ongoing	To be used for construction and maintenance of land and buildings for the use of seniors.
New Saleyard Reserve	Ongoing	To be used for future capital and maintenance works.
Christmas Decoration Reserve	Ongoing	To be used to fund future significant christmas decoration purchases.
GRV Revaluation Reserve	Ongoing	To be used to fund quinquennial gross rental value revaluations.
Quartermaine Oval Reserve	Ongoing	To be used to fund future maintenance and upgrades to Quartermaine Oval.
Katanning Leisure Centre Facilities Reserve	Ongoing	To be used to fund future maintenance and upgrades to the KLC building and grounds.
Election Reserve	Ongoing	To be used to fund biennial councillor elections.
Heritage Project	2019/20	To be used for the Heritage Centre project.
Library Building	Ongoing	To be used to fund future maintenance and upgrades to the library building.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	1,700	(2,434)	1,250
General purpose funding	20,800	19,068	18,750
Law, order, public safety	26,438	30,068	20,169
Health	3,844	1,297	3,080
Education and welfare	10,500	9,981	9,704
Housing	79,800	66,524	83,767
Community amenities	743,065	758,957	777,398
Recreation and culture	363,035	352,156	415,280
Transport	7,850	7,736	8,350
Economic services	744,292	810,980	660,003
Other property and services	7,000	12,052	10,000
	2,008,324	2,066,387	2,007,751

9. GRANT REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:			
By Program:			
Operating grants, subsidies and contributions			
Governance	23,723	191,426	166,960
General purpose funding	1,043,500	2,045,927	939,062
Law, order, public safety	160,098	81,249	160,478
Education and welfare	134,805	111,295	184,200
Community amenities	4,808	5,513	5,233
Recreation and culture	63,000	48,464	46,500
Transport	217,872	325,378	248,956
Economic services	205,960	118,189	130,000
	1,853,766	2,927,440	1,881,389
Non-operating grants, subsidies and contributions			
Governance	10,561,107	3,652,534	8,674,500
Health	505,000	0	0
Community amenities	1,427,879	315,487	1,743,367
Recreation and culture	0	11,740	11,740
Transport	464,995	477,844	700,500
	12,958,981	4,457,605	11,130,107

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	180,000	218,816	215,000
- Other funds	395,854	315,647	346,304
Late payment of fees and charges *	13,000	12,745	12,000
Other interest revenue (refer note 1b)	75,000	82,197	57,000
	663,854	629,406	630,304

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

(b) Other revenue

Reimbursements and recoveries	108,797	116,668	220,315
Other	398,903	424,111	251,857
	507,700	540,779	472,172

The net result includes as expenses

(c) Auditors remuneration

Audit services	55,000	21,955	34,500
Other services	15,000	10,200	27,000
	70,000	32,155	61,500

(d) Interest expenses (finance costs)

Borrowings (refer note 6(a))	117,496	125,528	126,360
Interest expense on lease liabilities	0	0	0
	117,496	125,528	126,360

(e) Elected members remuneration

Meeting fees	90,000	100,000	90,000
President's allowance	20,000	25,000	20,000
Deputy President's allowance	5,000	6,250	5,000
Travelling expenses	2,000	0	2,000
Telecommunications allowance	9,900	11,000	9,900
	126,900	142,250	126,900

(f) Write offs

General rate	0	0	0
Fees and charges	0	0	0
	0	0	0

(f) Low Value lease expenses

Plant and equipment	14,159	14,159	14,159
	14,159	14,159	14,159

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

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

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

14. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Transport Licensing Scheme	63,516	500,000	(563,516)	0
Saleyard Bonds	1,650	1,750	(2,750)	650
Kat Leisure Centre Bonds	(4,146)	6,000	(1,004)	850
Town Hall Bonds	990	1,610	(2,100)	500
Cat Trap Bond	90	240	(240)	90
Other Bonds & Guarantees	7,700	600	(600)	7,700
Carpark Contribution Liability	8,168	0	0	8,168
Public Open Space Contribution Liability A/c	38,000	0	0	38,000
Ag Society Contributions	15,818	2,000	0	17,818
BCITF Levy (R/F)	50	50	(100)	(0)
Building Licence Levy	1,311	600	(1,911)	0
Sale of Paintings/Tickets (Art Exhibitions/W.O.M.N)	(80)	0	0	(80)
Art Prize Sponsorship	200	0	0	200
	133,267	512,850	(572,221)	73,896

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

**SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 16.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

**16. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Katanning adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Katanning has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0	0	0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	0	0
Developer contributions	0	0	0
Contract liabilities non-current			
Developer contributions	0	0	0
Cash in lieu of parking	0	0	0
Adjustment to retained surplus from adoption of AASB 15	0	0	0

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Katanning is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

**16. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)**

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Katanning has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Katanning has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	0	0	0
Adjustment to retained surplus from adoption of AASB 1058	0	0	0

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Katanning. When the taxable event occurs the financial liability is extinguished and the Shire of Katanning recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Katanning to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Katanning of the changes as at 1 July 2019 is as follows:

	2019	
	\$	
Retained surplus - 30/06/2019		
Adjustment to retained surplus from adoption of AASB 15	0	0
Adjustment to retained surplus from adoption of AASB 1058	0	0
Retained surplus - 01/07/2019	0	0

SHIRE OF KATANNING

SUMMARY

Annual Budget for the year ended 30 June 2020

	19/20 Budget		18/19 Actual		18/19 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating						
General Purpose Funding	5,496,772	314,665	6,382,039	326,810	5,250,432	310,259
Governance	10,949,196	1,351,357	4,216,765	1,080,182	9,211,138	1,307,904
Law, Order, Public Safety	216,719	485,606	141,390	389,984	206,266	445,235
Health	508,844	171,035	1,297	160,479	3,080	180,641
Education and Welfare	145,555	485,026	121,384	426,674	193,954	509,208
Housing	227,571	377,201	212,292	322,200	226,797	341,851
Community Amenities	2,326,752	1,146,172	1,238,331	1,130,047	2,673,062	1,058,044
Recreation and Culture	508,319	4,176,533	510,207	3,542,155	531,689	3,678,715
Transport	693,917	4,294,000	823,147	4,164,906	978,430	4,129,799
Economic Services	975,452	1,626,900	945,968	1,333,238	805,503	1,498,806
Other Property and Services	45,000	41,119	40,665 -	128,756	63,000	63,412
Total	22,094,097	14,469,614	14,633,487	12,747,919	20,143,351	13,523,874

	19/20 Budget		18/19 Actual		18/19 Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital						
General Purpose Funding	-	10,252	25,000	11,059	25,000	11,163
Governance	7,642,500	20,863,785	3,032,072	9,499,140	11,009,340	23,263,860
Law, Order, Public Safety	-	35,000	-	48,836	-	67,833
Health	-	505,000	-	-	-	-
Education and Welfare	-	-	-	-	-	-
Housing	69,523	47,859	186,555	207,514	24,827	42,235
Community Amenities	-	1,114,935	-	830,380	-	1,951,559
Recreation and Culture	15,500	377,706	-	162,781	-	220,314
Transport	-	1,407,724	371,039	2,084,832	300,000	2,606,241
Economic Services	422,556	625,243	90,609	412,629	273,556	355,581
Other Property and Services	-	-	-	-	-	-
Total	8,150,079	24,987,504	3,705,275	13,257,172	11,632,723	28,518,786

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
General Purpose Grants
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0181	General Purpose Grant (GPF)	747,000		1,482,735		683,654	
0201	Untied Road Grant (GPF)	232,500		502,745		221,408	
0251	ESL Commission (GPF)	4,000		4,000		4,000	
TOTAL		983,500	-	1,989,480	-	909,062	-

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Rates
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
0021	Back Rates Levied (RAT)	-		-		2,000	
0031	Interim Rates (RAT)	4,000		8,143		(4,000)	
0041	Instalment Interest (RAT)	13,000		12,745		12,000	
0051	Instalment Charge (RAT)	10,800		10,670		10,000	
0061	Direct Debit Return Fee (RAT)	400		387		200	
0101	Discount Allowed (RAT)	(1,500)		(45,924)		(43,000)	
0111	Rate Adjustment (RAT)	(500)		(476)		(1,000)	
0121	Rates Levied All Areas (RAT)	4,095,072		3,988,634		3,987,320	
0161	Ex Gratia Rates (RAT)	4,400		4,192		4,300	
0171	Late Payment Penalty (RAT)	75,000		82,197		57,000	
TOTAL		4,200,672	-	4,060,568	-	4,024,820	-

SHIRE OF KATANNING
03 - GENERAL PURPOSE FUNDING
Other General Purpose Funding
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5862	Training & Development (GPF)		782		348		1,095
0182	Printing & Stationery (GPF)		3,500		3,698		3,000
5842	Postage & Freight (GPF)		3,500		3,428		3,000
0162	Rates Incentive Prize (GPF)		5,000		-		-
1012	Valuation Expenses (GPF)		8,000		53,991		56,000
1032	Search Fees (GPF)		500		419		800
1022	Legal Expenses (GPF)		60,000		68,367		30,000
0752	Bank Fees (GPF)		7,000		5,397		5,500
0402	Administration Allocated (GPF)		226,383		191,161		210,864
Operating Revenue							
0131	Special Arrangement Administration Fee (GPF)	1,600		1,556		1,350	
0191	Pension Deferred Interest (GPF)	3,000		3,105		3,000	
1163	Legal Fees Reimbursement (GPF)	60,000		56,446		30,000	
1183	Rates Enquiry Commissions (GPF)	8,000		6,287		7,000	
1184	Rates Enquiries / Notice Reprints (GST exempt) (GPF)	-		168		200	
1253	Interest - Reserves (GPF)	180,000		218,816		215,000	
9113	Interest - Municipal (GPF)	60,000		45,613		60,000	
Capital Expenditure							
6373	Transfer to GRV Revaluation Reserve		10,000		10,600		10,600
2493	Transfer Interest to GRV Revaluation Reserve		252		459		563
Capital Revenue							
6383	Transfer from GRV Revaluation Reserve	-		25,000		25,000	
TOTAL		312,600	324,917	356,991	337,868	341,550	321,422

SHIRE OF KATANNING

04 - GOVERNANCE

Elected Members

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0262	Subscriptions & Memberships (GEM)		11,500		11,773		11,000
0214	Advertising & Promotion (GEM)		5,500		5,966		5,000
0285	Consultants (GEM)		9,000		4,015		9,000
0222	Election Expenses (GEM)		20,000		-		-
0282	Community Financial Assistance Programme (GEM)		45,272		12,452		25,000
0281	Councillors Donations (GEM)		15,500		17,182		12,000
7612	Presentations & Gifts (GEM)		5,000		2,710		8,000
0242	Refreshments & Receptions (GEM)		17,000		18,032		17,000
1842	Expensed Minor Asset Purchases (GEM)		1,000		-		-
0232	President & Deputy Allowance (GEM)		5,000		5,000		5,000
0632	President Attendance Fee (GEM)		20,000		20,000		20,000
7902	Councillor Attendance Fee (GEM)		90,000		80,000		90,000
7952	Councillor Communication Allowance (GEM)		9,900		8,800		9,900
0202	Councillor Travel Expenses (GEM)		2,000		-		2,000
7912	Childcare Allowance (GEM)		200		-		200
0212	Training & Development (GEM)		26,500		11,992		25,000
0422	Works Program - Governance (GEM)		7,853		13,894		11,189
0472	Administration Allocated (GEM)		310,253		261,981		289,013
Operating Revenue							
0253	Profit On Sale Of Asset (GEM)	-		-		-	
0293	Other Reimbursements (GEM)	-		5,182		-	
Capital Expenditure							
6374	Transfer to Christmas Decoration Reserve (GEM)		10,000		10,000		10,000
6284	Transfer Interest to Christmas Decoration Reserve (GEM)		446		470		225
6379	Transfer to Election Reserve (GEM)		10,000		9,500		9,500
6348	Transfer Interest to Election Reserve		211		396		-
Capital Revenue							
6691	Transfer from Election Reserve (GEM)	10,000		-		-	
TOTAL		10,000	622,135	5,182	494,163	-	559,027

SHIRE OF KATANNING

04 - GOVERNANCE

Other Governance

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0912	Printing & Stationery (OTG)		2,000		2,513		1,500
1042	Consultants (OTG)		20,000		18,977		15,000
0864	Operational Review (OTG)		30,000		-		-
0863	Expensed Minor Asset Purchases (OTG)		1,000		1,794		2,500
0802	Salary Costs (OTG)		169,448		164,483		167,798
0803	Employee Superannuation (OTG)		17,931		17,162		17,725
0963	Communication Expenses CEO (OTG)		1,255		1,359		1,264
1312	Uniforms (OTG)		530		478		530
0283	Housing Subsidy (OTG)		26,000		26,000		26,000
0842	Training & Development (OTG)		3,110		1,041		4,800
0843	Travel, Accommodation & Meals (OTG)		-		109		-
0862	Insurance (OTG)		1,325		1,298		1,298
0152	Loan 158 Interest Repayments (OTG)		107,617		110,773		111,451
0804	Workers Compensation Insurance Premium (OTG)		5,443		4,435		4,435
0953	Motor Vehicle Expenses CEO (OTG)		7,500		7,626		7,000
0982	Depreciation - Motor Vehicles (OTG)		16,311		16,227		15,980
0482	Administration Allocated (OTG)		34,473		29,109		32,093
1011	CEO Donations (OTG)		19,000		13,037		19,000
Operating Revenue							
1323	Profit on Disposal of Assets (OTG)	-		24,166		12,226	
Capital Expenditure							
0324	Motor Vehicle Purchase (OTG)		-		65,242		65,000
0334	Land & Buildings (OTG)		150,000		3,130,593		3,822,185
5007	Loan Principal Repayments - 158 (Administration Building) (OTG)		88,668		85,392		85,392
6377	Transfer to Land & Building Reserve (OTG)		280,000		1,500,000		1,500,000
6378	Transfer Interest to Land & Building Reserve (OTG)		53,239		71,065		88,004
Capital Revenue							
3963	Proceeds on Disposal of Assets (OTG)	-		56,364		53,500	
6334	Transfer from Land & Building Reserve (OTG)	885,000		3,032,072		3,296,840	
6922	Realisation on Disposal of Assets (OTG)	-		(86,364)		(53,500)	
TOTAL		885,000	1,034,850	3,026,239	5,268,715	3,309,066	5,988,955

SHIRE OF KATANNING

04 - GOVERNANCE

Administration General

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0342	Salary Costs (ADM)		890,414		913,352		937,847
0322	Trainee Salary Costs (ADM)		30,906		29,875		32,426
0317	Employee Superannuation (ADM)		95,242		92,668		120,189
5932	Communication Expenses (ADM)		20,883		27,336		26,600
0892	Uniforms (ADM)		6,270		6,901		5,940
0332	Staff Housing Subsidy/Allowance (ADM)		10,400		33,280		38,480
0370	Staff Housing Allocation (ADM)		66,264		3,662		14,284
0382	Training & Development (ADM)		28,080		22,631		23,536
0384	Travel, Accommodation & Meals (ADM)		-		3,305		5,220
0385	Fit for Work Program (ADM)		1,825		-		-
0893	Medical Checks (ADM)		600		760		480
0372	Insurance (ADM)		105,277		96,326		94,898
0507	Workers Compensation Insurance Premium (ADM)		29,597		25,644		25,644
5952	Fringe Benefits Tax (ADM)		68,454		49,817		63,000
0872	Motor Vehicle Expenses (ADM)		23,000		20,006		12,000
0772	Subscriptions & Memberships (ADM)		25,000		23,007		24,800
0742	Advertising & Promotion (ADM)		10,000		5,919		10,000
0712	Printing & Stationery (ADM)		46,000		35,172		34,000
0762	Postage & Freight (ADM)		5,500		8,102		5,500
1352	Consultants (ADM)		5,000		22,725		25,000
1342	Audit Fees (ADM)		70,000		32,155		61,500
0513	ICT Hardware (ADM)		30,000		23,414		30,000
0512	Computer Software Subscriptions (ADM)		90,000		124,365		109,200
0515	IT Support (ADM)		20,000		22,494		38,340
0007	Security Expenses (ADM)		12,000		21,045		21,000
0773	Records Management Expenses (ADM)		1,600		1,327		1,200
0582	Cleaning Expenses (ADM)		-		200		2,000
3862	Refreshment Expenses (ADM)		2,000		1,856		2,000
0622	Expensed Minor Asset Purchases (ADM)		1,000		3,675		5,000
7692	Other Expenses inc OH&S (ADM)		2,000		1,987		1,000
1362	Bank Fees (ADM)		6,500		5,166		8,000
1223	Rounding Adjustments (ADM)		-		(146)		-
6002	Loss on Disposal of Assets (ADM)		-		-		-
0592	Building Program - Administration (ADM)		142,542		50,990		58,908
0732	Utilities (ADM)		43,513		26,463		39,858
1082	Depreciation - Building (ADM)		187,925		49,190		108,076
3072	Depreciation - Equipment (ADM)		17,199		21,388		14,965
3312	Depreciation - Motor Vehicle (ADM)		38,085		44,437		42,521
1062	Depreciation - Furniture & Fittings		7,895		4,443		-
0343	Paid Parental Leave Expenditure (ADM)		12,948		38,845		12,510
1132	LSL Previous Employees (ADM)		-		5,071		-
0823	Employee Superannuation (Asset Mgt)		-		485		-
0829	Consultants (Asset Mgt)		-		7,815		-
0340	Administration Allocated (ADM)		(2,101,983)		(1,774,941)		(1,958,435)

SHIRE OF KATANNING
04 - GOVERNANCE
Administration General
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Revenue							
1113	Miscellaneous Income (ADM)	500		3,788		5,000	
1153	Administration Fee Income (ADM)	500		(3,354)		500	
1154	Freedom of Information Income (ADM)	200		91		250	
1156	Meeting Charges / Equipment Hire (ADM)	1,000		830		500	
1211	Insurance Scheme Surplus (ADM)	23,723		48,981		24,515	
1243	Profit on Disposal of Asset (ADM)	-		20,642		35,388	
1313	Traineeship Subsidy (ADM)	4,000		2,500		-	
2063	Insurance Claims (ADM)	5,000		8,840		5,000	
2483	Employee Contributions to Car (ADM)	-		-		7,091	
2513	Employee Contributions to Fuel (ADM)	4,364		4,120		4,909	
1315	Paid Parental Leave Reimbursements (ADM)	12,948		35,968		12,510	
Capital Expenditure							
2204	Motor Vehicle Purchase (ADM)		-		164,875		178,000
2494	Transfer Interest to Leave Entitlements (ADM)		15,848		18,217		14,897
2496	Transfer to Leave Entitlements (ADM)		50,000		50,000		50,000
Capital Revenue							
0305	Proceeds on Disposal of Assets (ADM)	-		132,273		151,000	
2497	Transfer from Leave Entitlements Reserve (ADM)	-		-		-	
2475	Realisation of Assets (ADM)	-		(102,273)		(151,000)	
TOTAL		52,235	117,784	152,404	365,305	95,663	340,384

SHIRE OF KATANNING
04 - GOVERNANCE
Supertowns Projects
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2641	Shop Front Enhancement Subsidy (ST)		15,000		7,750		22,741
2643	Contribution towards project (ST)		50,000		50,000		50,000
2647	KCC Redevelopment Project Grant Expenditure - Auspicing (ST)		170,000		-		170,000
0153	Loan 159 Interest Repayments (ST)		-		-		-
Operating Revenue							
2636	SuperTown Funding - FAA2 (ST)	-		80,000		80,000	
2660	Welcome Precinct Grant Funds (ST)	3,122,358		3,212,500		4,212,500	
2661	Piesse Lake Development Grant funds (ST)	5,770,056		310,034		3,500,000	
2665	Main St Stage 2 Grant Funds (ST)	-		50,000		50,000	
2664	KCC Redevelopment Project Grant Revenue - Auspicing (ST)	-		142,445		142,445	
2669	Great Southern Aged Accommodation Project Revenue (ST)	1,668,693		-		832,000	
1128	Interest on SuperTowns Main Street Stage 2 Funding (ST)	-		5,711		5,504	
1255	Interest on SuperTowns Grant Funding FAA 2 (ST)	-		285,130		280,800	
1258	Interest on Supertowns Heritage Centre Funding (ST)	335,854		(15,904)		-	
1257	Interest on SuperTowns Early Childhood Hub Funding (ST)	-		(4,904)		-	
Capital Expenditure							
2667	Welcome Precinct Proj Expenditure (ST)		4,142,965		3,687,530		4,660,980
2668	Piesse Lake Development Project (ST)		6,226,158		705,861		4,235,177
2670	Great Southern Aged Accommodation Project Expenditure (ST)		3,088,750		-		832,000
6686	Transfer to Heritage Project Reserve (ST)		6,747,500		-		7,712,500
Capital Revenue							
6687	Transfer from Heritage Project Reserve (ST)	6,747,500		-		7,712,500	
TOTAL		17,644,461	20,440,373	4,065,013	4,451,140	16,815,749	17,683,398

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Fire Prevention
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1622	Salary Costs (FPV)		4,272		4,146		5,064
0327	Employee Superannuation (FPV)		400		380		625
0527	Workers Compensation Insurance Premium (FPV)		137		134		134
4832	Utilities (FPV)		22,683		27,434		25,610
1522	Works Program - Fire Prevention (FPV)		30,760		6,984		30,731
1702	Building Program - Fire Prevention		970		-		-
1752	Motor Vehicle Expenses (FPV)		600		444		600
6082	Fire Mitigation Expenses (FPV)		6,082		5,370		2,500
9776	Bushfire Brigade - Ineligible Expenditure (FPV)		4,563		11,344		6,094
9777	Fire Prevention - Communications Expenditure (FPV)		3,300		613		-
9778	Fire Prevention - Communications Equipment Expenditure (FPV)		2,400		-		-
1731	Grant Expenditure (FPV)		-		3,328		-
1612	Depreciation - Buildings (FPV)		3,920		3,739		4,073
4662	Depreciation - Plant (FPV)		31,000		28,452		31,000
1682	Administration Allocated (FPV)		8,828		7,455		8,153
Bushfire Brigade							
1562	BFB Telecommunications Equipment (1. Purchase of Plant & Equipment)		100		20		1,000
1372	BFB Other Minor Purchases (1. Purchase of Plant & Equipment)		1,300		3,947		1,000
1642	BFB Equipment Maintenance (2. Maint Plant & Equip)		1,820		1,723		2,000
1542	BFB Extinguishments & Absorbents (2. Maint Plant & Equip)		-		-		500
1652	BFB Health & Safety Costs (2. Maint Plant & Equip)		-		2,390		500
2692	BFB Vehicle Expenses (3. Maint Vehicle)		1,500		1,260		2,206
2142	BFB Building Maintenance (4. Maint Land & Build)		250		224		1,000
6112	BFB Uniforms & Protective Clothing (5. Clothing & Accessories)		4,000		4,474		4,035
4822	BFB Utilities (6. Utilities, Rates & Taxes)		-		1,823		300
6032	BFB Advertising, Printing & Stationery (7. Other Goods & Services)		250		136		2,000
9082	BFB Postage & Freight (7. Other Goods & Services)		378		365		500
9092	BFB Refreshments (7. Other Goods & Services)		1,500		1,532		2,000
9252	BFB Reference Materials (7. Other Goods & Services)		1,500		1,585		1,000
6022	BFB Insurance (8. Insurances)		22,982		18,013		17,919
Community Emergency Services Manager					-		-
1632	Salary Costs (CESM)		102,565		90,631		102,565
0567	Employee Superannuation (CESM)		11,485		8,171		11,485
0727	Workers Compensation Insurance Premium (CESM)		3,295		2,428		2,428
0737	Administration Expenses (CESM)		6,080		4,649		6,724
0747	Motor Vehicle Expenses (CESM)		20,876		13,769		20,876
0757	Administration Allocated (CESM)		11,771		9,940		10,929
Operating Revenue							
1613	Infringements Income (FPV)	6,000		5,766		1,000	
1623	Fire Map Income (FPV)	205		27		164	
1653	Fire Mitigation Income (FPV)	5,000		5,077		2,500	
1724	Broadcasting Site Reimbursements (FPV)	22,683		23,289		23,119	
1730	Broadcasting Site Lease (FPV)	3,883		7,654		3,805	
1725	BFB LGGS Income	35,580		17,980		35,960	
1726	Contributions & Reimbursements (CESM)	124,518		57,968		124,518	
1633	Grant Income (FPV)	-		5,301		-	
TOTAL		197,869	311,567	123,062	266,905	191,066	305,551

SHIRE OF KATANNING

05 - LAW, ORDER, PUBLIC SAFETY

Animal Control

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1732	Salary Costs (ANI)		23,590		16,585		20,254
0337	Employee Superannuation (ANI)		1,602		1,521		2,498
0537	Workers Compensation Insurance Premium (ANI)		549		535		535
1793	Staff Housing Subsidy - Ranger (ANI)		3,120		1,080		-
6202	Training & Development (ANI)		630		935		-
6182	Uniforms & Protective Clothing (ANI)		413		563		330
1383	Stationery & Tags (ANI)		1,200		1,292		500
1382	Licences & Permits (ANI)		200		126		200
4702	Animal Control Expenditure (ANI)		4,000		1,930		4,000
1873	Expensed Minor Asset Purchases (ANI)		5,000		-		-
2102	Animal Disposal by Vet (ANI)		-		-		-
1792	Motor Vehicle Expenses (ANI)		2,000		1,777		2,000
1762	Building Program - Animal Control		10,082		1,216		-
1772	Works Program - Animal Control (ANI)		7,241		5,569		3,754
1747	Cat Act Sterilisation Project Expenditure (ANI)		-		-		-
1822	Depreciation - Building (ANI)		3,584		-		350
1722	Administration Allocated (ANI)		35,103		29,642		32,787
Operating Revenue							
1853	Dog Registration Fees (ANI)	10,000		9,862		9,000	
1854	Cat Registration Fees (ANI)	1,100		950		1,000	
1983	Poundage Charges (ANI)	1,000		1,193		2,000	
1893	Animal Control Products Income (ANI)	200		37		200	
1843	Infringements (ANI)	2,500		3,506		1,000	
Capital Expenditure							
0476	Land & Buildings (ANI)		10,000		48,836		67,833
TOTAL		14,800	108,314	15,548	111,606	13,200	135,041

SHIRE OF KATANNING
05 - LAW, ORDER, PUBLIC SAFETY
Other Law, Order, Public Safety
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
7702	Salary Costs (OLO)		4,272		4,146		5,064
0347	Employee Superannuation (OLO)		400		-		625
0547	Workers Compensation Insurance Premium (OLO)		137		134		134
1102	Printing & Stationery (OLO)		500		-		500
1913	CCTV Maintenance Costs (OLO)		19,968		17,736		19,750
1917	Neighbourhood Watch (OLO)		1,000		-		1,000
1852	Infringement Bank Fees (OLO)		600		289		-
0413	Expensed Minor Asset Purchases (OLO)		5,000		-		-
6222	Insurance (OLO)		705		685		685
1802	Utilities (OLO)		43		83		8
1902	Motor Vehicle Expenses (OLO)		600		444		600
1932	Building Program - Other Law (OLO)		1,186		806		2,886
1942	Works Program - Other Law (OLO)		3,095		1,819		1,458
1982	Depreciation - Buildings (OLO)		11,481		10,537		11,481
1984	Depreciation - Equipment (OLO)		14,336		13,158		16,836
9062	Administration Allocated (OLO)		12,402		10,472		11,449
Operating Revenue							
2013	Grant Income (OLO)	-		-		-	
2023	Lease Income (OLO)	1,000		991		1,000	
2035	Infringements (OLO)	2,500		1,775		500	
2033	Other Income (OLO)	550		14		500	
Capital Expenditure							
1994	Purchase of Equipment (OLO)		25,000		-		-
TOTAL		4,050	100,725	2,780	60,310	2,000	72,476

SHIRE OF KATANNING

07 - HEALTH

Health Administration & Inspection

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2082	Salary Costs (HIA)		91,210		72,784		87,178
0357	Employee Superannuation (HIA)		11,250		7,140		10,753
0557	Workers Compensation Insurance Premium (HIA)		2,930		2,304		2,304
7527	Staff Housing Subsidy (HIA)		3,120		9,360		11,960
2122	Training & Development (HIA)		2,000		-		-
6442	Uniforms (HIA)		413		336		330
6043	Communication Expenses (HIA)		382		383		-
6402	Field Expenses (HIA)		2,000		151		250
1402	Postage & Freight (HIA)		400		365		600
2352	Mosquito Control (HIA)		2,500		2,088		4,000
2084	Consultants (HIA)		30,000		6,033		-
2422	Analytical Expenditure (HIA)		1,500		1,154		950
2272	Administration Allocated (HIA)		18,077		15,264		16,827
Operating Revenue							
2234	Food Vendor Fees - exempt from GST (HIA)	1,400		836		1,400	
2143	Septic Tank Application Fees (HIA)	500		354		472	
2803	Septic Tank Inspection Fees (HIA)	944		107		708	
2133	Other Health Fees (HIA)	1,000		-		500	
TOTAL		3,844	165,782	1,297	117,362	3,080	135,152

SHIRE OF KATANNING

07 - HEALTH

Maternal & Infant Health

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2072	Works Program - Infant Health		-		1,727		1,458
2232	Building Program - Child Health Centre (MIH)		-		10,625		8,979
6252	Insurance (MIH)		-		1,184		1,184
6262	Utilities (MIH)		-		1,067		2,633
2062	Depreciation - Buildings (MIH)		-		16,090		17,530
3772	Administration Allocated (MIH)		-		12,425		13,705
TOTAL		-	-	-	43,117	-	45,489

SHIRE OF KATANNING

07 - HEALTH

Other Health

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2184	Works Program - Medical Centre		5,253		-		-
Operating Revenue							
2180	Grant Income (OHE)	505,000		-		-	
Capital Expenditure							
2181	Land & Buildings (OHE)		505,000		-		-
TOTAL		505,000	510,253	-	-	-	-

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Education General
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5982	Program Expenses (EDU)		3,660		3,660		1,500
2042	Works Program - Childcare Centres (EDU)		3,057		3,851		1,458
2222	Building Program - Childcare Centres (EDU)		10,235		7,091		8,074
0194	Grant Expenditure (EDU)		43,305		-		-
6462	Insurance (EDU)		1,777		1,726		1,726
6472	Utilities (EDU)		529		905		471
2022	Depreciation - Buildings (EDU)		25,486		23,392		25,486
3562	Administration Allocated (EDU)		9,669		8,165		9,021
Operating Revenue							
2053	Property Lease Fees (EDU)	2,000		3,091		1,500	
0193	Grant Income (EDU)	43,305		-		-	
2093	Reimbursements (EDU)	50		38		50	
TOTAL		45,355	97,718	3,129	48,789	1,550	47,736

SHIRE OF KATANNING
08 - EDUCATION AND WELFARE
Community Development and Other Welfare
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3153	Salaries - MCS (CDOW)		12,500		17,647		18,750
3142	Salary Costs (CDOW)		105,404		126,015		119,511
0497	Employee Superannuation (CDOW)		14,655		16,306		17,207
7572	Training & Development (CDOW)		4,055		6,310		4,171
7573	Uniforms (CDOW)		660		654		660
0284	Staff Housing Subsidy / Allowance (CDOW)		11,960		3,120		3,120
3148	Communication Expenses (CDOW)		1,145		1,434		600
0697	Workers Compensation Insurance Premium (CDOW)		3,788		3,654		3,654
9692	Subscriptions & Memberships (CDOW)		1,000		483		1,320
4130	Expensed Minor Asset Purchases (CDOW)		4,000		8,651		7,000
7574	Disability Awareness Week Expenditure		1,000		-		1,000
3158	Seniors Program Expenses (CDOW)		1,000		755		1,500
3175	National Youth Week Grant Expenditure (CDOW)		1,000		426		1,000
4293	NAIDOC Week Grant Expenditure (CDOW)		500		-		500
4296	Harmony Festival Grant Expenditure (CDOW)		53,500		49,347		105,704
4349	Disability Access & Inclusion Expenditure (CDOW)		500		21		1,000
4339	Youth Activities Expenses (CDOW)		32,000		11,962		12,000
3183	Grant Expenditure (CDOW)		25,000		-		10,000
4282	Special Projects (CDOW)		7,000		9,643		10,000
3176	Meeting Expenses (CDOW)		1,000		-		-
4350	Drumbeats Grant Expenditure (CDOW)		-		30,578		40,000
3156	Building Program - Community Events (CDOW)		4,944		4,988		8,202
7882	Insurance (CDOW)		771		749		749
2472	Depreciation - Buildings (CDOW)		10,382		9,529		10,382
4222	Administration Allocated (CDOW)		89,544		75,613		83,442
Operating Revenue							
3167	Youth Activities Grant Income (CDOW)	32,000		24,147		32,000	
3168	Youth Activities Other Income (CDOW)	500		109		500	
3173	Seniors Week Grant Income (CDOW)	500		-		1,000	
3174	National Youth Week Grant Income (CDOW)	1,000		-		1,000	
3847	Drumbeats Grant Income (CDOW)	-		40,000		40,000	
4333	Grant Income (CDOW)	11,500		3,500		12,000	
4337	Harmony Festival Grant Income (CDOW)	46,500		43,648		98,000	
4338	Harmony Festival Other Income (CDOW)	8,000		6,851		7,704	
5333	Other Income (CDOW)	200		-		200	
TOTAL		100,200	387,308	118,255	377,885	192,404	461,472

SHIRE OF KATANNING

09 - HOUSING

Amherst Village

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0272	Function Expenses (AMH)		600		771		500
7492	Advertising & Promotion (AMH)		1,000		253		1,000
6592	Utilities (AMH)		6,473		6,467		6,213
6602	Insurance (AMH)		7,424		7,210		7,210
2492	Works Program - Amherst Village		42,885		33,738		32,106
7242	Building Program - Amherst Village		62,609		37,569		41,961
2412	Depreciation - Buildings (AMH)		90,227		82,811		90,227
2312	Administration Allocated (AMH)		13,663		11,537		12,664
Operating Revenue							
2423	Tenants Reducing Equity (AMV)	30,031		35,700		35,700	
2503	Tenants Fee (AMV)	35,100		35,024		41,127	
2511	Other Tenancy Arrangements (AMV)	10,120		-		-	
Capital Expenditure							
2424	Refund Amherst Capital Deposit (AMV)		-		162,000		-
6980	Transfer Interest to Amherst Reserve (Building Maintenance) (AMV)		2,024		1,859		2,055
6981	Transfer to Amherst Reserve (Refundable Deposit) (AMV)		-		-		-
6983	Transfer to Amherst Reserve (Building Maintenance) (AMV)		10,120		-		-
6992	Transfer Interest to Amherst Reserve (AMV)		22,070		27,754		26,395
9922	Transfer Interest to Land & Buildings Facilities for Seniors Reserve (AMV)		13,645		15,901		13,785
Capital Revenue							
2563	Refundable Deposits Income (AMV)	-		-		-	
2573	Transfer from Reserve A/C (Building Maintenance) (AMV)	-		-		-	
2571	Transfer from Amherst Village Refundable Deposit Reserve	69,523		186,555		24,827	
6695	Transfer from Land & Building Facilities for Seniors Reserve	-		-		-	
TOTAL		144,774	272,740	257,279	387,871	101,654	234,116

SHIRE OF KATANNING

09 - HOUSING

Staff Housing

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
6692	Loan 146 Interest Repayments (STH)		-		1		1
7802	Building Program - Staff Housing		11,047		8,303		15,692
4352	Bldg Prog/Other Housing		-		-		-
7892	Works Program - Staff Housing		30,935		2,621		13,424
7895	Workers Compensation Insurance Premium (STH)		-		-		-
0350	Staff Housing Re-allocated (STH)		(66,264)		(3,662)		(14,284)
5122	Utilities (STH)		23,054		24,020		15,221
5972	Insurance (STH)		7,964		7,124		7,124
6012	Depreciation - Buildings (STH)		122,883		96,692		105,419
6622	Administration Allocated (STH)		22,701		6,745		7,373
Operating Revenue							
5003	Staff Housing Income - 55B Beaufort Street (STH)	19,240		19,240		19,240	
5004	Staff Housing Income - U2/6 Hill Way (STH)	19,240		19,240		19,240	
5005	Staff Housing Income - U1/6 Hill Way (STH)	19,240		19,240		19,240	
5013	Staff Housing Income - 25 Marmion Street (STH)	26,000		26,000		26,000	
5023	Staff Housing Income - 41 Crosby Street (STH)	11,440		11,440		11,440	
5033	Staff Housing Income - 61A Conroy Street (STH)	11,960		23,380		23,920	
5034	Staff Housing Income - 61B Conroy Street (STH)	11,960		300		-	
5043	Staff Housing Income - 17 Marri Drive (STH)	18,720		8,640		18,720	
5008	Staff Housing Income - Infant Health Flat (STH)	5,720		4,740		5,720	
3523	Reimbursements (STH)	7,500		7,468		6,450	
5063	Staff Housing Income - Saleyard Caretakers Unit (STH)	1,300		1,880		-	
TOTAL		152,320	152,320	141,568	141,844	149,970	149,970

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Sanitation - Household Refuse

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
7712	Salary Costs (SAN)		2,848		2,764		3,376
0367	Employee Superannuation (SAN)		267		254		416
0517	Workers Compensation Insurance Premium (SAN)		91		89		89
2591	Private Works - Refuse Site		325,436		367,583		288,920
2592	Works Program - Green Waste		13,685		9,604		9,189
7282	Building Program - Sanitation (SAN)		5,569		8,013		3,002
2582	Domestic Refuse Collection (SAN)		78,300		74,573		68,724
6612	Household Recycling Service (SAN)		108,310		107,136		106,352
2732	Commercial Refuse Collection (SAN)		22,812		20,693		22,003
2842	Street Bin Collection Costs (SAN)		1,876		2,210		1,600
4063	Hard Waste Pick-up (SAN)		-		55,658		9,189
4013	E-Waste Collection (SAN)		-		950		-
2652	Bin Purchases (SAN)		8,500		9,886		7,500
7482	Waste Oil Facility (SAN)		100		15		500
7713	Consultant Expenses (SAN)		5,000		-		5,000
2512	Printing & Stationery (SAN)		5,000		21		5,000
5042	Ground Water Monitoring (SAN)		3,000		2,195		3,000
7272	Refuse Site Licence (SAN)		1,200		1,138		875
2542	Insurance (SAN)		3,064		2,846		2,846
7632	Motor Vehicle Expenses (SAN)		400		296		400
2342	Depreciation - Equipment (SAN)		12,800		11,748		12,800
7112	Depreciation - Buildings (SAN)		5,347		6,316		6,883
7122	Depreciation - Plant (SAN)		21,800		20,008		21,800
7142	Depreciation - Other Infrastructure (SAN)		31,247		9,093		10,434
7132	Administration Allocated (SAN)		44,352		37,451		41,288
2622	Utilities (SAN)		1,316		1,276		460
6632	Communication Expenses (SAN)		382		401		40
Operating Revenue							
2603	Domestic Refuse Collection Charges (SAN)	557,578		557,044		557,394	
2683	Domestic Refuse Collection Charges - Additional Service (SAN)	1,780		1,780		1,780	
2633	Sale of Domestic Bins (SAN)	-		-		1,000	
2753	Commercial Refuse Collection Charges (SAN)	42,756		40,483		49,360	
2763	Commercial Refuse Collection Charges - Additional Service (SAN)	48,280		51,158		54,152	
2783	Commercial Recycling Bin Collection Charges (SAN)	2,706		3,325		3,862	
2883	Levied Waste Rate (SAN)	65,720		68,898		65,689	
2613	Refuse Site Disposal Charges (SAN)	60,000		58,697		60,000	
2615	Disposal Fee - Dead Sheep (SAN)	500		-		500	
2617	Refuse Site - Sale of Recyclables (SAN)	10,000		14,373		5,000	
2773	Refuse Infringements (SAN)	-		-		200	
2700	CLGF Regional re Regional Waste Initiative (SAN)	1,427,879		315,487		1,743,367	
Capital Expenditure							
2484	Buildings - Sanitation/Household Refuse (SAN)		970,842		734,524		1,712,269
9661	Transfer to Waste Management Reserve (SAN)		122,620		71,454		219,168
9662	Transfer Interest to Waste Management Reserve (SAN)		21,473		24,402		20,122
TOTAL		2,217,199	1,817,637	1,111,245	1,582,596	2,542,304	2,583,245

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Protection of the Environment

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2695	Drummuster Expenditure (POE)		850		1,361		1,500
4932	Utilities (POE)		499		595		195
7822	LCDC Vehicle Lease Expenses (POE)		4,266		4,793		5,233
7854	Soil Conservation Levy Disbursed (POE)		70,756		70,680		70,656
7862	Administration Allocated (POE)		12,192		10,295		11,449
Operating Revenue							
2693	Drummuster Reimbursement (POE)	800		738		1,500	
7823	LCDC Vehicle Lease Reimbursement (POE)	4,308		5,513		5,233	
7853	Soil Conservation Levy Collected (POE)	70,756		70,680		70,656	
7795	Soil Conservation Levy Commission (POE)	3,724		3,720		3,719	
TOTAL		79,588	88,563	80,651	87,723	81,108	89,033

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Other Community Amenities

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
7303	Cleaning Expenses (OCA)		-		-		400
4252	Postage & Freight (OCA)		500		330		600
6672	Insurance (OCA)		537		521		521
7302	Building Program - Other Community Amenities		79,091		53,263		73,416
7313	Communication Expenses (OCA)		873		1,304		150
Cemetery							
2322	Works Program - Cemetery		84,824		57,610		87,519
7312	Building Program - Cemetery		3,898		581		3,871
3062	Niche Wall Plaques (OCA)		2,500		2,000		2,500
3063	Cemetery Plan Updates (OCA)		-		-		500
2672	Utilities (OCA)		19		20		16
3012	Depreciation - Buildings (OCA)		61,065		56,046		61,065
8842	Depreciation - Equipment (OCA)		4,000		3,671		4,000
8843	Depreciation - Other Infrastructure (OCA)		3,087		2,833		1,133
6842	Administration Allocated (OCA)		11,981		10,117		11,189
Operating Revenue							
3083	Cemetery Charges (OCA)	20,000		31,561		40,000	
3093	Funeral Director's Licence (OCA)	75		175		150	
3123	Cemetery Reserve Fund (OCA)	1,390		1,882		2,000	
TOTAL		21,465	252,375	33,617	188,295	42,150	246,880

SHIRE OF KATANNING

10 - COMMUNITY AMENITIES

Town Planning

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0662	Advertising & Promotion (TOW)		500		376		500
3082	Consultants (TOW)		85,000		90,431		74,750
4274	Municipal Inventory (TOW)		4,000		-		3,000
2872	Administration Allocated (TOW)		13,032		11,005		12,195
Operating Revenue							
2893	Assessment Fees - GST exempt (TOW)	7,000		12,818		6,000	
2895	Assessment Fees - including GST (TOW)	1,000		-		1,000	
2993	Planning Charges and Reimbursements (TOW)	500		-		500	
TOTAL		8,500	102,532	12,818	101,812	7,500	90,445

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Aquatic Centre

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3352	Salary Costs (KAC)		18,750		6,072		6,250
0407	Employee Superannuation (KAC)		2,344		270		781
0607	Workers Compensation Insurance Premium (KAC)		602		165		165
3342	Building Program (KAC)		9,879		9,154		10,142
3412	Works Program (KAC)		13,890		11,132		19,630
3462	Depreciation - Equipment (KAC)		10,155		12,368		13,477
3472	Depreciation - Building (KAC)		41,010		37,639		41,010
3402	Insurance (KAC)		2,991		2,905		2,905
6722	Utilities (KAC)		44,502		52,407		41,699
3422	Postage & Freight (KAC)		-		138		-
6752	Cleaning Costs (KAC)		-		573		-
6872	Loan 148 Interest Repayments (KAC)		1,376		2,931		2,997
3272	Administration Allocated (KAC)		27,326		23,074		25,501
3162	Advertising & Promotion (KAC)		-		1,956		3,500
Contract Operating Expenses							
6814	Contract - Centre Manager/DM Wages (KAC)		59,377		59,377		59,377
6815	Contract - Lifeguard Wages (KAC)		33,048		33,048		33,048
6816	Contract - Cafe Expense (KAC)		6,832		6,832		6,832
6817	Contract - Marketing Expense (KAC)		2,000		2,000		2,000
6818	Contract - Insurance (KAC)		298		298		298
6836	Contract - Bank Fees (KAC)		500		500		500
6819	Contract - Communication Expense (KAC)		1,200		1,200		1,200
6820	Contract - Postage & Freight (KAC)		420		420		420
6821	Contract - IT Support & Software Expense (KAC)		720		720		720
6822	Contract - Community Event (KAC)		5,000		5,080		5,000
6823	Contract - Printing & Stationery (KAC)		300		300		300
6824	Contract - Licenses & Subscriptions (KAC)		1,200		1,200		1,200
6825	Contract - Management Fees Expense (KAC)		35,668		35,668		35,668
6826	Contract - Training, Recruitment & Travel (KAC)		6,655		6,655		6,655
6827	Contract - Uniforms (KAC)		300		300		300
6828	Contract - Consumables (KAC)		600		600		600
6829	Contract - Utilities (KAC)		40,635		40,635		40,635
6830	Contract - Maintenance Expense (KAC)		19,632		19,632		19,632
6831	Contract - Pool Chemicals Expense (KAC)		18,405		18,405		18,405
6833	Contract - Cleaning (KAC)		5,000		5,000		5,000
6834	Contract - Equipment Replacement (KAC)		2,500		2,500		2,500
6835	Contract - First Aid & Safety (KAC)		300		300		300
Operating Revenue							
3934	Contract - Recreation Swimming Income (KAC)	30,164		30,164		30,164	
3935	Contract - Schools Aquatic Programme Income (KAC)	15,691		15,691		15,691	
3936	Contract - Cafe Income (KAC)	13,665		13,665		13,665	
3433	Reimbursements (KAC)	35,000		50,859		45,199	
3937	Contract - Profit Share (KAC)	27,284		27,284		-	
Capital Expenditure							
3304	Equipment (KAC)		-		-		-
3484	Buildings (KAC)		59,202		-		-
2614	Loan Principal Repayments - 148 (KAC)		25,693		24,225		24,225
TOTAL		121,804	498,310	137,662	425,680	104,719	432,872

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3112	Salary Costs (KLC)		319,821		351,686		371,352
0417	Employee Superannuation (KLC)		33,438		29,185		46,026
0617	Workers Compensation Insurance Premium (KLC)		10,274		9,814		9,814
6382	Uniforms & Protective Clothing (KLC)		3,000		2,600		4,065
6392	Training, Development & Recruitment (KLC)		13,794		6,104		6,501
8862	Program Expenses (KLC)		20,600		17,749		14,560
0562	Promotion of Seniors (KLC)		600		466		750
3332	Function Expenses (KLC)		3,000		2,117		5,000
8872	Kiosk Expenses (KLC)		42,000		38,386		44,000
3842	Subscriptions & Memberships (KLC)		2,400		2,069		2,400
3844	Computer Software Subscriptions (KLC)		3,700		3,676		3,700
8952	Advertising & Promotion (KLC)		2,500		2,651		3,350
8912	Photocopying & Stationery (KLC)		3,200		2,686		3,000
0062	Postage & Freight (KLC)		1,500		410		1,500
1122	EFTPOS & Credit Card Charges (KLC)		1,100		1,458		1,100
3852	Contract Cleaners (KLC)		7,400		6,968		7,400
8982	Cleaning Materials (KLC)		5,500		5,549		5,000
8882	Security Expenses (KLC)		3,000		2,899		3,000
4752	Minor Sundry Expenses (KLC)		800		969		800
1471	Lease repayments (KLC)		4,899		4,453		4,453
1472	Equipment Repairs & Maintenance (KLC)		5,100		5,328		5,100
8892	Expensed Minor Asset Purchases (KLC)		8,350		6,908		7,500
3932	Motor Vehicle Expenses (KLC)		5,500		5,460		4,000
8972	Insurance (KLC)		32,900		31,974		31,974
8922	Communication Expenses (KLC)		1,746		3,434		1,500
8932	Utilities (KLC)		61,302		82,559		82,356
3752	Works Program - KLC		245,949		154,174		200,192
7332	Building Program - KLC		73,207		165,943		150,788
0012	Depreciation - Building (KLC)		430,859		395,521		430,942
3502	Depreciation - Furniture & Fittings (KLC)		-		485		528
3782	Depreciation - Equipment (KLC)		15,214		15,422		15,924
0852	Depreciation - Motor Vehicles (KLC)		8,009		8,031		8,009
9052	Administration Allocated (KLC)		69,786		58,928		65,054
Operating Revenue							
0023	Entry Fees (KLC)	55,000		55,643		75,000	
0053	Stadium/Court Hire (KLC)	6,500		6,159		6,500	
0063	Functions Hire (KLC)	15,000		11,588		25,000	
2707	Seniors Income (KLC)	2,000		1,962		3,100	
3543	Equipment Hire (KLC)	6,500		7,162		3,500	
0043	Kiosk Income - GST Inc (KLC)	50,000		44,674		60,000	
1083	Kiosk Income - GST Free (KLC)	5,000		4,772		6,000	
0143	Membership Fees (KLC)	87,500		98,059		100,000	
0083	Program Fees (KLC)	14,100		13,785		16,250	
0093	Gym & Fitness Fees (KLC)	29,630		19,714		28,500	
0103	Creche Fees (KLC)	1,500		770		3,000	
0113	Signage Fees (KLC)	4,000		4,396		5,000	
6403	Traineeship Grant/Subsidy (KLC)	-		3,636		-	
3793	Lease Income (KLC)	7,000		-		7,100	
0123	Office Rental (KLC)	300		-		110	

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Katanning Leisure Centre

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
3763	Sprig Bar Hire (KLC)	1,000		600		1,500	
6793	Ground Fees (KLC)	7,000		6,411		6,600	
1063	Utility Reimbursements (KLC)	17,000		15,679		19,000	
3583	Other Income (KLC)	3,000		5,718		2,000	
3753	Profit on sale of Asset (KLC)	-		10,094		10,970	
Capital Expenditure							
2844	Equipment (KLC)		-		5,557		20,000
1824	Land & Buildings (KLC)		50,300		-		-
3854	Motor Vehicle Purchase (KLC)		-		32,550		34,000
6375	Transfer to Quartermaine Oval Reserve (KLC)		50,000		40,000		40,000
6376	Transfer to Katanning Leisure Centre Facilities Reserve (KLC)		135,352		40,000		40,000
2604	Furniture & Equipment (KLC)		-		6,950		7,500
6244	Transfer Interest to KLC Facilities Reserve (KLC)		2,121		2,271		1,237
6254	Transfer Interest to Quartermaine Oval (KLC)		2,067		2,208		1,183
Capital Revenue							
0416	Realisation of Assets (KLC)	-		(25,455)		(29,000)	
3973	Proceeds on Disposal of Assets (KLC)	-		25,455		29,000	
5815	Transfer from Katanning Leisure Centre Facilities Reserve	15,500		-		-	
		327,530	1,680,288	310,824	1,555,597	379,130	1,685,558

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Recreation and Sport

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
1743	Grant Expenditure (ORS)		-		959		10,000
<u>Club Development Program</u>							
3587	Program Expenses - Club Development Initiative (ORS)		-		239		-
<u>Other Recreation</u>							
3622	Works Program - Other Reserves		585,759		521,771		481,225
7342	Building Program - Other Recreation		22,120		37,309		16,519
0032	Utilities (ORS)		41,827		42,233		35,747
6832	Effluent Charges (ORS)		999		1,224		7,644
1783	Licences (ORS)		50		37		50
3452	Insurance (ORS)		11,203		11,848		11,848
3912	Depreciation - Other Infrastructure (ORS)		28,557		23,732		20,458
3962	Depreciation - Parks & Ovals (ORS)		598,608		166,127		112,573
3762	Depreciation - Equipment (ORS)		15,000		13,767		15,000
3792	Depreciation - Buildings (ORS)		199,106		184,840		201,396
3822	Administration Allocated (ORS)		21,020		17,749		19,516
Operating Revenue							
1273	Effluent Income (ORS)	-		-		4,000	
3943	Property Lease Fees (ORS)	1,185		1,035		-	
3923	Grant Income - Kidsport (ORS)	-		891		10,000	
TOTAL		1,185	1,524,249	1,926	1,021,836	14,000	931,976

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Library

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4052	Salary Costs (LIB)		126,231		122,614		111,604
0437	Employee Superannuation (LIB)		14,944		11,988		13,777
0637	Workers Compensation Insurance Premium (LIB)		4,055		2,950		2,950
4042	Training & Development (LIB)		1,773		2,099		1,286
5792	Uniforms (LIB)		1,320		670		1,320
5392	Communication Expenses (LIB)		382		877		450
4092	Insurance (LIB)		2,596		2,521		2,521
5382	Utilities (LIB)		9,501		10,741		10,464
5462	Subscriptions & Memberships (LIB)		1,000		1,675		1,500
5712	Printing & Stationery (LIB)		3,800		4,290		2,250
0192	Security Expenses (LIB)		3,500		1,386		450
5412	Refreshment Expenses (LIB)		300		215		300
5432	Cleaning Costs (LIB)		1,600		886		1,600
1502	Program Expenses (LIB)		2,500		1,984		2,500
4162	Children's Book Week (LIB)		2,500		2,500		2,500
5002	Read Write Now - Resource Support (LIB)		300		283		300
4142	Book Purchases & Replacements (LIB)		2,500		2,796		3,000
4082	Local History Expenditure (LIB)		250		286		250
4812	Postage & Freight (LIB)		1,500		1,657		1,700
4144	Inter-Library Loans (LIB)		1,500		1,130		1,200
1503	Regional Library Subsidy (LIB)		2,600		2,406		2,596
4184	Computer Software Subscriptions (LIB)		6,500		4,769		5,722
1692	Expensed Minor Asset Purchases (LIB)		3,815		2,669		4,852
1992	Works Program - Library		2,871		2,621		7,725
4132	Building Program - Library		18,585		22,390		22,329
1282	Depreciation - Equipment (LIB)		-		872		950
4172	Depreciation - Furniture & Fittings (LIB)		-		597		650
4182	Depreciation - Building (LIB)		32,766		30,073		32,766
4032	Administration Allocated (LIB)		38,046		32,127		35,389
Operating Revenue							
2113	Community Room Hire (LIB)	1,000		1,157		1,000	
4263	Printing & Photocopying Income (LIB)	1,500		1,227		1,000	
4173	Internet & Scanning Income (LIB)	100		26		-	
4143	Fines, Penalties & Administration Fees (LIB)	500		428		500	
Capital Expenditure							
5254	BLDG PROG/LIBRARY CAPITAL		2,000		-		-
6689	Transfer to Library Building Reserve		7,500		7,500		7,500
6688	Transfer interest to Library Building Reserve		166		156		-
TOTAL		3,100	296,901	2,839	279,727	2,500	282,401

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Public Halls, Civic Centres

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3192	Insurance (PUB)		10,210		10,031		10,031
3202	Advertising & Promotion (PUB)		1,000		444		1,000
2702	Utilities (PUB)		3,657		4,205		3,551
2962	Licences & Permits (PUB)		165		140		100
1422	Piano Maintenance (PUB)		250		-		250
3264	Town Hall Hire Expenditure (PUB)		13,500		17,064		11,000
6712	Expensed Minor Asset Purchases (PUB)		4,500		1,400		4,500
3252	Building Program - Town Hall		17,807		20,999		28,181
7322	Building Program - Other Halls		2,947		11,651		13,455
3232	Depreciation - Buildings (PUB)		154,345		141,658		154,342
3242	Depreciation - Furniture & Fittings (PUB)		-		558		608
3282	Administration Allocated (PUB)		39,097		33,014		36,517
Operating Revenue							
3243	Town Hall Hire Income (PUB)	1,500		5,544		1,500	
3244	Town Hall Shows & Entertainment Income (PUB)	5,000		11,134		5,000	
TOTAL		6,500	247,478	16,678	241,164	6,500	263,535

SHIRE OF KATANNING

11 - RECREATION AND CULTURE

Other Culture

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
3554	Works Program - Events		85,696		63,188		123,023
7432	Building Program - Other Culture		10,877		9,111		16,072
9742	Insurance (OCU)		1,746		1,618		1,618
4402	Depreciation - Building (OCU)		7,228		6,634		7,228
4652	Depreciation - Equipment (OCU)		5,814		5,336		5,014
Art Gallery							
7722	Salary Costs (OCU)		24,593		23,263		24,350
0447	Employee Superannuation (OCU)		2,407		1,199		3,011
0647	Workers Compensation Insurance Premium (OCU)		790		644		644
4332	Training & Development (OCU)		1,400		735		1,360
4192	Art Gallery Exhibitions (OCU)		10,200		7,068		6,200
4193	Community Outreach Programs (OCU)		7,000		2,104		13,000
4232	Art Collection Maintenance (OCU)		9,000		674		9,000
4012	Cleaning (OCU)		800		-		800
4262	Gallery Promotions (OCU)		500		-		500
4472	Subscriptions & Memberships (OCU)		-		-		200
8722	Postage & Freight (OCU)		500		149		500
9482	Printing & Stationery (OCU)		300		617		300
9302	Communication Expenses (OCU)		-		490		350
8132	Insurance - Art Gallery (OCU)		2,278		1,947		1,947
9002	Utilities (OCU)		9,281		10,089		11,202
9022	Meeting Expenses (OCU)		1,000		410		1,000
9312	Expensed Minor Asset Purchases (OCU)		1,000		777		1,000
5374	Grant Expenditure (OCU)		55,000		24,930		1,900
9483	Regional Arts, Culture & Heritage Strategy (OCU)		5,000		-		-
4322	Cost of History Books Sold (OCU)		-		-		160
7372	Building Program - Gallery		2,170		2,432		7,465
8792	Depreciation - Paintings & Sculptures (OCU)		-		-		2,306
9072	Administration Allocated (OCU)		19,128		16,152		17,868
Operating Revenue							
2183	Gallery Hire (OCU)	-		-		800	
5983	Exhibition Commission (OCU)	500		374		1,000	
4313	Sale of History Books (OCU)	200		164		400	
5373	Grant Income (OCU)	63,000		28,000		10,900	
5375	Capital Contribution (OCU)	-		11,740		11,740	
Capital Expenditure							
4541	RSL/Light Horse Monument (OCU)		43,305		1,364		44,669
TOTAL		63,700	307,013	40,278	180,932	24,840	302,687

SHIRE OF KATANNING

12 - TRANSPORT

Const. Sts,Rds,Bridges,Depots

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4550	Depreciation - Footpaths (CRBD)		123,278		113,146		88,583
4560	Depreciation - Drainage (CRBD)		178,315		163,660		283,419
5062	Depreciation - Bridges (CRBD)		10,029		9,205		13,016
8472	Depreciation - Roads (CRBD)		2,069,350		1,829,193		1,348,578
8473	Depreciation - Buildings (CRBD)		4,441		4,076		4,441
8474	Depreciation - Other Infrastructure (CRBD)		18,149		7,370		10,138
Operating Revenue							
4631	Regional Road Group Funding (CRBD)	150,000		139,315		305,638	
5051	Roads to Recovery Funding (CRBD)	314,995		338,529		394,862	
Capital Expenditure							
4460	Works Program - Road Construction		1,185,000		1,271,743		1,579,146
4520	Works Program - Footpath Construction		100,000		-		-
4540	Works Program - Parks & Gardens Construction		-		6,572		20,100
TOTAL		464,995	3,688,562	477,844	3,404,964	700,500	3,347,421

SHIRE OF KATANNING

12 - TRANSPORT

Mtce Sts,Rds,Bridges,Depots

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4780	Works Program - Road Maintenance		237,989		484,941		417,745
4783	Road Maintenance - Town Streets Sealed		169,622		85,206		102,206
4784	Road Maintenance - Town Streets Unsealed		-		162		25,550
4785	Road Maintenance - Rural Roads Sealed		33,015		17,735		50,296
4786	Road Maintenance - Rural Roads Unsealed		316,333		273,863		201,177
4787	Drainage Maintenance - Sealed Town Roads		69,051		44,843		143,808
4779	Drainage Maintenance - Unsealed Town Roads		7,003		242		-
4778	Drainage Maintenance - Sealed Rural Roads		23,812		16,457		-
4788	Drainage Maintenance - Unsealed Rural Roads		43,720		30,009		143,808
4789	Weed Control - Unsealed Rural Roads		28,267		6,920		72,926
4777	Weed Control - Sealed Rural Roads		10,640		6,181		-
4781	WANDRRA Events		-		2,219		-
4850	Works Program - Footpath Maintenance		132,524		143,795		226,992
4880	Works Program - Drainage Maintenance		-		52,493		138,907
4750	Works Program - Bridge Maintenance		2,522		2,738		5,197
8152	Works Program - Training		82,022		155,323		63,393
7382	Building Program - Depot		14,883		38,895		15,214
4580	Crossovers (MRBD)		1,000		-		1,000
4840	Street Lighting (MRBD)		111,786		113,803		108,325
8773	Subdivision & Road Boundaries Expense (MRBD)		2,000		2,947		20,000
8094	Gravel locating research (MRBD)		6,000		-		10,000
9672	Administration Allocated (MRBD)		48,346		40,824		45,104
Operating Revenue							
4911	Direct Road Grant (MRBD)	119,872		112,389		69,150	
4941	Street Light Subsidy (MRBD)	-		-		2,006	
4981	WANDRRA Claims (MRBD)	-		73,351		-	
5091	Signage Income (MRBD)	7,600		7,488		8,100	
TOTAL		127,472	1,340,535	193,228	1,519,596	79,256	1,791,648

SHIRE OF KATANNING

12 - TRANSPORT

Plant Purchases

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
4902	Loss on Disposal of Assets (PLP)		-		34,411		87,278
4944	Expensed Minor Asset Purchases (PLP)		-		-		-
Operating Revenue							
1404	Profit on Disposal of Assets (PLP)	-		6,507		17,424	
Capital Expenditure							
4215	Transfer to Plant Replacement Reserve		-		78,182		-
4214	Transfer Interest to Plant Replace Reserve		11,949		16,414		18,638
4954	Plant Equipment Purchase (PLP)		-		425,996		649,500
4964	Motor Vehicle Purchase (PLP)		-		60,739		71,000
4999	Loan Principal Repayments - 155 (Plant Purchases)		-		14,113		14,113
5001	Loan Principal Repayments - 156 (Plant Purchases)		58,366		56,979		56,979
5006	Loan Principal Repayments - 157 (Plant Purchases)		38,070		37,165		37,165
Capital Revenue							
5035	Transfer from Plant Replacement Reserve	-		371,039		300,000	
4103	Proceeds on Disposal of Assets (PLP)	-		122,093		129,500	
1892	Realisation of Assets (PLP)	-		(122,093)		(129,500)	
TOTAL		-	108,385	377,546	723,999	317,424	934,673

SHIRE OF KATANNING

12 - TRANSPORT

Transport Licensing

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0832	Training & Development (TPL)		3,200		6,739		3,200
3952	Bank Fees (TPL)		8,000		12,135		8,000
5132	Frame Relay Costs (TPL)		-		142		200
5172	Administration Allocated (TPL)		341,572		288,428		318,330
Operating Revenue							
1103	Commissions & Contributions (TPL)	98,000		85,618		98,000	
1133	Training Reimbursement (TPL)	3,200		5,682		3,200	
TOTAL		101,200	352,772	91,301	307,444	101,200	329,730

SHIRE OF KATANNING

12 - TRANSPORT

Aerodromes

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5262	Salary Costs (AERO)		17,090		16,585		20,254
0707	Employee Superannuation (AERO)		1,602		1,521		2,498
0717	Workers Compensation Insurance Premium (AERO)		549		535		535
1552	Training & Development (AERO)		-		372		2,400
5282	Insurance (AERO)		2,166		1,799		1,799
9842	Utilities (AERO)		834		992		904
1553	Consultants (AERO)		20,000		19,176		20,000
5222	Motor Vehicle Expenses (AERO)		2,000		1,777		2,000
5252	Works Program - Airport Maintenance		23,784		22,857		36,262
7392	Building Program - Airport Maintenance		4,228		3,232		3,287
5242	Depreciation - Buildings (AERO)		11,520		10,572		11,574
6052	Depreciation - Other Infrastructure (AERO)		106,421		91,530		64,950
9892	Administration Allocated (AERO)		6,937		5,857		6,505
Operating Revenue							
5284	RADS Grant (AERO)	-		54,020		79,800	
5285	Lease Income (AERO)	250		248		250	
Capital Expenditure							
4074	Land & Buildings (AERO)		14,339		116,929		159,600
TOTAL		250	211,470	54,268	293,735	80,050	332,568

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Rural Services

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5364	Cost of Standpipe Cards Issued (RUR)		-		871		200
9962	Insurance (RUR)		245		239		239
9903	Communication Expenses (RUR)		1,745		1,851		-
9902	Utilities (RUR)		48,544		42,816		15,902
5322	Works Program - Rural Services		6,000		34,949		5,000
9872	Building Program - Standpipes		777		1,850		865
9492	Depreciation - Equipment (RUR)		-		4,956		5,400
9612	Depreciation - Other Infrastructure (RUR)		412		378		400
5312	Administration Allocated (RUR)		27,536		23,252		25,675
Operating Revenue							
5363	Standpipe Income (RUR)	26,000		36,174		15,000	
5365	Standpipe Access Card Income (RUR)	350		337		250	
8863	Reimbursements (RUR)	100		132		-	
8873	Property Lease Fees (RUR)	10,000		10,000		10,000	
Capital Expenditure							
9904	Other Infrastructure (RUR)		40,000		-		-
TOTAL		36,450	125,259	46,644	111,163	25,250	53,681

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Tourism And Area Promotion

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5442	Advertising & Promotion (TOU)		11,000		6,264		11,000
9362	Insurance (TOU)		1,352		1,313		1,313
9502	Communication Expenses (TOU)		982		687		-
9382	Utilities (TOU)		10,727		11,177		8,856
1746	Expensed Minor Asset Purchases (TOU)		500		13		500
8762	Building Program - Railway Station		5,219		884		2,290
5452	Special Events Expenditure (TOU)		500		670		300
8934	Auspicing Expenses - Hidden Treasures (TOU)		100,000		75,429		100,000
8852	Depreciation - Buildings (TOU)		18,568		17,042		18,568
8853	Depreciation - Equipment (TOU)		957		878		950
5402	Administration Allocated (TOU)		55,492		46,858		51,783
Operating Revenue							
8933	Auspicing Income - Hidden Treasures (TOU)	100,000		73,189		100,000	
8913	Reimbursements (TOU)	1,100		598		-	
TOTAL		101,100	205,297	73,787	161,215	100,000	195,560

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Building Control

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
2435	Consultants (BUC)		71,000		66,938		70,000
5562	Printing & Stationery (BUC)		-		9		250
5512	Administration Allocated (BUC)		14,714		12,425		13,705
Operating Revenue							
5613	Building Fees & Licences - GST exempt (BUC)	9,000		8,538		15,000	
5614	Building Fees & Licences - including GST (BUC)	300		265		1,500	
5615	Swimming Pool Inspection Fee (BUC)	1,335		1,335		1,380	
TOTAL		10,635	85,714	10,138	79,372	17,880	83,955

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
9344	Salary (SAL)		96,382		152,499		145,295
9345	Employee Superannuation (SAL)		10,361		13,700		17,938
9346	Training & Development (SAL)		3,075		636		515
9347	Uniforms & Protective Clothing (SAL)		1,652		986		990
9348	Workers Compensation Insurance Premium (SAL)		3,096		4,502		3,840
1232	Advertising & Promotion (SAL)		2,000		575		2,000
9342	Printing & Stationery (SAL)		200		84		200
4502	Subscriptions & Memberships (SAL)		3,600		5,228		2,700
5742	Livestock Market Reports (SAL)		12,500		9,800		10,400
9322	Licences (SAL)		3,000		3,037		2,200
5804	Animal Welfare Expenses (SAL)		1,200		323		1,200
1272	Truckwash Service Fees & Keys (SAL)		5,000		4,918		4,000
4563	Ground Water Monitoring (SAL)		3,000		2,726		4,000
9332	Cleaning Expenses (SAL)		1,500		1,060		800
9336	Saleyards General Maintenance (SAL)		15,000		22,927		20,000
9331	Expensed Minor Asset Purchases (SAL)		10,000		1,347		10,000
5802	Building Program - Saleyards		-		3,104		221
9334	Pest Control & Fire Protection (SAL)		2,000		2,086		1,000
5682	Works Program - Saleyards		1,500		906		3,538
9335	Parks & Landscape Maintenance (SAL)		1,000		-		1,000
9997	Saleyards Plant Expenses (SAL)		15,000		14,096		25,000
9998	Consultants (SAL)		10,000		4,788		20,000
9995	Decommission/Post Closure Plan Old Yards		122,556		1,000		123,556
9292	Insurance (SAL)		35,091		37,180		37,180
3904	Communication Expenses (SAL)		1,200		1,415		150
3902	Utilities (SAL)		29,618		32,380		33,150
5782	Depreciation - Building (SAL)		478,232		438,925		478,232
9213	Depreciation - Plant (SAL)		-		533		800
9652	Depreciation - Other Infrastructure (SAL)		102,028		93,546		56,074
5722	Administration Allocated (SAL)		30,899		26,092		28,797
9622	Depreciation - Equipment (SAL)		4,554		4,179		4,554
9623	Stock Purchases (SAL)		15,000		8,499		10,000
Operating Revenue							
5773	Yarding Fees (SAL)	600,000		662,448		540,000	
5463	Animal Welfare Income (SAL)	1,500		1,079		2,000	
5783	Office Rentals (SAL)	18,900		18,650		18,700	
5793	Canteen Rental (SAL)	14,773		5,155		4,773	
5794	Training Room Rental (SAL)	4,000		4,102		3,500	
5843	Advertising Signage Income (SAL)	1,934		1,905		1,700	
5803	Reimbursements (SAL)	3,000		2,669		4,000	
5813	Truck Wash Income (SAL)	50,000		54,236		35,000	
5883	Truck Wash Key Income (SAL)	200		(244)		200	
5873	Other Income (SAL)	5,000		-		-	
9624	Stock Sales (SAL)	15,000		12,874		10,000	

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Saleyards

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Capital Expenditure							
5844	Infrastructure - Other (SAL)		208,647		10,710		150,000
5824	Transfer Interest to Old Saleyard Rehabilitation Reserve		22,409		26,123		22,660
5829	Transfer Interest to New Saleyard Reserve		12,080		11,320		5,236
5827	Transfer to New Saleyard Reserve		342,107		364,476		177,685
Capital Revenue							
5886	Proceeds on Sale of Asset (SAL)	-		41,613		-	
5836	Transfer from New Saleyard Reserve	300,000		47,996		150,000	
5825	Transfer from Saleyard Reserve	122,556		1,000		123,556	
TOTAL		1,136,863	1,605,487	853,482	1,305,706	893,429	1,404,911

SHIRE OF KATANNING

13 - ECONOMIC SERVICES

Economic Development

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5812	Building Program - Katanning Hotel		14,760		9,175		8,285
5814	Insurance (EDV)		4,369		2,158		2,158
5882	Utilities (EDV)		2,337		2,270		2,353
5899	Security Expenses (EDV)		-		1,629		-
6643	Communication Expenses (EDV)		1,091		724		-
5881	Regional Shire Economic Service (EDV)		26,500		-		-
5889	Grant Expenditure (EDV)		105,960		5,348		30,000
5888	Depreciation - Buildings (EDV)		47,202		43,323		47,202
5816	Administration Allocated (EDV)		28,167		23,784		26,282
Operating Revenue							
5875	Licence Fee (EDV)	6,000		7,000		11,000	
5876	Outgoings & Charges Reimbursement (EDV)	1,000		525		1,500	
5877	Grant Income (EDV)	105,960		45,000		30,000	
TOTAL		112,960	230,386	52,525	88,412	42,500	116,280

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Private Works

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
5912	Works Program - Private Works		2,819		3,097		4,055
Operating Revenue							
5953	Private Works Revenue (PRW)	7,000		12,052		10,000	
TOTAL		7,000	2,819	12,052	3,097	10,000	4,055

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Public Works Overheads
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
<i>Operating Expenditure</i>							
8002	Employee Costs - Salaries		307,097		415,926		458,622
8042	Annual Leave - Works Crew (PWO)		78,374		103,833		79,570
8052	Sick Leave - Works Crew (PWO)		39,187		30,755		39,785
8062	Public Holidays - Works Crew (PWO)		46,921		54,027		47,637
0457	Employee (Salaried) Superannuation (PWO)		42,530		38,066		56,766
0467	Employee (Wage) Superannuation (PWO)		102,523		109,181		127,584
0657	Workers Compensation Insurance Premium - Salaried (PWO)		12,133		12,121		12,121
0667	Workers Compensation Insurance Premium - Wages (PWO)		29,550		27,339		27,339
8502	Training & Development (PWO)		26,055		4,723		33,721
8162	Uniforms & Protective Clothing (PWO)		10,572		14,238		10,323
0335	Housing Subsidy (PWO)		13,520		29,720		24,960
6072	Medical Checkups (PWO)		720		652		480
6042	Communication Expenses (PWO)		3,545		4,680		2,500
8092	Insurance (PWO)		4,507		9,036		9,036
2332	Utilities (PWO)		17,576		11,334		16,101
6362	Advertising & Promotion (PWO)		6,600		1,079		1,200
9462	Printing & Stationery (PWO)		1,800		635		4,000
9466	Computer Software Subscriptions (PWO)		13,600		12,176		10,300
8272	Consultants (PWO)		22,000		11,679		20,000
5922	Refreshment Expenses (PWO)		1,300		1,464		1,000
0722	Expendable Stores (PWO)		4,500		4,094		4,500
8462	Expensed Minor Asset Purchases (PWO)		8,000		6,791		20,000
8032	Motor Vehicle Expenses (PWO)		6,500		10,505		20,000
4892	Depreciation - Plant (PWO)		-		1,542		1,680
8232	Depreciation - Buildings (PWO)		4,396		4,035		4,396
8242	Depreciation - Motor Vehicles (PWO)		34,940		38,387		43,307
8262	Administration Allocated (PWO)		290,704		245,474		270,798
8222	Works Overheads Allocations		(1,129,150)		(1,278,249)		(1,347,726)
7752	Unallocated Wages (PWO)		-		380		-
<i>Building Maintenance Overheads</i>							
8102	Annual Leave - Building Maintenance (PWO)		6,579		12,206		11,489
8112	Sick Leave - Building Maintenance (PWO)		3,290		4,421		5,744
8142	Public Holidays - Building Maintenance (PWO)		3,939		7,451		6,878
0477	Employee (Maint) Superannuation (PWO)		9,618		17,805		19,248
0677	Workers Compensation Insurance Premium - Maintenance (PWO)		3,185		4,125		4,125
8540	Training & Development - Building Maintenance (PWO)		800		105		847
7782	Uniforms & Protective Clothing - Building Maintenance (PWO)		826		730		990
8533	Tools - Building Maintenance (PWO)		2,000		3,960		6,500
8535	Motor Vehicle Expenses - Building Maintenance (PWO)		2,515		1,236		4,015
8532	Utilities - Building Maintenance (PWO)		599		759		2,836
8531	Communication Expenses - Building Maintenance (PWO)		210		1,001		600
8543	Printing & Stationery - Building Maintenance (PWO)		-		-		500
6542	Depreciation - Equipment (PWO)		1,825		3,350		3,650
3922	Administration Allocated - Building Maintenance (PWO)		76,092		64,253		70,952
9042	Building Overheads Allocations		(111,478)		(117,749)		(138,374)
TOTAL		-	-	-	(70,723)	-	-

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Plant Operation Costs
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8302	Salary Costs (POC)		111,815		100,760		111,412
0487	Employee Superannuation (POC)		15,147		7,035		16,528
0687	Workers Compensation Insurance Premium (POC)		4,283		3,511		3,511
0767	Annual Leave (POC)		10,257		9,411		10,220
0777	Sick Leave (POC)		5,128		2,690		5,110
0787	Public Holidays (POC)		6,141		3,821		6,119
4792	Training & Development (POC)		4,863		7,195		4,736
8312	Uniforms & Protective Clothing (POC)		826		1,365		826
5010	Tool Replacement & Repairs (POC)		4,500		1,371		4,000
8332	Plant Repairs & Maintenance (POC)		275,000		259,111		250,000
8392	Plant Expendable Stores (POC)		8,000		5,937		10,000
8322	Fuel & Oil (POC)		210,000		229,403		170,000
5872	Motor Vehicle Expenses (POC)		7,000		7,947		5,000
6862	Leasing Charges (POC)		9,840		10,660		9,840
7032	Licences (POC)		18,000		16,826		15,000
0147	Loan 155 Interest Repayments (POC)		-		414		454
0150	Loan 156 Interest Repayments (POC)		5,146		6,906		6,934
0151	Loan 157 Interest Repayments (POC)		3,357		4,505		4,523
8342	Insurance (POC)		68,860		59,156		58,280
8452	Administration Allocated (POC)		30,689		25,914		28,537
0522	Depreciation - Equipment (POC)		-		3,396		3,700
8422	Depreciation - Plant (POC)		447,084		372,299		386,501
8443	Depreciation - Motor Vehicles (POC)		23,069		47,624		46,573
8382	Plant Depreciation Allocated		(470,153)		(447,950)		(436,774)
8372	Plant Operation Allocated		(768,552)		(823,394)		(683,030)
Operating Revenue							
8383	Fuel/Energy Grants/Rebates (POC)	30,000		22,232		38,000	
TOTAL		30,000	30,300	22,232	- 84,088	38,000	38,000

SHIRE OF KATANNING

14 - OTHER PROPERTY AND SERVICES

Project Labour Overheads

Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
0797	Project Team Workers Comp Insurance (Proj)		8,174		8,256		8,256
8033	Motor Vehicle Expenses (Proj)		6,000		5,540		4,000
8183	Motor Vehicle Insurance (Proj)		724		742		742
8034	Communication Expenses (Proj)		764		900		-
8036	Project Team Salary (Proj)		254,442		281,117		312,377
8037	Project Team Superannuation (Proj)		28,863		32,278		38,758
8041	Depreciation - Motor Vehicle (Proj)		9,135		4,737		3,500
8043	Housing Subsidy (Proj)		4,680		3,460		4,680
8035	Uniforms & Other Employee Expenses (Proj)		1,320		3,556		990
8053	Staff Training (Proj)		4,068		2,312		6,357
8057	Administration Allocated (Proj)		62,008		52,360		57,681
8054	Project Labour Overheads Allocations		(380,178)		(390,229)		(430,984)
TOTAL		-	-	-	5,030	-	6,357

SHIRE OF KATANNING
14 - OTHER PROPERTY AND SERVICES
Salaries and Wages
Annual Budget for the year ended 30 June 2020

Account	Description	19/20 Budget		18/19 Actual		18/19 Budget	
				Revenue	Expenditure	Revenue	Expenditure
Operating Expenditure							
8410	SALARIES		2,652,847		2,996,789		3,278,593
8500	SALARIES ALLOCATED		(2,652,847)		(2,996,789)		(3,278,593)
8520	WAGES		1,237,728		1,311,685		1,370,927
8530	WAGES ALLOCATED		(1,237,728)		(1,311,685)		(1,370,927)
8542	Workers Compensation Allocated		8,000		3,248		15,000
Operating Revenue							
8553	Workers Compensation Reimbursed	8,000		6,381		15,000	
TOTAL		8,000	8,000	6,381	3,248	15,000	15,000

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
Sch 4 - GOVERNANCE										
0592	Z011	Administration and Civic Centre								
		Pest Control (Inc Termites)	-	-	-	157	157	Contractor		
		Testing and Tagging of equipment	-	-	-	-	-			
		Fire protection services - Inspection & maintenance	-	-	-	1,600	1,600			
		Air Conditioning Servicing	-	-	-	584	584			
		First Aid kits	-	-	-	150	150	SJA restock 1st Aid Kits where required		
		Change water filter	-	-	250	-	250			
		Electric Doors - Inspection and service	-	-	-	350	350			
		Lift - Inspection and service	-	-	-	300	300			
		Solar Panel maintenance	-	-	-	500	500			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	1,000	1,000			
		Plumbing Maintenance	-	-	500	1,000	1,500			
		General Maintenance	1,108	1,448	500	1,002	4,058			
		Condition assessment & general repair	-	-	45	-	45			
		Vandalism	-	-	100	250	350			
		Painting	-	-	100	-	100			
		Carpet Replacement	-	-	-	-	-	Shouldn't be required		
		Asbestos management plan and register review	-	-	-	-	-	Not required		
	Z011	Administration and Civic Centre TOTAL	1,108	1,448	1,595	6,893	11,044		17,838.00	21,663.21 - 6,794.00
0592	Z006	Building Maintenance Admin Meetings								
		General Admin & stock management	557	728	-	-	1,285			
		Training & Safety Meetings	504	658	-	-	1,162			
	Z006	Building Maintenance Admin Meetings TOTAL	1,061	1,386	-	-	2,447		5,320.00	3,108.20 - 2,873.00
0592	Z207	Building Maintenance Training								
		Time while on training	2,255	2,945	-	-	5,200	Training costs in GL 8540		
	Z207	Building Maintenance Training TOTAL	2,255	2,945	-	-	5,200		9,990.00	131.78 - 4,790.00
							-			
							-			
Sch 5 - LAW, ORDER, PUBLIC SAFETY										
1702	Z022	Braeside Tower								
		Electrical Maintenance	-	-	-	-	-	TV & DFES		
		General Maintenance	-	-	500	470	970			
	Z022	Braeside Tower TOTAL	-	-	500	470	970		-	- 970.00
1762	Z211	Pound								
		Whitegoods	-	-	5,000	-	5,000	Washing machine, pump washer, new pound items		
		Pest Control (Inc Termites)	-	-	-	105	105	Contractor		
		Testing and Tagging of equipment	-	-	-	-	-			
		Electrical Maintenance	-	-	-	250	250			
		Plumbing Maintenance	-	-	-	250	250			
		General Maintenance	-	-	-	627	627	New building so costs should be minimal		
		Fire protection services - Inspection & maintenance	-	-	-	100	100			
		First Aid kits	-	-	-	150	150			
	Z211	Pound TOTAL	-	-	5,000	1,482	6,482		-	727.27 6,482.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
1932	Z021	SES Building								
		Pest Control (Inc Termites)	-	-	-	105	105 Contractor			
		Fire protection services - Inspection & maintenance	-	-	-	100	100			
		Electrical Maintenance	-	-	-	200	200			
		Plumbing Maintenance	-	-	-	200	200			
		General Maintenance	-	-	80	381	461			
		Condition assessment & general repair	-	-	20	-	20			
		Air Conditioning Servicing	-	-	-	100	100 1 air conditioner			
	Z021	SES Building TOTAL	-	-	100	1,086	1,186	1,132.00	521.53	54.00
	Z203	Graffiti Removal								
		General	-	-	-	-	- Graffiti cleaning - moved budget to works job B042			
	Z203	Graffiti Removal TOTAL	-	-	-	-	-	1,200.00	284.77	- 1,200.00
	Z206	Abandoned Motor Vehicles								
		General	-	-	-	-	- Budgeted within works program GL 1942			
	Z206	Abandoned Motor Vehicles TOTAL	-	-	-	-	-	554.00	- -	554.00
Sch 7 - HEALTH										
2232	Z041	Child Health Centre								
		Now under Staff Housing - 8 Austral Terrace	-	-	-	-	-			
	Z041	Child Health Centre TOTAL	-	-	-	-	-	8,979.00	10,355.46	- 8,979.00
Sch 8 - EDUCATION AND WELFARE										
2222	Z032	Katanning Community Childcare (Bokarup St)								
		Pest Control (Inc Termites)	-	-		105	105 Contractor			
		Fire protection services - inspection & maintenance	-	-		160	160			
		Air Conditioning Servicing	-	-		78	78 2 x air conditioners			
		Gutter & Roof maintenance	-	-		-	-			
		Electrical Maintenance	-	-		150	150			
		Plumbing Maintenance	-	-		150	150			
		General Maintenance	-	-	400	1,433	1,833			
		Condition assessment & general repair	-	-	20		20			
		Asbestos management plan and register review	-	-		160	160			
		Fence Repairs and Replacement	-	-	400	-	400			
		Cot room; additional air conditioner	-	-		5,000	5,000 Matching funds to be sourced from Lotterywest			
	Z032	Katanning Community Childcare (Bokarup St) TOTAL	-	-	820	7,236	8,056	5,084.00	6,711.55	2,972.00
2222	Z035	Katanning Playgroup (Conroy St)								
		Pest Control (Inc Termites)	-	-		105	105 Contractor			
		Air Conditioning Servicing	-	-		39	39 1 x air conditioner			
		Gutter & Roof maintenance	-	-	80		80			
		Electrical Maintenance	-	-		50	50			
		Plumbing Maintenance	-	-		75	75			
		General Maintenance	-	-	350	1,310	1,660			
		Condition assessment & general repair	-	-	20		20			
		Asbestos management plan and register review	-	-		150	150			
	Z035	Katanning Playgroup (Conroy St) TOTAL	-	-	450	1,729	2,179	2,990.00	379.16	- 811.00

2019/20 Building Program - Maintenance

Operating Budget			Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
3156	Z184	Katanning Show set-up / clean-up					-				
		Event assistance	-	-		470	470				
	Z184	Katanning Show set-up / clean-up TOTAL	-	-	-	470	470		831.00	- -	361.00
3156	Z185	Christmas On Clive					-				
		Event assistance	-	-		564	564				
	Z185	Christmas On Clive TOTAL	-	-	-	564	564		998.00	- -	434.00
3156	Z186	Australia Day Breakfast set-up / clean-up					-				
		Event assistance	-	-		313	313				
	Z186	Australia Day Breakfast set-up / clean-up TOTAL	-	-	-	313	313		554.00	- -	241.00
3156	Z187	ANZAC Day set-up / clean-up					-				
		Event assistance	-	-		157	157				
	Z187	ANZAC Day set-up / clean-up TOTAL	-	-	-	157	157		277.00	17.45 -	120.00
3156	Z188	Harmony Festival					-				
		Event assistance	-	-		2,036	2,036				
	Z188	Harmony Festival TOTAL	-	-	-	2,036	2,036		3,325.00	3,484.03 -	1,289.00
3156	Z189	Summer Slam					-				
		Event assistance	-	-		63	63				
	Z189	Summer Slam TOTAL	-	-	-	63	63		111.00	- -	48.00
3156	Z190	Youth Festival					-				
		Event assistance	-	-		157	157				
	Z190	Youth Festival TOTAL	-	-	-	157	157		277.00	- -	120.00
3156	Z191	Banners					-				
		Event assistance	-	-	150	564	714				
	Z191	Banners TOTAL	-	-	150	564	714		998.00	757.54 -	284.00
3156	Z194	Lake Ewlyamartup					-				
		Event assistance	-	-		157	157				
	Z194	Lake Ewlyamartup TOTAL	-	-	-	157	157		277.00	728.86 -	120.00
3156	Z208	Thank a Volunteer Day					-				
		Event assistance	-	-		313	313				
	Z208	Thank a Volunteer Day TOTAL	-	-	-	313	313		554.00	- -	241.00
Sch 9 - HOUSING							-				
7802	Z047	61A Conroy Street					-				
		Pest Control (Inc Termites)	-	-	-	105	105	Contractor			
		Air Conditioning Servicing	-	-	-	39	39	1 air conditioner			
		Gutter & Roof maintenance	-	-	-	50	50				
		Electrical Maintenance	-	-	-	75	75				
		Plumbing Maintenance	-	-	-	75	75				
		General Maintenance	-	-		237	237				
		Condition assessment & general repair	-	-		-	-				
		Fencing repair	-	-		-	-				
	Z047	61A Conroy Street TOTAL	-	-	-	581	581		1,918.00	- -	1,337.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7802	Z059	61B Conroy Street								
		Pest Control (Inc Termites)	-	-	-	105	105 Contractor			
		Air Conditioning Servicing	-	-	-	39	39 1 air conditioner			
		Gutter & Roof maintenance	-	-	-	50	50			
		Electrical Maintenance	-	-	-	75	75			
		Plumbing Maintenance	-	-	-	75	75			
		General Maintenance	-	-		237	237			
		Condition assessment & general repair	-	-		-	-			
		Fencing repair	-	-		-	-			
	Z047	61B Conroy Street TOTAL	-	-	-	581	581	1,918.00	- -	1,337.00
7802	Z048	55B Beaufort Street								
		Pest Control (Inc Termites)	-	-	-	105	105 Contractor			
		Air Conditioning Servicing	-	-	-	39	39 1 air conditioner			
		Gutter & Roof maintenance	-	-	-	-	-			
		Electrical Maintenance	-	-	-	-	-			
		Plumbing Maintenance	-	-	-	-	-			
		General Maintenance	-	-		94	94			
		Condition assessment & general repair	-	-		-	-			
		Fencing repair	-	-		-	-			
	Z048	55B Beaufort Street TOTAL	-	-	-	238	238	3,328.00	1,695.57 -	3,090.00
7802	Z051	42 Crosby Street								
		Pest Control (Inc Termites)	-	-		105	105 Contractor			
		Air Conditioning Servicing	-	-		39	39 1 air conditioner			
		Gutter & Roof maintenance	-	-		50	50			
		Electrical Maintenance	-	-		75	75			
		Plumbing Maintenance	-	-		75	75			
		General Maintenance	-	-		237	237			
		Condition assessment & general repair	-	-		-	-			
		Fencing repair	-	-		-	-			
	Z051	42 Crosby Street TOTAL	-	-	-	581	581	1,828.00	1,529.79 -	1,247.00
7802	Z056	17 Marri Drive								
		Pest Control (Inc Termites)	-	-		105	105 Contractor			
		Air Conditioning Servicing	-	-		39	39 1 air conditioner			
		Gutter & Roof maintenance	-	-		50	50			
		Electrical Maintenance	-	-		-	-			
		Plumbing Maintenance	-	-		-	-			
		General Maintenance	-	-		205	205			
		Condition assessment & general repair	-	-		-	-			
		Fencing repair	-	-		-	-			
	Z056	17 Marri Drive TOTAL	-	-	-	399	399	1,828.00	1,291.44 -	1,429.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7802	Z057	25 Marmion Drive								
		Pest Control (Inc Termites)	-	-	105	105	Contractor			
		Air Conditioning Servicing	-	-	39	39	1 air conditioner			
		Gutter & Roof maintenance	-	-	50	50				
		Electrical Maintenance	-	-	-	-				
		Plumbing Maintenance	-	-	-	-				
		General Maintenance	-	-	-	-				
		Condition assessment & general repair	-	-	-	-				
		Fencing repair	-	-	-	-				
	Z057	25 Marmion Drive TOTAL	-	-	-	194	194	2,155.00	1,041.55	- 1,961.00
7802	Z052	U1/6 Hill Way								
		Pest Control (Inc Termites)	-	-	79	79	Contractor			
		Air Conditioning Servicing	-	-	39	39	1 air conditioner			
		Gutter & Roof maintenance	-	-	50	50				
		Electrical Maintenance	-	-	75	75				
		Plumbing Maintenance	-	-	75	75				
		General Maintenance	-	-	237	237				
		Condition assessment & general repair	-	-	-	-				
		Fencing repair	-	-	-	-				
	Z052	U1/6 Hill Way TOTAL	-	-	-	555	555	-	-	555.00
7802	Z058	U2/6 Hill Way								
		Pest Control (Inc Termites)	-	-	79	79	Contractor			
		Air Conditioning Servicing	-	-	39	39	1 air conditioner			
		Gutter & Roof maintenance	-	-	50	50				
		Electrical Maintenance	-	-	75	75				
		Plumbing Maintenance	-	-	75	75				
		General Maintenance	-	-	237	237				
		Condition assessment & general repair	-	-	-	-				
		Fencing repair	-	-	-	-				
	Z058	U2/6 Hill Way TOTAL	-	-	-	555	555	2,255.00	2,653.05	- 1,700.00
7802	Z062	8 Austral Terrace								
		Pest Control (Inc Termites)	-	-	105	105	Contractor			
		Air Conditioning Servicing	-	-	78	78	2 air conditioners (lounge and 2nd bedroom)			
		Air Conditioning Replacement	-	-	3,480	3,480	Replace 2 air conditioners (lounge and 2nd bedroom)			
		Gutter & Roof maintenance	-	-	250	250				
		Electrical Maintenance	-	-	250	250				
		Plumbing Maintenance	-	-	250	250				
		General Maintenance	-	-	80	330				
		Condition assessment & general repair	-	-	20	20				
		Painting	-	-	500	500				
		Asbestos management plan and register review	-	-	-	-				
		Fencing repair	-	-	100	100				
		Renovate kitchen	-	-	-	-	Removed			
		Security screens	-	-	2,000	2,000	Improve security for property to enable windows to be opened			
	Z062	8 Austral Terrace TOTAL	-	-	950	6,413	7,363	-	-	7,363.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7242	Z043	Amherst Village								
		Pest Control (Inc Termites)	-	-		680	680 Contractor			
		Air Conditioning Servicing	-	-		507	13 air conditioners			
		Gutter & Roof maintenance	-	-	120		120			
		Electrical Maintenance	-	-		300	300			
		Plumbing Maintenance	-	-		350	350			
		General Maintenance	5,800	7,576	300	5,306	18,982			
		Condition assessment & general repair	-	-	20		20			
		Painting	-	-	2,400		2,400			
		Fencing repair	-	-	250		250			
		Refurbishment costs prior to tenants coming in	-	-	500	4,500	5,000			
		Replace Appliances	-	-		6,000	6,000			
		Paving improvements and additions Units 11,12 & 14	-	-		28,000	28,000 To address stormwater issues and accessibility issues.			
	Z043	Amherst Village TOTAL	5,800	7,576	3,590	45,643	62,609	41,961.00	37,569.42	20,648.00
Sch 10 - COMMUNITY AMENITIES										
7282	Z071	Refuse Site								
		Pest Control (Inc Termites)	-	-		209	209 Contractor			
		Testing and Tagging of equipment	-	-			-			
		Air Conditioning Servicing	-	-		78	78 2 air conditioners			
		First Aid kits	-	-		150	SJA supply (and restock in future)			
		Fire protection services - inspection & maintenance	-	-		350	350 Fire extinguishers in Gate house donga & tip shed			
		Gutter & Roof maintenance	-	-			-			
		Electrical Maintenance	-	-		400	400			
		Plumbing Maintenance	-	-		800	800 Quarterly maintenance of ablutions will be required			
		General Maintenance	-	-	200	2,962	3,162			
		Vandalism	-	-	200	200	400			
		Fencing repair	-	-	20		20			
	Z071	Refuse Site TOTAL	-	-	420	5,149	5,569	3,002.00	6,452.68	2,567.00
7302	Z082	Town Hall Public Toilets								
		Pest Control (Inc Termites)	-	-		63	63 Contractor			
		Gutter & Roof maintenance	-	-	100		100			
		Electrical Maintenance	-	-		250	250			
		Plumbing Maintenance	-	-		250	250			
		General Maintenance	-	-	120	1,954	2,074			
		Condition assessment & general repair	-	-	20		20			
		Vandalism	-	-	20	300	320			
	Z082	Town Hall Public Toilets TOTAL	-	-	260	2,817	3,077	3,585.00	1,620.06	- 508.00
7302	Z088	Toilets AAPG								
		Pest Control (Inc Termites)	-	-	-	63	63 Contractor			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	150	150			
		Plumbing Maintenance	-	-	-	150	150			
		General Maintenance	-	-	120	932	1,052			
		Vandalism	-	-	120	150	270			

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
	Z088	Toilets AAPG TOTAL								
		-	-	340	1,445	1,785		2,046.00	2,548.45	- 261.00
7302	Z097	Toilets - Lions Park					*** Includes new Changing Places toilet ***			
		Pest Control (Inc Termites)	-	-	-	63	63 Contractor			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	150	150			
		Plumbing Maintenance	-	-	-	150	150			
		General Maintenance	-	-	1,000	932	1,932 Will need to address significant dust issue in Changing Places facility			
		Vandalism	-	-	120	150	270			
	Z097	Toilets - Lions Park TOTAL						2,753.00	866.74	- 88.00
7302	Z099	Town Square Public Toilets								
		Pest Control (Inc Termites)	-	-	-	63	63 Contractor			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	300	300			
		Plumbing Maintenance	-	-	-	300	300			
		General Maintenance	-	-	500	1,622	2,122			
		Condition assessment & general repair	-	-	100	-	100			
		Vandalism	-	-	200	150	350			
	Z099	Town Square Public Toilets TOTAL						4,258.00	905.85	- 923.00
7302	Z102	BBQs Lions Park								
		Gas	-	-	300	313	613			
	Z102	BBQs Lions Park TOTAL						300.00	33.21	313.00
7302	Z103	BBQs All Ages Playground								
		Gas	-	-	300	313	613			
	Z103	BBQs All Ages Playground TOTAL						300.00	-	313.00
7302	Z104	BBQs Lake Ewlyamartup								
		Gas	313	409	300	-	1,022			
	Z104	BBQs Lake Ewlyamartup TOTAL						300.00	8,060.06	722.00
7302	Z105	RV Dump Point					*** New facility at Aberdeen Street***			
		General Maintenance	-	-	120	1,127	1,247			
	Z105	RV Dump Point TOTAL						1,354.00	3,184.62	- 107.00
7302	Z106	Street Furniture								
		Painting	-	-	300	-	300			
		Replacement of street furniture	-	-	-	4,000	4,000 Replacement of ageing infrastructure (where beyond repair)			
		General Maintenance	-	-	1,000	2,256	3,256			
	Z106	Street Furniture TOTAL						4,640.00	571.58	2,916.00
7302	Z107	Toilets - Lake Ewlyamartup								
		Pest Control (Inc Termites)	-	-	-	63	63 Contractor			
		Gutter & Roof maintenance	-	-	250	-	250 Shelters & ablutions			
		Plumbing Maintenance	-	-	-	1,000	1,000 Cleaning ablution pit (due to increased rubbish being put down pit)			
		General Maintenance	-	-	500	2,066	2,566			
		Condition assessment & general repair	-	-	20	-	20			
		Vandalism	-	-	250	300	550			
		Installation of bins	-	-	-	500	500 Purchase of bins due to increased rubbish being put down toilet pit			
	Z107	Toilets - Lake Ewlyamartup TOTAL						2,896.00	1,004.19	2,053.00

2019/20 Building Program - Maintenance

Operating Budget			Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7302	Z108	Statues/Memorials/Street Towers						*** 3 Entry statement towers; 1 at Saleyards & 1 at Town Square; Mr Piesse statue ***			
		Electrical Maintenance	-	-	-	500	500				
		General Maintenance	-	-	500	1,346	1,846				
		Vandalism	-	-	200	250	450				
		Painting	-	-	200	-	200	Picket fence at Austral Tce (Mr Piesse statue)			
		Fencing repair	-	-	100	-	100				
	Z108	Statues/Memorials/Street Towers TOTAL	-	-	1,000	2,096	3,096		1,845.00	1,108.84	1,251.00
7302	Z136	Bus Shelter					-				
		General Maintenance	-	-	500	783	1,283				
	Z136	Bus Shelter TOTAL	-	-	500	783	1,283		1,453.00	- -	170.00
7312	Z083	Cemetery						*** Costs are associated with ablutions ***			
		Pest Control (Inc Termites)	-	-	-	113	113	Contractor			
		Gutter & Roof maintenance	-	-	100	-	100	Entry statement (includes Niche wall)			
		Electrical Maintenance	-	-	-	250	250				
		Plumbing Maintenance	-	-	-	250	250				
		General Maintenance	-	-	100	1,265	1,365				
		Condition assessment & general repair	-	-	20	-	20				
		Vandalism	-	-	300	-	300				
		Fencing repair	-	-	150	-	150				
	Z083	Cemetery TOTAL	-	-	670	1,878	2,548		2,541.00	328.57	7.00
Sch 11 - RECREATION & CULTURE							-				
7322	Z092	Mechanics Institute						*** Side of town hall***			
		Pest Control (Inc Termites)	-	-	-	-	-	Included in Town Hall			
		Fire protection services - inspection & maintenance	-	-	-	100	100				
		Electrical Maintenance	-	-	-	250	250				
		General Maintenance	-	-	350	940	1,290				
		Roof Leak Repair	-	-	250	-	250				
	Z092	Mechanics Institute TOTAL	-	-	600	1,290	1,890		9,344.00	6,367.18 -	7,454.00
7322	Z095	Carrolup Hall (Pony Club)									
		Pest Control (Inc Termites)	-	-	-	157	157	Contractor			
		Gutter & Roof maintenance	-	-	150	-	150				
		Electrical Maintenance	-	-	-	150	150				
		Plumbing Maintenance	-	-	-	250	250				
		General Maintenance	-	-	-	250.00	250.00				
		Condition assessment & general repair	-	-	100	-	100				
		Asbestos management plan and register review	-	-	-	-	-				
	Z095	Carrolup Hall (Pony Club) TOTAL	-	-	250	807	1,057		4,111.00	5,283.45 -	3,054.00

2019/20 Building Program - Maintenance

Operating Budget			Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
3252	Z093	Town Hall									
		Pest Control (Inc Termites)	-	-	-	157	157	Contractor			
		Testing and Tagging of equipment	-	-	100	-	100				
		Fire protection services - inspection & maintenance	-	-	-	222	222				
		Gutter & Roof maintenance	-	-	150	-	150				
		Electrical Maintenance	-	-	-	250	250				
		Plumbing Maintenance	-	-	-	300	300				
		General Maintenance	1,000	1,306	120	1,443	3,869				
		Condition assessment & general repair	-	-	100	-	100				
		Vandalism	-	-	250	-	250				
		Replace heaters	-	-	-	2,500	2,500	Replace ageing heaters at Town Hall (including installation)			
		Asbestos management plan and register review	-	-	-	-	-				
	Z093	Town Hall TOTAL	1,000	1,306	720	4,872	7,898		19,629.00	16,008.80	- 11,731.00
3342	Z101	Swimming Pool						*** handover of facility still pending***			
		Pest Control (Inc Termites)	-	-	-	157	157	Contractor			
		Testing and Tagging of equipment	-	-	-	-	-				
		First Aid kits	-	-	-	150	150	SJA service kit and replace contents where required			
		Fire protection services - inspection & maintenance	-	-	-	300	300				
		Gutter & Roof maintenance	-	-	250	-	250				
		Electrical Maintenance	-	-	-	500	500				
		Plumbing Maintenance	-	-	-	500	500				
		General Maintenance	2,500	3,265	120	437	6,322				
		Playground Inspection	-	-	50	-	50	Required twice a year			
		Vandalism	-	-	150	200	350				
		Asbestos management plan and register review	-	-	-	-	-				
		Pump house inspection and maintenance	-	-	200	-	200				
		Paving repairs (as required)	-	-	500	-	500				
		Pool tile repairs (as required)	-	-	500	-	500				
		Fencing repair	-	-	100	-	100				
	Z101	Swimming Pool TOTAL	2,500	3,265	1,870	2,244	9,879		10,142.00	9,153.64	- 263.00
7342	Z100	Town Square									
		Gutter & Roof maintenance	-	-	150	-	150	On ablution block & stage/amphitheatre area (no gutter)			
		Electrical Maintenance	-	-	-	250	250				
		Plumbing Maintenance	-	-	-	250	250				
		General Maintenance	1,000	1,306	150	1,876	4,332				
		Condition assessment & general repair	-	-	20	-	20				
		Vandalism	-	-	150	-	150				
		Painting	-	-	-	-	-	Ablutions (internal & external) & stage/amphitheatre area (rear)			
		Replace handrail around stage	-	-	-	-	-	Replace ageing handrail that is flimsy			
		Town Square Structures	-	-	300	-	300	Stage/Amphitheatre & ablutions			
	Z100	Town Square TOTAL	1,000	1,306	770	2,376	5,452		4,967.00	6,466.45	485.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7342	Z111	All Ages Playground (including Miniature Railway Building)					*** AAPG to be operational post August 2019***			
		Pest Control (Inc Termites)	-	-	-	157	157 Contractor			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	50	50			
		General Maintenance	-	-	200	1,436	1,636			
		Condition assessment & general repair	-	-	20	-	20			
		Vandalism	-	-	20	80	100			
		Playground Inspection	-	-	100	-	100 Regular inspection regime will be required for insurance purposes			
	Z111	All Ages Playground (including Miniature Railway Building) T	-	-	440	1,723	2,163	2,404.00	2,692.99	- 241.00
7342	Z118	Lions Park					*** will be considered part of AAPG - operational post August 2019***			
		Lions Park Flags	-	-	100	-	100 Change flags over quarterly			
		General Maintenance	-	-	150	1,034	1,184 Shade structures x 2			
		Condition assessment & general repair	-	-	20	-	20			
		Electrical Maintenance	-	-	-	150	150 Retic			
	Z118	Lions Park TOTAL	-	-	270	1,184	1,454	2,241.00	1,595.97	- 787.00
7342	Z113	Town Gardens/Clock								
		Electrical Maintenance	-	-	-	250	250			
		General Maintenance	2,000	2,612	150	256	5,018 Includes tuck pointing repairs			
		Condition assessment & general repair	-	-	150	-	150			
		Vandalism	-	-	150	-	150			
		Painting	-	-	250	-	250 Fencing & pergola			
		Lighting upgrade for clock tower	-	-	-	-	- Install ground lighting to light clock face (current lighting not adequate and does not light @ night)			
		Fencing repair	-	-	150	-	150			
	Z113	Town Gardens/Clock TOTAL	2,000	2,612	850	506	5,968	3,225.00	13,673.83	2,743.00
7342	Z114	Kupara Park								
		<i>Minimal lease. Restoration group responsible for repairs & maintenance</i>								
		Pest Control (Inc Termites)	-	-	-	52	52 Contractor			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	50	50			
		General Maintenance	-	-	50	470	520			
		Condition assessment & general repair	-	-	20	-	20			
		Asbestos management plan and register review	-	-	-	50	50			
		Fencing repair	-	-	20	-	20			
	Z114	Kupara Park TOTAL	-	-	190	622	812	1,647.00	816.59	- 835.00
7342	Z116	Prosser Park					*** includes shade structure/seating; 2 light towers & junior playground***			
		General Maintenance	-	-	100	877	977			
		Condition assessment & general repair	-	-	100	-	100			
		Vandalism	-	-	150	-	150			
		Playground Inspection	-	-	100	-	100 Required twice per year			
	Z116	Prosser Park TOTAL	-	-	450	877	1,327	1,053.00	7,273.77	274.00

2019/20 Building Program - Maintenance

Operating Budget			Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7342	Z126	Thompson Park - Croquet Club		-			-	*** includes seating; outdoor gym & Croquet Club ***			
		Plumbing Maintenance	-	-	-		-				
		Roof maintenance	-	-	350	501	851	Replace 12 roof sheets			
		Concrete access ramp and landing including handrail	-	-	1,800	-	1,800				
		Painting internal	-	-	740	627	1,367				
	Z126	Thompson Park TOTAL	-	-	2,890	1,128	4,018		-	199.31	4,018.00
7342	Z127	Skate Park		-			-	*** will be considered part of AAPG - operational post August 2019***			
		General Maintenance	-	-	150	313	463				
	Z127	Skate Park TOTAL	-	-	150	313	463		131.00	-	332.00
7342	Z129	BMX Track		-			-	*** will be considered part of AAPG - operational post August 2019***			
		General Maintenance	-	-	150	313	463				
	Z129	BMX Track TOTAL	-	-	150	313	463		443.00	-	20.00
7342	Z130	Railway Carriages	-	-			-	***Have been relocated to Depot***			
	Z130	Railway Carriages TOTAL	-	-	-	-	-		408.00	- -	408.00
7342	Z133	Memorials		-			-				
		Closed job - see job Z108	-	-	-	-	-				
	Z133	Memorials TOTAL	-	-	-	-	-		-	4,589.97	-

2019/20 Building Program - Maintenance

Operating Budget			Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7332	Z109	Recreation Centre									
		Pest Control (Inc Termites)	-	-	-	262	262	Contractor			
		Testing and Tagging of equipment	-	-	-	1,390	1,390	Purchase test and tag kit (staff training separate)			
		Air conditioner annual servicing	-	-	-	546	546	14 air conditioners			
		First Aid kits & defibrillator	-	-	-	750	750	SJA service kits (5) and defib (incl replacement pads)			
		Change water filters	-	-	-	800	800	Plumber to change filters on drinking fountains (2) & HWS fountain in kiosk			
		Fire protection services - inspection & maintenance	-	-	-	1,200	1,200				
		Fire hydrants - overhaul flow test	-	-	-	2,540	2,540	overdue			
		Fire hose reel replacement	-	-	-	1,000	1,000	5 reels			
		Gutter maintenance	-	-	250	-	250	Clean & Minor repairs (2 x maintenance staff x 1 week)			
		Roof repairs	-	-	350	-	350	Inspection req'd plus quote replacement for alsynite KLC main stadium & ram shed			
		Safety anchors & safety accreditation for gym extension	-	-	500	2,000	2,500	Accred for anchor points to Gym extension (\$1000)			
		Electrical Maintenance	-	-	-	2,500	2,500				
		Plumbing Maintenance	-	-	-	1,000	1,000				
		General Maintenance	2,500	3,265	120	9,400	15,285				
		Condition assessment & general repair	-	-	23	-	23				
		Vandalism	-	-	-	1,500	1,500	Glaziers if neded for window damage			
		Painting (KLC) changeroom/toilets; main stadium corridor roof; external doors	-	-	2,400	-	2,400				
		Asbestos management plan and register review	-	-	-	197	197				
		Lighting repairs allowance	-	-	2,840	1,500	4,340	Replace flouro globes with LED			
		Door replacements	-	-	2,400	1,200	3,600	Locks & maintenance			
		Door and Hardware Relacement/ Maintenance	-	-	1,200	1,000	2,200	If required - vandalism/break-ins			
		Gym extension fans and installation	-	-	-	-	-	8 x 30" commercial fans & installation			
		HWS replacement (commercial kitchen)	-	-	1,000	1,500	2,500				
		Security lighting inspection & repairs	-	-	-	1,000	1,000				
		Gym extension & main stadium roof repairs	-	-	-	3,020	3,020				
		Rear storeroom external downpipes reconnection & barriers	-	-	-	336	336				
		Court divider service and maintenance	-	-	-	1,500	1,500	May only be required biannually - will review after first service			
	Z109	Recreation Centre TOTAL	2,500	3,265	11,083	36,141	52,989		134,783.00	140,900.21	- 81,794.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7332	Z110	KLC Outbuildings & Grounds								
		Pest Control (Inc Termites)	-	-	-	262	262 Contractor			
		Testing and Tagging of equipment	-	-	-	-	-			
		Fire protection services - inspection & maintenance	-	-	-	600	600			
		Gutter & Roof maintenance	-	-	600	-	600 2 maintenance staff x 2.5 days			
		Electrical Maintenance	-	-	500	1,000	1,500			
		Plumbing Maintenance	-	-	-	650	650			
		General Maintenance	1,000	1,306	120	4,632	7,058			
		Condition assessment & general repair	-	-	350	-	350			
		Vandalism	-	-	20	80	100			
		Painting	-	-	100	-	100 Outside ablutions & Top Oval Shelter (internal)			
		Asbestos management plan and register review	-	-	-	196	196			
		Add safety anchors to roofs	-	-	500	1,000	1,500			
		Tower lights - maintenance	-	-	-	1,500	1,500 Quartermaine Oval & Top Oval			
		Asphalt repairs	-	-	-	1,500	1,500 Pot holes in carparks etc / parking around ovals			
		Fencing repair	-	-	800	2,500	3,300 Maintenance repairs & contractors to replace ageing infrastructure			
	Z110	KLC Outbuildings & Grounds TOTAL	1,000	1,306	2,990	13,920	19,216	14,232.00	23,599.05	4,984.00
7332	Z209	Other Events								
		Event assistance	-	-	-	1,002	1,002			
	Z209	Other Events TOTAL	-	-	-	1,002	1,002	1,773.00	1,443.59	- 771.00
4132	Z131	Library								
		Pest Control (Inc Termites)	-	-	-	157	157 Contractor			
		Testing and Tagging of equipment	-	-	100	-	100			
		Air Conditioning Servicing	-	-	-	195	195 5 air conditioners			
		First Aid kits	-	-	-	150	150 SJA service and replace contents where required			
		Electric Doors - Inspection and service	-	-	-	200	200			
		Fire protection services - inspection & maintenance	-	-	-	120	120			
		Electrical Maintenance	-	-	-	1,500	1,500			
		Plumbing Maintenance	-	-	-	500	500			
		General Maintenance	1,000	1,306	500	346	3,152			
		Gutter & Roof maintenance	-	-	100	-	100			
		Condition assessment & general repair	-	-	120	-	120			
		Electrical work as specified by LGIS	-	-	-	4,000	4,000 Replace downlights with LED & install additional powerpoints			
	Z131	Library TOTAL	1,000	1,306	820	7,168	10,294	15,139.00	14,717.09	- 4,845.00
7372	Z143	Art Gallery								
		Pest Control (Inc Termites)	-	-	-	-	- Included in Library			
		Testing and Tagging of equipment	-	-	100	-	100			
		Air Conditioning Servicing	-	-	-	78	78 2 air conditioners			
		Fire protection services - inspection & maintenance	-	-	-	120	120			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	250	250			
		General Maintenance	-	-	200	1,202	1,402			
		Condition assessment & general repair	-	-	120	-	120			
	Z143	Art Gallery TOTAL	-	-	520	1,650	2,170	7,465.00	2,432.48	- 5,295.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7432	Z145	Historical Society								
		Restump Band Hall	-	-	1,200	3,506	4,706			
	Z145	Historical Society TOTAL	-	-	1,200	3,506	4,706	5,634.00	- -	928.00
7432	Z154	Xmas Lights								
		Installation and removal of decorations	-	-	150	5,921	6,071			
		Testing and Tagging of equipment	-	-	100	-	100			
	Z154	Xmas Lights TOTAL	-	-	250	5,921	6,171	10,438.00	9,111.19 -	4,267.00
Sch 12 - TRANSPORT										
7382	Z151	Depot Buildings								
		Pest Control (Inc Termites)	-	-	-	313	313 Contractor			
		Testing and Tagging of equipment	-	-	100	-	100			
		Fire protection services - inspection & maintenance	-	-	-	350	350			
		Air Conditioning Servicing	-	-	-	156	156 4 x air conditioners			
		First Aid kits	-	-	-	150	150 SJA to service & restock where required			
		Gutter & Roof maintenance	-	-	100	-	100			
		Electrical Maintenance	-	-	-	500	500			
		Plumbing Maintenance	-	-	-	500	500			
		General Maintenance	2,000	2,612	250	2,225	7,087			
		Condition assessment & general repair	-	-	120	-	120			
		Vandalism	-	-	250	-	250			
		Fencing repair	-	-	250	-	250			
	Z151	Depot Buildings TOTAL	2,000	2,612	1,070	4,194	9,876	3,468.00	9,254.27	6,408.00
7382	Z152	Street Lighting								
		Replace globes for street lighting	-	-	200	-	200			
		General Maintenance	-	-	500	1,126	1,626			
	Z152	Street Lighting TOTAL	-	-	700	1,126	1,826	2,751.00	4,708.44 -	925.00
7382	Z153	Storm Damage								
		Clean up after storms	-	-	200	2,381	2,581			
	Z153	Storm Damage TOTAL	-	-	200	2,381	2,581	4,433.00	19,181.94 -	1,852.00
7392	Z161	Airport								
		Pest Control (Inc Termites)	-	-	-	157	157 Contractor			
		Fire protection services - inspection & maintenance	-	-	-	150	150			
		Air Conditioning Servicing	-	-	-	39	39 1 x air conditioner in office/treatment room			
		Gutter & Roof maintenance	-	-	150	-	150			
		Electrical Maintenance	-	-	-	500	500			
		Plumbing Maintenance	-	-	-	500	500			
		General Maintenance	-	-	250	1,315	1,565			
		Condition assessment & general repair	-	-	120	-	120			
		Vandalism	-	-	150	-	150			
		Fencing repair	-	-	150	-	150			
	Z161	Airport TOTAL	-	-	820	2,661	3,481	2,626.00	3,232.07	855.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
Sch 13 - ECONOMIC SERVICES										
5812	Z210	Katanning Hotel								
		Pest Control (Inc Termites)	-	-	-	157	157	Contractor		
		Testing and Tagging of equipment	-	-	100	-	100			
		Fire protection services - inspection & maintenance	-	-	-	150	150			
		Air Conditioning Servicing	-	-	-	390	390	10 air conditioner units		
		Gutter & Roof maintenance	-	-	150	-	150			
		Electrical Maintenance	-	-	-	250	250			
		Plumbing Maintenance	-	-	-	250	250			
		General Maintenance	1,523	1,990	500	1,285	5,298			
		Vandalism	-	-	150	-	150			
		Pigeon remediation works	-	-	-	2,500	2,500	Commercial cleaner & netting to reduce further intrusion & nesting		
	Z210	Katanning Hotel TOTAL	1,523	1,990	900	4,982	9,395		3,693.00	5,614.77
8762	Z192	Tourist Bureau								
		General Maintenance Provision	-	-	150	813	963			
		Fire protection services - inspection & maintenance	-	-	-	150	150			
	Z192	Tourist Bureau TOTAL	-	-	150	963	1,113		669.00	19.77
8762	Z197	Railway Station								
		Pest Control (Inc Termites)	-	-	-	105	105	Contractor		
		Electrical Maintenance	-	-	-	2,150	2,150			
		Plumbing Maintenance	-	-	-	150	150			
		General Maintenance	-	-	100	1,501	1,601			
		Vandalism	-	-	100	-	100			
		Asbestos management plan and register review	-	-	-	-	-			
	Z197	Railway Station TOTAL	-	-	200	3,906	4,106		1,621.00	-
5802	Z155	Katanning Saleyards								
		Feasibility Plan for Centre for Excellence Shearing Facility at Sale	-	-	-	-	-	Removed from Building Maintenance. Budgeted under GL 9998		
	Z155	New Saleyards TOTAL	-	-	-	-	-		-	2,628.69
5802	Z181	Old Saleyards								
	Z181	Old Saleyards TOTAL	-	-	-	-	-		221.00	-
9872	Z180	Standpipe Maintenance								
		General Maintenance	-	-	150	627	777			
	Z180	Standpipe Maintenance TOTAL	-	-	150	627	777		865.00	1,850.44
Total 2019/20 Building Maintenance Program		Labour	Labour OH	Materials	Contracts	Total				
TOTALS		25,060	32,732	52,458	217,819	328,069				

2019/20 Building Program - Maintenance

Operating Budget			Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
Capital Budget			-	-			-				
			-	-			-				
3484	C322	Katanning Aquatic Centre									
	C322	Repaint/refurbish pool bowl and wetdeck gutters	-	-		59,202	59,202				
3484		Katanning Aquatic Centre CAPITAL TOTAL	-	-	-	59,202	59,202		-	-	59,202.00
1824		Katanning Leisure Centre									
	C323	Bi-annual Sand & Seal Main Stadium & Dance Floor	-	-		10,800	10,800				
	C324	Ventilation system at Main Stadium & Ram Pavillion & replacement of insect screens	-	-		13,000	13,000	Contractor servicing louvres & replace insect screens			
	C325	Carpet replacement & installation (Pioneer Room)	-	-		-	-	Removed from 19/20 Budget			
	C326	Sprig Bar Carpark	-	-		11,000	11,000	(concrete btwn rubbish bins & Sprig Bar veranda)			
	C327	CCTV upgrade & install additional 3 cameras	-	-		15,500	15,500	Funded from Reserve			
1824		Katanning Leisure Centre CAPITAL TOTAL	-	-	-	50,300	50,300		-	-	50,300.00
5254		Library									
	C328	Carpet Replacement	-	-		2,000	2,000	Replace floor coverings in library behind counter			
5254		Library CAPITAL TOTAL	-	-	-	2,000	2,000		-	-	2,000.00
4074		Airport									
	L706	Asbestos removal & replacement with villaboard sheeting	-	-	1,250	13,089	14,339	Work at toilet & generator to replace asbestos. Will include painting.			
4074	L706	Airport CAPITAL TOTAL	-	-	1,250	13,089	14,339		-	-	14,339.00
5844		Katanning Saleyards									
	C974	Saleyard irrigation/grey water pumps	-	-		50,000	50,000	Funded from saleyards reserve (capital improvements)			
	C976	Saleyard walkway cover	-	-		8,647	8,647	Estimated carry forward. Funded from saleyards reserve (capital improvements)			
	C977	Paving around Ram & landscaping improvements	-	-		40,000	40,000	Funded from saleyards reserve (capital improvements)			
	C978	Asphalt replacement (ramps)	-	-		95,000	95,000	Funded from saleyards reserve (capital improvements) - stage 1			
	C979	CCTV Cameras at Saleyards	-	-		15,000	15,000	Funded from saleyards reserve (capital improvements)			
5844		Katanning Saleyards CAPITAL TOTAL	-	-	-	208,647	208,647		-	-	208,647.00
			-	-							
Total 2019/20 Capital Improvement Program			Labour	Labour OH	Materials	Contracts	Total				
TOTALS			-	-	1,250	333,238	334,488				
			-	-			-				

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
Cleaning Budget		-	-			-				
0592	BO01	Cleaning - Administration and Civic Centre								
		Employed cleaners and cleaning products	51,040	66,664	2,500	400	120,604			
		Contractor window cleaning			6,000	6,000				
	BO01	Cleaning - Administration and Civic Centre TOTAL	51,040	66,664	2,500	6,400	126,604	25,760.00	25,754.92	100,844.00
1762	BO45	Cleaning - Pound								
		Employed cleaners and cleaning products	-	-	2,850	-	2,850	Cleaned by Ranger; F10 Parvo cleaner & Cleaning materials		
		Contractor liquid waste			750	750				
	BO45	Cleaning - Pound TOTAL	-	-	2,850	750	3,600	-	488.24	3,600.00
2232	BO02	Cleaning - Child Health Centre								
		Employed cleaners and cleaning products	-	-	-	-	-	Now staff housing		
	BO02	Cleaning - Child Health Centre TOTAL	-	-	-	-	-	-	270.00	-
7802	BO03	Cleaning - 61A Conroy Street								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO03	Cleaning - 61A Conroy Street TOTAL	-	-	-	-	-	66.00	- -	66.00
7802	BO04	Cleaning - 61B Conroy Street								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO04	Cleaning - 61B Conroy Street TOTAL	-	-	-	-	-	66.00	- -	66.00
7802	BO05	Cleaning - 55B Beaufort Street								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO05	Cleaning - 55B Beaufort Street TOTAL	-	-	-	-	-	66.00	- -	66.00
7802	BO06	Cleaning - 42 Crosby Street								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO06	Cleaning - 42 Crosby Street TOTAL	-	-	-	-	-	66.00	- -	66.00
7802	BO07	Cleaning - 17 Marri Drive								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO07	Cleaning - 17 Marri Drive TOTAL	-	-	-	-	-	66.00	58.08 -	66.00
7802	BO08	Cleaning - 25 Marmion Street								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO08	Cleaning - 25 Marmion Street TOTAL	-	-	-	-	-	66.00	- -	66.00
7802	BO09	Cleaning - U1/6 Hill Way								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO09	Cleaning - U1/6 Hill Way TOTAL	-	-	-	-	-	66.00	- -	66.00
7802	BO46	Cleaning - U2/6 Hill Way								
		Employed cleaners and cleaning products	-	-		-	-	only required on tenant vacate		
	BO46	Cleaning - U2/6 Hill Way TOTAL	-	-	-	-	-	-	-	-
7802	BO47	Cleaning - 8 Austral Terrace								
		Employed cleaners and cleaning products	-	-		-	-	*** now staff housing***		
	BO47	Cleaning - 8 Austral Terrace TOTAL	-	-	-	-	-	-	-	-
7282	BO43	Cleaning - Refuse Site/Transfer Station								
	BO43	Cleaning - Refuse Site/Transfer Station TOTAL	-	-	-	-	-	-	1,559.89	-
7302	BO30	Cleaning - Town Hall Public Toilets								
		Employed cleaners and cleaning products	-	-	100		100	Inc open and lock-up & weekends		
		Contractor cleaning			5,200	5,200				
	BO30	Cleaning - Town Hall Public Toilets TOTAL	-	-	100	5,200	5,300	5,835.00	9,514.81 -	535.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7302	BO31	Cleaning - Toilets AAPG								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			10,000	10,000	Inc open and lock-up & weekends (additional toilets, therefore anticipated increased cost)			
	BO31	Cleaning - Toilets AAPG TOTAL	-	-	100	10,000	10,100	5,835.00	6,872.79	4,265.00
7302	BO32	Cleaning - Toilets Lions Park								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			10,000	10,000	Inc open and lock-up & weekends (including Changing Places facility that needs to be checked & cleaned)			
	BO32	Cleaning - Toilets Lions Park TOTAL	-	-	100	10,000	10,100	5,835.00	8,361.53	4,265.00
7302	BO33	Cleaning - Town Square Public Toilets								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			7,200	7,200	Inc open and lock-up & weekends			
	BO33	Cleaning - Town Square Public Toilets TOTAL	-	-	100	7,200	7,300	7,834.00	7,080.99	- 534.00
7302	BO34	Cleaning - BBQs Lions Park								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			1,500	1,500	Contract			
	BO34	Cleaning - BBQs Lions Park TOTAL	-	-	100	1,500	1,600	2,114.00	177.09	- 514.00
7302	BO35	Cleaning - BBQs All Ages Playground								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			1,500	1,500	Contract			
	BO35	Cleaning - BBQs All Ages Playground TOTAL	-	-	100	1,500	1,600	2,114.00	139.75	- 514.00
7302	BO36	Cleaning - BBQs Lake Ewlyamartup								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			2,500	2,500	Contract			
	BO36	Cleaning - BBQs Lake Ewlyamartup TOTAL	-	-	100	2,500	2,600	3,114.00	51.25	- 514.00
7302	BO37	Cleaning - RV Dump Point Maintenance								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor liquid waste			1,800	1,800	Liquid Waste: \$750 each visit			
	BO37	Cleaning - RV Dump Point Maintenance TOTAL	-	-	100	1,800	1,900	2,354.00	-	- 454.00
7302	BO38	Cleaning - Street Furniture								
		Employed cleaners and cleaning products	-	-	250	-	250	Contract: Not Allocated		
		Contractor cleaning					-	This may be included in future cleaning contracts		
	BO38	Cleaning - Street Furniture TOTAL	-	-	250	-	250	TBC	2,024.00	- - 1,774.00
7302	BO39	Cleaning - Toilets Lake Ewlyamartup								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning			6,500	6,500	Inc weekends			
	BO39	Cleaning - Toilets Lake Ewlyamartup TOTAL	-	-	100	6,500	6,600	8,354.00	1,160.88	- 1,754.00
7302	BO40	Cleaning - Statues/Memorials/Street Towers								
		Employed cleaners and cleaning products	-	-	250	-	250	Contract: Not Allocated		
	BO40	Cleaning - Statues/Memorials/Street Towers TOTAL	-	-	250	-	250	693.00	-	- 443.00
7302	BO41	Cleaning - Bus Shelter								
		Employed cleaners and cleaning products	-	-	250	-	250	Contract: Not Allocated		
		Contractor cleaning					-	This may be included in future cleaning contracts		
	BO41	Cleaning - Bus Shelter TOTAL	-	-	250	-	250	TBC	1,580.00	- - 1,330.00

2019/20 Building Program - Maintenance

Operating Budget		Labour	Labour OH	Materials	Contracts	Total	Budget Text	2018/19 Budget	2018/19 Actual	Budget Variance
7312	BO42	Cleaning - Cemetery								
		Employed cleaners and cleaning products	-	-	100	100				
		Contractor cleaning	-	-	1,250	1,250	Contract			
	BO42	Cleaning - Cemetery TOTAL	-	-	100	1,250	1,350	1,330.00	252.28	20.00
7322	BO10	Cleaning - Mechanics Institute								
		Contractor cleaning				-	Not in current contract as no toilets			
	BO10	Cleaning - Mechanics Institute TOTAL	-	-	-	-		-	-	-
3252	BO11	Cleaning - Town Hall								
		Employed cleaners and cleaning products	3,785	4,944	1,180	-	9,909	Town Hall, After Events		
	BO11	Cleaning - Town Hall TOTAL	3,785	4,944	1,180	-	9,909	8,552.00	4,990.19	1,357.00
4132	BO12	Cleaning - Library								
		Employed cleaners and cleaning products	3,075	4,016	500	700	8,291			
	BO12	Cleaning - Library TOTAL	3,075	4,016	500	700	8,291	7,190.00	7,673.16	1,101.00
7382	BO13	Cleaning - Depot Buildings								
		Employed cleaners and cleaning products	-	-	505	505	Cannon Hygiene + Materials			
		Contractor cleaning			95	95				
	BO13	Cleaning - Depot Buildings TOTAL	-	-	505	95	600	4,562.00	5,750.82	- 3,962.00
7392	BO14	Cleaning - Airport								
		Employed cleaners and cleaning products	237	310	200	-	747			
	BO14	Cleaning - Airport TOTAL	237	310	200	-	747	661.00	-	86.00
5812	BO15	Cleaning - Katanning Hotel								
		Employed cleaners and cleaning products	2,153	2,812	400	-	5,365			
	BO15	Cleaning - Katanning Hotel TOTAL	2,153	2,812	400	-	5,365	4,592.00	3,560.69	773.00
8762	BO16	Cleaning - Railway Station								
		Employed cleaners and cleaning products	-	-	-	-	Not in current cleaning contract			
	BO16	Cleaning - Railway Station TOTAL	-	-	-	-		-	-	-
5802	BO44	Cleaning - Saleyards								
		Employed cleaners and cleaning products	-	-	-	-	No longer maintained by Property & Assets Department			
	BO44	Cleaning - Saleyards TOTAL	-	-	-	-		-	475.74	-

Total 2019/20 Cleaning Program		Labour	Labour OH	Materials	Contracts	Total
TOTALS		60,290	78,746	9,885	55,395	204,316

Total All		Labour	Labour OH	Materials	Contracts	Total
TOTALS		85,350	111,478	63,593	606,452	866,873

520,104.00	518,345.53	346,769.00
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Works Program - 2019/20 Budget

COA Number	Job Number	Account Description	Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn	Total	2018/19 Budget	2018/19 Actual	Budget Variance	Comments
4460		Construction Program - Roads	211,814	276,690	-	237,946	284,506	174,044	1,185,000	1,579,146	1,271,743	(394,146)	
4520		Construction Program - Footpaths	-	-	-	100,000	-	-	100,000	-	-	100,000	
0422		Works Program - Governance	1,500	1,959	500	2,100	1,113	681	7,853	11,189	13,894	(3,336)	
	R051	Shire Admin Building Garden	1,500	1,959	500	2,100	1,113	681	7,853	11,189	5,591	(3,336)	Shire Admin Gardens
1522		Works Program - Fire Prevention	1,645	2,149	-	25,000	1,220	746	30,760	30,731	6,984	29	
													Fire beaks
													Strategic firebreak in reserve near Shirley and Stanley Streets. Needed to protect lives and property from fire in the reserve. Also to provide firefighters with safe access to fight fire in the reserve or properties.
	B001	Fire Breaks	-	-	-	25,000	-	-	25,000	5,191	5,505	19,809	
	B003	Fire Fighting	1,645	2,149	-	-	1,220	746	5,760	25,540	1,479	(19,780)	Fire Fighting
1772		Works Program - Animal Control	2,068	2,701	-	-	1,534	938	7,241	3,754	5,569	3,487	
	B020	Animal Control	2,068	2,701	-	-	1,534	938	7,241	3,754	5,569	3,487	GENERAL ITEMS & NEW ITEMS
1942		Works Program - Other Law	220	287	1,325	1,000	163	100	3,095	1,458	1,819	1,637	
	B040	Remove Car Bodies	220	287	-	1,000	163	100	1,770	1,458	1,819	312	TOW TRUCK REMOVAL
	B042	Graffiti Control	-	-	1,325	-	-	-	1,325	-	-	1,325	Moved budget from building job Z203
2072		Works Program - Infant Health	-	-	-	-	-	-	-	1,458	1,727	(1,458)	
	D001	Child Health Centre	-	-	-	-	-	-	-	1,458	1,727	(1,458)	8 Austral Tce now under Staff Housing
2184		Works Program - Medical Centre	1,500	1,959	-	-	1,113	681	5,253	-	-	5,253	
	D002	Katanning Community Medical Centre	1,500	1,959	-	-	1,113	681	5,253	-	-	5,253	Garden maintenance (formerly Shire Administration building)
2042		Works Program - Childcare Centres	873	1,140	-	-	648	396	3,057	1,458	3,851	1,599	
	F002	Kindergarten Grounds Maintenance	873	1,140	-	-	648	396	3,057	1,458	3,851	1,599	Kindergarten Grounds maintenance
2492		Works Program - Amherst Village	11,533	15,065	2,500	-	8,554	5,233	42,885	32,106	33,738	10,779	
	F040	Amherst Village Maintenance	11,533	15,065	2,500	-	8,554	5,233	42,885	32,106	33,738	10,779	Amherst Village garden maintenance
7892		Works Program - Staff Housing	7,920	10,346	3,200	-	5,874	3,595	30,935	13,424	2,621	17,511	
	K200	55B Beaufort Street	2,710	3,540	1,000	-	2,009	1,230	10,489	1,100	-	9,389	Garden maintenance - preparation for sale
	K202	42 Crosby Street	-	-	-	-	-	-	-	2,818	-	(2,818)	
	K203	61A Conroy Street	500	653	200	-	371	227	1,951	2,553	117	(602)	Garden maintenance
	K204	61B Conroy Street	500	653	200	-	371	227	1,951	2,553	137	(602)	Garden maintenance
	K205	6B Hill Way	500	653	200	-	371	227	1,951	1,100	78	851	Garden maintenance
	K206	6A Hill Way	500	653	200	-	371	227	1,951	1,100	-	851	Garden maintenance
	K207	17 Marri Drive	2,210	2,888	1,000	-	1,639	1,003	8,740	1,100	2,211	7,640	Garden maintenance - preparation for sale
	K208	25 Marmion Street	500	653	200	-	371	227	1,951	1,100	78	851	Garden maintenance
	K209	8 Austral Terrace	500	653	200	-	371	227	1,951	-	-	1,951	Garden maintenance
2591		Works Program - Refuse Site	89,365	116,736	10,000	2,500	66,286	40,549	325,436	288,920	367,583	36,516	
	G010	Works Prog - Refuse Site	89,365	116,736	10,000	2,500	66,286	40,549	325,436	250,955	357,205	74,481	Refuse site
	G011	Refuse Site Maintenance	-	-	-	-	-	-	-	37,965	10,378	(37,965)	with G010
2592		Works Program - Green Waste	3,908	5,105	-	-	2,899	1,773	13,685	9,189	9,604	4,496	
	G007	Greenwaste Pickup	3,908	5,105	-	-	2,899	1,773	13,685	9,189	9,604	4,496	Green waste verge pickup - 4 November 2019
4063		Works Program - Hard Waste	-	-	-	-	-	-	-	9,189	55,658	(9,189)	
2322		Works Program - Cemetery	23,795	31,083	1,000	500	17,649	10,797	84,824	87,519	57,610	(2,695)	
	G080	Cemetery Burials	8,144	10,638	500	500	6,041	3,695	29,518	55,672	19,989	(26,154)	Cemetery Burials
	G081	Cemetery Maintenance	15,651	20,445	500	-	11,608	7,102	55,306	31,847	37,621	23,459	Cemetery Maintenance
3412		Works Program - KAC	3,824	4,995	500	-	2,836	1,735	13,890	19,630	11,132	(5,740)	
	H020	Swimming Pool Grounds Maintenance	2,703	3,531	500	-	2,005	1,226	9,965	14,572	10,430	(4,607)	Swimming Pool Grounds Maintenance
	H022	Swimming Pool Paver Cleaning	1,121	1,464	-	-	831	509	3,925	5,058	703	(1,133)	Swimming pool paver cleaning
3752		Works Program - KLC	44,991	58,771	34,500	53,900	33,372	20,415	245,949	200,192	154,174	45,757	
	R701	KLC Gardens	13,240	17,295	3,700	700	9,821	6,008	50,764	13,944	20,022	36,820	KLC Gardens
	R705	Community Services - KLC	-	-	-	-	-	-	-	-	12	-	Not budgeted in 19/20
	R707	Quartermaine Oval	11,745	15,342	10,500	29,000	8,712	5,329	80,628	82,041	56,335	(1,413)	Quartermaine Oval maintenance
	R708	Hockey Oval	17,934	23,428	15,500	24,000	13,302	8,138	102,302	74,570	65,867	27,732	Hockey Oval maintenance and field drainage
	R709	Equestrian Centre	1,597	2,086	4,500	200	1,185	725	10,293	10,026	10,842	267	Equestrian Centre
	R710	Ram Pavilion	170	222	-	-	126	77	595	-	383	595	Ram pavilion
	R711	KLC Sheds and Fences	305	398	300	-	226	138	1,367	19,611	713	(18,244)	KLC Sheds and fences

Works Program - 2019/20 Budget

COA Number	Job Number	Account Description	Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn	Total	2018/19 Budget	2018/19 Actual	Budget Variance	Comments
3622		Works Program - Other Reserves	133,923	174,942	34,100	82,690	99,336	60,768	585,759	481,225	521,771	104,534	
	R001	All Ages Playground	24,059	31,428	3,900	10,600	17,844	10,917	98,748	25,678	22,306	73,070	All Ages Playground
	R002	Town Gardens	2,046	2,673	-	-	1,518	928	7,165	-	7,518	7,165	Town Gardens
	R005	Effluent Maintenance	19,906	26,003	2,000	15,640	14,764	9,031	87,344	-	92,140	87,344	Effluent Maintenance
	R006	Reserves Other	-	-	-	-	-	-	-	-	16,395	-	No budget in 19/20
	R008	Prosser Park Maintenance	7,194	9,397	8,400	4,300	5,336	3,264	37,891	32,816	39,013	5,075	Prosser Park Maintenance
	R011	Power Line Clearing	1,051	1,373	-	48,000	780	477	51,681	46,000	49,935	5,681	Power Line Clearing
	R017	Police Pools	2,954	3,859	1,000	-	2,191	1,340	11,344	7,286	15,985	4,058	Police Pools
	R019	Lions Park	5,952	7,775	-	2,000	4,415	2,701	22,843	11,788	18,747	11,055	Lions Park
	R021	Railway Reserve Corridor Land - Town	1,964	2,566	1,000	-	1,457	891	7,878	20,392	10,561	(12,514)	Shire office to Cornwall Street
	R022	Drove Street Oval (Ngala Maya)	2,315	3,024	500	-	1,717	1,050	8,606	18,922	9,985	(10,316)	Drove Street Oval
	R023	Apex Playground (Carinya Gdns)	922	1,204	300	-	684	418	3,528	6,219	3,459	(2,691)	Apex Playground
	R024	Koolbardie Park (Annie St)	445	581	500	-	330	202	2,058	19,016	1,304	(16,958)	Koolbardie Park
	R025	Clarence St Playground	414	541	300	-	307	188	1,750	3,014	870	(1,264)	Clarence St Playground
	R028	Beeck St Park (Baldwin Park - Bowling Club)	3,781	4,939	500	350	2,805	1,716	14,091	16,286	5,480	(2,195)	Beeck St Park
	R029	Piesse Lake Area	5,685	7,426	600	200	4,217	2,580	20,708	6,317	18,221	14,391	Piesse Lake Area
	R030	Thompson Park Area	2,602	3,399	1,000	300	1,930	1,181	10,412	20,322	8,346	(9,910)	Tompson Park Area
	R042	Town Centre Cleanup	1,205	1,574	-	-	894	547	4,220	-	3,607	4,220	Town Centre Cleanup
	R043	Planter Boxes & Town Square	4,244	5,544	3,000	-	3,148	1,926	17,862	12,824	19,336	5,038	Planter Boxes Town Square
	R044	Town Centre Paver Cleaning	8,373	10,938	-	-	6,211	3,799	29,321	28,990	31,156	331	Town Centre Paver Cleaning
	R045	Slashing Vacant Shire Land	157	205	-	-	116	71	549	-	434	549	Slashing Vacant Shire Land
	R046	Great Stnn Hwy Roundabout	1,796	2,346	1,600	-	1,332	815	7,889	3,664	8,605	4,225	Great Southern Highway Roundabout
	R048	Rv Overnight Stop Point	54	71	-	-	40	25	190	-	1,445	190	RV Overnight Stop Point
	R049	Mosquito Control	-	-	-	-	-	-	-	-	142	-	Budget under GL 2352
	R050	Lake Ewlyamartup	4,718	6,163	1,000	-	3,500	2,141	17,522	4,993	5,138	12,529	pickups)
	R053	O'Callaghan Park	1,238	1,617	200	-	918	562	4,535	22,599	4,121	(18,064)	O'Callaghan Park
	R054	Other Parks And Gardens	-	-	-	-	-	-	-	-	789	-	Not budgeted in 19/20
	R056	Shire Paver Cleaning	-	-	-	-	-	-	-	2,664	222	(2,664)	Shire paver Cleaning
	R057	Railway Reserve Corridor Land	4,469	5,838	200	-	3,315	2,028	15,850	15,377	18,738	473	Henry Street
	R058	Jumbuk	526	687	100	-	390	239	1,942	12,133	819	(10,191)	Jumbuk
	R059	Three Tier Park	-	-	-	-	-	-	-	10,494	3,444	(10,494)	Three tier park - moved to R029
	R060	Lake North	1,834	2,396	2,000	-	1,360	832	8,422	30,424	5,765	(22,002)	Lake North
	R061	Heritage Garden and Clock	2,801	3,659	500	500	2,078	1,271	10,809	3,565	11,041	7,244	Heritage Garden and clock
	R062	St Patricks Corner	352	460	300	-	261	160	1,533	2,900	814	(1,367)	St Patricks Corner
	R063	Anzac Memorial	943	1,232	600	-	699	428	3,902	2,900	3,668	1,002	ANZAC Memorial
	R064	Wishing Well	1,022	1,335	200	-	758	464	3,779	2,900	3,687	879	Wishing Well
	R065	Piesse Statue	1,464	1,912	200	-	1,086	664	5,326	1,100	6,822	4,226	Piesse Statue
	R066	CBD Clive and Austral	5,208	6,803	600	300	3,863	2,363	19,137	27,445	20,959	(8,308)	CBD Clive and Austral
	R067	RSL Park	678	886	400	500	503	308	3,275	6,546	2,993	(3,271)	RSL Park
	R068	Pope Street reserve	629	822	300	-	467	285	2,503	1,631	2,004	872	Pope Street Reserve
	R069	Balston Estate Reserve	1,301	1,699	200	-	965	590	4,755	2,964	5,444	1,791	Balson Estate Reserve
	R070	Collingwood Reserve	235	307	200	-	174	107	1,023	1,100	653	(77)	Collingwood Reserve
	R071	Elizabeth Reserve	36	47	200	-	27	16	326	2,431	225	(2,105)	Elizabeth Reserve
	R072	Cornwall Beaufort	628	820	-	-	466	285	2,199	2,431	1,280	(232)	Cornwall Beaufort
	R073	Drove Conroy	1,141	1,490	200	-	846	518	4,195	2,964	4,580	1,231	Drove Conroy
	R074	Warren	103	135	200	-	76	47	561	5,358	1,518	(4,797)	Warren
	R075	Oxley	1,101	1,438	200	-	817	500	4,056	4,559	5,919	(503)	Oxley
	R076	Marmion	1,023	1,336	200	-	759	464	3,782	5,358	3,689	(1,576)	Marmion
	R077	Highway	1,853	2,421	200	-	1,374	841	6,689	4,293	7,161	2,396	Highway
	R078	Katanning Kojonup Hwy	329	430	200	-	244	149	1,352	1,100	896	252	Katanning Kojonup Highway
	R079	Wanke	-	-	-	-	-	-	-	1,565	-	(1,565)	Not budgeted in 19/20
	R080	Curlew	-	-	-	-	-	-	-	1,565	-	(1,565)	Not budgeted in 19/20
	R081	McLeod	-	-	-	-	-	-	-	1,565	61	(1,565)	Not budgeted in 19/20
	R082	Shirley	-	-	-	-	-	-	-	1,565	-	(1,565)	Not budgeted in 19/20
	R083	Prosser	-	-	-	-	-	-	-	1,565	-	(1,565)	Not budgeted in 19/20

Works Program - 2019/20 Budget

COA Number	Job Number	Account Description	Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn	Total	2018/19 Budget	2018/19 Actual	Budget Variance	Comments
	R084	Martin Crescent	302	394	300	-	224	137	1,357	2,098	1,431	(741)	Martin Crescent
	R085	Daping	-	-	-	-	-	-	-	1,100	1,281	(1,100)	Not budgeted in 19/20
	R086	Creek	151	197	200	-	112	69	729	1,365	717	(636)	Creek
	R087	Nyabing	233	304	200	-	173	106	1,016	1,365	567	(349)	Nyabing
	R088	Forrest Hill	157	205	-	-	116	71	549	2,664	299	(2,115)	Forrest Hill
	R089	Lot 112, 113, 119 Beaufort	1,302	1,701	200	-	966	591	4,760	1,365	7,407	3,395	Lot 112, 113, 119 Beaufort Street
	R090	Lot 39 Dijon	120	157	-	-	89	54	420	266	177	154	Lot 39 Dijon
	R091	Lot 9, 10 Cullen Street	362	473	100	-	269	164	1,368	683	763	685	Lot 9, 10 Cullen Street
	R092	Lot 988 Annie Street	-	-	-	-	-	-	-	266	81	(266)	Not budgeted in 19/20
	R093	Lot 11 Daping Street	-	-	-	-	-	-	-	416	107	(416)	Not budgeted in 19/20
	R094	Lot 491, 492, 15 Conroy	545	712	100	-	405	247	2,009	950	1,497	1,059	Lot 491, 492, 15 Conroy
	R095	Lot 971 Holly Street	-	-	-	-	-	-	-	416	-	(416)	Not budgeted in 19/20
	R096	Lot 19 Beeck Street	-	-	-	-	-	-	-	683	-	(683)	Not budgeted in 19/20
1992		Works Program - Library	820	1,071	-	-	608	372	2,871	7,725	2,621	(4,854)	
	R052	Library Gardens	820	1,071	-	-	608	372	2,871	7,725	2,621	(4,854)	Library Gardens
3554		Works Program - Events	23,959	31,295	1,600	200	17,771	10,871	85,696	123,023	63,188	(37,327)	
	R033	Australia Day	732	956	-	-	543	332	2,563	1,374	1,762	1,189	Australia Day
	R034	Harmony Festival	8,508	11,114	600	-	6,314	3,861	30,397	34,019	28,230	(3,622)	Harmony Festival - event setup
	R035	Anzac Day	-	-	150	-	-	-	150	1,074	150	(924)	ANZAC Day traffic plan
	R036	Ag Show	2,970	3,880	200	-	2,203	1,348	10,601	19,954	9,946	(9,353)	Ag Show preparation
	R037	Concert in the Park	2,382	3,112	250	-	1,767	1,081	8,592	3,783	1,596	4,809	Concert in the park
	R038	Christmas On Clive	1,908	2,492	200	200	1,415	866	7,081	12,445	4,839	(5,364)	Christmas on Clive
	R039	Carols By Candlelight	272	355	200	-	202	123	1,152	4,598	938	(3,446)	Carols by candlelight
	R040	Christmas Decorations	1,553	2,026	-	-	1,149	704	5,432	22,079	3,765	(16,647)	Christmas Decorations
	R097	Bush Poets Breakfast	-	-	-	-	-	-	-	664	-	(664)	
	R098	Youth Fest	-	-	-	-	-	-	-	664	-	(664)	
	R099	Bendigo Bank High School Netball Carnival	705	921	-	-	523	320	2,469	1,255	-	1,214	KLC - Carnival in May 2020
	R100	Bendigo Bank Primary School Netball Carnival	705	921	-	-	523	320	2,469	1,496	-	973	KLC - Carnival in July 2019
	R101	Great Southern Merino	705	921	-	-	523	320	2,469	831	-	1,638	Great Southern Merino KLC - August 2019
	R102	Bloom Festival	2,000	2,613	-	-	1,483	907	7,003	664	-	6,339	Bloom Festival
	R103	Kat Mac Day	376	491	-	-	279	171	1,317	1,415	1,945	(98)	Kat Mac day
	R104	National Police Remembrance Day	111	145	-	-	82	50	388	1,415	270	(1,027)	National Police Remembrance Day
	R105	Sporting Clubs Winter Finals	-	-	-	-	-	-	-	646	-	(646)	Sporting Clubs Winter Finals
	R106	Speedway Octane in October	395	516	-	-	293	179	1,383	1,497	2,149	(114)	Speedway Octane in October
	R107	Remembrance Day	185	242	-	-	137	84	648	13,150	464	(12,502)	Remembrance Day
	R109	Gallery Events	452	590	-	-	335	205	1,582	-	3,294	1,582	Gallery events assistance
4750		Works Program - Bridge Maintenance	92	120	-	2,200	68	42	2,522	5,197	2,738	(2,675)	
	BG01	Bridge Maintenance	92	120	-	2,200	68	42	2,522	5,197	2,738	(2,675)	Bridge Maintenance
4780		Works Program - Road Maintenance	63,545	83,009	9,800	11,000	43,714	26,921	237,989	417,745	484,941	(179,756)	
	M001	Road Maintenance - Rural	-	-	-	-	-	-	-	-	124,759	-	Road maintenance rural
	M002	Road Maintenance - Town	-	-	-	-	-	-	-	-	40,552	-	Road Maintenance - Town
	M005	Depot Maint/Clean Up	20,232	26,429	1,500	1,000	11,586	7,268	68,015	90,095	79,913	(22,080)	Depot maint/clean up
	M006	Street Cleaning	21,897	28,604	500	-	16,242	9,936	77,179	89,123	100,399	(11,944)	Street Cleaning
													General traffic/street signs - not associated
	M007	Traffic/Street Signs	3,998	5,223	5,000	-	2,965	1,814	19,000	8,354	46,691	10,646	with specific roads
	M008	Linemarking	489	639	-	-	364	221	1,713	1,126	17,570	587	Linemarking
	M013	Street Tree Maintenance	10,935	14,284	-	8,000	8,111	4,962	46,292	59,318	38,173	(13,026)	Street Tree Maintenance
	M020	Complaints/Responses	2,663	3,479	-	1,500	1,975	1,208	10,825	29,142	15,522	(18,317)	Complaints/responses
	M703	Depot Maint - Parks & Gardens	1,643	2,146	500	500	1,219	746	6,754	11,891	10,910	(5,137)	Depot maint - Parks and Gardens
	M022	Cold Patching	1,688	2,205	2,300	-	1,252	766	8,211	128,696	9,506	(120,485)	Cold Patching
4783		Road Maintenance - Town Streets Sealed	41,035	53,604	2,000	-	45,338	27,645	169,622	102,206	85,206	67,416	Road Maintenance
4784		Road Maintenance - Town Streets Unsealed	-	-	-	-	-	-	-	25,550	162	(25,550)	Road Maintenance
4785		Road Maintenance - Rural Roads Sealed	9,428	12,316	-	-	6,993	4,278	33,015	50,296	17,735	(17,281)	Road Maintenance
4786		Road Maintenance - Rural Roads Unsealed	82,789	108,146	2,500	-	76,309	46,589	316,333	201,177	273,863	115,156	Road Maintenance

Works Program - 2019/20 Budget

COA Number	Job Number	Account Description	Labour	Labour O/H	Materials	Contractors	Plant	Plant Depn	Total	2018/19 Budget	2018/19 Actual	Budget Variance	Comments
4850		Works Program - Footpath Maintenance	18,426	24,070	23,000	45,000	13,667	8,361	132,524	226,992	143,795	(94,468)	
	M021	Laneways	4,808	6,281	-	4,500	3,566	2,182	21,337	17,877	20,612	3,460	Laneways
	M700	Footpath Maintenance	5,717	7,468	4,000	40,000	4,241	2,594	64,020	91,432	73,931	(27,412)	Footpath maintenance
	M702	Town Verge Spraying (Weed Control)	7,901	10,321	19,000	500	5,860	3,585	47,167	117,683	49,252	(70,516)	Town verge spraying (weed control)
4880		Works Program - Drainage Maintenance	-	-	-	-	-	-	-	138,907	52,493	(138,907)	
	M300	Town Drainage Maintenance	-	-	-	-	-	-	-	-	29,657	-	
	M301	Country Drainage Maintenance	-	-	-	-	-	-	-	-	9,071	-	
	M303	Gully/Stormwater Drain Cleaning	-	-	-	-	-	-	-	138,907	13,765	(138,907)	
4787		Drainage Maintenance - Sealed Town Roads	18,291	23,894	5,000	-	13,567	8,299	69,051	143,808	44,843	(74,757)	Drainage Maintenance
4779		Drainage Maintenance - Unsealed Town Roads	2,000	2,613	-	-	1,483	907	7,003	-	242	7,003	Drainage Maintenance
4778		Drainage Maintenance - Sealed Rural Roads	5,372	7,017	5,000	-	3,985	2,438	23,812	-	16,457	23,812	Drainage Maintenance
4788		Drainage Maintenance - Unsealed Rural Roads	10,486	13,698	6,000	1,000	7,778	4,758	43,720	143,808	30,009	(100,088)	Drainage Maintenance
8152		Works Program - Training	35,564	46,458	-	-	-	-	82,022	63,393	155,323	18,629	
	L001	Training Maintenance Crew	5,457	7,128	-	-	-	-	12,585	12,516	20,101	69	Wages while on training
	L003	Staff Meetings	27,052	35,339	-	-	-	-	62,391	22,309	118,959	40,082	Wages while on training
	M705	Training - Parks & Gardens	3,055	3,991	-	-	-	-	7,046	6,259	8,080	787	Wages while on training
	M706	Meetings - Parks & Gardens	-	-	-	-	-	-	-	22,309	8,183	(22,309)	Budgeted in job L003
5252		Works Program - Airport Maintenance	5,935	7,754	2,000	1,000	4,402	2,693	23,784	36,262	22,857	(12,478)	
	L500	Airport Reserve Maintenance	826	1,079	500	-	613	375	3,393	15,620	2,422	(12,227)	Airport Reserve Maintenance
	L503	Airport Compliance Inspections	103	135	500	-	76	47	861	1,522	363	(661)	Airport Compliance Inspections
	M704	Airport Grounds Maintenance	5,006	6,540	1,000	1,000	3,713	2,271	19,530	19,120	20,072	410	Airport Grounds Maintenance
5322		Works Program - Rural Services	-	-	2,000	4,000	-	-	6,000	5,000	34,949	1,000	
	K001	Standpipe Maintenance	-	-	2,000	4,000	-	-	6,000	5,000	5,473	1,000	Standpipe Maintenance
	K003	Weed Control	-	-	-	-	-	-	-	-	29,477	-	Weed Control - budgeted under GLs 4777 & 4789
4777		Weed Control - Sealed Rural Roads	2,182	2,850	3,000	-	1,618	990	10,640	-	6,181	10,640	Weed Control
4789		Weed Control - Unsealed Rural Roads	4,788	6,255	10,000	1,500	3,551	2,173	28,267	72,926	6,920	(44,659)	Weed Control
5682		Works Program - Saleyards	-	-	-	1,500	-	-	1,500	3,538	906	(2,038)	
	N001	Saleyard Effluent Maintenance	-	-	-	1,500	-	-	1,500	1,769	906	(269)	Saleyard Effluent Maintenance
	N002	Saleyard Maintenance Inc Gardens	-	-	-	-	-	-	-	1,769	-	(1,769)	Saleyard Maintenance inc gardens
5912		Works Program - Private Works	805	1,052	-	-	597	365	2,819	4,055	3,097	(1,236)	
		Total excluding construction	652,582	852,460	159,525	235,090	484,046	296,109	2,679,812	2,963,050	2,696,265	(283,238)	
		Total including construction	864,396	1,129,150	159,525	573,036	768,552	470,153	3,964,812	4,542,196	3,968,009	(677,384)	

Construction Program - 2019/20 Budget

Road Name	Job #	Section	Type	Labour	Labour O/H	Materials / Contractors	Plant	Plant Depn	Total	Council funded	Grant funded
Regional Road Group										75,000	150,000
Conroy Street	C660	SLK 0.00 - SLK 2.90	Repair and reseal sections	24,325	31,775	117,050	32,170	19,680	225,000		
TOTAL				24,325	31,775	117,050	32,170	19,680	225,000		
Roads 2 Recovery										-	125,000
Washington Road	C661	SLK 0.00 - SLK 3.86	Resheet	25,663	33,523	10,132	34,548	21,134	125,000		
Hensman Road	C662	SLK 0.00 - SLK 3.40	Resheet	21,472	28,049	8,925	28,884	17,670	105,000		
Cullen Street	C663	SLK 0.28 - SLK 0.70	Repair failures and reseal	12,284	16,046	55,000	16,547	10,123	110,000		
Kowald Road	C664	SLK 0.00 - SLK 4.66	Resheet	17,381	22,705	12,232	23,380	14,302	90,000		
TOTAL				76,800	100,323	86,289	103,359	63,229	430,000	65,005	44,995
Council Funded Road Program										50,000	40,000
Forrest Hills Road	C665	SLK 0.00 - SLK 3.00	Verge clearing and drainage improvements	31,301	40,889	9,875	42,150	25,785	150,000	150,000	-
Robertson Road	C666	SLK 0.00 - SLK 4.00	Verge clearing and drainage improvements	37,427	48,891	12,500	50,369	30,813	180,000	180,000	-
TOTAL				68,729	89,779	22,375	92,519	56,598	330,000		
Special Projects											
Resheet	C658	Various	Gravel resheeting	41,961	54,812	12,232	56,458	34,537	200,000	200,000	-
				-	-	-	-	-	-	-	-
TOTAL				41,961	54,812	12,232	56,458	34,537	200,000		
Footpath Program											
Carew Street	C502	288m Clive - Arbour	Asphalt dual use path	-	-	100,000	-	-	100,000	100,000	-
TOTAL				-	-	100,000	-	-	100,000		
Program Total				211,814	276,690	337,946	284,506	174,044	1,285,000	820,005	464,995
2018/19 Budget Program Total				216,913	172,692	161,160	250,396	777,985	1,579,146	878,645	700,501

2019/20 Budget Labour Overhead rate = 130.6288%

FIXED ASSETS

Acquisition of Assets

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

Asset class	GL				Reporting program								2019/20 Budget total
	Account / Job	Plant #	Asset #	License #	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	
					\$	\$	\$	\$	\$	\$	\$	\$	\$
Property, Plant and Equipment													
<u>Buildings - non-specialised</u>					0	0	0	3,088,750	0	0	0	0	3,088,750
Aged Accommodation	2670				0	0	0	3,088,750	0	0	0	0	3,088,750
<u>Buildings - specialised</u>					10,519,123	10,000	505,000	0	970,842	99,341	0	0	12,104,306
New Administration Building including staircase	0334				150,000	0	0	0	0	0	0	0	150,000
Welcome Precinct	2667				4,142,965	0	0	0	0	0	0	0	4,142,965
Piesse Park Precinct	2668				6,058,658	0	0	0	0	0	0	0	6,058,658
Purchase of 19 Charles Street	2668				167,500	0	0	0	0	0	0	0	167,500
Pound	C427		B2097		0	10,000	0	0	0	0	0	0	10,000
Regional Waste Initiative	C421		I13		0	0	0	0	970,842	0	0	0	970,842
Katanning Community Medical Centre	2181				0	0	505,000	0	0	0	0	0	505,000
Swimming Pool Painting	C322		B2002		0	0	0	0	0	59,202	0	0	59,202
KLC sand stadium & dance floors	C323		B2047		0	0	0	0	0	10,800	0	0	10,800
Ventilation System At Main Stadium & Ram Pavilli	C324		B2047		0	0	0	0	0	13,000	0	0	13,000
Library Carpet Replacement	C328				0	0	0	0	0	2,000	0	0	2,000
Aerodrome Building asbestos removal	L706				0	0	0	0	0	14,339	0	0	14,339
<u>Equipment</u>					0	25,000	0	0	0	15,500	0	65,000	105,500
CBD CCTV Upgrade	1994				0	25,000	0	0	0	0	0	0	25,000
KLC CCTV Upgrade	C327				0	0	0	0	0	15,500	0	0	15,500
Saleyard Irrigation/Grey Water Pumps	C974				0	0	0	0	0	0	0	50,000	50,000
Saleyards - CCTV cameras	C979				0	0	0	0	0	0	0	15,000	15,000
					10,519,123	35,000	505,000	3,088,750	970,842	114,841	0	65,000	15,298,556
Infrastructure													
<u>Infrastructure - Roads</u>					0	0	0	0	0	0	1,185,000	0	1,185,000
Roads Capital Program	4460				0	0	0	0	0	0	1,185,000	0	1,185,000
<u>Infrastructure - Footpaths</u>					0	0	0	0	0	0	100,000	0	100,000
Dual Use Path	C502				0	0	0	0	0	0	100,000	0	100,000
<u>Infrastructure - Parks and ovals</u>					0	0	0	0	0	43,305	0	0	43,305
RSL/Light Horse Monument	4541				0	0	0	0	0	43,305	0	0	43,305
<u>Infrastructure - Other</u>					0	0	0	0	0	11,000	0	175,000	186,000
KLC - Sprig Bar Carpark	C326				0	0	0	0	0	11,000	0	0	11,000
Saleyards - Paving & Landscaping	C977		I20		0	0	0	0	0	0	0	40,000	40,000
Saleyards - Asphalt relacement	C978		I17		0	0	0	0	0	0	0	95,000	95,000
2 x standpipe tanks	9904				0	0	0	0	0	0	0	40,000	40,000
					0	0	0	0	0	54,305	1,285,000	175,000	1,514,305
Total acquisitions					10,519,123	35,000	505,000	3,088,750	970,842	169,146	1,285,000	240,000	16,812,861

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
GENERAL PURPOSE FUNDING						
SCHEDULE 03						
Rate Revenue						
100150	Rate Instalment Charge	Council	per instalment	GST Free	\$10.00	\$10.50
101310	Special Arrangement Fee	Council	per assessment, per year	GST Free	\$45.00	\$46.00
100610	Dishonored Payment Administration Fee	Council	per instance	GST Free	\$7.00	\$7.00
111840	Rate Book - including postage	Council		GST Free	\$80.00	Copying charge
111840	Electoral Rolls	Council		GST Free	At Cost	Copying charge
111830	Rates Order & Requisitions (EAS)	Council	per request	GST Free	\$102.00	\$102.00
Other General Purpose Funding						
111430	Katanning Town Maps	Council	each	GST Charged	\$0.90	\$0.90
GOVERNANCE						
SCHEDULE 04						
Administration General						
111550	Shire Staff Administration Support	Council	per hour	GST Charged	\$50.00	\$51.00
111550	Administration Fee for Auspicing Grants	Council	per application		To be Negotiated	To be Negotiated
111560	Advertising Signage	Council	per m ²	GST Charged	\$260.00	\$264.00
Photocopying						
111530	A4 single sided	Council	per page	GST Charged	\$0.70	\$0.70
111530	A4 double sided	Council	per page	GST Charged	\$1.00	\$1.00
111530	A3 up to 100 copies	Council	per page	GST Charged	\$0.85	\$0.85
111530	A3 double sided	Council	per page	GST Charged	\$1.20	\$1.20
111530	Not for Profit A4	Council	per page	GST Charged	\$0.40	\$0.40
111530	Not for Profit A3	Council	per page	GST Charged	\$0.50	\$0.50
111530	Laminating Fees - A4 per page	Council	per page	GST Charged	\$2.40	\$2.40
111530	Laminating Fees - A3 per page	Council	per page	GST Charged	\$4.20	\$4.20
111530	Binding Documents	Council	per application	GST Charged	To be Negotiated	To be Negotiated
111530	Bulk Photocopying (greater than 100 copies)	Council	per application	GST Charged	To be Negotiated	To be Negotiated
111530	Retrieval and copying of Building Plans* **	Council	per property	GST Charged	\$45.00	\$45.00
<i>*note photocopying charges included</i>						
<i>**photocopying will not be permitted where breach of copyright might occur.</i>						
Information on Record						
111530	Council Minutes (Hard Copy)	Council	per page	GST Charged	Copying Charge	Copying Charge
111530	Council Agendas (Hard Copy)	Council	per page	GST Charged	Copying Charge	Copying Charge
<i>Note: Council Agendas and Minutes can be access from the Shire of Katanning Website free of charge.</i>						
111530	Postage of Council Documents		per application		At Cost	At Cost
Freedom of Information						
111540	Application Fee (plus 25-75% of estimated charges as Advance Deposit may be required)	Statutory	per enquiry	GST Free	\$30.00	\$30.00
111540	Charge for time dealing with application	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Access time supervised by staff	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Administration - staff time	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Photocopying charges (Freedom of Information only)	Statutory	per page	GST Free	\$0.20	\$0.20
111540	Transcribing from tape, film or computer	Statutory	per hour	GST Free	\$30.00	\$30.00
111540	Duplicating a tape, film or computer information	Statutory	actual cost	GST Free	At Cost	At Cost
111540	Delivery, packaging and postage	Statutory	actual cost	GST Free	At Cost	At Cost

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Hire Charges					
194240	Key Bond	Council	per application	GST Free	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
111560	Lecturn Hire	Council	per day	GST Charged	\$55.00	\$60.00
111560	Hire of Unveiling Curtain	Council	per day	GST Charged	\$55.00	\$60.00
111560	Portable PA System	Council	per day	GST Charged	\$110.00	\$120.00
111560	Projector and Screen	Council	per half day	GST Charged	\$60.00	\$60.00
111560	Projector and Screen	Council	per day	GST Charged	\$110.00	\$110.00
111560	Laptop Computer	Council	per day	GST Charged	\$25.00	\$30.00
111560	Tablecloths (function) Round	Council	per item	GST Charged	\$17.50	\$18.00
111560	Tablecloths (function) Rectangle	Council	per item	GST Charged	\$15.50	\$16.00
	Cleaning/Damages Charges - all Shire Venues					
111560	Failure to clean and tidy venue and Equipment (chairs & tables)	Council	per hour	GST Charged	\$60.00	\$65.00
111560	Failure to restack tables and chairs at venues	Council	per hour	GST Charged	\$60.00	\$65.00
111560	Damaged or missing Trestle Tables	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged or missing Chairs	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Other furniture and fittings damaged or missing	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Damaged/Broken/Missing Crockery, Cutlery & Glassware	Council	per item	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
111560	Professional Carpet Cleaning	Council	per application	GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
	Booking Cancellation Fee - all Shire Venues					
111560	Less than 48 hours Notice	Council	per application		100% of Hire Fee	100% of Hire Fee
111560	More than 48 hours Notice	Council	per application		No Charge	No Charge
	LAW, ORDER & PUBLIC SAFETY					
	SCHEDULE 05					
	Fire Prevention					
116230	Sale of Fire Maps - A3 Size	Council	each	GST Charged	\$15.00	\$15.00
116230	Sale of Fire Maps - A1 Size	Council	each	GST Charged	\$30.00	\$30.00
116130	Infringements	Statutory	per infringement	GST Free	In accordance with Bushfire Act	In accordance with Bushfire Act
	Dog Registration Fees					
118530	Unsterilised - 1 year	Statutory	per dog	GST Free	\$50.00	\$50.00
118530	Unsterilised - 1 year (after 31 May)	Statutory	per dog	GST Free	\$25.00	\$25.00
118530	Unsterilised - 3 years	Statutory	per dog	GST Free	\$120.00	\$120.00
118530	Unsterilised - Lifetime	Statutory	per dog	GST Free	\$250.00	\$250.00
118530	Sterilised - 1 year	Statutory	per dog	GST Free	\$20.00	\$20.00
118530	Sterilised - 1 year (after 31 May)	Statutory	per dog	GST Free	\$10.00	\$10.00
118530	Sterilised - 3 years	Statutory	per dog	GST Free	\$42.50	\$42.50
118530	Sterilised - Lifetime	Statutory	per dog	GST Free	\$100.00	\$100.00
118530	Pensioner Rate	Statutory	per dog	GST Free	50% discount	50% discount
118530	Replacement of Tag	Council	each	GST Free	\$3.00	\$3.00
118530	Licence to keep an approved kennel establishment	Council	per application	GST Free	\$138.00	\$140.00
118530	Renewal of licence to keep an approved kennel establishment	Council	per application	GST Free	\$138.00	\$140.00
	Cat Registration Fees					
118540	Sterilised - 1 year	Statutory	per cat	GST Free	\$20.00	\$20.00
118540	Sterilised - 1 year (after 31 May)	Statutory	per cat	GST Free	\$10.00	\$10.00
118540	Sterilised - 3 years	Statutory	per cat	GST Free	\$42.50	\$42.50
118540	Lifetime registration	Statutory	per cat	GST Free	\$100.00	\$100.00
118540	Pensioner Rate	Statutory	per cat	GST Free	50% discount	50% discount
118540	Licence to keep an approved cat pound	Council	per application	GST Free	\$138.00	\$140.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Poundage Charges - Dogs					
119830	Seizure of a dog without impounding it	Council	per dog	GST Free	\$28.00	\$28.00
119830	Seizure and Impounding of Registered Dog	Council	per dog	GST Free	\$63.50	\$63.50
119830	Seizure and Impounding of Unregistered Dog	Council	per dog	GST Free	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per day	GST Free	\$25.50	\$25.50
118430	Dog Infringements	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
119830	Destruction of a dog	Council	per dog	GST Free	\$100.00	\$100.00
119830	Veterinary Fees		if applicable	GST Free	At Cost	At Cost
119830	Kennelling	Council	per dog per day	GST Free	\$15.50	\$15.50
	Poundage Charges - Cats					
119830	Seizure and Impounding of Registered Cat (upon completion of Cat Impound Facility)	Council	per cat	GST Free	\$63.00	\$63.00
119830	Seizure and Impounding of Unregistered Cat (upon completion of Cat Impound Facility)	Council	per cat	GST Free	\$84.00	\$84.00
119830	Daily Keeping Fee (Sustenance)	Council	per cat per day	GST Free	\$16.00	\$16.00
119830	Destruction of a cat	Council	per cat	GST Free	\$51.00	\$51.00
119830	Veterinary Fees		if applicable	GST Free	At Cost	
	Poundage Charges - Livestock					
119830	Daily Keeping Fee (Sustenance)	Council	each	GST Free	\$25.50	\$25.50
119830	Pound Fees	Council	per day	GST Free	\$15.50	\$15.50
	Animal Control Products					
118930	Dog Muzzle (all sizes)	Council	per dog	GST Free	\$20.50	\$20.50
118930	Dangerous Dog Signs	Council	each	GST Free	\$20.50	\$20.50
118930	Dangerous Dog Collars - Medium	Council	each	GST Free	\$51.00	\$51.00
118930	Dangerous Dog Collars - Large	Council	each	GST Free	\$56.00	\$56.00
118930	Hire of Animal Trap	Council	per day	GST Free	New	\$10.00
194150	Animal Trap - Bond (refundable on return) *	Council	per trap	GST Free	\$120.00	\$120.00
	<i>* Ranger can set and monitor on request (for additional charge)</i>					
	Abandoned Vehicles					
120330	Impounding Vehicles	Council	per vehicle	GST Free	\$150.00	\$150.00
120330	Towing Charge	Council	per vehicle	GST Free	\$250.00	\$250.00
120330	Vehicle Disposal	Council	per vehicle	GST Free	\$150.00	\$150.00
120330	Daily cost for Impounded Vehicle	Council	per day	GST Free	\$15.00	\$15.00
	Ranger Call Out Fee					
119830	Ranger Attendance - 7am to 7pm	Council	per hour	GST Free	\$75.00	\$75.00
119830	Ranger Attendance - 7pm to 7am	Council	per hour	GST Free	\$180.00	\$180.00
119830	Plus Ranger Travel	Council	per km	GST Free	\$0.75	\$0.75
	Fines & Penalties					
120350	Illegal Camping Fines	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
120350	Sundry Ranger Fines (off-road vehicles, Noise, etc)	Statutory	per infringement	GST Free	As per Infringement	As per Infringement
120350	Shopping Trolley Impoundment	Council	per hour	GST Free	\$26.50	\$27.00
	HEALTH					
	SCHEDULE 07					
	Food Premises					
122340	Food Act Registration Fee (initial application only)	Council		GST Free	\$140.00	\$140.00
122340	High Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Medium Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Low Risk Food Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Minimum Risk Inspection Fee	Council	per inspection	GST Free	\$140.00	\$140.00
122340	Follow-up inspection of sub-standard premises	Council	per hour	GST Free	\$120.00	\$120.00
122340	Settlement Inspection upon request	Council	per hour	GST Free	\$120.00	\$120.00
122340	Re-inspection Fee	Council		GST Free	\$120.00	\$120.00
122340	Alfresco Dining Licence - Application	Council		GST Free	\$100.00	\$100.00
122340	Alfresco Dining Licence Annual Fee - Per Chair	Council	per chair	GST Free	\$25.00	\$25.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Temporary Food Premises					
122340	Assessment and Application	Council		GST Free	\$22.00	\$22.00
122340	Assessment and Application - Non Profit Organisation	Council		GST Free	\$15.00	\$15.00
122340	Food Vendor Fees - mobile food van per annum	Council		GST Free	\$270.00	\$270.00
122340	Itinerant Vendor - per annum	Council		GST Free	\$270.00	\$270.00
122340	Community Mobile Van	Council		GST Free	\$50.00	\$50.00
	Trading in Public Places					
121330	Application Fee	Council		GST Free	\$100.00	\$100.00
121330	License Fee	Council	per week	GST Free	\$100.00	\$100.00
121330	Licence Fee	Council	per year	GST Free	\$1,250.00	\$1,250.00
121330	For footpath adjacent to shop where alfresco dining licence does not apply	Council	per year	GST Free	\$400.00	\$400.00
	Offensive Trade Licence					
121330	Slaughterhouses	Statutory		GST Free	\$300.00	\$300.00
121330	Poultry Farm	Statutory		GST Free	\$300.00	\$300.00
121330	Poultry Processing Establishment	Statutory		GST Free	\$300.00	\$300.00
121330	Knackeries	Statutory		GST Free	\$300.00	\$300.00
121330	* All Others As Per Regulations	Statutory				
	Pet Meat					
121330	Notification of Pet Meat Premises	Statutory		GST Free	\$100.00	\$100.00
121330	Surveillance Inspection Annual Fee	Statutory		GST Free	\$200.00	\$200.00
	Liquor Licensing and Gaming Approvals					
121330	Liquor Licensing Section 39 Certificates	Council		GST Free	\$120.00	\$120.00
121330	Liquor Licensing Section 40 Certificates	Council		GST Free	\$120.00	\$180.00
121330	Gaming Section 55 Certificates	Council		GST Free	\$120.00	\$120.00
	Other Licences & Registration (set by local Laws)					
121330	Morgue Licence	Statutory		GST Free	\$100.00	\$100.00
121330	Registration of Lodging Houses	Statutory		GST Free	\$235.00	\$235.00
	Septic Tanks Approvals					
121430	Application Fee	Statutory		GST Free	\$118.00	\$118.00
128030	Permit to Use Apparatus Fee Including Inspections	Statutory		GST Free	\$118.00	\$118.00
121430	Local Government Report to DOH for onsite effluent disposal	Statutory		GST Free	\$46.50	\$118.00
	Public Buildings					
121330	Public Building Inspection	Council		GST Free	\$300.00	\$300.00
121330	Special Events Public Building Inspection	Council		GST Free	\$300.00	\$300.00
	Caravan Park					
121330	Application for the grant or the renewal of a licence	Statutory	minimum fee	GST Free	\$200.00	\$200.00
			per long stay site		\$6.00	\$6.00
			per short stay site		\$6.00	\$6.00
			per camp site		\$3.00	\$3.00
			per overflow site		\$1.50	\$1.50
	EDUCATION & WELFARE					
	SCHEDULE 8					
	Community Development & Other Welfare					
143380	Stall Holder Fee - Commercial/Government	Council	per stall	GST Charged	\$25.00	\$27.50
143380	Stall Holder Fee - Non-Commercial	Council	per stall	GST Charged	No Charge	No Charge
143380	Stall Power 10 amp	Council	per power point	GST Charged	\$5.00	\$10.00
143380	Stall Power 15 amp	Council	per power point	GST Charged	New	\$15.00
194240	Marquee Bond	Council	per marquee	GST Charged	New	\$50.00
143380	Marquee Hire - Commercial/Government	Council	per marquee	GST Charged	New	\$100.00
143380	Marquee Hire - Non Commercial	Council	per marquee	GST Charged	New	\$50.00
143380	Event Book	Council	per book	GST Charged	At Cost	At Cost
	HOUSING					
	SCHEDULE 9					
	Amherst Village					
125030	Tenant Service Fee	Council	per week	GST Charged	\$72.50	\$75.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	COMMUNITY AMENITIES					
	<i>SCHEDULE 10</i>					
	Domestic Refuse Collection Charges					
126030	Weekly service - 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
126830	Weekly service - Additional 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
126030	Weekly Service - 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
126830	Weekly Service - Additional 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
126330	Replacement 240 litre bin (includes courier costs ex Perth)	Council	per bin	GST Charged	\$107.00	\$107.00
126330	Replacement 120 litre bin (includes courier costs ex Perth)	Council	per bin	GST Charged	\$99.00	\$99.00
126330	Purchased Bins - 240 litre	Council	per bin	GST Charged	\$128.00	\$128.00
126330	Purchased Bins - 120 litre	Council	per bin	GST Charged	\$109.00	\$109.00
	Commercial Refuse Collection Charges					
127530	Weekly service - 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
127630	Weekly service - Additional 240 litre bin	Council	per bin, per year	GST Free	\$356.00	\$356.00
127530	Weekly Service - 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
127630	Weekly Service - Additional 120 litre bin	Council	per bin, per year	GST Free	\$270.00	\$270.00
127530	Street Bin Collection	Council	per bin, per year	GST Free	\$168.00	\$168.00
127630	Street Bin Collection - Additional Service	Council	per bin, per year	GST Free	\$168.00	\$168.00
127530	Commercial Waste Management Charge (where no bin service)	Council	per property, per year	GST Free	\$99.00	\$99.00
	Commercial Recycling Bin Collection Charges					
127830	240 litre bin service collected fortnightly	Council	per bin, per year	GST Free	\$37.00	\$37.00
127830	Additional 240 litre Bin Service Collected fortnightly	Council	per bin, per year	GST Free	\$84.00	\$84.00
	Refuse Site Disposal Charges					
126130	Rubbish Bag (Wool Bale) Non recyclable refuse	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste to be land filled	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste to be land filled contaminated with recyclables	Council	per half m ³	GST Charged	New	\$15.00
126130	Waste to be land filled contaminated with recyclables	Council	per m ³	GST Charged	\$30.00	\$30.00
126130	Builders Rubble	Council	per half m ³	GST Charged	New	\$12.50
126130	Builders Rubble	Council	per m ³	GST Charged	\$25.00	\$25.00
126130	Recyclables, not contaminated, residential properties Katanning	Council	m ³ or part thereof	Free	Free	Free
126130	Recyclables, not contaminated, residential properties outside of Katanning	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Commercial Recycling	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Asbestos	Council	per sheet	GST Charged	New	\$10.00
126130	Asbestos	Council	m ³ or part thereof	GST Charged	\$100.00	\$100.00
126130	Large consignments and special disposals (separate trench)	Council	per application	GST Charged	POA	POA
126130	Bulk Bins	Council	m ³ or part thereof	GST Charged	\$25.00	\$25.00
126130	Waste Oil (residential quantities only - commercial quantities by arrangement)	Council	per litre	GST Charged	\$0.35	\$0.35
126130	Tyres - car (only accepted in residential quantities from residents of the Shire of Katanning)	Council	each	GST Charged	\$6.60	\$6.60
126130	Tyres - small truck/4WD	Council	each	GST Charged	\$29.70	\$29.70
126130	Tyres - large truck	Council	each	GST Charged	\$59.40	\$59.40
126130	Tyres - extra large (e.g. grader)	Council	each	GST Charged	\$130.00	\$130.00
126130	Tyres - shredded	Council	m ³ or part thereof	GST Charged	\$29.70	\$29.70
126130	Small animal carcass (dog cat)	Council	per animal	GST Charged	\$6.00	\$6.00
126130	Large animal carcass eg cattle, horse, sheep, goat	Council	per animal	GST Charged	\$17.00	\$17.00
	<i>Oversized means any goods greater than 3 metre in any direction or a container with a volume greater than 0.5 m³ which is not a white good.</i>					
	Liquid Waste					
126130	Septic Tank Waste	Council	per kilolitre, or part thereof	GST Charged	\$40.00	\$40.00
126130	Grease Trap Waste	Council	per kilolitre, or part thereof	GST Charged	\$40.00	\$40.00
	Services Provided					
127530	Hire of Bin for special events - 240 litre bin; including delivery	Council	per collection	GST Charged	\$59.00	\$59.00
	Fines & Penalties					
127730	Infringements	Statutory	per infringement	GST Free	In accordance with Litter Act	In accordance with Litter Act

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Development Applications					
128930	Not more than \$50,000	Statutory		GST Free	\$147.00	\$147.00
128930	Between \$50,000 and \$500,000	Statutory		GST Free	0.32% of estimated cost of development	0.32% of estimated cost of development
128930	Between \$500,000 and \$2.5m	Statutory		GST Free	\$1700 + 0.257% for every \$1 over \$500,000	\$1700 + 0.257% for every \$1 over \$500,000
128930	Between \$2.5m and \$5m	Statutory		GST Free	\$7161 + 0.206% for every \$1 over \$2.5 million	\$7161 + 0.206% for every \$1 over \$2.5 million
128930	Between \$5m and \$21.5m	Statutory		GST Free	\$12633 + 0.123% for every \$1 over \$5 million	\$12633 + 0.123% for every \$1 over \$5 million
128930	More than \$21.5m	Statutory		GST Free	\$34,196.00	\$34,196.00
128930	Determination of all Retrospective Development Applications (applications submitted after the development or change has commenced, been carried out or otherwise occurred)	Statutory		GST Free	3x the applicable application fee	3x the applicable application fee
128930	Change of Use or the Alteration or Extension of a Non-Conforming Use	Statutory		GST Free	\$295.00	\$295.00
128930	Application for DA for 'P' uses, compliant Single House & R-Code Variations	Statutory		GST Free	\$295.00	\$295.00
	Subdivisions					
128930	Clearance <5 lots	Statutory	per lot	GST Free	\$73.00	\$73.00
128930	Clearance between 5 and 195 lots	Statutory	per lot	GST Free	\$73 per lot for first 5 lots, then \$35 per lot	\$73 per lot for first 5 lots, then \$35 per lot
128930	Clearance more than 195 lots	Statutory		GST Free	\$7,393.00	\$7,393.00
	Home Occupation					
128930	Initial Application Fee	Statutory		GST Free	\$222.00	\$222.00
128930	Annual Renewal	Statutory		GST Free	\$73.00	\$73.00
	Extractive Industries					
128930	Application Fee	Council		GST Free	\$775.00	\$950.00
128930	Annual Licence Fee under Local Law	Council		GST Free	\$250.00	\$450.00
128930	Transfer of Licence Fee under Local Law	Council		GST Free	\$175.00	\$250.00
128930	Licence Renewal under Local Law	Council		GST Free	\$200.00	\$250.00
128930	Performance Guarantee (per hectare or part thereof) under Local Law	Council		GST Free	\$3,500.00	\$4,500.00
	Scheme Amendment/Structure Plan					
	<i>The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following Fees:</i>					
128950	LPS Amendment	Council	Basic	GST Charged	\$3,300.00	\$3,500.00
128950	LPS Amendment	Council	Standard	GST Charged	\$5,500.00	\$6,600.00
128950	LPS Amendment	Council	Complex	GST Charged	\$9,900.00	\$9,900.00
128950	Structure Plan	Council		GST Charged	\$5,500.00	\$6,600.00
	Scheme Amendment/Structure Plan - Maximum Fees					
128950	Director / City / Shire Planner	Statutory	per hour	GST Charged	\$88.00	\$88.00
128950	Manager / Senior Planner	Statutory	per hour	GST Charged	\$66.00	\$66.00
128950	Planning Officer	Statutory	per hour	GST Charged	\$36.86	\$36.86
128950	Other Staff eg: Environmental Health Officer	Statutory	per hour	GST Charged	\$36.86	\$36.86
128950	Secretary / Administrative Clerk	Statutory	per hour	GST Charged	\$30.20	\$30.20
	Development Assessment Panel Application					
128930	Joint Development Assessment Panel	Statutory		GST Free	New	Variable
	<i>* Fee Stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.</i>					
	<i>** Note: State fee is additional to any fees payable to the Local Government.</i>					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Miscellaneous Planning Fees					
128950	Permanent Road Closure application	Council		GST Charged	\$1,220.00	\$1,500.00
128950	Reports - Scheme Text - Town Planning Scheme No 4/Others	Council		GST Charged	Copying charge	Copying charge
128950	Information Research (Labour Charge - Planner)	Council	per hour	GST Charged	\$177.50	\$180.00
128930	Providing a Zoning Certificate	Statutory		GST Free	\$73.00	\$73.00
128950	Replying to a property settlement questionnaire	Statutory		GST Charged	\$73.00	\$73.00
128950	Providing written planning advice	Statutory		GST Charged	\$75.00	\$75.00
128950	Advertising (Newspaper)	Council		GST Charged	At Cost Plus 15% Admin Fee	At Cost Plus 15% Admin Fee
194250	Cash in Lieu of Car-Parking	Council		GST Free	\$2,590.00	\$2,750.00
	<i>Any fees that are not listed above are as per WA Planning and Development Regulations 2009.</i>					
	Cemetery Charges					
130830	Adult Burial - grave 1.8m deep (machine dig)	Council		GST Charged	\$1,008.00	\$1,010.00
130830	Adult Burial (1.8m hand dig)	Council		GST Charged	\$1,236.00	\$1,246.00
130830	Child Burial including stillborn	Council		GST Charged	\$785.00	\$790.00
130830	Burial deeper than 1.8m (max 2.1m)	Council		GST Charged	\$150.00	\$152.00
130830	Additional Fee for each interment in open ground without due notice (2 days)	Council		GST Charged	\$300.00	\$304.00
130830	Additional fee for each interment on a Saturday, Sunday or Public Holiday (NB: this fee is at CEO's discretion to cover)	Council		GST Charged	\$530.00	\$537.00
130830	Re-opening an Ordinary Grave - Adult/Child/Stillborn Interment	Council		GST Charged	\$1,000.00	\$1,015.00
130830	Exhumation (Work carried out by Metropolitan Cemetary Board, excavation by Council)			GST Charged	POA	POA
131230	Fee for each interment for Reserve Fund			GST Charged	\$90.00	\$91.00
130830	Interment of Ashes in grave (by Shire)			GST Charged	POA	POA
130830	Registration of Ashes	Council		GST Charged	\$150.00	\$150.00
130830	Metal Marker	Council		GST Charged	\$30.00	\$30.00
130830	Grant of Right of Burial 2.4m x 1.2m	Council		GST Free	\$308.00	\$310.00
130830	Ordinary Head stone Fee/Administration Fee	Council		GST Charged	\$74.00	\$75.00
130830	RSL Headstone Fee/Administration Fee	Council		GST Charged	\$31.00	\$31.00
194240	Cemetery Bond				\$100.00	\$100.00
	Niche Wall					
130830	Purchase of Single Plaque (229mm x 95mm)	Council		GST Charged	POA	POA
130830	Purchase of Single Plaque (295mm x 225mm)	Council		GST Charged	POA	POA
130830	Niche Wall Vase	Council		GST Charged	\$75.00	\$35.00
130830	Plot Reservation	Council		GST Charged	\$190.00	\$192.00
130830	Registration of Ashes	Council		GST Charged	\$50.00	\$50.00
130830	Interment by Shire (interment of ashes & installation of plaque by Shire)	Council		GST Charged	\$160.00	\$160.00
	Licence Fees					
130930	Funeral Director	Council	per year	GST Free	\$220.00	\$220.00
130930	Funeral Director	Council	per funeral	GST Free	\$75.00	\$75.00
130930	Monumental Mason	Council	per year	GST Free	\$150.00	\$150.00
130930	Monumental Mason	Council	per monument	GST Free	\$50.00	\$50.00
	RECREATION & CULTURE					
	SCHEDULE 11					
	Town Hall Bonds					
194140	Bond - Without Alcohol	Council	per application	GST Free	\$250.00	\$300.00
194140	Bond - With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
194240	Key Bond	Council	per application	GST Free	\$50.00	\$50.00
194240	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Town Hall Hire					
132430	Main Hall - Commercial/Government Functions	Council	per hour	GST Charged	\$62.00	\$62.00
132430	Main Hall - Commercial/Government Functions	Council	per day	GST Charged	\$450.00	\$450.00
132430	Main Hall - Non-Commercial Functions	Council	per hour	GST Charged	\$45.00	\$45.00
132430	Main Hall - Non-Commercial Functions	Council	per day	GST Charged	\$330.00	\$330.00
132430	School Functions	Council	per hour	GST Charged	\$15.50	\$15.50
132430	Rehearsal	Council	per hour	GST Charged	\$30.00	\$30.00
132430	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$20.00	\$20.00
132430	Kitchen - Commercial/Government	Council	per day	GST Charged	\$150.00	\$150.00
132430	Kitchen - Non-Commercial	Council	per hour	GST Charged	\$15.00	\$15.00
132430	Kitchen - Non-Commercial	Council	per day	GST Charged	\$110.00	\$110.00
132530	Office Rent	Council	per week or by arrangement	GST Charged	\$72.00	\$72.00
132430	Chairs	Council	per day	GST Charged	\$2.20	\$2.20
132430	Grand Piano Hire - Commercial/Government	Council	per application	GST Charged	\$72.00	\$72.00
132430	Grand Piano Hire - Non Commercial	Council	per application	GST Charged	\$54.00	\$54.00
	Meeting Equipment Hire	Council				
	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Katanning Aquatic Centre - Entry Fees					
139340	Adults	Council	per entry	GST Charged	\$5.00	\$5.00
139340	Children	Council	per entry	GST Charged	\$4.00	\$4.00
139340	Pension Card	Council	per entry	GST Charged	\$4.50	\$4.50
139340	Senior Citizen Swimmer	Council	per entry	GST Charged	\$4.00	\$4.00
139340	Spectator	Council	per entry	GST Charged	\$2.00	\$2.00
139340	Spectator (senior Citizen)	Council	per entry	GST Charged	\$1.00	\$1.00
139340	Child (4 years and under)	Council	per entry		No Charge	No Charge
139340	Family Entry 2 adults & up to 3 children	Council	per entry	GST Charged	\$15.50	\$15.50
139340	Concession Entrances (Adult - 10)	Council	per booklet	GST Charged	\$50.00	\$45.00
139340	Concession Entrances (Child - 10)	Council	per booklet	GST Charged	\$36.00	\$36.00
	<i>* Corporate /Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; more than 20 members = 15% discount on standard charge per member)</i>					
	<i>** Carers of special needs participants will be granted free access to the centre if they will be looking after their charge at all times whilst in the centre.</i>					
	Katanning Aquatic Centre - Season Passes					
139340	Season Passes Family (2 adults & up to 3 children <18 years old) + \$120 per each additional child <18 Years old	Council	per season	GST Charged	\$350.00	\$350.00
139340	Half Season Pass - Family (2 adults & up to 3 children <18 years old) + \$80 per each additional child <18 Years old	Council	per season	GST Charged	\$235.00	\$235.00
139340	Season Pass Child >10 years old <18 years old	Council	per season	GST Charged	\$200.00	\$200.00
139340	Half Season Pass Child >10 years old <18 years old	Council	per season	GST Charged	\$132.00	\$132.00
139340	Season Pass - Adult	Council	per season	GST Charged	\$250.00	\$250.00
139340	Half Season Pass - Adult	Council	per season	GST Charged	\$165.00	\$165.00
139340	Season Pass - Senior Citizen	Council	per season	GST Charged	New	\$200.00
139340	Half Season Pass - Senior Citizen	Council	per season	GST Charged	New	\$132.00
	Katanning Aquatic Centre - Swimming Carnivals (Full Day Exclusive Use)					
139350	Pool hire for School Carnivals - (free during normal operating hours) hourly rate charged outside normal opening hours. Does not include child entry fees.	Council	per application	GST Charged	\$67.00	\$67.00
139350	Child entry fee for children participating in organised activities run by Katanning Educational Departments	Council	per participant	GST Charged	\$2.25	\$2.25
	Spectator fee for School Carnivals	Council	per entry	GST Charged	No Charge	No Charge
	Katanning Aquatic Centre - Miscellaneous Fees					
194240	Aquatic Centre Equipment bond	Council	per application	GST Free	\$50.00	\$50.00
	Exclusive hire of facility	Council	per hour	GST Charged	New	By negotiation
	Program fees	Council	per participant	GST Charged	New	\$10.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Katanning Leisure Centre - Entry Fees					
100230	Adult (Participant Age 18+)	Council	per entry	GST Charged	\$5.60	\$5.60
100230	Child (Participant Age 5-17)	Council	per entry	GST Charged	\$4.50	\$4.50
100230	Child (Participant under 5 years)	Council	per entry	GST Charged	\$2.50	\$2.50
100230	Seniors/Aged Pension Card (Participant)	Council	per entry	GST Charged	\$4.50	\$4.50
100230	Seniors/Aged Pension Card (Participant activities run by other organisations)	Council	per entry	GST Charged	\$3.40	\$3.40
100230	Participating in Activities run by Katanning Educational Departments	Council	per entry	GST Charged	\$2.25	\$2.25
100230	Spectator	Council	per entry	GST Charged	\$2.00	\$2.00
100230	Spectator Senior Citizen	Council	per entry	GST Charged	\$1.00	\$1.00
100230	Concession Booklets Entrance (Adult - 20)	Council	per booklet	GST Charged	\$101.00	\$101.00
100230	Concession Booklets Entrance (Child - 20)	Council	per booklet	GST Charged	\$81.00	\$81.00
100230	Concession Booklet - Spectator (20 visits)	Council	per booklet	GST Charged	\$36.00	\$36.00
100230	Fitness Class Booklet (10)	Council	per booklet	GST Charged	\$103.50	\$103.50
127070	Senior Over 55 years Concession Fitness Class Booklet (10)	Council	per booklet	GST Charged	\$40.50	\$40.50
	Memberships					
101430	Gold - Single	Council	monthly	GST Charged	\$103.00	\$103.00
101430	Gold - Single	Council	quarterly	GST Charged	\$292.00	\$292.00
101430	Gold - Single	Council	half year	GST Charged	\$595.00	\$549.00
101430	Gold - Single	Council	full year	GST Charged	\$744.00	\$755.00
101430	Gold - Family	Council	quarterly	GST Charged	\$326.00	\$326.00
101430	Gold - Family	Council	half year	GST Charged	\$666.00	\$614.00
101430	Gold - Family	Council	full year	GST Charged	\$1,165.00	\$1,075.00
101430	Silver - Single *	Council	quarterly	GST Charged	\$170.00	\$170.00
101430	Silver - Single *	Council	half year	GST Charged	\$340.00	\$306.00
101430	Silver - Single *	Council	full year	GST Charged	\$680.00	\$578.00
	<i>* Off-Peak Membership from 9am-3pm Monday-Friday. Includes Gym, daytime classes, assessment, creche, and sports entry included.</i>					
101430	Gym - Single **	Council	quarterly	GST Charged	\$235.00	\$248.00
101430	Gym - Single **	Council	half year	GST Charged	\$478.00	\$442.00
101430	Gym - Single **	Council	full year	GST Charged	\$598.00	\$662.00
	<i>** Corporate/Group Membership (Groups of 10-20 members = 10% discount on standard charge per member; negotiated with the CEO on the type of membership Groups of more than 20 members = 15% discount on standard charge per member)</i>					
101430	Indoor Sports Only - Child	Council	quarterly	GST Charged	\$94.50	\$94.50
101430	Indoor Sports Only - Child	Council	half year	GST Charged	\$180.00	\$179.50
101430	Indoor Sports Only - Child	Council	full year	GST Charged	\$340.00	\$321.00
101430	Indoor Sports Only - Adult	Council	quarterly	GST Charged	\$118.00	\$118.00
101430	Indoor Sports Only - Adult	Council	half year	GST Charged	\$223.00	\$223.00
101430	Indoor Sports Only - Adult	Council	full year	GST Charged	\$423.00	\$423.00
101430	Indoor Sports Only - Family	Council	quarterly	GST Charged	\$212.00	\$212.00
101430	Indoor Sports Only - Family	Council	half year	GST Charged	\$403.00	\$403.00
101430	Indoor Sports Only - Family	Council	full year	GST Charged	\$763.00	\$763.00
	<i>New Member Discount; 20% discount on all new memberships ONLY during periods endorsed by CEO in a financial year.</i>					
	Health & Fitness Programmes					
100930	Casual Gym Usage	Council	per visit	GST Charged	\$11.50	\$11.50
100830	Fitness Classes	Council	per participant	GST Charged	\$11.50	\$11.50
100830	Express Fitness Classes (30 minutes)	Council	per participant	GST Charged	\$5.75	\$6.00
100830	Fitness Classes students < 18 years	Council	per participant	GST Charged	\$5.75	\$6.00
127070	Fitness Classes & Programs - Seniors	Council	per participant	GST Charged	\$4.50	\$4.50
100930	Personal Fitness Assessment	Council	per assessment	GST Charged	\$50.00	\$50.00
100930	2-4 year old Fitness Class (45 minutes), parent/guardian free of charge	Council	per participant	GST Charged	\$3.30	\$3.30
100930	Gym Instructor	Council	per hour	GST Charged	\$67.00	\$67.00
100930	Personal Training - Member	Council	per half hour	GST Charged	\$33.50	\$33.50
100930	Personal Training - Non-Member (includes gym entry)	Council	per half hour	GST Charged	\$45.00	\$45.00
100930	Functional Fitness Training - Casual (6 people per session)	Council	per half hour	GST Charged	\$11.50	\$11.50
100930	Functional Fitness Training - Casual (6 people per session)	Council	per hour	GST Charged	\$23.00	\$23.00
100930	Massage Therapy	Council	per half hour	GST Charged	\$55.50	\$55.50

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Private Personal Trainer - Non KLC fitness					
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per client	GST Charged	\$15.50	\$15.50
100930	Small Group Fitness (in addition to client having paid for appropriate gym access)	Council	per consecutive client	GST Charged	\$7.75	\$7.75
	Creche					
101030	Creche - Casual	Council	per child	GST Charged	\$5.60	\$5.60
101030	Creche - Gold Membership	Council	per child	GST Charged	\$3.40	\$3.40
	<i>Carers of special needs participants will be granted free access to the centre if they will be looking after their children/participants at ALL times.</i>					
	<i>Fees and Charges for special events and activities run by KLC (Youth events etc) to be set in consultation with CEO and based on costs of equipment and staff req'd to run the event.</i>					
	Administration					
100630	Administration Fee for Katanning Leisure Centre Staff	Council	per hour	GST Charged	\$50.00	\$50.00
100630	Facility Opening Fees Out of Hours minimum fee	Council		GST Charged	\$205.00	\$205.00
	Birthday Parties (food etc not provided, can be purchased from kiosk at standard prices)					
100230	0 - 19 Kids	Council		GST Charged	Normal Entry Fees	Normal Entry Fees
100230	> 20 Kids	Council		GST Charged	10% discount on entry fees	10% discount on entry fees
100630	Supervision by Junior staff member	Council	per hour	GST Charged	\$33.00	\$33.00
100630	Youth Zone Room exclusive use for Party	Council	per hour	GST Charged	\$60.00	\$60.00
	Facility Hire Bonds					
191220	Bond Without Alcohol	Council	per application	GST Free	\$250.00	\$300.00
191220	Bond With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
191220	Bond on Equipment Hire	Council	per application	GST Free	\$100.00	\$100.00
191220	Key/Swipe Card Bond	Council	per application	GST Free	\$50.00	\$50.00
100630	Security Call out fee for incorrectly arming the facility by user (Function Hirers Only)	Council	per 1/2 hour	GST Charged	\$60.00	\$60.00
	Pioneer Room - Hire Fees					
100630	Commercial/Government	Council	per hour	GST Charged	\$80.00	\$80.00
100630	Non Commercial	Council	per hour	GST Charged	\$60.00	\$60.00
100630	Bar - Commercial/Government	Council	per hour	GST Charged	\$150.00	\$150.00
100630	Bar - Non-Commercial	Council	per hour	GST Charged	\$112.00	\$112.00
100630	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$40.00	\$40.00
100630	Kitchen - Commercial/Government	Council	per day	GST Charged	\$298.00	\$298.00
100630	Kitchen - Non Commercial	Council	per hour	GST Charged	\$30.00	\$30.00
100630	Kitchen - Non Commercial	Council	per day	GST Charged	\$224.00	\$224.00
100630	Meeting Room - Commercial/Government	Council	per hour	GST Charged	\$37.00	\$37.00
100630	Meeting Room - Non-Commercial	Council	per hour	GST Charged	\$27.00	\$27.00
100630	Wedding/Function Room Package - Standard Hirer Set Up	Council	per function	GST Charged	\$890.00	\$890.00
100630	Wedding/Function Room Package - Gold KLC Staff Set Up	Council	per function	GST Charged	\$1,050.00	\$1,065.00
100630	Staff cost to set up/pack up for meetings & extra cleaning costs within Function Area	Council	per hour	GST Charged	\$33.00	\$33.00
	Main Floor - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Charged	\$885.00	\$885.00
100530	Entire Main Stadium	Council	per hour	GST Charged	\$260.00	\$260.00
100530	Individual Courts	Council	per hour	GST Charged	\$77.00	\$77.00
100530	All Day - Non-Commercial	Council	per day	GST Charged	\$665.00	\$665.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Charged	\$195.00	\$195.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Charged	\$58.00	\$58.00
	Ram Pavilion - Hire Fees					
100530	Entire Main Stadium	Council	per day	GST Charged	\$715.00	\$715.00
100530	Entire Main Stadium	Council	per hour	GST Charged	\$122.00	\$122.00
100530	Individual Courts	Council	per hour	GST Charged	\$61.00	\$61.00
100530	All Day - Non-Commercial	Council	per day	GST Charged	\$572.00	\$572.00
100530	Main Stadium - Non-Commercial	Council	per hour	GST Charged	\$98.00	\$98.00
100530	Individual Courts - Non-Commercial	Council	per hour	GST Charged	\$48.00	\$48.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Creche Room - Hire Fees					
101030	Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
101030	Non-Commercial	Council	per hour	GST Charged	\$26.00	\$26.00
101030	Crèche Staff Member (1 staff per 10 participants) including room hire	Council	per hour	GST Charged	\$60.00	\$60.00
101030	Additional Crèche staff member	Council	per hour	GST Charged	\$33.00	\$33.00
	Other Facility Hire Fees					
100630	Upstairs Meeting Room - Commercial/Government	Council	per hour	GST Charged	\$29.00	\$29.00
100630	Upstairs Meeting Room - Non-Commercial	Council	per hour	GST Charged	\$22.00	\$22.00
100630	Corporate Box/First Aid Room - Commercial/Government	Council	per hour	GST Charged	\$29.00	\$29.00
100630	Corporate Box/First Aid Room - Non-Commercial	Council	per hour	GST Charged	\$22.00	\$22.00
167930	Change Room - Casual Bookings	Council	per hour	GST Charged	\$28.00	\$30.00
137630	Sprig Bar - Commercial/Government	Council	per hour	GST Charged	\$66.00	\$66.00
137630	Sprig Bar - Non-Commercial	Council	per hour	GST Charged	\$50.00	\$50.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per hour	GST Charged	\$17.00	\$17.00
100630	Top Oval Shelter Kitchen - Casual Bookings	Council	per day	GST Charged	\$77.00	\$77.00
100630	Shearing Shed	Council	per day	GST Charged	\$100.00	\$110.00
167930	Various Grassed Areas (Excluding Ovals)	Council	per day	GST Charged	\$20.00	\$20.00
101230	Rental of Office and/or Office Space	Council	annual	GST Charged	\$150.00	\$150.00
101230	Rental of Storage Space - non permanent KLC User Groups	Council	annual	GST Charged	New	\$150.00
	Community Equipment Hire					
135430	Round Tables	Council	per day	GST Charged	\$11.50	\$12.00
135430	Trestle Tables	Council	per day	GST Charged	\$5.50	\$6.00
135430	Chairs	Council	per day	GST Charged	\$2.20	\$2.50
135430	Crockery	Council	per day	GST Charged	\$0.70	\$0.70
135430	Cutlery	Council	per day	GST Charged	\$0.35	\$0.35
135430	Glass Ware	Council	per day	GST Charged	\$1.50	\$2.00
135430	Electric Urns	Council	per day	GST Charged	\$11.50	\$12.00
135430	Tablecloths (function) Round	Council	per day	GST Charged	\$17.50	\$17.50
135430	Tablecloths (function) Rectangle	Council	per day	GST Charged	\$15.50	\$15.50
135430	Table and Stage Skirting	Council	per day	GST Charged	\$28.00	\$28.00
135430	Tulle Centre Piece	Council	per day	GST Charged	\$80.00	\$80.00
135430	Over head projectors/screen per day	Council	per day	GST Charged	\$110.00	\$60.00
135430	Stage Hire (wooden stage pieces)	Council	per day	GST Charged	\$11.50	\$12.00
	Breakages & Other Charges					
135430	Refer to Admin Section, page 1 of Fees & Charges					
	Meeting Equipment Hire					
135430	Refer to Admin Section, page 1 of Fees & Charges					
	Sporting Equipment Hire					
135430	All sporting equipment (plus \$100 bond)	Council	each	GST Charged	\$2.50	\$2.50
135430	Roller Blade Booking Fee - Shires outside of Katanning	Council	per event	GST Charged	\$55.00	\$55.00
135430	plus Roller Blade Hire	Council	per pair	GST Charged	\$2.50	\$2.50
	Sports Oval Ground Fees					
167930	Commercial Usage (eg. Circus)	Council	per day	GST Charged	\$470.00	\$470.00
167930	Commercial Usage (eg. Circus)	Council	per hour	GST Charged	\$66.50	\$66.50
167930	Non-Commercial	Council	per day	GST Charged	\$145.00	\$145.00
167930	Non-Commercial	Council	per hour	GST Charged	\$20.00	\$25.00
167930	Commercial Use of non-grassed areas (eg. Circus)	Council	per event	GST Charged	By negotiation	By negotiation

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Seasonal Set Ground Fees					
167930	Cricket Clubs	Council	per team	GST Charged	\$325.00	\$325.00
167930	Katanning Hockey Club - all club levels	Council		GST Charged	\$550.00	\$550.00
167930	Equestrian Association	Council		GST Charged	\$550.00	\$550.00
167930	Katanning Rugby	Council	per team	GST Charged	\$325.00	\$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 Charged	\$0.60	\$0.60
	- Junior teams					
	# of teams * number of players per team * # of weeks in season * # uses per week * \$0.35			GST Charged	\$0.35	\$0.35
	Katanning Leisure Centre - Other					
167930	Camping fee for Equestrian Events	Council	per day, per person	GST Charged	\$10.00	\$10.00
101130	Advertising Signage - to be provided by company	Council	per m ²	GST Charged	\$104.00	\$105.60
	<i>- Current 60% discount on general advertising rate listed in administration section with minimum rate of \$402 per annum)</i>					
	Personal Trainer Use of Parks and Ovals					
138830	Small Group Fitness	Council	per client	GST Charged	\$15.50	\$15.50
138830	Small Group Fitness	Council	per consecutive client	GST Charged	\$7.75	\$7.75
	Katanning Library					
141430	Overdue account Administration Fee	Council	per book	GST Charged	\$6.80	\$6.80
141430	Lost Library Books	Council	per book	GST Charged	Replacement value	Replacement value
141430	Replacement of Library Cards	Council	per card	GST Charged	\$3.80	\$3.80
	Printing & Photocopying					
142630	A4 single sided	Council	per copy	GST Charged	\$0.20	\$0.20
142630	A4 double sided	Council	per copy	GST Charged	\$0.30	\$0.30
142630	A3 single sided	Council	per copy	GST Charged	\$0.40	\$0.40
142630	A4 single sided - colour	Council	per copy	GST Charged	\$0.30	\$0.30
142630	A4 double sided - colour	Council	per copy	GST Charged	\$0.45	\$0.45
142630	A3 single sided - colour	Council	per copy	GST Charged	\$0.60	\$0.60
142630	Laminating Fees - A4 per page	Council	per copy	GST Charged	New	\$2.50
142630	Laminating Fees - A3 per page	Council	per copy	GST Charged	New	\$4.00
	Internet & Communication					
141730	Scanning charge	Council	per page	GST Charged	\$0.20	\$0.20
	Community Room Hire					
121130	Commercial/Government	Council	per hour	GST Charged	\$35.00	\$35.00
121130	Commercial/Government	Council	per day (> 5 hrs)	GST Charged	\$175.00	\$175.00
121130	Non Commercial - discounted rate	Council	per hour	GST Charged	\$17.50	\$17.50
121130	Non Commercial - discounted rate	Council	per day (> 5 hrs)	GST Charged	\$87.50	\$87.50
	Gallery Hire					
121830	Local Artists	Council	per week	GST Charged	\$100.00	\$100.00
121830	Other	Council	per week	GST Charged	\$150.00	\$150.00
159830	Exhibition Fees - Commission on Sales	Council	per item sold	GST Charged	30% Commission	30% Commission
	Other Culture					
153330	Community Arts Development Officer Labour Assistance	Council	per hour	GST Charged	\$65.00	\$65.00
143130	Sale of History Books	Council	per book	GST Charged	\$45.00	\$20.00
	Pioneer Wall Fees					
144330	Application Fee	Council	per application	GST Charged	\$330.00	\$335.00
144330	Plaque	Council	per application	GST Charged	POA	POA
	TRANSPORT					
	SCHEDULE 12					
150910	Roadside Advertising Signage (Approaching Townsite)	Council	per m ²	GST Charged	\$130.00	\$132.00
	<i>- Current 50% discount on general advertising rate listed in administration section</i>					

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
ECONOMIC SERVICES						
<i>SCHEDULE 13</i>						
Rural Services						
153630	Water from Standpipes - 20-25mm	Council	per kilolitre	GST Charged	New	\$3.90
153630	Water from Standpipes - 50mm	Council	per kilolitre	GST Charged	New	\$10.70
153650	Access card for controlled standpipes	Council	each	GST Charged	\$20.60	\$21.00
Building Permits						
156130	Uncertified application for a building permit (s. 6(1))	Statutory		GST Free	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70	0.32% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
156130	Certified application for building permit 16(1) - (a) for building work for Class 1 or Class 10 building or incidental structure (b) for building work for Class 2 to Class 9 building or incidental structure.	Statutory		GST Free	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70	0.19% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
156130	Application for the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9 for a certified application.	Statutory		GST Free	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$97.70	0.09% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$105.00
Demolition Permits						
156130	Class 1 and 10	Statutory		GST Free	\$97.70	\$105.00
156130	Class 2 to 9	Statutory	per storey	GST Free	\$97.70	\$105.00
Occupancy Permits						
156130	- occupancy permit for a completed building; temporary occupancy permit for an incomplete building, modification of an occupancy permit for additional use of building on temporary basis, replacement occupancy permit for permanent change of building's use or classification and to replace an occupancy permit for an existing building	Statutory		GST Free	\$97.70 per application	\$105.00 per application
156130	- an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	Statutory		GST Free	\$107.70 or \$10.80 per strata unit, whichever is greater	\$115.00 or \$11.60 per strata unit, whichever is greater
Unauthorised Work Applications						
156130	- Application for Occupancy Permit for a building in respect of which unauthorised work has been done (s 51 (2)).	Statutory		GST Free	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not less than \$97.70	0.18% of the estimated value (inclusive of GST) of the building work as determined by the permit authority but not less than \$105.00
156130	- Application for building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3)).	Statutory		GST Free	0.38% of the estimated current value (inclusive of GST) of the unauthorised building work as determined by the permit authority, but not less than \$97.70	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 \$105.00
156130	- Application for a building approval certificate for an existing building where unauthorised work has not been done	Statutory		GST Free	\$97.70	\$105.00
Extension of Time Applications						
156130	Building or Demolition Permit	Statutory		GST Free	\$97.70	\$105.00
156130	Occupancy Permit or Building Approval Certificate	Statutory		GST Free	\$97.70	\$105.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
Regulatory Fees						
156130	- BCITF Levy (applies to all applications for building and demolition permits)			GST Free	0.2% of the estimated value (GST inclusive) for values over \$20,000	0.2% of the estimated value (GST inclusive) for values over \$20,000
156130	Building Services Levy - Building permit	Statutory		GST Free	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156130	Building Services Levy - Application for a demolition permit (s 16(1) 0 - (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure. (b) for demolition work in respect of a Class 2 to Class 9 building.	Statutory		GST Free	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
156150	Private Swimming Pool Fence Inspection (once every 4 years, 1/4 of fee applied annually on rates notice)	Statutory		GST Free	\$57.45	\$57.45
Building Control - Certification Fees (By Private Arrangement)						
156130	Sign Licence - Application Fee	Council		GST Free	\$20.00	\$20.00
156130	- Request for Certificate of Design Compliance - Class 1 and 10 building	Council		GST Free	0.13% estimated value of construction but not less than \$99.00	0.13% estimated value of construction but not less than \$99.00
156130	Request for Certificate of Design Compliance - Class 2- 9 buildings	Council		GST Free	0.11% estimated value of construction but not less than \$99.00	0.11% estimated value of construction but not less than \$99.00
156130	Inspection Service for Certificate of Construction Compliance, Building Compliance, or other	Council		GST Free	\$185.00	\$185.00
156130	Additional or aborted inspections charged at an hourly rate	Council		GST Free	\$92.00	\$93.00
156130	When inspection period exceeds 2 hours, additional time charged at an hourly rate	Council		GST Free	\$92.00	\$93.00
156130	For applicant requests for inspections out of normal working hours, charged at an hourly rate	Council		GST Free	\$140.00	\$142.00
156130	Request seeking confirmation that Planning Environmental Health and Shire Engineering requirements have been met	Council		GST Free	\$92.00	\$93.00
156130	Request for additional Building Service/Advice	Council	per hour	GST Free	\$92.00	\$93.00
Saleyards Fees and Charges						
158430	Advertising Signage (at Saleyards)	Council	per m ²	GST Charged	\$260.00	\$264.00
157730	Sheep Yarding Fees	Council	per head	GST Charged	\$0.85	\$0.86
154630	Destruction of Sheep	Council	per head	GST Charged	\$16.50	\$17.00
158830	Washbay Keys	Council	per key	GST Charged	\$37.00	\$37.60
158130	Washbay Useage	Council	Per minute - Min \$5.00	GST Charged	\$0.61	\$0.62
Saleyard Facility - Hire Bonds						
175130	Venue Bond Without Alcohol	Council	per application	GST Free	\$250.00	\$300.00
175130	Venue Bond With Alcohol	Council	per application	GST Free	\$600.00	\$600.00
175130	Equipment Bond	Council	per application	GST Free	\$100.00	\$100.00
175130	Key Bond (for use after hours)	Council	per application	GST Free	\$50.00	\$50.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
	Saleyard Facility - Hire Fees					
157940	Kitchen - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$37.00
157940	Kitchen - Commercial/Government	Council	per day	GST Charged	\$230.00	\$240.00
157940	Kitchen - Non Commercial	Council	per hour	GST Charged	\$26.00	\$28.00
157940	Kitchen - Non Commercial	Council	per day	GST Charged	\$173.00	\$176.00
157940	Training Room - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$37.00
157940	Training Room - Commercial/Government	Council	per day	GST Charged	\$230.00	\$240.00
157940	Training Room - Non Commercial	Council	per hour	GST Charged	\$26.00	\$28.00
157940	Training Room - Non Commercial	Council	per day	GST Charged	\$173.00	\$176.00
157940	Dining Room - Commercial/Government	Council	per hour	GST Charged	\$35.00	\$37.00
157940	Dining Room - Commercial/Government	Council	per day	GST Charged	\$230.00	\$240.00
157940	Dining Room - Non Commercial	Council	per hour	GST Charged	\$26.00	\$28.00
157940	Dining Room - Non Commercial	Council	per day	GST Charged	\$173.00	\$176.00
	Breakages & Other Charges					
158030	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
	Meeting Equipment Hire					
158030	<i>Refer to Admin Section, page 1 of Fees & Charges</i>					
157830	Office Rental	Council	per month, increased by March CPI	GST Charged	\$341.91	\$345.95
	Saleyards Pop Up Shop					
157940	- Half Day	Council	half day	GST Charged	\$30.00	\$32.00
157940	- Full Day	Council	full day	GST Charged	\$50.00	\$55.00
	OTHER PROPERTY & SERVICES					
	SCHEDULE 14					
	Hire of Council Equipment (Includes Operator, minimum 1 hour) - Home Rate					
159530	Graders	Council	per hour	GST Charged	\$201.00	\$209.00
159530	Graders	Council	per day	GST Charged	\$1,608.00	\$1,672.00
159530	14 tonne Truck (Tipper)	Council	per hour	GST Charged	\$162.00	\$168.00
159530	15 tonne Truck (Tipper)	Council	per day	GST Charged	\$1,293.00	\$1,349.00
159530	Truck Trailer (side)	Council	per hour	GST Charged	\$66.00	\$68.00
159530	Truck Trailer (side)	Council	per day	GST Charged	\$525.00	\$541.00
159530	Water Truck	Council	per hour	GST Charged	\$176.00	\$182.00
159530	Water Truck	Council	per day	GST Charged	\$1,406.00	\$1,457.00
159530	Backhoe	Council	per hour	GST Charged	\$150.00	\$155.00
159530	Backhoe	Council	per day	GST Charged	\$1,196.00	\$1,241.00
159530	Volvo Loader	Council	per hour	GST Charged	\$163.00	\$168.00
159530	Volvo Loader	Council	per day	GST Charged	\$1,301.00	\$1,348.00
159530	Cat Loader (2011)	Council	per hour	GST Charged	\$177.00	\$183.00
159530	Cat Loader (2011)	Council	per day	GST Charged	\$1,414.00	\$1,471.00
159530	Cat Loader (2011) with Tree Saw	Council	per hour	GST Charged	\$256.00	\$265.00
159530	Cat Loader (2011) with Tree Saw	Council	per day	GST Charged	\$2,045.00	\$3,179.00
159530	9 tonne Excavator	Council	per hour	GST Charged	\$170.00	\$172.00
159530	9 tonne Excavator	Council	per day	GST Charged	\$1,360.00	\$1,380.00
159530	Excavator	Council	per hour	GST Charged	\$201.00	\$209.00
159530	Excavator	Council	per day	GST Charged	\$1,608.00	\$1,672.00
159530	Multi-tyred self propelled roller	Council	per hour	GST Charged	\$163.00	\$168.00
159530	Multi-tyred self propelled roller	Council	per day	GST Charged	\$1,301.00	\$1,348.00
159530	Tractor (Including attachments)	Council	per hour	GST Charged	\$143.00	\$148.00
159530	Tractor (Including attachments)	Council	per day	GST Charged	\$1,148.00	\$1,187.00
159530	Semi Side - Tipper	Council	per hour	GST Charged	\$218.00	\$227.00
159530	Semi Side - Tipper	Council	per day	GST Charged	\$1,746.00	\$1,814.00
159530	3t Tip Truck	Council	per hour	GST Charged	\$104.00	\$108.00
159530	3t Tip Truck	Council	per day	GST Charged	\$832.00	\$863.00
159530	Ute (without operator subject to approval)	Council	per hour	GST Charged	\$23.00	\$24.00
159530	Ute (with operator)	Council	per hour	GST Charged	\$81.00	\$84.00
159530	Ute (with operator)	Council	per day	GST Charged	\$647.00	\$670.00
159530	Ute (with Works Supervisor)	Council	per hour	GST Charged	\$130.00	\$134.00
159530	Ute (with Works Supervisor)	Council	per day	GST Charged	\$1,034.00	\$1,079.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	BASIS	GST STATUS	2018/19 INCL. GST	2019/20 INCL. GST
159530	Sweeper	Council	per hour	GST Charged	\$163.00	\$168.00
159530	Sweeper	Council	per day	GST Charged	\$1,301.00	\$1,348.00
159530	Skid steer Loader	Council	per hour	GST Charged	\$141.00	\$147.00
159530	Skid steer Loader	Council	per day	GST Charged	\$1,131.00	\$1,176.00
159530	Ride on Mower	Council	per hour	GST Charged	\$91.00	\$94.00
159530	Ride on Mower	Council	per day	GST Charged	\$727.00	\$755.00
159530	Vibrating Roller	Council	per hour	GST Charged	\$163.00	\$168.00
159530	Vibrating Roller	Council	per day	GST Charged	\$1,301.00	\$1,348.00
159530	Pedestrian Roller	Council	per hour	GST Charged	\$91.00	\$94.00
159530	Pedestrian Roller	Council	per day	GST Charged	\$727.00	\$755.00
159530	Sundry Plant	Council	per hour	GST Charged	\$85.00	\$88.00
159530	Sundry Plant	Council	per day	GST Charged	\$679.00	\$700.00
159530	Blue Metal	Council	m ³	GST Charged	\$236.00	\$245.00
159530	Bitumen Truck (without Operator)	Council	m ³	GST Charged	\$207.00	\$215.00
159530	Bitumen Truck (with 2 Operators)	Council	per hour	GST Charged	\$260.00	\$269.00
159530	Bitumen Truck (with 2 Operators)	Council	per day	GST Charged	\$2,077.00	\$2,158.00
159530	Bitumen Truck (travel > 100km)	Council	per km	GST Charged	\$2.40	\$2.49
159530	Emulsion	Council	litre	GST Charged	\$2.30	\$2.39
159530	Premix (Asphalt)	Council	tonne	GST Charged	\$349.00	\$361.00
159530	Labour Hire	Council	per hour	GST Charged	\$66.00	\$67.00
159530	S.A.M. trailer (without operator)	Council	per day	GST Charged	\$194.00	\$201.00
159530	Graffiti Removal Trailer (without operator)	Council	per day	GST Charged	\$194.00	\$201.00
159530	Bond for Hire of Signs	Council	per application	GST Free	\$116.00	\$122.00
159530	Hire of signs - Commercial/Government	Council	per application	GST Charged	Price on application dependent on Number and Values	Price on application dependent on Number and Values
159530	Hire of signs - Non Commercial	Council	per application	GST Charged	Fee may be waived at CEO discretion	Fee may be waived at CEO discretion
159530	Portable Stage Hire - Commercial/Government	Council	per day	GST Charged	\$505.00	\$530.00
159530	Portable Stage Hire - Non Commercial	Council	per day	GST Charged	No charge, but bond and installation still apply	No charge, but bond and installation still apply
159530	Portable Stage - Installation & Removal	Council	per application	GST Charged	\$310.00	\$326.00
194240	Bond for Portable Stage	Council	per application	GST Free	\$500.00	\$530.00
	(NB: Weekend rates are at CEO's discretion as this is outside of normal working hours)					
	Building Maintenance Services					
159530	Shire Building Maintenance Officer	Council	per hour	GST Charged	\$105.00	\$106.50