

SHIRE OF KOJONUP
Kojonup



AGENDA

Special Council Meeting

23 August 2023

TO: THE SHIRE PRESIDENT AND COUNCILLORS

NOTICE is hereby given that a Special Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Wednesday, 23 August 2023 commencing at 3:30pm.

I certify that with respect to all advice, information or recommendation provided to the Council in or with this Agenda:

- i. The advice, information or recommendation is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation; and
- ii. Where any advice is directly given by a person who does not have the required qualifications or experience, that person has obtained and taken into account in that person's general advice the advice from an appropriately qualified or experienced person.

GRANT THOMPSON
CHIEF EXECUTIVE OFFICER

22 August 2023

This document is available in other formats on request
for people with disability

AGENDA FOR A SPECIAL COUNCIL MEETING TO BE HELD ON 23 AUGUST 2023

TABLE OF CONTENTS

1	DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS.....	4
2	ANNOUNCEMENTS FROM THE PRESIDING MEMBER.....	5
3	ATTENDANCE.....	5
3.1	APOLOGIES.....	5
3.2	APPROVED LEAVE OF ABSENCE.....	5
4	DECLARATION OF INTEREST.....	5
5	PUBLIC QUESTION TIME.....	5
5.1	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	5
5.2	PUBLIC QUESTION TIME.....	5
6	CONFIRMATION OF MINUTES.....	6
7	PRESENTATIONS.....	6
7.1	PETITIONS.....	6
7.2	PRESENTATIONS.....	6
7.3	DEPUTATIONS.....	6
7.4	DELEGATES' REPORTS.....	6
8	METHOD OF DEALING WITH AGENDA BUSINESS.....	6
9.4.1	IMPOSITION OF FEES AND CHARGES, AND RUBBISH REMOVAL CHARGES FOR 2023-2024 ANNUAL BUDGET.....	7
9.4.2	VALUATIONS AND GENERAL RATES FOR 2023-2024 ANNUAL BUDGET.....	11
9.4.3	MINIMUM PAYMENT FOR 2023-2024 ANNUAL BUDGET.....	14
9.4.4	PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2023-2024 ANNUAL BUDGET.....	16
9.4.5	2023-2024 RATES PAYMENT INCENTIVE.....	21
9.4.6	ADOPTION OF 2023-24 ANNUAL BUDGET.....	24
10	APPLICATIONS FOR LEAVE OF ABSENCE.....	29
11	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN.....	29
12	QUESTIONS FROM MEMBERS WITHOUT NOTICE.....	29
13	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.....	29
14	MEETING CLOSED TO THE PUBLIC.....	29
15	CLOSURE.....	29
16	ATTACHMENTS (SEPARATE).....	30

The Shire of Kojonup has a set of six guiding principles it uses when making decisions. These principles are checked and enhanced every two years in line with the Strategic Community Plan review schedule.

Leading community outcomes

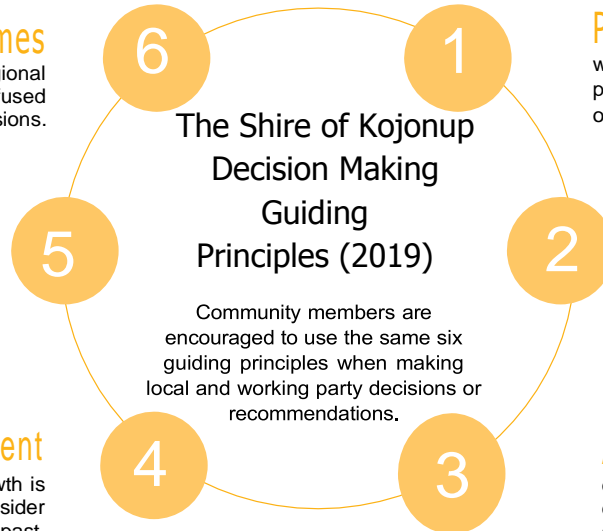
community strategic direction, plus regional impact and state-wide needs are fused together when making decisions.

Compliance

appropriate compliance and tolerable risk is considered, although not so much as to fatigue or delay growth.

Past and Present

forward-thinking growth is encouraged, whilst we consider and celebrate the past.



People First

when considering public spaces, people will be given precedence, over transport and business.

Sharp Funding

short and long term financial implications will be considered, along with collaborative ownership options

Analysis-based

objective and evidence-based data and insights must support decision making

AGENDA

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at ____ and draw the meeting's attention to the disclaimer below:

Disclaimer

No person should rely on or act on the basis of any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

The Shire of Kojonup expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the meeting.

Where an application for an approval, a license or the like is discussed or determined during the meeting, the Shire warns that neither the applicant, nor any other person or body, should rely upon that discussion or determination until written notice of either an approval and the conditions which relate to it, or the refusal of the application has been issued by the Shire.

Acknowledgement of Country

The Shire of Kojonup acknowledges the first nations people of Australia as the Traditional custodians of this land and in particular the Keneang people of the Noongar nation upon whose land we meet.

We pay our respect to their Elders past, present and emerging.

Prayer

Almighty God, we pray for wisdom for our reigning monarch King Charles.

We ask for guidance in our decision making and pray for the welfare of all the people of Kojonup.

Grant us grace to listen and work together as a Council to nurture the bonds of one community.

Amen

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 ATTENDANCE

COUNCILLORS

Cr P Webb	Deputy Shire President
Cr F Webb	
Cr K Gale	
Cr C Wieringa	
Cr Singh	
Cr R Bilney	
Cr A Egerton-Warburton	

STAFF

Grant Thompson	Chief Executive Officer
Judy Stewart	Manager Governance and Administration
Jill Johnson	Manager Financial and Corporate Services

3.1 APOLOGIES

3.2 APPROVED LEAVE OF ABSENCE

Cr N Radford	Shire President
--------------	-----------------

4 DECLARATION OF INTEREST

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Not applicable

5.2 PUBLIC QUESTION TIME

6 CONFIRMATION OF MINUTES

Nil

7 PRESENTATIONS

- 7.1 PETITIONS
- 7.2 PRESENTATIONS
- 7.3 DEPUTATIONS
- 7.4 DELEGATES' REPORTS

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

- 9.1 KEY PILLAR 'LIFESTYLE' REPORTS
- 9.2 KEY PILLAR 'ECONOMICS' REPORTS
- 9.3 KEY PILLAR 'VISITATION' REPORTS

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 IMPOSITION OF FEES AND CHARGES, AND RUBBISH REMOVAL CHARGES FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Tuesday, 22 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	9.4.1.1 – 2023 – 2024 Fees and Charges

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

DECLARATIONS OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to give consideration to the imposition of fees and charges for the 2023-2024 financial year including rubbish removal charges and recycling removal charges for the 2023-2024 financial year.

BACKGROUND

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern how a local government may impose fees and charges for the provision of goods or services.

Section 6.16 states:

6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

*** Absolute majority required.**

- (2) *A fee or charge may be imposed for the following —*
- (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - (b) *supplying a service or carrying out work at the request of a person;*
 - (c) *subject to section 5.94, providing information from local government records;*
 - (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - (e) *supplying goods;*

(f) *such other service as may be prescribed.*

(3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

(a) *imposed* during a financial year; and*

(b) *amended* from time to time during a financial year.*

*** Absolute majority required.**

6.17. Setting level of fees and charges

(1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*

(a) *the cost to the local government of providing the service or goods; and*

(b) *the importance of the service or goods to the community; and*

(c) *the price at which the service or goods could be provided by an alternative provider.*

(2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*

(3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*

(a) *under section 5.96; or*

(b) *under section 6.16(2)(d); or*

(c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*

(4) *Regulations may —*

(a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*

(b) *limit the amount of a fee or charge in prescribed circumstances.*

6.18. Effect of other written laws

(1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*

(a) *determine an amount that is inconsistent with the amount determined under the other written law; or*

(b) *charge a fee or charge in addition to the amount determined by or under the other written law.*

(2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and*
- (b) the date from which it is proposed the fees or charges will be imposed.*

Sections 67 and 68 of the *Waste Avoidance and Resource Recovery Act 2007* also apply to the imposition of rubbish and recycling removal charges. Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* states:

67. Local government may impose receptacle charge

- (1) A local government may, in lieu of, or in addition to a rate under section 66, provide for the proper disposal of waste, whether within its district or not, by making an annual charge per waste receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of premises provided with a waste service by the local government.*
- (2) The charge is to be imposed on the owner (as defined in section 64(1)) or occupier, as the local government may decide, of any premises provided with a waste service by the local government.*
- (3) The provisions of the Local Government Act 1995 relating to the recovery of general rates apply with respect to a charge referred to in subsection (1).*
- (4) In the case of premises being erected and becoming occupied during the year for which payment is to be made, the charge for the service provided is to be the sum that proportionately represents the period between the occupation of the premises and the end of the year for which payment is made.*
- (5) Notice of any charge made under this section may be included in any notice of rates imposed under section 66 or the Local Government Act 1995, but the omission to give notice of a charge does not affect the validity of the charge or the power of the local government to recover the charge.*
- (6) A charge may be limited to premises in a particular portion of the area under the control of the local government.*
- (7) Charges under this section may be imposed in respect of and are to be payable for all premises in respect of which a waste service is provided, whether such premises are rateable or not.*
- (8) A local government may make different charges for waste services rendered in different portions of its district.*

Section 68 of the *Waste Avoidance and Resource Recovery Act 2007* states:

68. Fees and charges fixed by local government

Nothing in this Part prevents or restricts a local government from imposing or recovering a fee or charge in respect of waste services under the Local Government Act 1995 section 6.16.

COMMENT

Incorporated into the Schedule of Fees and Charges are the following Rubbish Removal Charges relating to the 2023-2024 financial year:

Annual Fee GST Exclusive

Waste & Recycling Collection – weekly/fortnightly service	\$420.00
Additional Waste Collection 240lt bin	\$250.00
Additional Recycling Collection 240lt bin	\$210.00

CONSULTATION

Internal – Senior Executives

External - Nil

STATUTORY REQUIREMENTS

Local Government Act 1995 s.6.16 to s.6.19.

Waste Avoidance and Resource Recovery Act 2007 s.67 and s.68

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All fees listed in the attached schedule have been incorporated into the Draft Budget.

RISK MANAGEMENT IMPLICATIONS

Risks have been evaluated and key controls are considered appropriate.

ASSET MANAGEMENT IMPLICATIONS

An appropriate list of fees and charges can assist to fund the required asset management activities.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to sections 6.16 of the *Local Government Act 1995* and section 67 of the *Waste Avoidance and Resource Recovery Act 2007*, adopts the fees and charges as listed in the Schedule of Fees and Charges for 2023-2024 presented, and incorporates the Schedule of Fees and Charges into its 2023-2024 annual budget.

9.4.2 VALUATIONS AND GENERAL RATES FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Saturday, 19 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	Nil

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

DECLARATIONS OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to give consideration to the adoption of applicable valuations and the imposition of general rates on rateable property.

BACKGROUND

When imposing rates on property, local governments need to ensure they comply with the provisions of Part 6 of the *Local Government Act 1995*.

Section 6.32 of the *Local Government Act 1995* states:

6.32. Rates and service charges-

(1) *When adopting the annual budget, a local government*

(a) in order to make up the budget deficiency, is to impose a general rate on rateable land within its district, which rate may be imposed either:*

- (i) uniformly; or*
- (ii) differentially; and*

(b) may impose on rateable land within its district*

- (i) a specified area rate; or*
- (ii) a minimum payment; and*

(c) may impose a service charge on land within its district.*

** Absolute majority required.*

(2) *Where a local government resolves to impose a rate it is required to:*

(a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and

(b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.

COMMENT

Following the draft budget workshops held with Council, the following general rates are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2023-2024 financial year amounts to \$4,889,862.

\$4,889,862 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$296,653 additional revenue when compared to the rates levied in the 2022-2023 financial year.

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer General's Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer General's Office every five (5) years. The Shire's UV properties were revalued effective 1 July 2023.

The following valuations are currently recorded in Council's 2023-24 rate book-

- (a) Unimproved Valuations (UV) - \$577,345,500, of which \$3,696,490 are minimum values;
- (b) Gross Rental Valuations (GRV) - \$7,685,304, of which \$113,262 are minimum values.

The Shire bases the determination of annual property rates payable upon the unimproved values (UV) for rural properties and the gross rental values (GRV) for non-rural properties; with the values set by the Valuer General. The Shire applies a rate in the dollar charge for each valuation category, which is multiplied against a property's valuation.

The rate in the dollar adopted for the 2022-2023 financial year was, for UV properties at 0.7420 cents, and for GRV properties at 13.8150 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous year's rate in the dollar is adjusted in consideration of whether the valuation has increased or decreased. This allows for a revised base rate in the dollar that would generate the same amount of revenue using the new property valuations. The increase in UV valuations of 23.61% has necessitated an adjustment to the UV rate in the dollar as follows:

UV – decrease from 0.7420 cents to 0.6006 cents to account for the valuation increment.

The rates in the dollar proposed in the draft budget are as follows-

- (a) The GRV rate in the dollar for 2023-2024 will increase from 13.8150 cents to 14.50587 cents, equating to a 5.00% increase; and
- (b) UV rate in the dollar for 2023-2024 will increase from 0.6006 cents to 0.6426 cents, equating to a 7.00% increase.

CONSULTATION

Internal – Senior Executives and Councillors

External – Nil

STATUTORY REQUIREMENTS

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

Local Government Act 1995 s.6.32.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2023-2024 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

ASSET MANAGEMENT IMPLICATIONS

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

1. That Council adopt the valuations, as supplied by the Valuer General’s Office and recorded in the Rate Book, for the 2023-2024 year-

Gross Rental Valuations	\$ 7,685,304
Unimproved Valuations	\$577,345,500

2. That Council, pursuant to Section 6.32 of the *Local Government Act 1995*, impose the following rate in the dollar general rate for 2023-2024-

GRV properties	\$0.145058
UV properties	\$0.006426

9.4.3 MINIMUM PAYMENT FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Saturday, 19 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	Nil

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

DECLARATIONS OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to give consideration to the adoption and imposition of the Minimum Payment on rateable property for 2023-2024.

BACKGROUND

Section 6.35 of the *Local Government Act 1995* states:

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
 - (a) *50% of the total number of separately rated properties in the district; or*
 - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
 - (a) *the number of separately rated properties in the district; or*
 - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
 - (a) *to land rated on gross rental value; and*

- (b) to land rated on unimproved value; and
(c) to each differential rating category where a differential general rate is imposed.

COMMENT

The following minimum payments are presented for Council's consideration:
The Minimum Payment for UV properties is proposed to increase by 7.00%, from \$780 to \$835.
The Minimum Payment for GRV properties is proposed to increase by 5.00%, from \$780 to \$819.
The proposed 2023-2024 UV Minimum Payment will be imposed on 56 UV property assessments, being 10.18% of the total UV property assessments.
The proposed 2023-2024 GRV Minimum Payment will be imposed on 71 GRV property assessments, being 11.22% of the total GRV property assessments.

CONSULTATION

Internal – Senior Executives
External – Nil

STATUTORY REQUIREMENTS

Local Government Act 1995 s. 6.35.

The imposition of the proposed Minimum Payment complies with the percentage requirements of subclause (3) of section 6.35.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2023-24 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

ASSET MANAGEMENT IMPLICATIONS

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to sections 6.32 and 6.35 of the *Local Government Act 1995*, impose the following Minimum Payment for 2023-2024-

GRV properties	\$819 per rateable assessment
UV properties	\$835 per rateable assessment

9.4.4 PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2023-2024 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Tuesday, 22 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	Nil

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

DECLARATIONS OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to give consideration to the-

1. Setting of options for the payment of rates and service charges for the 2023-2024 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2023-2024 financial year.

BACKGROUND

Section 6.45 of the *Local Government Act 1995 (Act)* requires a local government to set the options for the payment of rates or service charges as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

Section 6.45 of the *Local Government Act 1995* states-

6.45. Options for payment of rates or service charges

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by –*
 - (a) *4 equal or nearly equal instalments; or*
 - (b) *such other method of payment by instalments as is set forth in the local government’s annual budget.*
- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge –*

- (a) *by a single payment; or*
 - (b) *by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*
- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*
- (4) *Regulations may —*
- (a) *provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
 - (b) *prescribe circumstances in which payments may or may not be made by instalments; and*
 - (c) *prohibit or regulate any matters relating to payments by instalments; and*
 - (d) *provide for the time when, and manner in which, instalments are to be paid; and*
 - (e) *prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
 - (f) *provide for any other matter relating to the payment of rates or service charges.*

Section 6.51 provides for a local government to impose an interest charge on a rate of service charge that remains unpaid after becoming due and payable.

6.51. Accrual of interest on overdue rates or service charges

- (1) *A local government may at the time of imposing a rate or service charge resolve* to impose interest (at the rate set in its annual budget) on —*
- (a) *a rate or service charge (or any instalment of a rate or service charge); and*
 - (b) *any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.*

*** Absolute majority required.**

COMMENT

Payment options:

The Shire has traditionally offered three payment options-

- Option 1 Payment in full by the due date.
- Option 2 Payment in two equal instalments, being-
 - (a) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue;
 - (b) Instalment 2 - 50% of the rates and service charges within 4 months of (a).
- Option 3 Payment in four equal instalments, being-
 - (a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;
 - (b) Instalment 2 - 25% of the rates and service charges within 2 months of (a);

- (c) Instalment 3 - 25% of the rates and service charges within 2 months of (b); and
- (d) Instalment 4 - 25% of the rates and service charges within 2 months of (c).

It is recommended that these payment options continue.

Administration fee and instalment interest charge

Section 6.45 of the *Act* permits Council to impose an administration charge where a payment of rate or service charge is made by instalments.

Regulations 67 and 68 of the *Local Government (Financial Management) Regulations 1996* limit how much can be imposed as an administration charge and as an instalment interest charge.

In 2022-23 the Shire imposed no administration fee on the second, third and fourth instalment payments.

It is being recommended in the fees and charges schedule that an administration fee apply to the second, third and fourth instalment payments for 2023-24.

The State Government did not publish a *Local Government (COVID-19 Response) Amendment Order* this year, meaning local governments are now able to impose the maximum instalment interest rate, being 5.5% under Regulation 68.

The Shire has also previously imposed an instalment interest charge of 5.5% when option 2 is selected by ratepayers.

It is recommended that Council continue to impose an instalment interest charge of 5.5%.

Accrual of interest on overdue rates or service charges

Section 6.51 of the *Act* permits Council to impose an interest charge on overdue rates or service charges.

The State Government did not publish a *Local Government (COVID-19 Response) Amendment Order* this year, meaning local governments are now able to impose the maximum late payment penalty interest rate, being 11% under Regulation 70.

It is recommended that Council impose a late payment interest charge of 7% on overdue rates or service charges not paid by the due date.

CONSULTATION

Internal – Senior Executives

External – Nil

STATUTORY REQUIREMENTS

Local Government Act 1995 s.6.45, 6.50, 6.51

Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71

Local Government (COVID-19 Response) Amendment Order 2021

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2023-24 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

ASSET MANAGEMENT IMPLICATIONS

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Pursuant to Section 6.45 of the *Local Government Act 1995*, offer two payment options for rates and service charges for the 2023-24 financial year, being-
 - (a.) Option 1 – Payment in full by a single instalment by the due date of 6 October 2023, being 35 days from the date of issue of the rate notice;
 - (b.) Option 2 - Payment in two equal instalments, being-
 - (i) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue of the rate notice, being 6 October 2023;
 - (ii) Instalment 2 - 50% of the rates and service charges within 4 months the due date, being 6 February 2024.
 - (c.) Option 3 – Payment in four equal instalments, being-
 - (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice, being 6 October 2023;
 - (ii) Instalment 2 - 25% of the rates and service charges within 2 months the due date, being 6 December 2023;
 - (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii), being 6 February 2024; and
 - (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii), being 8 April 2024.
2. Pursuant to Section 6.45 of the *Local Government Act 1995*, that an administration fee of \$9 per instalment apply to Instalments 2, 3 and 4 under payment options 2 and 3.
3. Pursuant to Section 6.45 of the *Local Government Act 1995*, impose an instalment interest charge of 5.5%, which is to apply to Instalments 2, 3 and 4 under payment options 2 and 3.
4. Pursuant to Section 6.51 of the *Local Government Act 1995*, impose a 7.0% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.

9.4.5 2023-2024 RATES PAYMENT INCENTIVE

AUTHOR	Darren Long – Financial Consultant
DATE	Saturday, 19 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	9.4.5.1 - 2023-2024 Rates Incentive Prize Draw Terms and Conditions

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

DECLARATIONS OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to give consideration to conducting a Rates Payment Incentive, and set the terms and conditions that will apply to the prize draw.

BACKGROUND

The Shire of Kojonup (Shire) has previously offered a discount for the early payment of rates in full. This discount was removed for the 2020/2021 financial year with the financial constraints incurred via COVID-19 legislative changes.

In the 2021/2022 financial year *Kojonup Dollars* were introduced.

Section 6.46 of the *Local Government Act 1995* provides for local governments to offer discounts and incentives

Section 6.46 states-

6.46 Discounts

Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may, when imposing a rate or service charge, resolve to grant a discount or other incentive for the early payment of any rate or service charge.*

** Absolute majority required.*

COMMENT

The Rates Incentive Prize draw is aimed at increasing the percentage of rate accounts paid by the due date. This year those rate payers who elect to pay by instalments and have paid the 1st instalment by the due date will also be eligible. This will improve debtor collection and the Shire’s cashflow.

Implementing a prize draw through the creation of *Kojonup Dollars*, which can only be redeemed at participating local businesses, will also benefit local businesses by ensuring the prize money is spent within the Kojonup economy.

Although *Kojonup Dollars* were initially created for the Rates Incentive Prize Draw, there is no reason they can't be used for other applications as well.

Kojonup Dollars will require the agreement of local businesses to honour them as a form of payment. Businesses will then redeem the vouchers for payment. Each *Kojonup Dollar* will be numbered individually to ensure they cannot be used multiple times. *Kojonup Dollars* will be printed in small denominations, giving recipients the ability to pay for small or large purchases as required. An expiration date of 1 June 2024 will ensure the winner has adequate time to spend the prize while ensuring they are accounted for within the 2023/2024 financial year.

CONSULTATION

Internal – Senior Executives and Councillors

External – Nil

STATUTORY REQUIREMENTS

Local Government Act (1995) s.6.46

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

A provision of \$5,000 has been made in the draft statutory budget for the Rates Payment Incentive costs, equating to ten x \$500 *Kojonup Dollars* prizes.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description	Key Control	Current Action
6. Engagement	Inadequate documentation or procedures	Public notices, local papers, website communication	Nil
7. Errors, Omissions, Delays	Human error Inadequate formal procedures or training	Policies and procedures Staff training	Nil
12. Misconduct	Lack of internal checks and controls Poor enforcement of policies and procedures	Strong management culture	Nil
Risk Rating : Moderate			
IMPLICATIONS			
With the implementation of Terms and Conditions as per the attachment, the risks associated with errors or staff misconduct are reduced significantly. Information regarding the incentive program will be mailed to all ratepayers with their rates notice, and included			

as an attachment for those ratepayers who receive their rates notices via email. The Terms and Conditions will be published on the Shire website. Each Kojonup Dollar will be individually numbered to reduce the risk of counterfeiting.

ASSET MANAGEMENT IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to Section 6.46 of the *Local Government Act 1995*, offers an early rates payment incentive in 2023-2024 where ten (10) x \$500 *Kojonup Dollars*, as described, are awarded to ten (10) randomly selected ratepayers who meet the terms and conditions requirements of the Rates Incentive Prize Draw having:

1. Paid their rates account in full by the due date; or
2. Paid their first rates instalment by the due date.

9.4.6 ADOPTION OF 2023-24 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	Tuesday, 22 August 2023
FILE NO	FM.BUD.2
ATTACHMENT(S)	9.4.6.1 - 2023-2024 Statutory Budget

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 TO BE: <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12 – A High Performing Council	12.1 – SoK finances and funding

DECLARATIONS OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider and adopt the 2023-2024 Annual Budget.

BACKGROUND

The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2023-2024 Annual Budget has been prepared in accordance with Section 6.2 of the *Local Government Act 1995* and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33.

COMMENT

The 2023-2024 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2024.
2. Budget Statement of Cash Flows for the Year Ending 30 June 2024.
3. Budget Statement of Financial Activity/Rate Setting Statement for the Year Ending 30 June 2024.
4. Notes to the Budget.

Budget Highlights – Operating Activities

General Purpose Funding

The proposed budget is presented with the total amount raised in rates for 2023-24 increasing UV rates by 7.0% and GRV rates by 5%.

Provision has been made for a Rates Incentive Prize Draw of \$5,000.

Governance

New ERP software licensing - \$40,000

Law, Order & Public Safety

Bushfire Risk Planning Coordinator position – grant funded by DFES.

Community Amenities

An allocation of \$30,000 has been set aside for hard waste verge collection.

An allocation of \$62,000 has been set aside for loader hire and transport of waste.

An allocation of \$25,000 has been set aside for review of the Town Planning Scheme.

Recreation & Culture

An allocation of \$30,000 has been set aside for plastering of Elverd Cottage.

Economic Services

An allocation of \$750,000 has been set aside for operation of the Black Cockatoo Cafe. This cost is expected to be offset by trading income of \$750,000.

Budget Highlights – Investing Activities

Furniture & Equipment

An allocation of \$360,000 has been set aside for the upgrade and replacement of ICT.

An allocation of \$10,000 has been set aside for the replacement of furniture at Springhaven.

Land held for Resale

An allocation of \$100,000 has been set aside for subdivision expenses related to Katanning Road, Thornbury Close and Soldier Road land.

Buildings

An allocation of \$1,174,696 has been set aside for Buildings Infrastructure construction and renewal works:

PROJECT	AMOUNT	FUNDING	SOURCE
Administration Building	\$20,000	\$0	
Cat Pound	\$4,696	\$0	
Old School Roof Replacement	\$100,000	\$100,000	LRCI3
Retaining Wall/Drainage/Shed 13 & 15 Loton Close	\$60,000	\$0	
30 Katanning Road Residence	\$120,000	\$120,000	Loan
Springhaven	\$30,000	\$0	
Jean Sullivan Units	\$10,000	\$0	
Loton Close Units	\$10,000	\$0	
Men's Shed Construction	\$750,000	\$750,000	LRCI3
Historical Buildings	\$30,000	\$0	
Memorial Hall	\$10,000	\$0	
Harrison Place Toilets & Park	\$10,000	\$0	
Kodja Place	\$20,000	\$0	

Road Infrastructure

An allocation of \$432,500 has been set aside for Roads to Recovery projects:

PROJECT	AMOUNT	RTR FUNDING
Balgarup Road	\$150,000	\$150,000
Tone Road	\$100,000	\$100,000
Ballock Road	\$70,000	\$70,000
Woodenup Road	\$30,000	\$30,000
Boilup Road	\$30,000	\$30,000
Hubbe Road	\$52,500	\$52,500

An allocation of \$1,513,000 has been set aside for Regional Road Group Projects:

PROJECT	AMOUNT	RRG FUNDING
Shamrock Road	\$660,000	\$440,000
Kojonup-Frankland Road	\$150,000	\$100,000
Kojonup-Darkan Road	\$553,000	\$446,000
Broomehill-Kojonup Road	\$150,000	\$100,000

An allocation of \$669,000 has been set aside for Kojonup-Darkan Blackspot project, with funding of \$669,000 from the government.

An allocation of \$413,000 has been set aside for Riverdale Road Commodity Route project, with funding of \$275,000 from the government.

Footpath Infrastructure

An allocation of \$250,000 has been set aside for footpath, kerbing and drainage works to Soldier Road.

Parks

An allocation of \$168,000 has been set aside for capital works to Parks and Reserves:

PROJECT	AMOUNT
Apex Park	\$34,000
Sports Complex – Parking, footpath and room fit-out	\$88,000
Showgrounds Retaining Wall	\$8,000
Trails Hub Construction	\$40,000

Other Infrastructure

An allocation of \$1,072,421 has been set aside for capital improvements to Other Infrastructure:

PROJECT	AMOUNT	FUNDING	SOURCE
Bushfire Communication Tower	\$350,000	\$350,000	Loan
CCTV Network	\$267,000	\$267,000	LRCI4
Town Furniture	\$39,171	\$0	
Refuse Site Development	\$98,250	\$0	
Hall of Fame Signage	\$8,000	\$0	
Promotional Signage	\$30,000	\$0	
EV Charging Station	\$250,000	\$250,000	LRCI4
Radio Communications Upgrade	\$30,000	\$0	

CONSULTATION

Internal – Senior Executives, Councillors
 External – Nil

STATUTORY REQUIREMENTS

Local Government Act (1995) s.6.2. (1) states that each Local Government is to prepare an annual budget prior to 31 August, unless an extension from the Minister is granted.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The 2023-24 budget is presented as a balanced budget.

RISK MANAGEMENT IMPLICATIONS

A control measure to raise rate revenue to offset budget expenditure as listed in the 2023/2024 budget, whilst ensuring compliance with applicable legislation.

ASSET MANAGEMENT IMPLICATIONS

Rating revenue assists to fund the required asset management activities in accordance with the Asset Management Plan 2017.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

1. That Council Pursuant to Section 6.2 of the *Local Government Act 1995* and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2023-24 Annual Budget (as contained in Attachment 1) for the Shire of Kojonup, including the following-
 - (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2024 showing a net result of (\$1,342,610);
 - (b) Budget Statement of Cash Flows for the year ending 30 June 2024;
 - (c) Budget Statement of Financial Activity for the year ending 30 June 2024;
 - (d) Basis of preparation;
 - (e) Rates and Service Charges;
 - (f) Net Current Assets;
 - (g) Reconciliation of cash;
 - (h) Fixed Assets;
 - (i) Asset Depreciation;
 - (j) Borrowings;
 - (k) Reserve Accounts;
 - (l) Revenue Recognition;
 - (m) Program Information;
 - (n) Other Information;
 - (o) Elected Members Remuneration;
 - (p) Fees & Charges;
 - (q) Schedule of Fees and Charges for 2023-2024.
2. Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2023-2024:
 - \$10,000 or 10%, whichever is the lowest, for the purposes of reporting material variances.

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

13 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at _____ pm.

16 ATTACHMENTS (SEPARATE)

Item 9.4.1	9.4.1.1	2023-2024 Fees and Charges
Item 9.4.5	9.4.5.1	2023-2024 Rates Incentive Prize Draw Terms and Conditions
Item 9.4.6	9.4.6.1	2023-2024 Statutory Budget

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Rates							
Property Listing - Electronic	\$ 45.00	\$ 45.00	3	\$ 55.00	N	1283	Manager Financial & Corporate Services
Ownership Details	\$ 30.00	\$ 30.00	3	\$ 50.00	N		
Property Settlement/Account Enquiry							
- Standard	\$ 55.00	\$ 60.00	3	\$ 65.00	N		
- Detailed	\$ 95.00	\$ 100.00	3	\$ 110.00	N		
Special Payment Arrangement (Rates)							
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7	\$ 9.00	N	1073	
Interest Charge - Late Payment	7%	7%	7	7%	N	1043	
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	1063	
Freedom of Information Fees							
Application Fee	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N	2053	Manager Governance & Administration
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00		\$ 30.00	N		
Photocopying	0.2	0.20		\$ 0.20	Y		
Postage - Standard Envelope	At cost	At cost		At Cost	N		
Motor Vehicle Licensing							
Special Kojonup (KO) Number Plates	\$ -	\$ -	5. Commercial	\$ -	N		Manager Governance & Administration
- Plus Licence Plate Charges as set by the Dept of Transport - as at 1 July 2014	\$200.00	\$ 200.00	7	\$ 275.00			
Other Administration							
Single or Double Sided							Manager Governance & Administration
- A4	\$ 0.40	\$ 0.40	5. Commercial	\$ 0.60	Y	2143	
- A3	\$ 0.80	\$ 0.80		\$ 1.00	Y		
- A4 Coloured Paper	\$ 0.50	\$ 0.50		\$ 1.00	Y		
Electoral Rolls	\$ 35.00	\$ 35.00		\$ 50.00	Y	2053	

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Council Agendas and Minutes (free on web or via email) - per meeting	\$ 10.00	\$ 10.00	3	\$ 20.00	Y	2053	Manager Governance & Administration
Council Agendas and Minutes (free on web or via email) - Annual Subscription	\$ 130.00	\$ 130.00	3	\$ 150.00	Y		
Hire of Reception Lounge (in accordance with Policy 3.5)							
- Per Day	N/A	N/A	6. Community	N/A	Y		
- Half Day	N/A	N/A		N/A	Y		
Animal Control							
Pound Fees - Weekdays							
Surrender of a Cat or Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	2663	Manager Regulatory Services
Seizure of a dog or cat without Impounding	\$ 75.00	\$ 75.00		\$ 75.00	N		
Seizure of a compliant cat or dog without Impounding		\$ 37.50		\$ 37.50			
Seizure and Impounding of a dog or cat	\$ 110.00	\$ 110.00		\$ 110.00	N		
Seizure and Impounding of a compliant dog or cat		\$ 55.00		\$ 55.00			
Sustenance Fee (per day or part thereof)	\$ 20.00	\$ 20.00		\$ 20.00	Y		
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y		
Dog Trap - Refundable Deposit	\$ 100.00	\$ 100.00		\$ 100.00	Y		
Disposal of large animal carcasses		\$ 150.00	\$ 150.00				
Pound Fees - Weekends/After Hours							
Seizure of a dog or cat without Impounding	\$ 130.00	\$ 130.00	6. Community	\$ 130.00	N		
Seizure of a compliant dog or cat without Impounding		\$ 65.00	\$ 65.00				
Seizure and Impounding of a dog or cat	\$ 180.00	\$ 180.00	\$ 180.00	N			
Seizure and Impounding of a compliant dog or cat		\$ 90.00	\$ 90.00				
Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976							
All registrations expire 31st October						2673	
Dogs Registered after 31st May for one year - 50% of appropriate fee							
Dangerous Dog - 1 Year	\$ 50.00	\$ 50.00		\$ 50.00	N		
Dog Kept in an Approved Kennel Establishment (per kennel establishment)	\$ 200.00	\$ 200.00		\$ 200.00	N		
1 Year Registration - Sterilised							
Dog or Bitch	\$ 20.00	\$ 20.00		\$ 20.00	N		
Working Dog or Bitch	\$ 5.00	\$ 5.00	2. External Legislation	\$ 5.00	N		
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
1 Year Registration - Unsterilised								
Dog or Bitch	\$ 50.00	\$ 50.00		\$ 50.00	N	2673	Manager Regulatory Services	
Working Dog or Bitch	\$ 12.50	\$ 12.50	2. External Legislation	\$ 12.50	N			
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N			
3 Year Registration - Sterilised								
Dog or Bitch	\$ 42.50	\$ 42.50		\$ 42.50	N			
Working Dog or Bitch	\$ 10.60	\$ 10.60	2. External Legislation	\$ 10.60	N			
Pensioner Concessional Rate	\$ 21.25	\$ 21.25		\$ 21.25	N			
3 Year Registration - Unsterilised								
Dog or Bitch	\$ 120.00	\$ 120.00		\$ 120.00	N			
Working Dog or Bitch	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N			
Pensioner Concessional Rate	\$ 60.00	\$ 60.00		\$ 60.00	N			
Lifetime Registration - Sterilised								
Dog or Bitch	\$ 100.00	\$ 100.00		\$ 100.00	N			
Working Dog or Bitch	\$ 25.00	\$ 25.00	2. External Legislation	\$ 25.00	N			
Pensioner Concessional Rate	\$ 50.00	\$ 50.00		\$ 50.00	N			
Lifetime Registration - Unsterilised								
Dog or Bitch	\$ 250.00	\$ 250.00		\$ 250.00	N			
Working Dog or Bitch	\$ 62.50	\$ 62.50	2. External Legislation	\$ 62.50	N			
Pensioner Concessional Rate	\$ 125.00	\$ 125.00		\$ 125.00	N			
Refunds if Sterilised:								
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Cat Registrations - Statutory Fees - as set and amended by the Cat Act							
All registrations expire 31st October						2674	
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	\$ 20.00	\$ 20.00		\$ 20.00	N		
Registration - 3 Years	\$ 42.50	\$ 42.50	2. External Legislation	\$ 42.50			
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00			
Cat Trap - Daily Hire	\$ 5.00	\$ 5.00		\$ 5.00	Y		
Cat Trap - Refundable Deposit	\$ 50.00	\$ 50.00	6. Community	\$ 50.00	N		Manager Regulatory Services
Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Ranger - Excluding Vehicle	\$ 80.00	\$ 80.00	5.Commercial	\$ 125.00	Y	2633	
Vehicle Usage per Kilometre	\$ 0.78	\$ 0.78		\$ 0.85		A/C	
Application to Keep More than Prescribed Amount of Dogs		\$ 100.00		\$ 120.00		2673	
Application to Keep More than Prescribed Amount of Cats		\$ 100.00		\$ 120.00		2674	
Microchipping of Impounded Dog				\$ 30.00		2673	
Microchipping of Impounded Cat				\$ 30.00		2674	
Rangering Labour Resource Sharing with Other Local Governments (per hour)	90.13	\$ 90.13		\$ 100.00		3283	
Vehicle Fuel Usage for Resource Sharing per kilometre				\$ 0.85			
Fire Maps	\$ 20.00	\$ 20.00	6. Community	\$ 20.00	Y	2383	Manager Regulatory Services
Health Services							
Environmental Health Officer							
Food Premises application						3223	
Food Premises inspection and licence renewal - High Risk		\$ 300.00		\$ 300.00			
Food Premises inspection and licence renewal - Medium Risk		\$ 200.00	5. Commercial	\$ 200.00			Manager Regulatory Services
Food Premises inspection and licence renewal - Low Risk		\$ 100.00		\$ 100.00			
Resource Sharing with Other Local Governments (per hour)	\$ 90.13	\$ 90.13		\$ 100.00		3283	
Vehicle Usage per kilometre	\$ 0.78	\$ 0.78		\$ 0.85			
Public Septic Inspections				\$ 150.00			
Trading in Public Places							
Application and Licence	\$ 550.00	\$ 550.00		\$ 550.00	N	3223	
Annual Renewal Fee	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N		
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N		
Concessions							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees			Manager Regulatory Services
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Public Buildings - Health (Public Buildings) Regulations 1992							
Application for a public building (under s176 of the Act) or an application to vary a certificate of approval (Regulation 9) - Fee equal to the cost of considering the application not exceeding fee amount:	\$ 871.00	\$ 871.00	2. External Legislation	\$ 871.00	N		Manager Regulatory Services
Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976							
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Artificial Manure Depots	\$ 211.00	\$ 211.00		\$ 211.00	N		
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N		
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fat Melting, fat extracting or tallow melting establishments:			2. External Legislation				
- Butcher Shops and similar	\$ 171.00	\$ 171.00		\$ 171.00	N		
- Larger Establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Blood Drying	\$ 171.00	\$ 171.00		\$ 171.00	N		
Gut Scraping, preparation of sausage skins	\$ 171.00	\$ 171.00		\$ 171.00	N		
Fellmongeries	\$ 171.00	\$ 171.00		\$ 171.00	N		
Manure Works	\$ 211.00	\$ 211.00		\$ 211.00	N		
Fish curing establishments	\$ 211.00	\$ 211.00		\$ 211.00	N		
Laundries & Dry-cleaning Establishments	\$ 147.00	\$ 147.00		\$ 147.00	N		
Bone Merchant Premises	\$ 171.00	\$ 171.00		\$ 171.00	N		
Flock factories	\$ 171.00	\$ 171.00		\$ 171.00	N		
Knackeries	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Processing establishments	\$ 298.00	\$ 298.00		\$ 298.00	N		
Poultry Farming	\$ 298.00	\$ 298.00		\$ 298.00	N		
Rabbit Farms	\$ 298.00	\$ 298.00		\$ 298.00	N		
Fish Processing establishments in which whole fish are cleaned and prepared	\$ 298.00	\$ 298.00	\$ 298.00	N			
Shellfish and crustacean processing establishments	\$ 298.00	\$ 298.00	\$ 298.00	N			
Any other offensive trade not specified	\$ 298.00	\$ 298.00	\$ 298.00	N			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Caravan Park or Camping Grounds (schedule 3 of Regulations)							
1. Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00	2. External Legislation	\$ 200.00	N	3223	Manager Regulatory Services
2. Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N		
3. Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00		\$ 100.00	N		
4. Transfer of Licence	\$ 100.00	\$ 100.00		\$ 100.00	N		
Care of Families and Children							
Kojonup Child Care Centre - Lot 38 Elverd Street (Annual Rent)	lease	lease	6	Lease		3463	Manager Governance & Administration
Low Income Housing (Jean Sullivan Units)	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	
Springhaven Lodge							
In accordance with Commonwealth Government Legislation as reviewed biannually March & September - aligned with rental & subsidy adjustments							
Visitors Meals - Lodge							
Breakfast	Free	Free	6	Free	Y	4143	Manager Aged Care Services
Lunch	\$ 10.00	\$ 10.00		\$ 15.00	Y		
Dinner	\$ 10.00	\$ 10.00		\$ 15.00	Y		
Staff Meals	\$ 10.00	\$ 10.00		\$ 15.00	Y		
Personal Care Subsidy	set by Legislation	set by Legislation		Set by Legislation		4013	
Weekly Rental	set by Legislation	set by Legislation		Set by Legislation		4003	
Accommodation Bond	\$ 300,000	\$ 300,000	6	\$ 300,000			
Hire of Treatment Room (per day or part thereof)	n/a	n/a		N/A	Y		
Transport to Medical Appointments - Albany	\$ 500.00	\$ 500.00		\$ 500.00			
Transport to Medical Appointments - Katanning	\$ 200.00	\$ 200.00		\$ 200.00			
Individual Transport to shops -local	\$ 50.00	\$ 50.00		\$ 50.00			
Low care residents - cost of incontinence items -	cost recovery	cost recovery		Cost Recovery			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Independent Living Units (Loton Close)							
4 Weekly Maintenance - Units	n/a	n/a			Y		Manager Governance & Administration
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 135.00	\$ 140.00	5. Commercial	\$ 140.00	N	4083	
North Units - Rent per week (new tenants after 1 July 2015)	\$ 175.00	\$ 180.00		\$ 180.00	N		
South Units - Rent per week	\$ 240.00	\$ 250.00		\$ 250.00	N		
Soldier Rd Units - Rent per week	\$ 240.00	\$ 250.00		\$ 250.00			
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)		N	
Housing Rental - Per Week							
Excludes negotiated employment packages (Bond of 4 weeks rent)			5.80%				
8a Newton Street	\$ 210.00	\$ 220.00	5. Commercial	\$ 235.00	N	3703	
8b Newton Street	\$ 210.00	\$ 220.00		\$ 235.00	N		
8c Newton Street	\$ 240.00	\$ 250.00		\$ 265.00			
12a Elverd Street	\$ 240.00	\$ 250.00		\$ 265.00			
12b Elverd Street	\$ 300.00	\$ 310.00		\$ 325.00			
Lot 8 Soldier Road	\$ 300.00	\$ 310.00		\$ 325.00	N		
26 Katanning Road	\$ 350.00	\$ 360.00		\$ 375.00			
30 Katanning Road	\$ 290.00	\$ 300.00		\$ 315.00	N		
34 Katanning Road	Lease	Lease/Hire		\$ 315.00	Y		
39 Vanzuilecom Street	\$ 315.00	\$ 315.00		Leased	N		
1a Bagg Street (per week) 1 Bedroom unit	\$ 125.00	\$ 125.00		\$ 350.00	N		
1b Bagg Street (per week) 2 Bedroom unit				\$ 450.00			
1a Bagg Street (per night) 1 Bedroom unit				\$ 100.00	N		
1b Bagg Street (per night) 2 Bedroom unit	\$ 40.00	\$ 40.00		\$ 125.00	Y		
15 Loton Close	\$ 375.00	\$ 375.00		\$ 385.00			

Shire of Kojonup									
LIST OF FEES & CHARGES									
2023/2024									
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer		
	2021/2022	2022/2023							
Cemeteries									
Right of Burial									
Form of Grant of Right of Burial/Internment			5. Commercial			6013	Manager Governance & Administration		
Land 2.4m x 1.2m where directed by Trustees	\$ 550.00	\$ 550.00		\$ 570.00	Y				
Reservation of Plot	\$ 100.00	\$ 100.00		\$ 120.00	Y				
Internment Fees									
Adult Grave	\$ 1,100.00	\$ 1,100.00	5. Commercial	\$ 1,250.00	Y	6013	Manager Governance & Administration		
Child Grave (under 12 years)	\$ 900.00	\$ 900.00		\$ 900.00	Y				
Grave to be Sunk Deeper than 1.8m (max 2.4m)									
- Machine Dug per Additional 300mm or part Thereof (Min \$50)	\$ 500.00	\$ 500.00		\$ 500.00	Y				
Stillborn Child Grave	\$ 800.00	\$ 800.00		\$ 800.00	Y				
Reopening Fees for Internment in Existing Grave	\$ 1,800.00	\$ 1,800.00		\$ 2,000.00	Y				
Re-opening Fees for Exhumation									
- Service Not Offered - Contact Metropolitan Cemeteries Board for Details	n/a	n/a		N/A	Y				
Additional Cemetery Charges									
Internment Without Due Notice (2 days)	\$ 600.00	\$ 600.00	5. Commercial	\$ 800.00	Y			6013	Manager Governance & Administration
Internment Not in Usual Working Hours									
- Tuesday to Friday	\$ 400.00	\$ 400.00		\$ 500.00	Y				
- Saturdays, Sundays , Public Holidays and Mondays	\$ 800.00	\$ 800.00		\$ 1,000.00	Y				
- After 3pm All Other Days	\$ 220.00	\$ 220.00		\$ 250.00	Y				
Concrete Plinths (Lawn Cemetery)	\$ 300.00	\$ 300.00		\$ 350.00					
Miscellaneous Cemetery Charges									
Registration of Transfer of Form of Grant of Right of Burial	\$ 55.00	\$ 55.00	3	\$ 70.00	Y	6013	Manager Governance & Administration		
Copy of Local Laws	\$ 20.00	\$ 20.00		\$ 20.00	Y				
Niche Wall - Single and Double Opening	\$ 405.00	\$ 405.00	5	\$ 500.00	Y				
- 2nd Opening for Double	\$ 330.00	\$ 330.00		\$ 350.00	Y				
Urn & Decanting of Ashes (if required)				\$ 80.00					

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Memorial Plaques							
Administration Fees to arrange:							
- Single Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00	5. Commercial	\$ 100.00	Y	6013	Manager Governance & Administration
- Double Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00		\$ 100.00	Y		
- Second Inscription on Double Memorial Plaque	\$ 90.00	\$ 90.00		\$ 100.00	Y		
Note: Cost of Freight and the Plaque shall be paid by the purchaser							
Cemetery Licences							
Licence to Erect a Headstone and / or Kerbing	\$ 60.00	\$ 60.00	5. Commercial	\$ 70.00	N	6023	Manager Governance & Administration
Licence to Erect a Monument	\$ 60.00	\$ 60.00		\$ 70.00	N		
Licence to Erect a Nameplate	\$ 60.00	\$ 60.00		\$ 70.00	N		
Funeral Directors Single Licence for one Interment	\$ 125.00	\$ 125.00		\$ 150.00	N		
Funeral Directors Annual Licence Fee	\$ 300.00	\$ 300.00		\$ 350.00	N		
Sanitation - Refuse							
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 380.00	\$ 395.00	5. Commercial Activity	\$ 420.00	N	5023	Manager Regulatory Services
* Note: Rubbish weekly, Recycling fortnightly							
Additional Recycling Service	\$ 180.00	\$ 190.00		\$ 210.00	N		
Additional Rubbish Service	\$ 215.00	\$ 225.00		\$ 250.00	N		
Sanitation - Other							
Tip Fees						5103	
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00	6. Community Activity	\$ 25.00	Y		Manager Regulatory Services
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 18.00		\$ 25.00	Y		
Asbestos (per cubic metre)	\$ 60.00	\$ 60.00		\$ 100.00	Y		
Portable Chemloo Toilet							
- Hire Fee - between 1 and 7 days	N/A	N/A		N/A	Y		
- Bond	N/A	N/A		N/A	Y		
Note: Hire costs are based on pickup and drop off on working days, any non working day delivery will incur an additional Fee of \$220.00							
Sewerage							
Septic Tank/Apparatus Installation Fees							
Local Government Application Fee	\$ 118.00	\$ 118.00	2. Set by External Legislation	\$ 118.00	N		Manager Regulatory Services
Issuing a 'Permit to Use an Apparatus' (Septic Commissioning Included)	\$ 118.00	\$ 118.00		\$ 118.00	Y		
Liquid Waste Disposal Fee (per Kilolitre)	\$ 80.00	\$ 80.00	5. Commercial	\$ 90.00	Y		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Town Planning Applications							
Part 1 - as provided in Planning & Development Regulations 2009							
Development Applications:							
1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is:			2. Set by External Legislation		N	5973	Manager Regulatory Services
a) not more than \$50,000	\$ 147.00	\$ 147.00					
b) more than \$50,000 but not more than \$500,000	0.32% of Value	0.32% of Value					
c) more than \$500,000 but not more than \$2.5 m	\$1,700 + 0.257% per \$1 > \$500,000	\$1,700 + 0.257% per \$1 > \$500,000					
d) more than \$2.5m but not more than \$5 m	\$7,161 + 0.206% for every \$1 >\$2.5m	\$7,161 + 0.206% for every \$1 >\$2.5m					
e) more than \$5 m but not more than \$21.5 m	\$12,633 + 0.123% for every \$1 > \$5m	\$12,633 + 0.123% for every \$1 > \$5m					
f) more than \$21.5 million	\$34,196	\$34,196					
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.	The fee in item 1 plus, by way of penalty, twice that fee.					
Determine an application to amend or cancel development approval	\$295	\$295		\$295	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Extractive Industry:							
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739.00	\$739.00	2. Set by External Legislation	\$739.00 The fee in item 3 plus, by way of penalty, twice that fee.	N	5973	Manager Regulatory Services
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee.	The fee in item 3 plus, by way of penalty, twice that fee.					
Subdivisions:							
5. Providing a subdivision clearance for:							
a) not more than 5 lots	\$73.00 per lot	\$73.00 per lot	2. Set by External Legislation	\$73.00 per lot \$73.00 per lot for first 5 lots and then \$35.00 per lot	N		
b) more than 5 lots but not more than 195 lots	\$73.00 per lot for first 5 lots and then \$35.00 per lot	\$73.00 per lot for first 5 lots and then \$35.00 per lot					
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00					
Home Occupations:							
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00	\$ 222.00	2. Set by External Legislation	\$ 222.00			
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.	The fee in item 6 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 6 plus, by way of penalty, twice that fee.	N		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73.00	\$73.00	2. Set by External Legislation	\$73.00	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval expires	The fee in item 8 plus, by way of penalty, twice that fee.	The fee in item 8 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N		Manager Regulatory Services
Other:							
10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration , extension or change has not commenced or been carried out	\$295.00	\$295.00	2. Set by External Legislation	\$295.00	N		
11. Determining an application for change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration , extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee.	The fee in item 10 plus, by way of penalty, twice that fee.	2. Set by External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N		
12. Zoning Certificate	\$ 73.00	\$ 73.00	2. Set by External Legislation	\$ 73.00	N		
13. Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00		\$ 73.00	N		
14. Issue of written planning advice	\$ 73.00	\$ 73.00		\$ 73.00	N		
Part 1 - as provided in Planning & Development Regulations 2009							
Director/Shire Planner (per hour)	\$ 95.00	\$ 95.00	2. Set by External Legislation	\$ 95.00	N		
Manager/Senior Planner (per hour)	\$ 75.00	\$ 75.00		\$ 75.00	N		
Planning Officer (per hour)	\$ 45.00	\$ 45.00		\$ 45.00	N		
Other Staff e.g. Environmental Health Officer (per hour)	\$ 65.00	\$ 65.00		\$ 90.13	N	3283	
Maintenance (BMO)				\$ 65.00			
Secretary/Administrative Staff (per hour)	\$ 35.00	\$ 35.00		\$ 35.00	N		
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Kevin O'Halloran Memorial Swimming Pool							
Daily Admission Charges (Including Vacation Swimming)							
Adults	\$ 2.00	\$ 2.00	6. Community Activity	\$ 3.00	Y	6296	Manager Regulatory Services
Seniors	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (3 years old and above)	\$ 2.00	\$ 2.00		\$ 2.00	Y		
Children (0 to 3 years old)	Free	Free		Free	Y		
Spectators	Free	Free		Free	Y		
All School based (Education Department) activities as per above entry fees	per entry fee	As per entry fee or season pass		As per Entry Fee or Season Pass	Y		
Seasonal Passes							
Child Single Season Pass	\$ 50.00	\$ 50.00	6. Community Activity	\$ 65.00	Y	6294	
Seniors Single Season Pass	\$ 50.00	\$ 50.00		\$ 65.00	Y		
Adult Single Season Pass	\$ 75.00	\$ 75.00		\$ 85.00	Y		
Family (2 Adults & 2 Children under 16 years)	\$ 150.00	\$ 150.00		\$ 175.00	Y		
If family has more than 4 members, then additional children shall be \$10 per child							
Other							
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y	6296	
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		\$ 8.00	Y	6294	
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		\$ 10.00	Y	6296	
BBQ Hire	\$ -	\$ -		\$ -	Y	6293	
PA System (per hour)	\$ 10.00	N/A		N/A	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
Memorial and Lesser Hall								
DAY AND EVENING:								
Private and/or Commercial								
Main Hall	\$ 220.00	\$ 230.00	5. Commercial Activity	\$ 250.00	Y	6203	Manager Governance & Administration	
Lesser Hall	\$ 150.00	\$ 160.00		\$ 170.00	Y			
Kitchen	\$ 100.00	\$ 110.00		\$ 150.00	Y			
Entire Facility	\$ 420.00	\$ 420.00		\$ 550.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 40.00	\$ 40.00		\$ 40.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 110.00	\$ 115.00	6. Community Activity	\$ 125.00	Y			
Lesser Hall	\$ 75.00	\$ 80.00		\$ 85.00	Y			
Kitchen	\$ 50.00	\$ 55.00		\$ 75.00	Y			
Entire Facility	\$ 210.00	\$ 220.00		\$ 250.00				
Backstage area for meeting (no charge for Theatrical Society)	\$ 20.00	\$ 20.00		\$ 20.00	Y			
Pre-function Preparation (refer additional charges)								
DAY OR EVENING (or part thereof):								
Private and/or Commercial								
Main Hall	\$ 170.00	\$ 180.00	5. Commercial Activity	\$ 180.00	Y			
Lesser Hall	\$ 120.00	\$ 130.00		\$ 130.00	Y			
Kitchen	\$ 60.00	\$ 65.00		\$ 150.00	Y			
Entire Facility	\$ 315.00	\$ 320.00		\$ 320.00				
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y			
Pre-function Preparation (refer additional charges)								
Community Group								
Main Hall	\$ 85.00	\$ 90.00	6. Community Activity	\$ 90.00	Y			
Lesser Hall	\$ 60.00	\$ 65.00		\$ 65.00	Y			
Kitchen	\$ 30.00	\$ 30.00		\$ 75.00	Y			
Entire Facility	\$ 155.00	\$ 160.00		\$ 180.00				
Backstage area for meeting	\$ 15.00	N/A		N/A	Y			
Pre-function Preparation (refer additional charges)								
School Productions & Rehearsals for Community Production 50% of appropriate fee hire								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Memorial Hall and Lesser Hall							
Hourly Rate - Community Groups only	\$ 20.00	\$ 25.00	6. Community Activity	\$ 35.00	Y	6203	Manager Governance & Administration
Memorial Hall and Lesser Hall - Additional Charges							
Memorial Hall and Lesser Hall - Bonds (Refundable)							
- Standard Hire Bond	\$ 200.00	\$ 200.00	5 & 6	\$ 450.00	N		
- Non Alcoholic bev &/or food served (per booking)	\$ 265.00	\$ 265.00	5 & 6	\$ 280.00	N		
- With liquor per booking	\$ 350.00	\$ 350.00	5 & 6	\$ 400.00	N		
Casual Hirers Insurance per booking	free	free	5 & 6	Free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 125.00	Y		
RSL Hall Hire							
Day or Evening (or part thereof)						6213	
- Private / Commercial	\$ 100.00	\$ 110.00	5	\$ 250.00	Y		
- Community Groups / Organisations	\$ 50.00	\$ 55.00	6	\$ 100.00	Y		
Day & Evening							
- Private / Commercial	\$ 150.00	\$ 160.00	5	\$ 180.00	Y		
- Community Groups / Organisations	\$ 75.00	\$ 80.00	6	\$ 90.00	Y		
RSL Hall - Specified Use per hour - Community Groups only	\$ 15.00	\$ 20.00	6	\$ 35.00	Y		
RSL Hall - Additional Charges							
RSL Hall - Bonds (Refundable)							
- Standard Hire Bond	\$ 170.00	\$ 170.00	5 & 6	\$ 300.00	N		
- Non Alcoholic Beverages &/or Food Served (per booking)	\$ 200.00	\$ 200.00	5 & 6	\$ 300.00	N		
- With Liquor per Booking	\$ 280.00	\$ 280.00	5 & 6	\$ 450.00	N		
Casual Hirers Insurance per Booking	free	free	5 & 6	Free	Y		
Additional Cleaning Charge - per hour	\$ 75.00	\$ 75.00	5 & 6	\$ 125.00	Y		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
CWA Building								
CWA Lease	lease	lease	6. Community Activity	Lease	Y		Manager Governance & Administration	
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.								
Hall Equipment (External to Hall)								
Note: No equipment is to be hired external to the facility (that it belongs to) other than from the RSL Hall as per Council Policy 2.3.1.								
Equipment Hire Bond	\$ 185.00	\$ 185.00	5 & 6	\$ 250.00	Y	6213		
Table Hire per Day	\$ 5.00	\$ 5.00	5 & 6	\$ 5.50	Y			
Chair Hire per Day	\$ 2.00	\$ 2.00	5 & 6	\$ 2.50	Y			
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 1.00	5 & 6	\$ 1.20	Y			
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.75	\$ 0.75	5 & 6	\$ 0.90	Y			
Cutlery (per setting per day)	\$ 0.50	\$ 0.50	5 & 6	\$ 0.75	Y			
Breakages - charged at replacement cost		cost	5 & 6	cost	Y			
Community Bus								
Springhaven Lodge Use & Council Related Activities	No Charge	No Charge		No Charge		6133		
Community Group Hire (per km rate)	\$ 0.75	\$ 0.75	6	\$ 0.85	Y			
Private / Business Users Hire (per km rate)	\$ 1.60	\$ 1.60	5	\$ 1.60	Y			
Note: Bus to be returned full of fuel								
Community Bus - Bond	\$ 260.00	\$ 260.00	5 & 6	\$ 500.00	N	6135		
Note: The CEO is given the authority to vary the Bond payable, dependant on circumstances, but not more than 50%								
Insurance excess payable.	\$ 1,000.00	\$ 1,000.00	5	\$ 1,000.00	Y			
Intentional Damage to Vehicle Including Graffiti	Full Cost of Repairs	Full Cost of Repairs	5	Full Cost of Repairs	Y			
Old School Buildings								
Annual Contribution per user Group	\$ 200.00	\$ 200.00	6	\$ 220.00	N			
Playgroup and Toy Library								

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Recreation Sporting Complex							
Recreation Sporting Complex - Day OR Evening (or part thereof)							
Private and/or Commercial:							
Meetings - per / hour (minimum charge - 2 hours)	\$60.00	\$60.00		\$65.00	Y		
Main Upstairs Function Room Only	\$185.00	N/A		N/A	Y	3473	Manager Governance & Administration
Main Upstairs Function Room & Kitchen	\$230.00	\$185.00		\$350.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$320.00	N/A		N/A	Y		
Change rooms (per hour / per room)	\$35.00	\$35.00		\$35.00	Y		
Community Organisation:							
Kitchen Hire Only	\$55.00	N/A		N/A	Y		
Meetings - per / hour (minimum charge - 2 hours)	\$30.00	\$30.00		\$40.00	Y		
Main Upstairs Function Room Only	\$125.00	N/A	6. Community Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$160.00	\$125.00		\$175.00	Y		
Main Upstairs Function Room & Kitchen including Bar Use	\$200.00	N/A		N/A	Y		
Change rooms (per hour / per room)	\$20.00	\$20.00		\$20.00	Y		
Recreation Sporting Complex - Day AND Evening							
Private and/or Commercial:							
Kitchen Hire Only	\$100.00	N/A		N/A	Y		
Main Upstairs Function Room Only	\$240.00	N/A	5. Commercial Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$280.00	\$240.00		\$350.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$400.00	N/A		N/A	Y		
Community Organisation:							
Kitchen Hire Only	\$55.00	N/A		N/A	Y		
Main Upstairs Function Room Only	\$130.00	N/A	6. Community Activity	N/A	Y		
Main Upstairs Function Room & Kitchen	\$175.00	\$175.00		\$200.00	Y		
Main Upstairs Function Room & Kitchen inc. Bar Use	\$255.00	N/A		N/A	Y	6523	Manager Governance & Administration

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Recreation Sporting Complex - Specified Use (Schools 50%)							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$20.00	\$20.00	6	\$20.00			
Recreation Sporting Complex - Additional Charges						6523	
Recreation Sporting Complex - Bonds (Refundable)							
- Standard Hire Bond	\$200.00	\$200.00		\$400.00	N		
- Hire Bond (Food & Bev - without alcohol)	\$300.00	\$300.00		\$400.00	N		
- Hire Bond (with alcohol)	\$450.00	\$450.00		\$550.00	N		
Casual Hirers Insurance per booking	free	free	5. Commercial Activity	Free	Y		
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$75.00	\$75.00		\$125.00	Y		
Pre-function preparation fee - per hour *							
- * Maximum of 4 hours prior to booking	\$30.00	\$30.00		\$30.00	Y		Manager Governance & Administration
- * In excess of 4 hours to be charged at normal hire rates	As per fees	As per fees		As per Fees	Y		
<i>Note: No Set-up Assistance can be provided at the Sporting Complex</i>							
Oval Hire							
Daily (6am- 5pm)	\$ 80.00	\$ 80.00		\$ 80.00	Y		
Night (5pm - 12pm) (including lights)	\$ 125.00	\$ 125.00		\$ 150.00	Y		
Per hour	\$ 15.00	\$ 15.00		\$ 20.00	Y		
Squash Court Hire			6. Community Activity				
Daily (6am- 5pm)	\$ 100.00	N/A		N/A	Y		
Night (5pm - 12pm)	\$ 100.00	N/A		N/A	Y		
Per hour	\$ 20.00	\$ 20.00		\$ 25.00	Y		
Sporting Club Members - Oval & Squash Court Hire Fee	Nil	Nil		Nil			
Netball Court Hire							
Half Day	\$ 25.00	\$ 30.00		\$ 50.00	Y		
Full Day	\$ 50.00	\$ 60.00		\$ 100.00	Y		
Per hour	\$ 5.00	\$ 10.00	6. Community Activity	\$ 20.00	Y	6523	Manager Governance & Administration
Evening (includes lights)		\$ 45.00		\$ 100.00			
Season Pass (PiN code for lights for 12 months)	\$ 150.00	\$ 150.00		\$ 250.00			
Netball Club Included in Annual Charge.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)							
Senior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00	6. Community Activity	\$ 160.00	N	6523	Manager Governance & Administration
Junior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00		\$ 160.00	N		
Squash Club - (up to 6 sets G & S)	\$ 300.00	\$ 300.00		\$ 320.00	N		
Hockey Club - (4 keys G only)	\$ 100.00	\$ 100.00		\$ 120.00	N		
Netball Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 80.00	N		
Cricket Club - (2 keys G only)	\$ 50.00	\$ 50.00		\$ 80.00	N		
No Additional Keys are supplied						029B	
Recreational Facilities - Annual Fees							
Cricket - November each year	\$ 800.00	\$ 800.00	6. Community Activity	Free	N		Manager Governance & Administration
Junior Cricket	\$ 100.00	\$ 100.00		Free	N		
Football (Complex, Oval & Change rooms) - March each year	\$ 4,800.00	\$ 4,800.00		Free	N		
Hockey (Complex & Oval) - March each year	\$ 1,150.00	\$ 1,150.00		Free	N		
Squash (Complex, Courts & Change rooms) March each year	\$ 1,700.00	\$ 1,700.00		Free	N		
Netball - March each year	\$ 420.00	\$ 420.00		Free	N		
Croquet Club (Hockey Oval)	\$ 100.00	\$ 100.00	Free	N		6533	

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
Building (as per Building Regulations 2012)								
Building Permits								
Minimum Fee (in all cases)	\$ 105.00	\$ 110.00	2. Set by External Legislation	\$ 110.00	N	8653	Manager Regulatory Services	
Class 1 and 10 Buildings								
Uncertified Application	x 0.32%	0.32%			Value of works x 0.32%	N		
Certified Application	Value of works	Value of works x			Value of Works x 0.19%			
Demolition	\$ 110.00	\$ 110.00		\$ 110.00				
Class 2 to 9 Buildings								
Certified Application	Value of works x 0.09%	Value of works x 0.09%	2. Set by External Legislation	Value of Works x 0.19%		8653	Manager Regulatory Services	
Demolition (per storey)	\$ 110.00	\$ 110.00			\$ 110.00			
Application for Occupancy Permit	\$ 110.00	\$ 110.00			\$ 110.00			
Application for Occupancy Permit (unauthorised work)	0.18% of estimated value	0.18% of estimated value			0.18% of Estimated Value			
Minor Amendment to Permits (including extensions)	\$ 110.00	\$ 110.00			\$ 110.00	N		
Preliminary Plans - For the examination of, and report on	25% of the fee	25% of the fee		25% of the Fee for Issue of a Licence	Y		Manager Regulatory Services	
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x 0.38%	Value of works x 0.38%		Value of Works x 0.38%	N			
Approval of battery operated smoke alarms	\$ 179.40	\$ 179.40		\$ 179.40				
Construction Training Levy								
Council acts as an agent for the Construction Training Fund and the fees are								
Based on 0.20% of the Value of Construction When the Value Exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the value			Based on 0.20% of the Value	N		
Note: \$8.25 . GST fee is retained by the Council						N		

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)								
Value \$45,000 or Below:								
Building Permit	\$ 61.65	\$ 61.65	2. Set by External Legislation	\$ 61.65	N		Manager Regulatory Services	
Demolition Permit	\$ 61.65	\$ 61.65		\$ 61.65	N			
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	\$ 61.65	\$ 61.65		\$ 61.65	N	011C		
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30		\$ 123.30	N			
Note: \$5.00 Inc. GST of this fee is retained by the Council								
Value Over \$45,000:								
Building Permit	0.137% of the value of the work	0.137% of the value of the work	2. Set by External Legislation	0.137% of the Value of the Work	N	011E		
Demolition Permit	0.137% of the value of the work	0.137% of the value of the work		0.137% of the Value of the Work	N			
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	61.65	\$ 61.65		\$ 61.65	N			
Occupancy Permit or Building Approval Cert. Unauthorised Work	value of the	value of the		0.274% of the Value of the Work	N	8663		
Note: \$5.00 Inc. GST of this fee is retained by the Council								
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00			Manager Regulatory Services	
Private Swimming Pool Inspection Fee (every three years)	\$ 58.45	\$ 58.45		\$ 58.45	N	2873		
Water Standpipe Charges								
- Per kilolitre (Potable)	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 11.00	N		Manager Regulatory Services	
- Per kilolitre (Non-Potable)	\$ 4.00	\$ 4.00		\$ 4.50		8663		
- Minimum charge	\$ 10.00	\$ 10.00		\$ 20.00	N			
- Per kilolitre (Potable) Muradup	\$ 5.00	\$ 5.00		\$ 5.50		8663		
- Fob key	\$ 30.00	\$ 30.00		\$ 40.00				
Waybill books	\$ 20.00	\$ 20.00	7	\$ 20.00	Y			
						8003		

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Tourist Railway							
Old Railway Goods Shed Museum - annual rent							Manager Governance & Administration
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		
The Kodja Place Precinct							
Kodja Place Entry Fees (Local Residents Free of Charge)							
Adult	donation	donation	5. Commercial Activity	Donation	Y		Manager Kodja Place Tourism Marketing
Senior or concession card	donation	donation		Donation	Y		
Child and /or student (under 3 free)	donation	donation		Donation	Y		
Family 2 adults + 2 or more children	donation	donation		Donation	Y		
Visitor(s) accompanied by Kojonup Resident	50% of fee	N/A		N/A	Y		
Groups over 10 (per person)	donation	\$ 10.00	6. Community Activity	\$ 10.00	Y		Manager Kodja Place Tourism Marketing
School Groups over 10 (per person)	donation	\$ 5.00		\$ 5.00	Y		
School Groups over 10 (per person) with activity kits (additional charge)	donation	\$ 5.00		\$ 5.00	Y	8205	
Friends of KP Annual Adult Pass	N/A	N/A	5. Commercial Activity	N/A	Y		
Friends of KP Annual Child Pass	N/A	N/A		N/A	Y		
Friends of KP Annual Family Pass	N/A	N/A		N/A	Y		
Billy's Tour - per person		\$ 10.00		\$ 15.00			
Billy's Tour - per family (4)		\$ 25.00		\$ 30.00			
Additional Services							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 4.00	\$ 5.00	5	\$ 5.00	Y		
After Hours and Public Holiday Fee - per hour							
Noongar Guide	\$ 60.00	\$ 75.00	5. Commercial Activity	\$ 75.00			
Kodja Place staff	\$ 50.00	\$ 60.00		\$ 60.00			
Kodja Place staff (public holiday)	\$ 100.00	\$ 150.00		\$ 150.00			

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
Room & Equipment Hire						8207		
Community Groups:								
Community Room hire								
- Half Day	\$ 45.00	\$ 60.00	6. Community Activity	\$ 65.00	Y		Manager Kodja Place Tourism Marketing	
- Full Day	\$ 90.00	\$ 115.00		\$ 120.00	Y			
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 5.00		\$ 5.00	Y			
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)								
- Half Day	\$ 40.00	N/A		N/A	Y			
- Full Day	\$ 80.00	N/A		N/A	Y			
Private &/or Commercial:						8203		
Community Room hire								
- Half Day	\$ 55.00	\$ 60.00	5. Commercial Activity	\$ 65.00	Y			
- Full Day	\$ 110.00	\$ 115.00		\$ 120.00	Y			
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 5.00		\$ 5.00	Y			
Story Place Meeting Room hire (Urn, mugs, self serve tea, coffee & milk)								
- Half Day	\$ 50.00	\$ 50.00		\$ 60.00	Y			
- Full Day	\$ 100.00	\$ 100.00		\$ 120.00	Y			
Additional Hire Services (Private &/or Commercial):								
- CMR Projector and Screen	\$ 80.00	N/A		N/A	Y		Manager Kodja Place Tourism Marketing	
- Projector - External Hire	\$ 40.00	\$ 50.00	5. Commercial Activity	\$ 50.00	Y			
- Screen - External	\$ 20.00	\$ 20.00		\$ 20.00	Y			
- Whiteboard - (in-house only and markers not provided)	\$ 15.00	N/A			N/A	Y		
Mipro Amplifier only (includes radio microphone, microphone stand)	N/A	\$ 75.00			\$ 75.00	Y		
Mipro Amplifier and Speaker (includes radio microphone and stand, 2 speaker)	N/A	\$ 100.00		\$ 100.00	Y			
Hire of Rose Maze or stage area per hour (upto 4 hrs then all day hire)	\$ 20.00	\$ 30.00		\$ 30.00		8203		
Hire of Rose Maze or stage area (full day during business hours)	\$ 150.00	\$ 200.00	5 & 6	\$ 220.00	Y			
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	\$ 100.00	\$ 200.00	5 & 6	\$ 220.00	N			
Table Hire per day	\$ 5.00	\$ 15.00		\$ 15.00	Y			
Chair Hire per day	\$ 2.00	\$ 7.50		\$ 7.50	Y			
Crockery - excludes cups and saucers (per set per day)	\$ 1.00	\$ 2.00		\$ 2.00	Y			
Crockery - cups and saucers (per set incl teaspoon per day)	\$ 0.75	\$ 3.00		\$ 3.00	Y			
Cutlery (per setting per day)	\$ 0.50	\$ 3.00		\$ 3.00	Y			
Breakages - charged at replacement cost.								

Shire of Kojonup								
LIST OF FEES & CHARGES								
2023/2024								
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
Coach Tours/Packages (minimum 15 people)								
Adult (normal entry)	\$ 7.50	\$ 7.50	5. Commercial Activity	N/A	Y	8203	Manager Kodja Place Tourism Marketing	
Senior (normal entry)	\$ 4.00	\$ 4.00		N/A				
Child (normal entry)	\$ 3.50	\$ 3.50		N/A	Y			
Guided tour (outside normal tour times but in business hours) Adult	\$ 8.50	\$ 8.50		N/A	Y			
Guided tour (outside normal tour times but in business hours) Child	\$ 4.00	\$ 4.00		N/A	Y			
Billy Tea and Damper (per person) additional to entry.	\$ 4.00	\$ 4.00		N/A	Y			
Visitor Centre								
Membership (local business) (includes website & brochure raking fees)	N/A	N/A	5. Commercial Activity	N/A	Y	8203		
Membership (non-local businesses only includes website)	N/A	N/A		N/A	Y			
Membership (individual - consignees)	N/A	N/A		N/A	Y			
Operator (DL Brochure raking fee)	\$ 85.00	\$ 85.00		\$ 85.00	Y			
Operator (A4 Brochure raking fee)	\$ 100.00	\$ 100.00		\$ 100.00	Y			
Operator (DL Brochure raking fee - within Australia's South West & Wheatbelt Shires)	N/A	N/A		N/A	Y			
Operator (A4 Brochure raking fee - within Australia's South West)	N/A	N/A		N/A	Y			
Operator (DL Brochure raking fee - Outside Australia's South West & Wheatbelt Shires)	N/A	N/A		N/A	Y		8223	
Commissions:								
- KAC Retail	15%	15%			15%			
- Retail	30%	35%		35%				
- Accommodation Providers	15%	15%		15%	Y			
Information Bay Advertising								
Advertisement - per year	\$ 250.00	\$ 250.00	5. Commercial Activity	N/A	Y	8223		
Artwork	at cost	at cost		At Cost	Y			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Saleyard and Washdown Bay							
Washdown Bay - per minute	\$ 1.50	\$ 1.50		\$ 2.00	Y		Manager Regulatory Services
Washdown Bay - minimum charge	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 20.00	Y	8013	
Vehicle Impound Fees							
Vehicle Impound Fees	\$ 250.00	\$ 250.00		\$ 500.00			
- Plus Oncharge of Cost to Remove Vehicle eg. Towing Fees						A/C	Manager Regulatory Services
- Storage of Abandoned Vehicles (per day)		\$ 10.00		\$ 10.00			

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Private Works / Plant Hire							
Plant Hire (per hour with operator - Normal Hours)							
Grader	\$ 270.00	\$ 280.00	5. Commercial Activity	\$ 300.00	Y	9003	Manager Works & Services
Skid Steer	\$ 200.00	\$ 210.00		\$ 250.00	Y		
Loader	\$ 240.00	\$ 250.00		\$ 300.00	Y		
Loader plus Pruning Attachment	\$ 300.00	\$ 315.00		\$ 350.00	Y		
Excavator	\$ 300.00	\$ 315.00		\$ 350.00	Y		
Excavator Plus Pruning Attachment	\$ 350.00	\$ 365.00		\$ 380.00	Y		
Mini Digger	\$ 220.00	\$ 230.00		\$ 250.00	Y		
Prime Mover	\$ 220.00	\$ 230.00		\$ 250.00	Y		
Prime Mover and Tanker (33,000ltrs)	\$ 270.00	\$ 280.00		\$ 300.00	Y		
Prime Mover and Low Loader	\$ 270.00	\$ 280.00		\$ 300.00	Y		
Prime Mover and Side tipping Trailer	\$ 280.00	\$ 290.00		\$ 300.00	Y		
Light Truck up to 2T	\$ 160.00	\$ 170.00		\$ 200.00	Y		
3T Tipper	\$ 170.00	\$ 180.00		\$ 200.00	Y		
13T Tipper	\$ 200.00	\$ 210.00		\$ 250.00	Y		
13T Tipper - including Plant Trailer	\$ 240.00	\$ 250.00		\$ 300.00	Y		
13T Tipper - including Side Tipping Trailer	\$ 250.00	\$ 260.00		\$ 300.00	Y		
Tractor	\$ 170.00	\$ 180.00		\$ 220.00	Y		
Tractor Plus Attachments	\$ 200.00	\$ 210.00		\$ 220.00	Y		
Self Propelled Vibrating Roller	\$ 210.00	\$ 220.00		\$ 250.00	Y		
Multi Tyred Roller	\$ 200.00	\$ 210.00		\$ 250.00	Y		
Ride on Mower	\$ 160.00	\$ 170.00		\$ 250.00	Y		
Small Tanker 10,000ltr - includes 13T Tipper	\$ 220.00	\$ 230.00	\$ 250.00	Y			
Forklift	\$ 120.00	\$ 130.00	\$ 200.00	Y			
Light Vehicles	\$ 130.00	\$ 140.00	\$ 200.00	Y			
Water Jetter	\$ 210.00	\$ 220.00	\$ 300.00				
Note:							
1. Where the Prime Mover and Low Loader are used to transport plant to a job and they remain on the site without being used only those							
2. The Chief Executive Officer has delegated authority to negotiate on very large jobs. Refer Delegation.							
3. Plant is available for "Dry Hire" under Policy 4.9 Private use of Council Plant and Equipment.							
4. If Shire labour, including plant operators is required out of ordinary depot operating hours, then the appropriate overtime rate will be charged to the person or organisation requesting the private works.							

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
Small Equipment Hire 1 Day							
Turf Cutter	\$ 35.00	\$ 40.00	5	\$ 50.00	Y	9003	Manager Works & Services
High Volume Pump	\$ 35.00	\$ 40.00	5	\$ 50.00	Y		
Mobile Compressor	\$ 40.00	\$ 45.00	5	\$ 55.00	Y		
Chainsaw	\$ 30.00	\$ 35.00	5	\$ 45.00	Y		
Whipper Snipper	\$ 30.00	\$ 35.00	5	\$ 45.00	Y		
Wacker Packer	\$ 30.00	\$ 35.00	5	\$ 45.00	Y		
Trailer	\$ 30.00	\$ 35.00	5	\$ 35.00	Y		
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)							
Labour Hire - Private Works	\$ 110.00	\$ 125.00	5	\$ 140.00	Y	9003	Manager Works & Services



Rates Incentive Prize Draw 2023/2024– Terms and Conditions

1. Entry is open to all property owners of the Shire of Kojonup who pay their rates in full OR the first instalment amount by **4pm, Friday 6 October 2023**. Shire of Kojonup Councillors, Executive Managers and their families are not eligible to enter.
2. Entry is made by the payment in full of the 2023/2024 Rate Notice OR First Instalment amount by cash, cheque, EFTPOS, bPAY or money order. Entries will be disqualified if payment is dishonoured for any reason by the financial institution concerned.
3. The competition will commence with the mailing of rate notices by Australia Post and the emailing of rate notices via the Shire email system. It will close at **4pm, Friday 6 October 2023**.
4. At the close of the competition, all ratepayers who have paid their 2023/2024 Rate Notice in full OR the first instalment amount will be identified by the Shire's rate system, Ten (10) eligible rate payers will then be drawn at random.
5. The random prize draw will be conducted in front of a member of the public and a member of the Shire staff.
6. The ten (10) winning ratepayers will be notified by the Shire via telephone, email or post no later than Friday 20 October 2023 and will be invited to attend the Shire office to collect their prize.
7. The draw results will be considered final and no correspondence will be entered into.
8. The date of the random prize draw is **Friday 13 October 2023**.
9. Prizes for all ten (10) winners will consist of \$500 worth of Kojonup Dollars, valid from date of receipt until 1 June 2024.
10. Winners' names will be published in the Shire e-News, website and social media pages, and the Kojonup News.
11. Kojonup Dollars can be spent in the local businesses mentioned in Appendix 1.
12. It is a condition of accepting any prize that the winners agree to be photographed, interviewed and/or filmed for use in Shire of Kojonup promotional, marketing and/or creative material.

Shire of Kojonup

93-95 Albany Highway, Kojonup WA 6395

Postal address: PO Box 163, Kojonup WA 6395

Telephone: (08) 9831 2400 | Facsimile: (08) 9831 1566 | Email: council@kojonup.wa.gov.au

SHIRE OF KOJONUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	34

SHIRE'S VISION



SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
		\$	\$	\$
Rates	2(a)	4,892,081	4,593,076	4,518,962
Grants, subsidies and contributions	10	2,067,218	4,133,200	2,235,215
Fees and charges	13	1,460,385	1,462,411	1,463,986
Interest revenue	11(a)	82,500	73,921	43,019
Other revenue	11(b)	960,271	338,933	419,371
		9,462,455	10,601,541	8,680,553
Expenses				
Employee costs		(5,227,726)	(4,835,865)	(4,641,287)
Materials and contracts		(3,597,906)	(2,439,781)	(1,291,155)
Utility charges		(378,064)	(380,263)	(307,140)
Depreciation	6	(4,497,915)	(4,390,523)	(3,774,415)
Finance costs	11(d)	(137,918)	(132,107)	(133,718)
Insurance		(501,145)	(422,807)	(395,462)
Other expenditure		(347,008)	126,871	(1,074,777)
		(14,687,682)	(12,474,475)	(11,617,954)
		(5,225,227)	(1,872,934)	(2,937,401)
Capital grants, subsidies and contributions	10	3,882,617	4,419,856	4,479,712
Profit on asset disposals	5	0	55,500	16,000
Loss on asset disposals		0	(3,809)	(26,000)
		3,882,617	4,471,547	4,469,712
Net result for the period		(1,342,610)	2,598,613	1,532,311
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,342,610)	2,598,613	1,532,311

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

SHIRE OF KOJONUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		4,892,081	4,575,702	4,596,678
Grants, subsidies and contributions		3,203,218	2,997,750	2,251,127
Fees and charges		1,460,385	1,462,411	1,465,986
Interest revenue		82,500	73,921	43,019
Goods and services tax received		250,000	337,441	0
Other revenue		960,271	338,933	419,371
		10,848,455	9,786,158	8,776,181
Payments				
Employee costs		(5,227,726)	(4,755,734)	(4,813,508)
Materials and contracts		(3,597,906)	(2,545,479)	(1,013,177)
Utility charges		(378,064)	(380,263)	(307,140)
Finance costs		(137,918)	(133,862)	(133,718)
Insurance		(501,145)	(422,807)	(395,462)
Goods and services tax paid		(250,000)	(250,000)	(5,000)
Other expenditure		(347,008)	126,871	(1,074,777)
		(10,439,767)	(8,361,274)	(7,742,782)
Net cash provided by (used in) operating activities	4	408,688	1,424,884	1,033,399
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5(c)	(100,000)	(18,861)	(94,000)
Payments for purchase of property, plant & equipment	5(a)	(1,544,696)	(863,557)	(2,770,429)
Payments for construction of infrastructure	5(b)	(4,517,921)	(4,181,568)	(3,833,364)
Capital grants, subsidies and contributions		3,063,070	4,190,101	3,430,409
Proceeds from sale of property, plant and equipment	5(a)	0	70,591	72,000
Net cash provided by (used in) investing activities		(3,099,547)	(803,294)	(3,195,384)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(447,119)	(413,214)	(413,134)
Proceeds from new borrowings	7(a)	0	600,000	600,000
Net cash provided by (used in) financing activities		(447,119)	186,786	186,866
Net increase (decrease) in cash held		(3,137,978)	808,376	(1,975,119)
Cash at beginning of year		6,309,060	5,500,684	5,500,920
Cash and cash equivalents at the end of the year	4	3,171,082	6,309,060	3,525,801

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

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
Rates	2(a)	4,892,081	4,593,076	4,518,962
Grants, subsidies and contributions	10	2,067,218	4,133,200	2,235,215
Fees and charges	13	1,460,385	1,462,411	1,463,986
Interest revenue	11(a)	82,500	73,921	43,019
Other revenue	11(b)	960,271	338,933	419,371
Profit on asset disposals	5	0	55,500	16,000
		9,462,455	10,657,041	8,696,553
Expenditure from operating activities				
Employee costs		(5,227,726)	(4,835,865)	(4,641,287)
Materials and contracts		(3,597,906)	(2,439,781)	(1,291,155)
Utility charges		(378,064)	(380,263)	(307,140)
Depreciation	6	(4,497,915)	(4,390,523)	(3,774,415)
Finance costs	11(d)	(137,918)	(132,107)	(133,718)
Insurance		(501,145)	(422,807)	(395,462)
Other expenditure		(347,008)	126,871	(1,074,777)
Loss on asset disposals	5	0	(3,809)	(26,000)
		(14,687,682)	(12,478,284)	(11,643,954)
Non-cash amounts excluded from operating activities	3(b)	4,499,915	4,452,286	3,786,415
Amount attributable to operating activities		(725,312)	2,631,043	839,014
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	3,882,617	4,419,856	4,479,712
Proceeds from disposal of assets	5	0	70,591	72,000
		3,882,617	4,490,447	4,551,712
Outflows from investing activities				
Payments for land held for resale	5(c)	(100,000)	(18,861)	(94,000)
Payments for property, plant and equipment	5(a)	(1,544,696)	(863,557)	(2,770,429)
Payments for construction of infrastructure	5(b)	(4,517,921)	(4,181,568)	(3,833,364)
		(6,162,617)	(5,063,986)	(6,697,793)
Amount attributable to investing activities		(2,280,000)	(573,539)	(2,146,081)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	0	600,000	600,000
Transfers from reserve accounts	8(a)	0	1,062,704	759,623
		0	1,662,704	1,359,623
Outflows from financing activities				
Repayment of borrowings	7(a)	(447,119)	(413,214)	(413,134)
Payments for refund of Springhaven bonds		0	(250,000)	0
Transfers to reserve accounts	8(a)	(37,569)	(42,448)	(114,867)
		(484,688)	(705,662)	(528,001)
Amount attributable to financing activities		(484,688)	957,042	831,622
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,490,000	475,454	475,446
Amount attributable to operating activities		(725,312)	2,631,043	839,014
Amount attributable to investing activities		(2,280,000)	(573,539)	(2,146,081)
Amount attributable to financing activities		(484,688)	957,042	831,622
Surplus or deficit at the end of the financial year	3	0	3,490,000	1

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

**SHIRE OF KOJONUP
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Fixed Assets	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Reserve Accounts	18
Note 9	Revenue Recognition	20
Note 10	Program Information	22
Note 11	Other Information	23
Note 12	Elected Members Remuneration	24
Note 13	Fees and Charges	25

1(a) **BASIS OF PREPARATION**

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Gross rental value properties	Gross rental valuation	0.145058	562	7,572,037	1,098,385	300	0	1,098,685	1,040,747	969,484
Unimproved value properties	Unimproved valuation	0.006426	494	573,649,010	3,686,268	0	0	3,686,268	3,444,030	3,443,458
Total general rates			1,056	581,221,047	4,784,653	300	0	4,784,953	4,484,777	4,412,942
(ii) Minimum payment										
		\$								
Gross rental value properties	Gross rental valuation	819	71	113,267	58,149	0	0	58,149	60,840	60,840
Unimproved value properties	Unimproved valuation	835	56	3,696,490	46,760	0	0	46,760	45,240	45,240
Total minimum payments			127	3,809,757	104,909	0	0	104,909	106,080	106,080
Total general rates and minimum payments			1,183	585,030,804	4,889,562	300	0	4,889,862	4,590,857	4,519,022
(iv) Ex-gratia rates										
CBH					2,219	0	0	2,219	2,219	1,500
Total ex-gratia rates			0	0	2,219	0	0	2,219	2,219	1,500
Waivers or Concessions (Refer note 2(d))								0	0	(1,560)
Total rates					4,891,781	300	0	4,892,081	4,593,076	4,518,962

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

6/10/2023

Option 2 (Two Instalments)

6/10/2023

6/02/2024

Option 3 (Four Instalments)

6/10/2023

6/12/2023

6/02/2024

8/04/2024

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	6/10/2023	0	0.00%	7.00%
Option two				
First instalment	6/10/2023	0	0.00%	7.00%
Second instalment	6/02/2024	9	5.50%	7.00%
Option three				
First instalment	6/10/2023	0	0.00%	7.00%
Second instalment	6/12/2023	9	5.50%	7.00%
Third instalment	6/02/2024	9	5.50%	7.00%
Fourth instalment	8/04/2024	9	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,500	3,951	3,500
Instalment plan interest earned	10,000	12,432	8,000
Unpaid rates and service charge interest earned	23,000	27,112	30,000
	36,500	43,495	41,500

**SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Waiver	100.00%	\$	\$ 0	\$ 0	\$ 1,560	Specific Council decision partial waiving of rates equivalent to minimum rate of two vacant lots.	Lot 2 and 3 Spring St, Kojonup - Community Medical Centre.
					0	0	1,560		

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,171,082	6,309,060	3,525,801
	766,219	1,902,219	631,858
	280,546	180,546	681,045
	4,217,847	8,391,825	4,838,704
	(2,884,752)	(2,884,752)	(3,016,246)
	0	(819,547)	0
7	(508,767)	(447,119)	(150,000)
	(786,159)	(786,159)	(731,667)
	(4,179,678)	(4,937,577)	(3,897,913)
	38,169	3,454,248	940,791
3(c)	(38,169)	35,752	(940,790)
	0	3,490,000	1

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Provision for doubtful debt movement
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates
 - Employee provisions
 - Accrued interest on loans

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	0	(55,500)	(16,000)
5	0	3,809	26,000
	2,000	0	2,000
6	4,497,915	4,390,523	3,774,415
	0	54,492	0
	0	(13,591)	0
	0	74,309	0
	0	(1,756)	0
	4,499,915	4,452,286	3,786,415

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Provision for doubtful debts
 - Land held for resale
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Springhaven bonds
 - Accrued loan interest
 - Current portion of employee benefit provisions

Total adjustments to net current assets

8	(3,037,229)	(2,999,660)	(3,375,160)
	3,142	1,142	3,142
	(269,861)	(169,861)	(673,045)
	508,767	447,119	150,000
	1,945,000	1,945,000	2,195,000
	25,851	25,851	27,606
	786,161	786,161	731,667
	(38,169)	35,752	(940,790)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cash at bank and on hand	3,171,082	6,309,060	3,525,801
Total cash and cash equivalents	3,171,082	6,309,060	3,525,801
Held as			
- Unrestricted cash and cash equivalents	3(a) 83,853	1,769,853	150,641
- Restricted cash and cash equivalents	3(a) 3,087,229	4,539,207	3,375,160
	3,171,082	6,309,060	3,525,801
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3,087,229	4,539,207	3,375,160
	3,087,229	4,539,207	3,375,160
The assets are restricted as a result of the specified purposes associated with the liabilities below:			
Financially backed reserves	8 3,037,229	2,999,660	3,375,160
Unspent borrowings	7(c) 50,000	720,000	0
Unspent capital grants, subsidies and contribution liabilities	0	819,547	0
	3,087,229	4,539,207	3,375,160
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,342,610)	2,598,613	1,532,311
Depreciation	6 4,497,915	4,390,523	3,774,415
(Profit)/loss on sale of asset	5 0	(51,691)	10,000
(Increase)/decrease in receivables	1,136,000	(1,065,383)	130,889
(Increase)/decrease in inventories	0	10,220	12,905
Increase/(decrease) in payables	0	(166,343)	(996,712)
Increase/(decrease) in unspent capital grants	(819,547)	(229,755)	1,049,303
Increase/(decrease) in employee provisions	0	128,801	0
Capital grants, subsidies and contributions	(3,063,070)	(4,190,101)	(4,479,712)
Net cash from operating activities	408,688	1,424,884	1,033,399

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

**SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

5. FIXED ASSETS

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

	2023/24 Budget Additions	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment									
Buildings - non-specialised	230,000	263,828	0	0	0	0	0	0	0
Buildings - specialised	944,696	208,470	0	0	0	2,320,429	0	0	0
Furniture and equipment	370,000	12,055	0	0	0	10,000	0	0	0
Plant and equipment	0	379,204	18,900	70,591	51,691	440,000	82,000	72,000	(10,000)
Total	1,544,696	863,557	18,900	70,591	51,691	2,770,429	82,000	72,000	(10,000)
(b) Infrastructure									
Infrastructure - roads	3,027,500	3,486,832	0	0	0	2,554,987	0	0	0
Infrastructure - drainage	0	26,403	0	0	0	0	0	0	0
Infrastructure - footpaths	250,000	0	0	0	0	0	0	0	0
Infrastructure - parks	168,000	545,048	0	0	0	518,531	0	0	0
Infrastructure - other	1,072,421	123,285	0	0	0	759,846	0	0	0
Total	4,517,921	4,181,568	0	0	0	3,833,364	0	0	0
(c) Land held for resale									
Development costs	100,000	18,861	0	0	0	94,000	0	0	0
Total	100,000	18,861	0	0	0	94,000	0	0	0
Total	6,162,617	5,063,986	18,900	70,591	51,691	6,697,793	82,000	72,000	(10,000)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - roads
Infrastructure - kerbing
Infrastructure - drainage
Infrastructure - bridges
Infrastructure - footpaths
Infrastructure - parks
Infrastructure - other

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	213,264	208,172	270,000
	400,989	391,415	468,450
	19,534	19,068	17,000
	371,897	363,018	524,000
	824	804	1,408
	2,312,800	2,257,579	1,652,895
	187,523	183,046	107,540
	470,019	458,797	283,000
	106,557	104,013	53,620
	57,110	55,746	40,000
	98,853	96,493	23,250
	258,545	252,372	333,252
	4,497,915	4,390,523	3,774,415
	89,000	80,526	100,200
	41,700	38,103	42,060
	20,065	16,722	15,250
	21,190	17,658	16,625
	265,520	227,663	345,000
	40,685	37,292	27,230
	478,140	438,291	685,000
	3,376,665	3,095,273	1,950,500
	146,850	134,611	184,550
	18,100	304,384	408,000
	4,497,915	4,390,523	3,774,415

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Tools	4 to 10 years
Infrastructure - roads	12 to 50 years
Infrastructure - kerbing	12 to 50 years
Infrastructure - drainage	20 to 50 years
Infrastructure - bridges	20 to 50 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - parks	20 to 100 years
Infrastructure - other	20 to 100 years

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Budget	Actual		Actual	Principal	Actual	Actual		Budget	Budget	Budget	Principal
				1 July 2023	New Loans	Principal Repayments	Principal outstanding 30 June 2024	Interest Repayments	Principal 1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments
Sports Complex	134	WATC*	4.94%	198,705	\$ 0	\$ (18,020)	\$ 180,685	\$ (9,800)	\$ 215,867	\$ 0	\$ (17,162)	\$ 198,705	\$ (10,450)	\$ 224,140	\$ 0	\$ (17,162)	\$ 206,978	\$ (10,454)
Bagg St Unit	135	WATC*	3.07%	53,802	0	(10,115)	43,687	(1,575)	63,613	0	(9,811)	53,802	(1,870)	68,407	0	(9,811)	58,596	(1,878)
Sports Complex Wall	136	WATC*	1.99%	62,359	0	(9,885)	52,474	(1,192)	72,051	0	(9,692)	62,359	(1,369)	72,050	0	(9,692)	62,358	(1,385)
Medical Centre Donation	137	WATC*	1.73%	114,972	0	(8,700)	106,272	(1,952)	123,523	0	(8,551)	114,972	(2,050)	123,523	0	(8,551)	114,972	(2,100)
GROH Housing - GSHI	138	WATC*	1.44%	823,079	0	(112,583)	710,496	(11,449)	934,058	0	(110,979)	823,079	(12,509)	934,059	0	(110,979)	823,080	(13,052)
Aged Units - GSHI	139	WATC*	1.17%	20,369	0	(10,125)	10,244	(209)	30,377	0	(10,008)	20,369	(286)	30,377	0	(10,008)	20,369	(326)
Staff Housing - GSHI	140	WATC*	1.73%	796,591	0	(60,276)	736,315	(13,521)	855,837	0	(59,246)	796,591	(14,202)	855,837	0	(59,246)	796,591	(14,551)
Airstrip Lighting	141	WATC*	1.51%	126,578	0	(10,157)	116,421	(1,875)	136,583	0	(10,005)	126,578	(1,976)	136,944	0	(10,005)	126,939	(1,669)
Oval Lighting	142	WATC*	1.45%	206,908	0	(24,573)	182,335	(2,915)	231,128	0	(24,220)	206,908	(3,206)	231,128	0	(24,220)	206,908	(3,268)
Netball Courts & Roof	143	WATC*	2.88%	1,337,732	0	(53,783)	1,283,949	(38,108)	1,390,000	0	(52,268)	1,337,732	(39,136)	1,390,000	0	(52,268)	1,337,732	(39,623)
Staff Housing - GSHI	144	WATC*	1.87%	44,406	0	(10,793)	33,613	(780)	55,000	0	(10,594)	44,406	(915)	55,000	0	(10,594)	44,406	(980)
GROH Housing - GSHI	145	WATC*	1.87%	44,406	0	(10,793)	33,613	(780)	55,000	0	(10,594)	44,406	(915)	55,000	0	(10,594)	44,406	(980)
Harrison PI Toilets & Park	146	WATC*	3.92%	366,615	0	(34,706)	331,909	(14,025)	400,000	0	(33,385)	366,615	(15,263)	400,000	0	(33,385)	366,615	(15,345)
Land Development	147	WATC*	3.92%	353,855	0	(33,498)	320,357	(13,537)	386,078	0	(32,223)	353,855	(14,732)	386,078	0	(32,223)	353,855	(14,811)
Staff Housing Renovations	148	WATC*	4.49%	285,524	0	(15,049)	270,475	(12,643)	300,000	0	(14,476)	285,524	(13,081)	300,000	0	(14,396)	285,604	(13,296)
Communications Tower	150	WATC*	4.52%	400,000	0	(16,042)	383,958	(9,038)	0	400,000	0	400,000	(98)	0	400,000	0	400,000	0
Harrison PI Toilets & Park	149	WATC*	4.52%	200,000	0	(8,021)	191,979	(4,519)	0	200,000	0	200,000	(49)	0	200,000	0	200,000	0
				5,435,901	0	(447,119)	4,988,782	(137,918)	5,249,115	600,000	(413,214)	5,435,901	(132,107)	5,262,543	600,000	(413,134)	5,449,409	(133,718)

All borrowing repayments will be financed by general purpose revenue.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
Loan 148	Staff house renovations	2022	\$ 120,000	\$ 120,000	\$ 0	\$ 0
Loan	Communications Tower	2023	400,000	350,000	0	50,000
Loan	Harrison Place toilets/park	2023	200,000	200,000	0	0
			720,000	670,000	0	50,000

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	30,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	230,000	230,000	230,000
Loan facilities			
Loan facilities in use at balance date	4,988,782	5,435,901	5,449,409

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	245,886	30,908	0	276,794	235,650	10,236	0	245,886	235,650	10,236	0	245,886
(b) Plant reserve	252,079	2,611	0	254,690	582,448	7,466	(337,835)	252,079	582,448	0	(202,470)	379,978
(c) Economic development reserve	0	0	0	0	88,507	786	(89,293)	0	88,507	89	(64,000)	24,596
(d) Springhaven lodge reserve	1,945,000	0	0	1,945,000	2,195,000	0	(250,000)	1,945,000	2,195,000	0	0	2,195,000
(e) Low income housing reserve	84,224	83	0	84,307	83,483	741	0	84,224	83,483	11,583	(10,000)	85,066
(f) Sporting facility reserve	63,260	63	0	63,323	62,737	523	0	63,260	62,737	63	(42,178)	20,622
(g) Springhaven buildings upgrade and renewal reserve	0	0	0	0	2,165	15,904	(18,069)	0	2,165	2,197	0	4,362
(h) Bushfire communications reserve	0	0	0	0	89,346	794	(90,140)	0	89,346	89	(89,346)	89
(i) Landfill waste management reserve	80,758	80	0	80,838	80,047	711	0	80,758	80,047	26,550	(50,000)	56,597
(j) Land acquisition and development reserve	0	0	0	0	37,289	333	(37,622)	0	37,289	37	(37,000)	326
(k) Community grants reserve	9,832	10	0	9,842	9,745	87	0	9,832	9,745	10	0	9,755
(l) Independent living units reserve	159,573	158	0	159,731	158,168	1,405	0	159,573	158,168	158	(18,793)	139,533
(m) Spencer street youth precinct reserve	0	0	0	0	31,270	278	(31,548)	0	31,270	31	(20,000)	11,301
(n) Natural resource management reserve	98,295	97	0	98,392	97,430	865	0	98,295	97,430	60,097	(83,164)	74,363
(o) Memorial hall & lesser hall upgrades reserve	0	0	0	0	7,147	63	(7,210)	0	7,146	7	0	7,153
(p) Day care building maintenance reserve	0	0	0	0	14,765	147	(14,912)	0	14,766	15	(7,000)	7,781
(q) Swimming pool reserve	40,829	40	0	40,869	40,470	359	0	40,829	40,469	40	0	40,509
(r) Springhaven equipment reserve	0	0	0	0	16,503	147	(16,650)	0	16,503	17	(10,000)	6,520
(s) Saleyards reserve	0	0	0	0	39,555	351	(39,906)	0	39,555	0	(9,570)	29,985
(t) RSL hall renewal reserve	0	0	0	0	10,301	91	(10,392)	0	10,301	10	0	10,311
(u) Benn parade multi-facility reserve	0	0	0	0	14,301	119	(14,420)	0	14,301	14	(14,301)	14
(v) Townscape reserve	0	0	0	0	49,802	442	(50,244)	0	49,801	50	(49,801)	50
(w) Kodja place building upgrade & renewal reserve	17,769	18	0	17,787	17,628	141	0	17,769	17,628	18	(10,000)	7,646
(x) Shire office/library building upgrade & renewal reserve	0	0	0	0	1,007	0	(1,007)	0	1,007	1	0	1,008
(y) Works depot building upgrade & renewal reserve	0	0	0	0	1,006	0	(1,006)	0	1,006	1	0	1,007
(z) Netball court resurface reserve	1,007	3,501	0	4,508	1,007	0	0	1,007	1,007	3,501	0	4,508
(aa) The spring reserve	0	0	0	0	16,018	142	(16,160)	0	16,018	16	(16,000)	34
(ab) Sporting complex building upgrade & renewal reserve	1,129	0	0	1,129	1,079	50	0	1,129	1,080	1	0	1,081
(ac) Playgrounds & parks reserve	0	0	0	0	20,026	178	(20,204)	0	20,027	20	(10,000)	10,047
(ad) Trails network construction reserve	2	0	0	2	6,009	0	(6,007)	2	6,009	6	(6,000)	15
(ae) Kodja place tourist precinct reserve	17	0	0	17	10,007	89	(10,079)	17	10,007	10	(10,000)	17
	2,999,660	37,569	0	3,037,229	4,019,916	42,448	(1,062,704)	2,999,660	4,019,916	114,867	(759,623)	3,375,160

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024
8. RESERVE ACCOUNTS (continued)

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	To smooth funding allocations over financial years for the purchase of major plant items.
(c) Economic development reserve	Ongoing	To be used for Pillar 5 - 'Digital' within 'Smart Possibilities' in the Kojonup Community Strategic Plan.
(d) Springhaven lodge reserve	Ongoing	To cash back refundable bonds paid by residents of the facility. To be used for major maintenance of Jean Sullivan Units. All operating profit is to be transferred to this reserve in accordance with the joint venture agreement.
(e) Low income housing reserve	Ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
(f) Sporting facility reserve	Ongoing	To be used for major maintenance and capital renewal of Springhaven facility buildings.
(g) Springhaven buildings upgrade and renewal reserve	Ongoing	To construct and maintain critical bushfire communication infrastructure.
(h) Bushfire communications reserve	Ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management
(i) Landfill waste management reserve	Ongoing	To fund the purchase of land, sub-division expenses and receipt sub-division sales revenue.
(j) Land acquisition and development reserve	Ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
(k) Community grants reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(l) Independent living units reserve	Ongoing	To fund development, planning and construction of a skate park, pump track and youth centre at the Spencer Street site.
(m) Spencer street youth precinct reserve	Ongoing	For the Shire of Kojonup to progress the following projects:-
(n) Natural resource management reserve	Ongoing	1. Bridal Creeper and tagasaste Eradication program. 2. Managing water resources including water harvesting and re-use opportunities in the Shire for the use in Kojonup parks and reserves during summer. 3. Undertake weed management and planting of native trees and shrubs in conjunction with Schools, Kojonup Aboriginal Corporation and community groups within identified Reserves such as: a) Myrtle Benn, Farrar and Quin Quin; b) Showground's area; and c) Blackwood Road arboretum to improve bio diversity, fauna habitat and natural resource management outcomes.
(o) Memorial hall & lesser hall upgrades reserve	Ongoing	To construct a medical centre as defined within the existing Shire of Kojonup Town Planning Scheme No.3. For the expenditure of major building maintenance items on the Kojonup Day Care Centre building, corner of Elverd & Honner Streets, Kojonup.
(p) Day care building maintenance reserve	Ongoing	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
(q) Swimming pool reserve	Ongoing	To fund major equipment purchases at Springhaven Lodge.
(r) Springhaven equipment reserve	Ongoing	To fund capital renewal and upgrades to the Kojonup Saleyards
(s) Saleyards reserve	30/06/2023	To be used for major refurbishment and/or re-purposing of the Kojonup RSL Hall.
(t) RSL hall renewal reserve	30/06/2023	To be used to fund the co-location of Historical Society, Men's Shed and Kojonup Tourist Railway facilities to the Benn Parade Railway
(u) Benn parade multi-facility reserve	30/06/2023	To be used for major townscape improvements to the Kojonup Town Centre.
(v) Townscape reserve	Ongoing	To be used for building upgrades and renewals to Kodja Place.
(w) Kodja place building upgrade & renewal reserve	Ongoing	To be used for major upgrade and capital renewal of the Shire Administration Centre and library buildings.
(x) Shire office/library building upgrade & renewal reserve	Ongoing	To be used for major upgrade and capital renewal of the Works & Services Depot buildings.
(y) Works depot building upgrade & renewal reserve	Ongoing	To be used for the future replacement of the netball court playing surfaces.
(z) Netball court resurface reserve	Ongoing	To be used for major capital upgrades and improvements at the Kojonup Spring aea.
(aa) The spring reserve	Ongoing	To be used for major upgrade and renewal of the Sporting Complex Building.
(ab) Sporting complex building upgrade & renewal reserve	Ongoing	To be used to fund the major asset renewal of playground equipment and park infrastructure.
(ac) Playgrounds & parks reserve	Ongoing	To be used to construct recreational trails within the Shire of Kojonup in accordance with the Great Southern Master Trails Plan and the Shire of Kojonup Trails Plan.
(ad) Trails network construction reserve	Ongoing	To be used for the purchase and provision of gravel stocks.
(ae) Kodja place tourist precinct reserve	Ongoing	

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Adopted by Council annually or Set by State legislation or limited by legislation to the cost of provision	Applied fully based on timing of provision/entry, or based on timing of issue of the associated rights	Not applicable	Output method based on provision of service or completion of works, or on payment and issue of the licence, registration or approval
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims and reimbursable expenses	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed or when expense is incurred

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of council and the administrative support available to the council for the provision of governance for the district. Other costs relate to the task 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.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Education and welfare

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

Maintenance of pre-school facilities.

Housing

To provide and maintain staff and elderly residents housing.

Provision and maintenance of staff housing and Springhaven Lodge.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, 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 public halls, civic centres, swimming pool, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

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

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

Economic services

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of The Kodja Place. Provision of rural services including weed control, vermin control and standpipes, building control.

Other property and services

To monitor and control council's overheads operating accounts.

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

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	35,120	39,724	42,300
General purpose funding	4,958,581	4,679,598	4,577,901
Law, order, public safety	36,350	37,586	34,650
Health	4,600	2,338	2,200
Education and welfare	2,750	28,136	3,200
Housing	975,420	986,580	1,018,000
Community amenities	298,945	298,188	320,104
Recreation and culture	34,220	28,726	94,150
Transport	18,000	9,381	18,000
Economic services	896,750	167,101	182,332
Other property and services	134,501	246,483	168,501
	7,395,237	6,523,841	6,461,338
Grants, subsidies and contributions			
Governance	6,720	560	0
General purpose funding	0	2,168,074	533,570
Law, order, public safety	151,200	298,945	69,500
Education and welfare	0	41,923	36,784
Housing	1,618,000	1,427,339	1,504,000
Community amenities	0	156,994	79,216
Recreation and culture	51,000	(3,313)	12,145
Transport	203,791	0	0
Economic services	1,500	35,627	0
Other property and services	35,007	7,051	0
	2,067,218	4,133,200	2,235,215
Capital grants, subsidies and contributions			
Law, order, public safety	271,696	9,029	16,000
Education and welfare	100,000	0	107,000
Housing	0	230,645	461,900
Community amenities	739,833	234,705	955,685
Recreation and culture	44,411	259,438	774,005
Transport	2,524,266	3,685,902	2,061,316
Economic services	202,411	137	103,806
	3,882,617	4,419,856	4,479,712
Total Income	13,345,072	15,076,897	13,176,265
Expenses			
Governance	(882,169)	(1,008,515)	(758,604)
General purpose funding	(201,589)	(81,141)	(90,305)
Law, order, public safety	(517,776)	(339,423)	(330,006)
Health	(225,287)	(80,883)	(158,600)
Education and welfare	(54,217)	(185,660)	(56,340)
Housing	(3,039,827)	(2,814,223)	(2,955,146)
Community amenities	(890,212)	(624,748)	(687,807)
Recreation and culture	(1,547,765)	(1,458,327)	(1,702,045)
Transport	(5,530,784)	(5,095,336)	(3,767,731)
Economic services	(1,707,287)	(1,033,401)	(1,041,170)
Other property and services	(90,769)	243,373	(96,200)
Total expenses	(14,687,682)	(12,478,284)	(11,643,954)
Net result for the period	(1,342,610)	2,598,613	1,532,311

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	20,000	34,305	4,019
- Other funds	29,500	72	1,000
Other interest revenue	33,000	39,544	38,000
	<u>82,500</u>	<u>73,921</u>	<u>43,019</u>

(b) Other revenue

Reimbursements and recoveries	65,002	117,066	97,000
Other	895,269	221,867	322,371
	<u>960,271</u>	<u>338,933</u>	<u>419,371</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	41,000	71,525	38,000
	<u>41,000</u>	<u>71,525</u>	<u>38,000</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	137,918	132,107	133,718
	<u>137,918</u>	<u>132,107</u>	<u>133,718</u>

(e) Write offs

General rate	100	133	100
Fees and charges	0	0	(2,000)
	<u>100</u>	<u>133</u>	<u>(1,900)</u>

(f) Low Value lease expenses

Office equipment	0	0	1,416
	<u>0</u>	<u>0</u>	<u>1,416</u>

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	30,400	28,411	28,800
Meeting attendance fees	21,400	19,482	21,400
	51,800	47,893	50,200
Elected member 2			
Deputy President's allowance	7,600	5,327	7,200
Meeting attendance fees	12,228	9,437	12,228
	19,828	14,764	19,428
Elected member 3			
Meeting attendance fees	12,228	9,436	12,228
	12,228	9,436	12,228
Elected member 4			
Meeting attendance fees	12,228	15,651	12,228
Travel and accommodation expenses	700	339	700
	12,928	15,990	12,928
Elected member 5			
Meeting attendance fees	12,229	12,582	12,229
	12,229	12,582	12,229
Elected member 6			
Meeting attendance fees	12,229	9,436	12,229
	12,229	9,436	12,229
Elected member 7			
Meeting attendance fees	12,229	12,582	12,229
	12,229	12,582	12,229
Elected member 8			
Meeting attendance fees	12,229	12,582	12,229
	12,229	12,582	12,229
Total Elected Member Remuneration	145,700	135,265	143,700
President's allowance	30,400	28,411	28,800
Deputy President's allowance	7,600	5,327	7,200
Meeting attendance fees	107,000	101,188	107,000
Travel and accommodation expenses	700	339	700
	145,700	135,265	143,700

SHIRE OF KOJONUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	20	24	100
General purpose funding	7,000	8,600	7,000
Law, order, public safety	30,450	37,586	29,450
Health	3,600	2,338	2,200
Education and welfare	2,750	2,684	3,200
Housing	943,920	938,101	970,000
Community amenities	293,945	294,305	314,904
Recreation and culture	34,200	28,708	35,800
Transport	0	(1,636)	0
Economic services	134,500	94,158	89,332
Other property and services	10,000	57,543	12,000
	1,460,385	1,462,411	1,463,986

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