

**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	26

**SHIRE'S VISION**



## INTRODUCTION BY THE CHIEF EXECUTIVE OFFICER



*“The 2023/24 Budget reflects the transition to the new Placemaking Strategic Plan and with this a more prudent financial consolidation for the Shire of Kojonup.*

*The new Corporate Business Plan (CBP) starts with this budget and reflects a renewed focus on performance for the Shire and its communities.*

*It must be mentioned that the economic environment we have entered into now places cost pressure on everyone, both economic and social pressures.*

*Furthermore, moving forward, it is critical that we understand the workforce and Team Members requirements to work and live in a rural and regional community. Workforce & Diversity Planning is essential to Kojonup’s growth.*

*This will form a key component of the new Strategy and allow the Shire to attract the right skills and people for the future roles required to operate. Additionally, in the current labour market, getting access to skilled workers has caused disruption and stress within the workplace and we are starting to see some relief in this space.*

*The creation value for the Community through a ‘Community Return on Capital’ (CROC) is an important factor when considering these budgets. This budget has taken a balanced approach to cost control, capital upgrades and is focused on funding the first year of the new annual operating plan with a required upgrade of the Information Communication and Technology (ICT) platforms of the Shire. This will allow your Shire to better manage governance, financial and risk issues associated with its operations.*

*To undertake this task there have been trade-off decisions with Plant & Equipment (P&E) being placed on hold this year. As ICT is a one off capital cost the P&E will come back online in next years budget.*

*The 2022/23 Budget focuses on:*

- *Road construction and maintenance;*
- *Emergency Services Communications Tower construction;*
- *Additional electric vehicle (EV) charging stations;*
- *One Community, One Team will be a key focus in the next 12 months. As such, we will have a major focus on internal business improvement including Work Health and Safety, Management Operating Systems to improve the way we do things at the Shire, work smarter not harder, and improved performance on asset management;*
- *Build capability and upgrade technology platforms to reduce the risk of cyber attacks;*

- *A rates increase of 6.52% on GRV & UV properties, taking into consideration inflation, cost of operating and the elasticity to support this increase.*

### **Reserve Accounts**

*Reserve accounts are utilised to set aside funds for use in a future financial year for a specific use. This year's budgeted movement in reserve accounts sees the reserves stay relatively static with nominal funds being transferred into accounts mainly employee provisions. This is due the fact our free cash is now going to paying increasing cost of debt.*

*Some reserves are expected to increase slightly:*

- *Opening balance (1 July 2023) - \$2,999,660*
- *Closing budgeted balance (30 June 2024) - \$3,037,229*

*The figures above include regulatory reserves such as \$1,945,000 of cash-backed bonds paid by residents of Springhaven Lodge and Employee accrued benefits.*

### **Loans**

*The Council currently has several low interest bearing instruments totalling approximately \$5,435,901 at an average interest rate of 2.77%. The Council is conscious of its current debt level and managing this for a balanced approach to growth and investments. No new loans are projected in this budget.*

*Councillors continue to assess, review and evaluate the strategic direction and financial management of the Shire on behalf of the Community.*

*By the Shire listening to the Community and implementing the Community vision for Kojonup everyone will begin to grow both socially, physically and spiritually adding to the many voices in the Shire.*

### **What is in this Budget?**

#### **General Purpose Funding:**

- *Rates increase – 6.52% GRV and UV*
- *Rates Incentive Prize Draw - \$5,000*

#### **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:

Administration -	\$20,000
Cat Pound -	\$4,696
Old School Roof Replacement -	\$100,000
Retaining Wall – Loton Close	\$60,000
30 Katanning Road -	\$120,000
Springhaven -	\$30,000
Jean Sullivan Units -	\$10,000
Loton Close	\$10,000
Men’s Shed Construction -	\$750,000
Historical Buildings -	\$30,000
Memorial Hall -	\$10,000
Harrison Place Toilets -	\$10,000
Kodja Place -	\$20,000

### **Road Infrastructure**

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

Balgarup Road -	\$150,000
Tone Road -	\$100,000
Ballock Road -	\$70,000
Woodneup Road -	\$30,000
Boilup Road -	\$30,000
Hubbe Road -	\$52,500

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

Shamrock Road -	\$660,000
Kojonup/Frankland Road -	\$150,000
Kojonup/Darkan Road -	\$553,000
Broomehill/Kojonup Road -	\$150,000

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:

Apex park -	\$34,000
Sports Complex parking & footpath -	\$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:

Bushfire Communications Tower -	\$350,000
CCTV Network -	\$267,000
Town Furniture -	\$39,171
Refuse Site Development –	\$98,250
Hall of Fame Signage -	\$8,000
Promotional Signage -	\$30,000
EV Charging Station -	\$250,000
Radio Communications Upgrade	\$30,000

### **Law, Order & Public Safety**

Bushfire Risk Planning Coordinator position - \$133,887, 50% funded by DFES.

### **Governance**

New ERP software licensing - \$40,000

### **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

*As CEO, I recommend this budget to Council for adoption for the 2023/24 Financial Year.*



*Grant Thompson  
Chief Executive Officer  
August 2023*

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

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>				
		\$	\$	\$
Rates	2(a)	4,892,541	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
		9,462,915	10,601,541	8,680,553
<b>Expenses</b>				
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)
		(5,224,767)	(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
<b>Net result for the period</b>		<b>(1,342,150)</b>	<b>2,598,613</b>	<b>1,532,311</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,342,150)</b>	<b>2,598,613</b>	<b>1,532,311</b>

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
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
		\$	\$	\$
Rates		4,892,541	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
		10,848,915	9,786,158	8,776,181
<b>Payments</b>				
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)
<b>Net cash provided by (used in) operating activities</b>	4	409,148	1,424,884	1,033,399
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
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
<b>Net cash provided by (used in) investing activities</b>		(3,099,547)	(803,294)	(3,195,384)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(447,119)	(413,214)	(413,134)
Proceeds from new borrowings	7(a)	0	600,000	600,000
<b>Net cash provided by (used in) financing activities</b>		(447,119)	186,786	186,866
<b>Net increase (decrease) in cash held</b>		(3,137,518)	808,376	(1,975,119)
Cash at beginning of year		6,309,060	5,500,684	5,500,920
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,171,542</b>	<b>6,309,060</b>	<b>3,525,801</b>

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
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
		\$	\$	\$
Rates	2(a)	4,892,541	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
		9,462,915	10,657,041	8,696,553
<b>Expenditure from operating activities</b>				
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
<b>Amount attributable to operating activities</b>		<b>(724,852)</b>	<b>2,631,043</b>	<b>839,014</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
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
<b>Outflows from investing activities</b>				
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)
<b>Amount attributable to investing activities</b>		<b>(2,280,000)</b>	<b>(573,539)</b>	<b>(2,146,081)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
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
<b>Outflows from financing activities</b>				
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)
<b>Amount attributable to financing activities</b>		<b>(484,688)</b>	<b>957,042</b>	<b>831,622</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	3,490,000	475,454	475,446
Amount attributable to operating activities		(724,852)	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
<b>Surplus or deficit at the end of the financial year</b>	3	<b>460</b>	<b>3,490,000</b>	<b>1</b>

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
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
Gross rental value properties	Gross rental valuation	0.147157	562	7,572,037	1,114,279	300	0	1,114,579	1,040,747	969,484
Unimproved value properties	Unimproved valuation	0.006398	494	573,649,010	3,670,206	0	0	3,670,206	3,444,030	3,443,458
<b>Total general rates</b>			1,056	581,221,047	4,784,485	300	0	4,784,785	4,484,777	4,412,942
<b>(ii) Minimum payment</b>										
		\$								
Gross rental value properties	Gross rental valuation	831	71	113,267	59,001	0	0	59,001	60,840	60,840
Unimproved value properties	Unimproved valuation	831	56	3,696,490	46,536	0	0	46,536	45,240	45,240
<b>Total minimum payments</b>			127	3,809,757	105,537	0	0	105,537	106,080	106,080
<b>Total general rates and minimum payments</b>			1,183	585,030,804	4,890,022	300	0	4,890,322	4,590,857	4,519,022
<b>(iv) Ex-gratia rates</b>										
CBH					2,219	0	0	2,219	2,219	1,500
<b>Total ex-gratia rates</b>			0	0	2,219	0	0	2,219	2,219	1,500
Waivers or Concessions (Refer note 2(d))								0	0	(1,560)
<b>Total rates</b>					4,892,241	300	0	4,892,541	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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	6/10/2023	0	0.00%	7.80%
<b>Option two</b>				
First instalment	6/10/2023	0	0.00%	7.80%
Second instalment	6/02/2024	9	5.50%	7.80%
<b>Option three</b>				
First instalment	6/10/2023	0	0.00%	7.80%
Second instalment	6/12/2023	9	5.50%	7.80%
Third instalment	6/02/2024	9	5.50%	7.80%
Fourth instalment	8/04/2024	9	5.50%	7.80%

	<b>2023/24 Budget revenue</b>	<b>2022/23 Actual revenue</b>	<b>2022/23 Budget revenue</b>
	\$	\$	\$
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
	<b>36,500</b>	<b>43,495</b>	<b>41,500</b>

**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**

<b>Rate, fee or charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Waiver/Concession</b>	<b>Discount %</b>	<b>Discount (\$)</b>	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>	<b>Circumstances in which the waiver or concession is granted</b>	<b>Objects and reasons of the waiver or concession</b>
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	3,171,542	6,309,060	3,525,801
	766,219	1,902,219	631,858
	280,546	180,546	681,045
	4,218,307	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)
	38,629	3,454,248	940,791
3(c)	(38,169)	35,752	(940,790)
	460	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	3,171,542	6,309,060	3,525,801
<b>Total cash and cash equivalents</b>	<b>3,171,542</b>	<b>6,309,060</b>	<b>3,525,801</b>
Held as			
- Unrestricted cash and cash equivalents	3(a) 84,313	1,769,853	150,641
- Restricted cash and cash equivalents	3(a) 3,087,229	4,539,207	3,375,160
	3,171,542	6,309,060	3,525,801
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	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
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(1,342,150)	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)
<b>Net cash from operating activities</b>	<b>409,148</b>	<b>1,424,884</b>	<b>1,033,399</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**SHIRE OF 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>									
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)
<b>Total</b>	<b>1,544,696</b>	<b>863,557</b>	<b>18,900</b>	<b>70,591</b>	<b>51,691</b>	<b>2,770,429</b>	<b>82,000</b>	<b>72,000</b>	<b>(10,000)</b>
<b>(b) Infrastructure</b>									
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
<b>Total</b>	<b>4,517,921</b>	<b>4,181,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,833,364</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>(c) Land held for resale</b>									
Development costs	100,000	18,861	0	0	0	94,000	0	0	0
<b>Total</b>	<b>100,000</b>	<b>18,861</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>6,162,617</b>	<b>5,063,986</b>	<b>18,900</b>	<b>70,591</b>	<b>51,691</b>	<b>6,697,793</b>	<b>82,000</b>	<b>72,000</b>	<b>(10,000)</b>

**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
	\$	\$	\$
Buildings - non-specialised	213,264	208,172	270,000
Buildings - specialised	400,989	391,415	468,450
Furniture and equipment	19,534	19,068	17,000
Plant and equipment	371,897	363,018	524,000
Tools	824	804	1,408
Infrastructure - roads	2,312,800	2,257,579	1,652,895
Infrastructure - kerbing	187,523	183,046	107,540
Infrastructure - drainage	470,019	458,797	283,000
Infrastructure - bridges	106,557	104,013	53,620
Infrastructure - footpaths	57,110	55,746	40,000
Infrastructure - parks	98,853	96,493	23,250
Infrastructure - other	258,545	252,372	333,252
	4,497,915	4,390,523	3,774,415
Governance	89,000	80,526	100,200
Law, order, public safety	41,700	38,103	42,060
Health	20,065	16,722	15,250
Education and welfare	21,190	17,658	16,625
Housing	265,520	227,663	345,000
Community amenities	40,685	37,292	27,230
Recreation and culture	478,140	438,291	685,000
Transport	3,376,665	3,095,273	1,950,500
Economic services	146,850	134,611	184,550
Other property and services	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 1 July 2023	Budget New Loans	Principal Repayments	Principal outstanding 30 June 2024	Principal Repayments	Principal 1 July 2022	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2023	Actual Interest Repayments	Principal 1 July 2022	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2023	Principal 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	0	(10,115)	43,687	(1,575)	63,613	0	0	(9,811)	53,802	(1,870)	68,407	0	(9,811)	68,407	0	0	(9,811)	58,596	(1,878)	
Sports Complex Wall	136	WATC*	1.99%	62,359	0	0	(9,885)	52,474	(1,192)	72,051	0	0	(9,692)	62,359	(1,369)	72,050	0	(9,692)	72,050	0	0	(9,692)	62,358	(1,385)	
Medical Centre Donation	137	WATC*	1.73%	114,972	0	0	(8,700)	106,272	(1,952)	123,523	0	0	(8,551)	114,972	(2,050)	123,523	0	(8,551)	123,523	0	0	(8,551)	114,972	(2,100)	
GROH Housing - GSHI	138	WATC*	1.44%	823,079	0	0	(112,583)	710,496	(11,449)	934,058	0	0	(110,979)	823,079	(12,509)	934,059	0	(110,979)	934,059	0	0	(110,979)	823,080	(13,052)	
Aged Units - GSHI	139	WATC*	1.17%	20,369	0	0	(10,125)	10,244	(209)	30,377	0	0	(10,008)	20,369	(286)	30,377	0	(10,008)	30,377	0	0	(10,008)	20,369	(326)	
Staff Housing - GSHI	140	WATC*	1.73%	796,591	0	0	(60,276)	736,315	(13,521)	855,837	0	0	(59,246)	796,591	(14,202)	855,837	0	(59,246)	855,837	0	0	(59,246)	796,591	(14,551)	
Airstrip Lighting	141	WATC*	1.51%	126,578	0	0	(10,157)	116,421	(1,875)	136,583	0	0	(10,005)	126,578	(1,976)	136,944	0	(10,005)	136,944	0	0	(10,005)	126,939	(1,669)	
Oval Lighting	142	WATC*	1.45%	206,908	0	0	(24,573)	182,335	(2,915)	231,128	0	0	(24,220)	206,908	(3,206)	231,128	0	(24,220)	231,128	0	0	(24,220)	206,908	(3,268)	
Netball Courts & Roof	143	WATC*	2.88%	1,337,732	0	0	(53,783)	1,283,949	(38,108)	1,390,000	0	0	(52,268)	1,337,732	(39,136)	1,390,000	0	(52,268)	1,390,000	0	0	(52,268)	1,337,732	(39,623)	
Staff Housing - GSHI	144	WATC*	1.87%	44,406	0	0	(10,793)	33,613	(780)	55,000	0	0	(10,594)	44,406	(915)	55,000	0	(10,594)	55,000	0	0	(10,594)	44,406	(980)	
GROH Housing - GSHI	145	WATC*	1.87%	44,406	0	0	(10,793)	33,613	(780)	55,000	0	0	(10,594)	44,406	(915)	55,000	0	(10,594)	55,000	0	0	(10,594)	44,406	(980)	
Harrison PI Toilets & Park	146	WATC*	3.92%	366,615	0	0	(34,706)	331,909	(14,025)	400,000	0	0	(33,385)	366,615	(15,263)	400,000	0	(33,385)	400,000	0	0	(33,385)	366,615	(15,345)	
Land Development	147	WATC*	3.92%	353,855	0	0	(33,498)	320,357	(13,537)	386,078	0	0	(32,223)	353,855	(14,732)	386,078	0	(32,223)	386,078	0	0	(32,223)	353,855	(14,811)	
Staff Housing Renovations	148	WATC*	4.49%	285,524	0	0	(15,049)	270,475	(12,643)	300,000	0	0	(14,476)	285,524	(13,081)	300,000	0	(14,396)	300,000	0	0	(14,396)	285,604	(13,296)	
Communications Tower	150	WATC*	4.52%	400,000	0	0	(16,042)	383,958	(9,038)	0	400,000	0	0	400,000	(98)	0	400,000	0	0	400,000	0	0	400,000	0	
Harrison PI Toilets & Park	149	WATC*	4.52%	200,000	0	0	(8,021)	191,979	(4,519)	0	200,000	0	0	200,000	(49)	0	200,000	0	0	200,000	0	0	200,000	0	
				5,435,901	0	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
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
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
<b>Total amount of credit unused</b>	230,000	230,000	230,000
<b>Loan facilities</b>			
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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(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-locatyon 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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	35,120	39,724	42,300
General purpose funding	4,959,041	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
	<b>7,395,697</b>	<b>6,523,841</b>	<b>6,461,338</b>
<b>Grants, subsidies and contributions</b>			
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
	<b>2,067,218</b>	<b>4,133,200</b>	<b>2,235,215</b>
<b>Capital grants, subsidies and contributions</b>			
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
	<b>3,882,617</b>	<b>4,419,856</b>	<b>4,479,712</b>
<b>Total Income</b>	<b>13,345,532</b>	<b>15,076,897</b>	<b>13,176,265</b>
<b>Expenses</b>			
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)
<b>Total expenses</b>	<b>(14,687,682)</b>	<b>(12,478,284)</b>	<b>(11,643,954)</b>
<b>Net result for the period</b>	<b>(1,342,150)</b>	<b>2,598,613</b>	<b>1,532,311</b>

**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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	30,400	28,411	28,800
Meeting attendance fees	21,400	19,482	21,400
	51,800	47,893	50,200
<b>Elected member 2</b>			
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
<b>Elected member 3</b>			
Meeting attendance fees	12,228	9,436	12,228
	12,228	9,436	12,228
<b>Elected member 4</b>			
Meeting attendance fees	12,228	15,651	12,228
Travel and accommodation expenses	700	339	700
	12,928	15,990	12,928
<b>Elected member 5</b>			
Meeting attendance fees	12,229	12,582	12,229
	12,229	12,582	12,229
<b>Elected member 6</b>			
Meeting attendance fees	12,229	9,436	12,229
	12,229	9,436	12,229
<b>Elected member 7</b>			
Meeting attendance fees	12,229	12,582	12,229
	12,229	12,582	12,229
<b>Elected member 8</b>			
Meeting attendance fees	12,229	12,582	12,229
	12,229	12,582	12,229
<b>Total Elected Member Remuneration</b>	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**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
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
	<b>1,460,385</b>	<b>1,462,411</b>	<b>1,463,986</b>

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



Shire of Kojonup								
LIST OF FEES & CHARGES								
			2023/2024					
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer	
	2021/2022	2022/2023						
<b>Rates</b>								
Property Listing - Electronic	\$ 45.00	\$ 45.00	3	\$ 55.00	N	1283	Senior Finance Officer	
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	Senior Finance Officer	
Interest Charge - Late Payment	7%	7%	7	7.8%	N	1043		
Interest Charge - Instalments	5.5%	5.5%	7	5.5%	N	1063		
<b>Freedom of Information Fees</b>								
Application Fee	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N	2053	Records Officer	
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			
<b>Motor Vehicle Licensing</b>								
Special Kojonup (KO) Number Plates	\$ -	\$ -	5. Commercial	\$ -	N		Senior Finance Officer	
- Plus Licence Plate Charges as set by the Dept of Transport - as at 1 July 2014	\$200.00	\$ 200.00	7	\$ 275.00				
<b>Other Administration</b>								
Single or Double Sided							Senior Finance Officer	
- 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	Executive Assistant	
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			
<b>Animal Control</b>								
<b>Pound Fees - Weekdays</b>								
Surrender of a Cat or Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y	2663	Ranger/ MRS	
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					
<b>Pound Fees - Weekends/After Hours</b>								
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				
<b>Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976</b>								
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			
<b>1 Year Registration - Sterilised</b>								
Dog or Bitch	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N			
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 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						
<b>1 Year Registration - Unsterilised</b>								
Dog or Bitch	\$ 50.00	\$ 50.00		\$ 50.00	N	2673	Ranger/MRS	
Working Dog or Bitch	\$ 12.50	\$ 12.50	2. External Legislation	\$ 12.50	N			
Pensioner Concessional Rate	\$ 25.00	\$ 25.00		\$ 25.00	N			
<b>3 Year Registration - Sterilised</b>								
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			
<b>3 Year Registration - Unsterilised</b>								
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			
<b>Lifetime Registration - Sterilised</b>								
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			
<b>Lifetime Registration - Unsterilised</b>								
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			
<b>Refunds if Sterilised:</b>								
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					
<b>Cat Registrations - Statutory Fees - as set and amended by the Cat Act</b>							
All registrations expire 31st October							
Cats Registered after 31st May for one year - 50% of appropriate fee							
Registration - 1 Year	\$ 20.00	\$ 20.00	2. External Legislation	\$ 20.00	N	2674	Ranger/MRS
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50			
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00			
Cat Trap - Daily Hire	\$ 5.00	\$ 5.00	6. Community	\$ 5.00	Y		
Cat Trap - Refundable Deposit	\$ 50.00	\$ 50.00		\$ 50.00	N		
<b>Ranger Services Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)</b>							
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			
<b>Fire Maps</b>	\$ 20.00	\$ 20.00	6. Community	\$ 20.00	Y	2383	Fire and Emergency Management Officer
<b>Health Services</b>							
<b>Environmental Health Officer</b>							
Food Premises application			5. Commercial			3223	MRS/EHO
Food Premises inspection and licence renewal - High Risk		\$ 300.00		\$ 300.00			
Food Premises inspection and licence renewal - Medium Risk		\$ 200.00		\$ 200.00			
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				
<b>Trading in Public Places</b>							
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N	3223	MRS/EHO
Annual Renewal Fee	\$ 550.00	\$ 550.00		\$ 550.00	N		
Temporary Fee (1 month)	\$ 100.00	\$ 100.00		\$ 100.00	N		
<b>Concessions</b>							
- Half Year Licences	50% of Annual Fees	50% of Annual Fees	1. Local Law	50% of Annual Fees			
- 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						
<b>Public Buildings - Health (Public Buildings) Regulations 1992</b>								
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			
<b>Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976</b>								
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N		Manager Regulatory Services	
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:								
- Butcher Shops and similar	\$ 171.00	\$ 171.00	2. External Legislation	\$ 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					
<b>Caravan Park or Camping Grounds (schedule 3 of Regulations)</b>							
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	MRS/EHO
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		
<b>Care of Families and Children</b>							
Kojonup Child Care Centre - Lot 38 Elverd Street (Annual Rent)	lease	lease	6	Lease		3463	Senior Finance Officer
<b>Low Income Housing (Jean Sullivan Units)</b>	As per Homeswest Rates	As per Homeswest Rates	6	As per Homeswest Rates		4203	
<b>Springhaven Lodge</b>							
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	\$ 400,000			
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						
<b>Independent Living Units (Loton Close)</b>								
4 Weekly Maintenance - Units	n/a	n/a			Y			
North Units - Rent per week (existing tenants as at 1 July 2015)	\$ 135.00	\$ 140.00	5. Commercial	\$ 140.00	N	4083	Manager Corporate and Community Services	
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	011F		
<b>Housing Rental - Per Week</b>								
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							
<b>Cemeteries</b>									
<b>Right of Burial</b>									
Form of Grant of Right of Burial/Internment			5. Commercial			6013	Senior Library Officer		
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				
<b>Internment Fees</b>									
Adult Grave	\$ 1,100.00	\$ 1,100.00	5. Commercial	\$ 1,250.00	Y	6013	Senior Library Officer		
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					
<b>Re-opening Fees for Exhumation</b>									
- Service Not Offered - Contact Metropolitan Cemeteries Board for Details	n/a	n/a		N/A	Y				
<b>Additional Cemetery Charges</b>									
Internment Without Due Notice (2 days)	\$ 600.00	\$ 600.00	5. Commercial	\$ 800.00	Y			6013	Senior Library Officer
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						
<b>Miscellaneous Cemetery Charges</b>									
Registration of Transfer of Form of Grant of Right of Burial	\$ 55.00	\$ 55.00	3	\$ 70.00	Y	6013	Senior Library Officer		
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					
<b>Memorial Plaques</b>							
Administration Fees to arrange:							
- Single Memorial Plaque with Standard Inscription	\$ 90.00	\$ 90.00	5. Commercial	\$ 100.00	Y	6013	Senior Library Officer
- 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							
<b>Cemetery Licences</b>							
Licence to Erect a Headstone and / or Kerbing	\$ 60.00	\$ 60.00		\$ 70.00	N		
Licence to Erect a Monument	\$ 60.00	\$ 60.00		\$ 70.00	N		
Licence to Erect a Nameplate	\$ 60.00	\$ 60.00	5. Commercial	\$ 70.00	N	6023	Senior Library Officer
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		
<b>Sanitation - Refuse</b>							
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 380.00	\$ 395.00		\$ 420.00	N		
* Note: Rubbish weekly, Recycling fortnightly							
Additional Recycling Service	\$ 180.00	\$ 190.00	5. Commercial Activity	\$ 210.00	N	5023	Manager Regulatory Services
Additional Rubbish Service	\$ 215.00	\$ 225.00		\$ 250.00	N		
<b>Sanitation - Other</b>							
Tip Fees						5103	
Builders Rubble at Landfill Site (per cubic metre)	\$ 18.00	\$ 18.00		\$ 25.00	Y		
Animal Carcasses (each) Landfill Site	\$ 18.00	\$ 18.00		\$ 25.00	Y		
Asbestos (per cubic metre)	\$ 60.00	\$ 60.00	6. Community Activity	\$ 100.00	Y		Manager Regulatory Services
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							
<b>Sewerage</b>							
<b>Septic Tank/Apparatus Installation Fees</b>							
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					
<b>Town Planning Applications</b>							
<b>Part 1 - as provided in Planning &amp; Development Regulations 2009</b>							
<b>Development Applications:</b>							
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:							
a) not more than \$50,000	\$ 147.00	\$ 147.00	2. Set by External Legislation	\$ 147.00	N	5973	Town Planner/MRS
b) more than \$50,000 but not more than \$500,000	0.32% of Value	0.32% of Value		0.32% of Value	N		
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		\$1,700 + 0.257% per \$1 > \$500,000	N		
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		\$7,161 + 0.206% for every \$1 >\$2.5m	N		
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		\$12,633 + 0.123% for every \$1 > \$5m	N		
f) more than \$21.5 million	\$34,196	\$34,196		\$34,196			
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out							
Determine an application to amend or cancel development approval	\$295	\$295		The fee in item 1 plus, by way of penalty, twice that fee.	N		



Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
<b>Extractive Industry:</b>							
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	Town Planner/MRS
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.					
<b>Subdivisions:</b>							
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					
<b>Home Occupations:</b>							
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		Town Planner/MRS
<b>Other:</b> 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	2. Set by External Legislation	\$ 73.00	N		
14. Issue of written planning advice	\$ 73.00	\$ 73.00	2. Set by External Legislation	\$ 73.00	N		
<b>Part 1 - as provided in Planning &amp; Development Regulations 2009</b>							
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					
<b>Kevin O'Halloran Memorial Swimming Pool</b>							
<b>Daily Admission Charges</b> (Including Vacation Swimming)							
Adults	\$ 2.00	\$ 2.00	6. Community Activity	\$ 3.00	Y	6296	Manager Corporate and Community 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		
<b>Seasonal Passes</b>							
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							
<b>Other</b>							
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						
<b>Memorial and Lesser Hall</b>								
<b>DAY AND EVENING:</b>								
<b>Private and/or Commercial</b>								
Main Hall	\$ 220.00	\$ 230.00	5. Commercial Activity	\$ 250.00	Y	6203	Community Development Officer	
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)								
<b>Community Group</b>								
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)								
<b>DAY OR EVENING (or part thereof):</b>								
<b>Private and/or Commercial</b>								
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)								
<b>Community Group</b>								
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)								
<b>School Productions &amp; Rehearsals for Community Production 50% of appropriate fee hire</b>								

Shire of Kojonup								
LIST OF FEES & CHARGES								
	Comparative		Policy	2023/2024				Responsible Officer
	2021/2022	2022/2023		Fee/Charge	GST	G/L Account		
<b>Memorial Hall and Lesser Hall</b>								
Hourly Rate - Community Groups only	\$ 20.00	\$ 25.00	6. Community Activity	\$ 35.00	Y	6203	Community Development Officer	
<b>Memorial Hall and Lesser Hall - Additional Charges</b>								
<b>Memorial Hall and Lesser Hall - Bonds (Refundable)</b>								
- 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			
<b>RSL Hall Hire</b>								
<b>Day or Evening (or part thereof)</b>								
- Private / Commercial	\$ 100.00	\$ 110.00	5	\$ 250.00	Y	6213		
- Community Groups / Organisations	\$ 50.00	\$ 55.00	6	\$ 100.00	Y			
<b>Day &amp; Evening</b>								
- 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			
<b>RSL Hall - Additional Charges</b>								
<b>RSL Hall - Bonds (Refundable)</b>								
- 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					
<b>CWA Building</b>							
CWA Lease	lease	lease	6. Community Activity	Lease	Y		
Kojonup CWA exempt from hire of CWA, or other Council venue, up to 11 times per year.							
<b>Hall Equipment (External to Hall)</b>							
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		
<b>Community Bus</b>							
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		
<b>Note: Bus to be returned full of fuel</b>							
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		
<b>Old School Buildings</b>							
Annual Contribution per user Group	\$ 200.00	\$ 200.00	6	\$ 220.00	N		
Playgroup and Toy Library							

Community  
Development Officer

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
<b>Recreation Sporting Complex</b>							
<b>Recreation Sporting Complex - Day OR Evening (or part thereof)</b>							
<b>Private and/or Commercial:</b>							
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	Comm Dev Off.
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		
<b>Community Organisation:</b>							
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		
<b>Recreation Sporting Complex - Day AND Evening</b>							
<b>Private and/or Commercial:</b>							
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		
<b>Community Organisation:</b>							
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	Sport & Rec Officer

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
<b>Recreation Sporting Complex - Specified Use (Schools 50%)</b>							
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$20.00	\$20.00	6	\$20.00		6523	
<b>Recreation Sporting Complex - Additional Charges</b>							
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		Sport and Recreation Officer
- * 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>							
<b>Oval Hire</b>							
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		
<b>Squash Court Hire</b>							
Daily (6am- 5pm)	\$ 100.00	N/A	6. Community Activity	N/A	Y		
Night (5pm - 12pm)	\$ 100.00	N/A		N/A	Y		
Per hour	\$ 20.00	\$ 20.00		\$ 25.00	Y		
<b>Sporting Club Members - Oval &amp; Squash Court Hire Fee</b>	Nil	Nil		Nil			
<b>Netball Court Hire</b>							
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	Sport & Rec Officer
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					
<b>Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)</b>							
Senior Football Club - (up to 3 sets G & F)	\$ 150.00	\$ 150.00	6. Community Activity	\$ 160.00	N	6523	Sport & Rec Officer
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		
<b>No Additional Keys are supplied</b>							
<b>Recreational Facilities - Annual Fees</b>							
Cricket - November each year	\$ 800.00	\$ 800.00	6. Community Activity	Free	N	029B	Sport and Recreation Officer
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							
<b>Building (as per Building Regulations 2012)</b>									
<b>Building Permits</b>									
<b>Minimum Fee</b> (in all cases)	\$ 105.00	\$ 110.00	2. Set by External Legislation	\$ 110.00	N	8653	Building Surveyor/MRS		
<b>Class 1 and 10 Buildings</b>									
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					
<b>Class 2 to 9 Buildings</b>									
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	Building Surveyor/MRS		
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				
<b>Minor Amendment to Permits (including extensions)</b>	\$ 110.00	\$ 110.00			\$ 110.00	N			
<b>Preliminary Plans</b> - 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		
<b>Application For Building Approval Certificate For Unauthorised Building Work</b> (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					
<b>Construction Training Levy</b>									
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				
<b>Note: \$8.25 . GST fee is retained by the Council</b>					N				

Shire of Kojonup							
LIST OF FEES & CHARGES							
2023/2024							
	Comparative		Policy	Fee/Charge	GST	G/L Account	Responsible Officer
	2021/2022	2022/2023					
<b>Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)</b>							
<b>Value \$45,000 or Below:</b>							
Building Permit	\$ 61.65	\$ 61.65	2. Set by External Legislation	\$ 61.65	N		Building Surveyor/MRS
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		
<b>Note: \$5.00 Inc. GST of this fee is retained by the Council</b>							
<b>Value Over \$45,000:</b>							
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	
<b>Note: \$5.00 Inc. GST of this fee is retained by the Council</b>							
Building Plan Search Fee	\$ 25.00	\$ 25.00	3	\$ 25.00			
Private Swimming Pool Inspection Fee (every three years)	\$ 58.45	\$ 58.45		\$ 58.45	N	2873	
<b>Water Standpipe Charges</b>							
- 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			
<b>Waybill books</b>	\$ 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					
<b>Tourist Railway</b>							
Old Railway Goods Shed Museum - annual rent							Manager Regulatory Services
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6	Peppercorn Rent	Y		
<b>The Kodja Place Precinct</b>							
<b>Kodja Place Entry Fees (Local Residents Free of Charge)</b>							
Adult	donation	donation	5. Commercial Activity	Donation	Y		Chief Executive Officer
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		\$ 10.00	Y		
School Groups over 10 (per person)	donation	\$ 5.00	6. Community Activity	\$ 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		Chief Executive Officer
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			
<b>Additional Services</b>							
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 4.00	\$ 5.00	5	\$ 5.00	Y		
<b>After Hours and Public Holiday Fee - per hour</b>							
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
	2021/2022	2022/2023				
<b>Room &amp; Equipment Hire</b>					8207	
<b>Community Groups:</b>						
Community Room hire						
- Half Day	\$ 45.00	\$ 60.00		\$ 65.00	Y	
- Full Day	\$ 90.00	\$ 115.00		\$ 120.00	Y	
Urn, mugs, self serve tea, coffee & milk (per person)	\$ 2.00	\$ 5.00	6. Community Activity	\$ 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	
<b>Private &amp;/or Commercial:</b>					8203	Chief Executive Officer
Community Room hire						
- Half Day	\$ 55.00	\$ 60.00		\$ 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. Commercial Activity	\$ 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	
<b>Additional Hire Services (Private &amp;/or Commercial):</b>						
- CMR Projector and Screen	\$ 80.00	N/A		N/A	Y	
- Projector - External Hire	\$ 40.00	\$ 50.00		\$ 50.00	Y	
- Screen - External	\$ 20.00	\$ 20.00	5. Commercial Activity	\$ 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						
<b>Coach Tours/Packages (minimum 15 people)</b>								
Adult (normal entry)	\$ 7.50	\$ 7.50	5. Commercial Activity	N/A	Y	8203	Chief Executive Officer	
Senior (normal entry)	\$ 4.00	\$ 4.00		N/A	Y			
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			
<b>Visitor Centre</b>								
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	
<b>Commissions:</b>								
- KAC Retail	15%	15%		15%				
- Retail	30%	35%		35%				
- Accommodation Providers	15%	15%		15%	Y			
<b>Information Bay Advertising</b>								
Advertisement - per year	\$ 250.00	\$ 250.00		N/A	Y	8223		
Artwork	at cost	at cost	5. Commercial Activity	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					
<b>Saleyard and Washdown Bay</b>							
Washdown Bay - per minute	\$ 1.50	\$ 1.50		\$ 2.00	Y		MRS
Washdown Bay - minimum charge	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 20.00	Y	8013	
<b>Vehicle Impound Fees</b>							
Vehicle Impound Fees	\$ 250.00	\$ 250.00		\$ 500.00			
- Plus Oncharge of Cost to Remove Vehicle eg. Towing Fees						A/C	Ranger/MRS
- 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					
<b>Private Works / Plant Hire</b>							
<b>Plant Hire (per hour with operator - Normal Hours)</b>							
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						
<b>Small Equipment Hire 1 Day</b>								
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			
<b>Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)</b>								
Labour Hire - Private Works	\$ 110.00	\$ 125.00	5	\$ 140.00	Y	9003	Manager Works & Services	