



SHIRE OF KOJONUP

MINUTES

Special Council Meeting

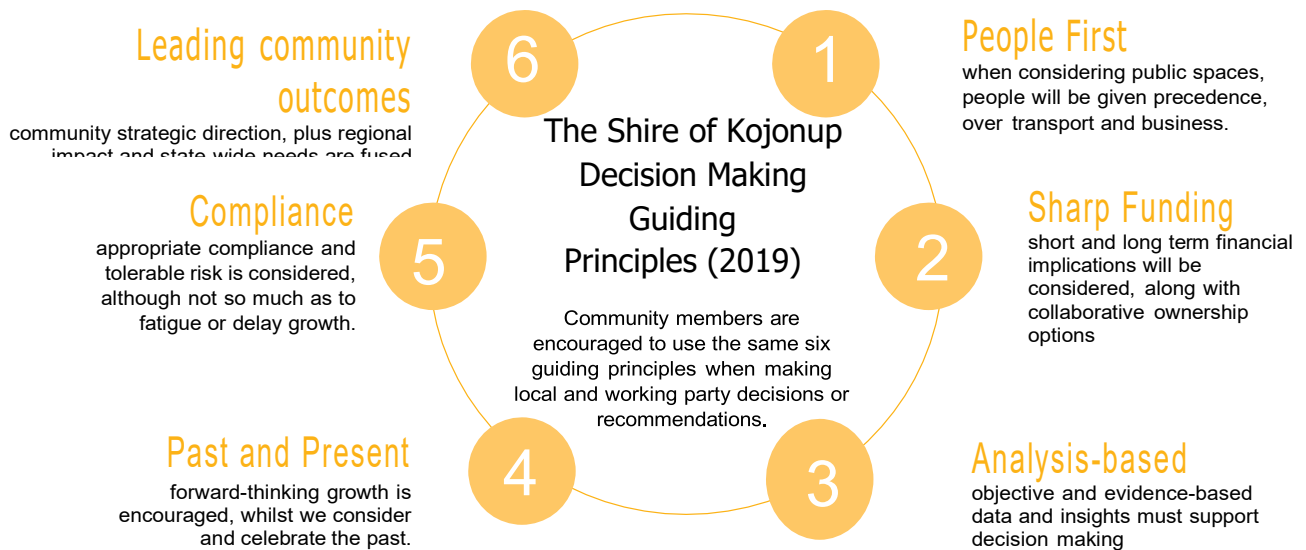
29 July 2025

MINUTES OF SPECIAL COUNCIL MEETING HELD ON 29 JULY 2025

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



## MINUTES

### 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Shire President shall declare the meeting open at 3.00 pm and draw the meeting's attention to the disclaimer below:

#### *Disclaimer*

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

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

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

#### **Acknowledgement of Country**

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

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

#### **Prayer**

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

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

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

*Amen*

**2      ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

**3      ATTENDANCE  
COUNCILLORS**

Cr Bilney	Shire President
Cr Wieringa	Deputy Shire President
Cr Webb	Councilor
Cr Egerton-Warburton	Councilor
Cr Mathwin	Councilor
Cr Mickle	Councilor

**STAFF**

Grant Thompson	Chief Executive Officer
Estelle Lottering	Projects Manager and Regulatory Services
Darren Watkins	Manager Works and Infrastructure
Jill Johnson	Manager Financial and Corporate Services

**3.1      APOLOGIES  
Nil**

**3.2      APPROVED LEAVE OF ABSENCE  
Approved leave of absence for Councillor Radford**

**4      DECLARATION OF INTEREST  
Nil**

**5      PUBLIC QUESTION TIME**

**5.1      RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE  
Not applicable**

**5.2      PUBLIC QUESTION TIME**

6      CONFIRMATION OF MINUTES

Nil

7      PRESENTATIONS

7.1      PETITIONS

Nil

7.2      PRESENTATIONS

Nil

7.3      DEPUTATIONS

Nil

7.4      DELEGATES' REPORTS

Nil

8      METHOD OF DEALING WITH AGENDA BUSINESS

Nil

9      REPORTS

9.1      KEY PILLAR 'LIFESTYLE' REPORTS

9.2      KEY PILLAR 'ECONOMICS' REPORTS

9.3      KEY PILLAR 'VISITATION' REPORTS

## 9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

### 9.4.1 VALUATIONS AND GENERAL RATES FOR 2025-2026 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	25 July 2025
FILE NO	FM.BUD.2
ATTACHMENT(S)	9.4.1.1 Kojonup 2025-2026 Statutory Budget

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

### DECLARATION OF INTEREST

Nil

### SUMMARY

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

### BACKGROUND

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

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

6.32. Rates and service charges-

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

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

(i) uniformly; or

(ii) differentially; and

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

(i) a specified area rate; or

(ii) a minimum payment; and

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

\* Absolute majority required.

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

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

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

## COMMENT

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

The deficiency of expenditure over income for the purpose of striking the rate for the 2025-2026 financial year amounts to \$5,402,594

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer Generals Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer Generals Office every five (5) years. The Shire's UV properties were revalued effective 1 July 2025.

The following valuations are currently recorded in Council's 2025-26 rate book-

- (a) Unimproved Valuations (UV) - \$890,217,850, of which \$8,029,850 are minimum values;
- (b) Gross Rental Valuations (GRV) - \$7,717,260, of which \$114,383 are minimum values.

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

The rate in the dollar adopted for the 2024-2025 financial year was, for UV properties at 0.5232 cents, and for GRV properties at 15.4515 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous year's rate in the dollar is adjusted in consideration of the whether the valuation has increased or decreased. This allows for a revised base rate in the dollar that would generate the same amount of revenue using the new property valuations. The increase in UV valuations of 20.16% has necessitated an adjustment to the UV rate in the dollar as follows:

1. UV – decrease from 0.5232 cents to 0.4365 cents to account for the valuation increment.

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

- (a) The GRV rate in the dollar for 2025-2026 will increase from 15.4515 cents to 15.9150 cents, equating to a 3.00% increase; and
- (b) UV rate in the dollar for 2025-2026 will increase from 0.4365 cents to 0.4605 cents, equating to a 5.50% increase.

## CONSULTATION

Internal – Senior Executives and Councillors

External – Nil

## STATUTORY REQUIREMENTS

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

Local Government Act 1995 s.6.32.

## POLICY IMPLICATIONS

Nil



## FINANCIAL IMPLICATIONS

The 2025-2026 budget is presented as a balanced budget.

## RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16 – Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc.	Budget Controls	Cash Flow Budget and reporting to be implemented
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2025-2026 budget, whilst ensuring compliance with applicable legislation.			

## ASSET MANAGEMENT IMPLICATIONS

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

## GREAT SOUTHERN VROC (GS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

*116/25 Moved Cr Egerton-Warburton*

*Seconded Cr Mathwin*

*That Council:*

- 1. Adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2025-2026 year:*

*Gross Rental Valuations     \$ 7,717,260*

*Unimproved Valuations     \$ 890,217,850*

*and,*

- 2. pursuant to Section 6.32 of the Local Government Act 1995, impose the following rate in the dollar general rate for 2025-2026:*

*GRV properties                     \$ 0.159150*

*UV properties                     \$ 0.004605*

CARRIED 6/0

For: Cr Bilney, Cr Wieringa, Cr Egerton-Warburton, Cr Webb, Cr Mathwin, Cr Mickle

## 9.4.2 MINIMUM PAYMENT FOR 2025-2026 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	25 July 2025
FILE NO	FM.BUD.2
ATTACHMENT	9.4.1.1 Kojonup 2025-2026 Statutory Budget

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be “The Cultural Experience Centre of the Great Southern” STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

### DECLARATION OF INTEREST

Nil

### SUMMARY

The purpose of this report is for Council to give consideration to the adoption and imposition of the Minimum Payment on rateable property for 2025-2026.

### BACKGROUND

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

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

- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
- (a) *to land rated on gross rental value; and*
  - (b) *to land rated on unimproved value; and*
  - (c) *to each differential rating category where a differential general rate is imposed.*

## COMMENT

The following minimum payments are presented for Councils consideration.

The Minimum Payment for UV properties is proposed to increase by 5.50%, from \$873 to \$921.

The Minimum Payment for GRV properties is proposed to increase by 3.00%, from \$899 to \$899

The proposed 2025-2026 UV Minimum Payment will be imposed on 71 UV property assessments, being 12.70% of the total UV property assessments.

The proposed 2025-2026 GRV Minimum Payment will be imposed on 72 GRV property assessments, being 11.32% of the total GRV property assessments.

## CONSULTATION

Internal – Senior Executives

External - Nil

## STATUTORY REQUIREMENTS

*Local Government Act 1995 s.6.35.*

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

## POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

The 2025-26 budget is presented as a balanced budget.

## RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16 – Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase,	Budget Controls	Cash Flow Budget and reporting to be implemented

	Treasury Functions, bank reconciliations, budget etc.		
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2025-2026 budget, whilst ensuring compliance with applicable legislation.			

#### ASSET MANAGEMENT IMPLICATIONS

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

#### GREAT SOUTHERN VROC (GS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

#### VOTING REQUIREMENTS

Absolute Majority

#### OFFICER RECOMMENDATION / COUNCIL DECISION

*117/25 Moved Cr Mathwin*

*Seconded Cr Mickle*

That Council:

1. pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, impose the following Minimum Payment for 2025-2026:

GRV properties	\$899 per rateable assessment
UV properties	\$921 per rateable assessment.

CARRIED 6/0

For: Cr Bilney, Cr Wieringa, Cr Egerton-Warburton, Cr Webb, Cr Mathwin, Cr Mickle

### 9.4.3 PAYMENT OF RATE OPTIONS AND INTEREST CHARGES FOR 2025-2026 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	25 July 2025
FILE NO	FM.BUD.2
ATTACHMENT	9.4.1.1 Kojonup 2025-2026 Statutory Budget

'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>"The Cultural Experience Centre of the Great Southern"</i> STRATEGIC/CORPORATE IMPLICATIONS		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

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

1. Setting of options for the payment of rates and service charges for the 2025-2026 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2025-2026 financial year.

#### SUMMARY

The purpose of this report is for Council to give consideration to the adoption and imposition of the Minimum Payment on rateable property for 2025-2026.

#### BACKGROUND

Section 6.45 requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

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

#### **6.45. Options for payment of rates or service charges**

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —*
  - (a) *4 equal or nearly equal instalments; or*
  - (b) *such other method of payment by instalments as is set forth in the local government's annual budget.*

- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —*
- (a) by a single payment; or*
  - (b) by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*
- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*
- (4) *Regulations may —*
- (a) provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
  - (b) prescribe circumstances in which payments may or may not be made by instalments; and*
  - (c) prohibit or regulate any matters relating to payments by instalments; and*
  - (d) provide for the time when, and manner in which, instalments are to be paid; and*
  - (e) prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
  - (f) provide for any other matter relating to the payment of rates or service charges.*

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

***6.51. Accrual of interest on overdue rates or service charges***

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

***\* Absolute majority required.***

**COMMENT**

***Payment options***

The Shire has traditionally offered three payment options-

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

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

It is suggested that these payment options continue.

***Administration fee and instalment interest charge***

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

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

In 2024-2025 the Shire imposed an administration fee of \$9 on the second, third and fourth instalment payments.

It is suggested that the same administration fee of \$9 apply to the second, third and fourth instalment payments for 2025-2026.

The maximum instalment interest rate local governments are able to impose under Regulation 68 is 5.5%.

The Shire has also previously imposed an instalment interest charge of 5.5% when option 2 and/or 3 is selected by ratepayers.

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

***Accrual of interest on overdue rates or service charges***

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

The Shire has previously imposed a late payment interest charge of 11% in 2024-2025.

It is suggested that Council impose a late payment interest charge of 11% on overdue rates or service charges not paid by the due date.

**CONSULTATION**

Internal – Senior Executives

External - Nil

**STATUTORY REQUIREMENTS**

*Local Government Act 1995* s.6.45, 6.50, 6.51.

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

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The 2025-26 budget is presented as a balanced budget.



## RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16 – Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc.	Budget Controls	Cash Flow Budget and reporting to be implemented
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2025-2026 budget, whilst ensuring compliance with applicable legislation.			

## ASSET MANAGEMENT IMPLICATIONS

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

## GREAT SOUTHERN VROC (GS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

*118/25 Moved Cr Mickle*

*Seconded Cr Webb*

That Council:

*That Council:*

- 1. Pursuant to Section 6.45 of the Local Government Act 1995, offer two payment options for rates and service charges for the 2025-2026 financial year, being-*
  - (a.) Option 1 – Payment in full by a single instalment by the due date of 25 September 2025, being 35 days from the date of issue of the rate notice;*
  - (b.) Option 2 - Payment in two equal instalments, being-*
    - (i) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue of the rate notice, being 25 September 2025;*
    - (ii) Instalment 2 - 50% of the rates and service charges within 4 months the due date, being 29 January 2026.*
  - (c.) Option 3 – Payment in four equal instalments, being-*
    - (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice, being 25 September 2025;*
    - (ii) Instalment 2 - 25% of the rates and service charges within 2 months the due date, being 27 November 2025;*
    - (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii), being 29 January 2026; and*
    - (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii), being 2 April 2026.*
- 2. Pursuant to Section 6.45 of the Local Government Act 1995, that an administration fee of \$9 per instalment apply to Instalments 2, 3 and 4 under payment options 2 and 3.*
- 3. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment interest charge of 5.5%, which is to apply to Instalments 2, 3 and 4 under payment options 2 and 3.*
- 4. Pursuant to Section 6.51 of the Local Government Act 1995, impose an 11.0% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.*

CARRIED 6/0

For: Cr Bilney, Cr Wieringa, Cr Egerton-Warburton, Cr Webb, Cr Mathwin, Cr Mickle

#### 9.4.4 ADOPTION OF 2025-2026 ANNUAL BUDGET

AUTHOR	Darren Long – Financial Consultant
DATE	25 July 2025
FILE NO	FM.BUD.2
ATTACHMENT	9.4.1.1 Kojonup 2025-2026 Statutory Budget

<b>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033</b> To be <i>“The Cultural Experience Centre of the Great Southern”</i> <b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.1 SoK finances and funding 12.2 SoK monitoring and reporting

#### DECLARATION OF INTEREST

Nil

#### SUMMARY

The purpose of this report is for Council to consider and adopt the 2025-2026 Annual Budget.

#### BACKGROUND

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

The 2025-2026 Annual Budget has been prepared in accordance with Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33.

#### COMMENT

The 2025-2026 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30 June 2026.
2. Budget Statement of Cash Flows for the Year Ending 30 June 2026.
3. Budget Statement of Financial Activity/Rate Setting Statement for the Year Ending 30 June 2026.
4. Notes to the Budget.

Materiality Threshold for reporting purposes

Each year the Council is required to adopt a percentage or value for the purposes of reporting material variances in the monthly Statement of Financial Activity.

This value or percentage is then used throughout the financial year to identify potential areas in Council's actual revenues and expenditures that vary significantly from Council's budget estimates. The early identification of these potential variances and their cause can assist in better budget management and increased utilisation and allocation of Council funds and resources.

Council has previously used a value of (+) or (-) \$10,000 and a percentage of (+) or (-) 10% for each of the revenue and expenditure nature/type categories listed on the Statement of Financial Activity.

**CONSULTATION**

Internal – Senior Executives

External - Nil

**STATUTORY REQUIREMENTS**

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

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

The 2025-26 budget is presented as a balanced budget.

**RISK MANAGEMENT IMPLICATIONS**

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16 – Financial Sustainability	Failure or reduction in controls associated with financial management, accounting standards, purchasing to pay, order to cash, plant, equipment or machinery lease or purchase, Treasury Functions, bank reconciliations, budget etc.	Budget Controls	Cash Flow Budget and reporting to be implemented
<i>Risk rating: <b>Adequate</b></i>			
IMPLICATIONS			
A control measure to raise rate revenue to offset budget expenditure as listed in the 2025-2026 budget, whilst ensuring compliance with applicable legislation.			

**ASSET MANAGEMENT IMPLICATIONS**

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

GREAT SOUTHERN VROC (GS VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)  
IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

*119/25 Moved Cr Webb*

*Seconded Cr Egerton-Warburton*

That Council:

1. *Pursuant to Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2025-26 Annual Budget (as contained in Attachment 1) for the Shire of Kojonup, including the following:*
  - (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30 June 2026 showing a net result of (\$3,309,856);*
  - (b) Budget Statement of Cash Flows for the year ending 30 June 2026;*
  - (c) Budget Statement of Financial Activity for the year ending 30 June 2026;*
  - (d) Basis of preparation;*
  - (e) Rates and Service Charges;*
  - (f) Net Current Assets;*
  - (g) Reconciliation of cash;*
  - (h) Property, Plant and Equipment;*
  - (i) Depreciation;*
  - (j) Borrowings;*
  - (k) Reserve Accounts;*
  - (l) Other Information;*
  - (m) Elected Members Remuneration;*
  - (n) Revenue and Expenditure;*
  - (o) Program Information;*
  - (p) Fees & Charges;*
  - (q) Schedule of Fees and Charges for 2025-2026.*
2. *Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2024-2025:*
  - (a) \$10,000 or 10%, whichever is the lowest, for the purposes of reporting material variances.*

CARRIED 6/0

For: Cr Bilney, Cr Wieringa, Cr Egerton-Warburton, Cr Webb, Cr Mathwin, Cr Mickle

10 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12 QUESTIONS FROM ELECTED MEMBERS WITHOUT NOTICE

Nil

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

Nil

14 MEETING CLOSED TO THE PUBLIC

Nil

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 3:07pm.

16 ATTACHMENTS (SEPARATE)

9.4.1.1 Kojonup 2025-2026 Statutory Budget

**SHIRE OF KOJONUP**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**LOCAL GOVERNMENT ACT 1995**

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The Shire of Kojonup a Class 3 local government conducts the operations of a local government with the following community vision:



**SHIRE OF KOJONUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2026**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	5,405,109	5,151,910	5,149,958
Grants, subsidies and contributions		1,322,758	2,069,861	1,083,978
Fees and charges	13	906,330	1,181,738	1,039,188
Interest revenue	9(a)	75,500	92,255	90,040
Other revenue		943,806	954,826	1,075,481
		8,653,503	9,450,590	8,438,645
<b>Expenses</b>				
Employee costs		(4,695,071)	(4,370,614)	(4,266,839)
Materials and contracts		(3,166,264)	(2,980,326)	(3,144,823)
Utility charges		(397,675)	(442,615)	(356,674)
Depreciation	6	(5,155,411)	(5,303,487)	(4,637,570)
Finance costs	9(c)	(130,780)	(136,066)	(154,521)
Insurance		(496,255)	(567,189)	(480,131)
Other expenditure		(287,036)	(237,449)	(296,585)
		(14,328,492)	(14,037,746)	(13,337,143)
		(5,674,989)	(4,587,156)	(4,898,498)
Capital grants, subsidies and contributions		2,365,133	2,848,742	3,382,881
Profit on asset disposals	5	0	75,521	0
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,438)	0
		2,365,133	2,919,825	3,382,881
<b>Net result for the period</b>		<b>(3,309,856)</b>	<b>(1,667,331)</b>	<b>(1,515,617)</b>
<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>(3,309,856)</b>	<b>(1,667,331)</b>	<b>(1,515,617)</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 2026**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Rates		5,655,109	5,129,055	5,399,958
Grants, subsidies and contributions		1,903,963	1,968,824	1,646,238
Fees and charges		906,330	1,181,738	1,039,188
Interest revenue		75,500	92,255	90,040
Goods and services tax received		55,101	(55,101)	32,587
Other revenue		943,806	954,826	1,075,481
		9,539,809	9,271,597	9,283,492

**Payments**

Employee costs		(4,695,071)	(4,633,476)	(4,210,950)
Materials and contracts		(3,166,264)	(6,615,533)	(3,144,823)
Utility charges		(397,675)	(442,615)	(356,674)
Finance costs		(130,780)	(130,450)	(154,521)
Insurance paid		(496,255)	(567,189)	(480,131)
Other expenditure		(287,036)	(237,449)	(296,585)
		(9,173,081)	(12,626,712)	(8,643,684)

<b>Net cash provided by (used in) operating activities</b>	4	366,728	(3,355,115)	639,808
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for development of inventory - land held for resale	5(c)	(200,000)	(19,126)	0
Payments for purchase of property, plant & equipment	5(a)	(733,500)	(615,536)	(1,348,252)
Payments for construction of infrastructure	5(b)	(3,166,861)	(2,941,145)	(3,864,814)
Capital grants, subsidies and contributions		2,365,133	2,671,729	2,624,528
Proceeds from sale of property, plant and equipment	5(a)	72,000	257,273	135,000
<b>Net cash (used in) investing activities</b>		(1,663,228)	(646,805)	(2,453,538)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(486,694)	(517,952)	(508,766)
<b>Net cash (used in) financing activities</b>		(486,694)	(517,952)	(508,766)

<b>Net (decrease) in cash held</b>		(1,783,194)	(4,519,872)	(2,322,496)
Cash at beginning of year		3,585,944	8,105,816	7,513,476
<b>Cash and cash equivalents at the end of the year</b>	4	<b>1,802,750</b>	<b>3,585,944</b>	<b>5,190,980</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 2026**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

General rates	2(a)(i)	5,272,575	5,020,876	5,016,889
Rates excluding general rates	2(a)	132,534	131,034	133,069
Grants, subsidies and contributions		1,322,758	2,069,861	1,083,978
Fees and charges	13	906,330	1,181,738	1,039,188
Interest revenue	9(a)	75,500	92,255	90,040
Other revenue		943,806	954,826	1,075,481
Profit on asset disposals	5	0	75,521	0
Fair value adjustments to financial assets at fair value through profit or loss		0	(4,438)	0

**Expenditure from operating activities**

Employee costs		(4,695,071)	(4,370,614)	(4,266,839)
Materials and contracts		(3,166,264)	(2,980,326)	(3,144,823)
Utility charges		(397,675)	(442,615)	(356,674)
Depreciation	6	(5,155,411)	(5,303,487)	(4,637,570)
Finance costs	9(c)	(130,780)	(136,066)	(154,521)
Insurance		(496,255)	(567,189)	(480,131)
Other expenditure		(287,036)	(237,449)	(296,585)
		(14,328,492)	(14,037,746)	(13,337,143)
Non cash amounts excluded from operating activities	3(c)	5,155,911	1,253,186	4,639,570
<b>Amount attributable to operating activities</b>		<b>(519,078)</b>	<b>(3,262,887)</b>	<b>(258,928)</b>

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		2,365,133	2,848,742	3,382,881
Proceeds from disposal of property, plant and equipment	5(a)	72,000	257,273	135,000
Proceeds on disposal of financial assets at fair value through profit and loss		0	4,438	0
		2,437,133	3,110,453	3,517,881

**Outflows from investing activities**

Payments for inventory - land held for resale	5(c)	(200,000)	(19,126)	0
Payments for property, plant and equipment	5(a)	(733,500)	(615,536)	(1,348,252)
Payments for construction of infrastructure	5(b)	(3,166,861)	(2,941,145)	(3,864,814)
		(4,100,361)	(3,575,807)	(5,213,066)
<b>Amount attributable to investing activities</b>		<b>(1,663,228)</b>	<b>(465,354)</b>	<b>(1,695,185)</b>

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8(a)	37,000	4,144,889	50,392
		37,000	4,144,889	50,392

**Outflows from financing activities**

Repayment of borrowings	7(a)	(486,694)	(517,952)	(508,766)
Transfers to reserve accounts	8(a)	(28,000)	(438,808)	(207,347)
		(514,694)	(956,760)	(716,113)

**Amount attributable to financing activities**

		<b>(477,694)</b>	<b>3,188,129</b>	<b>(665,721)</b>
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**MOVEMENT IN SURPLUS OR DEFICIT**

<b>Surplus at the start of the financial year</b>	3	2,660,000	3,200,112	2,619,834
Amount attributable to operating activities		(519,078)	(3,262,887)	(258,928)
Amount attributable to investing activities		(1,663,228)	(465,354)	(1,695,185)
Amount attributable to financing activities		(477,694)	3,188,129	(665,721)
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	3	<b>0</b>	<b>2,660,000</b>	<b>0</b>

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

**SHIRE OF KOJONUP**  
**FOR THE YEAR ENDED 30 JUNE 2026**  
**INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026**

**1 BASIS OF PREPARATION**

The annual budget of the Shire of Kojonup which is a Class 3 local government 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 Leases* 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 10 to the annual budget.

**2024/25 actual balances**

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

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

**Rounding off figures**

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

**Statement of Cashflows**

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

**Initial application of accounting standards**

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
  - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
  - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
  - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
  - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
  - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
  - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

**New accounting standards for application in future years**

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
  - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
  - *Effective Date of Amendments to AASB 10 and AASB 128*  
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
  - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
  - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
  - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
  - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
  - *Standards – Annual Improvements Volume 11*

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

**Critical accounting estimates and judgements**

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
Gross rental value properties	Gross rental valuation	0.159150	564	7,602,877	1,209,998	0	1,209,998	1,174,718	1,175,388
Unimproved value properties	Unimproved valuation	0.004605	488	882,188,000	4,062,477	100	4,062,577	3,846,158	3,841,501
<b>Total general rates</b>			1,052	889,790,877	5,272,475	100	5,272,575	5,020,876	5,016,889
		<b>Minimum \$</b>							
<b>(ii) Minimum payment</b>									
Gross rental value properties	Gross rental valuation	899.00	72	114,383	64,728	0	64,728	61,983	61,110
Unimproved value properties	Unimproved valuation	921.00	71	8,029,850	65,391	0	65,391	68,094	69,840
<b>Total minimum payments</b>			143	8,144,233	130,119	0	130,119	130,077	130,950
<b>Total general rates and minimum payments</b>			1,195	897,935,110	5,402,594	100	5,402,694	5,150,953	5,147,839
<b>(iii) Ex-gratia rates</b>									
CBH			1		2,515	0	2,515	2,442	2,219
Rates written-off					0	0	(100)	-1,485	(100)
<b>Total rates</b>					5,405,109	100	5,405,109	5,151,910	5,149,958
Instalment plan charges							4,000	4,401	4,000
Instalment plan interest							12,000	13,314	12,000
Late payment of rate or service charge interest							35,000	49,123	30,000
							51,000	66,838	46,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

\*Rateable Value at time of adopting budget.

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 2025/26 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 payments 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 2026

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)

25/09/2025      Paid within 35 days from date of issue

Option 2 (Two Instalments)

25/09/2025      Paid within 35 days from date of issue  
 29/01/2026      Payment due 126 days from first instalment

Option 3 (Four Instalments)

25/09/2025      Paid within 35 days from date of issue  
 27/11/2025      Payment due 63 days from first instalment  
 29/01/2026      Payment due 63 days from second instalment  
 2/04/2026      Payment due 63 days from third instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	25/09/2025	0	0.0%	7.0%
<b>Option two</b>				
First instalment	25/09/2025	0	5.5%	7.0%
Second instalment	29/01/2026	9	5.5%	7.0%
<b>Option three</b>				
First instalment	25/09/2025	0	5.5%	7.0%
Second instalment	27/11/2025	9	5.5%	7.0%
Third instalment	29/01/2026	9	5.5%	7.0%
Fourth instalment	2/04/2026	9	5.5%	7.0%

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Waiver			\$ 100	\$ 1,485	\$ 100	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.
					100	1,485	100		

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Receivables  
Contract assets  
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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,802,750	3,585,944	5,190,980
	478,945	1,065,415	325,822
	0	299,836	0
	455,874	255,874	197,049
	2,737,569	5,207,069	5,713,851
	(546,151)	(546,151)	(4,260,321)
	(663,564)	(663,564)	0
7	(475,215)	(486,694)	(516,750)
	(524,215)	(524,215)	(830,164)
	(2,209,145)	(2,220,624)	(5,607,235)
	528,424	2,986,445	106,616
3(b)	(528,424)	(326,445)	(106,616)
	0	2,660,000	0

**(b) 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  
- Inventory - land held for resale  
- Current portion of borrowings  
- Springhaven bonds  
- Accrued loan interest  
- Provision for doubtful debts  
- Current portion of employee benefit provisions

**Total adjustments to net current assets**

8	(1,125,658)	(1,134,658)	(4,997,694)
	(433,584)	(233,584)	(195,597)
	475,215	486,694	516,750
	0	0	3,695,000
	21,895	21,895	41,620
	9493	8,993	3,142
	524,215	524,215	830,163
	(528,424)	(326,445)	(106,616)

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

**Items excluded from calculation of budgeted deficiency**

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

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

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

**Adjustments to operating activities**

Less: Profit on asset disposals  
Add: Depreciation  
Movement in current contract liabilities associated with restricted cash  
Movement in doubtful debts  
Movement in accrued interest on loans  
Non-cash movements in non-current assets and liabilities:  
- Pensioner deferred rates  
- Employee provisions  
- Inventory

**Non cash amounts excluded from operating activities**

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	0	(75,521)	0
6	5,155,411	5,303,487	4,637,570
	0	(3,695,000)	0
	500	0	2,000
	0	(19,725)	
	0	(4,303)	0
	0	(192,294)	0
	0	(63,458)	0
	5,155,911	1,253,186	4,639,570



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**3. NET CURRENT ASSETS**

**(d) 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.

**INVENTORY - 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.

Inventory - 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.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**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	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		1,802,750	3,585,944	5,190,980
<b>Total cash and cash equivalents</b>		1,802,750	3,585,944	5,190,980
Held as				
- Unrestricted cash and cash equivalents		13,528	1,787,722	36,120
- Restricted cash and cash equivalents		1,789,222	1,798,222	5,154,860
	3(a)	1,802,750	3,585,944	5,190,980
<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		1,789,222	1,798,222	5,154,860
		1,789,222	1,798,222	5,154,860
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	1,125,658	1,134,658	4,997,694
Unspent borrowings	7(c)	0	0	157,166
Unspent capital grants, subsidies and contribution liabilities		663,564	663,564	0
		1,789,222	1,798,222	5,154,860
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(3,309,856)	(1,667,331)	(1,515,617)
Depreciation	6	5,155,411	5,303,487	4,637,570
(Profit)/loss on sale of asset	5	0	(75,521)	0
Adjustments to fair value of financial assets at fair value through profit and loss		0	4,438	0
(Increase)/decrease in receivables		586,470	117,077	832,087
(Increase)/decrease in contract assets		299,836	(296,070)	12,760
(Increase)/decrease in inventories		0	(20,838)	0
Increase/(decrease) in payables		0	(3,678,613)	55,889
Increase/(decrease) in unspent capital grants		0	(177,721)	(758,353)
Increase/(decrease) in other provision		0	708	0
Increase/(decrease) in employee provisions		0	(193,002)	0
Capital grants, subsidies and contributions		(2,365,133)	(2,671,729)	(2,624,528)
<b>Net cash from operating activities</b>		366,728	(3,355,115)	639,808

**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 2026**

**5. PROPERTY, PLANT AND EQUIPMENT**

	2025/26 Budget			2024/25 Actual				2024/25 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Property, Plant and Equipment</b>										
Land - freehold land	0	0	0	0	0	0	0	0	(80,000)	80,000
Buildings - non-specialised	57,000	0	0	7,269	0	0	0	130,000	0	0
Buildings - specialised	55,000	0	0	361,004	0	0	0	475,762	0	0
Furniture and equipment	315,000	0	0	165,939	(90,026)	123,225	33,199	450,000	0	0
Plant and equipment	306,500	(72,000)	72,000	81,324	(91,726)	134,048	42,322	292,490	(55,000)	55,000
<b>Total</b>	<b>733,500</b>	<b>(72,000)</b>	<b>72,000</b>	<b>615,536</b>	<b>(181,752)</b>	<b>257,273</b>	<b>75,521</b>	<b>1,348,252</b>	<b>(135,000)</b>	<b>135,000</b>
<b>(b) Infrastructure</b>										
Infrastructure - roads	3,073,381	0	0	2,535,093	0	0	0	3,261,044	0	0
Infrastructure - footpaths	0	0	0	1,133	0	0	0	35,000	0	0
Infrastructure - parks and ovals	33,480	0	0	96,325	0	0	0	106,520	0	0
Infrastructure kerbing	60,000	0	0	308,594	0	0	0	462,250	0	0
<b>Total</b>	<b>3,166,861</b>	<b>0</b>	<b>0</b>	<b>2,941,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,864,814</b>	<b>0</b>	<b>0</b>
<b>(c) Inventory - Land held for resale</b>										
Cost of acquisition	200,000	0	0	19,126	0	0	0	0	0	0
	200,000	0	0	19,126	0	0	0	0	0	0
<b>Total</b>	<b>4,100,361</b>	<b>(72,000)</b>	<b>72,000</b>	<b>3,575,807</b>	<b>(181,752)</b>	<b>257,273</b>	<b>75,521</b>	<b>5,213,066</b>	<b>(135,000)</b>	<b>135,000</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 2026**

**6. DEPRECIATION**

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Tools
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Infrastructure kerbing
Bridges
Other infrastructure

**By Program**

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
440,529	453,182	207,815
224,922	231,382	390,744
27,087	27,865	33,808
452,600	465,600	485,643
0	0	780
2,736,416	2,815,013	2,330,932
68,718	70,692	57,558
486,439	500,411	473,704
126,402	130,033	99,628
193,870	199,438	188,993
110,164	113,328	107,392
288,264	296,543	260,573
5,155,411	5,303,487	4,637,570
107,810	107,866	124,362
43,015	37,717	41,700
20,245	22,300	17,875
17,465	19,240	21,190
159,260	260,050	141,162
51,450	51,800	43,273
509,461	515,179	509,453
3,775,075	3,775,450	3,571,800
148,655	160,613	148,655
322,975	353,272	18,100
5,155,411	5,303,487	4,637,570

**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 - footpaths	20 to 50 years
Infrastructure - drainage	20 to 50 years
Infrastructure - parks and ovals	20 to 100 years
Infrastructure kerbing	12 to 50 years
Bridges	20 to 50 years
Other infrastructure	20 to 100 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Sports Complex	134	WATC*	4.9%	161,764	0	(19,867)	141,897	(7,952)	189,805	0	(28,041)	161,764	(8,690)	180,685	0	(18,921)	161,764	(9,800)
Bagg St Unit	135	WATC*	3.1%	33,259	0	(10,750)	22,509	(929)	43,687	0	(10,428)	33,259	(1,254)	43,687	0	(10,428)	33,259	(1,262)
Sports Complex Wall	136	WATC*	2.0%	42,391	0	(10,285)	32,106	(793)	52,474	0	(10,083)	42,391	(977)	52,474	0	(10,083)	42,391	(1,192)
Medical Centre Donation	137	WATC*	1.7%	101,679	0	(9,005)	92,674	(1,647)	110,530	0	(8,851)	101,679	(1,747)	106,272	0	(8,850)	97,422	(1,800)
GROH Housing - GSHI	138	WATC*	1.4%	592,029	0	(115,860)	476,169	(8,171)	706,239	0	(114,210)	592,029	(9,254)	710,496	0	(114,210)	596,286	(9,821)
Aged Units - GSHI	139	WATC*	1.2%	0	0	0	0	0	10,244	0	(10,244)	0	(49)	10,244	0	(10,244)	0	(90)
Staff Housing - GSHI	140	WATC*	1.7%	669,970	0	(62,388)	607,582	(11,409)	731,293	0	(61,323)	669,970	(12,102)	736,315	0	(61,323)	674,992	(12,474)
Airstrip Lighting	141	WATC*	1.5%	111,131	0	(10,468)	100,663	(1,565)	121,442	0	(10,311)	111,131	(1,667)	116,421	0	(10,311)	106,110	(1,721)
Oval Lighting	142	WATC*	1.5%	157,404	0	(25,294)	132,110	(2,194)	182,335	0	(24,931)	157,404	(2,493)	182,335	0	(24,931)	157,404	(2,915)
Netball Courts & Roof	143	WATC*	2.9%	1,228,607	0	(56,945)	1,171,662	(34,945)	1,283,949	0	(55,342)	1,228,607	(36,034)	1,283,949	0	(55,342)	1,228,607	(38,108)
Staff Housing - GSHI	144	WATC*	1.9%	22,617	0	(11,203)	11,414	(375)	33,613	0	(10,996)	22,617	(511)	33,613	0	(10,996)	22,617	(578)
GROH Housing - GSHI	145	WATC*	1.9%	22,617	0	(11,203)	11,414	(375)	33,613	0	(10,996)	22,617	(511)	33,613	0	(10,996)	22,617	(578)
Harrison PI Toilets & Park	146	WATC*	3.9%	295,831	0	(37,506)	258,325	(7,340)	331,909	0	(36,078)	295,831	(12,563)	331,909	0	(36,078)	295,831	(12,652)
Land Development	147	WATC*	3.9%	285,534	0	(36,200)	249,334	(10,834)	320,357	0	(34,823)	285,534	(12,126)	320,357	0	(34,823)	285,534	(12,212)
Staff Housing Renovation	148	WATC*	4.5%	254,607	0	(16,501)	238,106	(11,056)	270,403	0	(15,796)	254,607	(11,755)	270,403	0	(15,731)	254,672	(11,960)
Communications Tower	150	WATC*	4.5%	358,792	0	(35,479)	323,313	(19,970)	383,958	0	(25,166)	358,792	(16,222)	383,960	0	(50,333)	333,627	(24,905)
Harrison PI Toilets & Park	149	WATC*	4.5%	141,646	0	(17,740)	123,906	(11,225)	191,979	0	(50,333)	141,646	(8,111)	191,979	0	(25,166)	166,813	(12,453)
				4,479,878	0	(486,694)	3,993,184	(130,780)	4,997,830	0	(517,952)	4,479,878	(136,066)	4,988,712	0	(508,766)	4,479,946	(154,521)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF KOJONUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>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>	<b>230,000</b>	<b>230,000</b>	<b>230,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	3,993,184	4,479,878	4,479,946

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.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	296,230	7,800	0	304,030	290,394	5,836	0	296,230	290,394	34,634	0	325,028
(b) Plant reserve	269,771	7,800	0	277,571	263,841	5,930	0	269,771	263,841	2,387	0	266,228
(c) Springhaven lodge reserve	0	0	0	0	3,695,000	400,000	(4,095,000)	0	3,695,000	0	0	3,695,000
(d) Low income housing reserve	90,963	1,850	0	92,813	88,964	1,999	0	90,963	88,963	3,020	0	91,983
(e) Sporting facility reserve	68,321	1,380	(15,000)	54,701	66,819	1,502	0	68,321	66,819	2,270	0	69,089
(f) Landfill waste management reserve	87,217	1,770	0	88,987	85,301	1,916	0	87,217	85,302	2,897	0	88,199
(g) Community grants reserve	10,619	215	0	10,834	10,386	233	0	10,619	10,386	355	0	10,741
(h) Independent living units reserve	172,339	3,490	(22,000)	153,829	168,552	3,787	0	172,339	168,552	5,725	0	174,277
(i) Natural resource management reserve	106,159	2,150	0	108,309	103,826	2,333	0	106,159	103,826	3,525	0	107,351
(j) Swimming pool reserve	0	0	0	0	43,126	969	(44,095)	0	43,126	1,464	(44,590)	0
(k) Kodja place building upgrade & renewal res	19,191	390	0	19,581	18,769	422	0	19,191	18,769	655	0	19,424
(l) Kodja place tourist precinct reserve	18	0	0	18	18	0	0	18	18	0	(18)	0
(m) Netball court resurface reserve	0	0	0	0	4,548	24	(4,572)	0	4,548	0	(4,548)	0
(n) Sporting complex building upgrade & renew	0	0	0	0	1,193	27	(1,220)	0	1,193	41	(1,234)	0
(o) Trails network construction reserve	0	0	0	0	2	0	(2)	0	2	0	(2)	0
(p) Asset Acquisition and replacement reserve	0	0	0	0	0	0	0	0	0	100,000	0	100,000
(q) Sporting complex building, plant & equipmen	13,830	1,155	0	14,985	0	13,830	0	13,830	0	50,374	0	50,374
	1,134,658	28,000	(37,000)	1,125,658	4,840,739	438,808	(4,144,889)	1,134,658	4,840,739	207,347	(50,392)	4,997,694

**(b) Reserve Accounts - Purposes**

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

Reserve name	Anticipated date of use	Purpose of the reserve
<b>Restricted by council</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) Springhaven lodge reserve	30/06/2025	To cash back refundable bonds paid by residents of the facility.
	Ongoing	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.
(d) Low income housing reserve		
(e) Sporting facility reserve	Ongoing	To fund Council contribution to CSRFF Funding grants or to fund construction or renewal of Shire sporting facilities.
	Ongoing	To be used for future upkeep, maintenance, expansion, post closure activities and or reclamation of the Shire's waste management facilities.
(f) Landfill waste management reserve		
	Ongoing	To finance community grant scheme rounds and to financially manage larger community grants that may extend over more than one financial year.
(g) Community grants reserve		
(h) Independent living units reserve	Ongoing	To transfer operating profits from Loton Close units to this reserve to fund major maintenance and future asset replacement.
(i) Natural resource management reserve	Ongoing	For the Shire of Kojonup to progress the following projects:- 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.
(j) Swimming pool reserve	30/06/2025	To fund major refurbishment and/or asset replacement of the Kevin O'Halloran Memorial Swimming Pool.
(k) Kodja place building upgrade & renewal res	Ongoing	To be used for building upgrades and renewals to Kodja Place.
(l) Kodja place tourist precinct reserve	30/06/2025	To be used for funding projects after considering advice from 'Storyplace/Gallery Work Group'.
(m) Netball court resurface reserve	30/06/2025	To be used for the future replacement of the netball court playing surfaces.
(n) Sporting complex building upgrade & renew	30/06/2025	To be used for major upgrade and renewal of the Sporting Complex Building.
	30/06/2025	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.
(o) Trails network construction reserve		
(p) Asset Acquisition and replacement reserve	Ongoing	To be used to fund the acquisition, replacement, renewal and upgrade of the Council assets.
(q) Sporting complex building, plant & equipmen	Ongoing	To be used to fund the replacement, renewal and upgrade of the sports complex building and associated plant and equipment.

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**9. OTHER INFORMATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
<b>The net result includes as revenues</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Interest earnings</b>			
Investments	28,500	29,818	48,040
Other interest revenue	47,000	62,437	42,000
	75,500	92,255	90,040
<b>The net result includes as expenses</b>			
<b>(b) Auditors remuneration</b>			
Audit services	45,650	42,700	46,000
Other services	6,000	7,080	2,500
	51,650	49,780	48,500
<b>(c) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	130,780	136,066	154,521
	130,780	136,066	154,521
<b>(d) Write offs</b>			
General rate	100	1,485	100
	100	1,485	100



**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**10. COUNCIL MEMBERS REMUNERATION**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>President's</b>			
President's allowance	30,400	22,800	30,400
Meeting attendance fees	22,924	16,050	22,256
Annual allowance for ICT expenses	3,000	750	3,000
	56,324	39,600	55,656
<b>Deputy President's</b>			
Deputy President's allowance	7,600	7,600	7,600
Meeting attendance fees	13,372	12,582	11,128
Annual allowance for ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	346	317	170
	24,318	23,499	21,898
<b>Council member 1</b>			
Meeting attendance fees	13,372	12,582	11,128
Annual allowance for ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	0	0	30
	16,372	15,582	14,158
<b>Council member 2</b>			
Meeting attendance fees	13,372	12,582	11,128
Annual allowance for ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	0	0	280
	16,372	15,582	14,408
<b>Council member 3</b>			
Meeting attendance fees	13,372	12,582	11,128
Annual allowance for ICT expenses	3,000	3,000	3,000
	16,372	15,582	14,128
<b>Council member 4</b>			
Meeting attendance fees	13,372	12,582	11,128
Annual allowance for ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	1,500	1,376	220
	17,872	16,958	14,348
<b>Council member 5</b>			
Meeting attendance fees	13,373	12,581	11,128
Annual allowance for ICT expenses	3,000	3,000	3,000
Travel and accommodation expenses	1,074	985	
	17,447	16,566	14,128
<b>Council member 6</b>			
Meeting attendance fees	0	0	11,128
	0	0	11,128
<b>Total Council Member Remuneration</b>	165,077	143,369	159,852
President's allowance	30,400	22,800	30,400
Deputy President's allowance	7,600	7,600	7,600
Meeting attendance fees	103,157	91,541	100,152
Annual allowance for ICT expenses	21,000	18,750	21,000
Travel and accommodation expenses	2,920	2,678	700
	165,077	143,369	159,852

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. REVENUE AND EXPENDITURE**

**(a) Revenue and Expenditure Classification**

**REVENUES**

**RATES**

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

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

**GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

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

**FEES AND CHARGES**

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

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

**SERVICE CHARGES**

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

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

**INTEREST REVENUE**

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

**OTHER REVENUE / INCOME**

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

**PROFIT ON ASSET DISPOSAL**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

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

**MATERIALS AND CONTRACTS**

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

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

**UTILITIES (GAS, ELECTRICITY, WATER)**

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

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expenses raised on all classes of assets.

**FINANCE COSTS**

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

**OTHER EXPENDITURE**

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

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**11. REVENUE AND EXPENDITURE**

**(b) Revenue Recognition**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	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	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	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	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	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	When assets are controlled

**SHIRE OF KOJONUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**12. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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 independent living units.

**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 2026**

**13. FEES AND CHARGES**

	<b>2025/26 Budget</b>	<b>2024/25 Actual</b>	<b>2024/25 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	20	35	20
General purpose funding	8,500	9,974	8,000
Law, order, public safety	5,420	36,879	24,400
Health	3,000	2,790	1,400
Education and welfare	2,680	2,892	2,496
Housing	362,920	576,583	525,824
Community amenities	314,800	333,356	302,134
Recreation and culture	31,380	29,770	36,640
Economic services	149,160	141,156	127,790
Other property and services	28,450	48,303	10,484
	<b>906,330</b>	<b>1,181,738</b>	<b>1,039,188</b>

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

**SHIRE OF KOJONUP**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2026**

**SCHEDULE OF FEES & CHARGES**



Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b><u>Rates</u></b>					
Property Listing - Electronic	\$ 55.00	\$ 55.00	3. Copies of Information	\$ 55.00	N
Ownership Details	\$ 50.00	\$ 50.00		\$ 50.00	N
Property Settlement/Account Enquiry					
- Standard	\$ 65.00	\$ 65.00	3. Copies of Information	\$ 65.00	N
- Detailed	\$ 110.00	\$ 110.00		\$ 110.00	N
Special Payment Arrangement (Rates)					
Administration Fee per Instalment (2nd,3rd & 4th)	\$ 9.00	\$ 9.00	7. Limited by other Legislation	\$ 9.00	N
Interest Charge - Late Payment	7%	11%		11%	N
Interest Charge - Instalments	5.5%	5.5%		5.5%	N
<b><u>Freedom of Information Fees</u></b>					
Application Fee	\$ 30.00	\$ 30.00	2. External Legislation	\$ 30.00	N
Research Fee & Supervision of Document Viewing - per hr (25% concession on Financially Disadvantaged People)	\$ 30.00	\$ 30.00		\$ 30.00	N
Photocopying	\$ 0.20	\$ 0.20		\$ 0.20	Y
Postage - Standard Envelope	At Cost	At Cost		At Cost	N
<b><u>Motor Vehicle Licensing</u></b>					
Shire of Kojonup Local Authority Number Plates (This is addition to the Dept of Transport fees set by the Dept of Transport - as at 1 July 2025)	\$ 275.00	\$ 275.00	5. Commercial	\$ 50.00	N

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b><u>Other Administration</u></b>					
Single or Double Sided					
- A4	\$ 0.60	\$ 0.60	5. Commercial	\$ 0.60	Y
- A3	\$ 1.00	\$ 1.00		\$ 1.00	Y
- A4 Coloured Paper	\$ 1.00	\$ 1.00		\$ 1.00	Y
Electoral Rolls	\$ 50.00	\$ 50.00	3. Copies of Information	\$ 50.00	Y
Council Agendas and Minutes (free on web or via email) - per meeting	\$ 20.00	\$ 20.00		\$ 20.00	Y
Council Agendas and Minutes (free on web or via email) - Annual Subscription	\$ 150.00	\$ 150.00		\$ 150.00	Y
<b><u>Animal Control</u></b>					
<b>Pound Fees - Weekdays</b>					
Surrender of a Cat or Dog	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y
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		\$ 37.50	N
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		\$ 55.00	N
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
<b>Pound Fees - Weekends/After Hours</b>					
Seizure of a dog or cat without Impounding	\$ 130.00	\$ 130.00	6. Community Activity	\$ 130.00	N
Seizure of a compliant dog or cat without Impounding	\$ 65.00	\$ 65.00		\$ 65.00	N
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		\$ 90.00	N
Other Stock - Local Government (Miscellaneous Provisions) Act 1960			6. Community Activity		
Impounding - All stock/head				\$ 110.00	N
Daily Sustenance fees/head				\$ 55.00	N
Destruction - All stock /head				\$ 110.00	N



Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Dog Registrations - Statutory Fees - as set and amended by Dog Regulations 1976</b>					
All registrations expire 31st October					
Dogs Registered after 31st May for one year - 50% of appropriate fee					
Dangerous Dog - 1 Year	\$ 50.00	\$ 50.00	2. External Legislation	\$ 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		\$ 20.00	N
Working Dog or Bitch	\$ 5.00	\$ 5.00		\$ 5.00	N
Pensioner Concessional Rate	\$ 10.00	\$ 10.00		\$ 10.00	N
<b>1 Year Registration - Unsterilised</b>			2. External Legislation		
Dog or Bitch	\$ 50.00	\$ 50.00		\$ 50.00	N
Working Dog or Bitch	\$ 12.50	\$ 12.50		\$ 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		\$ 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		\$ 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		\$ 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		\$ 62.50	N
Pensioner Concessional Rate	\$ 125.00	\$ 125.00		\$ 125.00	N

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
Refunds if Sterilised:					
Paid in accordance with the Dog Regulations 2009 depending on time of sterilisation (refer Circular 5/2017)					
Cat Registrations - Statutory Fees - as set and amended by the Cat Act					
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
Registration - 3 Years	\$ 42.50	\$ 42.50		\$ 42.50	N
Registration - Lifetime	\$ 100.00	\$ 100.00		\$ 100.00	N
Pensioner Concession Rate (50% discount of standard fee)					N
Ranger Services Labour Hire (per hour)					
Ranger Attendance (8am -5pm)			6. Community Activity	\$ 90.00	Y
Ranger Attendance (5pm - 8am)				\$ 216.00	Y
Vehicle Usage per Kilometre	\$ 0.85	\$ 0.85		\$ 0.85	Y
Application to Keep More than Prescribed Amount of Dogs	\$ 120.00	\$ 120.00		\$ 120.00	Y
Application to Keep More than Prescribed Amount of Cats	\$ 120.00	\$ 120.00		\$ 120.00	Y
Approval to Breed Dogs - 1 Year/per breeding				\$ 100.00	Y
Approval to Breed Cats - 1 Year/per breeding				\$ 100.00	Y
Application and License to keep approved dog kennel establishment (Annual)				\$ 200.00	Y
Application and License to keep approved cat pound establishment (Annual)				\$ 150.00	Y
Dog kept in approved kennel establishment licensed under section 27 (Normal dog)				\$ 200.00	Y
Dog kept in approved kennel establishment licensed under section 27 (Working dog)				\$ 50.00	Y
Microchipping of Impounded Dog	\$ 30.00	\$ 30.00		\$ 55.00	Y
Microchipping of Impounded Cat	\$ 30.00	\$ 30.00		\$ 55.00	Y
Rangering Labour Resource Sharing with Other Local Governments (per hour)	\$ 100.00	\$ 100.00		\$ 100.00	Y
Vehicle Fuel Usage for Resource Sharing per kilometre	\$ 0.85	\$ 0.85		\$ 0.85	Y
Disposal of small animal carcasses				\$ 110.00	Y
Disposal of large animal carcasses	\$ 150.00	\$ 150.00		\$ 150.00	Y
Cat Trap - Daily Hire	\$ 5.00	\$ 5.00	6. Community Activity	\$ 5.00	Y
Cat Trap - Refundable Deposit	\$ 50.00	\$ 50.00		\$ 50.00	N
Dog Trap - Daily Hire	\$ 10.00	\$ 10.00		\$ 10.00	Y
Dog Trap - Refundable Deposit	\$ 100.00	\$ 100.00		\$ 100.00	N

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Fire Maps</b>					
Fire Maps - A3 size			6. Community Activity	\$ 5.00	Y
Fire Maps - A1 Size	\$ 20.00	\$ 20.00		\$ 30.00	Y
Installing of Fire Breaks - Contract work				At cost	Y
Administration Fee to arrange Non-compliant fire breaks				\$ 137.41	Y
<b>Fines Enforcement Registry - Registration Fee Increase 2025-2026</b>					
Final Demand			2. External Legislation	\$ 27.60	N
Fee for Enforcement Certificate				\$ 23.50	N
Fee for Registering Infringement				\$ 88.50	N
<b>Health Services</b>					
<b>Environmental Health Officer</b>					
Food Premises Registration			5. Commercial Activity	\$ 255.00	Y
Food Premises inspection and licence renewal - High Risk	\$ 300.00	\$ 300.00		\$ 300.00	Y
Food Premises inspection and licence renewal - Medium Risk	\$ 200.00	\$ 200.00		\$ 200.00	Y
Food Premises inspection and licence renewal - Low Risk	\$ 100.00	\$ 100.00		\$ 100.00	Y
Resource Sharing with Other Local Governments (per hour)	\$ 100.00	\$ 100.00		POA	Y
Vehicle Usage per kilometre in accordance with ATO	\$ 0.85	\$ 0.85		\$ 0.88	Y
Public Septic Inspections	\$ 150.00	\$ 150.00		POA	Y
<b>Trading in Public Places</b>					
Application and Licence	\$ 550.00	\$ 550.00	1. Local Law	\$ 550.00	N
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	Y
- Kojonup Community Organisations	Exempt from Fees	Exempt from Fees		Exempt from Fees	N
<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

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
Preventative Services - Inspections / Administration - in accordance with Health (Offensive Trades Fees) Regulations 1976					
Slaughterhouses	\$ 298.00	\$ 298.00	2. External Legislation	\$ 298.00	N
Piggeries	\$ 298.00	\$ 298.00		\$ 298.00	N
Artificial Manure Depots	\$ 211.00	\$ 211.00		\$ 211.00	N
Bone Mills	\$ 171.00	\$ 171.00		\$ 171.00	N
Places for Storing, Drying or Preserving Bones	\$ 171.00	\$ 171.00		\$ 171.00	N
Fat Melting, fat extracting or tallow melting establishments:					
- 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					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Caravan Park or Camping Grounds (schedule 3 of Regulations)</b>					
Grant or renew licence (pa) minimum or \$6/Bay & \$3/campsite whichever is greater	\$ 200.00	\$ 200.00	2. External Legislation	\$ 200.00	N
Additional Fee for renewal after expiry	\$ 20.00	\$ 20.00		\$ 20.00	N
Temporary Licence (Charge as 1 above with a minimum of...)	\$ 100.00	\$ 100.00		\$ 100.00	N
Transfer of Licence	\$ 100.00	\$ 100.00		\$ 100.00	N
Registration of Lodging Houses			1. Local Law	\$ 250.00	N
<b>Care of Families and Children</b>					
Kojonup Child Care Centre - Lot 38 Elverd Street (Annual Rent)	Lease	Lease	6. Community Activity	Lease	N
<b>Low Income Housing (Jean Sullivan Units)</b>	As per Homeswest Rates	As per Homeswest Rates	6. Community Activity	As per Homeswest Rates	N
<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)	\$ 140.00	\$ 140.00	5. Commercial Activity	\$ 145.00	N
North Units - Rent per week (new tenants after 1 July 2015)	\$ 180.00	\$ 180.00		\$ 185.00	N
South Units - Rent per week	\$ 250.00	\$ 250.00		\$ 255.00	N
Soldier Rd Units - Rent per week	\$ 250.00	\$ 250.00		\$ 255.00	N
Bond	(4 weeks rental)	(4 weeks rental)		(4 weeks rental)	N
<b>Housing Rental - Per Week</b>					
Excludes negotiated employment packages (Bond of 4 weeks rent)			5.80%		
8a Newton Street	\$ 235.00	\$ 235.00	5. Commercial Activity	Leased	N
8b Newton Street	\$ 235.00	\$ 235.00		Leased	N
8c Newton Street	\$ 265.00	\$ 265.00		\$ 270.00	N
12a Elverd Street	\$ 265.00	\$ 265.00		Leased	N
12b Elverd Street	\$ 325.00	\$ 325.00		\$ 330.00	N
Lot 8 Soldier Road	\$ 325.00	\$ 325.00		\$ 330.00	N
26 Katanning Road	\$ 375.00	\$ 375.00		\$ 380.00	N
30 Katanning Road	\$ 315.00	\$ 315.00		\$ 320.00	N
34 Katanning Road	\$ 315.00	\$ 315.00		\$ 320.00	N
39 Vanzuilecom Street	Leased	Leased		Leased	N
1a Bagg Street (per week) 1 Bedroom unit	\$ 350.00	\$ 350.00		\$ 350.00	N
1b Bagg Street (per week) 2 Bedroom unit	\$ 450.00	\$ 450.00		\$ 450.00	N
1a Bagg Street (per night) 1 Bedroom unit	\$ 100.00	\$ 100.00		\$ 100.00	N
1b Bagg Street (per night) 2 Bedroom unit	\$ 125.00	\$ 125.00		\$ 125.00	N
15 Loton Close	\$ 385.00	\$ 385.00		\$ 390.00	N

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b><u>Cemeteries</u></b>					
<b>Right of Burial</b>					
Form of Grant of Right of Burial/Interment					
Land 2.4m x 1.2m where directed by Trustees	\$ 570.00	\$ 570.00	5. Commercial Activity	\$ 585.00	N
Reservation of Plot	\$ 120.00	\$ 120.00		\$ 125.00	Y
<b>Interment Fees</b>			5. Commercial Activity		
Adult Grave	\$ 1,250.00	\$ 1,250.00		\$ 1,250.00	Y
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
Double Interment at the same time				\$ 1,500.00	Y
Interment of Ashes into burial plot				\$ 500.00	Y
Reopening Fees for Interment in Existing Grave	\$ 2,000.00	\$ 2,000.00		\$ 2,000.00	Y
<b>Exhumation</b>					
Service Not Offered to public - Contact Metropolitan Cemeteries Board for Details	N/A	N/A	5. Commercial Activity	N/A	Y
If required by law				At Cost	Y
<b>Additional Cemetery Charges</b>					
Interment Without Due Notice (2 days)	\$ 800.00	\$ 800.00		\$ 800.00	Y
Interment Not in Usual Working Hours					
- Tuesday to Friday before 7am and after 3pm	\$ 500.00	\$ 500.00	\$ 500.00	Y	
- Saturdays, Sundays , Public Holidays and Mondays	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	Y	
Concrete Plinths (Lawn Cemetery)	\$ 350.00	\$ 350.00		\$ 350.00	Y
<b>Miscellaneous Cemetery Charges</b>					
Registration of Transfer of Form of Grant of Right of Burial	\$ 70.00	\$ 70.00	3. Copies of Information	\$ 70.00	Y
Copy of Local Laws	\$ 20.00	\$ 20.00		\$ 20.00	Y
Niche Wall - Single and Double Opening	\$ 500.00	\$ 500.00	5. Commercial Activity	\$ 500.00	Y
- 2nd Opening for Double	\$ 350.00	\$ 350.00		\$ 350.00	Y
Urn & Decanting of Ashes (if required)	\$ 80.00	\$ 80.00		\$ 100.00	Y
<b>Memorial Plaques</b>					
Administration Fees to arrange:			5. Commercial Activity		
- Single Memorial Plaque with Standard Inscription	\$ 100.00	\$ 100.00		\$ 100.00	Y
- Double Memorial Plaque with Standard Inscription	\$ 100.00	\$ 100.00		\$ 100.00	Y
- Second Inscription on Double Memorial Plaque	\$ 100.00	\$ 100.00		\$ 100.00	Y
Note: Cost of Freight and the Plaque shall be paid by the purchaser					

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Cemetery Licences</b>					
Licence to Erect a Headstone and / or Kerbing	\$ 70.00	\$ 70.00	5. Commercial Activity	\$ 70.00	Y
Licence to Erect a Monument	\$ 70.00	\$ 70.00		\$ 70.00	Y
Licence to Erect a Nameplate	\$ 70.00	\$ 70.00		\$ 70.00	Y
Funeral Directors Single Licence for one Interment	\$ 150.00	\$ 150.00		\$ 150.00	Y
Funeral Directors Annual Licence Fee	\$ 350.00	\$ 350.00		\$ 350.00	Y
Monumental Licence Annual Licence Fee				\$ 350.00	Y
<b>Sanitation - Refuse</b>					
Rubbish & Recycling Collection - per 240L service (Annual Charge)	\$ 420.00	\$ 420.00	5. Commercial Activity	\$ 420.00	N
* Note: Rubbish weekly, Recycling fortnightly					
Additional Recycling Service	\$ 210.00	\$ 210.00		\$ 210.00	N
Additional Rubbish Service	\$ 250.00	\$ 250.00		\$ 250.00	N
Additional Rubbish Bin				\$ 120.00	Y
<b>Sanitation - Other</b>					
Tip Fees					
Builders Rubble at Landfill Site (per cubic metre)	\$ 25.00	\$ 25.00	6. Community Activity	\$ 25.00	Y
Animal Carcasses (each) Landfill Site	\$ 25.00	\$ 25.00		\$ 25.00	Y
Asbestos (per cubic metre) - No Service Available	\$ 100.00	\$ 100.00		N/A	Y
<b>Sewerage</b>					
<b>Septic Tank/Apparatus Installation Fees</b>					
Local Government Application Fee	\$ 118.00	\$ 118.00	2. External Legislation	\$ 118.00	N
Issuing a 'Permit to Use an Apparatus' (Septic Commissioning Included)	\$ 118.00	\$ 118.00		\$ 118.00	Y
Local Government Report Fee (when EHO approval is needed)				\$ 118.00	Y
<b>Liquid Waste Pond</b>					
Liquid Waste Disposal Fee (per Kilolitre)	\$ 90.00	\$ 90.00	5. Commercial Activity	\$ 90.00	Y

Shire of Kojonup					
LIST OF FEES & CHARGES					
				2025/2026	
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<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. External Legislation	\$ 147.00	N
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	N
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		\$295	N
<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. External Legislation	\$739.00	N
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.		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. External Legislation	\$73.00 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		\$73.00 per lot for first 5 lots and then \$35.00 per lot	N
c) more than 195 lots	\$ 7,393.00	\$ 7,393.00		\$ 7,393.00	N



Shire of Kojonup						
LIST OF FEES & CHARGES						
			2025/2026			
	Comparative		Policy	Fee/Charge	GST	
	2023/2024	2024/2025				
<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. External Legislation	\$ 222.00	N	
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. 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. External Legislation		\$73.00	N
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. External Legislation	The fee in item 8 plus, by way of penalty, twice that fee.	N	
<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. 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. External Legislation	The fee in item 10 plus, by way of penalty, twice that fee.	N	
12. Zoning Certificate	\$ 73.00	\$ 73.00	2. External Legislation		\$ 73.00	N
13. Reply to a property settlement questionnaire	\$ 73.00	\$ 73.00			\$ 73.00	N
14. Issue of written planning advice	\$ 73.00	\$ 73.00		\$ 73.00	N	
<b>Part 1 - as provided in Planning &amp; Development Regulations 2009</b>						
Director/Shire Planner (per hour)	\$ 95.00	\$ 95.00	2. 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)	\$ 90.13	\$ 90.13		\$ 90.13	N	
Maintenance (BMO)	\$ 65.00	\$ 65.00		\$ 65.00	N	
Secretary/Administrative Staff (per hour)	\$ 35.00	\$ 35.00		\$ 45.00	N	
Direct Costs e.g.. Advertising	At Cost	At Cost		At Cost	N	

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
Scheme Amendment / Structure Plan					
The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant forms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowance for officer's time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponents may opt to accept the following fees:					
	LPS Amendment - Basic	Council		\$ 3,500.00	Y
	LPS Amendment - Standard			\$ 6,600.00	Y
	LPS Amendment - Complex			\$ 9,900.00	Y
	Structure Plan			\$ 6,600.00	Y
Development Assessment Panel Application					
	Joint Development Assessment Panel			Variable	Y
stipulated in Schedule 1 - Planning and Development (Development Assessment Panels) Regulations 2011.					
** Note: State fee is additional to any fees payable to the Local Government					
Kevin O'Halloran Memorial Swimming Pool					
Daily Admission Charges (Including Vacation Swimming)					
Adults	\$ 3.00	\$ 3.00	6. Community Activity	\$ 3.00	Y
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	As per Entry Fee or Season Pass	As per Entry Fee or Season Pass		As per Entry Fee or Season Pass	Y
Seasonal Passes					
Child Single Season Pass	\$ 65.00	\$ 65.00	6. Community Activity	\$ 65.00	Y
Seniors Single Season Pass	\$ 65.00	\$ 65.00		\$ 65.00	Y
Adult Single Season Pass	\$ 85.00	\$ 85.00		\$ 85.00	Y
Family (2 Adults & 2 Children under 16 years)	\$ 175.00	\$ 175.00		\$ 175.00	Y
If family has more than 4 members, then additional children shall be \$10 per child					Y
Other					
Aquatic Education Class fee	\$ 10.00	\$ 10.00	5. Commercial Activity	\$ 10.00	Y
Aqua Aerobics - Season Member	\$ 8.00	\$ 8.00		POA	Y
Aqua Aerobics - Non Member	\$ 10.00	\$ 10.00		POA	Y

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b><u>Memorial and Lesser Hall</u></b>					
<b>DAY AND EVENING:</b>					
<b>Private and/or Commercial</b>					
Main Hall	\$ 250.00	\$ 250.00	5. Commercial Activity	\$ 250.00	Y
Lesser Hall	\$ 170.00	\$ 170.00		\$ 170.00	Y
Kitchen	\$ 150.00	\$ 150.00		\$ 150.00	Y
Entire Facility	\$ 550.00	\$ 550.00		\$ 550.00	Y
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	\$ 125.00	\$ 125.00	6. Community Activity	\$ 125.00	Y
Lesser Hall	\$ 85.00	\$ 85.00		\$ 85.00	Y
Kitchen	\$ 75.00	\$ 75.00		\$ 75.00	Y
Entire Facility	\$ 250.00	\$ 250.00		\$ 250.00	Y
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	\$ 180.00	\$ 180.00	5. Commercial Activity	\$ 180.00	Y
Lesser Hall	\$ 130.00	\$ 130.00		\$ 130.00	Y
Kitchen	\$ 150.00	\$ 150.00		\$ 150.00	Y
Entire Facility	\$ 320.00	\$ 320.00		\$ 320.00	Y
Backstage area for meeting	\$ 30.00	\$ 30.00		\$ 30.00	Y
Pre-function Preparation (refer additional charges)					
<b>Community Group</b>					
Main Hall	\$ 90.00	\$ 90.00	6. Community Activity	\$ 90.00	Y
Lesser Hall	\$ 65.00	\$ 65.00		\$ 65.00	Y
Kitchen	\$ 75.00	\$ 75.00		\$ 75.00	Y
Entire Facility	\$ 180.00	\$ 180.00		\$ 180.00	Y
<b>School Productions &amp; Rehearsals for Community Production 50% of appropriate fee hire</b>					
<b>Memorial Hall and Lesser Hall</b>					
Hourly Rate - Community Groups only	\$ 35.00	\$ 35.00	6. Community Activity	\$ 35.00	Y
<b>Memorial Hall and Lesser Hall - Additional Charges</b>					
<b>Memorial Hall and Lesser Hall - Bonds (Refundable)</b>					
- Standard Hire Bond	\$ 450.00	\$ 450.00	5. Commercial & 6. Community Activity	\$ 450.00	N
- With liquor per booking	\$ 400.00	\$ 400.00		\$ 600.00	N
Casual Hirers Insurance per booking	Free	Free		Free	Y
Additional Cleaning Charge - per hour	\$ 125.00	\$ 125.00		\$ 125.00	Y

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b><u>RSL Hall Hire</u></b>					
Day or Evening (or part thereof)					
- Private / Commercial	\$ 250.00	\$ 250.00	5. Commercial Activity	\$ 250.00	Y
- Community Groups / Organisations	\$ 100.00	\$ 100.00	6. Community Activity	\$ 100.00	Y
Day & Evening					
- Private / Commercial	\$ 180.00	\$ 180.00	5. Commercial Activity	\$ 180.00	Y
- Community Groups / Organisations	\$ 90.00	\$ 90.00	6. Community Activity	\$ 90.00	Y
RSL Hall - Specified Use per hour - Community Groups only	\$ 35.00	\$ 35.00	6. Community Activity	\$ 35.00	Y
<b><u>RSL Hall - Additional Charges</u></b>					
- Standard Hire Bond (Refundable)	\$ 300.00	\$ 300.00	6. Commercial Activity	\$ 300.00	N
- With Liquor per Booking Bond (Refundable)	\$ 450.00	\$ 450.00		\$ 450.00	N
Additional Cleaning Charge - per hour	\$ 125.00	\$ 125.00		\$ 125.00	Y
<b><u>CWA Building</u></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><u>Hall Equipment (External to Hall)</u></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	\$ 250.00	\$ 250.00	5. Commercial & 6. Community Activity	\$ 250.00	Y
Table Hire per Day	\$ 5.50	\$ 5.50		\$ 5.50	Y
Chair Hire per Day	\$ 2.50	\$ 2.50		\$ 2.50	Y
Crockery - excludes cups and saucers (per set per day)	\$ 1.20	\$ 1.20		\$ 1.20	Y
Crockery - cups /saucers (per set incl teaspoon per day)	\$ 0.90	\$ 0.90		\$ 0.90	Y
Cutlery (per setting per day)	\$ 0.75	\$ 0.75		\$ 0.75	Y
Breakages - charged at replacement cost	At Cost	At Cost		At Cost	Y
<b><u>Old School Buildings</u></b>					
Annual Contribution per user Group - Playgroup and Toy Library	\$ 220.00	\$ 220.00	6. Community Activity	\$ 220.00	N

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b><u>Recreation Sporting Complex</u></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)	\$65.00	\$65.00	6. Community Activity	\$65.00	Y
Main Upstairs Function Room & Kitchen	\$350.00	\$350.00		\$400.00	Y
Change rooms (per hour / per room)	\$35.00	\$35.00		\$35.00	Y
<b>Community Organisation:</b>					
Meetings - per / hour (minimum charge - 2 hours)	\$40.00	\$40.00	6. Community Activity	\$40.00	Y
Main Upstairs Function Room & Kitchen	\$175.00	\$175.00		\$175.00	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>					
Main Upstairs Function Room & Kitchen	\$350.00	\$350.00	6. Community Activity	\$350.00	Y
<b>Community Organisation:</b>					
Main Upstairs Function Room & Kitchen	\$200.00	\$200.00	6. Community Activity	\$200.00	Y
<b>Recreation Sporting Complex - Specified Use (Schools 50%)</b>					
Dancing Lessons, Aerobics, Self Defence, Fitness & Church Services - per hour	\$20.00	\$20.00	6. Community Activity	\$20.00	Y
<b>Recreation Sporting Complex - Additional Charges</b>					
Recreation Sporting Complex - Bonds (Refundable)					
- Standard Hire Bond	\$400.00	\$400.00	5. Commercial Activity	\$400.00	N
- Hire Bond (with alcohol)	\$550.00	\$550.00		\$600.00	N
Additional Cleaning Charge - per hour (allows for weekend cleaning)	\$125.00	\$125.00		\$125.00	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	6. Community Activity	\$ 80.00	Y
Night (5pm - 12pm) (including lights)	\$ 150.00	\$ 150.00		\$ 150.00	Y
Per hour	\$ 20.00	\$ 20.00		\$ 20.00	Y
<b>Squash Court Hire</b>					
Per hour	\$ 25.00	\$ 25.00		\$ 25.00	Y
<b>Sporting Club Members - Oval &amp; Squash Court Hire Fee</b>	Nil	Nil		Nil	
<b>Netball Court Hire</b>					
Half Day	\$ 50.00	\$ 50.00	6. Community Activity	\$ 50.00	Y
Full Day	\$ 100.00	\$ 100.00		\$ 100.00	Y
Per hour	\$ 20.00	\$ 20.00		\$ 20.00	Y
Evening (includes lights)	\$ 100.00	\$ 100.00		\$ 100.00	Y
Season Pass (PiN code for lights for 12 months)	\$ 250.00	\$ 250.00		\$ 250.00	Y
Netball Club Included in Annual Charge.					

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
Key Bonds at \$25 per key (Refundable when returned at the end of fixtured season)					
Senior Football Club - (up to 3 sets G & F)	\$ 160.00	\$ 160.00	6. Community Activity	\$ 160.00	N
Junior Football Club - (up to 3 sets G & F)	\$ 160.00	\$ 160.00		\$ 160.00	N
Squash Club - (up to 6 sets G & S)	\$ 320.00	\$ 320.00		\$ 320.00	N
Hockey Club - (4 keys G only)	\$ 120.00	\$ 120.00		\$ 120.00	N
Netball Club - (2 keys G only)	\$ 80.00	\$ 80.00		\$ 80.00	N
Cricket Club - (2 keys G only)	\$ 80.00	\$ 80.00		\$ 80.00	N
No Additional Keys are supplied					
Recreational Facilities - Annual Fees					
Cricket - November each year	Free	Free	6. Community Activity	Free	N
Junior Cricket	Free	Free		Free	N
Football (Complex, Oval & Change rooms) - March each year	Free	Free		Free	N
Hockey (Complex & Oval) - March each year	Free	Free		Free	N
Squash (Complex, Courts & Change rooms) March each year	Free	Free		Free	N
Netball - March each year	Free	Free		Free	N
Croquet Club (Hockey Oval)	Free	Free		Free	N
Miscellaneous Planning Fees					
Permanent road closure application			6. Community Activity	\$ 1,500.00	Y
Information Research (Town Planner) per hour				\$ 186.00	Y
Advertising (Newspaper)				At cost plus 15% Admin	Y
* Any fees that are not listed above are as per WA Planning and Development Regulations 2009.					
Building (as per Building Regulations 2012)					
Building Permits			2.External Legislation		
Minimum Fee (in all cases)	\$ 110.00	\$ 110.00		\$ 110.00	N
Class 1 and 10 Buildings					
Uncertified Application	Value of works x	Value of works x		Value of works x 0.32%	N
Certified Application	Value of works x 0.19%	Value of Works x 0.19%		Value of Works x 0.19%	N
Demolition	\$ 110.00	\$ 110.00		\$ 110.00	N
Class 2 to 9 Buildings					
Certified Application	Value of works x 0.09%	Value of Works x 0.19%		Value of Works x 0.19%	N
Demolition (per storey)	\$ 110.00	\$ 110.00		\$ 110.00	N
Application for Occupancy Permit	\$ 110.00	\$ 110.00		\$ 110.00	N
Application for Occupancy Permit (unauthorised work)	0.18% of	0.18% of		0.18% of Estimated	N

Shire of Kojonup							
LIST OF FEES & CHARGES							
			2025/2026				
	Comparative		Policy	Fee/Charge	GST		
	2023/2024	2024/2025					
Minor Amendment to Permits (including extensions)	\$ 110.00	\$ 110.00	2. External Legislation	\$ 110.00 25% of the Fee for Issue of a Licence  Value of Works x 0.38%	N		
Preliminary Plans - For the examination of, and report on	25% of the fee	25% of the Fee for Issue of a			Y		
Application For Building Approval Certificate For Unauthorised Building Work (Not less than \$95.00) (S. 51(3))	Value of works x 0.38%	Value of Works x 0.38%			N		
Approval of battery operated smoke alarms	\$ 179.40	\$ 179.40			N		
Construction Training Levy							
Council acts as an agent for the Construction Training Fund and the fees are Based on 0.20% of the Value of Construction When the Value Exceeds \$20,000 e.g. of the value of construction - \$100,000 = fees \$200.00	Based on 0.20% of the value	Based on 0.20% of the Value	2. External Legislation	Based on 0.20% of the Value	N		
Note: \$8.25 . GST fee is retained by the Council					N		
Building Services Levy (in accordance with Building Services Levy Act 2011, as amended)							
Value \$45,000 or Below:							
Building Permit	\$ 61.65	\$ 61.65		\$ 61.65	N		
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		
Occupancy Permit or Building Approval Cert. Unauthorised Work	\$ 123.30	\$ 123.30		\$ 123.30	N		
Note: \$5.00 Inc. GST of this fee is retained by the Council							
Value Over \$45,000:							
Building Permit	value of the 0.137% of the	value of the 0.137% of the	2. External Legislation	the Work  0.137% of the Value of the Work  \$ 61.65	N		
Demolition Permit	value of the work	value of the work			N		
Occupancy Permit or Building Approval Cert. ss47, 49, 50 or52	\$ 61.65	\$ 61.65			N		
Occupancy Permit or Building Approval Cert. Unauthorised Work	0.274% of the value of the work	0.274% of the value of the work			N		
Note: \$5.00 Inc. GST of this fee is retained by the Council							
Building Plan Search Fee	\$ 25.00	\$ 25.00	3. Copies of Information	\$ 25.00	N		
Private Swimming Pool Inspection Fee (every three years)	\$ 58.45	\$ 58.45		\$ 58.45	N		
Water Standpipe Charges							
- Per kilolitre (Potable)	\$ 11.00	\$ 11.00	5. Commercial Activity	\$ 11.00	N		
- Per kilolitre (Non-Potable)	\$ 4.50	\$ 4.50		\$ 5.00	N		
- Minimum charge	\$ 20.00	\$ 20.00		\$ 20.00	Y		
- Per kilolitre (Potable) Muradup	\$ 5.50	\$ 5.50		\$ 5.50	N		
- Fob key	\$ 40.00	\$ 40.00		\$ 40.00	Y		

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Waybill books</b>	\$ 20.00	\$ 20.00	7. Limited by other Legislation	\$ 20.00	Y
<b>Tourist Railway</b>					
Old Railway Goods Shed Museum - annual rent					
Tourism Railway	Peppercorn Rent	Peppercorn Rent	6. Community Activity	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
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	N/A	N/A		N/A	Y
Groups over 10 (per person)	\$ 10.00	\$ 10.00		\$ 10.00	Y
School Groups over 10 (per person)	\$ 5.00	\$ 5.00		\$ 5.00	Y
School Groups over 10 (per person) with activity kits (additional charge)	\$ 5.00	\$ 5.00		\$ 5.00	Y
Guided Tour - per person	\$ 15.00	\$ 15.00		\$ 15.00	Y
Guided Tour - per family (4)	\$ 30.00	\$ 30.00		\$ 30.00	Y
<b>Additional Services</b>					
Billy Tea and Damper (per person, minimum 8 people & 24 hours pre-booked)	\$ 5.00	\$ 5.00	External Legislation	\$ 5.00	Y
<b>After Hours and Public Holiday Fee - per hour</b>					
Noongar Guide	\$ 75.00	\$ 75.00	5. Commercial Activity	\$ 75.00	
Kodja Place staff	\$ 60.00	\$ 60.00		\$ 60.00	
Kodja Place staff (public holiday)	\$ 150.00	\$ 150.00		\$ 150.00	
<b>Room &amp; Equipment Hire</b>					
<b>Glenys Russell Room Hire</b>					
Community Groups:					
- Half Day	\$ 65.00	\$ 65.00	6. Community Activity	\$ 50.00	Y
- Full Day	\$ 120.00	\$ 120.00		\$ 120.00	Y
<b>Glenys Russell Room Hire</b>					
Private &/or Commercial:					
- Half Day	\$ 65.00	\$ 65.00	5. Commercial Activity	\$ 70.00	Y
- Full Day	\$ 120.00	\$ 120.00		\$ 130.00	Y



Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Business Hub</b>					
Private &/or Commercial					
- Half Day	\$ 60.00	\$ 60.00	5. Commercial Activity	\$ 60.00	Y
- Full Day	\$ 120.00	\$ 120.00		\$ 120.00	Y
<b>Community Area</b>					
Private &/or Commercial			5. Commercial Activity	POA	Y
Community Group				Discount negotiable	Y
<b>Additional Hire Services (Private &amp;/or Commercial):</b>					
- Projector - External Hire	\$ 50.00	\$ 50.00	5. Commercial Activity	\$ 50.00	Y
- Screen - External Hire	\$ 20.00	\$ 20.00		\$ 20.00	Y
Mipro Amplifier only (includes radio microphone, microphone stand)	\$ 75.00	\$ 75.00		\$ 75.00	Y
Mipo Amplifier and Speaker ( includes radio microphone and stand, 2 speaker stands	\$ 100.00	\$ 100.00		\$ 100.00	Y
Hire of Rose Maze or stage area (full day during business hours) / Court Yard	\$ 220.00	\$ 220.00		\$ 220.00	Y
Hire of Rose Maze or stage area - Bond (Full day hire and Events)	\$ 220.00	\$ 220.00		\$ 220.00	N
Set of table and 4 Chairs per day	\$ 15.00	\$ 15.00		\$ 10.00	Y
Crockery - excludes cups and saucers (per set per day) External to G.R. Room	\$ 2.00	\$ 2.00		\$ 2.00	Y
Crockery - cups and saucers (per set incl teaspoon per day) External to G.R. Room	\$ 3.00	\$ 3.00		\$ 3.00	Y
Cutlery (per setting per day) External to G.R. Room	\$ 3.00	\$ 3.00		\$ 3.00	Y
Breakages - charged at replacement cost.					Y
<b>Visitor Centre</b>					
Operator (DL Brochure racking fee)	\$ 85.00	\$ 85.00	5. Commercial Activity	\$ 85.00	Y
Operator (A4 Brochure racking fee)	\$ 100.00	\$ 100.00		\$ 100.00	Y
Commissions:					
- KAC Retail	15%	15%		15%	Y
- Retail	35%	35%		35%	Y
<b>Information Bay Advertising</b>					
Artwork	At Cost	At Cost	5. Commercial Activity	At Cost	Y
<b>RV Stay - Per Night</b>			6. Community Activity	\$ 5.00	Y
<b>Saleyard and Washdown Bay</b>					
Washdown Bay - per minute	\$ 2.00	\$ 2.00	5. Commercial Activity	\$ 2.00	Y
Washdown Bay - minimum charge	\$ 20.00	\$ 20.00		\$ 20.00	Y
Fob Key				\$ 40.00	Y

Shire of Kojonup					
LIST OF FEES & CHARGES					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
<b>Vehicle Impound Fees</b>					
Vehicle Impound Fees	\$ 500.00	\$ 500.00	5. Commercial Activity	\$ 500.00	Y
- Plus On charge of Cost to Remove Vehicle e.g. Towing Fees				At Cost	Y
- Storage of Abandoned Vehicles (per day)	\$ 10.00	\$ 10.00		\$ 15.00	Y
<b>Private Works / Plant Hire</b>					
<b>Plant Hire (per hour with operator - Normal Hours)</b>					
Grader	\$ 300.00	\$ 300.00	5. Commercial Activity	\$ 300.00	Y
Skid Steer	\$ 250.00	\$ 250.00		\$ 250.00	Y
Loader	\$ 300.00	\$ 300.00		\$ 300.00	Y
Excavator	\$ 350.00	\$ 350.00		\$ 350.00	Y
Excavator Plus Pruning Attachment	\$ 380.00	\$ 380.00		\$ 380.00	Y
Mini Digger	\$ 250.00	\$ 250.00		\$ 250.00	Y
Prime Mover	\$ 250.00	\$ 250.00		\$ 250.00	Y
Prime Mover and Tanker (33,000ltrs)	\$ 300.00	\$ 300.00		\$ 300.00	Y
Prime Mover and Low Loader	\$ 300.00	\$ 300.00		\$ 300.00	Y
Prime Mover and Side tipping Trailer	\$ 300.00	\$ 300.00		\$ 300.00	Y
Light Truck up to 2T	\$ 200.00	\$ 200.00		\$ 200.00	Y
3T Tipper	\$ 200.00	\$ 200.00		\$ 200.00	Y
13T Tipper	\$ 250.00	\$ 250.00		\$ 250.00	Y
13T Tipper - including Plant Trailer	\$ 300.00	\$ 300.00		\$ 300.00	Y
13T Tipper - including Side Tipping Trailer	\$ 300.00	\$ 300.00		\$ 300.00	Y
Tractor	\$ 220.00	\$ 220.00		\$ 220.00	Y
Tractor Plus Attachments	\$ 220.00	\$ 220.00		\$ 220.00	Y
Self Propelled Vibrating Roller	\$ 250.00	\$ 250.00		\$ 250.00	Y
Multi Tyred Roller	\$ 250.00	\$ 250.00		\$ 250.00	Y
Ride on Mower	\$ 250.00	\$ 250.00		\$ 250.00	Y
Small Tanker 10,000ltr - includes 13T Tipper	\$ 250.00	\$ 250.00		\$ 250.00	Y
Forklift	\$ 200.00	\$ 200.00		\$ 200.00	Y
Light Vehicles	\$ 200.00	\$ 200.00		\$ 200.00	Y
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					
			2025/2026		
	Comparative		Policy	Fee/Charge	GST
	2023/2024	2024/2025			
Small Equipment Hire 1 Day					
Turf Cutter	\$ 50.00	\$ 50.00	5. Commercial Activity	\$ 50.00	Y
High Volume Pump	\$ 50.00	\$ 50.00		\$ 50.00	Y
Mobile Compressor	\$ 55.00	\$ 55.00		\$ 55.00	Y
Chainsaw	\$ 45.00	\$ 45.00		\$ 45.00	Y
Whipper Snipper	\$ 45.00	\$ 45.00		\$ 45.00	Y
Wacker Packer	\$ 45.00	\$ 45.00		\$ 45.00	Y
Trailer	\$ 35.00	\$ 35.00		\$ 35.00	Y
Labour Hire (per hour) Normal Working Hours - (overtime rates apply outside of normal working hours)					
Labour Hire - Private Works	\$ 140.00	\$ 140.00	Activity	\$ 145.00	Y