



## 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.

### Leading community outcomes

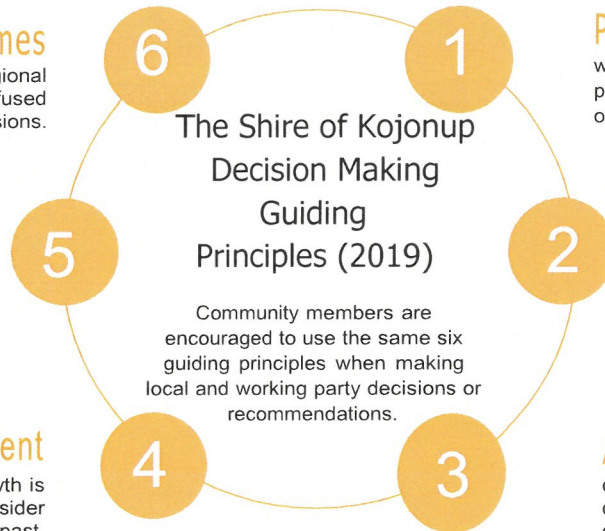
community strategic direction, plus regional impact and state-wide needs are fused together when making decisions.

### Compliance

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

### Past and Present

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



### People First

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

### Sharp Funding

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

### Analysis-based

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

## 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<br>To be "The Cultural Experience Centre of the Great Southern"<br>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<br>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:*

|                                |                       |
|--------------------------------|-----------------------|
| <i>Gross Rental Valuations</i> | <i>\$ 7,717,260</i>   |
| <i>Unimproved Valuations</i>   | <i>\$ 890,217,850</i> |

*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:*

|                       |                    |
|-----------------------|--------------------|
| <i>GRV properties</i> | <i>\$ 0.159150</i> |
| <i>UV properties</i>  | <i>\$ 0.004605</i> |

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<br>To be <i>"The Cultural Experience Centre of the Great Southern"</i><br>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<br>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<br>To be <i>"The Cultural Experience Centre of the Great Southern"</i><br>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<br>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- <ul style="list-style-type: none"><li>(a) Instalment 1 - 50% of the rates and service charges within 35 days of date of issue;</li><li>(b) Instalment 2 - 50% of the rates and service charges within 4 months of (a).</li></ul> |
| Option 3 | Payment in four equal instalments, being- <ul style="list-style-type: none"><li>(a) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;</li></ul>  |

- (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: <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

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 |

| 'PLACEMAKING' STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033<br>To be <i>"The Cultural Experience Centre of the Great Southern"</i><br>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<br>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

Confirmed on 25 November 2025 as a true record –

  
\_\_\_\_\_  
Presiding Member

25.11.2025  
Date