



SHIRE OF KOJONUP

AGENDA

Ordinary Council Meeting

24 March 2026

TO: THE SHIRE PRESIDENT AND COUNCILLORS

NOTICE is hereby given that an Ordinary Meeting of the Council will be held in the Council Chambers, Administration Building, 93 Albany Highway, Kojonup on Tuesday, 24 March 2026 commencing at 3:00pm.

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

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

GRANT THOMPSON
CHIEF EXECUTIVE OFFICER
18 March 2026

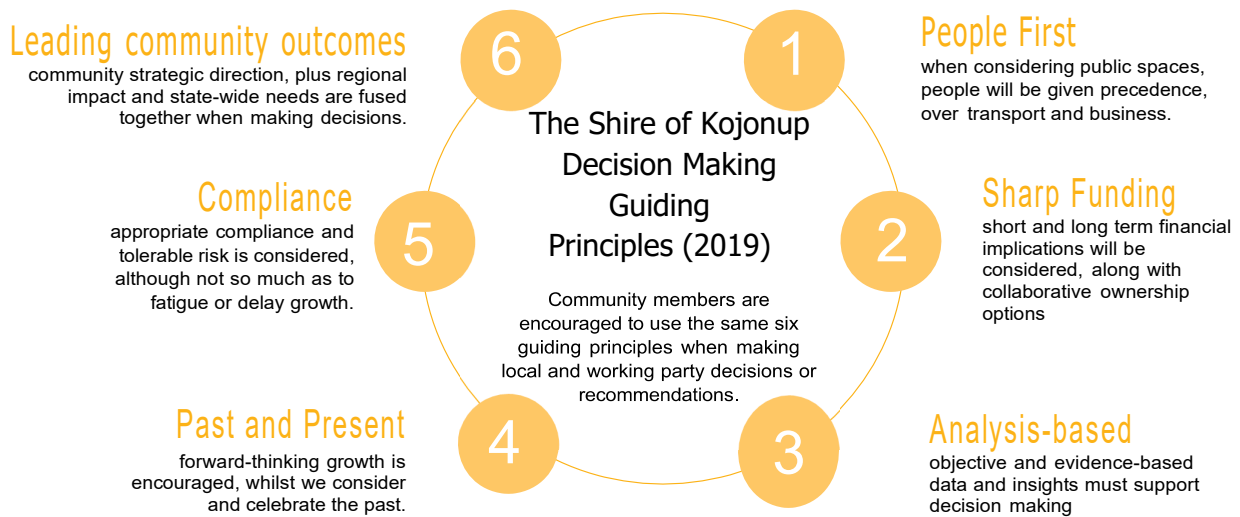
AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 24 MARCH 2026

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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.



AGENDA

1 **DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS**

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

Disclaimer

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

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

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

Acknowledgement of Country

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

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

Prayer

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

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

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

Amen

2 ANNOUNCEMENTS FROM THE PRESIDING MEMBER

3 ATTENDANCE

COUNCILLORS

Cr Bilney	Shire President
Cr Wieringa	
Cr Radford	
Cr Mitchell	
Cr Mathwin	Deputy Shire President (Presiding Member)
Cr Mickle	
Cr Michael	

STAFF

Estelle Lottering	Manager Regulatory Services
Jill Johnson	Deputy Chief Executive Officer
Grant Thompson	Chief Executive Officer

3.1 APOLOGIES

3.2 APPROVED LEAVE OF ABSENCE

4 DECLARATION OF INTEREST

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

NA

5.2 PUBLIC QUESTION TIME

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING 24 February 2026

Unconfirmed Minutes of an Ordinary Council Meeting held 24 February 2026 are at [attachment 6.1.1](#).

OFFICER RECOMMENDATION

That the Minutes of an Ordinary Council Meeting held 24 February 2026 be confirmed as a true record.

7 PRESENTATIONS

7.1 PETITIONS

7.2 PRESENTATIONS

7.3 DEPUTATIONS

7.4 DELEGATES' REPORTS

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

9.1 KEY PILLAR 'LIFESTYLE' REPORTS
Nil

9.2 KEY PILLAR 'ECONOMICS' REPORTS
Nil

9.3 KEY PILLAR 'VISITATION' REPORTS
Nil

9.4 KEY PILLAR 'PERFORMANCE' REPORTS
Nil

9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY FROM 1 JANUARY 2026 to 28 FEBRUARY 2026

AUTHOR	Jill Johnson – Deputy Chief Executive Officer
DATE	Tuesday, 17 March 2026
ATTACHMENT(S)	9.4.1.1 – Monthly Financial Statements 31 January 2026 9.4.1.2 – Monthly Financial Statement 28 February 2026

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to note the Monthly Financial Statement for the months ending 31 January 2026 and 28 February 2026.

BACKGROUND

In addition to good governance, the presentation to the Council of monthly financial reports is a statutory requirement, with these to be presented at an ordinary meeting of the Council within two (2) months after the end of the period to which the statements relate.

COMMENT

The attached Statement of Financial Activity for the period 1 January 2026 to 28 February 2026 represents eight (8) months, or 66% of the year.

The following items are worthy of noting:

- Closing surplus position of \$4,001,991.
- Capital expenditure achieved 64.7% of budgeted projects.
- Cash holdings of \$4,811m of which \$1,140m is held in cash backed reserve accounts and \$3,671m is unrestricted cash.
- Rates debtors outstanding equate to 14% of total rates raised for 2025/2026
- Page 11 of the statements detail major variations comparing year to date (amended) budgets to year-to-date actuals in accordance with Council Policy 2.1.6.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* sets out the basic information which must be included in the monthly reports to Council.

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

This item reports on the current financial position of the Shire of Kojonup. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
<i>16) Financial Sustainability</i>	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. These include processes and controls that are end to end in external and internal to the organisation.	<i>Budget Controls</i>	Cash Flow Budget and reporting to be implemented
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That the monthly financial statements for the period ending 31 January 2026 and 28 February 2026, as attached, be noted.

9.4.2 MONTHLY PAYMENTS LISTING – JANUARY 2026

AUTHOR	Rachael Egerton-Warburton – Finance and Payroll Officer
DATE	Thursday, 19 February 2026
ATTACHMENT	9.4.2.1 - Monthly Payment Listing January 2026

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the months of January 2026.

BACKGROUND

Nil

COMMENT

The attached list of payments is submitted for receipt by the Council.

Any comments or queries regarding the list of payments are to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 12(1)(a) of the *Local Government (Financial Management) Regulations 1996* provides that payment may only be made from the municipal fund or trust fund if the Local Government has delegated the function to the Chief Executive Officer.

The Chief Executive Officer has delegated authority to authorise payments. Relevant staff have also been issued with delegated authority to issue orders for the supply of goods and services subject to budget limitations.

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* provides that if the function of authorising payments is delegated to the Chief Executive Officer then a list of payments is to be presented to the Council at the next ordinary meeting and recorded in the minutes.

POLICY IMPLICATIONS

Council’s Policy 2.1.2 provides authorisations and restrictions relative to purchasing commitments.

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

There are no strategic/corporate implications involved with presentation of the list of payments.

RISK MANAGEMENT IMPLICATIONS

A control measure to ensure transparency of financial systems and controls regarding creditor payments.

ASSET MANAGEMENT PLAN IMPLICATIONS

There are no asset management implications for this report.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That, in accordance with Regulation 13 (1) of the *Local Government (Financial Management) Regulations 1996*, the list of payments as attached made under delegated authority:

FROM – 1 January 2026		TO – 31 January 2026
Municipal Cheques	14414	\$40,239.33
EFTs	37377-37522	\$739,305.41
Direct Debits		\$678,319.29
Total		\$1,457,864.03

be received.

9.4.3 MONTHLY PAYMENTS LISTING – FEBRUARY 2026

AUTHOR	Rachael Egerton-Warburton – Finance and Payroll Officer
DATE	Thursday, 12 March 2026
ATTACHMENT	9.4.3.1 - Monthly Payment Listing February 2026

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the months of February 2026.

BACKGROUND

Nil

COMMENT

The attached list of payments is submitted for receipt by the Council.

Any comments or queries regarding the list of payments are to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 12(1)(a) of the *Local Government (Financial Management) Regulations 1996* provides that payment may only be made from the municipal fund or trust fund if the Local Government has delegated the function to the Chief Executive Officer.

The Chief Executive Officer has delegated authority to authorise payments. Relevant staff have also been issued with delegated authority to issue orders for the supply of goods and services subject to budget limitations.

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* provides that if the function of authorising payments is delegated to the Chief Executive Officer then a list of payments is to be presented to the Council at the next ordinary meeting and recorded in the minutes.

POLICY IMPLICATIONS

Council’s Policy 2.1.2 provides authorisations and restrictions relative to purchasing commitments.

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

There are no strategic/corporate implications involved with presentation of the list of payments.

RISK MANAGEMENT IMPLICATIONS

A control measure to ensure transparency of financial systems and controls regarding creditor payments.

ASSET MANAGEMENT PLAN IMPLICATIONS

There are no asset management implications for this report.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That, in accordance with Regulation 13 (1) of the *Local Government (Financial Management) Regulations 1996*, the list of payments as attached made under delegated authority:

FROM – 1 February 2026		TO – 28 February 2026
Municipal Cheques	14415	\$1,755.27
EFTs	37523-37688	\$1,172,272.41
Direct Debits		\$428,511.67
Total		\$1,602,539.35

be received.

9.4.4 FINANCIAL MANAGEMENT – BUDGET REVIEW REPORT (31 DECEMBER 2025)

AUTHOR	Jill Johnson
DATE	Tuesday, 17 March 2026
ATTACHMENT	9.4.4.1 – Budget Review Report – 31 December 2025

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To consider and adopt the Budget Review Report, and authorise amendments to the Adopted Budget, based on projection outcomes to 30 June 2026.

BACKGROUND

The Local Government Act provides for local governments, including regional local governments, to prepare an annual budget.

6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

*Absolute majority required.

The Local Government (Financial Management) Regulations 1996 require local governments to undertake a review of the Annual Budget.

33A. Review of Budget

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government’s financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
 - (d) Include the following-
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;

- (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
- (iv) adjacent to each item in the annual budget adopted by the local government that stated an amount, the estimated end-of-year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*Absolute majority required.

- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2026, for the period ending 31 December 2025, is presented for consideration. A Statement of Financial Activity, at Nature/Type level, has been prepared to provide a summarisation of the budget review results, as well as a Statement of Closing Funds detailing the projected surplus as at 30 June 2026.

COMMENT

The budget review has been prepared to include the information required by the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996, and the Australian Accounting Standards. Council adopted a 10% or \$10,000 threshold minimum for the reporting of material variances to be used in the Statement of Financial Activity and the annual Budget Review Report.

In summary, based on current trends, it is anticipated that a balanced budget can be achieved as at 30 June 2026.

The following table details the proposed budget amendments:

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
Proceeds on Sale of Assets					
9608	Proceeds on Sale of Assets F&E – Decrease in proceeds due to sale of sale of utilities not occurring this year.	(\$72,000)	(\$35,768)		\$36,232
General Purpose Funding					
1043	Non Payment Penalty Interest – Decrease in interest on late payment of rates	(\$35,000)	(\$23,253)		\$11,747
1333	Financial Assistance Grant – General Purpose – Decrease in grant allocation	(\$354,208)	(\$264,804)		\$89,404
1343	Financial Assistance Grant – Local Road– Increase in grant allocation	(\$383,657)	(\$448,937)	(\$65,280)	
1393	Interest Received – Reserves – Decrease in interest earned due to decrease in investment balance available	(\$28,000)	(\$7,335)		\$20,665
Governance					

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
1702	Member Admin Allocations – Increase in non-cash admin allocation expenses	\$697,914	\$803,802		\$105,888
1852	Administration Salaries – Increase in salaries expenses	\$1,066,276	\$1,294,660		\$228,384
1882	Administration Superannuation – Increase in superannuation expenses	\$134,456	\$158,349		\$23,893
1892	Admin Workers Compensation insurance – Decrease in premium	\$47,418	\$34,500	(\$12,918)	
1902	Admin FBT – Increase in FBT Expense	\$17,000	\$29,000		\$12,000
2043	ICT Website Subscription – Increase in website subscription expense	\$0	\$11,400		\$11,400
2182	Less Admin Cash Expenses Allocated – Increase in administration expenses allocated to other programs	(\$1,994,039)	(\$2,295,165)	(\$301,126)	
2053	Admin Sundry Income – Increase in insurance claim reimbursement	(\$300)	(\$26,341)	(\$26,041)	
Law, Order and Public Safety					
2281	Community emergency Services Manager Wages – Decrease in wages	\$129,737	\$112,230	(\$17,507)	
2292	Fire Hazard Reduction Expenses – Increase in wages, overheads and plant costs	\$33,625	\$45,150		\$11,525
2372	Brigade Expenses – Increase in materials expense for protective clothing, decrease in insurance premium	\$87,130	\$58,558	(\$28,572)	
2284	Bushfire Risk Mitigation Officer Wages – Decrease in wages, position not filled	\$72,250	\$0	(\$72,250)	
2393	Sundry Miscellaneous Income – Decrease in fees from slashing blocks	(\$32,500)	(\$3,200)		\$29,300
2573	Contract Ranger Expenses – Increase in contract services	\$42,500	\$57,500		\$15,000
Health					
3102	Health Salaries – allocation relocated to Admin Salaries GL # 1852	\$109,243	\$0	(\$109,243)	
3132	Health Superannuation – allocation relocated to Admin Superannuation GL # 1882	\$13,109	\$0	(\$13,109)	
3142	Health FBT – allocation relocated to Admin FBT GL # 1902	\$12,000	\$0	(\$12,000)	
Education and Welfare					
3477	Kindy Café – Decrease in wages expense	\$15,200	\$4,265	(\$10,935)	
Housing					
4083	Loton Close ILU Rent Income – Increase in rental income	(\$166,920)	(\$180,000)	(\$13,080)	
Community Amenities					

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
5027	Verge Pickup – Hard Waste – Decrease in contractor expense as pickup not being held this year	\$30,000	\$0	(\$30,000)	
5842	Town Planning Expense – Increase in planning assessment expense for Wind farms	\$30,000	\$57,097		\$27,097
5973	Planning Fees – Increase in planning application fees	(\$6,500)	(\$75,800)	(\$69,300)	
6001	Cemetery Grave Digging – Increase in wages, overheads and plant costs	\$45,225	\$55,700		\$10,475
Recreation and Culture					
6374	Apex Park Grounds Maintenance – Increase in wages, overheads, plant costs and materials expense. Decrease in water consumption	\$59,680	\$74,193		\$14,513
Transport					
7632	Town Streets Drainage Maintenance – Decrease in wages, overheads and plant costs	\$30,400	\$4,150	(\$26,250)	
7662	Bridge Maintenance – Decrease in bridge insurance, increase in contractor expenses for bridge repairs	\$90,145	\$128,311		\$38,166
RM01	Winter Grading – Decrease in wages and plant costs	\$1,035,445	\$958,881	(\$76,564)	
RM03	Drainage Maintenance – Decrease in plant costs	\$197,325	\$170,325	(\$27,000)	
RM05	Guide Posts and Signage – Decrease in wages, overheads and plant costs	\$113,725	\$53,071	(\$60,654)	
RM08	Rural Limb and Tree Removal – Decrease in wages and plant costs	\$128,405	\$116,005	(\$12,400)	
RM15	Trees Rural Major Works – Decrease in wages and plant costs	\$114,310	\$96,990	(\$17,320)	
RM16	Townsite Verge Maintenance – Increase in wages, overheads, materials expense and contract spraying	\$60,725	\$101,214		\$40,489
7702	Administration Allocated Cash – Increase in administration expenses allocated	\$697,914	\$803,042		\$105,128
020D	Depreciation on Road Assets – Increase in asset depreciation	\$3,775,075	\$3,908,370		\$133,295
7405	RRG Road Grants – Increase in grant funding for Kojonup-Frankland Rd project	(\$1,090,000)	(\$1,240,000)	(\$150,000)	
7415	Regional Road Safety Grants – Increase in grant funding for Broomehill Kojonup Rd project	\$0	(\$2,305,413)	(\$2,305,413)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
7435	Roads to Recovery Grants – Decrease in grant funding due to reduced projects	(\$1,241,133)	(\$1,070,800)		\$170,333
Economic Services					
8002	Water Standpipes – Decrease in water expenses	\$64,480	\$17,480	(\$47,000)	
8003	Water Standpipe Charges – Decrease in sale of water fees	(\$57,000)	(\$10,000)		\$47,000
8172	Kodja Place Grounds Maintenance – Increase in wages, overheads, plant costs and contractor expenses for grounds maintenance	\$19,700	\$33,530		\$13,830
8412	Administration Allocated Cash - Increase in administration expenses allocated	\$99,702	\$114,720		\$15,018
8502	Café Salaries – Increase in wages	\$338,575	\$355,750		\$17,175
8534	Café Utilities – Increase in electricity, Decrease in water and gas	\$46,360	\$35,500	(\$10,860)	
8552	Building Admin Salaries – Increase in salaries	\$122,770	\$136,266		\$13,496
Other Property and Services					
9002	Private Works Expenses – Decrease in wages, overheads and plant costs	\$28,450	\$1,975	(\$26,475)	
9102	PWOH Training – Increase in overheads and plant costs, increase in materials for staff training	\$38,910	\$59,516		\$20,606
9162	PWOH Workers Compensation	\$77,946	\$117,127		\$39,181
9192	Long Service Leave – Increase in LSL paid	\$0	\$34,000		\$34,000
9312	PWOH Less Allocated to Works – Increase in overheads allocated to works	(\$1,779,752)	(\$1,876,889)	(\$97,137)	
9372	Plant Repair Wages – Decrease in wages	\$103,540	\$90,000	(\$13,540)	
9362	External Parts and Repairs – Increase in contractor expenses for plant repairs	\$130,000	\$222,000		\$92,000
9402	Less POC Allocated to Works – Increase in plant costs allocated to projects	(\$689,705)	(\$768,415)	(\$78,710)	
9482	Salaries and Wages Drawn – Decrease in gross wages paid	\$4,499,879	\$4,484,666	(\$15,213)	
9492	Workers Compensation Expenses – Decrease in workers compensation expenses	\$25,000	\$3,788	(\$21,212)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
9512	Salaries and Wages allocated to Works – Decrease in gross wages allocated to projects	(\$4,499,879)	(\$4,484,666)		\$15,213
9493	Workers Compensation Income – Decrease in reimbursements for workers compensation	(\$25,000)	(\$3,788)		\$21,212
Capital Expenditure					
000000	(Surplus)/Deficit Brought Forward – Decrease in opening surplus due to end of year adjustments	(\$2,660,000)	(\$2,595,085)		\$64,915
222222	Depreciation Written Back – Increase in non-cash depreciation written back	(\$5,155,411)	(\$5,288,706)	(\$133,295)	
C137	ICT Plan Implementation – Decrease in ERP expense this year	\$300,000	\$144,460	(\$155,540)	
C310	Subdivision Construction – Decrease in cost for Western Power upgrade	\$200,000	\$100,000	(\$100,000)	
C105	Memorial Hall Capital Expenditure – Increase in contractor expenses to replace ceiling and renovate hall	\$0	\$69,840		\$69,840
C106	RSL Hall Capital Expenditure – Increase in contractor cost to paint hall	\$0	\$10,000		\$10,000
C177	Kodja Place Capital Expenditure – Increase in contractor expense for new cabinets and expansion of retail space	\$15,000	\$38,750		\$23,750
C349	Black Cockatoo Café Capital Expenditure – Works deferred to 26/27 budget	\$25,000	\$0	(\$25,000)	
7604	Major Plant Purchases – Decrease in purchase cost of Clegg Hammer, Utility and sweeper attachment replacement deferred to 26/27 budget	\$153,000	\$54,869	(\$98,131)	
C507	RTR Spring Street Asphalt – Increase in contractor expenses	\$375,000	\$595,800		\$220,800
C508	RTR Mission Road Floodway – project deferred to 26/27	\$20,000	\$0	(\$20,000)	
C512	RTR Newton Street Reseal - project deferred to 26/27	\$18,530	\$0	(\$18,530)	
7424/ R2R402	RTR Frankland Road Repairs SLK 19.94 - project deferred to 26/27	\$112,136	\$0	(\$112,136)	
7424/ R2R403	RTR Boscabel Chittinup Road Reseal SLK 3.80-4.06 - project deferred to 26/27	\$85,000	\$0	(\$85,000)	
7424/ R2R404	RTR Boscabel Chittinup Road Reseal SLK 4.86-6.22 - project deferred to 26/27	\$95,000	\$0	(\$95,000)	
7394/ RRG005	Kojonup Frankland Road Reconstruction and Reseal – New RRG project funded	\$0	\$225,000		\$225,000

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
7434	RRSP Broomehill Kojonup Road AEL/ACL – New project funded by Regional Road Safety grant	\$0	\$2,302,413		\$2,302,413
8974	Country Water Supply Tanks – Increase in contractor expense for sand pads	\$0	\$14,000		\$14,000
	Other Minor variations below the \$10,000 threshold			(\$187,070)	\$402,428
TOTAL				(\$4,796,811)	\$4,796,811
Net Adjustment to 2025/26 Budget				(\$0)	

Estimated closing funds in 2025-26 Adopted Budget	\$ 0
Plus, net savings as detailed in table above	\$0
Net Estimated Closing Funds	\$0

Based on current revenue and expenditure trends, and projections as at 31 December 2025, it is estimated that a balanced budget can be achieved as at 30 June 2026.

CONSULTATION

Chief Executive Officer
 Deputy Chief Executive Officer
 DL Financial Consultant – Darren Long
 Council Budget Review Workshop – Briefing Session

STATUTORY REQUIREMENTS

Local Government Act 1995 Section 6.2
 Local Government (Financial Management) Regulations 1996, Regulation 33A.

POLICY IMPLICATIONS

Rewriting and implementing controls for Purchase Order Management and Journaling to the Ledger

FINANCIAL IMPLICATIONS

The financial implications of this report are detailed in the commentary section. Based on current trends, the budget review analysis predicts:

1. an overall decrease in operating revenue of \$76,786;
2. an overall increase in operating expenditure of \$92,621;
3. an overall increase in capital expenditure on assets of \$2,168,486;
4. an overall increase in non-operating revenue of \$2,285,080;
5. an overall decrease in Proceeds on Sale of Assets of \$36,232;
6. an overall decrease in Transfers to Reserve of \$20,665;
7. a decrease in the Opening Surplus of \$64,915.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 – Compliance	Ineffective polices and processes.	Financial Management Review	Review Financial and Procurement Polices and Controls.
8) Errors Omissions and Delays	Human Error	Policies and Procedures	
<i>Risk rating: Medium to High</i>			
IMPLICATIONS			
The risk has a potential material impact on cashflow and budget management.			

ASSET MANAGEMENT IMPLICATIONS

Nil.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That **Council:**

- 1. Adopt the 2025/26 Annual Budget Review, as presented in Attachment 1, and note that the estimated closing funds are based on current revenue and expenditure trends; and**
- 2. approve the following budget amendments as authorised expenditure:**

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
Proceeds on Sale of Assets					
9608	Proceeds on Sale of Assets F&E – Decrease in proceeds due to sale of sale of utilities not occurring this year.	(\$72,000)	(\$35,768)		\$36,232
General Purpose Funding					
1043	Non Payment Penalty Interest – Decrease in interest on late payment of rates	(\$35,000)	(\$23,253)		\$11,747
1333	Financial Assistance Grant – General Purpose – Decrease in grant allocation	(\$354,208)	(\$264,804)		\$89,404

Shire of Kojonup – Ordinary Council Meeting – Agenda – 24 March 2026

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
1343	Financial Assistance Grant – Local Road– Increase in grant allocation	(\$383,657)	(\$448,937)	(\$65,280)	
1393	Interest Received – Reserves – Decrease in interest earned due to decrease in investment balance available	(\$28,000)	(\$7,335)		\$20,665
Governance					
1702	Member Admin Allocations – Increase in non-cash admin allocation expenses	\$697,914	\$803,802		\$105,888
1852	Administration Salaries – Increase in salaries expenses	\$1,066,276	\$1,294,660		\$228,384
1882	Administration Superannuation – Increase in superannuation expenses	\$134,456	\$158,349		\$23,893
1892	Admin Workers Compensation insurance – Decrease in premium	\$47,418	\$34,500	(\$12,918)	
1902	Admin FBT – Increase in FBT Expense	\$17,000	\$29,000		\$12,000
2043	ICT Website Subscription – Increase in website subscription expense	\$0	\$11,400		\$11,400
2182	Less Admin Cash Expenses Allocated – Increase in administration expenses allocated to other programs	(\$1,994,039)	(\$2,295,165)	(\$301,126)	
2053	Admin Sundry Income – Increase in insurance claim reimbursement	(\$300)	(\$26,341)	(\$26,041)	
Law, Order and Public Safety					
2281	Community emergency Services Manager Wages – Decrease in wages	\$129,737	\$112,230	(\$17,507)	
2292	Fire Hazard Reduction Expenses – Increase in wages, overheads and plant costs	\$33,625	\$45,150		\$11,525
2372	Brigade Expenses – Increase in materials expense for protective clothing, decrease in insurance premium	\$87,130	\$58,558	(\$28,572)	
2284	Bushfire Risk Mitigation Officer Wages – Decrease in wages, position not filled	\$72,250	\$0	(\$72,250)	
2393	Sundry Miscellaneous Income – Decrease in fees from slashing blocks	(\$32,500)	(\$3,200)		\$29,300
2573	Contract Ranger Expenses – Increase in contract services	\$42,500	\$57,500		\$15,000
Health					

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
3102	Health Salaries – allocation relocated to Admin Salaries GL # 1852	\$109,243	\$0	(\$109,243)	
3132	Health Superannuation – allocation relocated to Admin Superannuation GL # 1882	\$13,109	\$0	(\$13,109)	
3142	Health FBT – allocation relocated to Admin FBT GL # 1902	\$12,000	\$0	(\$12,000)	
Education and Welfare					
3477	Kindy Café – Decrease in wages expense	\$15,200	\$4,265	(\$10,935)	
Housing					
4083	Loton Close ILU Rent Income – Increase in rental income	(\$166,920)	(\$180,000)	(\$13,080)	
Community Amenities					
5027	Verge Pickup – Hard Waste – Decrease in contractor expense as pickup not being held this year	\$30,000	\$0	(\$30,000)	
5842	Town Planning Expense – Increase in planning assessment expense for Wind farms	\$30,000	\$57,097		\$27,097
5973	Planning Fees – Increase in planning application fees	(\$6,500)	(\$75,800)	(\$69,300)	
6001	Cemetery Grave Digging – Increase in wages, overheads and plant costs	\$45,225	\$55,700		\$10,475
Recreation and Culture					
6374	Apex Park Grounds Maintenance – Increase in wages, overheads, plant costs and materials expense. Decrease in water consumption	\$59,680	\$74,193		\$14,513
Transport					
7632	Town Streets Drainage Maintenance – Decrease in wages, overheads and plant costs	\$30,400	\$4,150	(\$26,250)	
7662	Bridge Maintenance – Decrease in bridge insurance, increase in contractor expenses for bridge repairs	\$90,145	\$128,311		\$38,166
RM01	Winter Grading – Decrease in wages and plant costs	\$1,035,445	\$958,881	(\$76,564)	
RM03	Drainage Maintenance – Decrease in plant costs	\$197,325	\$170,325	(\$27,000)	
RM05	Guide Posts and Signage – Decrease in wages, overheads and plant costs	\$113,725	\$53,071	(\$60,654)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
RM08	Rural Limb and Tree Removal – Decrease in wages and plant costs	\$128,405	\$116,005	(\$12,400)	
RM15	Trees Rural Major Works – Decrease in wages and plant costs	\$114,310	\$96,990	(\$17,320)	
RM16	Townsite Verge Maintenance – Increase in wages, overheads, materials expense and contract spraying	\$60,725	\$101,214		\$40,489
7702	Administration Allocated Cash – Increase in administration expenses allocated	\$697,914	\$803,042		\$105,128
020D	Depreciation on Road Assets – Increase in asset depreciation	\$3,775,075	\$3,908,370		\$133,295
7405	RRG Road Grants – Increase in grant funding for Kojonup-Frankland Rd project	(\$1,090,000)	(\$1,240,000)	(\$150,000)	
7415	Regional Road Safety Grants – Increase in grant funding for Broomehill Kojonup Rd project	\$0	(\$2,305,413)	(\$2,305,413)	
7435	Roads to Recovery Grants – Decrease in grant funding due to reduced projects	(\$1,241,133)	(\$1,070,800)		\$170,333
Economic Services					
8002	Water Standpipes – Decrease in water expenses	\$64,480	\$17,480	(\$47,000)	
8003	Water Standpipe Charges – Decrease in sale of water fees	(\$57,000)	(\$10,000)		\$47,000
8172	Kodja Place Grounds Maintenance – Increase in wages, overheads, plant costs and contractor expenses for grounds maintenance	\$19,700	\$33,530		\$13,830
8412	Administration Allocated Cash - Increase in administration expenses allocated	\$99,702	\$114,720		\$15,018
8502	Café Salaries – Increase in wages	\$338,575	\$355,750		\$17,175
8534	Café Utilities – Increase in electricity, Decrease in water and gas	\$46,360	\$35,500	(\$10,860)	
8552	Building Admin Salaries – Increase in salaries	\$122,770	\$136,266		\$13,496
Other Property and Services					
9002	Private Works Expenses – Decrease in wages, overheads and plant costs	\$28,450	\$1,975	(\$26,475)	

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ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
9102	PWOH Training – Increase in overheads and plant costs, increase in materials for staff training	\$38,910	\$59,516		\$20,606
9162	PWOH Workers Compensation	\$77,946	\$117,127		\$39,181
9192	Long Service Leave – Increase in LSL paid	\$0	\$34,000		\$34,000
9312	PWOH Less Allocated to Works – Increase in overheads allocated to works	(\$1,779,752)	(\$1,876,889)	(\$97,137)	
9372	Plant Repair Wages – Decrease in wages	\$103,540	\$90,000	(\$13,540)	
9362	External Parts and Repairs – Increase in contractor expenses for plant repairs	\$130,000	\$222,000		\$92,000
9402	Less POC Allocated to Works – Increase in plant costs allocated to projects	(\$689,705)	(\$768,415)	(\$78,710)	
9482	Salaries and Wages Drawn – Decrease in gross wages paid	\$4,499,879	\$4,484,666	(\$15,213)	
9492	Workers Compensation Expenses – Decrease in workers compensation expenses	\$25,000	\$3,788	(\$21,212)	
9512	Salaries and Wages allocated to Works – Decrease in gross wages allocated to projects	(\$4,499,879)	(\$4,484,666)		\$15,213
9493	Workers Compensation Income – Decrease in reimbursements for workers compensation	(\$25,000)	(\$3,788)		\$21,212
Capital Expenditure					
000000	(Surplus)/Deficit Brought Forward – Decrease in opening surplus due to end of year adjustments	(\$2,660,000)	(\$2,595,085)		\$64,915
222222	Depreciation Written Back – Increase in non-cash depreciation written back	(\$5,155,411)	(\$5,288,706)	(\$133,295)	
C137	ICT Plan Implementation – Decrease in ERP expense this year	\$300,000	\$144,460	(\$155,540)	
C310	Subdivision Construction – Decrease in cost for Western Power upgrade	\$200,000	\$100,000	(\$100,000)	
C105	Memorial Hall Capital Expenditure – Increase in contractor expenses to replace ceiling and renovate hall	\$0	\$69,840		\$69,840
C106	RSL Hall Capital Expenditure – Increase in contractor cost to paint hall	\$0	\$10,000		\$10,000

Shire of Kojonup – Ordinary Council Meeting – Agenda – 24 March 2026

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
C177	Kodja Place Capital Expenditure – Increase in contractor expense for new cabinets and expansion of retail space	\$15,000	\$38,750		\$23,750
C349	Black Cockatoo Café Capital Expenditure – Works deferred to 26/27 budget	\$25,000	\$0	(\$25,000)	
7604	Major Plant Purchases – Decrease in purchase cost of Clegg Hammer, Utility and sweeper attachment replacement deferred to 26/27 budget	\$153,000	\$54,869	(\$98,131)	
C507	RTR Spring Street Asphalt – Increase in contractor expenses	\$375,000	\$595,800		\$220,800
C508	RTR Mission Road Floodway – project deferred to 26/27	\$20,000	\$0	(\$20,000)	
C512	RTR Newton Street Reseal - project deferred to 26/27	\$18,530	\$0	(\$18,530)	
7424/ R2R402	RTR Frankland Road Repairs SLK 19.94 - project deferred to 26/27	\$112,136	\$0	(\$112,136)	
7424/ R2R403	RTR Boscabel Chittinup Road Reseal SLK 3.80-4.06 - project deferred to 26/27	\$85,000	\$0	(\$85,000)	
7424/ R2R404	RTR Boscabel Chittinup Road Reseal SLK 4.86-6.22 - project deferred to 26/27	\$95,000	\$0	(\$95,000)	
7394/ RRG005	Kojonup Frankland Road Reconstruction and Reseal – New RRG project funded	\$0	\$225,000		\$225,000
7434	RRSP Broomehill Kojonup Road AEL/ACL – New project funded by Regional Road Safety grant	\$0	\$2,302,413		\$2,302,413
8974	Country Water Supply Tanks – Increase in contractor expense for sand pads	\$0	\$14,000		\$14,000
	Other Minor variations below the \$10,000 threshold			(\$187,070)	\$402,428
TOTAL				(\$4,796,811)	\$4,796,811
Net Adjustment to 2025/26 Budget				(\$0)	

9.4.5 KOJONUP SALEYARDS – EXPRESSION OF INTEREST FOR PURCHASE AND REMOVAL OF STEEL YARD INFRASTRUCTURE

AUTHOR	Estelle Lottering
DATE	Tuesday, 10 March 2026
ATTACHMENT	9.4.5.1 – Minutes 17 November 2020 Confirmed – Saleyards 9.4.5.2 – Kojonup Saleyard and Truck Wash Review 2020

‘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	12.6 SoK Asset management

DECLARATION OF INTEREST

Nil

SUMMARY

To seek Council approval to call for Expressions of Interest (EOI) for the purchase and removal of the Kojonup Saleyards steel yard infrastructure, at the applicants cost, with the Shire to retain the land for future use.

BACKGROUND

Council has considered a number of officer reports regarding the Kojonup Saleyards at Ordinary Council Meetings held in November 2014, June 2015, July 2016 and March 2019.

These reports were in response to the need to obtain, and the operating implications of, a saleyard operating licence from the Department of Water and Environmental Regulation (DWER), as well as considerations regarding public liability and risk.

At the Ordinary Council Meeting of 17 November 2020, Council received the “Kojonup Saleyard & Truckwash Review 2020” report prepared by Denbar Pastoral Pty Ltd. The review concluded that the saleyards were not fit for purpose and exposed the Shire to an unacceptable level of risk. Council resolved (Decision 157/20) as follows:

1. *“The “Kojonup Saleyard & Truck wash Review 2020” report prepared by Denbar Pastoral Pty Ltd October 2020 be received.*
2. *Endorses CEO and Mr Saunders’ approach to DWER for conditional use of the Saleyards until 31 December 2020.*
3. *The Kojonup Saleyards be closed effective 1 January 2021.*
4. *Council authorise the Chief Executive Officer to call for expressions of interest from the community or from a corporate body for the future management and/or purchase of the Saleyard with expressions closing 30 April 2021.*
5. *The truck wash be retained for use and be maintained by Council.”*

CARRIED 8/0

This report progresses item 4 of that decision.

However, having further considered the matter, Council's intent is now to seek the sale and complete removal of the steel yard infrastructure by an applicant at their own cost, with the Shire retaining the land for future community use.

COMMENT

In accordance with Council Decision 157/20, the CEO is authorised to call for Expressions of Interest (EOI) for the purchase and removal of the Kojonup Saleyards steel yard infrastructure.

The EOI is for the sale of the physical steel infrastructure only. The successful applicant will be required to dismantle and remove all steel yard infrastructure from the site entirely, at their own cost and within an agreed timeframe. The Shire will retain ownership of the land for future use. The EOI process will be publicly advertised and will seek submissions addressing the following:

- Purchase price offered for the steel yard infrastructure;
- Demonstrated capacity and experience in dismantling and removing steel yard or similar infrastructure;
- A proposed methodology and timeframe for the complete dismantling and removal of all steel yard infrastructure from the site;
- Confirmation that all dismantling, removal, and site make-good works will be carried out entirely at the purchaser's cost and to the satisfaction of the Shire; and
- Evidence of public liability insurance and any relevant licences, if required, for removal works.

The EOI will be advertised in local media and on the Shire's website and Facebook. Submissions will close 30 April 2021. The Shire will assess all submissions and a report on the outcomes will be presented to Council following the close of the EOI period.

Any agreement for the sale and removal of the infrastructure will be subject to a formal contract, which will include agreed timelines, make-good obligations, and penalties for non-completion.

Submissions will close Thursday, 30 April 2026. The Shire will assess all submissions and a report on the outcomes will be presented to Council following the close of the EOI period.

For Council consideration.

CONSULTATION

Chief Executive Officer
Manager Works and Infrastructure
Property Services Manager and NRM
Manager Regulatory Services

Prior stakeholder consultation was undertaken by Denbar Pastoral Pty Ltd in October 2020, including briefings to Council and meetings with key stakeholders: N Matthews, Jeff Miotti, D Stretch, I Robertson, Elders and Nutrient representatives, R House, G Cavanaugh and S McGuire.

STATUTORY REQUIREMENTS

Local Government Act 1995 – Section 3.58 relates to the disposal of property by local government, including the requirement to invite public tenders or expressions of interest where applicable.

Environmental Protection Act 1986 – Outlines licensing requirements and obligations to prevent pollution to the environment.

Animal Welfare Act 2002 – Outlines obligations for the welfare, safety and health of animals.

Work Health and Safety Act 2020 (WA) – Places an onus on the operator to provide safe places and systems of work.

POLICY IMPLICATIONS

2.1.8 – Financial Governance – Establishes financial management and governance principles to be applied to general financial decision making, including those required to manage and maintain physical assets. Budget items are assessed against factors including demonstrated community need and economic or community development advantages.

2.3.4 – Asset Management Plan – Aims to guide the management of the Shire’s infrastructure assets to meet agreed service delivery and performance expectations.

FINANCIAL IMPLICATIONS

All costs associated with the dismantling, removal, and site make-good of the steel yard infrastructure are to be borne entirely by the purchaser. Any proceeds from the sale of the infrastructure will be reported to Council as part of the EOI outcomes report.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 - Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework.	Ineffective policies & processes; Ineffective monitoring of changes to legislation.	Nil
<i>Risk rating: Moderate</i>			
IMPLICATIONS			
The primary risk is that the EOI does not attract buyers, or that a purchaser fails to complete removal works within the agreed timeframe, leaving the Shire with a partially cleared site. These risks are mitigated by including robust contractual terms requiring full removal and site make-good at the purchaser’s cost, with clear timelines and financial penalties for non-completion. Should no viable submissions be received, a further report will be presented to Council on alternative disposal options.			

ASSET MANAGEMENT IMPLICATIONS

Upon completion of the removal of all steel yard infrastructure by the purchaser, the land will be available for future Shire use.

The intended future use of the land will be the subject of a separate planning process. No further capital expenditure is anticipated on the saleyard's infrastructure.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council endorse the calling of Expressions of Interest for the purchase and complete removal of the Kojonup Saleyards steel yard infrastructure, with all dismantling, removal, and site make-good costs to be borne entirely by the purchaser, expressions of interest closing 30 April 2026, the Shire to retain ownership of the land for future use, and the CEO to report back to Council on the **outcomes of the EOI process.**

9.4.6 KLOPPER CONTRACTING – THORNBURY CLOSE ROAD LIFT AND LEASE FEE WAIVER TRANSACTION

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	[Insert Report Date]
ATTACHMENT(S)	9.4.6.1 - Email from Simon Klopper to CEO dated 4 February 2025 – Thornbury Close Extension and gravel

‘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	12.6 SoK asset management 12.1 SoK finances and funding
Economics	4. Grown Existing Business 5. Assisted New Business	4.1 Economic support program 5.1 Industrial land release

DECLARATION OF INTEREST

Nil

SUMMARY

To seek Council approval to endorse a transaction between the Shire of Kojonup and Klopper Contracting whereby Klopper Contracting has completed a road lift works on Thornbury Close, and in consideration of this contribution the Shire will waive an equivalent value lease fee owed by Klopper Contracting to the Shire.

BACKGROUND

Thornbury Close is a local road within the Shire of Kojonup. The road required a lift (re-sheeting/reforming works) to address drainage and surface condition issues.

The works involved moving material, grading and compacting to raise the road level.

Klopper Contracting holds a lease/licence agreement with the Shire of Kojonup for Industrial land and has rental fees due under this lease.

A request by Klopper Contracting was requested to the CEO to substitute the value of the lease for the quoted Thornbury Close road gravel/fill lift works.

By email dated 4 February 2025, Simon Klopper confirmed to the CEO that the road lift on Thornbury Close had been completed, with gravel application remaining.

Klopper Contracting’s costs for the road lift works were as follows:

- Moving material, grading and compacting to lift Thornbury Close – \$15,574 + GST; and
- Gravel for Thornbury Close – 600 tonnes @ \$27/tonne (delivered and spread) – \$16,200 + GST.

The total value of works completed by Klopper Contracting is \$31,774 + GST (\$34,951.40 inclusive of GST).

This report requests approval and authorisation by Council to journal the transaction offsetting the lease fees against the road lift works cost.

COMMENT

This recommendation represents a mutually beneficial outcome. Klopper Contracting has delivered road improvement works that the Shire otherwise needs to fund, in return Klopper Contracting's outstanding lease rental fees be offset as full consideration for the value of those works.

As the arrangement involves a financial substitution transaction Council is required to approve the transaction and authorise the write-off of the lease fees to the same value owed by Klopper Contracting.

It is noted that the value of the road lift works completed by Klopper Contracting (\$31,774 + GST) is considered to be a reasonable and fair exchange for the lease fees being waived.

Officers recommend Council endorse the arrangement and formally write off the outstanding lease rental fees against the cost of the roadworks accordingly.

The terms of his lease was two years from the 1st March 2023 up to the 28 February 2025 or until the property is subdivided and titles are transferred. The subdivision has not occurred yet therefore the lease is ongoing and lease fees will be required to be paid once the transaction is complete.

The rental agreement of \$9,500.00 per annum GST exclusive payable on the commencement of the lease and annually thereafter. Mr Klopper has not paid the past three years lease fees of \$31,350.00 GST inclusive.

CONSULTATION

Chief Executive Officer
Simon Klopper (Klopper Contracting)
Manager Works and Infrastructure

STATUTORY REQUIREMENTS

Local Government Act 1995 – Section 6.12 provides that a local government may, by absolute majority, write off any amount of money owed to the local government. Council is required to resolve by absolute majority to write off the outstanding lease fees.

POLICY IMPLICATIONS

2.1.8 – Financial Governance – The write-off of outstanding lease fees in lieu of works completed on behalf of the Shire is consistent with sound financial governance principles where demonstrated community and infrastructure value has been received in return.

FINANCIAL IMPLICATIONS

The Shire will forego the recovery of same value lease rental fees owed by Klopper Contracting. In lieu of this, the Shire has received road improvement works to the value of \$34,951.40 incl. GST on Thornbury Close.

The net financial impact on the Shire is considered neutral, with the value of the works completed being equivalent to the lease fees written off. No additional budget allocation is required.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
10 – Financial Management	Informal arrangement entered into without prior Council authority; perception of impropriety in writing off a debt owed to the Shire	Full transparency to Council; formal ratification by absolute majority as required under s.6.12 LGA 1995; works value documented	Report to Council for formal resolution
<i>Risk rating: Low</i>			
IMPLICATIONS			
The primary risk is the perception that an arrangement may have been entered into, and that a debt owed to the Shire is being written off in favour of a contractor. This risk is substantially mitigated by bringing the matter formally before Council for ratification with full transparency, by the clear documentation of the works completed and their value, and by the requirement for an absolute majority resolution under s.6.12 of the Local Government Act 1995. The value of the infrastructure works delivered is commensurate with the lease fees to be written off.			

ASSET MANAGEMENT IMPLICATIONS

The road lift and gravel work on Thornbury Close will improve the condition and extend the serviceable life of the road asset. These works align with the Shire’s road asset management obligations. The works and cost will be recorded against the Thornbury Close Road asset in the Shire’s asset register accordingly.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION
<p>That Council:</p> <ol style="list-style-type: none"> Approves a substitution transaction of value whereby Klopper Contracting completed road lift works on Thornbury Close, being the moving of material, grading and compacting to lift the road, and the supply and spreading of 600 tonnes of gravel, at a total cost of \$34,951.40 inclusive of GST and offset a lease debt with the Shire to the value of \$31,350.00 inclusive of GST; and Pursuant to Section 6.12 of the Local Government Act 1995, by absolute majority, resolves to write off the outstanding lease rental fees owed by Klopper Contracting to the Shire of Kojonup, in full consideration of the road improvement works completed on Thornbury Close to the value of the current lease debt of \$31,350.00 inclusive of GST

9.4.7 DELEGATION REGISTER MANUAL – ANNUAL REVIEW 2026

AUTHOR	Estelle Lottering
DATE	Monday, 19 February 2026
ATTACHMENT	9.4.3.1 - Delegation Register Manual– Existing copy (November 2023) showing changes

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to conduct an annual review of Council’s Delegation Register Manual (Register).

BACKGROUND

Section 5.46 (2) of the *Local Government Act 1995* requires that delegation’s manual be reviewed at least once every financial year. Council’s Delegation Register Manual was last reviewed by the Council in December 2023.

Council has resolved to adopt and delegate the functions referred to within the attached Delegations Register Manual to the Chief Executive Officer (CEO). Under the *Local Government Act 1995*, the Council is only able to delegate to the CEO and the CEO may then on delegate to other Officers. When a decision is made under delegation, it is as if that decision has been made by the Council.

Any changes made by Council between its annual reviews of the Register Manual are amended in the Register immediately following the Council meeting wherein the change was resolved.

COMMENT

A review of the Delegation Register Manual has been undertaken in accordance with the *Local Government Act 1995* to ensure that it contains the requirements for the Shire of Kojonup to function efficiently and to ensure good governance.

All managers and other relevant staff were given the opportunity to participate in the Register Manual review.

A notifiable change to the Delegation Register Manual are FIN003 – Write off Money owed to Shire. “The Chief Executive Officer is delegated authority under section 6.47 to write off small rates balances owed to the Shire equal to or less than \$100.00”

Update of sub-delegation authority and conditions and role name changes.

CONSULTATION

Chief Executive Officer
 Deputy Chief Executive Officer
 Manager Works and Infrastructure
 Property Services Manager and NRM
 Manager and Regulatory Services

STATUTORY REQUIREMENTS

The *Local Government Act 1995*, sections 5.42 to 5.46 and Regulation 19 of the *Local Government (Administration) Regulations 1996* relate to delegations.

Specifically, section 5.42 of the *Local Government Act 1995* allows for the delegation of some powers and duties from the Council to the CEO. Section 5.42 states:

(1) A local government may delegate to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43.*

**Absolute majority required.*

A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

This report or its recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 - Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework.	Ineffective policies & processes; Ineffective monitoring of changes to legislation.	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
This report ensures legislative compliance and continues a framework of delegations to ensure that the Council and staff are aware of and are undertaking their respective roles and responsibilities.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That the Delegation Register Manual dated February 2026, with amendments as presented, be adopted in accordance with section 5.42 of the *Local Government Act 1995*.

Note: All references to “Manager of Finance, Corporate Services and Community” within the Delegation Register Manual will be replaced as “Deputy Chief Executive Officer” from the date of adoption.

9.4.8 GREAT SOUTHERN VOLUNTARY REGIONAL ORGANISATION OF COUNCILS FUNDING MODEL

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Wednesday, 18 March 2026
ATTACHMENT(S)	9.4.8.1 - GSVROC Draft MOU 19052025 9.4.8.2 - GSA Strategic Directions Slideshow VROC

‘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	11. Fresh Community Engagement	11.1 Targeted Community and Stakeholder Engagement

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to reaffirm and approve the Shire of Kojonup’s funding component of the evolved Great Southern Voluntary Regional Organisation of Councils (GSVROC) taking into consideration the resignation of the Shire of Plantagenet from the membership base. This will enable the GSVROC to remain sustainable and achieve its objectives as per the attached Strategic Plan [Attachment - 9.4.8.2 - GSA Strategic Directions Slideshow VROC](#).

The report recommends the Shire of Kojonup make a financial contribution to the employment of an Executive Officer for, and ongoing participation in, the Great Southern Voluntary Regional Organisation of Councils (GSVROC).

BACKGROUND

Since 2023, the Southern Link VROC CEOs worked together to develop a Strategic Directions and roadmap that will guide the group’s activities into the future. This also included broadening the membership base to form a broader VROC. The newly formed VROC would be named the Great Southern Voluntary Regional Organisation of Councils (GSVROC).

The three key strategic imperatives of the plan are:

1. Economic viability
2. Operational efficiencies
3. Climate resilience

The Shires of Kent and Woodanilling were invited to participate as observers to meetings of the SLVROC prior to the formation of the GSVROC and were requested to consider a membership onto the newly formed group.

As a result of these forming discussions, the Council supported two motions at a July 2025 Ordinary Council Meeting (OCM) approving a Memorandum of Understanding (MOU), [Attachment - 9.4.8.1 - GSVROC Draft MOU 19052025](#), and the funding model, including approving the funding of the Executive Officer role.

Council ratified the following two motions respectively for the MOU and separately for the funding of the Executive Officer role in the 2025/26 financial year.

109/25 Moved Cr Mathwin

Seconded Cr Egerton-Warburton

That Council:

- 1. Approve an allocation in the Shire of Kojonup Financial Year 2025/2026 budget of \$20,000 to meet its share of the Great Southern VROC's annual operating expenses, project expenses and costs associated with employing a GSVROC Executive Officer (pro-rata).*
- 2. Delegate Authority to the Shire of Kojonup Voting Member to vote in favour of endorsing the proposed GSVROC budget and specifically the engagement of a GSVROC Executive Officer at the August 4, 2025, meeting of GSVROC, as presented.*

CARRIED 7/0

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

108/25 Moved Cr Wieringa

Seconded Cr Mickle

That Council:

- 1. Approve the draft Great Southern Voluntary Regional Organisation of Councils (GSVROC) Memorandum of Understanding (MOU), as presented, and authorise the Shire President, Cr. Roger Bilney, to vote in favour of the adoption of the MOU at the next VROC meeting to be held on 4 August 2025 and by doing so create an evolved VROC for the region;*
- 2. Delegate authority to the Shire President and Chief Executive Officer to execute the MOU for the Shire to become a participating member on the basis the draft MOU is approved and adopted by the majority of VROC members at the 4 August 2025 VROC meeting; and,*
- 3. Endorse the Great Southern Voluntary Regional Organisation of Councils Strategic Directions document, as presented, with the following key priorities:*
 - a. Economic viability*
 - b. Operational efficiencies*
 - c. Climate resilience.*

CARRIED 7/0

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

Woodanilling and Kent affirmed their membership of the group, alongside the other participants, and The Great Southern Voluntary Regional Organisation of Councils (GSVROC) was formed under a Memorandum of Understanding (MOU) in 2025 for the following purposes:

1. To enhance and assist in the advancement of the Region; and
2. To encourage cooperation and resource sharing on a regional basis.

The new GSVROC membership until July 2026 consisted of the following Shires:

1. Shire of Cranbrook
2. Shire of Broomehill Tambellup
3. Shire of Gnowangerup
4. Shire of Katanning
5. Shire of Kent
6. Shire of Plantagenet
7. Shire of Woodanilling
8. Shire of Kojonup

The GSVROC employs a part-time Executive Officer currently funded by grants. The funding arrangement for the Executive Officer expires in May 2026.

At the GSVROC meeting held in February 2026, each member Council was requested to consider making a financial contribution towards the ongoing employment of the Executive Officer role to support the activities and output of the GSVROC.

Looking forward to the 2026/27 financial year two (2) funding models have been proposed, the first based on the population of each Shire (as per the Great Southern Treasures funding model) and the second on an equal contribution basis. The GSVROC CEO's are recommending the equal share model.

Since the discussion at GSVROC February meeting the Shire of Plantagenet has advised it will be resigning and withdrawing from the GSVROC as of 1 July 2026. Plantagenet provided the following reason for withdrawing:

1. The size and shape of the GSVROC membership and coverage area by its nature is less focused and more diverse than the original SLVROC group of four Councils.
2. Duplication of the WALGA GS Zone activities. The issues being considered on a regular basis at the GSVROC meetings tend to duplicate the work being done at the WALGA GS Zone.
3. The focus on issues which are not relevant to the Shire of Plantagenet.
4. The best use of the Shire of Plantagenet resources and value for the investment. The focus on matters which are largely of low priority for the Shire of Plantagenet; and the time required by Shire Staff and Councillors to participate in the GSVROC is not the best use of Shire resources.
5. Existing alliances, resource sharing arrangements and participation in the WALGA GS Zone provides significant opportunities to collaborate with local governments at a regional level.

COMMENT

As the Shire of Plantagenet has elected to resign this leaves the remaining Shires to contribute finances to cover the cost of the GSVROC Executive Officer and other operating expenses.

The remaining Central Great Southern shires have all expressed an interest in continuing to collaborate to create regional benefit.

To enable the MOU and the GSVROC Strategic Plan to be executed the Local Government CEO's have agreed to present a plan to their Councils to fund:

1. the contract for an executive officer which generates operating expenses that must be recovered from participating GSVROC members.

2. an annual membership fee which will be implemented as a part of the MOU to meet the operating costs : and,
3. individual Project cost allocations on an as needs basis.

Due to a change in membership this agenda item seeks the Council’s ratification of its funding model approval to contribute to the cost of engaging an executive officer and ancillary expenses to be allocated in the Shire of Kojonup 2026 – 2027 budget.

At the last CEO meeting post Plantagenet withdrawal the CEO’s agreed to request their Councils to fund an equal share amount toward the Executive officer which equates to an amount of \$7,631 per Shire remaining in the alliance.

The motion ratified by Council in July 2025 setting aside the funds in the budget, as presented in the background section of this report, will fully cover the expense for the remainder of this financial year as the equal share model means the Shire of Kojonup will pay less than it would on the previous based population model.

The total cost for the administration of GSVROC is estimated to be in the range of ~\$8,000 - \$9,000 (excluding projects) per annum for the Shire of Kojonup based on all remaining members participating at the assumed level.

It is also recommended that the Shire of Kojonup allocates funds for specific projects that may require funding throughout the year.

An amount of \$20,000 is being recommended to cover all liabilities, annual fee, Executive Officer and individual project cost.

CONSULTATION

GSVROC Member Shires

STATUTORY REQUIREMENTS

Contractual

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Local governments are expected to cover their own cost of travel & meeting attendance at the GSVROC meeting schedule.

If approved, the Shire of Kojonup’s 2026-2027 FY Budget will reflect a contribution pro-rata, up to \$20,000 /year for the life of the three-year MOU term to meet the cost requirements and to cover other expenses such as projects etc of the GSVROC.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6. Engagement	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Participate in advisory committees/groups	Support Stakeholder Engagement Plan
Risk rating - <i>Adequate</i>			
IMPLICATIONS			
<p>The overall risk of this proposal is considered low. Not participating could isolate the Shire of Kojonup from neighbouring shires and other local governments who are participating in the GSVROC.</p> <p>It is important that Council maintains strategic alliances with like-minded local governments in the region. The GSVROC provides an opportunity to work together with local governments in the central Great Southern. While the focus of the GSVROC is to maintain collaboration to add value through resource sharing, participation also provides the opportunity to maintain relationships and build a greater understanding of the issues that face all local governments in the region.</p>			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

The funding contributes to a fully functioning VROC.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

Approve an allocation in the Shire of Kojonup Financial Year 2026-2027 budget of \$20,000 to meet its share of the Great Southern VROC's annual operating expenses, project expenses and costs associated with employing a GSVROC Executive Officer (pro-rata).

Delegate Authority to the Shire of Kojonup Voting Member Delegate to vote in favour to endorse the proposed GSVROC budget and specifically the engagement of a GSVROC Executive Officer, and authority to execute any changes to the MOU required as a result of Plantagenet's resignation where no material change to the cost structure occurs.

9.4.9 LOCAL GOVERNMENT ELECTORAL REFORM

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Friday, 13 March 2026
ATTACHMENT(S)	9.4.9.1 Draft – Discussion paper – Electoral Reform

‘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	12.6 SoKO Finances and Funding

DECLARATION OF INTEREST

Nil

SUMMARY

To consider and resolve an advocacy position on State Government plans to reform local government elections by introducing;

- 1) full spill elections every four years; and
- 2) compulsory voting at Local Government election

WALGA has requested feedback on these matters to governance@walga.asn.au by 4.00pm Friday 27 March 2026.

BACKGROUND

The above reforms have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation.

WALGA has initiated engagement on the potential reforms to ensure their position reflects the sector’s current views and enable timely, well-informed and effective engagement with the anticipated State Government election reform.

A discussion paper prepared by WALGA’s governance team is [Attachment 9.4.9.1 Draft – Discussion paper – Electoral Reform](#).

COMMENT

WALGA’s current advocacy position supports voluntary voting and for elections to be held every two years to fill half the elected member positions. This promotes continuity.

However, the State Government has analysed this position as contrary to processes of all other states which are summarised in the following **Table 1.0**;

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

The 2025 election is expected to cost the Shire ~\$25,000 – \$30,000 per election based on WAEC direct costs and indirect costs associated with managing the election. The Council budgeted ~\$31,000. In addition to the direct costs there is considerable in-kind effort which absorbed a significant amount of time and resource within the Shire.

Conducting a full spill election every 4 years will result in an incremental marginal cost for one election cycle but should reduce the overall cost considerably year on year.

This being the case, from an administration perspective an election every 4 years would be less costly & less disruptive to operations.

Table 2.0 Local Government Election Cycle (two yearly vs four yearly)

Pros (4-Yearly)	Cons (4-Yearly)
The cash cost of hosting the election would reduce – amount of reduction uncertain – note that the Electoral Commission charges are based on the number of vacancies.	Loss of continuity – large turnover results in loss of corporate knowledge.
Staff administrative effort is substantially reduced (eg managing the returning officer, advertising, support staff training, candidate briefings & compliance management, elected member inductions etc).	Large turnover may result in strategy reversal and stalled projects which in turn will lead to instability for staff and staff retention challenges.
Team continuity – elected members have a full four years to plan & deliver target	Less frequent accountability checkpoints – half spill provides mid-term correction opportunities.

outcomes. Delivers a longer planning cycle.	
Reduces voter fatigue – voting every two years may create complacency.	If conflict exists between elected members this may need to be managed over a longer period.
Avoids confusion about which Councillors are contesting.	One-off processes to fill extraordinary vacancies might be more frequent.
Brings WA in-step with other Australian states & territories.	

Table 3.0 Compulsory Vs Optional Voting (local government elections)

Pros (compulsory)	Cons (compulsory)
Increased voter participation.	Voter fatigue – compulsory voting for already in place for federal elections every 3 years and state elections every 4 years.
Election outcomes are more representative of the community's view giving elected members a stronger mandate to deliver on their commitments to the electorate	Enforcement responsibility & cost.
Reduces over-representation of single-issue voters / candidates	Increased donkey & informal voting.
Encourages better community education & engagement	Might favour those who can build a profile with a better resourced campaign.
Brings WA in-step with other Australian states & territories.	

CONSULTATION

Shire of Katanning
 Shire President
 WALGA

STATUTORY REQUIREMENTS

Local Government Act (1995) broad legal framework for local government elections;
 Local Government (Elections) Regulations 1997 detail the electoral procedures.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

It is expected that reducing to a four-year cycle will reduce direct cost, increase productivity, and reduce bureaucracy. The actual cost differential cannot be determined until a full election cycle has been completed mainly due to the fact the WAEC have not released costs for a full Councillor election cycle and they usually quote costs based on the number of vacancies.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3) Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework	Professional Accreditation/Certification maintained	Nil
Risk Rating – <i>Adequate</i>			
IMPLICATIONS			
This is considered a low risk with minimal implications			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That Council supports:

- 1) A full spill local government election every four-years; and
- 2) Non-compulsory voting for local government elections

9.4.10 MEMORANDUM OF UNDERSTANDING (DRAFT) BETWEEN GREAT SOUTHERN TREASURES AND THE SHIRE OF KOJONUP

AUTHOR	Grant Thompson, CEO
DATE	Wednesday, 18 March 2026
ATTACHMENT	<p>9.4.10.1 – GST VROC Presentation</p> <p>9.4.10.2 – 20260209 GST CEO Meeting Minutes</p> <p>9.4.10.3 – Draft GST SLA</p> <p>9.4.10.4 – Draft GST MOU</p> <p>9.4.10.5 – GST Financial Report June 2025 to Feb 2026</p>

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	11. Fresh Community Engagement	11.1 Targeted Community and Stakeholder Engagement

DECLARATION OF INTEREST

Nil

SUMMARY

In light of the Shire of Kent and the Shire of Jerramungup resigning as members of the Great Southern Treasures it is appropriate that the Council review a December 2025 decision to remain a member of the Great Southern Treasures.

BACKGROUND

Council moved a motion in December 2025 supporting the Great Southern Treasures MOU and membership fees based on the membership at the time.

OFFICER RECOMMENDATION

154/25 *Moved Cr Mathwin* *Seconded Cr Mickle*

That Council:

1. *Notes the Great Southern Treasures Annual Report 2024 – 2025;*
2. *Delegates Authority and authorises the CEO to sign the Memorandum of Understanding with Great Southern Treasures on behalf of the Council, subject to no material changes; and*
3. *Approves the membership fees of Great Southern Treasures and directs the CEO to include the amount of \$20,000 (excluding Goods and Services Tax) in the budget until the end of the Memorandum of Understanding period in 2029, on the basis that GST remains a viable Great Southern Shire member-based group.*

CARRIED 6/0

For: Cr Bilney, Cr Wieringa, Cr Michael, Cr Mitchell, Cr Mathwin, Cr Mickle

Great Southern Treasures (GST) is primarily comprised of Councils within the Great Southern region, the composition of the consortium has changed over time. Currently the consortium comprises the

Shires of Broomhill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup and Woodanilling.

The primary purpose of Great Southern Treasures is to:

1. Maximise the economic return from tourists and visitors to the participant local governments.
2. Promote and develop the tourism assets of the participant local governments.
3. Cooperate and take an active interest in tourism matters affecting the participant communities.
4. Nurture industry partners and key stakeholders within the local, regional, state and national tourism industry.

At the Great Southern Treasures CEO Strategic Planning Workshop held on 2 October 2025, discussion was held regarding the upcoming renewal of the Great Southern Treasures (GST) Memorandum of Understanding (MOU), which is due to expire on 30 June 2026. Refer to [Attachment 9.10.4 – Draft GST MOU](#)

To support the members in considering future participation, Sophie Zalokar, representing Great Southern Treasures and Australia Southwest (ASW), attended the Great Southern VROC meeting on 3 November 2025 to provide a presentation outlining the organisations recent activities, including the Bloom Festival. Refer to [Attachment 9.4.10.1 - GST VROC Presentation](#).

Following the presentation, member Shires discussed the value and level of benefit derived from participation in GST, noting varying views regarding local impact, volunteer reliance, and the level of return on financial contributions.

A number of participating members have highlighted the reliance on volunteers and the limited local economic return to their communities with a question being posed: does this investment of the current annual contribution provide sufficient value for ratepayers?

The meeting acknowledged the broader importance of regional collaboration and agreed that the value of participation in GST is influenced by the level of engagement and contribution from each Council.

The Great Southern VROC resolved to note the presentation and to list the matter for further consideration at its February 2026 meeting.

At the February 2026 meeting it was agreed that each member Shire would review its position and level of commitment to the GST MOU renewal prior to the next meeting.

COMMENT

Since these meetings were held the Shires of Kent and Jerramungup have verified their resignation as members of Great Southern Treasures.

This is a material change to the previous position and therefore Council should reconsider its position on the Great Southern Treasures MOU and funding model based on the new information.

At this stage, with the decline of membership, there will be a shortfall of funding of \$20,000. Divided equally between the remaining six (6) Shires this would equate to an additional ~\$3,333 per Shire, however the GST model is a tiered system based on population and it is possible Kojonup and

Katanning would be liable for a higher portion of the \$20,000 in the order of an additional ~\$5,000 each.

This would make the total investment into GST ~\$25,000 for the Shire of Kojonup, a 20% increase per annum for a 3 year engagement.

GST contracts Australia Southwest (ASW), the major tourism body for the South of the State, to manage the executive functions and marketing of GST, via a three (3) year service level agreement aligned to the term of the MOU. Refer to [Attachment 9.4.10.3 – Draft GST SLA](#).

ASW is required to deliver on marketing, brand and communication initiatives that comprise:

- Regional branding and communication
- The Bloom festival
- Other festivals

The success of these initiatives is tracked via the following key performance indicators (KPIs):

- Intrastate visitation.
- Brand awareness.
- Industry and stakeholder awareness.
- Growth in the financial contribution from the Bloom festival.

One of the essential outputs for successful events and tourism is promotion and marketing, particularly social media platforms. The primary purpose of Great Southern Treasures is to provide this service to Local Government and have well-established channels in which to do so.

Alternative Pathway

An alternative would be to withdraw from the partnership and look at funding marketing Kojonup Tourism internally.

The Shire would need to bring all its tourism promotion in-house. This would create resource and budget implications.

The Author believes the Shire of Kojonup's investment in GST is currently value for money. One of the areas to consider is the use of the Bloom Festival Brand and the sponsorship attracted to these events from ASW's efforts.

The Shire may not be able to leverage the Bloom Brand for local marketing purposes and the Bloom Festival itself may be downgraded or shutdown completely as a result of a Kojonup withdrawal.

The networks and marketing that ASW bring to the table is value for a \$25,000 investment. The Shire could spend more than that on marketing and sales collateral and still not have the same impact with visitors.

That being said the Shires human assets and other assets are fully employed in this space and do most of the ground work with the planning and execution of activities and events held in Kojonup during the year.

The Council has two options

1. Resign its membership; or,
2. Increase its funding to sustain the current output of marketing.

It is the recommendation of this report that the Shire commits to the increased funding of GST for a further three year period on the basis that ASW is the service provider for marketing purposes.

The Author believes it is in the interest of the region to support the other Shires by using scale and options in our effort to attract visitors.

CONSULTATION

Nil

LEGAL & STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The operational costs for GST are shared between the member councils. As per the MOU ongoing contributions of Kojonup for the three-year term may increase to ~\$25,000 per financial year. The Shire of Kojonup is a tier one council for this purpose.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Engagement	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Public Engagement	Nil
Risk Rating – <i>Adequate</i>			
IMPLICATIONS			
The implication is the Shire may lose traction on marketing networks and spend more on this internally losing the leverage of scale.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

1. Reaffirms its commitment to Great Southern Treasures (GST) and delegates authority to the President and/or Chief Executive Officer to sign the 2026 – 2029 Memorandum of Understanding with GST on behalf of the Council;
2. Approves the membership fees of Great Southern Treasures (GST) and directs the CEO to include an amount of \$25,000 (excluding Goods and Services Tax) in the budget until the end of the Memorandum of Understanding period in 2029, on the basis that GST remains a viable Shire member-based group.

9.4.11 COMMUNITY EMERGENCY SERVICES MANAGER REGIONAL STRUCTURAL CHANGE

AUTHOR	Grant Thompson – Chief Executive Officer
DATE	Thursday, 13 March 2026
ATTACHMENT(S)	<p>9.4.11.1 MOU - CESM - Shires of Gnowangerup Cranbrook and Kojonup - MOU Agreement - 2025-2028 (LG Endorsed)</p> <p>9.4.11.2 Proposed CESM Split - Options for consideration</p> <p>9.4.11.3 CESM Proposed 30% - 70% Split</p> <p>9.4.11.4 CESM Proposed 40% - 60% Split</p>

<p>‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033 To be <i>“The Cultural Experience Centre of the Great Southern”</i> STRATEGIC/CORPORATE IMPLICATIONS</p>		
Key Strategic Pillar/s	Community Goal/s	Corporate Objective/s
Performance	12. A High Performing Council	12.6 SoKO Asset Management

DECLARATION OF INTEREST

Nil

SUMMARY

This report requests Council consider a regional change to the Community Emergency Services Manager (CESM) structure. The proposal, in conjunction with DFES and six (6) participating local governments (LGA’s), would evolve from one CESM role shared by three LGA’s to one CESM role shared by two LGA’s, requiring an increase in funding for the additional role.

BACKGROUND

The Shire of Kojonup (Shire) has obligations for emergency management under Section 67 of the *Bush Fires Act 1954* and these obligations play an important role in the Council’s decision-making process for supporting emergency services.

Since 2020, the Council has provided partial funding for a CESM position in collaboration with the Shires of Gnowangerup and Cranbrook. It is a joint funded role with DFES contributing 50% of the total cost and the three (3) LGA’s contributing the remaining 50% of the total cost.

The Shires shared contribution under the current arrangement equates to ~\$28,000 per year (this excludes any overtime that the Shire authorises for the CESM).

To view the current Memorandum of Understanding (MOU) refer to [Attachment 9.4.11.1 MOU - CESM - Shires of Gnowangerup Cranbrook and Kojonup - MOU Agreement - 2025-2028 \(LG Endorsed\)](#).

At a 25 March 2025 Ordinary Council meeting the Council approved the continuation of the CESM program and MOU as follows:

40/25 Moved Cr Mathwin

Seconded Cr Webb

That Council approves the continuation of the Memorandum of Understanding with the other two (2) Shires to continue employing the CESM as currently stands.

CARRIED 7/0

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

The objectives of the current MOU arrangement are to establish and agree upon specific responsibilities with respect to the delivery of emergency services within the LGA's, in particular to:

1. Deliver coordinated prevention programs to reduce the incidence of emergencies and improve the level of safety in the community;
2. Operate to a consistent set of protocols and equipment standards;
3. Provide efficient systems of communication between organisations at all levels to improve service delivery outcomes;
4. Promote and support volunteer organisational arrangements that combine the spirit of volunteerism to attract and retain members;
5. Provide and or coordinate the level of training to personnel, to ensure the competencies are appropriate to the risk level of emergencies to which volunteers will be required to respond;
6. Develop a partnership that will see a best practice approach to emergency service delivery implemented between the Shire and DFES; and
7. Enhance community ownership of fire prevention and preparedness programs and activities.

In October 2025 the Shire CEO presented to this Council on the CESM capacity and capability constraints within the current CESM structure. This presentation highlighted the risk profile and functional requirements for emergency services management in the Shire. The analysis concluded the current CESM role does not have capacity to manage the Shires Emergency Services Regulatory and minimum critical control management requirements.

COMMENT

Communications from the Department of Fire Emergency Services (DFES) recently requested the LGA's review a proposal to build capacity in the region and introduce a third CESM role into the region.

The introduction of a third CESM to the region requires the six (6) LGA's to share the incremental cost of that role therefore the total cost for the arrangement to the LGA's will increase. **Refer below to Financial Implications** for more information on the cost increase.

The proposal is based on the following:

- The LGA's involved are Cranbrook, Gnowangerup, Katanning, Woodanilling, Broomehill-Tambellup, Kojonup;
- The six (6) LGA's to co-fund a third CESM in the region to increase capacity; and,
- The funding arrangement, worst-case scenario, is a 70% - 30% split LGA/DFES respectively, the best-case scenario is a 60% - 40% split LGA/DFES respectively depending on discussion outcomes with DFES.

The four scenarios being considered based on the multi variables of travel time, Volunteer numbers, total brigade numbers, volunteer response brigades and DFES appliances is as follows. For more detailed information on the options please refer to **Attachment 9.4.11.2 Proposed CESM Split - Options for consideration**:

Pairing Scenario one (1)

1. Kojonup - Woodanilling
2. Cranbrook - Broomehill-Tambellup
3. Katanning - Gnowangerup

Pairing Scenario Two (2)

1. Katanning - Woodanilling
2. Kojonup - Broomehill-Tambellup

3. Cranbrook - Gnowangerup

Pairing Scenario Three (3)

1. Katanning - Woodanilling
2. Cranbrook - Kojonup
3. Broomehill-Tambellup - Gnowangerup

Pairing Scenario Four (4)

1. Katanning - Kojonup
2. Cranbrook - Gnowangerup
3. Broomehill-Tambellup – Woodanilling

Based on the multi variable analysis and customised discussions (regarding relationships and cultural fit in the region) between the LGA CEO's, the recommendation from the CEO group is to implement Pairing Scenario # four (4). There is in principle support by the CEO's in each LGA as it has an equivalent positive effect for the organisations management of Emergency services.

It should be noted that if one Council does not support the change then the concept may be compromised based on the distribution of the incremental cost of the third role across all the six (6) shires minimising individual LGA increases.

Consequently, if Council approves the arrangement, Kojonup and Katanning will share one (1) CESM. All options were viable for Kojonup but as far as travel time being a consideration and a balance of volunteer numbers and brigades this pairing is a very good outcome.

The Shire already shares an EHO with Katanning and we are the only two Shires with a gazetted fire district in gazetted town boundaries. This allows the CESM capacity to be released for bushfire and other emergency management only whereas the CESM in other LGA's is responsible for town fire management.

The option for consideration increases the capacity of emergency services functions in the Shire and de-risks a component of emergency services management across the Shire for a modest incremental cost increase.

This increase in cost is offset by higher productivity and a strong focus on critical control management as the new structured roles will only have:

- two LGA's to manage not three,
- less brigade numbers,
- lesser number of volunteers to train,
- less travel time and less kilometres to cover.

Preparedness is a critical control for managing emergency services risks and this will be considered in a separate agenda item. It must be noted the current arrangement and MOU with DFES does not account for mitigation work required in the Shire to reduce risk to assets identified in the Bushfire Risk Management Plan.

Other LGA's have multiple roles for emergency services including Risk Mitigation Coordinators and other administrative support roles giving them additional capacity to implement the required regulatory and critical controls for emergency services.

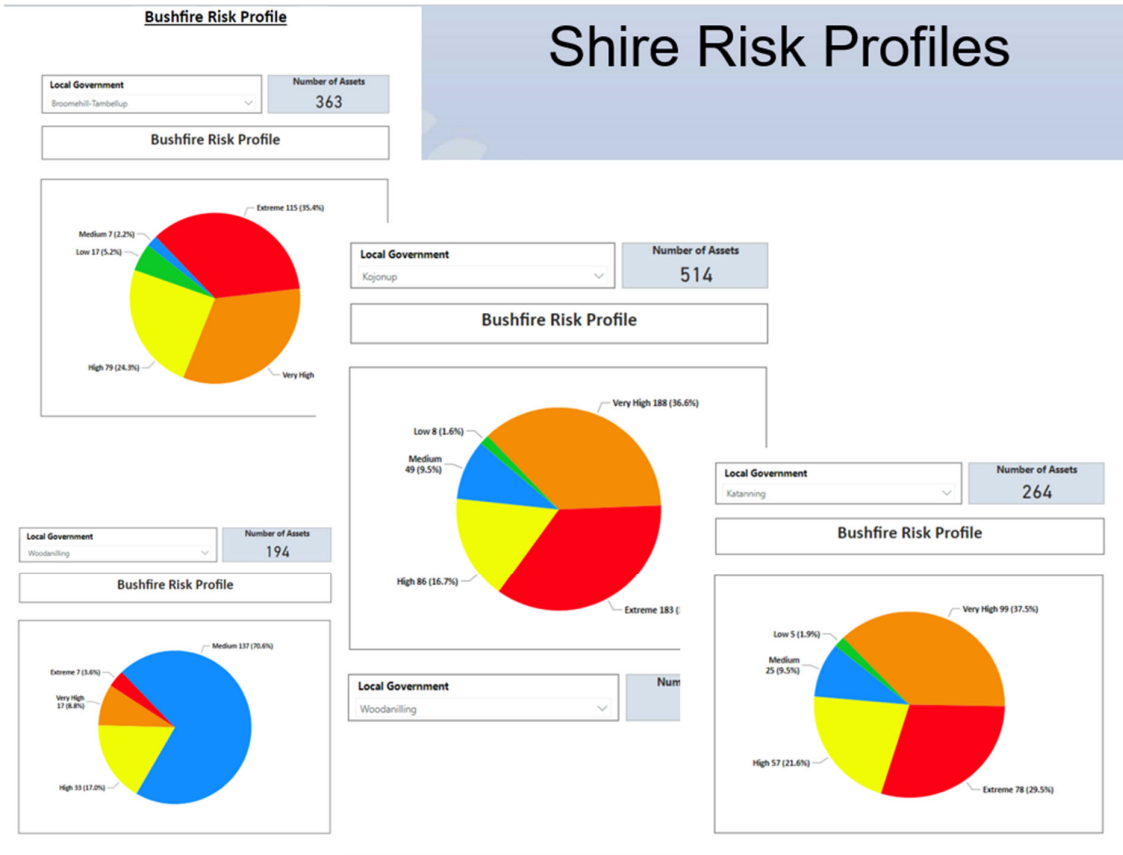
In recent years, emergency management demands have increased significantly for local governments due to:

- Expanded reporting and compliance requirements;
- Additional volunteer brigade administration;
- Work Safe Health Act introduction in 2021;

- Increased community expectations around preparedness, resilience, and communications.
- The Shire of Kojonup has a higher risk profile than other near neighbour shires and therefore requires additional capacity to implement frameworks to manage Emergency Services, more than it actually receives from the current arrangement.

Refer to risk profile **Table 1.0** below to compare risk to other neighbouring shires in the Great Southern.

TABLE 1.0 – Comparable Shire Risk Profiles



Under the current 1:3 LGA ratio model, the CESM is required to divide their time across three shires, limiting availability during critical planning and operational periods.

In the Council presentation of October 2025, it was noted that while the current agreement specifies a total capacity of 1.5 days (approximately 11.4 hours) per week for CESM access, the actual access has averaged less than one day per week, or 7.6 hours. After accounting for travel time, this level of access has not sufficiently met the Shire's requirements.

The proposed model will give the Shire 50% access to a CESM, approximately 19 hours of access time per week, which was highlighted in the October 2025 presentation as the minimum hours required to service the Shires emergency services requirements, excluding mitigation, with less travel this is expected to improve the CESM's productive time materially.

A shift to this model would provide:

- Greater on-ground time within the Shire through increasing dedicated scheduled days in each participating Shire
- Improved consistency in volunteer brigade support

- Improved capacity for emergency management documentation, training and exercises.
- Greater flexibility during incidents and recovery operations

For Councillors information, all six (6) LGA's are now in the market to appoint a new person to their respective CESM roles due to natural attrition. The Shires of Cranbrook, Gnowangerup and Kojonup are currently finalising the recruitment process for a CESM but have ensured this is tied to any supported structural changes.

The Shires of Katanning, Woodanilling and Broomehill-Tambellup will be required to recruit a new CESM before the end of April.

It is therefore time critical to review this arrangement across the six LGA's and evaluate the potential establishment of the third CESM position within the region. Advancing this discussion toward a prompt conclusion will facilitate a more effective recruitment process.

The Author proposes a structural change, seeking Council's preliminary approval for pairing scenario four (4) and associated funding of worst-case scenario 70/30 split, pending discussions with DFES.

The final MOU will be refined after discussion with DFES on the funding model (refer below to **Financial Implications for further information**).

Council is advised to approve this change and include increased CESM funding in the 2026/27 budget. The adjustments reflect a 0.5 FTE role, consistent with the CEO's capability and capacity analysis from late 2025.

CONSULTATION

Diarmuid Kinsella, District Manager DFES
CCEO - Shire of Cranbrook
CEO - Shire of Gnowangerup
CEO - Shire of Katanning
CEO - Shire of Woodanilling
CEO - Shire of Broomehill Tambellup
Council Briefing sessions
Shire Deputy President

STATUTORY REQUIREMENTS

Bush Fires Act 1954
Emergency Management Act 2005.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Under the existing DFES co-funded arrangement, 50/50 split, the cost of the CESM is shared between DFES and the three (3) participating shires (current contribution ~\$28,000 per annum).

Transitioning to a 1:2 model with a 70/30 split funding model commits the LGA's to a financial contribution of \$118,930 shared between two (2) LGA's, \$59,465 each. This will result in a modest increase to the Shire's contribution of ~\$31,465 per annum, subject to further refining the cost-sharing arrangements with the local governments and DFES.

DFES are investigating whether additional funding is available and if this materialises then funding could reduce to a 60/40 split. It must be noted this option has not been authorised, nor committed at this stage and therefore the recommendation is to support the 70/30 split funding model. Any contribution less than 70/30

reduces the LGA’s contributions. Please refer to [Attachment 9.4.11.3 CESM Proposed 30% - 70% Split](#) and [Attachment 9.4.11.4 CESM Proposed 40% - 60% Split](#).

A detailed financial model, a detailed CESM business plan and a proposed partnership arrangement will be approved through a new MOU formation prior to final commitments being made.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular Local Emergency Management Committee (LEMC), District Emergency Management Committee (DEMC), Bushfire Advisory Committee (BFAC) and other Meetings. Emergency Services Skills, training and competent people in emergency services roles.	Nil
Risk Rating – <i>Inadequate</i>			
IMPLICATIONS			
The current MOU does not cover the functions of mitigation management.			

ASSET MANAGEMENT IMPLICATIONS

A house for the CESM may need to be provided based on the subsidised rental policy for employees of the Shire. Housing is to be discussed and agreed with the Shire of Katanning.

An emergency services vehicle will be leased.

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

This aligns to the GSVROC strategic plan which council has endorsed to be more effective in sharing resources and increasing productivity across the regions.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council approves:

- 1. the model, as presented, to introduce a third (3rd) CESM role into the region;**
- 2. the pairing scenario # four (4), as presented, aligning Katanning and Kojonup to host one (1) CESM;**
- 3. the associated funding scenario 70/30 split (LGA's/DFES), or a lesser amount whichever is negotiated with DFES, which equates to Katanning and Kojonup funding \$59,465 each, resulting in an increase to the CESM funding for the Shire of Kojonup of ~\$31,465, pending further discussions with DFES; and,**
- 4. directs the CEO to include the increased funding into the 2026/27 Shire budget.**

10 APPLICATIONS FOR LEAVE OF ABSENCE

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 QUESTIONS FROM MEMBERS WITHOUT NOTICE

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

14 MEETING CLOSED TO THE PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

NIL

STATUTORY REQUIREMENTS

Section 5.23(2) of the Local Government Act 1995 permits the Council to close a meeting, or part of a meeting, to members of the public if the meeting deals with any of the following:

- (a) a matter affecting an employee or employees; and
- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
- (f) a matter that if disclosed, could be reasonably expected to —
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
 - (ii) endanger the security of the local government's property; or
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and
- (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*.

Subsection (3) requires a decision to close a meeting, or part of a meeting and the reason for the decision to be recorded in the minutes.

PROCEDURAL MOTION

That the meeting proceeds behind closed doors in accordance with Section 5.23(2) (e) of the *Local Government Act 1995* at _____ pm.

PROCEDURAL MOTION

That the meeting be reopened to the public at _____ pm.

14.2 PUBLIC READING RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

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

16 ATTACHMENTS (SEPARATE)

6.1	6.1.1	Unconfirmed Minutes of an Ordinary Council Meeting held on 16 December 2025
9.4.1	9.4.1.1	Kojonup Monthly Report 31 January 2026
	9.4.1.2	Kojonup Monthly Report 28 February 2026
9.4.2	9.4.2.1	Monthly Payment Listing January 2026
9.4.3	9.4.3.1	Monthly Payment Listing February 2026
9.4.4	9.4.4.1	Kojonup Budget Review Workpapers 31 December 2026
9.4.5	9.4.5.1	Minutes 17 November 2020 Confirmed – Saleyards
	9.4.5.2	Kojonup Saleyard and Truck was Review 2020
9.4.6	9.4.6.1	Email from Simon Klopper to CEO dated 4 February 2025 – Thornbury Close Extension and Gravel
9.4.7	9.4.7.1	Delegation Register – 2026 – Draft (Old Format)
9.4.8	9.4.8.1	GSVROC Draft MOU 19052025
	9.4.8.2	GSA Strategic Directions Slideshow VROC
9.4.9	9.4.9.1	Draft – Discussion Paper – Electoral Reform
9.4.10	9.4.10.1	GST VROC Presentation
	9.4.10.2	20260209 GST CEO Meeting Minutes
	9.4.10.3	Draft GST SLA
	9.4.10.4	Draft GST MOU
	9.4.10.5	GST Financial Report June 2025 to February 2026
9.4.11	9.4.11.1	MOU – CESM – Shires of Gnowangerup Cranbrook and Kojonup – MOU Agreement 2025-2028 (LG Endorsed)

- 9.4.11.2 Proposed CESM Split – Options for Consideration
- 9.4.11.3 CESM Prosposed 30%-70% Split
- 9.4.11.4 CESM Prosposed 40%-60% Split

Kojonup



SHIRE OF KOJONUP

MINUTES

Ordinary Council Meeting

24 February 2026

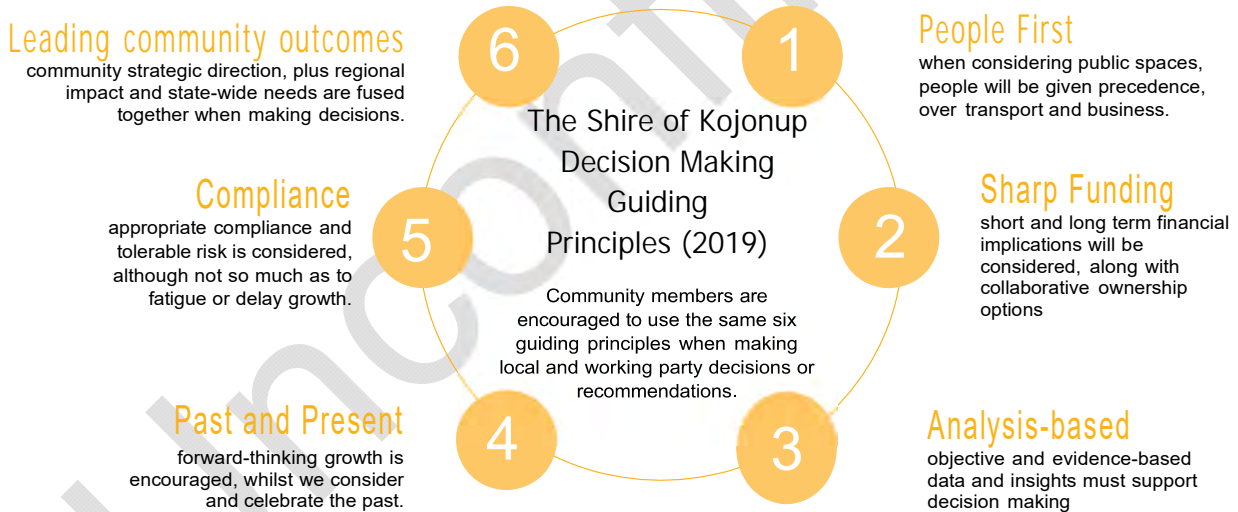
AGENDA FOR AN ORDINARY COUNCIL MEETING TO BE HELD ON 24 FEBRUARY 2026

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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 15:00pm 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 Wieringa

Cr Radford

Cr Mitchell

Cr Mathwin

Deputy Shire President

Cr Mickle

Cr Michael

STAFF

Estelle Lottering

Manager Regulatory Services

Jill Johnson

Deputy CEO

Grant Thompson

Chief Executive Officer

3.1 APOLOGIES

3.2 APPROVED LEAVE OF ABSENCE

Cr Bilney Shire President

4 DECLARATION OF INTEREST

5 PUBLIC QUESTION TIME

5.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Not applicable

5.2 PUBLIC QUESTION TIME

6 CONFIRMATION OF MINUTES

6.1 ORDINARY COUNCIL MEETING 16 DECEMBER 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 16 December 2025 are at [attachment 6.1.1](#).

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 01/26: Moved – Cr Mickle Seconded – Cr Wieringa

That the Minutes of an Ordinary Council Meeting held 16 December 2025 be confirmed as a true record.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

6.2 SPECIAL COUNCIL MEETING 23 DECEMBER 2025

Unconfirmed Minutes of an Ordinary Council Meeting held 23 December 2025 are at [attachment 6.2.1](#).

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 02/26: Moved – Cr Wieringa Seconded – Cr Mickle

That the Minutes of a Special Council Meeting held 23 December 2025 be confirmed as a true record.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

7 PRESENTATIONS

7.1 PETITIONS

7.2 PRESENTATIONS

7.3 DEPUTATIONS

7.4 DELEGATES' REPORTS

8 METHOD OF DEALING WITH AGENDA BUSINESS

9 REPORTS

9.1 KEY PILLAR ‘LIFESTYLE’ REPORTS

Nil

9.2 KEY PILLAR ‘ECONOMICS’ REPORTS

Nil

9.3 KEY PILLAR ‘VISITATION’ REPORTS

Nil

9.4 KEY PILLAR ‘PERFORMANCE’ REPORTS

9.4.1 FINANCIAL MANAGEMENT – MONTHLY STATEMENT OF FINANCIAL ACTIVITY (DECEMBER 2025)

AUTHOR	Jill Johnson – Deputy Chief Executive Officer
DATE	Thursday, 19 February 2026
ATTACHMENT(S)	9.4.1.1 – Monthly Financial Statements to December 2025

‘PLACEMAKING’ STRATEGIC COMMUNITY PLAN JULY 2023 TO JUNE 2033		
<i>To be “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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to note the Monthly Financial Statement for the months ending 31 December 2025.

BACKGROUND

In addition to good governance, the presentation to the Council of monthly financial reports is a statutory requirement, with these to be presented at an ordinary meeting of the Council within two (2) months after the end of the period to which the statements relate.

COMMENT

The attached Statement of Financial Activity for the period 1 December 2025 to 31 December 2025 represents six (6) months, or 50% of the year.

The following items are worthy of noting:

- Closing surplus position of \$5,201,984.
 - Capital expenditure achieved 35.7% of budgeted projects.
 - Cash holdings of \$6,052m of which \$1,139m is held in cash backed reserve accounts and \$4,913m is unrestricted cash.
 - Rates debtors outstanding equate to 23% of total rates raised for 2025/2026
 - Page 11 of the statements detail major variations comparing year to date (amended) budgets to year-to-date actuals in accordance with Council Policy 2.1.6.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* sets out the basic information which must be included in the monthly reports to Council.

POLICY IMPLICATIONS

Council Policy 2.1.6 defines the content of the financial reports.

FINANCIAL IMPLICATIONS

This item reports on the current financial position of the Shire of Kojonup. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
16) <i>Financial Sustainability</i>	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. These include processes and controls that are end to end in external and internal to the organisation.	<i>Budget Controls</i>	Cash Flow Budget and reporting to be implemented
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Financial reporting is required to create transparency.			

ASSET MANAGEMENT IMPLICATIONS

Nil

**SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 3/26: Moved – Cr Michael Seconded – Cr Radford

That the monthly financial statements for the period ending 31 December 2025, as attached, be noted.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

9.4.2 MONTHLY PAYMENTS LISTING – DECEMBER 2025

AUTHOR	Rachael Egerton-Warburton – Finance and Payroll Officer
DATE	Friday, 19 February 2026
ATTACHMENT	9.4.2.1 - Monthly Payment Listing December 2025

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To receive the list of payments covering the months of December 2025.

BACKGROUND

Nil

COMMENT

The attached list of payments is submitted for receipt by the Council.

Any comments or queries regarding the list of payments are to be directed to the Chief Executive Officer prior to the meeting.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Regulation 12(1)(a) of the *Local Government (Financial Management) Regulations 1996* provides that payment may only be made from the municipal fund or trust fund if the Local Government has delegated the function to the Chief Executive Officer.

The Chief Executive Officer has delegated authority to authorise payments. Relevant staff have also been issued with delegated authority to issue orders for the supply of goods and services subject to budget limitations.

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* provides that if the function of authorising payments is delegated to the Chief Executive Officer then a list of payments is to be presented to the Council at the next ordinary meeting and recorded in the minutes.

POLICY IMPLICATIONS

Council’s Policy 2.1.2 provides authorisations and restrictions relative to purchasing commitments.

FINANCIAL IMPLICATIONS

All payments are made in line with Council Policy.

STRATEGIC/CORPORATE IMPLICATIONS

There are no strategic/corporate implications involved with presentation of the list of payments.

RISK MANAGEMENT IMPLICATIONS

A control measure to ensure transparency of financial systems and controls regarding creditor payments.

ASSET MANAGEMENT PLAN IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 4/26: Moved – Cr Radford Seconded – Cr Mitchell

That, in accordance with Regulation 13 (1) of the *Local Government (Financial Management) Regulations 1996*, the list of payments as attached made under delegated authority:

FROM – 1 December 2025		TO – 31 December 2025
Municipal Cheques	14413	\$5,101.22
EFTs	37204-37376	\$926,653.64
Direct Debits		\$635,382.65
Total		\$1,567,17.51

be received.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

9.4.3 DELEGATION REGISTER MANUAL – ANNUAL REVIEW

AUTHOR	Estelle Lottering
DATE	Monday, 19 February 2026
ATTACHMENT	9.4.3.1 - Delegation Register Manual– Existing copy (November 2023) showing changes

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to conduct an annual review of Council’s Delegation Register Manual (Register).

BACKGROUND

Section 5.46 (2) of the *Local Government Act 1995* requires that delegation’s manual be reviewed at least once every financial year. Council’s Delegation Register Manual was last reviewed by the Council in December 2023.

Council has resolved to adopt and delegate the functions referred to within the attached Delegations Register Manual to the Chief Executive Officer (CEO). Under the *Local Government Act 1995*, the Council is only able to delegate to the CEO and the CEO may then on delegate to other Officers. When a decision is made under delegation, it is as if that decision has been made by the Council.

Any changes made by Council between its annual reviews of the Register Manual are amended in the Register immediately following the Council meeting wherein the change was resolved.

COMMENT

A review of the Delegation Register Manual has been undertaken in accordance with the *Local Government Act 1995* to ensure that it contains the requirements for the Shire of Kojonup to function efficiently and to ensure good governance.

All managers and other relevant staff were given the opportunity to participate in the Register Manual review.

A notifiable change to the Delegation Register Manual are FIN003 – Write off Money owed to Shire. “The Chief Executive Officer is delegated authority under section 6.47 to write off small rates balances owed to the Shire less than \$100.00”

Update of sub-delegation authority and conditions

CONSULTATION

Chief Executive Officer
 Deputy Chief Executive Officer
 Manager Works and Infrastructure
 Property Services Manager and NRM
 Manager and Regulatory Services

STATUTORY REQUIREMENTS

The *Local Government Act 1995*, sections 5.42 to 5.46 and Regulation 19 of the *Local Government (Administration) Regulations 1996* relate to delegations.

Specifically, section 5.42 of the *Local Government Act 1995* allows for the delegation of some powers and duties from the Council to the CEO. Section 5.42 states:

- (1) *A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43.*

**Absolute majority required.*

A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

This report or its recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
3 - Compliance	Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework.	Ineffective policies & processes; Ineffective monitoring of changes to legislation.	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
This report ensures legislative compliance and continues a framework of delegations to ensure that the Council and staff are aware of and are undertaking their respective roles and responsibilities.			

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

**SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS**

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION / OFFICER DECISION

Motion: 5/26 Moved – Cr Wieringa Seconded – Cr Mickle

That the Delegation Register Manual dated February 2026, with amendments as presented, be adopted in accordance with section 5.42 of the *Local Government Act 1995*.

Note: All references to “Manager of Finance, Corporate Services and Community” within the Delegation Register Manual are to be read as “Deputy CEO” from the date of adoption.

Alternative Motion:

That the motion 5/26 as presented:

“That the Delegation Register Manual dated February 2026, with amendments as presented, be adopted in accordance with section 5.42 of the Local Government Act 1995.

Note: All references to “Manager of Finance, Corporate Services and Community” within the Delegation Register Manual are to be read as “Deputy CEO” from the date of adoption.”

be deferred in order for the Chief Bushfire Control Officer to be consulted on delegations related to bushfire management decisions and then be presented for consideration at the 24 March 2026 Ordinary Council Meeting.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

Cr Mitchell raised on page 198 that the Deputy CEO is not mentioned in the Management List. CEO to follow up and rectify the list.

Cr Mathwin asked why the President is not on the delegated list for decisions relating to bushfire management decisions.

Concern was raised related to wording on the CEO delegations for Bushfire Management, if the CEO is not present in the Shire to make the decisions then how does the authority get delegated. Clarity is required on this section.

9.4.4 MINUTES OF THE ROADS AND TECHNICAL SERVICES ADVISORY COMMITTEE MEETING HELD 3 FEBRUARY 2026

AUTHOR	Estelle Lottering – Manager Regulatory Services
DATE	Monday, 19 February 2026
ATTACHMENT(S)	9.4.4.1 - Unconfirmed minutes of a Roads and Technical Services Advisory Committee Meeting held 3 February 2026

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to receive the unconfirmed minutes of the Roads and Technical Services Advisory Committee meeting held 3 February 2026.

BACKGROUND

The Roads and Technical Services Advisory Committee purpose is to advise Council on issues in relation to the Shire of Kojonup’s roads and technical services.

COMMENT

This item is the Council receiving the minutes of its Roads and Technical Services Advisory Committee meeting held 3 February 2026.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Sections 7.1A to 7.1C of the *Local Government Act 1995*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action

3. Failure to Fulfil Compliance Requirement's	3 rd party adverse findings against Shire	Roads and Technical Services Advisory Committee	4 Meetings held per annum
<i>Risk rating: Low</i>			
IMPLICATIONS			
As per s.7.1A of the <i>Local Government Act 1995</i> , a local government is to establish an audit and risk committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 06/26: Moved – Cr Mitchell Seconded – Cr Radford

That Council receive the unconfirmed minutes of a Roads and Technical Services Advisory Committee meeting held 3 February 2026.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

**9.4.5 NATURAL RESOURCE MANAGEMENT ADVISORY COMMITTEE (NRMAC) MEETING
4 FEBRUARY 2026 – MINUTES**

AUTHOR	Estelle Lottering – Manager Regulatory Services
DATE	Monday, 19 February 2026
ATTACHMENT(S)	9.4.5.1 - Unconfirmed minutes of a NRM Advisory Committee Meeting held 4 February 2026

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to receive the unconfirmed minutes of the NRMAC meeting held 4 February 2026.

BACKGROUND

The NRMAC’s purpose is to advise Council on issues in relation to the Shire of Kojonup’s natural resources and environmental management.

COMMENT

This item is solely the Council receiving the unconfirmed minutes of the NRMAC meeting held 4 February 2026.

CONSULTATION

Nil

STATUTORY REQUIREMENTS

Sections 7.1A to 7.1C of the *Local Government Act 1995*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action

3. Failure to Fulfil Compliance Requirement's	3 rd party adverse findings against Shire	Natural Resource Management Advisory Committee	4 Meetings held per annum
<i>Risk rating: Low</i>			
IMPLICATIONS			
As per s.7.1A of the <i>Local Government Act 1995</i> , a local government is to establish an audit and risk committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion: 07/26 Moved – Cr Mickle Seconded – Cr Michael

That Council receive the unconfirmed minutes of the Natural Resource Management Advisory Committee meeting held on 4 February 2026.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

9.4.6 BUSH FIRE ADVISORY COMMITTEE (BFAC) MEETING MINUTES – 3 FEBRUARY 2026

AUTHOR	Estelle Lottering – Manager of Regulatory Services
DATE	Thursday, 19 February 2026
ATTACHMENT	<p>9.4.6.1 – BFAC Unconfirmed Meeting Minutes – 3 February 2026</p> <p>9.4.6.2 – BFAC Attachments for Meeting held on 3 February 2026</p>

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

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to receive the unconfirmed minutes of a BFAC meeting held 3 February 2026.

BACKGROUND

The BFAC is established under Section 67 of the Bush Fires Act 1954 and plays an important role in the Council’s decision-making process. Minutes are required to be noted by Council.

COMMENT

Unconfirmed minutes of a BFAC meeting held 3 February 2026, [attachment 9.4.6.1 – BFAC Unconfirmed Meeting Minutes – 3 February 2026](#), for Council noting.

CONSULTATION

Community Emergency Services Manager
 Manager Regulatory Services
 Chief Executive Officer

STATUTORY REQUIREMENTS

Section 67 of the Bush Fires Act 1954

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC/CORPORATE IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
2 - Business Disruption	Lack of (or inadequate) emergency response/business continuity plans. Lack of training for specific individuals or availability of appropriate emergency response.	Regular LEMC, DEMC Meetings	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Under legislation, the Shire of Kojonup (Shire) may establish and maintain a BFAC. The risk of not creating a BFAC is that the Shire supports the knowledge and capability in the Shire to manage bush fires. The Shire is reliant on the BFAC to be able to provide this knowledge and to support volunteer bush fire efforts, training and resourcing requirements in protecting community safety and assets.			

ASSET MANAGEMENT PLAN IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 08/26: Moved – Cr Radford Seconded – Cr Mitchell

That Council receives and notes the unconfirmed minutes of a Bush Fire Advisory Committee meeting held 3 February 2026.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

Unconfirmed

9.4.7 CUSTOMER COMPLAINTS AND UNREASONABLE CUSTOMER COMPLAINANTS' POLICY – NEW POLICY

AUTHOR	Lisa Berry – Records Administration Officer
DATE	Tuesday 24 th February 2026
ATTACHMENT(S)	9.4.7.1 New Policy – Customer Complaints and Unreasonable Complainants Policy

'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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider and adopt the following Customer Complaints Policy:

1. Adopt a new policy, Customer Complaints and Dealing with Unreasonable Customer Conduct ([attachment 9.4.7.1 New Policy – Customer Complaints and Unreasonable Complainants Policy](#)).

BACKGROUND

As a part of an ongoing focus on improving Governance, with a focus on People Process and Technology, Shire Officers have been reviewing the current Customer Complaints process and have identified a need for dealing with Unreasonable Customer behaviours.

This also contributes to forming a part of the current Customer Service Charter.

COMMENT

Efficiency when dealing with Customer complaints and Unreasonable Customer behaviour.

This policy outlines the principles, responsibilities, and procedures for managing customers that are placing unreasonable demands on the Council. The main themes of this Policy are:

- **Policy Purpose and Scope:**
 1. Outline how the Shire of Kojonup manages complaints from the community members, whilst striving to meet our community's expectations. We will use consistent, fair and equitable resolution processes and work with our community to understand and improve.
 2. Outline our process to address unreasonable behaviour by community members, including deliberate attempts to disrupt council business and operation.
 3. This policy applies to all employees, councillors, contractors, agents, and volunteers of the Shire of Kojonup. It applies to all complaints made by customers in relation to the Shire's operations.

4. It will assist staff and councillors to identify unreasonable customer behaviour and the process to follow in dealing with such complaints.

- **Guiding Principles:** Accessibility, Commitment, Reasonable and Fair, Open and Transparent, Conduct, Health and Safety

- **Unreasonable Customer Conduct:** The Shire of Kojonup is committed to providing a safe and healthy workplace for all Council employees. We expect our staff to treat people with courtesy and respect, and we expect those same values reciprocated from the community. We do not tolerate occupational violence and aggression or behaviour which consumes a disproportionate amount of time and resources.

- **Recognising Unreasonable Customer Conduct:** Unreasonable persistence, Unreasonable demands, Unreasonable lack of cooperation, Unreasonable arguments, Unreasonable behaviour

- **Customer Management Strategies:** In instances where Unreasonable Customer Conduct has been assessed, the CEO may recommend the implementation of a CMS. The CEO will oversee the entire process of this strategy.

- **Customer Management Strategies available:** Limiting how the complainant may contact the Shire, assigning a specific Shire Officer or Councillor to handle all communications with the customer, Limiting or banning access to certain council facilities or services, limiting contact and responses, limiting times and days of contact, and in extreme circumstances referring to the police.

- **Support and Training:** Ongoing training and resources will be provided to staff to enhance their skills in customer communication and conflict resolution. Counselling and support will be offered to those staff members affected.

- **Documentation:** All incidents involving complaints and Unreasonable conduct will be documented in line with privacy and record keeping requirements. A register will be maintained, and each complaint will be registered within it.

- **Customer Service and Complaints handling Procedure:** This will outline the procedure for handling all customer complaints. The goal is to resolve issues efficiently and to the satisfaction of all parties involved.

CONSULTATION

Chief Executive Officer

Ombudsman Office of Western Australia

STATUTORY REQUIREMENTS

Work Health and Safety Act 2020

State Records Act 2000

Privacy and Responsible Information Sharing Act 2024

POLICY IMPLICATIONS

The policy shifts focus to 'managed, safe and efficient' interaction model, providing staff with clear boundaries to handle challenging interaction.

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
<i>Engagement Practices</i>	<i>Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.</i>	<i>Customer Service Charter</i>	<i>Customer Complaints and Unreasonable Complaints Policy</i>
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
The risk of not having a policy and procedure to manage this is vexatious complaints may increase and or Team members may be placed in harms way with unreasonable complainants.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 09/26: Moved – Cr Wieringa Seconded – Cr Mickle

The attached policy, as presented, be adopted and published in accordance with the State Records Act and the Privacy and Responsible Information Sharing Act.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

Cr Mitchell raised the issue of the Policy giving the CEO delegation to ban members of the Community for serious misconduct and he wishes the Council to consider that any decisions should be brought to Council for consideration before action is taken.

Unconfirmed

9.4.8 CODE OF CONDUCT FOR COUNCILLORS, COMMITTEE MEMBERS AND CANDIDATES – NEW POLICY

AUTHOR	Estelle Lottering – Manager Regulatory Services
DATE	Thursday, 19 February 2026
ATTACHMENT(S)	9.4.8.1 New Policy – Code of Conduct for Councillors, Committee Members and Candidates

‘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 Effective and Accountable Governance

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is for Council to consider and adopt the following Code of Conduct for Councillors, Committee Members and Candidates ([9.4.8.1 New Policy – Code of Conduct for Councillors, Committee Members and Candidates](#)), as required under the Local Government (Model Code of Conduct) Regulations 2021.

BACKGROUND

The Local Government (Model Code of Conduct) Regulations 2021 require all local governments in Western Australia to adopt a Code of Conduct for Councillors, Committee Members and Candidates.

The Shire of Kojonup is required to review and formally adopt a Code of Conduct that reflects the model prescribed under the Regulations. Shire Officers have undertaken a review of the current governance framework and identified the need to formalise this policy in accordance with legislative requirements.

The adoption of this Code of Conduct supports the Shire’s commitment to transparent, accountable and ethical governance, and contributes to community confidence in the elected Council.

COMMENT

The Code of Conduct sets clear standards of behaviour expected of all councillors, committee members and candidates. It supports ethical decision-making, protects the integrity of the council process, and provides a framework for managing complaints about member conduct.

The Code of Conduct outlines the standards and obligations applicable to all councillors, committee members and candidates of the Shire of Kojonup. The main themes of this Policy are:

- **Policy Purpose and Scope:**

1. The Code of Conduct applies to all councillors, committee members and candidates of the Shire of Kojonup. It sets out the standards of conduct expected in carrying out their roles and responsibilities.
 2. It provides a framework for managing complaints about alleged breaches of the Code of Conduct by councillors, committee members and candidates, including the process for lodging, investigating and resolving such complaints.
 3. The policy aligns with the Local Government (Model Code of Conduct) Regulations 2021 and Part 5 Division 9 of the Local Government Act 1995 (WA), ensuring the Shire meets its statutory obligations.
 4. It will assist councillors, committee members and the CEO to understand the standards of behaviour required and the process to follow when a potential breach of the Code is identified.
- **General Conduct Obligations:** Integrity, respect for others, accountability, transparency, and compliance with the law
 - **Conflict of Interest Obligations:** Councillors and committee members must declare and manage conflicts of interest in accordance with the Local Government Act 1995 (WA). The Code outlines the types of interests, disclosure obligations, and the process for managing conflicts to protect the integrity of Council decisions.
 - **Complaint Handling – Minor Breach Process:** Complaints of minor breaches must be lodged with the Shire’s Complaints Officer within six months of the alleged breach. The Code sets out the process for assessment, investigation, and determination of minor breach complaints in accordance with the Regulations.
 - **Serious Misconduct and External Referrals:** Complaints of serious misconduct by a councillor or employee are referred to the Corruption and Crime Commission (CCC). Complaints of minor misconduct by a local government employee are referred to the Public Sector Commission. The Shire will assist complainants to identify the appropriate external body.
 - **Conduct at Council Meetings:** Councillors and committee members are required to conduct themselves with respect and professionalism at all meetings. This includes refraining from offensive or disruptive behaviour, complying with meeting procedures, and respecting the chair’s authority and the rights of fellow members and the public.
 - **Training and Induction:** All new councillors and committee members will be provided with a copy of the Code of Conduct and relevant induction training. Ongoing guidance will be available from the CEO to support compliance with the Code.
 - **Documentation and Record Keeping:** All complaints about alleged breaches of the Code of Conduct will be documented in accordance with the State Records Act 2000 (WA) and the Privacy and Responsible Information Sharing Act. A complaints register will be maintained by the Complaints Officer and reviewed regularly by the CEO.
 - **Review of the Code of Conduct:** The Code of Conduct will be reviewed periodically or as required by changes to legislation or the Model Code of Conduct Regulations, to ensure it remains current and fit for purpose.

CONSULTATION

Chief Executive Officer

Records and Information Officer

Department of Local Government, Sport and Cultural Industries (DLGSC)

STATUTORY REQUIREMENTS

Local Government Act 1995 (WA) – Part 5, Division 9
Local Government (Model Code of Conduct) Regulations 2021 (WA)
Corruption, Crime and Misconduct Act 2003 (WA)

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
<i>8 – Errors, Omissions and Delays</i>	Changes to Legislation	<i>Policies and Procedures</i>	Nil
<i>Risk rating: Adequate</i>			
IMPLICATIONS			
Robust systems and controls, including guidance documents such as Council’s Policy Manual, reduce inconsistencies and risks associated with Shire operations. A lack of effective policies and processes can contribute to impulsive decision making (causes of compliance risk).			
Timely updating of policies in accordance with legislation amendments assists in reducing the likelihood of non-compliance with legal requirements.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 10/26: Moved – Cr Michael Seconded – Cr Mickle

That the Code of Conduct for Councillors, Committee Members and Candidates, as presented, be adopted and published in accordance with the Local Government (Model Code of Conduct) Regulations 2021.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

9.4.9 ADVISORY COMMITTEES OF COUNCIL – APPOINTMENT OF INDEPENDENT PRESIDING MEMBER AND INDEPENDENT SITTING FEE – AUDIT, RISK AND IMPROVEMENT COMMITTEE (ARIC).

AUTHOR	Grant Thompson, CEO
DATE	19 February 2026
ATTACHMENT(S)	<i>9.4.9.1 – Tribunal Determination 2025-026 – Local Government CEO and Elected Council Members Determination Variation No.1 of 2025</i> <i>9.4.9.2 – Tribunal Determination 2025-006 – Determination of the Salaries and Allowances Tribunal</i>

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To appoint an Independent Presiding Member and Independent Deputy Presiding Member for Council’s Audit, Risk and Improvement Committee (ARIC) and to establish the sitting fee for the Independent Members as per the recent reforms to the *Local Government Act 1995*.

BACKGROUND

The *Local Government Amendment Act 2024*, which advances a range of reforms to the *Local Government Act 1995* and associated regulations, became law on 6 December 2024 and is now required to be enacted in the Shire. This new legislation affects local government audit committees as follows:

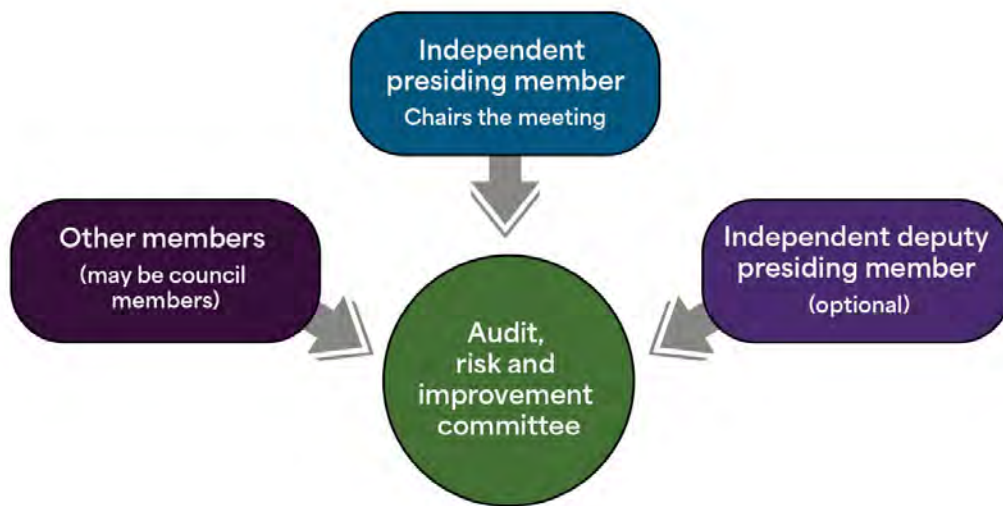
1. A local government must establish a committee of its council to be called the Audit, Risk and Improvement Committee (ARIC). Audit committees to have an improved focus as 'audit, risk and improvement' that are independently chaired, with greater clarity on how council committees should operate.
2. An employee of the local government is not to be a member of the ARIC, nor is a member to be nominated by, or is to be appointed to represent, any employee of the local government.
3. The presiding member of the ARIC cannot be a council member of the local government or of any other local government.
4. Any deputy presiding member of the ARIC cannot be a council member of the local government or of any other local government.
5. Two or more local governments may agree to establish a single committee to be the audit, risk and improvement committee of each of their councils (a shared committee).

The legislation, while in force since 6 December 2024, has transitional provisions relating to the establishment of the ARIC.

The introduction of an independent presiding member provides an opportunity for increased community confidence in the Shire’s financial and risk management. Operations may also benefit through appointing an independent chair with risk and financial management expertise that may otherwise be unavailable. In relation to the current Act, an audit committee is required to be established comprising 3 or more persons appointed by absolute majority by a local government.

Most of the members must be Council Members. The CEO or a local government employee cannot be a member.

Audit, risk and improvement committee model;



The new Audit, Risk and Improvement Committee comprises the following roles, with a total of 3 or more members.

Under the proposed amendments in the Bill, an ARIC now requires an independent presiding member. A local government can choose to appoint an independent deputy presiding member to chair the meeting if the independent presiding member is unable to do so.

If a local government chooses not to nominate a deputy presiding member, the council will need to appoint an independent proxy to chair the meeting should the need arise.

Smaller local governments may also now choose to share an ARIC to reduce the burden on their resources.

COMMENT

The current ARIC Independent Presiding Member, Cathy Ivey, has tendered herself unavailable to continue in this role at this present time. As a result of this circumstance and the October 2025 Election the Shire recently called for nominations for the Independent Presiding Member and Independent Deputy Presiding Member.

Council has received one (1) Independent Presiding Member Nomination for its Audit, Risk and Improvement Committee.

Council has received one (1) Independent Deputy Presiding Member nomination for its Audit, Risk and Improvement Committee.

It is therefore recommended these two nominations be appointed to the Audit Risk & Improvement Committee independent roles as per the recommended motion.

Furthermore, the Salaries and Allowances Tribunal (SAT) has determined that independent members of the ARIC should be paid a minimum sitting fee for their services. The SAT has released the *Local Government Chief Executive Officers and Elected Council Members Determination No 1 of 2025* and *local_govt_variation_no._01_of_2025 (9.4.9.2 – Tribunal Determination 2025-006 – Determination of the Salaries and Allowances Tribunal)*.

In clause **6.4A Meeting attendance fees for Independent Audit, Risk and Improvement Committee members – per meeting** the following applies:

In accordance with section 5.100(1)(b) of the Local Government Act 1995, the fee payable by a local government or regional local government council to an Independent Audit, Risk and Improvement Committee (ARIC) Member (whether Presiding Member, Deputy Presiding Member, Deputy Member or Member) for attendance at an ARIC meeting must be set within the range provided in table 8A. The fees provided in table 8A are exclusive of superannuation. Local government bodies should seek their own professional advice in regard to whether or not independent committee members are to be paid superannuation.

The range in table 8A is provided to enable local governments to appropriately compensate independent ARIC members depending on the skills and expertise required to undertake the roles. The local government must resolve that the fee represents value for money. The State Government’s Audit and Financial Advisory Services Common Use Agreement (CUAFA2024) may be used as guide.

Table 8A: per meeting fees for independent ARIC members – local government and regional local governments

Independent ARIC per meeting fees:

Table 8A: per meeting fees for independent ARIC members – local government and regional local governments

Independent ARIC per meeting fees		
Bands	Independent ARIC Member	
	Min	Max
1 – 4	\$105	\$1,215

In accordance with sections 5.100(4), (5) and (6) of the LG Act, an independent ARIC member can be reimbursed for attending ARIC meetings.

The extent to which an independent committee member can be reimbursed for expenses attending ARIC meetings is the actual travel and associated costs incurred by the independent member demonstrated to the satisfaction of the local government.

CONSULTATION

Chief Executive Officer
 Shire President
 Shire Deputy President

STATUTORY REQUIREMENTS

Local Government Act 1995 – sections 5.8 to 5.25: Council meetings, committees and their meetings and electors’ meetings
Local Government Amendment Act 2024
SAT Determination

POLICY IMPLICATIONS

There are no known policy implications.

FINANCIAL IMPLICATIONS

The Audit Risk and Improvement Committee independent roles are now minimum paid roles as per the Salaries Allowances Tribunal determination 2025 (*9.4.9.2 – Tribunal Determination 2025-006 – Determination of the Salaries and Allowances Tribunal*).

The financial impact is 2 roles at \$105 per meeting, 4 meetings per year = \$840 per year. Travel allowances will be determined by the kilometre’s claimed, however, are estimated to range between \$400 - \$500 per year based on a round trip of 60km per sitting independent member per meeting.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
6 - Engagement Practices	Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members.	Policies and Procedures	Nil
Risk rating - Adequate			
IMPLICATIONS			
Reviewing Terms of Reference allows Council to consider the ongoing relevance of its committees, provides an opportunity to ensure that a Committee’s purpose continues to meet the needs of Council and the Community into the future, and lessens the risk of not identifying Community matters for consideration; particularly, within those Committees that include community membership.			

ASSET MANAGEMENT IMPLICATIONS

Nil

GREAT SOUTHERN VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS)
IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 11/26: Moved – Cr Mickle Seconded – Cr Mitchell

That Council:

1. Appoints the following Independent Presiding Member and Independent Deputy Presiding Member to the Audit, Risk and Improvement Committee (ARIC):

Independent Presiding Member – Pip Crook

Independent Presiding Deputy Member – Digby Stretch

2. Authorises the CEO to implement the minimum committee attendance fee, as per the Salaries and Allowances Tribunal *Local Government Chief Executive Officers and Elected Council Members Determination No 1 of 2025* and *local_govt_variation_no._01_of_2025* for the Independent ARIC roles, set at \$105 per person per Audit Risk and Improvement Committee meeting and authorises reimbursement of travel costs at the current rate of 0.88 cents per kilometre for the 2025/2026 financial year.

Carried 6/0

For: Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

9.4.10 ADVISORY COMMITTEES OF COUNCIL – APPOINTMENT OF COMMUNITY REPRESENTATIVES –NATURAL RESOURCE MANAGEMENT COMMITTEE

AUTHOR	Estelle Lottering
DATE	Friday, 20 February 2026
ATTACHMENT(S)	9.4.10.1 – Terms of Reference – Advisory Committees of Council

‘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	12.2 SoK monitoring and reporting

DECLARATION OF INTEREST

Nil

SUMMARY

To endorse community representatives for membership on Council’s Natural Resource Management Committee.

BACKGROUND

The Shire advertised via noticeboards, Shire of Kojonup (Shire) website and social media and as requested by Council, was placed in the Kojonup News, on noticeboards, the Shire website and social media platforms.

The current Terms of Reference for Council’s Advisory Committees are at attachment 9.4.10.1

COMMENT

Council has received one community representative nomination for its Natural Resource Management (NRM) Committee. Community member Chris Lewis was nominated to join the Natural Resource Management Committee.

CONSULTATION

Chief Executive Officer

STATUTORY REQUIREMENTS

The appointment of members to Committees and their operation is set out in *Sections 5.8 to 5.25 of the Act and Regulations 14 to 14B of the Local Government (Administration) Regulations, 1995.*

A local government may, by absolute majority, establish Committees comprising of 3 or more persons, be it elected members, employees and/ or other persons, to exercise the powers and discharge the duties of the local government that can be delegated to committees.

Individual Councillors are entitled to be members of at least one committee, which comprises elected members only or elected members and employees.

Section 5.10 allows the Shire President to be a member on any Committee that has an elected member and also the CEO (or their representative) to be on any Committee that has an employee as a member.

POLICY IMPLICATIONS

There are no known policy implications.

FINANCIAL IMPLICATIONS

There are no known financial implications.

RISK MANAGEMENT IMPLICATIONS

Nil

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION / COUNCIL DECISION

Motion 12/26: Moved – Cr Michael Seconded – Cr Mitchell

That Council appoints the following membership to its Formal Advisory Committees as follows:

KOJONUP NATURAL RESOURCE MANAGEMENT (NRM) ADVISORY COMMITTEE

Community Member – Chris Lewis

Carried 6/0

For Cr Mathwin, Cr Radford, Cr Mickle, Cr Michael, Cr Wieringa, Cr Mitchell

10 **APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

11 **MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

12 **QUESTIONS FROM MEMBERS WITHOUT NOTICE**

Cr Mitchell:

1. Requests Council to investigate and look at changing employee's allowances to be capped at \$600.00 per month.
2. Request the latest and last 4 years of statements from BGL Solutions (Oval Management) to review the expenditure.

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

14 **MEETING CLOSED TO THE PUBLIC**

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

NIL

STATUTORY REQUIREMENTS

Section 5.23(2) of the Local Government Act 1995 permits the Council to close a meeting, or part of a meeting, to members of the public if the meeting deals with any of the following:

- (a) a matter affecting an employee or employees; and
- (b) the personal affairs of any person; and
- (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
- (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
- (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
- (f) a matter that if disclosed, could be reasonably expected to —
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
 - (ii) endanger the security of the local government's property; or
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and
- (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*.

Subsection (3) requires a decision to close a meeting, or part of a meeting and the reason for the decision to be recorded in the minutes.

PROCEDURAL MOTION

That the meeting proceeds behind closed doors in accordance with Section 5.23(2) (e) of the *Local Government Act 1995* at _____ pm.

PROCEDURAL MOTION

That the meeting be reopened to the public at _____ pm.

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

15 CLOSURE

There being no further business to discuss, the President thanked the members for their attendance and declared the meeting closed at 15:26 pm.

16 ATTACHMENTS (SEPARATE)

6.1	6.1.1	Unconfirmed Minutes of an Ordinary Council Meeting held on 16 December 2025
6.2	6.2.1	Unconfirmed Minutes of Special Council Meeting held on 23 December 2025
9.4.1	9.4.1.1	Monthly Financial Statements December 2025
9.4.2	9.4.2.1	Monthly Payment Listing December 2025
9.4.3	9.4.3.1	Delegation Register Manual– Existing copy (November 2023) showing changes
9.4.4	9.4.4.1	Unconfirmed minutes of a Roads and Technical Services Advisory Committee Meeting held 3 February 2026
9.4.5	9.4.5.1	Unconfirmed minutes of NRM Advisory Committee Meeting held 4 February 2026
9.4.6	9.4.6.1	BFAC Unconfirmed Meeting Minutes – 3 February 2026
	9.4.6.2	BFAC Attachments for Meeting held on 3 February 2026
9.4.7	9.4.7.1	New Policy – Customer Complaints and Unreasonable Complainants Policy
9.4.8	9.4.8.1	Code of Conduct for Council Members, Committee Members and Candidates
9.4.9	9.4.9.1	Tribunal Determination 2025-026 – Local Government CEO and Elected Council Members Determination Variation No.1 of 2025
	9.4.9.2	Tribunal Determination 2025-006 – Determination of the Salaries and Allowances Tribunal

9.4.10

9.4.10.1

Committees of Council – Terms
of Reference

Unconfirmed



MONTHLY FINANCIAL REPORT

31 JANUARY 2026

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**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 JANUARY 2026

Prepared by: Darren Long (Finance Consultant)

Reviewed by: Jill Johnson (MFCS)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Council currently holds no monies in the Trust Fund.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

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

CRITICAL ACCOUNTING ESTIMATES

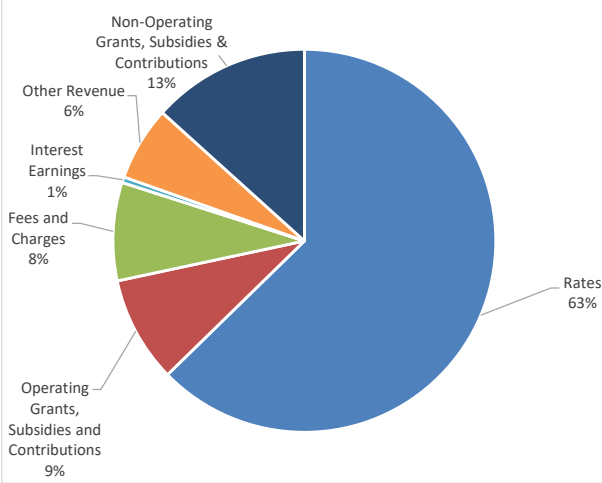
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

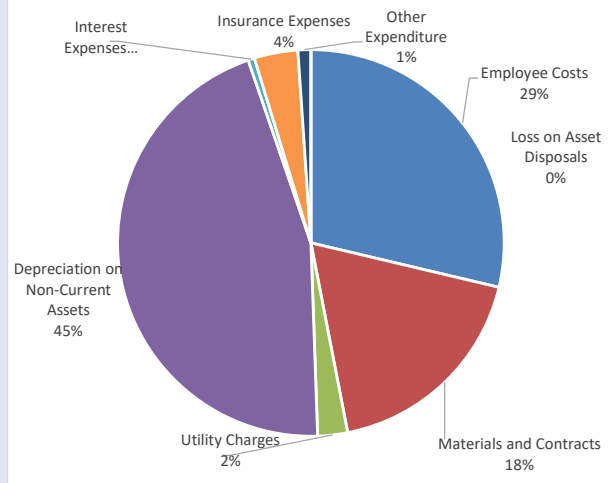
All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 31 JANUARY 2026**

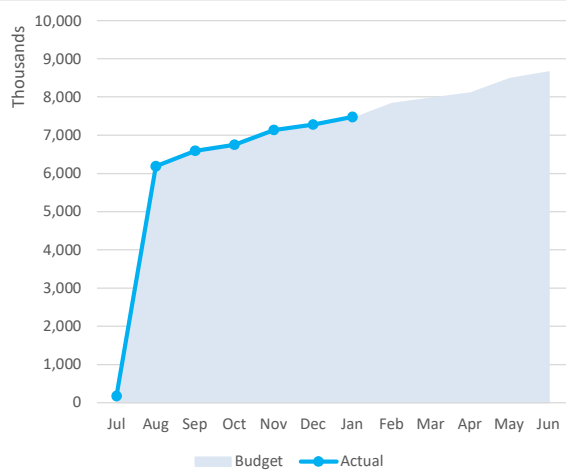
OPERATING REVENUE



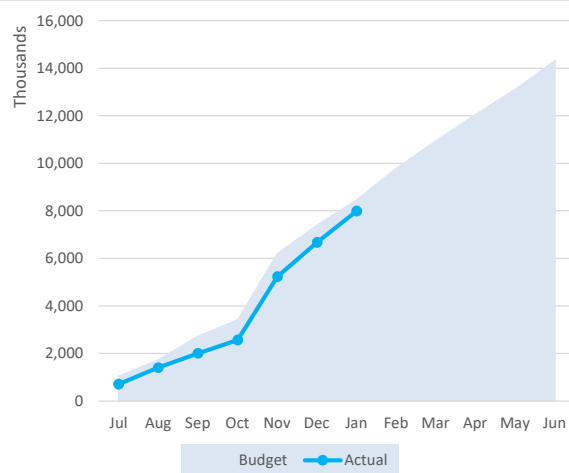
OPERATING EXPENSES



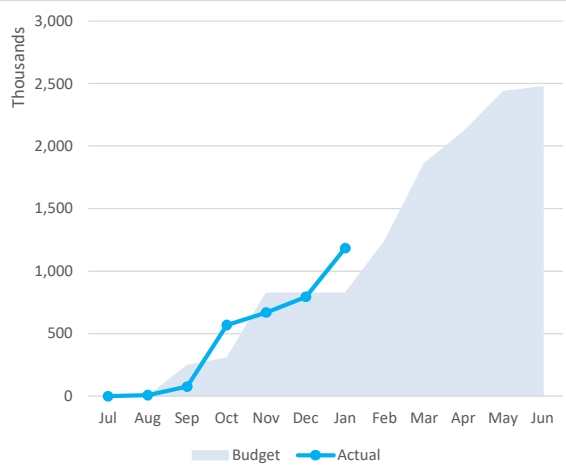
OPERATING REVENUE - Budget-v-YTD Actual



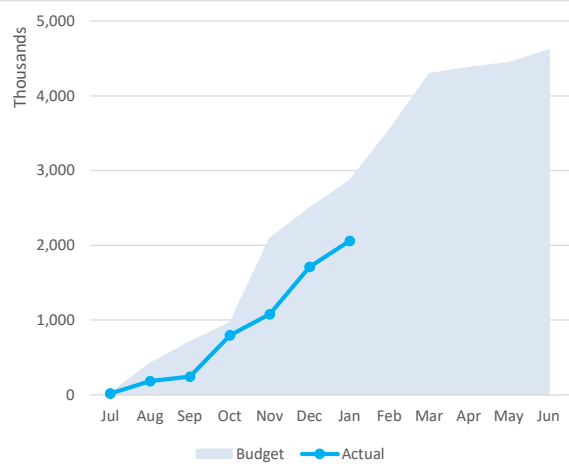
OPERATING EXPENSES - Budget-v-YTD Actual



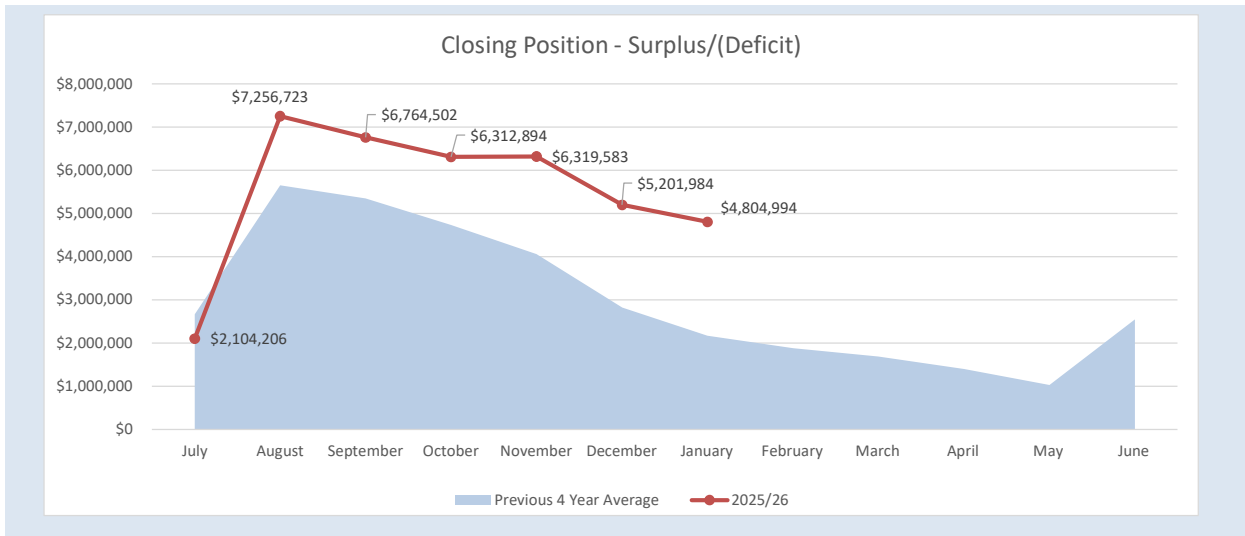
CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 31 JANUARY 2026**



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose government grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>Food and water quality, pest control, immunisation services, child health services and health education.</p>
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	<p>Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.</p>
<p>HOUSING</p> <p>To help ensure adequate housing.</p>	<p>Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.</p>
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	<p>Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.</p>	<p>Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.</p>
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	<p>Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.</p>
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p>	<p>The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overhead operating accounts.</p>	<p>Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.</p>

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 JANUARY 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$	
General Purpose Funding	(85,551)	(42,745)	(16,476)	-61%
Governance	(1,190,673)	(746,062)	(491,291)	-34%
Law, Order, Public Safety	(627,836)	(382,234)	(272,103)	-29%
Education and Welfare	(52,978)	(32,061)	(21,918)	-32%
Health	(529,526)	(309,816)	(184,919)	-40%
Housing	(397,618)	(242,139)	(288,319)	19%
Community Amenities	(932,923)	(585,064)	(467,683)	-20%
Recreation and Culture	(1,615,138)	(969,585)	(932,841)	-4%
Transport	(6,718,327)	(3,933,156)	(4,176,031)	6%
Economic Services	(1,969,818)	(1,171,746)	(1,130,156)	-4%
Other Property and Services	(77,325)	33,797	35,680	6%
Operating Expenses	(14,197,712)	(8,380,810)	(7,946,056)	
REVENUE				
General Purpose Funding	6,232,974	5,833,643	5,816,191	0%
Governance	60,040	36,490	66,648	83%
Law, Order, Public Safety	256,136	131,360	108,981	-17%
Education and Welfare	20,580	1,563	2,809	80%
Health	3,000	1,750	2,198	26%
Housing	406,420	249,570	247,899	-1%
Community Amenities	317,300	307,508	376,692	22%
Recreation and Culture	67,386	16,558	45,010	172%
Transport	253,357	253,357	248,444	-2%
Economic Services	952,860	555,813	532,843	-4%
Other Property & Services	83,450	48,677	27,366	-44%
Operating Revenue	8,653,503	7,436,288	7,475,083	
Sub-total	(5,544,209)	(944,522)	(470,973)	
FINANCE COSTS (INTEREST)				
Law & Order	(19,970)	(16,980)	(7,456)	-56%
Health	(1,647)	(919)	(270)	-71%
Housing	(32,315)	(24,774)	(9,407)	-62%
Recreation & Culture	(64,449)	(36,582)	(20,083)	-45%
Transport	(1,565)	(880)	(257)	-71%
Economic Services	(10,834)	0	(4,890)	0%
Total Finance Costs	(130,780)	(80,135)	(42,363)	
NON-OPERATING REVENUE				
Transport	2,365,133	825,676	1,148,701	39%
Total Non-Operating Revenue	2,365,133	825,676	1,148,701	
PROFIT/(LOSS) ON SALE OF ASSETS				
Transport - Loss on Sale	0	0	0	0%
Transport - Profit on Sale	0	0	0	0%
Total Profit/(Loss)	0	0	0	
NET RESULT	(3,309,856)	(198,981)	635,365	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	(198,981)	635,365	

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

Green = Actual Revenue is greater than Year-to-Date budgeted revenue

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGEES

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense 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 State taxes. Donations and subsidies made to community groups.

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 31 JANUARY 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(4,695,071)	(2,575,010)	(2,292,386)	-11%
Materials and Contracts	(3,166,263)	(1,903,463)	(1,458,085)	-23%
Utility Charges	(397,675)	(227,570)	(199,186)	-12%
Depreciation on Non-Current Assets	(5,155,411)	(3,007,203)	(3,619,075)	20%
Interest Expenses	(130,780)	(80,135)	(42,363)	-47%
Insurance Expenses	(496,255)	(490,332)	(292,153)	-40%
Other Expenditure	(287,037)	(177,232)	(85,172)	-52%
Operating Expenses	(14,328,492)	(8,460,945)	(7,988,419)	
Revenue				
Rates	5,405,109	5,405,114	5,405,952	0%
Operating Grants, Subsidies and Contributions	1,322,758	780,442	772,423	-1%
Fees and Charges	906,330	651,312	713,855	10%
Service Charges	0	0	0	0%
Interest Earnings	75,500	48,272	42,174	-13%
Other Revenue	943,806	551,149	540,678	-2%
Operating Revenue	8,653,503	7,436,288	7,475,083	
Sub-total	(5,674,989)	(1,024,657)	(513,336)	
Non-Operating Grants, Subsidies & Contributions	2,365,133	825,676	1,148,701	39%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0%
Profit on Asset Disposals	0	0	0	0%
Loss on Asset Disposals	0	0	0	0%
Non-Operating Revenue	2,365,133	825,676	1,148,701	
Net Result	(3,309,856)	(198,981)	635,365	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	(198,981)	635,365	

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 31 JANUARY 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE						
Rates	\$ 5,405,109	\$ 5,405,114	\$ 5,405,952	Within Threshold	Within Threshold	
Operating Grants and Subsidies	1,322,758	780,442	772,424	Within Threshold	Within Threshold	
Fees and Charges	906,330	651,312	713,856	62,544	Within Threshold	
Interest Earnings	75,500	48,272	42,174	Within Threshold	(12.63%)	
Profit on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Revenue	943,806	551,149	540,678	(10,471)	Within Threshold	
	8,653,503	7,436,288	7,475,084			
LESS OPERATING EXPENDITURE						
Employee Costs	(4,695,071)	(2,575,010)	(2,292,386)	282,624	(10.98%)	▲
Materials & Contracts	(3,166,264)	(1,903,463)	(1,458,085)	445,378	23.40%	▲
Utilities	(397,675)	(227,570)	(199,186)	28,384	(12.47%)	▲
Depreciation on Non-Current Assets	(5,155,411)	(3,007,203)	(3,619,075)	(611,872)	20.35%	▼
Interest Expense	(130,780)	(80,135)	(42,363)	37,772	47.14%	▲
Insurances	(496,255)	(490,332)	(292,153)	198,179	(40.42%)	▲
Loss on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Expenditure	(287,036)	(177,232)	(85,172)	92,060	(51.94%)	▲
	(14,328,492)	(8,460,946)	(7,988,420)			
Amount Attributable to Operating Activities	(5,674,989)	(1,024,657)	(513,336)			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in Doubtful Debt Provision	500	0	0	Within Threshold	0.00%	
Movement in Accrued Interest on Loans	0	0	(21,895)	(21,895)	0.00%	
Profit on the disposal of assets	0	0	0	Within Threshold	0.00%	
Depreciation Written Back	5,155,411	3,007,203	3,619,075	611,872	20.35%	▲
Total Items Excluded	5,155,911	3,007,203	3,597,180			
Sub Total	(519,078)	1,982,546	3,083,844			
INVESTING ACTIVITIES						
Outflows from investing activities					0.00%	
Land Held for Resale	(200,000)	0	0	Within Threshold	0.00%	
Purchase Buildings	(112,000)	(90,000)	(102,970)	(12,970)	14.41%	
Purchase Plant and Equipment	(306,500)	(153,500)	(103,170)	50,330	(32.79%)	
Purchase Furniture and Equipment	(315,000)	(150,000)	(16,907)	133,093	88.73%	
Infrastructure Assets - Roads	(3,073,381)	(2,165,980)	(1,589,958)	576,022	26.59%	
Infrastructure Assets - Parks & Ovals	(33,480)	(33,480)	0	33,480	(100.00%)	
Infrastructure Assets - Other	(60,000)	0	0	Within Threshold	0.00%	
Inflows from investing activities						
Proceeds from Sale of Assets	72,000	0	35,768	35,768	0.00%	
Contributions for the Development of Assets	2,365,133	825,676	1,148,701	323,025	39.12%	▲
Amount Attributable to Investing Activities	(1,663,228)	(1,767,284)	(628,535)			
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(486,694)	(260,031)	(241,732)	18,299	Within Threshold	
Transfer to Reserves	(28,000)	(15,659)	(3,668)	11,991	76.58%	
Inflows from financing activities						
Transfer from Reserves	37,000	0	0	Within Threshold	0.00%	
Amount Attributable to Financing Activities	(477,694)	(275,690)	(245,400)			
Sub Total	(2,660,000)	(60,428)	2,209,909			
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,660,000	2,660,000	2,595,085	(64,915)	Within Threshold	
Closing Funds	0	0	0			
	2,660,000	2,660,000	2,595,085			
NET SURPLUS/(DEFICIT)	(0)	2,599,572	4,804,994			

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 31 JANUARY 2026

	ACTUAL 30 JUNE 2025	ACTUAL YTD
Cash - Unrestricted	\$2,451,286	\$4,549,795
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$1,135,419	\$1,139,087
Accounts Receivable - Rates	\$492,025	\$1,092,195
Accounts Receivable - Sundry	\$237,010	\$218,030
GST Receivable	\$1,842	\$44,970
Contract Assets	\$296,070	\$296,070
Inventories	\$22,290	\$29,631
Land held for Resale	\$233,584	\$233,584
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$4,869,526	\$7,603,361
LESS: CURRENT LIABILITIES		
Payables	(\$475,862)	(\$290,952)
ATO Liabilities	\$57,476	(\$16,609)
Unspent Grant Liabilities	(\$496,045)	(\$1,127,128)
Employee Provisions	(\$524,215)	(\$524,215)
Accrued Interest on Loans	(\$21,895)	\$0
Interest Bearing Loans	(\$486,694)	(\$244,962)
Springhaven Accommodation Bonds	\$0	\$0
CURRENT LIABILITIES	(\$1,947,235)	(\$2,203,867)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$1,135,419)	(\$1,139,087)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$486,694	\$244,962
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$233,584)	(\$233,584)
Less Provision for Doubtful Debts	\$8,993	\$8,993
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$0	\$0
Add Back Accrued Interest on Loans	\$21,895	\$0
Add: Current liabilities not expected to be cleared at end of year	\$524,215	\$524,215
Unspent loan funds - Loan 150	\$0	
Roundings	\$0	\$0
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$2,595,086	\$4,804,994

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Fees & Charges	651,312	713,856	62,544	Within Threshold	TIMING	Increase in Town Planning Fees \$69k, Decrease in Standpipe Water Income \$29k, Increase in Private Works Income \$11k.
Other Revenue	551,149	540,678	(10,471)	Within Threshold	TIMING	Increase in Admin Sundry Income \$26k, Decrease in Fire Prevention Sundry Income \$19k, Increase in Black Cockatoo Cafe Income \$15k, Decrease in Workers compensation Income \$15k, Decrease in Lease Of KSC Properties Income \$15k.
Operating Expenses						
Employee Costs	(2,575,010)	(2,292,386)	282,624	-11%	PERMANENT/ TIMING	Increase in Admin Salaries \$51k, Decrease in Admin FBT \$38k, Decrease in BRPC Salaries \$ 42k, Increase in Fire Hazard Reduction wages \$11k, Decrease in Health Salaries \$64k, Decrease in Staff Housing Ground Maint \$15k, Decrease in Tourism Salaries \$25k, Decrease in Work Supervisor Salaries \$46k, Decrease in Supervisor Superannuation \$14k, Increase in Annual leave \$26k, Increase in Public holidays \$25k, Increase in Long service leave \$34k, Decrease in Cleaners Superannuation \$10k, Decrease in Workers Compensation wages \$11k, Decrease in Maintenance Grading wages \$190k, Increase in Drainage Maint \$41k, Decrease in Guide Post & Signage \$30k, Increase in Trees Rural Major Works \$29k, Increase in Kojonup Townsite Verge Maintenance \$35k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Materials & Contracts	(1,903,463)	(1,458,085)	445,378	23%	TIMING	Decrease in Election expenses \$36k, Decrease in Integrated Planning expenses \$51k, Decrease in Printing & Stationary \$13k, Decrease in Telephone & Internet \$15k, Decrease in Software Licensing Fees \$73k, Decrease in ICT Support \$34k, Increase in ICT Website \$11k, Decrease in VROC shared services \$22k, Decrease in CESM Expenses \$17k, Decrease in Doctors Services Contribution \$18k, Increase in Staff housing Ground maintenance \$17k, Decrease in Great Southern Homes expenses \$17k, Decrease in Recycle Depot \$67k, Decrease in Hard Waste Pickup \$17k, Decrease in Transport of Waste and Loader Hire \$10k, Increase in Town Planning Expenses \$14k, Increase in Sport Complex Ground Maint \$11k, Decrease in Bridge Maint \$32k, Increase in Airstrip Ground Maint \$20k, Decrease in Digital Story Area expenses \$27k, Decrease in Kodja Place Retail Stock expenses \$11k, Decrease in PWOH Other Staff expenses \$20k, Increase in RAMM expenses \$13k, Decrease in Fuel & Oil expenses \$32k, Decrease in Tyres & Tubes \$13k, Increase in Parts and Repairs expenses \$71k, Increase in Maintenance Grading expenses \$46k, Increase in Trees Rural Major Works \$11k.
Utilities	(227,570)	(199,186)	28,384	-12%	TIMING	Increase in Admin Telephone & Internet \$12k, Decrease in Swimming Pool - Utility & Communications \$12k.
Depreciation on Assets	(3,007,203)	(3,619,075)	(611,872)	20%	TIMING	Increase in Housing Depreciation \$54k, Increase in Transport Depreciation \$530k, Increase in Plant Depreciation \$10k.
Interest Expense	(80,135)	(42,363)	37,772	47%	TIMING	Decrease in Staff Housing loan interest \$11k, Decrease in Recreation Loan interest \$14k.
Insurances	(490,332)	(292,153)	198,179	-40%	TIMING	Decrease in Admin Insurance \$13k, Decrease in Admin Office Insurance \$21k, Decrease in Brigade Insurance \$33k, Decrease in Bridges Insurance \$14k, Decrease in PWOH Workers Compensation Insurance \$17k, Decrease in Vehicle Fleet Insurance \$46k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

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$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Other Expenses	(177,232)	(85,172)	92,060	-52%	TIMING	Decrease in Member Conference expenses \$15k, Decrease in Loan Guarantee Fee \$10k, Decrease in Plant Costs allocated to Works \$42k
<u>Investing Activities</u>						
Buildings	(90,000)	(102,970)	(12,970)	14%	TIMING	Increase in Memorial Hall Capital Expenditure \$ 40k, Decrease in Black Cockatoo Café \$ 23k.
Plant & Equipment	(153,500)	(103,170)	50,330	-33%	TIMING	Decrease in Purchase of Light Vehicles \$ 107k, Increase in Major Plant Purchases \$55k.
Furniture & Equipment	(150,000)	(16,907)	133,093	89%	TIMING	Decrease in ICT Plan Implementation \$133k.
Infrastructure - Roads	(2,165,980)	(1,589,958)	576,022	27%	TIMING	Decrease in Spring Street Asphalt \$358k, Decrease in Misson Road Floodway 24/25 \$20k, Increase in Tone Rd Stab & Seal Failures \$18k, Decrease in Boscabel Chittinup RD Reseal \$48k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 2.25 \$15k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 5.16 \$16k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 7.65 \$15k, Decrease in Shamrock Rd Widen \$188k, Increase in Darkan Rd Reseal \$27k, Decrease in Darkan Rd Reconstruction \$122k, Decrease in Jinalup Rd Reseal \$99k, Increase in Kojonup-Frankland Rd Reconstruct And Reseal \$ 18k, Increase in Creek Road - Gravel Sheet \$ 11k, Increase in Broomehill-Kojonup Road \$ 313k, Decrease in Council - Thornbury Close Construction including Fire Road \$85k.
Infrastructure - Parks & Ovals	(33,480)	0	33,480	-100%	PERMANENT	Decrease in Apex Park Playground \$ 33k.
Non-Operating Grants	825,676	1,148,701	323,025	39%	TIMING	Increase in RRG grants Revenue \$ 469k, Increase in Regional Road Safety Grant \$313k, Decrease in Grant Road Recovery \$471k, Increase in Commodity Route Grant \$11k.

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 JANUARY 2026

	Note	2024-25 ACTUAL \$	2025-2026 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,451,286	4,549,795	2,098,509
Restricted Cash & Cash Equivalents		1,135,419	1,139,087	3,668
Trade and other receivables		729,035	1,310,224	581,189
ATO Receivables		1,842	44,970	43,128
Contract Assets		296,070	296,070	0
Inventories		22,290	29,631	7,341
Land Held for Resale		233,584	233,584	0
Total current assets		4,869,526	7,603,361	2,733,835
Non-current assets				
Trade and other receivables		114,776	114,776	0
LG House Unit Trust		99,524	99,524	0
Land Held for Resale		0	0	0
Land		2,292,085	2,292,085	0
Buildings		26,749,619	26,444,853	-304,766
Furniture & Equipment		367,345	370,054	2,710
Plant & Equipment		3,049,662	2,855,766	-193,896
Tools		0	0	0
Roads Infrastructure		94,871,109	93,525,221	-1,345,887
Kerbing Infrastructure		2,085,779	2,085,779	0
Drainage Infrastructure		10,018,154	10,018,154	0
Bridges Infrastructure		5,875,371	5,875,371	0
Footpaths Infrastructure		1,217,497	1,217,497	0
Parks Infrastructure		2,234,623	2,234,623	0
Other Infrastructure		5,820,586	5,820,586	0
Total non-current assets		154,796,130	152,954,291	-1,841,839
Total assets		159,665,656	160,557,652	891,996
Current liabilities				
Trade and other payables		497,757	315,648	182,109
ATO Liabilities		-57,476	-8,086	-49,390
Contracts Liability		496,045	1,127,128	-631,083
Interest-bearing loans and borrowings		486,694	244,962	241,732
Provisions		524,215	524,215	0
Total current liabilities		1,947,235	2,203,867	-256,631
Non-current liabilities				
Interest-bearing loans and borrowings		3,993,184	3,993,184	0
Non-Current Payables		0	0	0
Provisions		94,599	94,599	0
Total non-current liabilities		4,087,783	4,087,783	0
Total liabilities		6,035,019	6,291,650	-256,631
Net assets		153,630,638	154,266,002	635,365
Equity				
Retained surplus		71,354,745	71,351,077	-3,668
Net Result		0	635,365	635,365
Reserve - asset revaluation		81,140,473	81,140,473	0
Reserve - Cash backed		1,135,419	1,139,087	3,668
Total equity		153,630,638	154,266,002	635,365

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

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2025/2026 Original Budget	2025/2026 YTD Budget	2025/2026 YTD Actuals	% of Annual Budget
Governance									
C137	ICT Plan Implementation		CEO	F&E	Renewal	300,000	150,000	16,907	6%
2104	Purchase of Light Vehicles		CEO	P&E	Renewal	107,000	107,000	0	0%
						407,000	257,000	16,907	
Housing									
C142	8 Soldier Road - Building renewal	2.2.14	MPS	L&B	Renewal	35,000	35,000	27,414	78%
C313	Jean Sullivan Units - Building Renewal		MPS	L&B	Renewal	10,000	0	0	0%
C145	ILU's - Building Renewal		MPS	L&B	Renewal	12,000	0	0	0%
						57,000	35,000	27,414	
Community Amenities									
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	200,000	0	0	0%
						200,000	0	0	
Recreation & Culture									
C158	Swimming Pool Equipment		MPS	P&E	Renewal	46,500	46,500	48,300	104%
6644	Sports Complex - New oven		MPS	F&E	Renewal	15,000	0	0	0%
C295	Swimming Pool - Cover over pool		MPS	L&B	Renewal	15,000	15,000	13,840	92%
C105	Memorial Hall Capital Expenditure - Replace ceiling		MPS	L&B	Renewal	0	0	39,840	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	33,480	33,480	0	0%
						109,980	94,980	101,980	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	153,000	0	54,870	36%
						153,000	0	54,870	
Transport - Infrastructure									
C507	RTR - Spring Street Asphalt		MWS	Infr.	Renewal	375,000	375,000	17,370	5%
CJ508	RTR - Misson Road Floodway		MWS	Infr.	Renewal	20,000	20,000	0	0%
CJ509	RTR - Soldier Road - Asphalt		MWS	Infr.	Renewal	75,000	0	0	0%
CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26		MWS	Infr.	Renewal	18,530	0	0	0%
R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works		MWS	Infr.	Renewal	75,000	0	873	1%
R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90		MWS	Infr.	Renewal	145,000	0	18,272	13%
R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94		MWS	Infr.	Renewal	112,136	0	0	0%
R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06		MWS	Infr.	Renewal	85,000	0	0	0%
R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22		MWS	Infr.	Renewal	95,000	47,500	0	0%
R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25		MWS	Infr.	Renewal	60,000	19,998	4,915	8%
R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16		MWS	Infr.	Renewal	60,000	19,998	4,378	7%
R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65		MWS	Infr.	Renewal	60,000	19,998	4,798	8%
RRG001	Shamrock Rd Widen SLK 15.8 - 18.8		MWS	Infr.	Upgrade	705,000	705,000	517,444	73%
RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0		MWS	Infr.	Renewal	105,000	52,500	79,271	75%
RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8		MWS	Infr.	Upgrade	615,000	615,000	492,775	80%
RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0		MWS	Infr.	Renewal	210,000	139,986	41,380	20%
RRG005	Kojonup-Frankland Rd Reconstruct And Reseal		MWS	Infr.	Renewal	0	0	17,761	0%
CJ079	Reillys Creek Road - Gravel Sheet		MWS	Infr.	Upgrade	76,715	0	11,110	14%
RC003	Thornbury Close Construction including fire road (Industrial Area)		MWS	Infr.	Upgrade	151,000	151,000	66,119	44%
RC004	Jingalup Road Re-Alignment		MWS	Infr.	Upgrade	30,000	0	0	0%
RSP001	Broomehill-Koonup Rd Seal With Aec/Acl - Slk 0.00 To 16.85		MWS	Infr.	Upgrade	0	0	313,493	0%
						3,073,381	2,165,980	1,589,958	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCCS	L&B	Renewal	15,000	15,000	19,750	132%
C349	Black Cockatoo Café Capital Expenditure		MCCS	L&B	Renewal	25,000	25,000	2,126	9%
C054	Promotional Signage at Airstrip	1.4.7	CEO	Infr.	New	60,000	0	0	0%
						100,000	40,000	21,877	
Total Capital Expenditure						4,100,361	2,592,960	1,813,004	44.2%

SUMMARIES:			
Land Held for Resale	200,000	0	0.0%
Land & Buildings	112,000	90,000	91.9%
Infrastructure	3,166,861	2,199,460	50.2%
Plant & Equipment	306,500	153,500	33.7%
Furn & Equipment	315,000	150,000	5.4%
	4,100,361	2,592,960	44.2%
At No Cost	0	0	0.0%
Asset Renewal	2,109,646	1,121,960	16.9%
New Asset	213,000	0	25.8%
Upgrading Asset	1,777,715	1,471,000	78.8%
	4,100,361	2,592,960	44.2%
Chief Executive Officer	667,000	257,000	2.5%
Manager Corporate & Community Services	40,000	40,000	54.7%
Manager Works & Services	3,226,381	2,165,980	51.0%
Senior Horticulturalist	33,480	33,480	0.0%
Manager Property Services	133,500	96,500	96.9%
	4,100,361	2,592,960	44.2%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 31 JANUARY 2026

UNSPENT CAPITAL GRANTS							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Transport							
MRWA - Regional Road Group Grants 2024-2025	142,379	0	(142,379)	0	0	0	0
DITRDC - Roads to Recovery Grant 2024-2025	349,997	0	(50,605)	299,392	548,997	0	50,605
DITRDC - Roads to Recovery Grant 2025-2026	0	0	0	0	692,136	521,276	0
MRWA RRG 25-26 Shamrock Rd	0	376,000	(376,000)	0	470,000	56,400	375,998
MRWA RRG 24-25 Jingalup Rd Reseal	0	112,000	(41,380)	70,620	140,000	56,000	41,380
MRWA RRG 24-25 Kojonup Darkan Reseal	0	56,000	(10,354)	45,646	70,000	28,000	10,354
MRWA RRG 24-25 Kojonup Darkan Reconstruction	0	328,000	(328,000)	0	410,000	164,000	328,000
MRWA RRG 24-25 Kojonup Frankland RD Reseal	0	60,000	(17,761)	42,239	0	0	17,761
MRWA - Commodity Route Grants 2025-2026	0	68,000	(11,110)	56,890	34,000	0	11,110
MRWA Regional Road Safety Project-Broomhill	0	922,165	(313,493)	608,672	0	0	313,493
Economic Services							
Dept of Water - Water Re-use (Community Drought)	3,669	0	0	3,669	0	0	0
Total Unspent Capital Grants	496,045	1,922,165	(1,291,082)	1,127,128	2,365,133	825,676	1,148,701
CONTRACT LIABILITIES							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Housing							
GSDC - Great Southern Homes Grant	0	30,000	(30,000)	0	30,000	30,000	30,000
Total Contract Liabilities	-	30,000	(30,000)	-	30,000	30,000	30,000
TOTAL LIABILITIES & REVENUE	496,045	1,952,165	(1,321,082)	1,127,128	2,395,133	855,676	1,178,701

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026

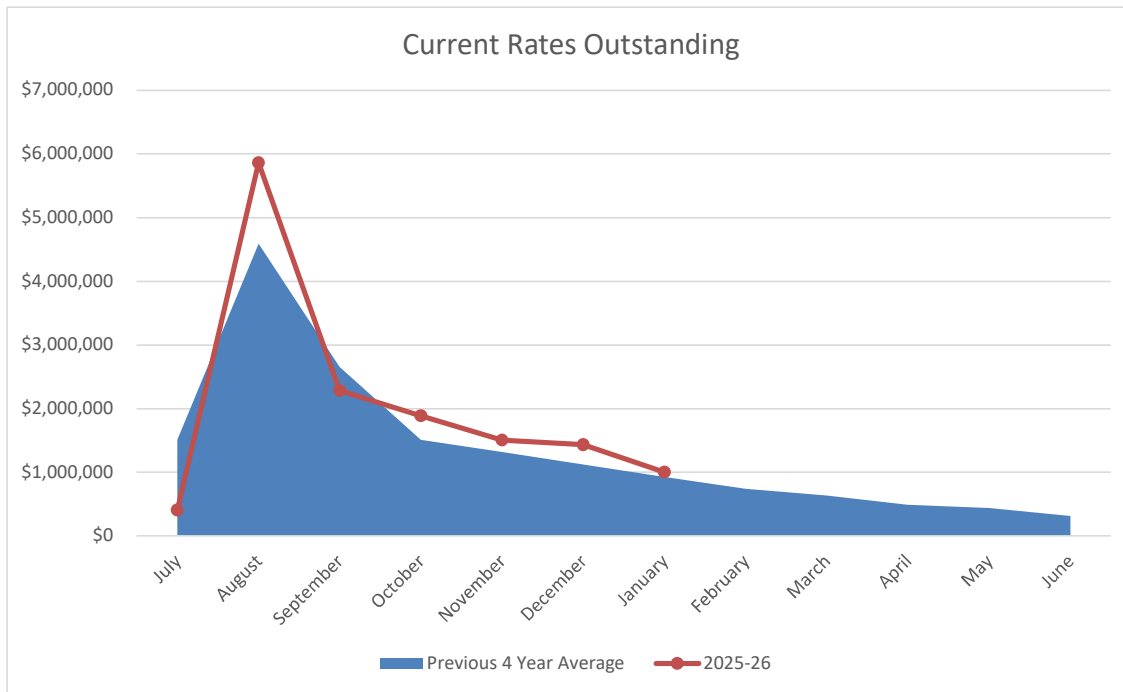
RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Plant Reserve	269,951	872	0	270,823	269,771	7,800	0	277,571
Employee Leave	296,408	957	0	297,365	296,230	7,800	0	304,030
Low Income Housing	91,023	294	0	91,317	90,963	1,850	0	92,813
Sporting Facility	0	0	0	0	68,321	1,380	(15,000)	54,701
Landfill Waste Management	87,276	282	0	87,558	87,217	1,770	0	88,987
Kodja Place Tourist Precinct	0	0	0	0	18	0	0	18
Community Grants Reserve	10,627	34	0	10,661	10,619	215	0	10,834
Independent Living Units	172,455	557	0	173,012	172,339	3,490	(22,000)	153,829
Natural Resource Management	106,230	343	0	106,573	106,159	2,150	0	108,309
The Kodja Place Building Upgrade & Renewal	19,222	62	0	19,284	19,191	390	0	19,581
Asset Acquisition and Replacement Reserve	0	0	0	0	0	0	0	0
Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve	82,228	266	0	82,494	13,830	1,155	0	14,985
	1,135,420	3,667	0	1,139,087	1,134,658	28,000	(37,000)	1,125,658

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-25	Levy for 2025/26	Collectable	Received	Outstanding
Property Rates	\$ 213,171	\$ 5,403,627	\$ 5,616,798	\$ (4,828,903)	\$ 787,895
Rubbish Charges	\$ 46,040	\$ 287,080	\$ 333,120	\$ (278,266)	\$ 54,854
Emergency Services Levy	\$ 22,122	\$ 12,807	\$ 34,929	\$ -	\$ 34,929
Instalment fee & Interest	\$ -	\$ 19,461	\$ 19,461	\$ (19,461)	\$ -
Penalty & ESL Interest	\$ 131,124	\$ 23,167	\$ 154,290	\$ (26,221)	\$ 128,069
Excess Rates	\$ (70,709)	\$ -	\$ (70,709)	\$ (22,088)	\$ (92,797)
Sub- Total	\$ 341,748	\$ 5,746,142	\$ 6,087,890	\$ (5,174,939)	\$ 912,951 16%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 79,569	\$ -	\$ 79,569	\$ 6,878	\$ 86,447
Sub-Total	\$ 421,316				\$ 999,397
Pensioner Deferred Rates	\$ 114,776	\$ -	\$ 114,776	\$ -	\$ 114,776
Total Outstanding	\$ 456,523	\$ 5,746,142	\$ 6,202,666	\$ (5,174,939)	\$ 1,027,726



Sundry Debtors:

	30-Jun-25		31/01/26		Movement This FY
Credit Balance	\$ (7,112)		\$ (7,708)		\$ 596
Current	\$ 364,492		\$ 107,820		\$ 256,672
30 - 60 days	\$ 6,417	1%	\$ 3,816	2%	\$ 2,601
60 - 90 days	\$ 1,562	0%	\$ 2,292	1%	\$ (730)
Greater than 90 days	\$ 127,516	26%	\$ 120,803	53%	\$ 6,713
	\$ 492,875		\$ 227,023		

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

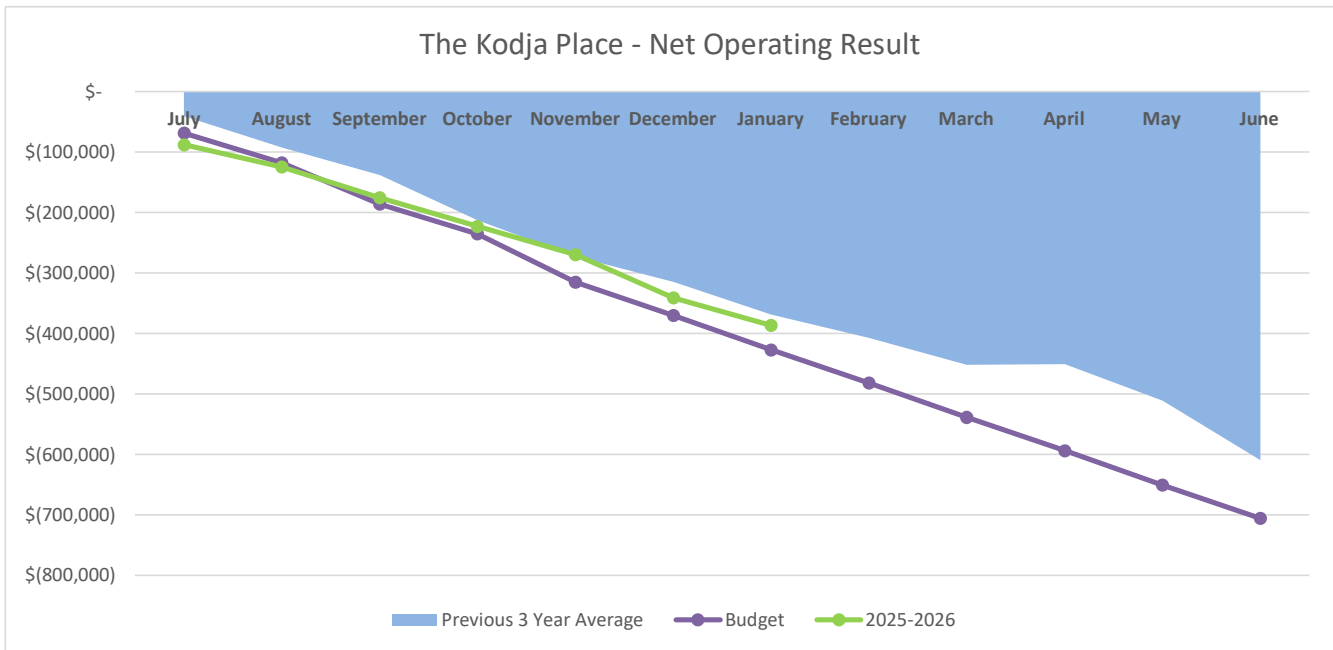
LOAN REPAYMENTS	Loan Number	2025-2026 Actual	2025-2026 New	2025-2026 New	2025-2026 Actual	2025-2026 Actual	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget
		Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$		\$	\$	\$
Law, order, public safety											
Communications Tower	150	358,792	0	(17,541)	(7,456)	341,251	358,792	0	(35,479)	(19,970)	323,313
Health											
Medical Centre Donation	137	101,679	0	(4,483)	(270)	97,196	101,679	0	(9,005)	(1,647)	92,674
Housing											
Bagg Street Unit	135	33,259	0	(5,334)	(485)	27,925	33,259	0	(10,750)	(929)	22,509
Aged Units - GSHI	139	0	0	0	0	0	0	0	0	0	0
Staff Housing - GSHI	140	669,970	0	(31,060)	(1,871)	638,910	669,970	0	(62,388)	(11,409)	607,582
GROH Housing - GSHI	138	592,029	0	(57,722)	(1,376)	534,307	592,029	0	(115,860)	(8,171)	476,169
Staff Housing - GSHI	144	22,617	0	(5,575)	(75)	17,042	22,617	0	(11,203)	(375)	11,414
GROH Housing - GSHI	145	22,617	0	(5,575)	(75)	17,041	22,617	0	(11,203)	(375)	11,414
Staff Housing Renovations	148	254,607	0	(8,160)	(5,526)	246,447	254,607	0	(16,501)	(11,056)	238,106
Recreation and culture											
Sports Complex	134	161,764	0	(9,812)	(3,952)	151,952	161,764	0	(19,867)	(7,952)	141,897
Sports Complex Wall	136	42,391	0	(5,117)	(350)	37,274	42,391	0	(10,285)	(793)	32,106
Netball Courts & Roof	143	1,228,607	0	(28,269)	(6,244)	1,200,338	1,228,607	0	(56,945)	(34,945)	1,171,662
Oval Lighting	142	157,404	0	(12,601)	(743)	144,802	157,404	0	(25,294)	(2,194)	132,110
Harrison PI Toilets & Park	146	295,831	0	(18,571)	(5,066)	277,260	295,831	0	(37,506)	(7,340)	258,325
Harrison PI Toilets & Park	149	141,646	0	(8,771)	(3,728)	132,875	141,646	0	(17,740)	(11,225)	123,906
Transport											
Airstrip Lighting	141	111,131	0	(5,214)	(257)	105,917	111,131	0	(10,468)	(1,565)	100,663
Economic services											
Land Development	147	285,534	0	(17,925)	(4,890)	267,609	285,534	0	(36,200)	(10,834)	249,334
		4,479,877	0	(241,732)	(42,363)	4,238,145	4,479,878	0	(486,694)	(130,780)	3,993,184

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JANUARY 2026**

MAJOR BUSINESS UNITS

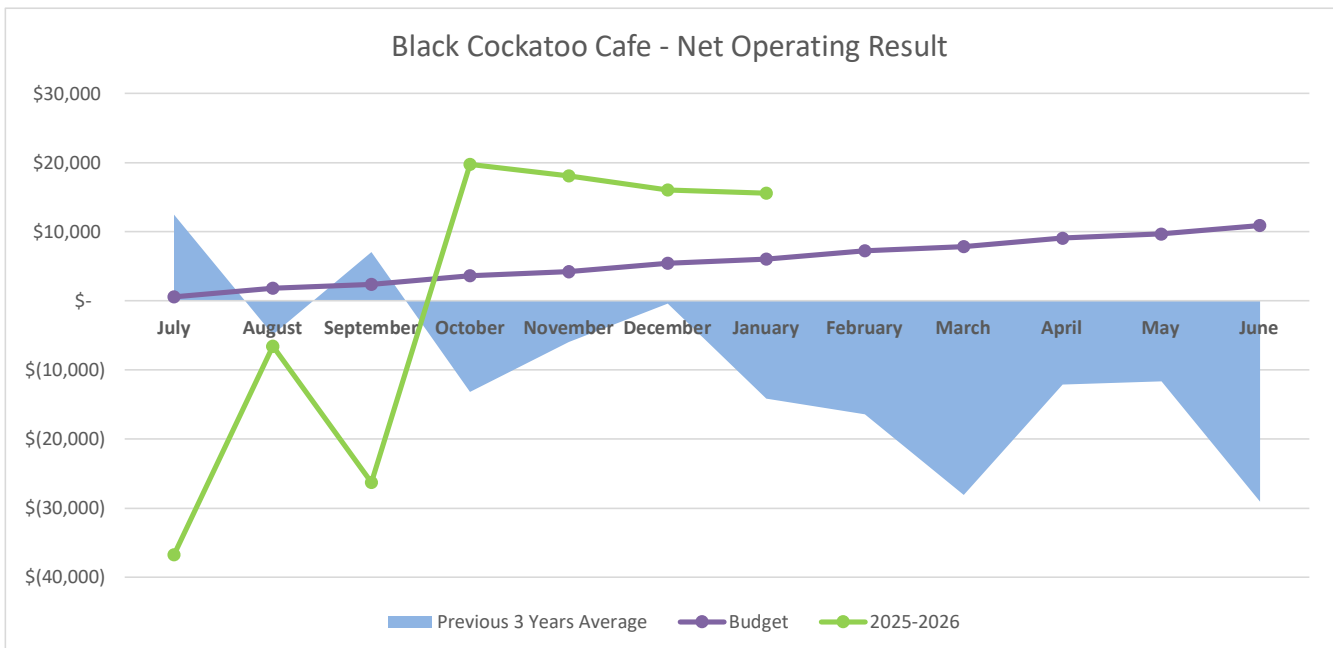
The Kodja Place Precinct

The Shire of Kojonup owns and operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with TKPP.



Black Cockatoo Café

Effective from 1 July 2023, the Shire assumed ownership and operation of The Black Cockatoo Café, located in The Kodja Place Precinct. The following graph shows the trading results of the café.



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
9605	Proceeds Sale of Assets - Plant & Equipment	\$0	(\$35,768)	50%	(\$35,768)	\$0	(\$72,000)	\$0
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	\$0	(\$35,768)		(\$35,768)	\$0	(\$72,000)	\$0
	WRITTEN DOWN VALUE							
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0		\$0	\$0	\$0	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	\$0	(\$35,768)		(\$35,768)	\$0	(\$72,000)	\$0
	Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OPERATING STATEMENT	\$0	(\$35,768)		(\$35,768)	\$0	(\$72,000)	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual	Annual	Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING - RATES								
OPERATING EXPENDITURE								
1112	Admin Allocated to Rates (Cash)	\$34,894	\$11,087	19%	\$0	\$11,087	\$0	\$59,821
1122	Admin Allocated to Rates (Non-Cash)	\$2,478	\$936	22%	\$0	\$936	\$0	\$4,247
1132	Rating Salaries	\$0	\$0	0%	\$0	\$0	\$0	\$0
1162	Superannuation	\$0	\$0	0%	\$0	\$0	\$0	\$0
1182	Rates Printing/postage	\$1,000	\$0	0%	\$0	\$0	\$0	\$1,000
1192	Valuation Expenses	\$1,400	\$2,958	19%	\$0	\$2,958	\$0	\$15,725
1202	Title Searches	\$315	\$0	0%	\$0	\$0	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$2,258	\$1,495	66%	\$0	\$1,495	\$0	\$2,258
1262	Legal Costs Incurred - Rates	\$400	\$0	0%	\$0	\$0	\$0	\$2,000
Sub Total - GENERAL RATES OP/EXP		\$42,745	\$16,476		\$0	\$16,476	\$0	\$85,551
OPERATING INCOME								
1003	General Rates Levied	(\$5,402,594)	(\$5,403,607)	100%	(\$5,403,607)	\$0	(\$5,402,594)	\$0
1053	Back Rates	(\$100)	(\$20)	20%	(\$20)	\$0	(\$100)	\$0
1013	Ex-Gratia Rates	(\$2,515)	(\$2,442)	97%	(\$2,442)	\$0	(\$2,515)	\$0
1043	Non Payment Penalty Interest	(\$21,700)	(\$23,167)	66%	(\$23,167)	\$0	(\$35,000)	\$0
1073	Instalment Administration Charge	(\$4,000)	(\$4,122)	103%	(\$4,122)	\$0	(\$4,000)	\$0
1063	Instalment Interest Charge	(\$12,000)	(\$15,339)	128%	(\$15,339)	\$0	(\$12,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	(\$4,000)	100%	(\$4,000)	\$0	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$95	\$117	117%	\$117	\$0	\$100	\$0
1283	Settlement & Search Charges	(\$2,925)	(\$3,073)	68%	(\$3,073)	\$0	(\$4,500)	\$0
1263	Legal Expenses - Recovered	(\$400)	\$0	0%	\$0	\$0	(\$2,000)	\$0
Sub Total - GENERAL RATES OP/INC		(\$5,450,139)	(\$5,455,652)		(\$5,455,652)	\$0	(\$5,466,609)	\$0
Total - GENERAL RATES		(\$5,407,394)	(\$5,439,177)		(\$5,455,652)	\$16,476	(\$5,466,609)	\$85,551

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026		
		Budget	Actual		Income	Expense	Income	Expense	
OTHER GENERAL PURPOSE FUNDING									
OPERATING EXPENDITURE									
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP						\$0	\$0	\$0	\$0
OPERATING INCOME									
1333		Grants Commission General Purpose Grant	(\$177,104)	(\$132,402)	37%	(\$132,402)	\$0	(\$354,208)	\$0
1343		Grants Commission Local Roads Grant	(\$191,829)	(\$224,469)	59%	(\$224,469)	\$0	(\$383,657)	\$0
1373		Interest Received - Municipal	(\$292)	\$0	0%	\$0	\$0	(\$500)	\$0
1393		Interest Received - Reserves	(\$14,280)	(\$3,668)	13%	(\$3,668)	\$0	(\$28,000)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC						(\$360,539)	\$0	(\$766,365)	\$0
Total - OTHER GENERAL PURPOSE FUNDING			(\$383,504)	(\$360,539)		(\$360,539)	\$0	(\$766,365)	\$0
Total - GENERAL PURPOSE FUNDING			(\$5,790,898)	(\$5,799,715)		(\$5,816,191)	\$16,476	(\$6,232,974)	\$85,551

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
002D	Depreciation	\$948	\$957	59%	\$0	\$957	\$0	\$1,625
1502	Meeting Attendance Fees	\$51,579	\$52,948	51%	\$0	\$52,948	\$0	\$103,157
1508	Members Travelling	\$1,956	\$1,035	35%	\$0	\$1,035	\$0	\$2,920
1512	Conferences & Training Expenses	\$15,250	\$0	0%	\$0	\$0	\$0	\$15,500
1522	Members Communications Allowance	\$10,500	\$6,602	31%	\$0	\$6,602	\$0	\$21,000
1532	Election Expenses	\$36,100	\$0	0%	\$0	\$0	\$0	\$36,100
1542	Presidents/Dep Allowances	\$19,000	\$17,512	46%	\$0	\$17,512	\$0	\$38,000
1562	Refreshments & Functions (Councillors)	\$6,549	\$5,238	47%	\$0	\$5,238	\$0	\$11,100
1572	Refreshments & Functions Staff)	\$5,138	\$4,157	67%	\$0	\$4,157	\$0	\$6,190
1592	Members Insurance	\$11,775	\$7,359	62%	\$0	\$7,359	\$0	\$11,775
1602	Subscriptions	\$37,870	\$28,783	76%	\$0	\$28,783	\$0	\$37,870
1612	Misc Expenses - Members	\$990	\$262	17%	\$0	\$262	\$0	\$1,500
1624	Integrated Planning Expenses	\$50,990	\$0	0%	\$0	\$0	\$0	\$87,415
1632	Vehicle Operating Expenses	\$450	\$0	0%	\$0	\$0	\$0	\$500
1642	Advertising	\$0	\$680	0%	\$0	\$680	\$0	\$0
1662	Audit Fees	\$9,052	\$2,950	6%	\$0	\$2,950	\$0	\$51,650
1702	Administration Allocation (Cash)	\$407,100	\$184,640	26%	\$0	\$184,640	\$0	\$697,914
1712	Administration Allocation (Non-Cash)	\$12,388	\$12,475	59%	\$0	\$12,475	\$0	\$21,237
1772	Doubtful Debt Expenses	\$0	\$0	0%	\$0	\$0	\$0	\$500
1792	Legal Costs	\$1,620	\$0	0%	\$0	\$0	\$0	\$3,000
2075	VROC - Shared Services	\$22,000	\$0	0%	\$0	\$0	\$0	\$22,000
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$701,254	\$325,599		\$0	\$325,599	\$0	\$1,170,953
OPERATING INCOME								
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$701,254	\$325,599		\$0	\$325,599	\$0	\$1,170,953

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
GOVERNANCE - GENERAL								
OPERATING EXPENDITURE								
003D	Depreciation (Sch 4)	\$61,939	\$62,374	59%	\$0	\$62,374	\$0	\$106,185
1852	Salaries - Admin	\$621,969	\$672,803	63%	\$0	\$672,803	\$0	\$1,066,276
1882	Admin Superannuation	\$78,430	\$84,035	62%	\$0	\$84,035	\$0	\$134,456
1892	Staff Insurances	\$47,418	\$34,500	73%	\$0	\$34,500	\$0	\$47,418
1902	FBT Admin Staff	\$13,090	(\$24,417)	-144%	\$0	(\$24,417)	\$0	\$17,000
1912	Conference & Training	\$7,032	\$19,497	108%	\$0	\$19,497	\$0	\$18,030
1922	Advertising	\$3,280	\$535	7%	\$0	\$535	\$0	\$8,000
1931	Occupational Risk Co-Ordinator Costs	\$5,250	\$0	0%	\$0	\$0	\$0	\$9,000
1932	Occ Health & Safety	\$6,955	\$1,120	9%	\$0	\$1,120	\$0	\$12,780
1942	Staff Uniforms	\$4,675	\$488	9%	\$0	\$488	\$0	\$5,500
1952	Admin Staff Costs	\$8,599	\$8,847	59%	\$0	\$8,847	\$0	\$14,985
1957	Office Building Maintenance	\$5,290	\$2,418	32%	\$0	\$2,418	\$0	\$7,675
1958	Office - Cleaning & Assoc	\$23,959	\$31,229	76%	\$0	\$31,229	\$0	\$41,075
1959	Office - Utility Charges	\$7,760	\$6,445	49%	\$0	\$6,445	\$0	\$13,200
1962	Office Gardens & Surrounds-Mtce	\$2,499	\$7,228	115%	\$0	\$7,228	\$0	\$6,284
1972	Admin Printing & Stationery	\$16,530	\$13,110	46%	\$0	\$13,110	\$0	\$28,400
1982	Telephone & Internet	\$14,714	\$12,607	48%	\$0	\$12,607	\$0	\$26,275
2002	Office Equip Maint	\$583	\$0	0%	\$0	\$0	\$0	\$1,000
2004	Office - Insurance.	\$42,124	\$21,405	51%	\$0	\$21,405	\$0	\$42,124
2006	Donations CEO discretion	\$250	\$0	0%	\$0	\$0	\$0	\$500
2008	Donations - Council	\$1,000	\$100	10%	\$0	\$100	\$0	\$1,000
2012	Non Capital Purchases	\$708	\$0	0%	\$0	\$0	\$0	\$2,500
2022	Bank Charges	\$21,420	\$14,529	43%	\$0	\$14,529	\$0	\$34,000
2032	Postage & Freight	\$4,080	\$4,806	80%	\$0	\$4,806	\$0	\$6,000
2042	ICT Computer Support	\$72,862	\$36,048	30%	\$0	\$36,048	\$0	\$121,865
1992	ICT Software Licensing Fees	\$84,220	\$19,435	13%	\$0	\$19,435	\$0	\$146,036
2043	ICT Website Subscription & Upgrade	\$0	\$11,400	0%	\$0	\$11,400	\$0	\$0
2044	ICT Hardware Purchases (<\$5,000)	\$875	\$554	37%	\$0	\$554	\$0	\$1,500
2052	Admin Vehicle Expenses	\$9,683	\$7,308	44%	\$0	\$7,308	\$0	\$16,600
2062	Admin Legal Expenses	\$14,583	\$5,770	23%	\$0	\$5,770	\$0	\$25,000
2277	Finance Consultants	\$47,600	\$56,317	63%	\$0	\$56,317	\$0	\$89,600
2275	Records Management	\$26,657	\$27,392	60%	\$0	\$27,392	\$0	\$45,700
2278	Security Monitoring	\$800	\$654	41%	\$0	\$654	\$0	\$1,600
2092	Mis Expense - Admin	\$1,552	\$668	25%	\$0	\$668	\$0	\$2,660
2102	Admin - Novated Lease Expenses	\$11,503	\$12,062	61%	\$0	\$12,062	\$0	\$19,720
2172	Less Admin Non Cash Realloc	(\$61,939)	(\$62,374)	59%	\$0	(\$62,374)	\$0	(\$106,185)
2182	Less Admin Cash Exp Realloc	(\$1,163,143)	(\$923,201)	46%	\$0	(\$923,201)	\$0	(\$1,994,039)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$44,807	\$165,692		\$0	\$165,692	\$0	\$19,720

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OPERATING INCOME								
2053	Sundry Misc Income - Admin	(\$175)	(\$26,124)	8708%	(\$26,124)	\$0	(\$300)	\$0
2083	Police Licensing Commissions	(\$24,800)	(\$28,461)	71%	(\$28,461)	\$0	(\$40,000)	\$0
2113	Admin - Novated Lease Contributions	(\$11,503)	(\$12,062)		(\$12,062)	\$0	(\$19,720)	\$0
2143	Photocopying Fees	(\$12)	\$0	0%	\$0	\$0	(\$20)	\$0
169730	SUNDRY INCOME - LIBRARY MUN		\$0		\$0			
	Sub Total - GOVERNANCE - GENERAL OP/INC	(\$36,490)	(\$66,648)		(\$66,648)	\$0	(\$60,040)	\$0
	Total - GOVERNANCE - GENERAL	\$8,318	\$99,044		(\$66,648)	\$165,692	(\$60,040)	\$19,720
	Total - GOVERNANCE	\$709,572	\$424,643		(\$66,648)	\$491,291	(\$60,040)	\$1,190,673

SHIRE OF KOJONUP
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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
LAW ORDER & PUBLIC SAFETY								
FIRE PREVENTION								
OPERATING EXPENDITURE								
2272	Emergency Operating Expenses	\$7,983	\$12,534	92%	\$0	\$12,534	\$0	\$13,685
2271	Emergency Operations Room - Storage	\$292	\$0	0%	\$0	\$0	\$0	\$500
2281	Community Emergency Services Manager Wages Expense	\$64,869	\$65,478	50%	\$0	\$65,478	\$0	\$129,737
2283	CESM Other Expenses	\$20,100	\$3,641	9%	\$0	\$3,641	\$0	\$40,200
2292	Fire Hazard Reduction	\$19,614	\$37,209	111%	\$0	\$37,209	\$0	\$33,625
2302	Ground & Aerial Inspections	\$6,000	\$3,926	65%	\$0	\$3,926	\$0	\$6,000
2322	Administration Costs	\$4,177	\$2,828	56%	\$0	\$2,828	\$0	\$5,060
2342	Fire Fighting - Shire Resources	\$3,676	\$4,199	71%	\$0	\$4,199	\$0	\$5,873
2372	Brigade Expenses	\$76,317	\$45,696	52%	\$0	\$45,696	\$0	\$87,130
2284	Bushfire Risk Mitigation Officer (BRMO)- Salaries	\$42,144	\$0	0%	\$0	\$0	\$0	\$72,250
2294	BRMO - Superannuation	\$5,078	\$0	0%	\$0	\$0	\$0	\$8,706
2382	Administration Allocated - Cash	\$34,894	\$27,696	46%	\$0	\$27,696	\$0	\$59,821
2442	Administration Allocated - Non-Cash	\$619	\$624	59%	\$0	\$624	\$0	\$1,062
2443	Interest on Loan - Bushfire	\$16,980	\$7,456	37%	\$0	\$7,456	\$0	\$19,970
2444	Govt Guarantee Fee - Loan 150 Expense	\$1,680	\$0		\$0	\$0	\$0	\$1,680
004D	Buildings Depreciation	\$24,062	\$19,727	48%	\$0	\$19,727	\$0	\$41,250
Sub Total - FIRE PREVENTION OP/EXP		\$328,483	\$231,013		\$0	\$231,013	\$0	\$526,549
OPERATING INCOME								
2363	Fines & Penalties	(\$642)	(\$2,265)	206%	(\$2,265)	\$0	(\$1,100)	\$0
2383	Sale of Fire Maps	(\$93)	(\$91)	57%	(\$91)	\$0	(\$160)	\$0
2393	Sundry Misc income - Fire	(\$18,958)	(\$3,200)	10%	(\$3,200)	\$0	(\$32,500)	\$0
2373	ESL Levy Funding	(\$37,500)	(\$58,816)	78%	(\$58,816)	\$0	(\$75,000)	\$0
2343	Operating Grant Income	\$0	\$0		\$0	\$0	\$0	\$0
2403	Operating Grants, Subsidies & contributions	(\$70,808)	(\$39,803)		(\$39,803)		(\$141,616)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$128,001)	(\$104,175)		(\$104,175)	\$0	(\$250,376)	\$0
Total - FIRE PREVENTION		\$200,483	\$126,838		(\$104,175)	\$231,013	(\$250,376)	\$526,549

SHIRE OF KOJONUP
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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
ANIMAL CONTROL								
OPERATING EXPENDITURE								
2532	Other Employment Costs	\$0	\$3,335	0%	\$0	\$3,335	\$0	\$0
2542	Conference & Training	\$2,042	\$2,316	66%	\$0	\$2,316	\$0	\$3,500
2552	Ranger Vehicle	\$0	\$93	0%	\$0	\$93	\$0	\$0
2562	Dog Control Expenses	\$1,140	\$93	5%	\$0	\$93	\$0	\$1,955
2572	Dog Pound Expenses	\$1,070	\$198	11%	\$0	\$198	\$0	\$1,834
2573	Contract Ranger Expenses	\$24,791	\$29,818		\$0	\$29,818	\$0	\$42,500
2582	Other Animal Control	\$117	\$0	0%	\$0	\$0	\$0	\$200
2583	Cat Control Expenses	\$443	\$182	24%	\$0	\$182	\$0	\$760
2584	Cat Pound Expenses	\$210	\$13	4%	\$0	\$13	\$0	\$360
2602	Administration Allocated - Cash	\$34,894	\$10,160	17%	\$0	\$10,160	\$0	\$59,821
2612	Administration Allocated - Non-Cash	\$619	\$624	59%	\$0	\$624	\$0	\$1,062
005D	Depreciation Buildings - Animal Control	\$1,030	\$1,144	65%	\$0	\$1,144	\$0	\$1,765
Sub Total - ANIMAL CONTROL OP/EXP		\$66,356	\$47,975		\$0	\$47,975	\$0	\$113,757
OPERATING INCOME								
2633	Ranger Income	(\$233)	\$0	0%	\$0	\$0	(\$400)	\$0
2653	Fines & Penalties - Dog Act	(\$292)	(\$357)	71%	(\$357)	\$0	(\$500)	\$0
2663	Impounding Fees - Dogs	(\$706)	\$0	0%	\$0	\$0	(\$1,210)	\$0
2673	Dog Registrations	(\$1,837)	(\$3,196)	101%	(\$3,196)	\$0	(\$3,150)	\$0
2674	Cat Registrations	(\$292)	(\$444)	89%	(\$444)	\$0	(\$500)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$3,360)	(\$3,996)		(\$3,996)	\$0	(\$5,760)	\$0
Total - ANIMAL CONTROL		\$62,996	\$43,978		(\$3,996)	\$47,975	(\$5,760)	\$113,757

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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OTHER LAW ORDER & PUBLIC SAFETY								
OPERATING EXPENDITURE								
2832	Vehicle Impounding	\$875	\$308	21%	\$0	\$308	\$0	\$1,500
2845	Fines Enforcement Charges	\$0	\$263		\$0	\$263	\$0	\$0
2862	Local Law review	\$3,500	\$0	0%	\$0	\$0	\$0	\$6,000
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$4,375	\$570		\$0	\$570	\$0	\$7,500
OPERATING INCOME								
2863	Income - Misc Other Law & Order	\$0	(\$810)	0%	(\$810)	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	(\$810)		(\$810)	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$4,375	(\$240)		(\$810)	\$570	\$0	\$7,500
Total - LAW ORDER & PUBLIC SAFETY		\$267,853	\$170,577		(\$108,981)	\$279,558	(\$256,136)	\$647,806

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
HEALTH								
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
3102	Health - Salaries	\$63,723	\$0	0%	\$0	\$0	\$0	\$109,243
3132	Superannuation	\$7,647	\$7,229	55%	\$0	\$7,229	\$0	\$13,109
3142	Fringe Benefits Tax	\$7,000	\$0	0%	\$0	\$0	\$0	\$12,000
3162	Health - Other Employment Costs	\$4,348	\$3,013	52%	\$0	\$3,013	\$0	\$5,840
3164	Health - Contractors	\$32,665	\$22,757	41%	\$0	\$22,757	\$0	\$56,000
3212	Admin Allocation to HIA - Cash	\$34,894	\$9,232	15%	\$0	\$9,232	\$0	\$59,821
3242	Analytical Expenses	\$583	\$492	49%	\$0	\$492	\$0	\$1,000
3252	Administration Allocated - Non-cash	\$929	\$936	59%	\$0	\$936	\$0	\$1,593
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$151,789	\$43,659		\$0	\$43,659	\$0	\$258,606
OPERATING INCOME								
3223	Health Act fees, Licences	(\$1,458)	(\$1,853)	74%	(\$1,853)	\$0	(\$2,500)	\$0
3233	Septic Tank Inspection Fees	(\$292)	(\$345)	69%	(\$345)	\$0	(\$500)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$1,750)	(\$2,198)		(\$2,198)	\$0	(\$3,000)	\$0
Total - HEALTH ADMIN & INSPECTION		\$150,039	\$41,461		(\$2,198)	\$43,659	(\$3,000)	\$258,606

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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026		
		Budget	Actual		Income	Expense	Income	Expense	
OTHER HEALTH									
OPERATING EXPENDITURE									
3360		Doctor Services Expenses	\$145,813	\$128,125		\$0	\$128,125	\$0	\$250,000
3361		Interest Paid on Loans	\$919	\$270	16%	\$0	\$270	\$0	\$1,647
New		Vehicle Operating Expenses				\$0	\$0	\$0	\$0
3368		Loan Guarantee Fee	\$405	\$0	0%	\$0	\$0	\$0	\$675
009D		Depreciation Buildings	\$11,809	\$13,135	65%	\$0	\$13,135	\$0	\$20,245
Sub Total - OTHER HEALTH OP/EXP			\$158,946	\$141,530		\$0	\$141,530	\$0	\$272,567
OPERATING INCOME									
Sub Total - OTHER HEALTH OP/INC			\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER HEALTH			\$158,946	\$141,530		\$0	\$141,530	\$0	\$272,567
Total - HEALTH			\$308,985	\$182,991		(\$2,198)	\$185,189	(\$3,000)	\$531,173

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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
EDUCATION & WELFARE								
EDUCATION								
OPERATING EXPENDITURE								
3455	Play in the Park	\$1,458	\$0	0%	\$0	\$0	\$0	\$2,500
3452	Smart Start Expenses	\$1,817	\$0	0%	\$0	\$0	\$0	\$3,115
Sub Total - EDUCATION OP/EXP		\$3,275	\$0		\$0	\$0	\$0	\$5,615
OPERATING INCOME								
Sub Total-EDUCATION OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - EDUCATION		\$3,275	\$0		\$0	\$0	\$0	\$5,615

SHIRE OF KOJONUP
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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
PRE-SCHOOL/OTHER EDUCATION								
OPERATING EXPENDITURE								
3462	Child Care Centre - Building Maint	\$2,110	\$2,062	75%	\$0	\$2,062	\$0	\$2,750
3476	Play Group Community Assistance		\$79		\$0	\$79		
3477	Kindy Café	\$8,866	\$2,207	15%	\$0	\$2,207	\$0	\$15,200
3472	Playgroup/Toy Library - Building Maint	\$3,906	\$4,281	77%	\$0	\$4,281	\$0	\$5,578
3474	Playgroup/Toy Library - Grounds Maint	\$1,966	\$260	8%	\$0	\$260	\$0	\$3,370
3478	SPARK - Expenditure	\$1,750	\$1,697	57%	\$0	\$1,697	\$0	\$3,000
006D	DEPRECIATION (SCH 8)	\$10,188	\$11,333	65%	\$0	\$11,333	\$0	\$17,465
Sub Total - OTHER EDUCATION OP/EXP		\$28,785	\$21,918		\$0	\$21,918	\$0	\$47,363
OPERATING INCOME								
3463	Occasional Care Rent	(\$1,458)	(\$1,459)	58%	(\$1,459)	\$0	(\$2,500)	\$0
3465	Grant - Kindy Café	\$0	\$0	0%	\$0	\$0	(\$14,900)	\$0
3473	Playgroup/Toy Library Fees	(\$105)	\$0	0%	\$0	\$0	(\$180)	\$0
3475	SPARK - Income	\$0	(\$1,350)	45%	(\$1,350)	\$0	(\$3,000)	\$0
			\$0			\$0		
Sub Total - OTHER EDUCATION OP/INC		(\$1,563)	(\$2,809)		(\$2,809)	\$0	(\$20,580)	\$0
Total - OTHER EDUCATION		\$27,222	\$19,109		(\$2,809)	\$21,918	(\$20,580)	\$47,363
Total - EDUCATION & WELFARE		\$30,497	\$19,109		(\$2,809)	\$21,918	(\$20,580)	\$52,978

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
HOUSING								
SPRING HAVEN HOUSING								
3916	Insurance	\$0	\$4,054	0%	\$0	\$4,054	\$0	\$0
3992	Administration Allocated - Cash	\$0	\$36,758	0%	\$0	\$36,758	\$0	\$0
012D	Spring Haven Depreciation	\$41,065	\$40,673	58%	\$0	\$40,673	\$0	\$70,400
013D	Spring Haven Depreciation	\$1,312	\$1,252	56%	\$0	\$1,252	\$0	\$2,250
Sub Total - SPRING HAVEN HOUSING OP/EXP		\$42,377	\$82,754		\$0	\$82,754	\$0	\$72,650
OPERATING INCOME								
Sub Total - SPRING HAVEN HOUSING OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - SPRING HAVEN HOUSING		\$42,377	\$82,754		\$0	\$82,754	\$0	\$72,650
STAFF HOUSING								
OPERATING EXPENDITURE								
3768	Staff Housing Building Maintenance	\$5,767	\$6,306	64%	\$0	\$6,306	\$0	\$9,887
3769	Staff Housing - Operating Expenses	\$25,235	\$20,460	48%	\$0	\$20,460	\$0	\$42,261
3764	Staff Housing - Ground Maint. Various	\$16,438	\$27,231	97%	\$0	\$27,231	\$0	\$28,181
3767	Housing - Great Southern Homes MoU Expenses	\$17,499	\$0		\$0	\$0	\$0	\$30,000
3770	Loan Guarantee Fee L135, L140, L144 & L148	\$6,615	\$0	0%	\$0	\$0	\$0	\$6,615
3771	Staff Housing Loan Interest	\$18,971	\$8,094	34%	\$0	\$8,094	\$0	\$23,769
011D	Housing Depreciation	\$50,520	\$104,538	121%	\$0	\$104,538	\$0	\$86,610
Sub Total - STAFF HOUSING OP/EXP		\$141,046	\$166,629		\$0	\$166,629	\$0	\$227,323
OPERATING INCOME								
3703	Residential Rent - Staff	(\$8,050)	(\$5,088)	37%	(\$5,088)	\$0	(\$13,800)	\$0
3706	Operating Grants, Subsidies & Contributions	(\$30,000)	(\$30,000)		(\$30,000)	\$0	(\$30,000)	\$0
Sub Total - STAFF HOUSING OP/INC		(\$38,050)	(\$35,088)		(\$35,088)	\$0	(\$43,800)	\$0
Total - STAFF HOUSING		\$102,997	\$131,541		(\$35,088)	\$166,629	(\$43,800)	\$227,323

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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
HOUSING OTHER								
OPERATING EXPENDITURE								
4062	Loton Close ILU's Building Maint	\$6,348	\$6,166	59%	\$0	\$6,166	\$0	\$10,383
4064	Loton Close ILU's Grounds Maint	\$5,722	\$1,518	15%	\$0	\$1,518	\$0	\$9,810
4065	Loton Close ILU's Utilities	\$19,781	\$20,588	61%	\$0	\$20,588	\$0	\$33,670
4066	Loton Close ILU's Insurance	\$8,350	\$3,975	48%	\$0	\$3,975	\$0	\$8,350
4202	J Sullivan Units Building Maintenance	\$10,442	\$656	4%	\$0	\$656	\$0	\$17,555
4204	J Sullivan Units Grounds Maintenance	\$3,208	\$6	0%	\$0	\$6	\$0	\$5,500
4205	J Sullivan Units Utilities	\$5,456	\$5,009	46%	\$0	\$5,009	\$0	\$10,910
4206	J Sullivan Units Insurance	\$2,055	\$979	48%	\$0	\$979	\$0	\$2,055
4254	Interest Paid on Loans	\$5,803	\$1,314	15%	\$0	\$1,314	\$0	\$8,546
4255	Loan Guarantee Fee (Housing Other)	\$3,470	\$0	0%	\$0	\$0	\$0	\$3,470
4232	Bagg Street Units Operating	\$3,503	\$4,144	69%	\$0	\$4,144	\$0	\$6,006
4256	GROH - Building Maintenance	\$9,351	\$3,988	29%	\$0	\$3,988	\$0	\$13,705
Sub Total - HOUSING OTHER OP/EXP		\$83,489	\$48,343		\$0	\$48,343	\$0	\$129,960
OPERATING INCOME								
4083	Loton Close ILU's Rent	(\$97,366)	(\$104,100)	62%	(\$104,100)	\$0	(\$166,920)	\$0
4103	Loton Close ILU's - Power Recoups	(\$7,875)	(\$11,777)	87%	(\$11,777)	\$0	(\$13,500)	\$0
4203	J Sullivan Units - Rent	(\$21,582)	(\$18,555)	50%	(\$18,555)	\$0	(\$37,000)	\$0
4243	GROH - Rent	(\$84,697)	(\$78,379)	54%	(\$78,379)	\$0	(\$145,200)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$211,520)	(\$212,811)		(\$212,811)	\$0	(\$362,620)	\$0
Total - HOUSING OTHER		(\$128,030)	(\$164,469)		(\$212,811)	\$48,343	(\$362,620)	\$129,960
Total - HOUSING		\$17,344	\$49,827		(\$247,899)	\$297,726	(\$406,420)	\$429,933

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES								
SANITATION - HOUSEHOLD REFUSE								
OPERATING EXPENDITURE								
5022	Refuse Collection - Kerbside	\$47,540	\$44,126	54%	\$0	\$44,126	\$0	\$81,500
5012	Refuse Site Maintenance	\$3,827	\$0	0%	\$0	\$0	\$0	\$6,560
5013	Refuse Site Rehabilitation	\$1,809	\$86	3%	\$0	\$86	\$0	\$3,102
5002	Recycling Depot/Transfer Stn - Contract	\$159,495	\$91,473	45%	\$0	\$91,473	\$0	\$204,495
5122	Recycling Collection - Kerbside	\$42,990	\$40,003	54%	\$0	\$40,003	\$0	\$73,700
5142	Recycling Education	\$146	\$930	372%	\$0	\$930	\$0	\$250
014D	Depreciation (Sch 10)	\$2,359	\$2,625	65%	\$0	\$2,625	\$0	\$4,045
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$258,166	\$179,242		\$0	\$179,242	\$0	\$373,652
OPERATING INCOME								
5023	Collection Charges - Kerbside	(\$293,800)	(\$287,080)	98%	(\$287,080)	\$0	(\$293,800)	\$0
5033	Recycling/Transfer Station Rental	(\$1,342)	\$0	0%	\$0	\$0	(\$2,300)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$295,142)	(\$287,080)		(\$287,080)	\$0	(\$296,100)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$36,976)	(\$107,838)		(\$287,080)	\$179,242	(\$296,100)	\$373,652

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
SANITATION OTHER								
OPERATING EXPENDITURE								
5027	Verge Pick Up - Hard Waste	\$17,499	\$0	0%	\$0	\$0	\$0	\$30,000
5251	Street Bins Collection - Contract	\$24,791	\$19,426	46%	\$0	\$19,426	\$0	\$42,500
5262	Repair Street Bins	\$117	\$0	0%	\$0	\$0	\$0	\$200
5263	Drum Muster	\$1,458	\$0	0%	\$0	\$0	\$0	\$2,500
5264	Transport of Waste & Loader Hire	\$48,881	\$38,596	46%	\$0	\$38,596	\$0	\$83,800
Sub Total - SANITATION OTHER OP/EXP		\$92,746	\$58,022		\$0	\$58,022	\$0	\$159,000
OPERATING INCOME								
5303	Litter Infringements	(\$117)	\$0	0%	\$0	\$0	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$1,458)	\$0	0%	\$0	\$0	(\$2,500)	\$0
Sub Total - SANITATION OTHER OP/INC		(\$1,575)	\$0		\$0	\$0	(\$2,700)	\$0
Total - SANITATION OTHER		\$91,171	\$58,022		\$0	\$58,022	(\$2,700)	\$159,000
SEWERAGE								
OPERATING EXPENDITURE								
5090	Liquid Waste Pond - Maintenance	\$799	\$1,304	95%	\$0	\$1,304	\$0	\$1,370
Sub Total - SEWERAGE OP/EXP		\$799	\$1,304		\$0	\$1,304	\$0	\$1,370
OPERATING INCOME								
Sub Total - SEWERAGE OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - SEWERAGE		\$799	\$1,304		\$0	\$1,304	\$0	\$1,370

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT								
OPERATING EXPENDITURE								
5616	NRM - Salaries & Wages/Consultancy Fees	\$2,917	\$375	7%	\$0	\$375	\$0	\$5,000
5681	Noxious Weeds	\$2,705	\$0	0%	\$0	\$0	\$0	\$4,637
5686	NRM - Environmental Reserve M'ment	\$7,758	\$14,574	110%	\$0	\$14,574	\$0	\$13,300
5687	Reserve Clean Up	\$11,991	\$0	0%	\$0	\$0	\$0	\$20,556
5752	Administration Allocation Cash	\$11,631	\$18,464	93%	\$0	\$18,464	\$0	\$19,940
5742	Administration Allocation Non-Cash	\$1,548	\$1,559	59%	\$0	\$1,559	\$0	\$2,655
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$38,550	\$34,972		\$0	\$34,972	\$0	\$66,088
OPERATING INCOME								
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$38,550	\$34,972		\$0	\$34,972	\$0	\$66,088
TOWN PLANNING AND REGIONAL DEVELOPMENT								
OPERATING EXPENDITURE								
5842	Town Planning Expenses	\$17,499	\$31,346	104%	\$0	\$31,346	\$0	\$30,000
5922	TPS Review	\$14,583	\$15,864	63%	\$0	\$15,864	\$0	\$25,000
5962	Administration Allocated Cash	\$34,894	\$9,232	15%	\$0	\$9,232	\$0	\$59,821
5832	Administration Allocated Non-Cash	\$619	\$624	59%	\$0	\$624	\$0	\$1,062
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$67,596	\$57,066		\$0	\$57,066	\$0	\$115,883
OPERATING INCOME								
5973	Planning Fees	(\$3,792)	(\$73,037)	1124%	(\$73,037)	\$0	(\$6,500)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$3,792)	(\$73,037)		(\$73,037)	\$0	(\$6,500)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$63,804	(\$15,971)		(\$73,037)	\$57,066	(\$6,500)	\$115,883

SHIRE OF KOJONUP
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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - CEMETERIES								
OPERATING EXPENDITURE								
5999	Cemetery Digital Database	\$758	\$0	0%	\$0	\$0	\$0	\$1,300
6001	Cemetery - Grave Digging	\$26,380	\$40,258	89%	\$0	\$40,258	\$0	\$45,225
6006	Kojonup Cemetery - Niche Wall Maint	\$948	\$66	4%	\$0	\$66	\$0	\$1,625
6002	Kojonup Cemetery - Grounds Maint	\$12,066	\$15,869	77%	\$0	\$15,869	\$0	\$20,685
6000	Kojonup Cemetery - Trees	\$876	\$0	0%	\$0	\$0	\$0	\$1,501
6012	Boscabel Cemetery - Grounds Maint	\$344	\$290	49%	\$0	\$290	\$0	\$590
6014	Muradup Cemetery - Grounds Maintenance	\$3,019	\$4,887	94%	\$0	\$4,887	\$0	\$5,175
015D	Community Amenities Buildings Depreciation	\$27,652	\$31,916	67%	\$0	\$31,916	\$0	\$47,405
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$72,042	\$93,287		\$0	\$93,287	\$0	\$123,506
OPERATING INCOME								
6013	Cemetery Fees (Inc Gst)	(\$5,833)	(\$15,085)	151%	(\$15,085)	\$0	(\$10,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$1,167)	(\$1,490)	75%	(\$1,490)	\$0	(\$2,000)	\$0
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$7,000)	(\$16,575)		(\$16,575)	\$0	(\$12,000)	\$0
Total - COMMUNITY AMENITIES CEMETERIES		\$65,043	\$76,711		(\$16,575)	\$93,287	(\$12,000)	\$123,506

SHIRE OF KOJONUP
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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER								
OPERATING EXPENDITURE								
6042	Harrison Place Conveniences - Maint	\$146	\$133	53%	\$0	\$133	\$0	\$250
6044	Harrison Place Conveniences - Cleaning	\$13,677	\$14,412	64%	\$0	\$14,412	\$0	\$22,550
6034	CWA - Building Maintenance	\$1,708	\$783	33%	\$0	\$783	\$0	\$2,378
6052	Town Street & Park Seating	\$649	\$0	0%	\$0	\$0	\$0	\$1,113
6112	Community Resource Centre / Telecentre	\$1,798	\$1,258	36%	\$0	\$1,258	\$0	\$3,488
6142	Administration Allocated Non-Cash	\$1,548	\$1,559	59%	\$0	\$1,559	\$0	\$2,655
6152	Administration Allocated Cash	\$34,894	\$20,772	35%	\$0	\$20,772	\$0	\$59,821
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$54,421	\$38,918	\$3	\$0	\$38,918	\$0	\$92,255
OPERATING INCOME								
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$54,421	\$38,918		\$0	\$38,918	\$0	\$92,255
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT								
OPERATING EXPENDITURE								
6064	Men's Shed - Building Maintenance	\$745	\$4,874	417%	\$0	\$4,874	\$0	\$1,170
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$745	\$4,874		\$0	\$4,874	\$0	\$1,170
OPERATING INCOME								
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$745	\$4,874		\$0	\$4,874	\$0	\$1,170
Total - COMMUNITY AMENITIES		\$277,556	\$90,991		(\$376,692)	\$467,683	(\$317,300)	\$932,923

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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
RECREATION & CULTURE								
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
6202	Memorial Hall - Cleaning & Operations	\$18,300	\$13,596	55%	\$0	\$13,596	\$0	\$24,710
6212	RSL Hall - Cleaning & Operations	\$3,449	\$1,609	35%	\$0	\$1,609	\$0	\$4,638
6214	Memorial Hall - Building Maintenance	\$4,487	\$6,840	93%	\$0	\$6,840	\$0	\$7,376
6216	Mobrup Hall - Building Expenses	\$0	\$164	0%	\$0	\$164	\$0	\$0
6218	Muradup Hall - Building Expenses	\$1,760	\$2,135	106%	\$0	\$2,135	\$0	\$2,010
6219	Qualeup Hall - Building Expenses	\$226	\$22	7%	\$0	\$22	\$0	\$330
6224	Memorial Hall - Grounds Maintenance	\$8,429	\$9,151	64%	\$0	\$9,151	\$0	\$14,226
6227	Boscabel Hall - Building Expenses	\$632	\$629	67%	\$0	\$629	\$0	\$945
6232	All Halls - Cutlery & Crockery	\$1,167	\$0	0%	\$0	\$0	\$0	\$2,000
6324	RSL Hall - Building Maintenance	\$1,859	\$1,083	39%	\$0	\$1,083	\$0	\$2,780
6146	Interest on Loan - Loan 146 & 149	\$11,700	\$8,794	47%	\$0	\$8,794	\$0	\$18,565
6147	Loan Guarantee Fee - Loan 146 & 149	\$3,250	\$0	0%	\$0	\$0	\$0	\$3,250
016D	Public Halls Building Depreciation	\$36,331	\$40,486	65%	\$0	\$40,486	\$0	\$62,285
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$91,592	\$84,509		\$0	\$84,509	\$0	\$143,115
OPERATING INCOME								
6203	Memorial Hall Rentals	(\$948)	(\$1,355)	83%	(\$1,355)	\$0	(\$1,625)	\$0
6213	RSL Hall Rentals	(\$732)	(\$1,080)	86%	(\$1,080)	\$0	(\$1,255)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,680)	(\$2,435)		(\$2,435)	\$0	(\$2,880)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$89,912	\$82,074		(\$2,435)	\$84,509	(\$2,880)	\$143,115

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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
6362	Kojonup Springs Conveniences	\$14,160	\$16,101	66%	\$0	\$16,101	\$0	\$24,333
6364	Kojonup Springs Grounds Maintenance	\$7,816	\$7,864	59%	\$0	\$7,864	\$0	\$13,400
6372	Apex Park Conveniences - Operating	\$31,499	\$29,540	56%	\$0	\$29,540	\$0	\$52,852
6373	Apex Park Conveniences - Building Maint	\$2,088	\$1,149	32%	\$0	\$1,149	\$0	\$3,580
6374	Apex Park - Grounds Maint	\$32,796	\$44,864	75%	\$0	\$44,864	\$0	\$59,680
6382	Railway Reserve Conveniences	\$2,200	\$1,323	38%	\$0	\$1,323	\$0	\$3,450
6392	Newstead Park - Grounds Maint	\$5,235	\$6,190	69%	\$0	\$6,190	\$0	\$8,975
6394	Railway Reserve Grounds Maint	\$10,206	\$15,166	91%	\$0	\$15,166	\$0	\$16,745
6402	Sports Complex - Netball Conveniences	\$5,404	\$4,724	55%	\$0	\$4,724	\$0	\$8,595
6403	Sports Complex - Netball Area Maint	\$2,106	\$1,622	45%	\$0	\$1,622	\$0	\$3,610
6404	Sports Complex - Grounds Maint	\$98,098	\$106,069	63%	\$0	\$106,069	\$0	\$168,175
6408	Sports Complex - Conveniences	\$3,003	\$4,306	84%	\$0	\$4,306	\$0	\$5,148
6412	Hillman Park - Grounds Maint	\$6,984	\$10,671	89%	\$0	\$10,671	\$0	\$11,973
6414	Sports Complex - Reticulation	\$15,452	\$10,421	39%	\$0	\$10,421	\$0	\$26,490
6415	Oval Lighting	\$3,105	\$3,128	65%	\$0	\$3,128	\$0	\$4,800
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$9,514	\$8,136	50%	\$0	\$8,136	\$0	\$16,310
6425	Sports Complex - Hockey Club Building	\$908	\$762	49%	\$0	\$762	\$0	\$1,543
6434	Turkey Nest Dam Maintenance	\$7,722	\$1,215	10%	\$0	\$1,215	\$0	\$12,558
6435	Water - Showgrounds Maint	\$2,907	\$4,909	99%	\$0	\$4,909	\$0	\$4,983
6444	Muradup Townsite Grounds	\$2,960	\$6,114	120%	\$0	\$6,114	\$0	\$5,075
6452	Playground Safety & Minor Upgrades	\$1,307	\$0	0%	\$0	\$0	\$0	\$2,240
6454	Kojonup Town Entrances	\$2,987	\$1,028	20%	\$0	\$1,028	\$0	\$5,120
6474	Industrial Area Slashing & Spraying	\$433	\$147	20%	\$0	\$147	\$0	\$743
6477	Sports Complex - Utilities & Insurance	\$16,430	\$8,234	41%	\$0	\$8,234	\$0	\$20,035
6492	Myrtle Benn Reserve	\$1,041	\$4	0%	\$0	\$4	\$0	\$1,785
6494	Sundry Reserves	\$5,289	\$369	4%	\$0	\$369	\$0	\$8,495
6496	Kojonup Golf Club Community Grant	\$143	\$0	0%	\$0	\$0	\$0	\$245
6552	Sports Complex - Cleaning	\$4,101	\$2,781	40%	\$0	\$2,781	\$0	\$7,030
6554	Sports Complex - Building Maint	\$5,829	\$6,151	62%	\$0	\$6,151	\$0	\$9,993
6558	Loan Guarantee Fee - Loans 134, 136, 142, 143	\$10,115	\$0	0%	\$0	\$0	\$0	\$10,115
6559	Recreation - Interest on Loans	\$24,882	\$11,289	25%	\$0	\$11,289	\$0	\$45,884
6592	Skate Park	\$477	\$348	49%	\$0	\$348	\$0	\$715
6792	Admin Allocation - Cash	\$23,263	\$18,002	45%	\$0	\$18,002	\$0	\$39,881
7107	Polocrosse Works Requested	\$129	\$0	0%	\$0	\$0	\$0	\$221
017D	Other Sport Buildings Depreciation	\$217,750	\$219,602	59%	\$0	\$219,602	\$0	\$373,301
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$578,339	\$552,230		\$0	\$552,230	\$0	\$978,078
OPERATING INCOME								

SHIRE OF KOJONUP
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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
6564	Kidsport Funding	\$0	(\$909)		(\$909)	\$0	\$0	\$0
6523	Complex Bldg Fees	(\$2,625)	(\$3,191)	71%	(\$3,191)	\$0	(\$4,500)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	0%	\$0	\$0	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	\$0	0%	\$0	\$0	(\$36,000)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$2,625)	(\$4,100)		(\$4,100)	\$0	(\$43,500)	\$0
Total - OTHER RECREATION & SPORT		\$575,714	\$548,130		(\$4,100)	\$552,230	(\$43,500)	\$978,078
SWIMMING AREAS & BEACHES								
OPERATING EXPENDITURE								
6252	Building Maintenance	\$2,712	\$2,125	46%	\$0	\$2,125	\$0	\$4,650
6254	Consumables & Minor Expenses	\$875	\$1,917	128%	\$0	\$1,917	\$0	\$1,500
6257	Utilities & Telephone	\$23,353	\$11,341	29%	\$0	\$11,341	\$0	\$39,330
6258	Insurance	\$14,008	\$8,829	63%	\$0	\$8,829	\$0	\$14,008
6261	Maintenance - Pool Building	\$4,203	\$3,482	50%	\$0	\$3,482	\$0	\$6,941
6262	Grounds Maintenance	\$7,481	\$11,112	87%	\$0	\$11,112	\$0	\$12,825
6264	Swimming Pool - Chemicals	\$5,250	\$8,548	95%	\$0	\$8,548	\$0	\$9,000
6271	Non-Capital Purchases per 10yr Plan	\$875	\$0	0%	\$0	\$0	\$0	\$1,500
6272	Equipment Maintenance	\$5,016	\$3,977	46%	\$0	\$3,977	\$0	\$8,600
6274	Kiosk - COGS	\$3,961	\$5,070	75%	\$0	\$5,070	\$0	\$6,790
6352	Swimming Pool Salaries	\$74,079	\$77,212	61%	\$0	\$77,212	\$0	\$126,997
6353	Superannuation	\$8,771	\$8,235	55%	\$0	\$8,235	\$0	\$15,037
6354	Conferences & Training	\$2,508	\$1,653	38%	\$0	\$1,653	\$0	\$4,300
6292	Administration Allocated Cash	\$23,263	\$9,232	23%	\$0	\$9,232	\$0	\$39,881
050D	Depreciation Buildings	\$31,659	\$31,851	59%	\$0	\$31,851	\$0	\$54,275
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$208,014	\$184,586		\$0	\$184,586	\$0	\$345,634
OPERATING INCOME								
6294	Pool Entry Fees	(\$2,450)	(\$6,653)	158%	(\$6,653)	\$0	(\$4,200)	\$0
6295	Pool Kiosk Sales	(\$4,550)	(\$8,094)	104%	(\$8,094)	\$0	(\$7,800)	\$0
6296	Pool Daily Entry Fees	(\$5,250)	(\$4,566)	51%	(\$4,566)	\$0	(\$9,000)	\$0
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$12,250)	(\$19,312)		(\$19,312)	\$0	(\$21,000)	\$0
Total - SWIMMING AREAS & BEACHES		\$195,765	\$165,273		(\$19,312)	\$184,586	(\$21,000)	\$345,634
TV & RADIO BROADCASTING & RETRANSMISSION								
OPERATING EXPENDITURE								

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
6752	Television Translator	\$45	\$19	41%	\$0	\$19	\$0	\$45
6772	VHF Repeater Operating/Maintenance	\$58	\$0	0%	\$0	\$0	\$0	\$100
Sub Total - TV & RADIO RETRANSMISSION OP/EXP		\$103	\$19		0	\$19	\$0	\$145
Total - TV & RADIO RETRANSMISSION		\$103	\$19		\$0	\$19	\$0	\$145
LIBRARIES								
OPERATING EXPENDITURE								
6812	Library Salaries	\$56,262	\$69,377	72%	\$0	\$69,377	\$0	\$96,453
6842	Superannuation	\$9,076	\$2,586	17%	\$0	\$2,586	\$0	\$15,559
6852	Emp Insurances (Lib)	\$4,516	\$3,335	74%	\$0	\$3,335	\$0	\$4,516
6862	Conference & Training (Lib)	\$583	\$0	0%	\$0	\$0	\$0	\$1,000
6882	Library Operating Expenses	\$3,792	\$986	15%	\$0	\$986	\$0	\$6,500
6892	Lib Software Licencing	\$2,429	\$5,547	133%	\$0	\$5,547	\$0	\$4,165
6902	Library Resource Purchases	\$1,167	\$205	10%	\$0	\$205	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$1,167	\$1,904	95%	\$0	\$1,904	\$0	\$2,000
6942	Administration Allocated Cash	\$11,631	\$9,232	46%	\$0	\$9,232	\$0	\$19,940
6952	Administration Allocated Non-Cash	\$1,548	\$1,559	59%	\$0	\$1,559	\$0	\$2,655
Sub Total - LIBRARIES OP/EXP		\$92,171	\$94,732		\$0	\$94,732	\$0	\$154,788
OPERATING INCOME								
6973	Sundry Income	(\$3)	(\$16,143)	269058%	(\$16,143)	\$0	(\$6)	\$0
6993	Be Connected Income	\$0	(\$3,020)	0%	(\$3,020)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		(\$3)	(\$19,163)		(\$19,163)	\$0	(\$6)	\$0
Total - LIBRARIES		\$92,167	\$75,569		(\$19,163)	\$94,732	(\$6)	\$154,788

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE								
OPERATING EXPENDITURE								
7012	Historical Soc. Rooms	\$85	\$90		\$0	\$90	\$0	\$170
7022	Old Military Barracks	\$943	\$396	24%	\$0	\$396	\$0	\$1,616
7024	Old Post Office - Building Maintenance	\$1,766	\$663	26%	\$0	\$663	\$0	\$2,505
7032	Elverd Cottage - Building Mtce	\$1,429	\$4,630	195%	\$0	\$4,630	\$0	\$2,373
7034	Elverd Cottage - Ground Maint	\$1,878	\$2,623	81%	\$0	\$2,623	\$0	\$3,219
7046	Old Post Office - Grounds Maintenance	\$890	\$43	3%	\$0	\$43	\$0	\$1,375
7106	Showgrounds - Building Maintenance	\$4,568	\$2,550	48%	\$0	\$2,550	\$0	\$5,341
7101	Annual Show - Works Assistance	\$10,211	\$11,877	68%	\$0	\$11,877	\$0	\$17,505
7103	Muradup & Jingalup War Memorials	\$143	\$0	0%	\$0	\$0	\$0	\$245
7222	Military Barracks - Ground Maint	\$2,603	\$2,114	55%	\$0	\$2,114	\$0	\$3,878
019D	Depreciation Buildings	\$11,433	\$11,862	61%	\$0	\$11,862	\$0	\$19,600
Sub Total - OTHER CULTURE OP/EXP		\$35,948	\$36,850		\$0	\$36,850	\$0	\$57,827
OPERATING INCOME								
Sub Total - OTHER CULTURE OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$35,948	\$36,850		\$0	\$36,850	\$0	\$57,827
Total - RECREATION AND CULTURE		\$989,609	\$907,914		(\$45,010)	\$952,924	(\$67,386)	\$1,679,587

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual	Budget	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
7632	Town Streets - Drainage Mtce	\$17,733	\$0	0%	\$0	\$0	\$0	\$30,400
7652	Road Maintenance	\$2,704	\$0		\$0	\$0	\$0	\$4,635
7662	Bridge Maintenance	\$63,916	\$12,810	14%	\$0	\$12,810	\$0	\$90,145
7672	Footpath Maintenance	\$10,150	\$1,096	6%	\$0	\$1,096	\$0	\$17,400
7682	Lighting Of Streets	\$34,124	\$35,676	61%	\$0	\$35,676	\$0	\$58,500
7692	Depot Maint	\$18,299	\$18,455	64%	\$0	\$18,455	\$0	\$28,712
7694	Depot - Grounds & Nursery Maint	\$12,970	\$16,975	76%	\$0	\$16,975	\$0	\$22,235
7695	Depot - OHS Minor Items	\$740	\$0	0%	\$0	\$0	\$0	\$1,268
7704	Depot Cleaning	\$20,436	\$17,157	49%	\$0	\$17,157	\$0	\$35,035
RM01	Grading - Winter	\$603,985	\$459,103	44%	\$0	\$459,103	\$0	\$1,035,445
RM03	Drainage Maintenance	\$115,102	\$150,856	76%	\$0	\$150,856	\$0	\$197,325
RM04	Bitumen Patching/Repair	\$83,093	\$82,524	58%	\$0	\$82,524	\$0	\$142,450
RM05	Guide Post & Signage	\$66,337	\$37,714	33%	\$0	\$37,714	\$0	\$113,725
RM06	Roadside Spraying	\$21,305	\$7,033	19%	\$0	\$7,033	\$0	\$36,525
RM08	Rural Limb & Tree Removal - Fallen	\$74,900	\$91,151	71%	\$0	\$91,151	\$0	\$128,405
RM10	Traffic Counter Transportation	\$8,531	\$2,875	20%	\$0	\$2,875	\$0	\$14,625
RM11	Kerb Maintenance	\$2,473	\$5,701	134%	\$0	\$5,701	\$0	\$4,240
RM15	Trees Rural Major Works	\$66,678	\$106,667	93%	\$0	\$106,667	\$0	\$114,310
RM16	Townsite-Kojonup-Verge Mtce	\$36,188	\$65,603	108%	\$0	\$65,603	\$0	\$60,725
RM17	Townsite Trees - General Mtce	\$9,537	\$3,600	22%	\$0	\$3,600	\$0	\$16,350
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$4,594	\$0	0%	\$0	\$0	\$0	\$7,875
RM19	Townsite Trees - Pruning - Contractor	\$7,127	\$0	0%	\$0	\$0	\$0	\$12,219
RM20	Road Accident Recovery	\$1,721	\$3,076	104%	\$0	\$3,076	\$0	\$2,950
RM22	Removal of Street Trees	\$3,812	\$0	0%	\$0	\$0	\$0	\$6,535
RM23	Townsite Street Sweeping	\$6,125	\$3,900	37%	\$0	\$3,900	\$0	\$10,500
RM24	Carpark Line marking	\$3,208	\$859	16%	\$0	\$859	\$0	\$5,500
7701	Blackwood Rd Solar Dam Maintenance	\$1,157	\$0	0%	\$0	\$0	\$0	\$1,984
7702	Administration Allocated Cash	\$407,100	\$286,362	41%	\$0	\$286,362	\$0	\$697,914
7703	Plant Auction Selling Expenses	\$292	\$0	0%	\$0	\$0	\$0	\$500
020D	Depreciation on Road Assets	\$2,202,039	\$2,732,143	72%	\$0	\$2,732,143	\$0	\$3,775,075
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$3,906,375	\$4,141,335		\$0	\$4,141,335	\$0	\$6,673,507

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OPERATING INCOME								
7405	Regional Road Group Grant Income	(\$304,400)	(\$773,493)	71%	(\$773,493)	\$0	(\$1,090,000)	\$0
7415	Regional Road Safety Grant Income	\$0	(\$313,493)	0%	(\$313,493)	\$0	\$0	\$0
7375	Main Roads WA Direct Grant	(\$253,357)	(\$248,630)	98%	(\$248,630)	\$0	(\$253,357)	\$0
7325	Grant - Special Commodity Route Funding	\$0	(\$11,110)	33%	(\$11,110)	\$0	(\$34,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$521,276)	(\$50,605)	4%	(\$50,605)	\$0	(\$1,241,133)	\$0
7605	Sale of Small Items	\$0	\$186	0%	\$186	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,079,033)	(\$1,397,145)		(\$1,397,145)	\$0	(\$2,618,490)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$2,827,342	\$2,744,190		(\$1,397,145)	\$4,141,335	(\$2,618,490)	\$6,673,507
AERODROMES								
OPERATING EXPENDITURE								
7762	Airport Building - Maintenance	\$2,730	\$3,895	95%	\$0	\$3,895	\$0	\$4,102
7761	Interest on Loan 141 (Airstrip)	\$880	\$257	16%	\$0	\$257	\$0	\$1,565
7764	Airport Building - Cleaning	\$608	\$599	57%	\$0	\$599	\$0	\$1,043
7771	Loan Guarantee Fee (Airstrip)	\$720	\$0	0%	\$0	\$0	\$0	\$720
7772	Airstrip Operations	\$29	\$0	0%	\$0	\$0	\$0	\$50
7774	Airstrip Ground Maintenance	\$22,694	\$30,202	78%	\$0	\$30,202	\$0	\$38,905
Sub Total - AERODROMES OP/EXP		\$27,661	\$34,953		\$0	\$34,953	\$0	\$46,385
OPERATING INCOME								
Sub Total - AERODROMES OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - AERODROMES		\$27,661	\$34,953		\$0	\$34,953	\$0	\$46,385
Total - TRANSPORT		\$2,855,004	\$2,779,143		(\$1,397,145)	\$4,176,288	(\$2,618,490)	\$6,719,892

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
ECONOMIC SERVICES								
RURAL SERVICES								
OPERATING EXPENDITURE								
023D	Depreciation (Sch 13)	\$2,485	\$2,509	59%	\$0	\$2,509	\$0	\$4,260
8002	Water Standpipes	\$32,951	\$25,799	40%	\$0	\$25,799	\$0	\$64,480
8006	Rural Street Addressing	\$58	\$0	0%	\$0	\$0	\$0	\$100
Sub Total - RURAL SERVICES OP/EXP		\$35,494	\$28,308		\$0	\$28,308	\$0	\$68,840
OPERATING INCOME								
8003	Water Standpipe Charges	(\$33,249)	(\$3,957)	7%	(\$3,957)	\$0	(\$57,000)	\$0
Sub Total - RURAL SERVICES OP/INC		(\$33,249)	(\$3,957)		(\$3,957)	\$0	(\$57,000)	\$0
Total - RURAL SERVICES		\$2,246	\$24,351		(\$3,957)	\$28,308	(\$57,000)	\$68,840

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE								
OPERATING EXPENDITURE								
8302	Salaries (Tour)	\$163,014	\$139,656	50%	\$0	\$139,656	\$0	\$279,464
8344	Superannuation - Visitors Centre	\$20,181	\$26,002	75%	\$0	\$26,002	\$0	\$34,598
8364	Tour Guide Expenses	\$8,184	\$1,325	9%	\$0	\$1,325	\$0	\$14,031
8322	Employee Insurances (Tour)	\$8,705	\$6,555	75%	\$0	\$6,555	\$0	\$8,705
8342	Conferences & Training	\$612	\$1,200	114%	\$0	\$1,200	\$0	\$1,050
8109	Story Area (Mosaic)	\$5,833	\$1,841	18%	\$0	\$1,841	\$0	\$10,000
8367	Story Area (Digital)	\$29,362	\$0	0%	\$0	\$0	\$0	\$50,337
8110	Catering	\$1,167	\$295	15%	\$0	\$295	\$0	\$2,000
8368	Activity (Educational)	\$467	\$193	24%	\$0	\$193	\$0	\$800
8126	Insurances - Various	\$15,637	\$8,219	53%	\$0	\$8,219	\$0	\$15,637
8152	Public Liability Insurance - Kodja Place	\$10,306	\$5,917	57%	\$0	\$5,917	\$0	\$10,306
8142	Printing, Stationary & Office Expenses	\$6,416	\$4,747	43%	\$0	\$4,747	\$0	\$11,000
8162	Building Maintenance	\$3,791	\$7,798	120%	\$0	\$7,798	\$0	\$6,499
8164	Utilities	\$7,632	\$9,562	83%	\$0	\$9,562	\$0	\$11,470
8166	Cleaning	\$26,284	\$33,086	73%	\$0	\$33,086	\$0	\$45,060
8172	Grounds Maintenance	\$11,491	\$20,243	103%	\$0	\$20,243	\$0	\$19,700
8174	Kodja Place Rose Maze Grounds Maint	\$25,339	\$24,620	57%	\$0	\$24,620	\$0	\$43,440
8192	Misc Expenses	\$1,750	\$4,619	154%	\$0	\$4,619	\$0	\$3,000
8358	Kodja Place Website	\$1,167	\$0	0%	\$0	\$0	\$0	\$2,000
8444	Retail Stock - COGS	\$16,041	\$12,060	44%	\$0	\$12,060	\$0	\$27,500
8394	Events & Exhibitions Expenses	\$8,750	\$2,954	20%	\$0	\$2,954	\$0	\$15,000
8395	Community Events Expenses	\$14,583	\$11,025		\$0	\$11,025	\$0	\$25,000
8412	General Administration Allocated Cash	\$58,157	\$78,459	79%	\$0	\$78,459	\$0	\$99,702
8422	General Administration Allocated Non-Cash	\$1,239	\$1,559	73%	\$0	\$1,559	\$0	\$2,124
022D	Depreciation	\$38,878	\$38,935	58%	\$0	\$38,935	\$0	\$66,650
055D	Depreciation	\$1,473	\$1,484	59%	\$0	\$1,484	\$0	\$2,525
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP		\$486,459	\$442,357		\$0	\$442,357	\$0	\$807,598

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OPERATING INCOME								
8205	Kodja Place - Visitor Fees	(\$2,217)	(\$2,066)	54%	(\$2,066)	\$0	(\$3,800)	\$0
8203	Kodja Place - Hire Fees	(\$2,042)	(\$1,181)	34%	(\$1,181)	\$0	(\$3,500)	\$0
8204	Tour Groups	(\$758)	(\$3,121)	240%	(\$3,121)	\$0	(\$1,300)	\$0
8207	Kodja Place - Activity Fees	(\$560)	(\$532)	55%	(\$532)	\$0	(\$960)	\$0
8223	Membership Fees & Brochure Racking	\$0	(\$725)	0%	(\$725)	\$0	\$0	\$0
8233	Events & Exhibitions Income	(\$8,750)	(\$4,254)	28%	(\$4,254)	\$0	(\$15,000)	\$0
8234	Community Events Income	(\$8,750)	(\$6,188)		(\$6,188)	\$0	(\$15,000)	\$0
8243	Retail Sales	(\$32,082)	(\$31,510)	57%	(\$31,510)	\$0	(\$55,000)	\$0
8263	Sales - Commissions	(\$2,625)	(\$3,160)	70%	(\$3,160)	\$0	(\$4,500)	\$0
8283	Contributions & Donations	(\$467)	(\$1,770)	221%	(\$1,770)	\$0	(\$800)	\$0
8284	RV Fee Income	(\$1,225)	(\$1,241)		(\$1,241)	\$0	(\$2,100)	\$0
8285	Trans WA Income	\$0	(\$96)		(\$96)	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$59,474)	(\$55,843)		(\$55,843)	\$0	(\$101,960)	\$0
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$426,984	\$386,514		(\$55,843)	\$442,357	(\$101,960)	\$807,598
TOURISM & AREA PROMOTION OTHER								
OPERATING EXPENDITURE								
8101	Kojonup Marketing & Promotions	\$6,184	\$20	0%	\$0	\$20	\$0	\$8,415
8107	Great Southern Treasures	\$22,000	\$20,136	92%	\$0	\$20,136	\$0	\$22,000
8414	Wool Wagon	\$146	\$0	0%	\$0	\$0	\$0	\$250
8354	Subscriptions, Accreditation, etc.	\$1,415	\$593	24%	\$0	\$593	\$0	\$2,425
8374	Australia Day Breakfast	\$1,167	\$0	0%	\$0	\$0	\$0	\$2,000
8371	EV Charging Station	\$0	\$384	0%	\$0	\$384	\$0	\$0
8432	Railway Station Building Maintenance	\$977	\$104	6%	\$0	\$104	\$0	\$1,675
8402	Railway Station Building - Operating	\$415	\$173	42%	\$0	\$173	\$0	\$415
029D	Depreciation	\$43,877	\$51,679	69%	\$0	\$51,679	\$0	\$75,220
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$76,179	\$73,088		\$0	\$73,088	\$0	\$112,400
OPERATING INCOME								
Sub Total - TOURISM & AREA PROM OTHER OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - TOURISM & AREA PROMOTION OTHER		\$76,179	\$73,088		\$0	\$73,088	\$0	\$112,400

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ								
OPERATING EXPENDITURE								
8502	Café Salaries	\$197,494	\$202,302	60%	\$0	\$202,302	\$0	\$338,575
8532	Café Superannuation	\$23,699	\$20,735	51%	\$0	\$20,735	\$0	\$40,628
8534	Café Utilities	\$27,365	\$17,534	38%	\$0	\$17,534	\$0	\$46,360
8546	Café Minor Equipment & Repairs	\$2,042	\$875	25%	\$0	\$875	\$0	\$3,500
8554	Café Other Minor Expenses	\$5,541	\$13,342	140%	\$0	\$13,342	\$0	\$9,500
8555	Café Uniforms & Safety Wear	\$875	\$0	0%	\$0	\$0	\$0	\$1,500
8556	Café Telephone & IT	\$554	\$777	82%	\$0	\$777	\$0	\$950
8557	Café Building Maintenance	\$3,258	\$3,643	65%	\$0	\$3,643	\$0	\$5,585
8567	Cost of Goods Sold - Food Supplies Purchased	\$183,743	\$192,213	61%	\$0	\$192,213	\$0	\$315,000
Sub Total - TOURISM & AREA PROM CAFE OP/EXP		\$444,571	\$451,421		\$0	\$451,421	\$0	\$761,598
OPERATING INCOME								
8503	Trading Income	(\$449,149)	(\$464,380)	0%	(\$464,380)	\$0	(\$770,000)	\$0
8533	Catering	(\$1,458)	(\$2,604)	0%	(\$2,604)	\$0	(\$2,500)	\$0
Sub Total - TOURISM & AREA PROM CAFE OP/INC		(\$450,607)	(\$466,984)		(\$466,984)	\$0	(\$772,500)	\$0
Total - TOURISM & AREA PROMOTION CAFÉ		(\$6,036)	(\$15,563)		(\$466,984)	\$451,421	(\$772,500)	\$761,598

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
BUILDING CONTROL								
OPERATING EXPENDITURE								
8552	Building Admin. Salaries	\$71,613	\$78,415	64%	\$0	\$78,415	\$0	\$122,770
8572	Superannuation	\$8,480	\$9,499	65%	\$0	\$9,499	\$0	\$14,537
8602	Other Emp Costs (Bldg)	\$2,333	\$3,335	83%	\$0	\$3,335	\$0	\$4,000
8612	Vehicle Operating Bld Control	\$6,691	\$6,449	56%	\$0	\$6,449	\$0	\$11,470
8622	Building Control Expenses	\$9,916	\$13,470	79%	\$0	\$13,470	\$0	\$17,000
8672	Admin Realloc Cash (Bldg)	\$11,631	\$9,232	46%	\$0	\$9,232	\$0	\$19,940
8682	Admin Realloc Non Cash (Bldg)	\$1,239	\$624	29%	\$0	\$624	\$0	\$2,124
Sub Total - BUILDING CONTROL OP/EXP		\$111,903	\$121,024		\$0	\$121,024	\$0	\$191,841
OPERATING INCOME								
8653	Building Licence Fees	(\$4,958)	(\$1,779)	21%	(\$1,779)	\$0	(\$8,500)	\$0
8663	Bciff & Brb Commissions	(\$233)	(\$123)	31%	(\$123)	\$0	(\$400)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$5,191)	(\$1,902)		(\$1,902)	\$0	(\$8,900)	\$0
Total - BUILDING CONTROL		\$106,711	\$119,122		(\$1,902)	\$121,024	(\$8,900)	\$191,841

SHIRE OF KOJONUP
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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES								
OPERATING EXPENDITURE								
8011	Wash Down Bay - Repairs	\$4,806	\$2,200	27%	\$0	\$2,200	\$0	\$8,103
8807	Wash Down Bay - Utility Charges	\$3,051	\$2,837	50%	\$0	\$2,837	\$0	\$5,700
8800	Saleyards - Ground Maintenance	\$6,118	\$8,686	83%	\$0	\$8,686	\$0	\$10,488
8808	Saleyards - Insurances	\$400	\$188	47%	\$0	\$188	\$0	\$400
8802	Saleyards - Other	\$117	\$48	24%	\$0	\$48	\$0	\$200
8872	Loan Guarantee Fee	\$2,650	\$0	0%	\$0	\$0	\$0	\$2,650
8862	Subdivision - Interest on Loans	\$0	\$4,890	45%	\$0	\$4,890	\$0	\$10,834
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$17,141	\$18,848		\$0	\$18,848	\$0	\$38,375
OPERATING INCOME								
8013	Washdown Bay Fees	(\$7,291)	(\$4,157)	33%	(\$4,157)	\$0	(\$12,500)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$7,291)	(\$4,157)		(\$4,157)	\$0	(\$12,500)	\$0
Total - OTHER ECONOMIC SERVICES		\$9,849	\$14,691		(\$4,157)	\$18,848	(\$12,500)	\$38,375
Total - ECONOMIC SERVICES		\$615,934	\$602,202	\$0	(\$532,843)	\$1,135,046	(\$952,860)	\$1,980,652

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Details By function Under The Following Programme Titles
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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026		
		Budget	Actual		Income	Expense	Income	Expense	
		OTHER PROPERTY AND SERVICES							
		PRIVATE WORKS							
		OPERATING EXPENDITURE							
9002	Private Works	\$16,595	\$2	0%	\$0	\$2	\$0	\$28,450	
	Sub Total - PRIVATE WORKS OP/EXP	\$16,595	\$2		\$0	\$2	\$0	\$28,450	
		OPERATING INCOME							
9003	Private Works Income	(\$16,595)	(\$27,419)	96%	(\$27,419)	\$0	(\$28,450)	\$0	
	Sub Total - PRIVATE WORKS OP/INC	(\$16,595)	(\$27,419)		(\$27,419)	\$0	(\$28,450)	\$0	
	Total - PRIVATE WORKS	\$0	(\$27,416)		(\$27,419)	\$2	(\$28,450)	\$28,450	

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
PUBLIC WORKS OVERHEADS								
OPERATING EXPENDITURE								
9022	Salaries-Works-Supervisors; Assistance	\$267,406	\$228,161	50%	\$0	\$228,161	\$0	\$458,428
9042	Superannuation (Supervisors)	\$32,088	\$17,610	32%	\$0	\$17,610	\$0	\$55,011
9052	Conferences & Training (Supervisors)	\$2,275	\$0	0%	\$0	\$0	\$0	\$3,900
9062	Emp Insurances (Supervisors)	\$12,836	\$3,335	26%	\$0	\$3,335	\$0	\$12,836
9072	Other Staff Expenses (Inc. FBT)	\$19,916	\$404	1%	\$0	\$404	\$0	\$29,000
9502	Allowances	\$1,167	\$104,239	5212%	\$0	\$104,239	\$0	\$2,000
9082	Vehicle Operating	\$9,916	\$16,952	100%	\$0	\$16,952	\$0	\$17,000
9084	Consulting Technical	\$9,595	\$5,005	30%	\$0	\$5,005	\$0	\$16,450
9092	Office Expenses	\$8,516	\$2,952	20%	\$0	\$2,952	\$0	\$14,600
9094	Minor Equipment/Consumables	\$4,783	\$6,347	77%	\$0	\$6,347	\$0	\$8,200
9095	RAMM Inventory	\$8,015	\$13,049	95%	\$0	\$13,049	\$0	\$13,740
9102	Training	\$22,697	\$22,181	57%	\$0	\$22,181	\$0	\$38,910
9112	Meetings	\$4,316	\$4,013	54%	\$0	\$4,013	\$0	\$7,400
9122	Annual Leave	\$103,055	\$130,441	74%	\$0	\$130,441	\$0	\$176,672
9132	Public Holidays	\$45,679	\$71,378	91%	\$0	\$71,378	\$0	\$78,310
9142	Sick Leave	\$45,679	\$43,508	56%	\$0	\$43,508	\$0	\$78,310
9152	Superannuation	\$140,663	\$144,791	28%	\$0	\$144,791	\$0	\$511,147
9162	Workers Comp Ins	\$77,946	\$61,353	79%	\$0	\$61,353	\$0	\$77,946
9172	Staff Functions	\$1,371	\$90	4%	\$0	\$90	\$0	\$2,350
9182	INSURANCE ON WORKS	\$6,848	\$3,805	56%	\$0	\$3,805	\$0	\$6,848
9202	Safety Equipment & P.P.E.	\$14,064	\$19,345	80%	\$0	\$19,345	\$0	\$24,110
9262	Emp Insurances - Pwo	\$6,090	\$4,324	71%	\$0	\$4,324	\$0	\$6,090
9280	Cleaners - Annual Leave	\$7,682	\$0	0%	\$0	\$0	\$0	\$13,169
9281	Cleaners - Long Service Leave	\$2,259	\$0	0%	\$0	\$0	\$0	\$3,872
9282	Cleaners - Sick Leave	\$3,812	\$0	0%	\$0	\$0	\$0	\$6,535
9284	Cleaners - Public Holidays	\$3,841	\$0	0%	\$0	\$0	\$0	\$6,585
9286	Cleaners - Superannuation	\$10,469	\$1,731	10%	\$0	\$1,731	\$0	\$17,947
9254	Cleaners - Administration	\$4,200	\$4,992	69%	\$0	\$4,992	\$0	\$7,200
9302	Admin Realloc - Cash (Pwo)	\$0	\$184,640	0%	\$0	\$184,640	\$0	\$0
9332	Admin Non Cash Realloc (Pwo)	\$37,163	\$39,296	62%	\$0	\$39,296	\$0	\$63,711
9421	Small Items (Chainsaws, Mowers, etc)	\$2,917	\$0	0%	\$0	\$0	\$0	\$5,000
9422	Sundry Plant Recovery - Automatic Recoveries	\$9,610	\$9,227	56%	\$0	\$9,227	\$0	\$16,475
9312	Less Allocated To Works & Services	(\$1,038,147)	(\$1,155,224)	65%	\$0	(\$1,155,224)	\$0	(\$1,779,752)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		(\$111,274)	\$22,006		\$0	\$22,006	\$0	\$0

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OPERATING INCOME								
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0		\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		(\$111,274)	\$22,006		\$0	\$22,006	\$0	\$0
PLANT OPERATION COSTS								
OPERATING EXPENDITURE								
9372	Wages & Overheads	\$60,396	\$42,347	41%	\$0	\$42,347	\$0	\$103,540
9352	Tyres & Tubes	\$14,583	\$1,705	7%	\$0	\$1,705	\$0	\$25,000
9344	Vehicle Tracking	\$12,833	\$12,953	59%	\$0	\$12,953	\$0	\$22,000
9362	Parts,Ext Work & Sundries	\$75,830	\$154,506	119%	\$0	\$154,506	\$0	\$130,000
9382	Vehicles - Insurance	\$75,165	\$29,487	39%	\$0	\$29,487	\$0	\$75,165
9342	Fuels & Oils	\$189,576	\$157,312	48%	\$0	\$157,312	\$0	\$325,000
9363	Purchase of Tools	\$5,250	\$217	2%	\$0	\$217	\$0	\$9,000
9402	Less Poc Allocated To W. & S.	(\$402,312)	(\$401,862)	58%	\$0	(\$401,862)	\$0	(\$689,705)
021D	Depreciation (Sch 12)	\$177,837	\$188,248	62%	\$0	\$188,248	\$0	\$304,875
025D	Depreciation W/Back	(\$177,837)	(\$258,283)	85%	\$0	(\$258,283)	\$0	(\$304,875)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$31,321	(\$73,279)		\$0	(\$73,279)	\$0	\$0
OPERATING INCOME								
9373	Income - Contribution Plant Op Costs	(\$583)	\$0		\$0	\$0	(\$1,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$583)	\$0		\$0	\$0	(\$1,000)	\$0
Total - PLANT OPERATIONS COSTS		\$30,737	(\$73,279)		\$0	(\$73,279)	(\$1,000)	\$0

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
OTHER PROPERTY AND SERVICES								
SALARIES AND WAGES								
OPERATING EXPENDITURE								
9482	Salaries & Wages Drawn	\$2,624,824	\$2,236,152	50%	\$0	\$2,236,152	\$0	\$4,499,879
9492	Workers Compensation	\$14,583	\$3,788	15%	\$0	\$3,788	\$0	\$25,000
9512	Salary & Wage Alloc To W. & S.	(\$2,624,824)	(\$2,236,152)	50%	\$0	(\$2,236,152)	\$0	(\$4,499,879)
Sub Total - SALARIES AND WAGES OP/EXP		\$14,583	\$3,788		\$0	\$3,788	\$0	\$25,000
OPERATING INCOME								
9493	Workers Compensation Income	(\$14,583)	\$0	0%	\$0	\$0	(\$25,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$14,583)	\$0		\$0	\$0	(\$25,000)	\$0
Total - SALARIES AND WAGES		\$0	\$3,788		\$0	\$3,788	(\$25,000)	\$25,000

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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
UNCLASSIFIED								
OPERATING EXPENDITURE								
9572	Land Survey & Leasing	\$1,750	\$0	0%	\$0	\$0	\$0	\$3,000
9682	Misc Expenses-Other Property	\$2,671	\$1,203	43%	\$0	\$1,203	\$0	\$2,775
9687	LOSS ON LG HOUSE UNIT TRUST	\$0	\$0		\$0	\$0	\$0	\$0
024D	Depreciation on Assets	\$10,558	\$10,600	59%	\$0	\$10,600	\$0	\$18,100
Sub Total - UNCLASSIFIED OP/EXP		\$14,979	\$11,803		\$0	\$11,803	\$0	\$23,875
OPERATING INCOME								
9683	Lease Of Ksc Properties	(\$15,458)	\$0	0%	\$0	\$0	(\$26,500)	\$0
9695	Recoverable Costs Income	(\$1,458)	\$53	-2%	\$53	\$0	(\$2,500)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$16,916)	\$53		\$53	\$0	(\$29,000)	\$0
Total - UNCLASSIFIED		(\$1,937)	\$11,856		\$53	\$11,803	(\$29,000)	\$23,875
Total - OTHER PROPERTY AND SERVICES		(\$82,474)	(\$63,046)		(\$27,366)	(\$35,680)	(\$83,450)	\$77,325

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
FUND TRANSFERS								
EXPENDITURE								
New	Tfr to Employee Leave Res.	\$4,550	\$958	12%	\$0	\$958	\$0	\$7,800
New	Transfer To Plant Res.	\$4,550	\$872	11%	\$0	\$872	\$0	\$7,800
New	Transfer to Low Income Housing Res.	\$1,079	\$294	16%	\$0	\$294	\$0	\$1,850
New	Transfer to Sporting Facility Res.	\$805	\$0	0%	\$0	\$0	\$0	\$1,380
New	Transfer to Landfill Waste Mgmt Res.	\$1,032	\$282	16%	\$0	\$282	\$0	\$1,770
New	Transfer to Community Grants Res.	\$125	\$34	16%	\$0	\$34	\$0	\$215
New	Transfer To Independent Living Units Res.	\$2,036	\$557	16%	\$0	\$557	\$0	\$3,490
New	Transfer to Natural Resource Mgmt Res.	\$1,254	\$343	16%	\$0	\$343	\$0	\$2,150
New	Transfer To Swimming Pool Res.	\$0	\$266	0%	\$0	\$266	\$0	\$0
New	Transfer to Kodja Place Building Res.	\$227	\$62	16%	\$0	\$62	\$0	\$390
New	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$0	0%	\$0	\$0	\$0	\$1,155
Sub Total - TRANSFERS TO RESERVE		\$15,659	\$3,668		\$0	\$3,668	\$0	\$28,000
INCOME								
	Transfer from Independent Living Units Res.	\$0	\$0	0%	\$0	\$0	(\$22,000)	\$0
	Transfer from Sporting Facility Res.	\$0	\$0	0%	\$0	\$0	(\$15,000)	\$0
Sub Total - TRANSFERS FROM RESERVE		\$0	\$0		\$0	\$0	(\$37,000)	\$0
Total - TRANSFERS		\$15,659	\$3,668		\$0	\$3,668	(\$37,000)	\$28,000
Total - FUND TRANSFER		\$15,659	\$3,668		\$0	\$3,668	(\$37,000)	\$28,000

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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
SURPLUS CARRIED FORWARD								
	NEW - (Surplus) / Deficit - Opening 1 July	(\$2,660,000)	(\$2,595,085)		(\$2,595,085)	\$0	(\$2,660,000)	\$0
	Sub Total - SURPLUS C/FWD	(\$2,660,000)	(\$2,595,085)		(\$2,595,085)	\$0	(\$2,660,000)	\$0
	Total - SURPLUS	(\$2,660,000)	(\$2,595,085)		(\$2,595,085)	\$0	(\$2,660,000)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENT								
EXPENDITURE								
New	Loan 150 - Communications tower	\$33,179	\$8,771	25%	\$0	\$8,771	\$0	\$35,479
New	Loan 137 - Medical Centre	\$4,406	\$4,483	50%	\$0	\$4,483	\$0	\$9,005
New	Loan 135 - Bagg St House	\$5,174	\$5,334	50%	\$0	\$5,334	\$0	\$10,750
New	Loan 140 - Staff Housing	\$30,529	\$31,060	50%	\$0	\$31,060	\$0	\$62,388
New	Loan 138 - GROH Housing	\$56,900	\$57,722	50%	\$0	\$57,722	\$0	\$115,860
New	Loan 144 - Staff Housing	\$5,472	\$5,575	50%	\$0	\$5,575	\$0	\$11,203
New	Loan 145 - GROH Housing	\$5,472	\$5,575	50%	\$0	\$5,575	\$0	\$11,203
New	Loan 148 - Staff Housing renovations	\$7,812	\$8,160	49%	\$0	\$8,160	\$0	\$16,501
New	Loan 134 - Sports Complex	\$9,345	\$9,812	49%	\$0	\$9,812	\$0	\$19,867
New	Loan 136 - Sports Complex Wall	\$5,017	\$5,117	50%	\$0	\$5,117	\$0	\$10,285
New	Loan 143 - Netball Courts & Roof	\$27,473	\$28,269	50%	\$0	\$28,269	\$0	\$56,945
New	Loan 142 - Oval Lighting	\$12,421	\$12,601	50%	\$0	\$12,601	\$0	\$25,294
New	Loan 146 - Harrison Place Toilets & Park	\$17,864	\$18,571	50%	\$0	\$18,571	\$0	\$37,506
New	Loan 149 - Harrison Place Toilets & Park	\$16,589	\$17,541	99%	\$0	\$17,541	\$0	\$17,740
New	Loan 141 - Airstrip Lighting	\$5,136	\$5,214	50%	\$0	\$5,214	\$0	\$10,468
New	Loan 147 - Land Development	\$17,242	\$17,925	50%	\$0	\$17,925	\$0	\$36,200
	Sub Total - LOAN REPAYMENTS	\$260,031	\$241,732		\$0	\$241,732	\$0	\$486,694
INCOME								
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS				\$0	\$0	\$0	\$0
	Total - NON CURRENT LIABILITIES	\$260,031	\$241,732		\$0	\$241,732	\$0	\$486,694

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES								
		(\$3,007,203)	(\$3,619,075)		\$0	(\$3,619,075)	\$0	(\$5,155,411)
		\$0	\$0		\$0	\$0	\$0	\$0
		\$0	\$0		\$0	\$0	\$0	\$0
		\$0	\$21,895		\$0	\$21,895	\$0	\$0
		\$0	\$0		\$0	\$0	\$0	(\$500)
		(\$3,007,203)	(\$3,597,180)		\$0	(\$3,597,180)	\$0	(\$5,155,911)
		Sub Total - DEPRECIATION WRITTEN BACK						
		(\$3,007,203)	(\$3,597,180)		\$0	(\$3,597,180)	\$0	(\$5,155,911)
		Total - NON CASH ITEMS						
		(\$3,007,203)	(\$3,597,180)		\$0	(\$3,597,180)	\$0	(\$5,155,911)

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026		
		Budget	Actual		Income	Expense	Income	Expense	
		FURNITURE AND EQUIPMENT							
		GOVERNANCE - CAPITAL EXPENDITURE							
C137	ICT Plan Implementation	\$150,000	\$16,907	6%	\$0	\$16,907	\$0	\$300,000	
	Sub Total - CAPITAL WORKS	\$150,000	\$16,907		\$0	\$16,907	\$0	\$300,000	
	Total - GOVERNANCE	<u>\$150,000</u>	<u>\$16,907</u>		<u>\$0</u>	<u>\$16,907</u>	<u>\$0</u>	<u>\$300,000</u>	
		FURNITURE AND EQUIPMENT							
		RECREATION & CULTURE - CAPITAL EXPENDITURE							
6644	Sports Complex Furniture & Equipment	\$0	\$0		\$0	\$0	\$0	\$15,000	
	Sub Total - CAPITAL WORKS	\$0	\$0		\$0	\$0	\$0	\$15,000	
	Total - RECREATION & CULTURE	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$15,000</u>	
	Total - FURNITURE AND EQUIPMENT	<u>\$150,000</u>	<u>\$16,907</u>		<u>\$0</u>	<u>\$16,907</u>	<u>\$0</u>	<u>\$315,000</u>	

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
	LAND HELD FOR RESALE							
	COMMUNITY AMENITIES - CAPITAL EXPENDITURE							
C310	Subdivision Construction	\$0	\$0	0%	\$0	\$0	\$0	\$200,000
	Sub Total - CAPITAL WORKS	\$0	\$0		\$0	\$0	\$0	\$200,000
	Total- COMMUNITY AMENITIES	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$200,000</u>
	Total - LAND	<u>\$0</u>	<u>\$0</u>		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$200,000</u>

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ACCOUNT	JOB	COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE			31 JANUARY 2026		2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
BUILDINGS								
HOUSING - CAPITAL EXPENDITURE								
C142	8 Soldier Road	\$35,000	\$27,414	78%	\$0	\$27,414	\$0	\$35,000
C313	Jean Sullivan Units	\$0	\$0	0%	\$0	\$0	\$0	\$10,000
C145	Loton Close Units	\$0	\$0	0%	\$0	\$0	\$0	\$12,000
Sub Total - CAPITAL WORKS		\$35,000	\$27,414		\$0	\$27,414	\$0	\$57,000
Total - HOUSING		\$35,000	\$27,414		\$0	\$27,414	\$0	\$57,000
BUILDINGS								
COMMUNITY AMENITIES - CAPITAL EXPENDITURE								
Sub Total - CAPITAL WORKS		\$0	\$0		\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES		\$0	\$0		\$0	\$0	\$0	\$0
BUILDINGS								
RECREATION AND CULTURE - CAPITAL EXPENDITURE								
C105	Memorial Hall Capital Expenditure	\$0	\$39,840		\$0	\$39,840	\$0	\$0
C295	SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE	\$15,000	\$13,840		\$0	\$13,840	\$0	\$15,000
Sub Total - CAPITAL WORKS		\$15,000	\$53,680		\$0	\$53,680	\$0	\$15,000
Total - RECREATION AND CULTURE		\$15,000	\$53,680		\$0	\$53,680	\$0	\$15,000

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ACCOUNT	JOB		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
			YEAR TO DATE			31 JANUARY 2026		2025-2026	
			Budget	Actual		Income	Expense	Income	Expense
		BUILDINGS							
		ECONOMIC SERVICES - CAPITAL EXPENDITURE							
C177	C507	Kodja Place Capital Expenditure	\$15,000	\$19,750	132%	\$0	\$19,750	\$0	\$15,000
C349		Black Cockatoo Café Capital Expenditure	\$25,000	\$2,126	9%	\$0	\$2,126	\$0	\$25,000
		Sub Total - CAPITAL WORKS	\$40,000	\$21,877		\$0	\$21,877	\$0	\$40,000
		Total - ECONOMIC SERVICES	\$40,000	\$21,877		\$0	\$21,877	\$0	\$40,000
		Total - BUILDINGS	\$90,000	\$102,970		\$0	\$102,970	\$0	\$112,000

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
		PLANT AND EQUIPMENT						
		GOVERNANCE - CAPITAL EXPENDITURE						
2104	Purchase of Light Vehicles	\$107,000	\$0		\$0	\$0	\$0	\$107,000
	Sub Total - CAPITAL WORKS	\$107,000	\$0		\$0	\$0	\$0	\$107,000
	Total - GOVERNANCE	\$107,000	\$0		\$0	\$0	\$0	\$107,000
		PLANT AND EQUIPMENT						
		RECREATION AND CULTURE - CAPITAL EXPENDITURE						
C158	Swimming Pool Equipment	\$46,500	\$48,300		\$0	\$48,300	\$0	\$46,500
	Sub Total - CAPITAL WORKS	\$46,500	\$48,300		\$0	\$48,300	\$0	\$46,500
	Total - RECREATION AND CULTURE	\$46,500	\$48,300		\$0	\$48,300	\$0	\$46,500
		PLANT AND EQUIPMENT						
		TRANSPORT - CAPITAL EXPENDITURE						
7604	Major Plant Purchases	\$0	\$54,870	36%	\$0	\$54,870	\$0	\$153,000
	Sub Total - CAPITAL WORKS	\$0	\$54,870		\$0	\$54,870	\$0	\$153,000
	Total - TRANSPORT	\$0	\$54,870		\$0	\$54,870	\$0	\$153,000
	Total - PLANT AND EQUIPMENT	\$153,500	\$103,170		\$0	\$103,170	\$0	\$306,500

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 And Type Of Activities Within The Programme

ACCOUNT	JOB		COMPARATIVES		% of Annual Budget	ACTUAL		ADOPTED BUDGET	
			YEAR TO DATE			31 JANUARY 2026		2025-2026	
			Budget	Actual		Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES									
TRANSPORT - CAPITAL EXPENDITURE									
Roads to Recovery Projects									
C507		RTR - Spring Street Asphalt	\$375,000	\$17,370	5%	\$0	\$17,370	\$0	\$375,000
C508	CJ508	RTR - Misson Road Floodway 24/25 C/Over	\$20,000	\$0	0%	\$0	\$0	\$0	\$20,000
C509	CJ509	RTR - Soldier Road - Asphalt 24/25 C/Over	\$0	\$0	0%	\$0	\$0	\$0	\$75,000
C512	CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26	\$0	\$0	0%	\$0	\$0	\$0	\$18,530
7424	R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works	\$0	\$873	1%	\$0	\$873	\$0	\$75,000
7424	R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90	\$0	\$18,272	13%	\$0	\$18,272	\$0	\$145,000
7424	R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94	\$0	\$0	0%	\$0	\$0	\$0	\$112,136
7424	R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06	\$0	\$0	0%	\$0	\$0	\$0	\$85,000
7424	R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22	\$47,500	\$0	0%	\$0	\$0	\$0	\$95,000
7424	R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25	\$19,998	\$4,915	8%	\$0	\$4,915	\$0	\$60,000
7424	R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16	\$19,998	\$4,378	7%	\$0	\$4,378	\$0	\$60,000
7424	R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65	\$19,998	\$4,798	8%	\$0	\$4,798	\$0	\$60,000
C117	CJ117	Darkan/Kojonup Road - Stage 2	\$0	\$0	0%	\$0	\$0		
RRG Projects									
7394	RRG001	Shamrock Rd Widen SLK 15.8 - 18.8	\$705,000	\$517,444	73%	\$0	\$517,444	\$0	\$705,000
7394	RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0	\$52,500	\$79,271	75%	\$0	\$79,271	\$0	\$105,000
7394	RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8	\$615,000	\$492,775	80%	\$0	\$492,775	\$0	\$615,000
7394	RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0	\$139,986	\$41,380	20%	\$0	\$41,380	\$0	\$210,000
7394	RRG005	Rrg - Kojonup-Frankalnd Rd Reconstruct And Reseal	\$0	\$17,761	0%	\$0	\$17,761		
Commodity Route Projects									
C079	CJ079	Reillys Creek Road - Gravel Sheet	\$0	\$11,110	14%	\$0	\$11,110	\$0	\$76,715
Regional Road Safety Projects									
7434	RSP001	Broomehill-Kojonup Road AEL/ACL	\$0	\$313,493	0%		\$313,493		
Municipal Fund Projects									
7484	RC003	Council - Thornbury Close Construction including fire road (Industrial Area)	\$151,000	\$66,119	44%	\$0	\$66,119	\$0	\$151,000
7484	RC004	Jingalup Road Re-Alignment	\$0	\$0	0%	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$2,165,980	\$1,589,958		\$0	\$1,589,958	\$0	\$3,073,381
Total - ROADS			\$2,165,980	\$1,589,958		\$0	\$1,589,958	\$0	\$3,073,381
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$2,165,980	\$1,589,958		\$0	\$1,589,958	\$0	\$3,073,381

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 31 JANUARY 2026		% of Annual Budget	ACTUAL 31 JANUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual		Income	Expense	Income	Expense
		INFRASTRUCTURE - PARKS						
		RECREATION & CULTURE - CAPITAL EXPENDITURE						
C357	Apex Park Playground	\$33,480	\$0	0%	\$0	\$0	\$0	\$33,480
	Sub-Total - CAPITAL WORKS	\$33,480	\$0		\$0	\$0	\$0	\$33,480
	Total - RECREATION & CULTURE	\$33,480	\$0		\$0	\$0	\$0	\$33,480
	Total - INFRASTRUCTURE PARKS	\$33,480	\$0		\$0	\$0	\$0	\$33,480
		OTHER INFRASTRUCTURE						
		ECONOMIC SERVICES - CAPITAL EXPENDITURE						
C054	Community Promotional Signage	\$0	\$0	0%	\$0	\$0	\$0	\$60,000
	Sub Total - CAPITAL WORKS	\$0	\$0		\$0	\$0	\$0	\$60,000
	Total - ECONOMIC SERVICES	\$0	\$0		\$0	\$0	\$0	\$60,000
	Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0		\$0	\$0	\$0	\$60,000
	GRAND TOTALS	(\$2,599,572)	(\$4,804,994)		(\$11,254,637)	\$6,449,643	(\$13,787,636)	\$13,787,636



MONTHLY FINANCIAL REPORT

28 FEBRUARY 2026

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**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 FEBRUARY 2026

Prepared by: Darren Long (Finance Consultant)

Reviewed by: Jill Johnson (MFCS)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Council currently holds no monies in the Trust Fund.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

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

CRITICAL ACCOUNTING ESTIMATES

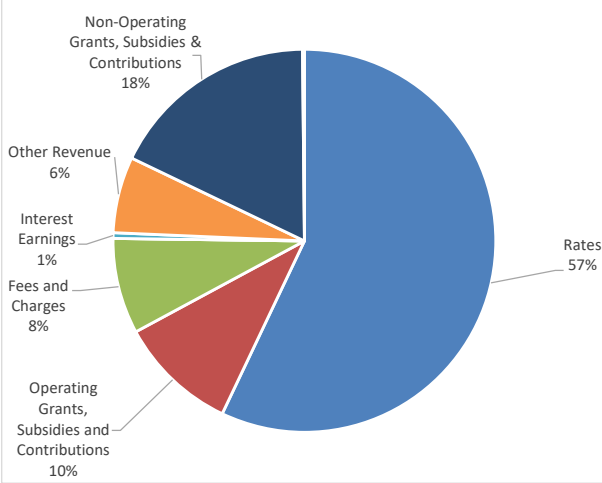
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

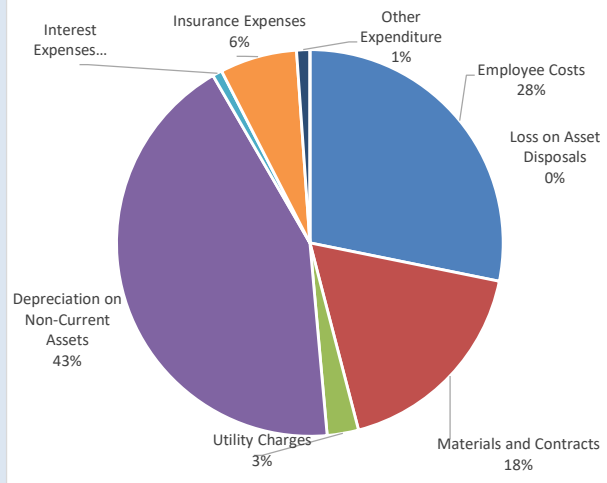
All figures shown in this statement are rounded to the nearest dollar.

**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

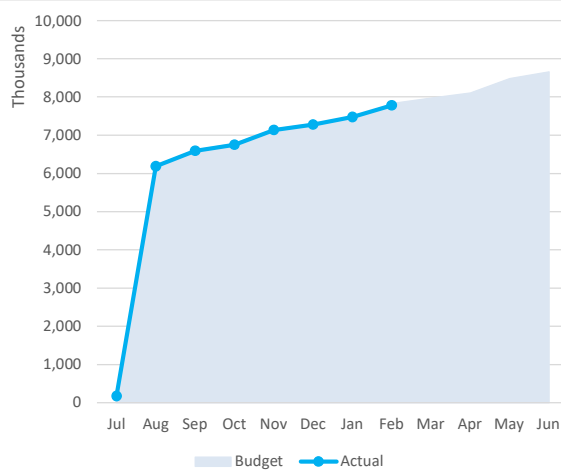
OPERATING REVENUE



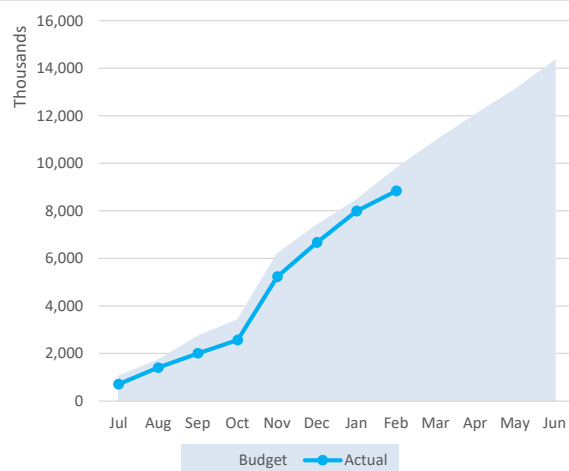
OPERATING EXPENSES



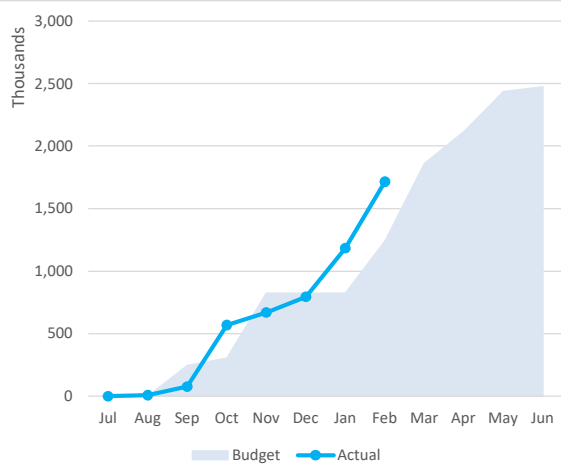
OPERATING REVENUE - Budget-v-YTD Actual



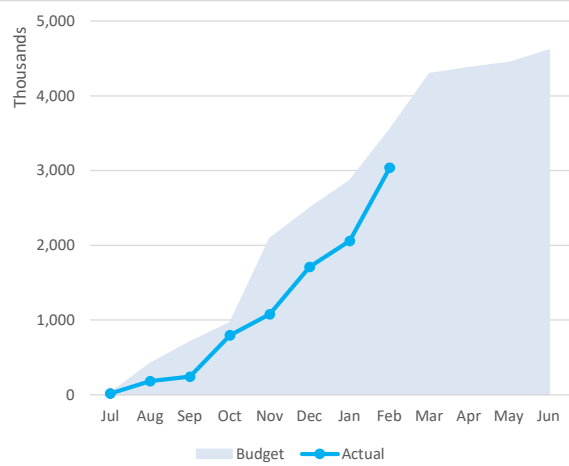
OPERATING EXPENSES - Budget-v-YTD Actual



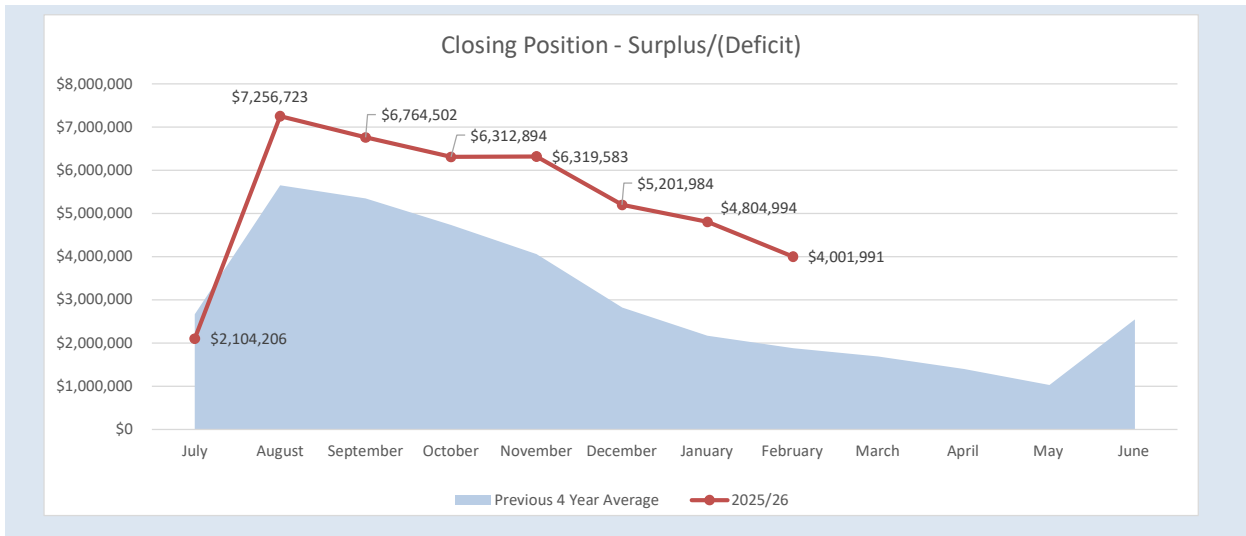
CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF KOJONUP
EXECUTIVE SUMMARY
FOR THE PERIOD ENDING 28 FEBRUARY 2026**



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	Food and water quality, pest control, immunisation services, child health services and health education.
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
<p>HOUSING</p> <p>To help ensure adequate housing.</p>	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.</p>	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overhead operating accounts.</p>	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
EXPENDITURE (Excluding Finance Costs)	\$	\$	\$	
General Purpose Funding	(85,551)	(49,514)	(24,007)	-52%
Governance	(1,190,673)	(795,125)	(688,394)	-13%
Law, Order, Public Safety	(627,836)	(414,327)	(313,238)	-24%
Education and Welfare	(52,978)	(36,526)	(29,736)	-19%
Health	(529,526)	(353,696)	(185,770)	-47%
Housing	(397,618)	(273,853)	(305,774)	12%
Community Amenities	(932,923)	(654,804)	(545,877)	-17%
Recreation and Culture	(1,615,138)	(1,098,586)	(1,109,614)	1%
Transport	(6,718,327)	(4,492,789)	(4,514,339)	0%
Economic Services	(1,969,818)	(1,334,280)	(1,284,206)	-4%
Other Property and Services	(77,325)	(203,530)	231,955	-214%
Operating Expenses	(14,197,712)	(9,707,031)	(8,769,001)	
REVENUE				
General Purpose Funding	6,232,974	6,022,526	5,999,448	0%
Governance	60,040	42,559	73,456	73%
Law, Order, Public Safety	256,136	188,808	111,803	-41%
Education and Welfare	20,580	18,937	3,018	-84%
Health	3,000	2,000	2,486	24%
Housing	406,420	280,937	276,655	-2%
Community Amenities	317,300	309,466	382,598	24%
Recreation and Culture	67,386	18,923	49,006	159%
Transport	253,357	253,357	248,389	-2%
Economic Services	952,860	635,215	608,214	-4%
Other Property & Services	83,450	55,631	26,503	-52%
Operating Revenue	8,653,503	7,828,358	7,781,577	
Sub-total	(5,544,209)	(1,878,673)	(987,423)	
FINANCE COSTS (INTEREST)				
Law & Order	(19,970)	(16,980)	(7,456)	-56%
Health	(1,647)	(1,800)	(1,074)	-40%
Housing	(32,315)	(35,615)	(19,174)	-46%
Recreation & Culture	(64,449)	(36,582)	(37,353)	2%
Transport	(1,565)	(1,721)	(1,020)	-41%
Economic Services	(10,834)	0	(4,890)	0%
Total Finance Costs	(130,780)	(92,698)	(70,965)	
NON-OPERATING REVENUE				
Transport	2,365,133	1,168,776	1,680,475	44%
Total Non-Operating Revenue	2,365,133	1,168,776	1,680,475	
PROFIT/(LOSS) ON SALE OF ASSETS				
Governance Profit	0	0	14,118	0%
Total Profit/(Loss)	0	0	14,118	
NET RESULT	(3,309,856)	(802,595)	636,205	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	(802,595)	636,205	

"Traffic Lights" Colour Coding:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the Council has defined a formula in Council Policy 2.1.6 (see also Variance Report in these Statements).

To simplify this reporting, a traffic light system is used in the variance column of the Statement of Comprehensive Income and the Rate Setting Statement, as follows:

Revenue:

Green = Actual Revenue is greater than Year-to-Date budgeted revenue

Red = Variance between Actual Revenue and Year-to-Date budget is greater than 10% (lower)

Expenditure:

Green = Actual Expenditure is less than Year-to-Date budgeted expenditure

Red = Variance between Actual Expenditure and Year-to-Date budget is greater than 10% (higher)



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGEES

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense 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 State taxes. Donations and subsidies made to community groups.

SHIRE OF KOJONUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL	VARIANCE
Expenses				
Employee Costs	(4,695,071)	(3,200,484)	(2,491,594)	-22%
Materials and Contracts	(3,166,263)	(2,128,463)	(1,571,293)	-26%
Utility Charges	(397,675)	(265,151)	(231,095)	-13%
Depreciation on Non-Current Assets	(5,155,411)	(3,436,803)	(3,807,602)	11%
Interest Expenses	(130,780)	(92,698)	(70,965)	-23%
Insurance Expenses	(496,255)	(491,176)	(569,198)	16%
Other Expenditure	(287,037)	(184,953)	(98,218)	-47%
Operating Expenses	(14,328,492)	(9,799,729)	(8,839,966)	
Revenue				
Rates	5,405,109	5,405,114	5,405,898	0%
Operating Grants, Subsidies and Contributions	1,322,758	1,036,797	954,103	-8%
Fees and Charges	906,330	701,621	764,988	9%
Service Charges	0	0	0	0%
Interest Earnings	75,500	51,463	46,528	-10%
Other Revenue	943,806	633,363	610,062	-4%
Operating Revenue	8,653,503	7,828,358	7,781,577	
Sub-total	(5,674,989)	(1,971,371)	(1,058,389)	
Non-Operating Grants, Subsidies & Contributions	2,365,133	1,168,776	1,680,475	44%
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0	0	0%
Profit on Asset Disposals	0	0	14,118	0%
Loss on Asset Disposals	0	0	0	0%
Non-Operating Revenue	2,365,133	1,168,776	1,694,593	
Net Result	(3,309,856)	(802,595)	636,205	
Other Comprehensive Income				
Changes on revaluation of non-current assets	0	0	0	
Total Other Comprehensive Income	0	0	0	
TOTAL COMPREHENSIVE INCOME	(3,309,856)	(802,595)	636,205	

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	MATERIAL \$ (b)-(a)	MATERIAL % (b)-(a)/(a)	VAR
OPERATING REVENUE						
Rates	\$ 5,405,109	\$ 5,405,114	\$ 5,405,898	Within Threshold	Within Threshold	
Operating Grants and Subsidies	1,322,758	1,036,797	954,103	(82,694)	Within Threshold	
Fees and Charges	906,330	701,621	764,988	63,367	Within Threshold	
Interest Earnings	75,500	51,463	46,528	Within Threshold	Within Threshold	
Profit on Asset Disposal	0	0	14,118	14,118	0.00%	
Other Revenue	943,806	633,363	610,062	(23,301)	Within Threshold	
	8,653,503	7,828,358	7,795,697			
LESS OPERATING EXPENDITURE						
Employee Costs	(4,695,071)	(3,200,484)	(2,491,595)	708,889	(22.15%)	▲
Materials & Contracts	(3,166,264)	(2,128,463)	(1,571,293)	557,170	26.18%	▲
Utilities	(397,675)	(265,151)	(231,095)	34,056	(12.84%)	▲
Depreciation on Non-Current Assets	(5,155,411)	(3,436,803)	(3,807,602)	(370,799)	10.79%	▼
Interest Expense	(130,780)	(92,698)	(70,965)	21,733	23.44%	▲
Insurances	(496,255)	(491,176)	(569,198)	(78,022)	15.88%	▼
Loss on Asset Disposal	0	0	0	Within Threshold	0.00%	
Other Expenditure	(287,036)	(184,953)	(98,218)	86,735	(46.90%)	▲
	(14,328,492)	(9,799,730)	(8,839,966)			
Amount Attributable to Operating Activities	(5,674,989)	(1,971,371)	(1,044,269)			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in Doubtful Debt Provision	500	0	0	Within Threshold	0.00%	
Movement in Accrued Interest on Loans	0	0	(21,895)	(21,895)	0.00%	
Depreciation Written Back	5,155,411	3,436,803	3,807,602	370,799	10.79%	▲
Total Items Excluded	5,155,911	3,436,803	3,771,589			
Sub Total	(519,078)	1,465,432	2,727,320			
INVESTING ACTIVITIES						
Outflows from investing activities					0.00%	
Land Held for Resale	(200,000)	0	0	Within Threshold	0.00%	
Purchase Buildings	(112,000)	(95,500)	(102,970)	Within Threshold	Within Threshold	
Purchase Plant and Equipment	(306,500)	(306,500)	(215,244)	91,256	(29.77%)	
Purchase Furniture and Equipment	(315,000)	(150,000)	(16,907)	133,093	88.73%	
Infrastructure Assets - Roads	(3,073,381)	(2,585,806)	(2,315,832)	269,975	10.44%	
Infrastructure Assets - Parks & Ovals	(33,480)	(33,480)	0	33,480	(100.00%)	
Infrastructure Assets - Other	(60,000)	0	0	Within Threshold	0.00%	
Inflows from investing activities						
Proceeds from Sale of Assets	72,000	72,000	35,768	(36,232)	(50.32%)	▼
Contributions for the Development of Assets	2,365,133	1,168,776	1,680,475	511,699	43.78%	▲
Amount Attributable to Investing Activities	(1,663,228)	(1,930,510)	(934,709)			
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(486,694)	(357,754)	(380,905)	(23,151)	Within Threshold	
Transfer to Reserves	(28,000)	(17,896)	(4,799)	13,097	73.19%	
Inflows from financing activities						
Transfer from Reserves	37,000	0	0	Within Threshold	0.00%	
Amount Attributable to Financing Activities	(477,694)	(375,650)	(385,704)			
Sub Total	(2,660,000)	(840,728)	1,406,906			
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,660,000	2,660,000	2,595,085	(64,915)	Within Threshold	
Closing Funds	0	0	0			
	2,660,000	2,660,000	2,595,085			
NET SURPLUS/(DEFICIT)	(0)	1,819,272	4,001,991			

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	ACTUAL 30 JUNE 2025	ACTUAL YTD
Cash - Unrestricted	\$2,451,286	\$3,671,279
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$1,135,419	\$1,140,218
Accounts Receivable - Rates	\$492,025	\$982,363
Accounts Receivable - Sundry	\$237,010	\$117,567
GST Receivable	\$1,842	\$145,928
Contract Assets	\$296,070	\$296,070
Inventories	\$22,290	\$14,647
Land held for Resale	\$233,584	\$233,584
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$4,869,526	\$6,601,656
LESS: CURRENT LIABILITIES		
Payables	(\$475,862)	(\$615,038)
ATO Liabilities	\$57,476	(\$24,464)
Unspent Grant Liabilities	(\$496,045)	(\$595,354)
Employee Provisions	(\$524,215)	(\$524,215)
Accrued Interest on Loans	(\$21,895)	\$0
Interest Bearing Loans	(\$486,694)	(\$105,789)
Springhaven Accommodation Bonds	\$0	\$0
CURRENT LIABILITIES	(\$1,947,235)	(\$1,864,861)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$1,135,419)	(\$1,140,218)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$486,694	\$105,789
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$233,584)	(\$233,584)
Less Provision for Doubtful Debts	\$8,993	\$8,993
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$0	\$0
Add Back Accrued Interest on Loans	\$21,895	\$0
Add: Current liabilities not expected to be cleared at end of year	\$524,215	\$524,215
Unspent loan funds - Loan 150	\$0	
Roundings	\$0	\$0
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$2,595,086	\$4,001,991

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Activity' on page 4 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on these pages will be reported below.

Defining a 'Material Variance'

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances." The Shire's policy 2.1.6, 'Material Variances' states:

For the purposes of identifying "material variances" under Local Government (Financial Management) Regulation 34, the following formula shall be used:

$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Operating Grants	1,036,797	954,103	(82,694)	Within Threshold	TIMING	Decrease in General Purpose Grant \$67k, Increase in Local Road Grant \$49k, Decrease in DFES CESM Grant \$22k, Decrease in CESM Contributions \$42k, Decrease in Kindy Café Grant \$15k.
Fees & Charges	701,621	764,988	63,367	Within Threshold	TIMING	Increase in Town Planning Fees \$72k, Increase in Cemetry Fees \$11k, Decrease in Standpipe Water Fees \$33k.
Profit on Sale of Assets	0	14,118	14,118	0%	PERMANENT	Increase in profit on disposal of Admin vehicle.
Other Revenue	633,363	610,062	(23,301)	Within Threshold	TIMING	Increase in Admin Sundry Income insurance claim reimbursements \$26k, Decrease in Fire Sundry Income fire break charges \$22k, Increase in Black Cockatoo Cafe Income \$13k, Decrease in Workers compensation Income \$17k, Decrease in Lease Of KSC Properties Income \$18k.
Operating Expenses						
Employee Costs	(3,200,484)	(2,491,595)	708,889	-22%	PERMANENT/ TIMING	Increase in Admin Salaries \$51k, Increase in Admin Superannuation Admin \$14k, Decrease in Admin FBT \$38k, Decrease in BRPC Salaries \$48k, Decrease in Health Salaries \$73k, Increase in Kodja Place Cleaning \$10k, Decrease in Salaries (Tour) \$42k, Decrease in Works Supervisor Salaries \$47k, Decrease in Supervisor Superannuation \$18k, Increase in Annual Leave \$24k, Increase in Public Holidays \$18k, Decrease in Outside Worker Superannuation \$265k, Increase in Long Service Leave \$34k, Decrease in Overheads Allocated To Works \$202k, Increase in External Parts and Repairs \$15k, Decrease in Plant Repair Wages \$27k, Decrease in Workers Compensation expenses \$13k, Increase in Default Allowances due to posting errors \$158k, Decrease in Grading \$249k, Increase in Draining Maintenance \$31k, Decrease in Guide Post & Signage \$35k, Increase in Trees Rural Major Works \$14k, Increase in Townsite Verge Maintenance \$36k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Materials & Contracts	(2,128,463)	(1,571,293)	557,170	26%	TIMING	Decrease in Depreciation W/Back \$104k, Decrease in Election Expenses \$15k, Decrease in Integrated Planning Expense \$58k, Decrease in Telephone & Internet \$17k, Decrease in Software Licensing Fees \$77k, Decrease in ICT Support \$28k, Increase in ICT Website \$11k, Decrease in Admin Legal Expenses \$11k, Decrease in VROC-Shared Services \$17k, Increase in Financial Consultants \$13k, Decrease in CESH Other Expenses \$17k, Decrease in Health Contract Services \$15k, Decrease in Doctor Services \$39k, Decrease in Housing -GS Homes MOU Expenses \$20k, Decrease in Recycle Depot /Transfer Station \$57k, Decrease in Refuse Collection \$11k, Decrease in Hard Waste Pickup \$20k, Decrease in Transport of Waste \$10k, Decrease in Reserve Clean Up \$11k, Increase in Town Planning Expenses \$11k, Increase in Sport Complex Grounds Maint \$11k, Decrease in Bridge Maint \$36k, Increase in Airstrip Ground Maint \$19k, Decrease in Kodja Place Story Area expenses \$31k, Decrease in Kodja Place Retail Stock \$13k, Decrease in Other Staff Expenses \$21k, Decrease in Ramm Road Inventory expenses \$13k, Decrease in Fuel & Oil \$36k, Decrease in Tyre & Tubes \$15k, Increase in External Parts and Repairs \$97k, Increase in Less Poc Allocated to Works \$33k, Decrease in Sundry Plant Recovery \$11k, Increase in Grading \$44k, Decrease in TownsiteVerge Maintenance \$12k.
Utilities	(265,151)	(231,095)	34,056	-13%	TIMING	Increase in Admin Telephone & Internet \$16k, Decrease in Apex Park Water expenses \$12k, Decrease in Standpipe Water expenses \$14k, Decrease in Black Cokatoo Utilities \$13k.
Depreciation on Assets	(3,436,803)	(3,807,602)	(370,799)	11%	TIMING	Increase in Housing Depreciation \$60k, Increase in Transport Depreciation \$288k.
Interest Expense	(92,698)	(70,965)	21,733	23%	TIMING	Decrease in Interest on Staff Housing Loans \$11k.

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

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$$\frac{\text{Year-to-Date Actual}}{\text{Year-to-Date Budget}} - 100\%$$

Material variances to be reported when exceeding 10%, and a minimum of \$10,000, of the items contained within the Statement of Financial Activity.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Insurances	(491,176)	(569,198)	(78,022)	16%	TIMING	Increase in Admin Insurances \$21k, Increase in PWOH Workes Comp Insurance \$43k, Decrease in Plant Insurance \$16k.
Other Expenses	(184,953)	(98,218)	86,735	-47%	TIMING	Decrease in Members Conference Expenses \$13k, Decrease in Plant Costs Allocated to Works \$44k.

Investing Activities

Plant & Equipment	(306,500)	(215,244)	91,256	-30%	TIMING	Increas for new Fast Fill Unit \$10k, Decrease in Major Plant Purchases \$98k.
Furniture & Equipment	(150,000)	(16,907)	133,093	89%	TIMING	Decrease in ICT Plan Implementation \$ 133k.
Infrastructure - Roads	(2,585,806)	(2,315,832)	269,975	10%	TIMING	Decrease in RTR Spring Street Asphalt \$358k, Decrease in Misson Road Floodway \$20k, Decrease in Soldier Road - Asphalt \$75k, Increase in Tone Rd Stabilisation & Seal \$76k, Decrease in Frankland Rd Repair Pavement \$56k, Decrease in Boscabel Chittinup Rd Reseal SLK 3.80 - 4.06 \$85k, Decrease in Boscabel Chittinup Rd Reseal SLK 4.86 - 6.22 \$95k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 2.25 \$26k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 5.16 \$27k, Decrease in Old Broomehill Rd Seal Bridge Approach SLK 7.65 \$27k, Decrease in Shamrock Rd Widen SLK 15.8 - 18.8 \$15k, Decrease in Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8 \$122k, Decrease in Jingalup Rd Reseal SLK 2.0 - 4.0 \$140k, Increase in Kojonup-Frankalnd Rd Reconstruct And Reseal \$18k, Increase in Reillys Creek Road \$11k, Increase in Broomehill-Kojonup Road AEL/ACL \$731k, Decrease in Thornbury Close Construction \$69k.
Infrastructure - Parks & Ovals	(33,480)	0	33,480	-100%		Decrease in Apex Park Playground \$33k.
Non-Operating Grants	1,168,776	1,680,475	511,699	44%	TIMING	Decrease in Commodity Route Grant \$23k, Increase in RRG Grants \$188k, Increase in Regional Road Safty Program \$730k, Decrease in Roads to Recovery Grant \$385k.

SHIRE OF KOJONUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	Note	2024-25 ACTUAL \$	2025-2026 ACTUAL \$	Variance \$
Current assets				
Unrestricted Cash & Cash Equivalents		2,451,286	3,671,279	1,219,994
Restricted Cash & Cash Equivalents		1,135,419	1,140,218	4,799
Trade and other receivables		729,035	1,099,930	370,895
ATO Receivables		1,842	145,928	144,086
Contract Assets		296,070	296,070	0
Inventories		22,290	14,647	-7,644
Land Held for Resale		233,584	233,584	0
Total current assets		4,869,526	6,601,656	1,732,129
Non-current assets				
Trade and other receivables		114,776	114,776	0
LG House Unit Trust		99,524	99,524	0
Land Held for Resale		0	0	0
Land		2,292,085	2,292,085	0
Buildings		26,749,619	26,391,752	-357,866
Furniture & Equipment		367,345	368,202	858
Plant & Equipment		3,049,662	2,947,928	-101,734
Tools		0	0	0
Roads Infrastructure		94,871,109	94,151,552	-719,557
Kerbing Infrastructure		2,085,779	2,085,779	0
Drainage Infrastructure		10,018,154	10,018,154	0
Bridges Infrastructure		5,875,371	5,875,371	0
Footpaths Infrastructure		1,217,497	1,217,497	0
Parks Infrastructure		2,234,623	2,234,623	0
Other Infrastructure		5,820,586	5,820,586	0
Total non-current assets		154,796,130	153,617,831	-1,178,299
Total assets		159,665,656	160,219,486	553,830
Current liabilities				
Trade and other payables		497,757	638,988	-141,231
ATO Liabilities		-57,476	514	-57,990
Contracts Liability		496,045	595,354	-99,309
Interest-bearing loans and borrowings		486,694	105,789	380,905
Provisions		524,215	524,215	0
Total current liabilities		1,947,235	1,864,861	82,374
Non-current liabilities				
Interest-bearing loans and borrowings		3,993,184	3,993,184	0
Non-Current Payables		0	0	0
Provisions		94,599	94,599	0
Total non-current liabilities		4,087,783	4,087,783	0
Total liabilities		6,035,019	5,952,644	82,374
Net assets		153,630,638	154,266,842	636,205
Equity				
Retained surplus		71,354,745	71,349,947	-4,799
Net Result		0	636,205	636,205
Reserve - asset revaluation		81,140,473	81,140,473	0
Reserve - Cash backed		1,135,419	1,140,218	4,799
Total equity		153,630,638	154,266,842	636,205

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

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

PROGRESS OF THE CAPITAL PROGRAM/SMART IMPLEMENTATION

COA	Description	SMART Implement. Ref.	Resp. Officer	Asset Class	Asset Invest. Type	2025/2026 Original Budget	2025/2026 YTD Budget	2025/2026 YTD Actuals	% of Annual Budget
Governance									
C137	ICT Plan Implementation		CEO	F&E	Renewal	300,000	150,000	16,907	6%
2104	Purchase of Light Vehicles		CEO	P&E	Renewal	107,000	107,000	102,499	96%
2414	PURCHASE PLANT & EQUIP - ESL		CEO	P&E	NEW	0	0	9,575	0%
						407,000	257,000	128,982	
Housing									
C142	8 Soldier Road - Building renewal	2.2.14	MPS	L&B	Renewal	35,000	35,000	27,414	78%
C313	Jean Sullivan Units - Building Renewal		MPS	L&B	Renewal	10,000	2,500	0	0%
C145	ILU's - Building Renewal		MPS	L&B	Renewal	12,000	3,000	0	0%
						57,000	40,500	27,414	
Community Amenities									
C310	Subdivision Construction	2.4.3	CEO	L4R	Upgrade	200,000	0	0	0%
						200,000	0	0	
Recreation & Culture									
C158	Swimming Pool Equipment		MPS	P&E	Renewal	46,500	46,500	48,300	104%
6644	Sports Complex - New oven		MPS	F&E	Renewal	15,000	0	0	0%
C295	Swimming Pool - Cover over pool		MPS	L&B	Renewal	15,000	15,000	13,840	92%
C105	Memorial Hall Capital Expenditure - Replace ceiling		MPS	L&B	Renewal	0	0	39,840	0%
C357	Apex Park - Replace Equipment		SH	Infr.	Renewal	33,480	33,480	0	0%
						109,980	94,980	101,980	
Transport - Plant Purchases									
7604	Plant Major Purchases		MWS	P&E	New	153,000	153,000	54,870	36%
						153,000	153,000	54,870	
Transport - Infrastructure									
C507	RTR - Spring Street Asphalt		MWS	Infr.	Renewal	375,000	375,000	17,370	5%
CJ508	RTR - Misson Road Floodway		MWS	Infr.	Renewal	20,000	20,000	0	0%
CJ509	RTR - Soldier Road - Asphalt		MWS	Infr.	Renewal	75,000	75,000	0	0%
CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26		MWS	Infr.	Renewal	18,530	0	0	0%
R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works		MWS	Infr.	Renewal	75,000	0	2,699	4%
R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90		MWS	Infr.	Renewal	145,000	0	76,394	53%
R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94		MWS	Infr.	Renewal	112,136	56,068	0	0%
R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06		MWS	Infr.	Renewal	85,000	85,000	0	0%
R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22		MWS	Infr.	Renewal	95,000	95,000	0	0%
R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25		MWS	Infr.	Renewal	60,000	39,996	14,282	24%
R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16		MWS	Infr.	Renewal	60,000	39,996	13,001	22%
R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65		MWS	Infr.	Renewal	60,000	39,996	12,760	21%
RRG001	Shamrock Rd Widen SLK 15.8 - 18.8		MWS	Infr.	Upgrade	705,000	705,000	690,454	98%
RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0		MWS	Infr.	Renewal	105,000	78,750	84,569	81%
RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8		MWS	Infr.	Upgrade	615,000	615,000	492,775	80%
RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0		MWS	Infr.	Renewal	210,000	210,000	70,023	33%
RRG005	Kojonup-Frankland Rd Reconstruct And Reseal		MWS	Infr.	Renewal	0	0	17,761	0%
CJ079	Reillys Creek Road - Gravel Sheet		MWS	Infr.	Upgrade	76,715	0	11,110	14%
RC003	Thornbury Close Construction including fire road (Industrial Area)		MWS	Infr.	Upgrade	151,000	151,000	81,910	54%
RC004	Jingalup Road Re-Alignment		MWS	Infr.	Upgrade	30,000	0	0	0%
RSP001	Broomehill-Koonup Rd Seal With Aec/Acl - Slk 0.00 To 16.85		MWS	Infr.	Upgrade	0	0	730,723	0%
						3,073,381	2,585,806	2,315,832	
Economic Services									
C177	Kodja Place - Capital Renewal/Improvement	2.1.10	MCCS	L&B	Renewal	15,000	15,000	19,750	132%
C349	Black Cockatoo Café Capital Expenditure		MCCS	L&B	Renewal	25,000	25,000	2,126	9%
C054	Promotional Signage at Airstrip	1.4.7	CEO	Infr.	New	60,000	0	0	0%
						100,000	40,000	21,877	
Total Capital Expenditure						4,100,361	3,171,286	2,650,952	64.7%

SUMMARIES:			
Land Held for Resale	200,000	0	0.0%
Land & Buildings	112,000	95,500	91.9%
Infrastructure	3,166,861	2,619,286	73.1%
Plant & Equipment	306,500	306,500	70.2%
Furn & Equipment	315,000	150,000	5.4%
	4,100,361	3,171,286	64.7%
At No Cost	0	0	0.0%
Asset Renewal	2,109,646	1,547,286	27.5%
New Asset	213,000	153,000	30.3%
Upgrading Asset	1,777,715	1,471,000	112.9%
	4,100,361	3,171,286	64.7%
Chief Executive Officer	667,000	257,000	19.3%
Manager Corporate & Community Services	40,000	40,000	54.7%
Manager Works & Services	3,226,381	2,738,806	73.5%
Senior Horticulturalist	33,480	33,480	0.0%
Manager Property Services	133,500	102,000	96.9%
	4,100,361	3,171,286	64.7%

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 28 FEBRUARY 2026

UNSPENT CAPITAL GRANTS							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Transport							
MRWA - Regional Road Group Grants 2024-2025	142,379	(142,379)	0	0	0	0	0
DITRDC - Roads to Recovery Grant 2024-2025	349,997	0	(136,506)	213,491	548,997	0	136,506
DITRDC - Roads to Recovery Grant 2025-2026	0	0	0	0	692,136	521,276	0
MRWA RRG 25-26 Shamrock Rd	0	376,000	(376,000)	0	470,000	56,400	404,641
MRWA RRG 24-25 Jingalup Rd Reseal	0	112,000	(70,023)	41,977	140,000	56,000	41,380
MRWA RRG 24-25 Kojonup Darkan Reseal	0	56,000	(10,354)	45,646	70,000	28,000	10,354
MRWA RRG 24-25 Kojonup Darkan Reconstruction	0	328,000	(328,000)	0	410,000	164,000	328,000
MRWA RRG 24-25 Kojonup Frankland RD Reseal	0	60,000	(17,761)	42,239	0	0	17,761
MRWA - Commodity Route Grants 2025-2026	0	68,000	(11,110)	56,890	34,000	34,000	11,110
MRWA Regional Road Safety Project-Broomhill	0	922,165	(730,723)	191,442	0		730,723
Economic Services							
Dept of Water - Water Re-use (Community Drought)	3,669	0	0	3,669	0	0	0
Total Unspent Capital Grants	496,045	1,779,786	(1,680,477)	595,354	2,365,133	859,676	1,680,475
CONTRACT LIABILITIES							
Grant Provider	Liability 1 July 2025	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	YTD Budget	YTD Actual Revenue
Housing							
GSDC - Great Southern Homes Grant	0	30,000	(30,000)	0	30,000	30,000	30,000
Total Contract Liabilities	-	30,000	(30,000)	-	30,000	30,000	30,000
TOTAL LIABILITIES & REVENUE	496,045	1,809,786	(1,710,477)	595,354	2,395,133	889,676	1,710,475

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026

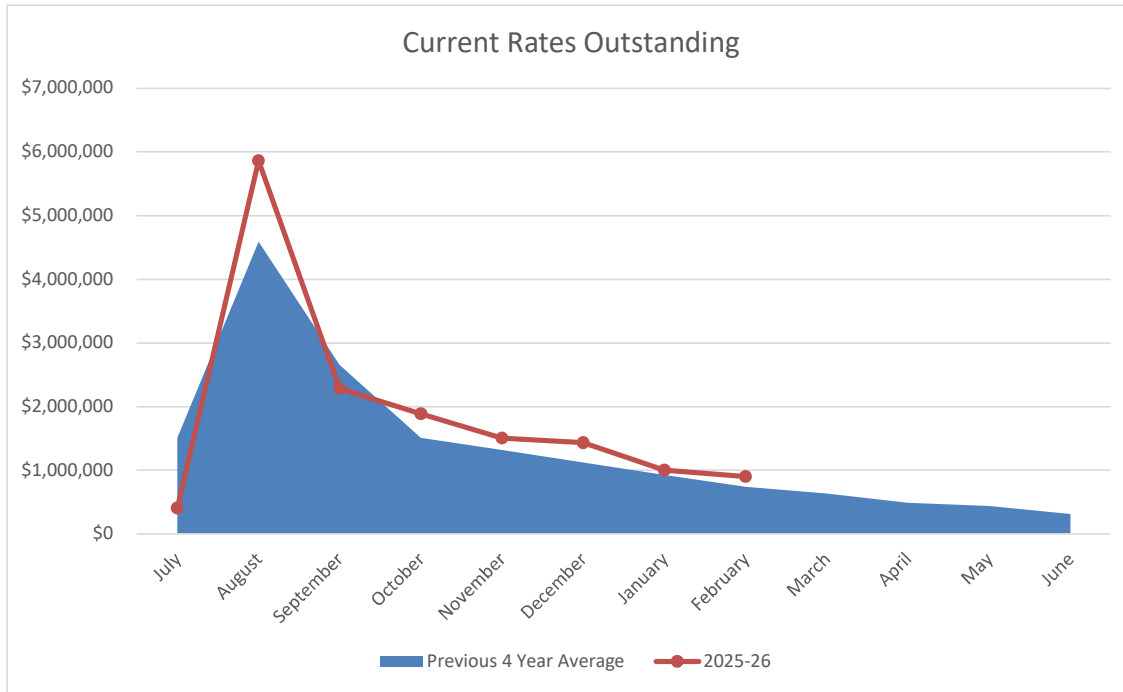
RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Plant Reserve	269,951	1,141	0	271,092	269,771	7,800	0	277,571
Employee Leave	296,408	1,252	0	297,660	296,230	7,800	0	304,030
Low Income Housing	91,023	385	0	91,408	90,963	1,850	0	92,813
Sporting Facility	0	0	0	0	68,321	1,380	(15,000)	54,701
Landfill Waste Management	87,276	369	0	87,645	87,217	1,770	0	88,987
Kodja Place Tourist Precinct	0	0	0	0	18	0	0	18
Community Grants Reserve	10,627	45	0	10,672	10,619	215	0	10,834
Independent Living Units	172,455	728	0	173,183	172,339	3,490	(22,000)	153,829
Natural Resource Management	106,230	449	0	106,679	106,159	2,150	0	108,309
The Kodja Place Building Upgrade & Renewal	19,222	81	0	19,303	19,191	390	0	19,581
Asset Acquisition and Replacement Reserve	0	0	0	0	0	0	0	0
Sports Complex Building, Plant & Equipment Upgrade and Renewal Reserve	82,228	348	0	82,576	13,830	1,155	0	14,985
	1,135,420	4,798	0	1,140,218	1,134,658	28,000	(37,000)	1,125,658

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

RATES & SUNDRY RECEIVABLES

Rates:

	1-Jul-25	Levy for 2025/26	Collectable	Received	Outstanding
Property Rates	\$ 213,171	\$ 5,403,627	\$ 5,616,798	\$ (4,933,199)	\$ 683,598
Rubbish Charges	\$ 46,040	\$ 287,080	\$ 333,120	\$ (280,548)	\$ 52,572
Emergency Services Levy	\$ 22,122	\$ 10,287	\$ 32,409	\$ -	\$ 32,409
Instalment fee & Interest	\$ -	\$ 19,520	\$ 19,520	\$ (19,520)	\$ -
Penalty & ESL Interest	\$ 131,124	\$ 26,358	\$ 157,481	\$ (27,632)	\$ 129,849
Excess Rates	\$ (70,709)	\$ -	\$ (70,709)	\$ (12,007)	\$ (82,716)
Sub- Total	\$ 341,748	\$ 5,746,872	\$ 6,088,619	\$ (5,272,906)	\$ 815,713 14%
OTHER ITEMS					
Pensioner Rebates to claim	\$ 79,569	\$ -	\$ 79,569	\$ 4,366	\$ 83,935
Sub-Total	\$ 421,316				\$ 899,647
Pensioner Deferred Rates	\$ 114,776	\$ -	\$ 114,776	\$ -	\$ 114,776
Total Outstanding	\$ 456,523	\$ 5,746,872	\$ 6,203,395	\$ (5,272,906)	\$ 930,489



Sundry Debtors:

	30-Jun-25		28/02/26		Movement This FY
Credit Balance	\$ (7,112)		\$ (7,765)		\$ 653
Current	\$ 364,492		\$ 17,401		\$ 347,091
30 - 60 days	\$ 6,417	1%	\$ 5,464	4%	\$ 953
60 - 90 days	\$ 1,562	0%	\$ 1,907	2%	\$ (345)
Greater than 90 days	\$ 127,516	26%	\$ 109,553	87%	\$ 17,963
	\$ 492,875		\$ 126,560		

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

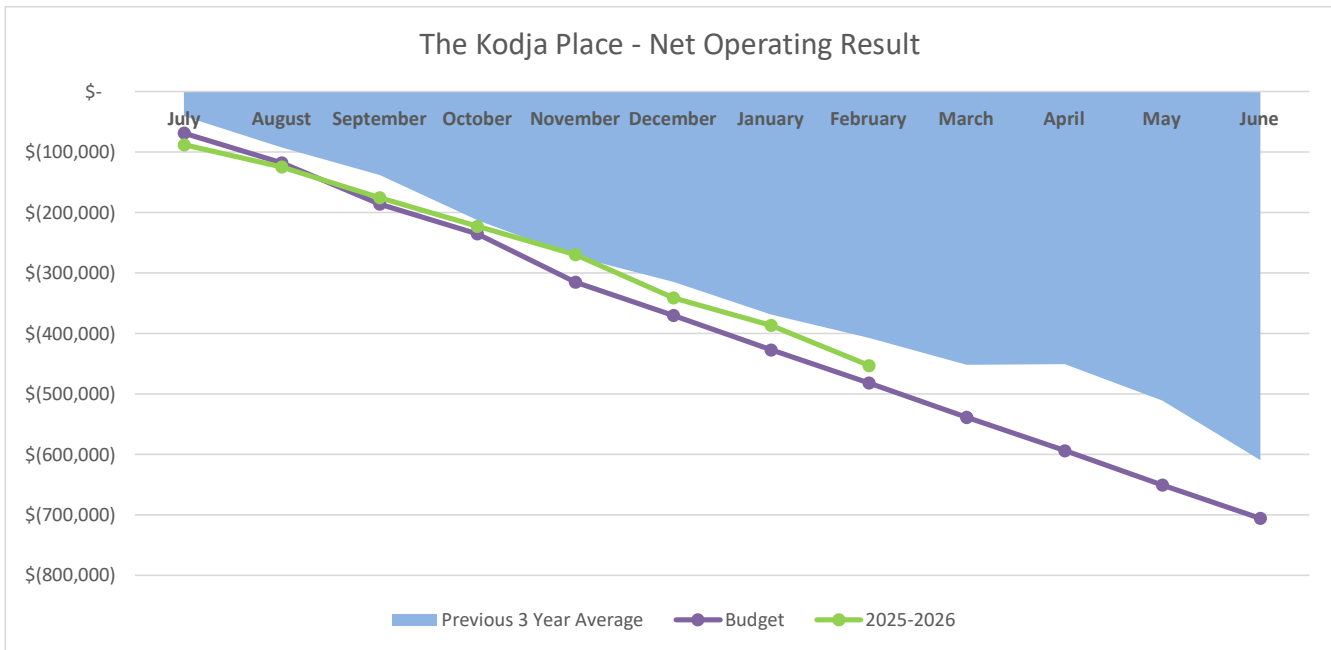
LOAN REPAYMENTS	Loan Number	2025-2026 Actual	2025-2026 New	2025-2026 New	2025-2026 Actual	2025-2026 Actual	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget	2025-2026 Budget
		Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding	Principal 1 July 2025	New Loans	Principal Repayments	Interest Repayments	Principal Outstanding
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety											
Communications Tower	150	358,792	0	(17,541)	(7,456)	341,251	358,792	0	(35,479)	(19,970)	323,313
Health											
Medical Centre Donation	137	101,679	0	(9,005)	(1,074)	92,675	101,679	0	(9,005)	(1,647)	92,674
Housing											
Bagg Street Unit	135	33,259	0	(5,334)	(485)	27,925	33,259	0	(10,750)	(929)	22,509
Aged Units - GSHI	139	0	0	0	0	0	0	0	0	0	0
Staff Housing - GSHI	140	669,970	0	(62,388)	(7,441)	607,582	669,970	0	(62,388)	(11,409)	607,582
GROH Housing - GSHI	138	592,029	0	(115,860)	(5,253)	476,169	592,029	0	(115,860)	(8,171)	476,169
Staff Housing - GSHI	144	22,617	0	(11,203)	(234)	11,414	22,617	0	(11,203)	(375)	11,414
GROH Housing - GSHI	145	22,617	0	(34,251)	(17,344)	(11,635)	22,617	0	(11,203)	(375)	11,414
Staff Housing Renovations	148	254,607	0	(8,160)	(5,526)	246,447	254,607	0	(16,501)	(11,056)	238,106
Recreation and culture											
Sports Complex	134	161,764	0	(9,812)	(3,952)	151,952	161,764	0	(19,867)	(7,952)	141,897
Sports Complex Wall	136	42,391	0	(5,117)	(350)	37,274	42,391	0	(10,285)	(793)	32,106
Netball Courts & Roof	143	1,228,607	0	(28,269)	(6,244)	1,200,338	1,228,607	0	(56,945)	(34,945)	1,171,662
Oval Lighting	142	157,404	0	(12,601)	(743)	144,802	157,404	0	(25,294)	(2,194)	132,110
Harrison PI Toilets & Park	146	295,831	0	(18,571)	(5,066)	277,260	295,831	0	(37,506)	(7,340)	258,325
Harrison PI Toilets & Park	149	141,646	0	(8,771)	(3,728)	132,875	141,646	0	(17,740)	(11,225)	123,906
Transport											
Airstrip Lighting	141	111,131	0	(16,095)	(1,179)	95,036	111,131	0	(10,468)	(1,565)	100,663
Economic services											
Land Development	147	285,534	0	(17,925)	(4,890)	267,609	285,534	0	(36,200)	(10,834)	249,334
		4,479,877	0	(380,905)	(70,965)	4,098,972	4,479,878	0	(486,694)	(130,780)	3,993,184

**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

MAJOR BUSINESS UNITS

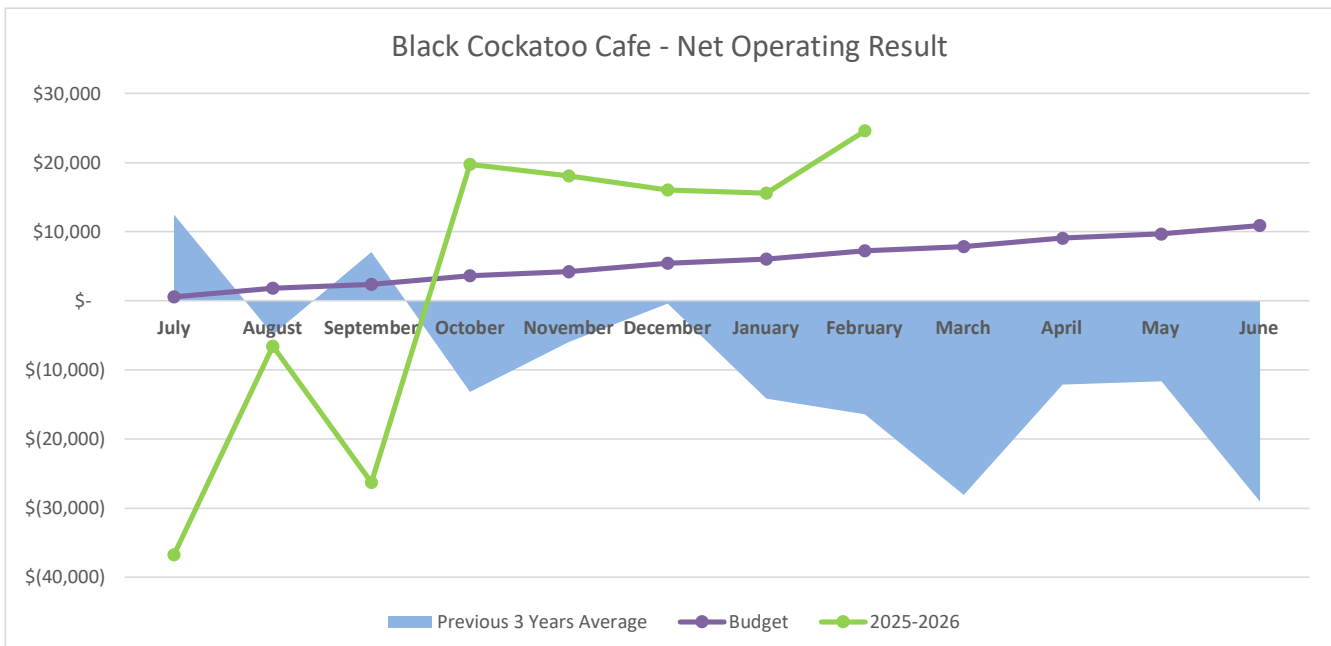
The Kodja Place Precinct

The Shire of Kojonup owns and operates The Kodja Place precinct, a tourism, retail and cultural interpretive centre on Albany Highway. The following graph shows the operations of TKPP (profit or loss). There is also capital expenditure (p.13), a loan (p.15) and a reserve account (p.16) associated with TKPP.



Black Cockatoo Café

Effective from 1 July 2023, the Shire assumed ownership and operation of The Black Cockatoo Café, located in The Kodja Place Precinct. The following graph shows the trading results of the café.



**SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
9605	Proceeds Sale of Assets - Plant & Equipment	(\$72,000)	(\$35,768)	(\$35,768)	\$0	(\$72,000)	\$0
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	(\$72,000)	(\$35,768)	(\$35,768)	\$0	(\$72,000)	\$0
	WRITTEN DOWN VALUE						
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0	\$0	\$0	\$0	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$72,000)	(\$35,768)	(\$35,768)	\$0	(\$72,000)	\$0
	Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OPERATING STATEMENT	(\$72,000)	(\$35,768)	(\$35,768)	\$0	(\$72,000)	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
GENERAL PURPOSE FUNDING - RATES							
OPERATING EXPENDITURE							
1112	Admin Allocated to Rates (Cash)	\$39,879	\$17,002	\$0	\$17,002	\$0	\$59,821
1122	Admin Allocated to Rates (Non-Cash)	\$2,831	\$1,057	\$0	\$1,057	\$0	\$4,247
1132	Rating Salaries	\$0	\$0	\$0	\$0	\$0	\$0
1162	Superannuation	\$0	\$0	\$0	\$0	\$0	\$0
1182	Rates Printing/postage	\$1,000	\$0	\$0	\$0	\$0	\$1,000
1192	Valuation Expenses	\$1,645	\$2,958	\$0	\$2,958	\$0	\$15,725
1202	Title Searches	\$500	\$0	\$0	\$0	\$0	\$500
1222	Insurance - Emp Costs (Rates)	\$2,258	\$2,990	\$0	\$2,990	\$0	\$2,258
1262	Legal Costs Incurred - Rates	\$1,400	\$0	\$0	\$0	\$0	\$2,000
Sub Total - GENERAL RATES OP/EXP		\$49,514	\$24,007	\$0	\$24,007	\$0	\$85,551
OPERATING INCOME							
1003	General Rates Levied	(\$5,402,594)	(\$5,403,607)	(\$5,403,607)	\$0	(\$5,402,594)	\$0
1053	Back Rates	(\$100)	(\$20)	(\$20)	\$0	(\$100)	\$0
1013	Ex-Gratia Rates	(\$2,515)	(\$2,442)	(\$2,442)	\$0	(\$2,515)	\$0
1043	Non Payment Penalty Interest	(\$22,050)	(\$26,358)	(\$26,358)	\$0	(\$35,000)	\$0
1073	Instalment Administration Charge	(\$4,000)	(\$4,149)	(\$4,149)	\$0	(\$4,000)	\$0
1063	Instalment Interest Charge	(\$12,000)	(\$15,371)	(\$15,371)	\$0	(\$12,000)	\$0
1273	ESL Levy Admin Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
1092	Rates Written Off/Refunded	\$95	\$171	\$171	\$0	\$100	\$0
1283	Settlement & Search Charges	(\$3,150)	(\$3,568)	(\$3,568)	\$0	(\$4,500)	\$0
1263	Legal Expenses - Recovered	(\$1,400)	\$0	\$0	\$0	(\$2,000)	\$0
Sub Total - GENERAL RATES OP/INC		(\$5,451,714)	(\$5,459,344)	(\$5,459,344)	\$0	(\$5,466,609)	\$0
Total - GENERAL RATES		(\$5,402,200)	(\$5,435,336)	(\$5,459,344)	\$24,007	(\$5,466,609)	\$85,551

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026			
		Budget	Actual	Income	Expense	Income	Expense		
OTHER GENERAL PURPOSE FUNDING									
OPERATING EXPENDITURE									
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP				\$0	\$0	\$0	\$0		
OPERATING INCOME									
1333		Grants Commission General Purpose Grant	(\$265,656)	(\$198,603)	(\$198,603)	\$0	(\$354,208)	\$0	
1343		Grants Commission Local Roads Grant	(\$287,743)	(\$336,703)	(\$336,703)	\$0	(\$383,657)	\$0	
1373		Interest Received - Municipal	(\$333)	\$0	\$0	\$0	(\$500)	\$0	
1393		Interest Received - Reserves	(\$17,080)	(\$4,799)	(\$4,799)	\$0	(\$28,000)	\$0	
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC				(\$570,812)	(\$540,104)	(\$540,104)	\$0	(\$766,365)	\$0
Total - OTHER GENERAL PURPOSE FUNDING				(\$570,812)	(\$540,104)	(\$540,104)	\$0	(\$766,365)	\$0
Total - GENERAL PURPOSE FUNDING				(\$5,973,013)	(\$5,975,441)	(\$5,999,448)	\$24,007	(\$6,232,974)	\$85,551

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
GOVERNANCE - MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
002D	Depreciation	\$1,083	\$1,082	\$0	\$1,082	\$0	\$1,625
1502	Meeting Attendance Fees	\$51,579	\$52,948	\$0	\$52,948	\$0	\$103,157
1508	Members Travelling	\$1,956	\$1,035	\$0	\$1,035	\$0	\$2,920
1512	Conferences & Training Expenses	\$15,500	\$1,800	\$0	\$1,800	\$0	\$15,500
1522	Members Communications Allowance	\$10,500	\$6,602	\$0	\$6,602	\$0	\$21,000
1532	Election Expenses	\$36,100	\$15,430	\$0	\$15,430	\$0	\$36,100
1542	Presidents/Dep Allowances	\$19,000	\$17,512	\$0	\$17,512	\$0	\$38,000
1562	Refreshments & Functions (Councillors)	\$7,326	\$5,270	\$0	\$5,270	\$0	\$11,100
1572	Refreshments & Functions Staff)	\$5,200	\$4,248	\$0	\$4,248	\$0	\$6,190
1592	Members Insurance	\$11,775	\$14,719	\$0	\$14,719	\$0	\$11,775
1602	Subscriptions	\$37,870	\$27,447	\$0	\$27,447	\$0	\$37,870
1612	Misc Expenses - Members	\$990	\$652	\$0	\$652	\$0	\$1,500
1624	Integrated Planning Expenses	\$58,274	\$0	\$0	\$0	\$0	\$87,415
1632	Vehicle Operating Expenses	\$450	\$0	\$0	\$0	\$0	\$500
1642	Advertising	\$0	\$0	\$0	\$0	\$0	\$0
1662	Audit Fees	\$9,052	\$2,950	\$0	\$2,950	\$0	\$51,650
1702	Administration Allocation (Cash)	\$465,257	\$345,963	\$0	\$345,963	\$0	\$697,914
1712	Administration Allocation (Non-Cash)	\$14,157	\$14,100	\$0	\$14,100	\$0	\$21,237
1772	Doubtful Debt Expenses	\$0	\$0	\$0	\$0	\$0	\$500
1792	Legal Costs	\$2,700	\$0	\$0	\$0	\$0	\$3,000
2075	VROC - Shared Services	\$22,000	\$5,000	\$0	\$5,000	\$0	\$22,000
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$770,770	\$516,758	\$0	\$516,758	\$0	\$1,170,953
OPERATING INCOME							
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$770,770	\$516,758	\$0	\$516,758	\$0	\$1,170,953

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
GOVERNANCE - GENERAL							
OPERATING EXPENDITURE							
003D	Depreciation (Sch 4)	\$70,787	\$70,499	\$0	\$70,499	\$0	\$106,185
1852	Salaries - Admin	\$710,822	\$761,620	\$0	\$761,620	\$0	\$1,066,276
1882	Admin Superannuation	\$89,634	\$103,384	\$0	\$103,384	\$0	\$134,456
1892	Staff Insurances	\$47,418	\$69,000	\$0	\$69,000	\$0	\$47,418
1902	FBT Admin Staff	\$13,090	(\$24,417)	\$0	(\$24,417)	\$0	\$17,000
1912	Conference & Training	\$9,917	\$20,652	\$0	\$20,652	\$0	\$18,030
1922	Advertising	\$4,800	\$1,215	\$0	\$1,215	\$0	\$8,000
1931	Occupational Risk Co-Ordinator Costs	\$6,000	\$0	\$0	\$0	\$0	\$9,000
1932	Occ Health & Safety	\$7,520	\$5,309	\$0	\$5,309	\$0	\$12,780
1942	Staff Uniforms	\$4,675	\$824	\$0	\$824	\$0	\$5,500
1952	Admin Staff Costs	\$9,266	\$8,895	\$0	\$8,895	\$0	\$14,985
1957	Office Building Maintenance	\$5,442	\$7,734	\$0	\$7,734	\$0	\$7,675
1958	Office - Cleaning & Assoc	\$27,382	\$34,741	\$0	\$34,741	\$0	\$41,075
1959	Office - Utility Charges	\$8,802	\$7,205	\$0	\$7,205	\$0	\$13,200
1962	Office Gardens & Surrounds-Mtce	\$2,856	\$7,444	\$0	\$7,444	\$0	\$6,284
1972	Admin Printing & Stationery	\$19,514	\$15,401	\$0	\$15,401	\$0	\$28,400
1982	Telephone & Internet	\$16,553	\$16,402	\$0	\$16,402	\$0	\$26,275
2002	Office Equip Maint	\$667	\$0	\$0	\$0	\$0	\$1,000
2004	Office - Insurance.	\$42,124	\$42,810	\$0	\$42,810	\$0	\$42,124
2006	Donations CEO discretion	\$500	\$0	\$0	\$0	\$0	\$500
2008	Donations - Council	\$1,000	\$100	\$0	\$100	\$0	\$1,000
2012	Non Capital Purchases	\$708	\$0	\$0	\$0	\$0	\$2,500
2022	Bank Charges	\$26,520	\$18,721	\$0	\$18,721	\$0	\$34,000
2032	Postage & Freight	\$4,440	\$5,075	\$0	\$5,075	\$0	\$6,000
2042	ICT Computer Support	\$81,862	\$50,701	\$0	\$50,701	\$0	\$121,865
1992	ICT Software Licensing Fees	\$86,583	\$9,501	\$0	\$9,501	\$0	\$146,036
2043	ICT Website Subscription & Upgrade	\$0	\$11,400	\$0	\$11,400	\$0	\$0
2044	ICT Hardware Purchases (<\$5,000)	\$1,000	\$554	\$0	\$554	\$0	\$1,500
2052	Admin Vehicle Expenses	\$11,066	\$7,730	\$0	\$7,730	\$0	\$16,600
2062	Admin Legal Expenses	\$16,666	\$5,770	\$0	\$5,770	\$0	\$25,000
2277	Finance Consultants	\$49,850	\$62,657	\$0	\$62,657	\$0	\$89,600
2275	Records Management	\$30,465	\$27,392	\$0	\$27,392	\$0	\$45,700
2278	Security Monitoring	\$1,600	\$654	\$0	\$654	\$0	\$1,600
2092	Mis Expense - Admin	\$1,773	\$697	\$0	\$697	\$0	\$2,660
2102	Admin - Novated Lease Expenses	\$13,146	\$12,816	\$0	\$12,816	\$0	\$19,720
2172	Less Admin Non Cash Realloc	(\$70,787)	(\$70,499)	\$0	(\$70,499)	\$0	(\$106,185)
2182	Less Admin Cash Exp Realloc	(\$1,329,306)	(\$1,120,352)	\$0	(\$1,120,352)	\$0	(\$1,994,039)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$24,355	\$171,636	\$0	\$171,636	\$0	\$19,720

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
2053	Sundry Misc Income - Admin	(\$200)	(\$26,079)	(\$26,079)	\$0	(\$300)	\$0
004P	Profit on Sale of Assets	\$0	(\$14,118)	(\$14,118)	\$0	\$0	\$0
2083	Police Licensing Commissions	(\$29,200)	(\$34,561)	(\$34,561)	\$0	(\$40,000)	\$0
2113	Admin - Novated Lease Contributions	(\$13,146)	(\$12,816)	(\$12,816)	\$0	(\$19,720)	\$0
2143	Photocopying Fees	(\$13)	\$0	\$0	\$0	(\$20)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$42,559)	(\$87,575)	(\$87,575)	\$0	(\$60,040)	\$0
Total - GOVERNANCE - GENERAL		(\$18,204)	\$84,061	(\$87,575)	\$171,636	(\$60,040)	\$19,720
Total - GOVERNANCE		\$752,566	\$600,819	(\$87,575)	\$688,394	(\$60,040)	\$1,190,673

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
LAW ORDER & PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
2272	Emergency Operating Expenses	\$9,123	\$7,772	\$0	\$7,772	\$0	\$13,685
2271	Emergency Operations Room - Storage	\$333	\$0	\$0	\$0	\$0	\$500
2281	Community Emergency Services Manager Wages Expense	\$64,869	\$64,758	\$0	\$64,758	\$0	\$129,737
2283	CESM Other Expenses	\$20,100	\$3,641	\$0	\$3,641	\$0	\$40,200
2292	Fire Hazard Reduction	\$22,416	\$37,209	\$0	\$37,209	\$0	\$33,625
2302	Ground & Aerial Inspections	\$6,000	\$3,926	\$0	\$3,926	\$0	\$6,000
2322	Administration Costs	\$4,323	\$2,921	\$0	\$2,921	\$0	\$5,060
2342	Fire Fighting - Shire Resources	\$4,115	\$4,209	\$0	\$4,209	\$0	\$5,873
2372	Brigade Expenses	\$78,479	\$75,155	\$0	\$75,155	\$0	\$87,130
2284	Bushfire Risk Mitigation Officer (BRMO)- Salaries	\$48,165	\$0	\$0	\$0	\$0	\$72,250
2294	BRMO - Superannuation	\$5,804	\$0	\$0	\$0	\$0	\$8,706
2382	Administration Allocated - Cash	\$39,879	\$33,611	\$0	\$33,611	\$0	\$59,821
2442	Administration Allocated - Non-Cash	\$708	\$705	\$0	\$705	\$0	\$1,062
2443	Interest on Loan - Bushfire	\$16,980	\$7,456	\$0	\$7,456	\$0	\$19,970
2444	Govt Guarantee Fee - Loan 150 Expense	\$1,680	\$1,176	\$0	\$1,176	\$0	\$1,680
004D	Buildings Depreciation	\$27,499	\$22,296	\$0	\$22,296	\$0	\$41,250
Sub Total - FIRE PREVENTION OP/EXP		\$350,473	\$264,834	\$0	\$264,834	\$0	\$526,549
OPERATING INCOME							
2363	Fines & Penalties	(\$733)	(\$2,515)	(\$2,515)	\$0	(\$1,100)	\$0
2383	Sale of Fire Maps	(\$107)	(\$91)	(\$91)	\$0	(\$160)	\$0
2393	Sundry Misc income - Fire	(\$21,666)	(\$3,200)	(\$3,200)	\$0	(\$32,500)	\$0
2373	ESL Levy Funding	(\$56,250)	(\$58,816)	(\$58,816)	\$0	(\$75,000)	\$0
2343	Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
2403	Operating Grants, Subsidies & contributions	(\$106,212)	(\$41,300)	(\$41,300)	\$0	(\$141,616)	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$184,968)	(\$105,922)	(\$105,922)	\$0	(\$250,376)	\$0
Total - FIRE PREVENTION		\$165,505	\$158,912	(\$105,922)	\$264,834	(\$250,376)	\$526,549

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
ANIMAL CONTROL							
OPERATING EXPENDITURE							
2532	Other Employment Costs	\$0	\$0	\$0	\$0	\$0	\$0
2542	Conference & Training	\$2,333	\$2,316	\$0	\$2,316	\$0	\$3,500
2552	Ranger Vehicle	\$0	\$93	\$0	\$93	\$0	\$0
2562	Dog Control Expenses	\$1,303	\$93	\$0	\$93	\$0	\$1,955
2572	Dog Pound Expenses	\$1,223	\$238	\$0	\$238	\$0	\$1,834
2573	Contract Ranger Expenses	\$28,332	\$34,283	\$0	\$34,283	\$0	\$42,500
2582	Other Animal Control	\$133	\$0	\$0	\$0	\$0	\$200
2583	Cat Control Expenses	\$507	\$182	\$0	\$182	\$0	\$760
2584	Cat Pound Expenses	\$240	\$13	\$0	\$13	\$0	\$360
2602	Administration Allocated - Cash	\$39,879	\$16,074	\$0	\$16,074	\$0	\$59,821
2612	Administration Allocated - Non-Cash	\$708	\$705	\$0	\$705	\$0	\$1,062
005D	Depreciation Buildings - Animal Control	\$1,177	\$1,293	\$0	\$1,293	\$0	\$1,765
Sub Total - ANIMAL CONTROL OP/EXP		\$75,835	\$55,290	\$0	\$55,290	\$0	\$113,757
OPERATING INCOME							
2633	Ranger Income	(\$267)	\$0	\$0	\$0	(\$400)	\$0
2653	Fines & Penalties - Dog Act	(\$333)	(\$457)	(\$457)	\$0	(\$500)	\$0
2663	Impounding Fees - Dogs	(\$807)	(\$237)	(\$237)	\$0	(\$1,210)	\$0
2673	Dog Registrations	(\$2,100)	(\$3,883)	(\$3,883)	\$0	(\$3,150)	\$0
2674	Cat Registrations	(\$333)	(\$494)	(\$494)	\$0	(\$500)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$3,840)	(\$5,071)	(\$5,071)	\$0	(\$5,760)	\$0
Total - ANIMAL CONTROL		\$71,995	\$50,219	(\$5,071)	\$55,290	(\$5,760)	\$113,757

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
2832	Vehicle Impounding	\$1,000	\$308	\$0	\$308	\$0	\$1,500
2845	Fines Enforcement Charges	\$0	\$263	\$0	\$263	\$0	\$0
2862	Local Law review	\$4,000	\$0	\$0	\$0	\$0	\$6,000
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$5,000	\$570	\$0	\$570	\$0	\$7,500
OPERATING INCOME							
2863	Income - Misc Other Law & Order	\$0	(\$810)	(\$810)	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	(\$810)	(\$810)	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$5,000	(\$240)	(\$810)	\$570	\$0	\$7,500
Total - LAW ORDER & PUBLIC SAFETY		\$242,500	\$208,891	(\$111,803)	\$320,694	(\$256,136)	\$647,806

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		28 FEBRUARY 2026	28 FEBRUARY 2026	28 FEBRUARY 2026	28 FEBRUARY 2026	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
HEALTH							
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
3102	Health - Salaries	\$72,826	\$0	\$0	\$0	\$0	\$109,243
3132	Superannuation	\$8,739	\$0	\$0	\$0	\$0	\$13,109
3142	Fringe Benefits Tax	\$8,000	\$0	\$0	\$0	\$0	\$12,000
3162	Health - Other Employment Costs	\$4,647	\$3,013	\$0	\$3,013	\$0	\$5,840
3164	Health - Contractors	\$37,332	\$22,757	\$0	\$22,757	\$0	\$56,000
3212	Admin Allocation to HIA - Cash	\$39,879	\$15,147	\$0	\$15,147	\$0	\$59,821
3242	Analytical Expenses	\$667	\$492	\$0	\$492	\$0	\$1,000
3252	Administration Allocated - Non-cash	\$1,062	\$1,057	\$0	\$1,057	\$0	\$1,593
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$173,150	\$42,467	\$0	\$42,467	\$0	\$258,606
OPERATING INCOME							
3223	Health Act fees, Licences	(\$1,667)	(\$2,141)	(\$2,141)	\$0	(\$2,500)	\$0
3233	Septic Tank Inspection Fees	(\$333)	(\$345)	(\$345)	\$0	(\$500)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$2,000)	(\$2,486)	(\$2,486)	\$0	(\$3,000)	\$0
Total - HEALTH ADMIN & INSPECTION		\$171,150	\$39,980	(\$2,486)	\$42,467	(\$3,000)	\$258,606

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE		ACTUAL		ADOPTED BUDGET	
		28 FEBRUARY 2026	28 FEBRUARY 2026	28 FEBRUARY 2026	28 FEBRUARY 2026	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
OTHER HEALTH							
OPERATING EXPENDITURE							
3360	Doctor Services Expenses	\$166,645	\$128,125	\$0	\$128,125	\$0	\$250,000
3361	Interest Paid on Loans	\$1,800	\$1,074	\$0	\$1,074	\$0	\$1,647
New	Vehicle Operating Expenses			\$0	\$0	\$0	\$0
3368	Loan Guarantee Fee	\$405	\$333	\$0	\$333	\$0	\$675
009D	Depreciation Buildings	\$13,496	\$14,846	\$0	\$14,846	\$0	\$20,245
Sub Total - OTHER HEALTH OP/EXP		\$182,346	\$144,378	\$0	\$144,378	\$0	\$272,567
OPERATING INCOME							
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$182,346	\$144,378	\$0	\$144,378	\$0	\$272,567
Total - HEALTH		\$353,497	\$184,358	(\$2,486)	\$186,844	(\$3,000)	\$531,173

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
EDUCATION & WELFARE							
EDUCATION							
OPERATING EXPENDITURE							
3455	Play in the Park	\$1,667	\$0	\$0	\$0	\$0	\$2,500
3452	Smart Start Expenses	\$2,077	\$0	\$0	\$0	\$0	\$3,115
Sub Total - EDUCATION OP/EXP		\$3,743	\$0	\$0	\$0	\$0	\$5,615
OPERATING INCOME							
Sub Total-EDUCATION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - EDUCATION		\$3,743	\$0	\$0	\$0	\$0	\$5,615

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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
PRE-SCHOOL/OTHER EDUCATION							
OPERATING EXPENDITURE							
3462	Child Care Centre - Building Maint	\$2,520	\$2,786	\$0	\$2,786	\$0	\$2,750
3476	Play Group Community Assistance		\$79	\$0	\$79		
3477	Kindy Café	\$10,133	\$6,493	\$0	\$6,493	\$0	\$15,200
3472	Playgroup/Toy Library - Building Maint	\$4,240	\$5,612	\$0	\$5,612	\$0	\$5,578
3474	Playgroup/Toy Library - Grounds Maint	\$2,247	\$260	\$0	\$260	\$0	\$3,370
3478	SPARK - Expenditure	\$2,000	\$1,697	\$0	\$1,697	\$0	\$3,000
006D	DEPRECIATION (SCH 8)	\$11,643	\$12,809	\$0	\$12,809	\$0	\$17,465
Sub Total - OTHER EDUCATION OP/EXP		\$32,783	\$29,736	\$0	\$29,736	\$0	\$47,363
OPERATING INCOME							
3463	Occasional Care Rent	(\$1,667)	(\$1,668)	(\$1,668)	\$0	(\$2,500)	\$0
3465	Grant - Kindy Café	(\$14,900)	\$0	\$0	\$0	(\$14,900)	\$0
3473	Playgroup/Toy Library Fees	(\$120)	\$0	\$0	\$0	(\$180)	\$0
3475	SPARK - Income	(\$2,250)	(\$1,350)	(\$1,350)	\$0	(\$3,000)	\$0
			\$0		\$0		
Sub Total - OTHER EDUCATION OP/INC		(\$18,937)	(\$3,018)	(\$3,018)	\$0	(\$20,580)	\$0
Total - OTHER EDUCATION		\$13,846	\$26,718	(\$3,018)	\$29,736	(\$20,580)	\$47,363
Total - EDUCATION & WELFARE		\$17,589	\$26,718	(\$3,018)	\$29,736	(\$20,580)	\$52,978

SHIRE OF KOJONUP
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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
HOUSING							
SPRING HAVEN HOUSING							
3902	Spring Haven Building Operating Expenses	\$0	\$1,201	\$0	\$1,201	\$0	\$0
3914	Utilities	\$0	\$17	\$0	\$17	\$0	\$0
3916	Insurance	\$0	\$8,107	\$0	\$8,107	\$0	\$0
3992	Administration Allocated - Cash	\$0	\$0	\$0	\$0	\$0	\$0
012D	Spring Haven Depreciation	\$46,931	\$45,970	\$0	\$45,970	\$0	\$70,400
013D	Spring Haven Depreciation	\$1,500	\$1,415	\$0	\$1,415	\$0	\$2,250
Sub Total - SPRING HAVEN HOUSING OP/EXP		\$48,431	\$56,711	\$0	\$56,711	\$0	\$72,650
OPERATING INCOME							
Sub Total - SPRING HAVEN HOUSING OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SPRING HAVEN HOUSING		\$48,431	\$56,711	\$0	\$56,711	\$0	\$72,650
STAFF HOUSING							
OPERATING EXPENDITURE							
3768	Staff Housing Building Maintenance	\$6,591	\$6,784	\$0	\$6,784	\$0	\$9,887
3769	Staff Housing - Operating Expenses	\$28,640	\$27,834	\$0	\$27,834	\$0	\$42,261
3764	Staff Housing - Ground Maint. Various	\$18,787	\$29,789	\$0	\$29,789	\$0	\$28,181
3767	Housing - Great Southern Homes MoU Expenses	\$19,999	\$0	\$0	\$0	\$0	\$30,000
3770	Loan Guarantee Fee L135, L140, L144 & L148	\$6,615	\$3,388	\$0	\$3,388	\$0	\$6,615
3771	Staff Housing Loan Interest	\$25,076	\$13,823	\$0	\$13,823	\$0	\$23,769
011D	Housing Depreciation	\$57,738	\$118,152	\$0	\$118,152	\$0	\$86,610
Sub Total - STAFF HOUSING OP/EXP		\$163,445	\$199,771	\$0	\$199,771	\$0	\$227,323
OPERATING INCOME							
3703	Residential Rent - Staff	(\$9,200)	(\$5,724)	(\$5,724)	\$0	(\$13,800)	\$0
3706	Operating Grants, Subsidies & Contributions	(\$30,000)	(\$30,000)	(\$30,000)	\$0	(\$30,000)	\$0
Sub Total - STAFF HOUSING OP/INC		(\$39,200)	(\$35,724)	(\$35,724)	\$0	(\$43,800)	\$0
Total - STAFF HOUSING		\$124,246	\$164,047	(\$35,724)	\$199,771	(\$43,800)	\$227,323

SHIRE OF KOJONUP
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ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
HOUSING OTHER							
OPERATING EXPENDITURE							
4062	Loton Close ILU's Building Maint	\$7,155	\$6,814	\$0	\$6,814	\$0	\$10,383
4064	Loton Close ILU's Grounds Maint	\$6,540	\$3,747	\$0	\$3,747	\$0	\$9,810
4065	Loton Close ILU's Utilities	\$22,451	\$23,348	\$0	\$23,348	\$0	\$33,670
4066	Loton Close ILU's Insurance	\$8,350	\$7,949	\$0	\$7,949	\$0	\$8,350
4202	J Sullivan Units Building Maintenance	\$11,865	\$1,038	\$0	\$1,038	\$0	\$17,555
4204	J Sullivan Units Grounds Maintenance	\$3,667	\$349	\$0	\$349	\$0	\$5,500
4205	J Sullivan Units Utilities	\$7,275	\$5,009	\$0	\$5,009	\$0	\$10,910
4206	J Sullivan Units Insurance	\$2,055	\$1,958	\$0	\$1,958	\$0	\$2,055
4254	Interest Paid on Loans	\$10,539	\$5,351	\$0	\$5,351	\$0	\$8,546
4255	Loan Guarantee Fee (Housing Other)	\$3,470	\$2,032	\$0	\$2,032	\$0	\$3,470
4232	Bagg Street Units Operating	\$4,004	\$4,803	\$0	\$4,803	\$0	\$6,006
4256	GROH - Building Maintenance	\$10,221	\$6,066	\$0	\$6,066	\$0	\$13,705
Sub Total - HOUSING OTHER OP/EXP		\$97,591	\$68,466	\$0	\$68,466	\$0	\$129,960
OPERATING INCOME							
4083	Loton Close ILU's Rent	(\$111,276)	(\$117,311)	(\$117,311)	\$0	(\$166,920)	\$0
4103	Loton Close ILU's - Power Recoups	(\$9,000)	(\$12,750)	(\$12,750)	\$0	(\$13,500)	\$0
4203	J Sullivan Units - Rent	(\$24,666)	(\$21,029)	(\$21,029)	\$0	(\$37,000)	\$0
4243	GROH - Rent	(\$96,796)	(\$89,841)	(\$89,841)	\$0	(\$145,200)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$241,737)	(\$240,931)	(\$240,931)	\$0	(\$362,620)	\$0
Total - HOUSING OTHER		(\$144,146)	(\$172,465)	(\$240,931)	\$68,466	(\$362,620)	\$129,960
Total - HOUSING		\$28,531	\$48,293	(\$276,655)	\$324,948	(\$406,420)	\$429,933

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
COMMUNITY AMENITIES							
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
5022	Refuse Collection - Kerbside	\$54,331	\$43,720	\$0	\$43,720	\$0	\$81,500
5012	Refuse Site Maintenance	\$4,373	\$0	\$0	\$0	\$0	\$6,560
5013	Refuse Site Rehabilitation	\$2,068	\$86	\$0	\$86	\$0	\$3,102
5002	Recycling Depot/Transfer Stn - Contract	\$168,494	\$110,617	\$0	\$110,617	\$0	\$204,495
5122	Recycling Collection - Kerbside	\$49,131	\$48,033	\$0	\$48,033	\$0	\$73,700
5142	Recycling Education	\$167	\$930	\$0	\$930	\$0	\$250
014D	Depreciation (Sch 10)	\$2,697	\$2,967	\$0	\$2,967	\$0	\$4,045
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$281,261	\$206,353	\$0	\$206,353	\$0	\$373,652
OPERATING INCOME							
5023	Collection Charges - Kerbside	(\$293,800)	(\$287,080)	(\$287,080)	\$0	(\$293,800)	\$0
5033	Recycling/Transfer Station Rental	(\$1,533)	\$0	\$0	\$0	(\$2,300)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$295,333)	(\$287,080)	(\$287,080)	\$0	(\$296,100)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$14,073)	(\$80,727)	(\$287,080)	\$206,353	(\$296,100)	\$373,652

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
SANITATION OTHER							
OPERATING EXPENDITURE							
5027	Verge Pick Up - Hard Waste	\$19,999	\$0	\$0	\$0	\$0	\$30,000
5251	Street Bins Collection - Contract	\$28,332	\$29,810	\$0	\$29,810	\$0	\$42,500
5262	Repair Street Bins	\$133	\$0	\$0	\$0	\$0	\$200
5263	Drum Muster	\$1,667	\$0	\$0	\$0	\$0	\$2,500
5264	Transport of Waste & Loader Hire	\$55,864	\$44,691	\$0	\$44,691	\$0	\$83,800
Sub Total - SANITATION OTHER OP/EXP		\$105,996	\$74,501	\$0	\$74,501	\$0	\$159,000
OPERATING INCOME							
5303	Litter Infringements	(\$133)	\$0	\$0	\$0	(\$200)	\$0
5304	Drum Muster Reimbursement Income	(\$1,667)	\$0	\$0	\$0	(\$2,500)	\$0
Sub Total - SANITATION OTHER OP/INC		(\$1,800)	\$0	\$0	\$0	(\$2,700)	\$0
Total - SANITATION OTHER		\$104,196	\$74,501	\$0	\$74,501	(\$2,700)	\$159,000
SEWERAGE							
OPERATING EXPENDITURE							
5090	Liquid Waste Pond - Maintenance	\$913	\$1,304	\$0	\$1,304	\$0	\$1,370
Sub Total - SEWERAGE OP/EXP		\$913	\$1,304	\$0	\$1,304	\$0	\$1,370
OPERATING INCOME							
Sub Total - SEWERAGE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SEWERAGE		\$913	\$1,304	\$0	\$1,304	\$0	\$1,370

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ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
5616	NRM - Salaries & Wages/Consultancy Fees	\$3,333	\$375	\$0	\$375	\$0	\$5,000
5681	Noxious Weeds	\$3,091	\$0	\$0	\$0	\$0	\$4,637
5686	NRM - Environmental Reserve M'tment	\$8,866	\$14,585	\$0	\$14,585	\$0	\$13,300
5687	Reserve Clean Up	\$13,703	\$0	\$0	\$0	\$0	\$20,556
5752	Administration Allocation Cash	\$13,293	\$20,436	\$0	\$20,436	\$0	\$19,940
5742	Administration Allocation Non-Cash	\$1,770	\$1,762	\$0	\$1,762	\$0	\$2,655
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$44,057	\$37,157	\$0	\$37,157	\$0	\$66,088
OPERATING INCOME							
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$44,057	\$37,157	\$0	\$37,157	\$0	\$66,088
TOWN PLANNING AND REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
5842	Town Planning Expenses	\$19,999	\$31,346	\$0	\$31,346	\$0	\$30,000
5922	TPS Review	\$16,666	\$15,864	\$0	\$15,864	\$0	\$25,000
5962	Administration Allocated Cash	\$39,879	\$15,147	\$0	\$15,147	\$0	\$59,821
5832	Administration Allocated Non-Cash	\$708	\$705	\$0	\$705	\$0	\$1,062
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$77,252	\$63,061	\$0	\$63,061	\$0	\$115,883
OPERATING INCOME							
5973	Planning Fees	(\$4,333)	(\$75,862)	(\$75,862)	\$0	(\$6,500)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$4,333)	(\$75,862)	(\$75,862)	\$0	(\$6,500)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$72,919	(\$12,801)	(\$75,862)	\$63,061	(\$6,500)	\$115,883

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
COMMUNITY AMENITIES - CEMETERIES							
OPERATING EXPENDITURE							
5999	Cemetery Digital Database	\$867	\$0	\$0	\$0	\$0	\$1,300
6001	Cemetery - Grave Digging	\$30,149	\$47,459	\$0	\$47,459	\$0	\$45,225
6006	Kojonup Cemetery - Niche Wall Maint	\$1,083	\$66	\$0	\$66	\$0	\$1,625
6002	Kojonup Cemetery - Grounds Maint	\$13,789	\$17,630	\$0	\$17,630	\$0	\$20,685
6000	Kojonup Cemetery - Trees	\$1,001	\$0	\$0	\$0	\$0	\$1,501
6012	Boscabel Cemetery - Grounds Maint	\$393	\$290	\$0	\$290	\$0	\$590
6014	Muradup Cemetery - Grounds Maintenance	\$3,450	\$5,109	\$0	\$5,109	\$0	\$5,175
015D	Community Amenities Buildings Depreciation	\$31,602	\$36,073	\$0	\$36,073	\$0	\$47,405
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$82,334	\$106,627	\$0	\$106,627	\$0	\$123,506
OPERATING INCOME							
6013	Cemetery Fees (Inc Gst)	(\$6,666)	(\$17,602)	(\$17,602)	\$0	(\$10,000)	\$0
6023	Cemetery Fees Licences (Not Inc Gst)	(\$1,333)	(\$2,054)	(\$2,054)	\$0	(\$2,000)	\$0
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$8,000)	(\$19,656)	(\$19,656)	\$0	(\$12,000)	\$0
Total - COMMUNITY AMENITIES CEMETERIES		\$74,334	\$86,971	(\$19,656)	\$106,627	(\$12,000)	\$123,506

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER							
OPERATING EXPENDITURE							
6042	Harrison Place Conveniences - Maint	\$167	\$368	\$0	\$368	\$0	\$250
6044	Harrison Place Conveniences - Cleaning	\$15,451	\$17,258	\$0	\$17,258	\$0	\$22,550
6034	CWA - Building Maintenance	\$1,775	\$4,264	\$0	\$4,264	\$0	\$2,378
6052	Town Street & Park Seating	\$742	\$0	\$0	\$0	\$0	\$1,113
6112	Community Resource Centre / Telecentre	\$2,362	\$1,366	\$0	\$1,366	\$0	\$3,488
6142	Administration Allocated Non-Cash	\$1,770	\$1,762	\$0	\$1,762	\$0	\$2,655
6152	Administration Allocated Cash	\$39,879	\$26,687	\$0	\$26,687	\$0	\$59,821
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$62,145	\$51,705	\$0	\$51,705	\$0	\$92,255
OPERATING INCOME							
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$62,145	\$51,705	\$0	\$51,705	\$0	\$92,255
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT							
OPERATING EXPENDITURE							
6064	Men's Shed - Building Maintenance	\$847	\$5,169	\$0	\$5,169	\$0	\$1,170
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$847	\$5,169	\$0	\$5,169	\$0	\$1,170
OPERATING INCOME							
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$847	\$5,169	\$0	\$5,169	\$0	\$1,170
Total - COMMUNITY AMENITIES		\$345,338	\$163,280	(\$382,598)	\$545,877	(\$317,300)	\$932,923

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
RECREATION & CULTURE							
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
6202	Memorial Hall - Cleaning & Operations	\$19,967	\$18,858	\$0	\$18,858	\$0	\$24,710
6212	RSL Hall - Cleaning & Operations	\$3,687	\$2,873	\$0	\$2,873	\$0	\$4,638
6214	Memorial Hall - Building Maintenance	\$4,917	\$7,713	\$0	\$7,713	\$0	\$7,376
6216	Mobrup Hall - Building Expenses	\$0	\$0	\$0	\$0	\$0	\$0
6218	Muradup Hall - Building Expenses	\$1,810	\$3,524	\$0	\$3,524	\$0	\$2,010
6219	Qualeup Hall - Building Expenses	\$247	\$218	\$0	\$218	\$0	\$330
6224	Memorial Hall - Grounds Maintenance	\$9,589	\$10,545	\$0	\$10,545	\$0	\$14,226
6227	Boscabel Hall - Building Expenses	\$695	\$3,895	\$0	\$3,895	\$0	\$945
6232	All Halls - Cutlery & Crockery	\$1,333	\$0	\$0	\$0	\$0	\$2,000
6324	RSL Hall - Building Maintenance	\$2,027	\$1,351	\$0	\$1,351	\$0	\$2,780
6146	Interest on Loan - Loan 146 & 149	\$11,700	\$8,794	\$0	\$8,794	\$0	\$18,565
6147	Loan Guarantee Fee - Loan 146 & 149	\$3,250	\$1,624	\$0	\$1,624	\$0	\$3,250
016D	Public Halls Building Depreciation	\$41,522	\$45,759	\$0	\$45,759	\$0	\$62,285
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$100,744	\$105,152	\$0	\$105,152	\$0	\$143,115
OPERATING INCOME							
6203	Memorial Hall Rentals	(\$1,083)	(\$1,355)	(\$1,355)	\$0	(\$1,625)	\$0
6213	RSL Hall Rentals	(\$837)	(\$1,130)	(\$1,130)	\$0	(\$1,255)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,920)	(\$2,485)	(\$2,485)	\$0	(\$2,880)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$98,824	\$102,668	(\$2,485)	\$105,152	(\$2,880)	\$143,115

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
6362	Kojonup Springs Conveniences	\$16,222	\$18,038	\$0	\$18,038	\$0	\$24,333
6364	Kojonup Springs Grounds Maintenance	\$8,933	\$7,864	\$0	\$7,864	\$0	\$13,400
6372	Apex Park Conveniences - Operating	\$35,643	\$33,771	\$0	\$33,771	\$0	\$52,852
6373	Apex Park Conveniences - Building Maint	\$2,387	\$1,710	\$0	\$1,710	\$0	\$3,580
6374	Apex Park - Grounds Maint	\$39,841	\$48,733	\$0	\$48,733	\$0	\$59,680
6382	Railway Reserve Conveniences	\$2,434	\$1,586	\$0	\$1,586	\$0	\$3,450
6392	Newstead Park - Grounds Maint	\$5,983	\$6,350	\$0	\$6,350	\$0	\$8,975
6394	Railway Reserve Grounds Maint	\$11,514	\$16,202	\$0	\$16,202	\$0	\$16,745
6402	Sports Complex - Netball Conveniences	\$5,875	\$6,399	\$0	\$6,399	\$0	\$8,595
6403	Sports Complex - Netball Area Maint	\$2,407	\$1,622	\$0	\$1,622	\$0	\$3,610
6404	Sports Complex - Grounds Maint	\$112,112	\$130,710	\$0	\$130,710	\$0	\$168,175
6408	Sports Complex - Conveniences	\$3,432	\$4,532	\$0	\$4,532	\$0	\$5,148
6412	Hillman Park - Grounds Maint	\$7,982	\$11,240	\$0	\$11,240	\$0	\$11,973
6414	Sports Complex - Reticulation	\$17,659	\$11,671	\$0	\$11,671	\$0	\$26,490
6415	Oval Lighting	\$3,200	\$3,128	\$0	\$3,128	\$0	\$4,800
6422	Kojonup Bk (Piesse Park) - Grounds Maint	\$10,873	\$9,478	\$0	\$9,478	\$0	\$16,310
6425	Sports Complex - Hockey Club Building	\$1,035	\$762	\$0	\$762	\$0	\$1,543
6434	Turkey Nest Dam Maintenance	\$8,372	\$2,928	\$0	\$2,928	\$0	\$12,558
6435	Water - Showgrounds Maint	\$3,322	\$4,909	\$0	\$4,909	\$0	\$4,983
6444	Muradup Townsite Grounds	\$3,383	\$6,114	\$0	\$6,114	\$0	\$5,075
6452	Playground Safety & Minor Upgrades	\$1,493	\$0	\$0	\$0	\$0	\$2,240
6454	Kojonup Town Entrances	\$3,413	\$1,028	\$0	\$1,028	\$0	\$5,120
6474	Industrial Area Slashing & Spraying	\$495	\$147	\$0	\$147	\$0	\$743
6477	Sports Complex - Utilities & Insurance	\$16,430	\$14,747	\$0	\$14,747	\$0	\$20,035
6492	Myrtle Benn Reserve	\$1,190	\$4	\$0	\$4	\$0	\$1,785
6494	Sundry Reserves	\$5,930	\$733	\$0	\$733	\$0	\$8,495
6496	Kojonup Golf Club Community Grant	\$163	\$0	\$0	\$0	\$0	\$245
6552	Sports Complex - Cleaning	\$4,686	\$3,098	\$0	\$3,098	\$0	\$7,030
6554	Sports Complex - Building Maint	\$6,662	\$6,551	\$0	\$6,551	\$0	\$9,993
6558	Loan Guarantee Fee - Loans 134, 136, 142, 143	\$10,115	\$5,549	\$0	\$5,549	\$0	\$10,115
6559	Recreation - Interest on Loans	\$24,882	\$28,559	\$0	\$28,559	\$0	\$45,884
6592	Skate Park	\$477	\$470	\$0	\$470	\$0	\$715
6792	Admin Allocation - Cash	\$26,586	\$21,945	\$0	\$21,945	\$0	\$39,881
7107	Polocrosse Works Requested	\$147	\$0	\$0	\$0	\$0	\$221
017D	Other Sport Buildings Depreciation	\$248,857	\$248,201	\$0	\$248,201	\$0	\$373,301
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$654,136	\$658,778	\$0	\$658,778	\$0	\$978,078

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
6564	Kidsport Funding	\$0	(\$909)	(\$909)	\$0	\$0	\$0
6523	Complex Bldg Fees	(\$3,000)	(\$3,582)	(\$3,582)	\$0	(\$4,500)	\$0
6533	Rec Ground Lease Fees	\$0	\$0	\$0	\$0	(\$3,000)	\$0
6553	Contribution-Dept Education - Oval	\$0	\$0	\$0	\$0	(\$36,000)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,000)	(\$4,491)	(\$4,491)	\$0	(\$43,500)	\$0
Total - OTHER RECREATION & SPORT		\$651,136	\$654,287	(\$4,491)	\$658,778	(\$43,500)	\$978,078
SWIMMING AREAS & BEACHES							
OPERATING EXPENDITURE							
6252	Building Maintenance	\$3,100	\$2,366	\$0	\$2,366	\$0	\$4,650
6254	Consumables & Minor Expenses	\$1,000	\$1,998	\$0	\$1,998	\$0	\$1,500
6257	Utilities & Telephone	\$26,225	\$18,106	\$0	\$18,106	\$0	\$39,330
6258	Insurance	\$14,008	\$20,994	\$0	\$20,994	\$0	\$14,008
6261	Maintenance - Pool Building	\$4,750	\$3,799	\$0	\$3,799	\$0	\$6,941
6262	Grounds Maintenance	\$8,550	\$12,223	\$0	\$12,223	\$0	\$12,825
6264	Swimming Pool - Chemicals	\$6,000	\$10,115	\$0	\$10,115	\$0	\$9,000
6271	Non-Capital Purchases per 10yr Plan	\$1,000	\$0	\$0	\$0	\$0	\$1,500
6272	Equipment Maintenance	\$5,733	\$4,048	\$0	\$4,048	\$0	\$8,600
6274	Kiosk - COGS	\$4,526	\$7,314	\$0	\$7,314	\$0	\$6,790
6352	Swimming Pool Salaries	\$84,661	\$96,249	\$0	\$96,249	\$0	\$126,997
6353	Superannuation	\$10,024	\$10,003	\$0	\$10,003	\$0	\$15,037
6354	Conferences & Training	\$2,867	\$1,653	\$0	\$1,653	\$0	\$4,300
6292	Administration Allocated Cash	\$26,586	\$13,175	\$0	\$13,175	\$0	\$39,881
050D	Depreciation Buildings	\$36,182	\$35,999	\$0	\$35,999	\$0	\$54,275
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$235,213	\$238,044	\$0	\$238,044	\$0	\$345,634
OPERATING INCOME							
6294	Pool Entry Fees	(\$2,800)	(\$6,999)	(\$6,999)	\$0	(\$4,200)	\$0
6295	Pool Kiosk Sales	(\$5,200)	(\$10,192)	(\$10,192)	\$0	(\$7,800)	\$0
6296	Pool Daily Entry Fees	(\$6,000)	(\$5,677)	(\$5,677)	\$0	(\$9,000)	\$0
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$13,999)	(\$22,868)	(\$22,868)	\$0	(\$21,000)	\$0
Total - SWIMMING AREAS & BEACHES		\$221,213	\$215,176	(\$22,868)	\$238,044	(\$21,000)	\$345,634

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
TV & RADIO BROADCASTING & RETRANSMISSION							
OPERATING EXPENDITURE							
6752	Television Translator	\$45	\$37	\$0	\$37	\$0	\$45
6772	VHF Repeater Operating/Maintenance	\$67	\$0	\$0	\$0	\$0	\$100
Sub Total - TV & RADIO RETRANSMISSION OP/EXP		\$112	\$37	0	\$37	\$0	\$145
Total - TV & RADIO RETRANSMISSION		\$112	\$37	\$0	\$37	\$0	\$145
LIBRARIES							
OPERATING EXPENDITURE							
6812	Library Salaries	\$64,299	\$70,886	\$0	\$70,886	\$0	\$96,453
6842	Superannuation	\$10,372	\$2,586	\$0	\$2,586	\$0	\$15,559
6852	Emp Insurances (Lib)	\$4,516	\$6,670	\$0	\$6,670	\$0	\$4,516
6862	Conference & Training (Lib)	\$667	\$0	\$0	\$0	\$0	\$1,000
6882	Library Operating Expenses	\$4,333	\$1,518	\$0	\$1,518	\$0	\$6,500
6892	Lib Software Licencing	\$2,777	\$5,547	\$0	\$5,547	\$0	\$4,165
6902	Library Resource Purchases	\$1,333	\$205	\$0	\$205	\$0	\$2,000
6903	Library Regional Activity Plan Contribution	\$1,333	\$1,904	\$0	\$1,904	\$0	\$2,000
6942	Administration Allocated Cash	\$13,293	\$11,203	\$0	\$11,203	\$0	\$19,940
6952	Administration Allocated Non-Cash	\$1,770	\$1,762	\$0	\$1,762	\$0	\$2,655
Sub Total - LIBRARIES OP/EXP		\$104,693	\$102,283	\$0	\$102,283	\$0	\$154,788
OPERATING INCOME							
6973	Sundry Income	(\$4)	(\$16,143)	(\$16,143)	\$0	(\$6)	\$0
6993	Be Connected Income	\$0	(\$3,020)	(\$3,020)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		(\$4)	(\$19,163)	(\$19,163)	\$0	(\$6)	\$0
Total - LIBRARIES		\$104,689	\$83,119	(\$19,163)	\$102,283	(\$6)	\$154,788

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
HERITAGE & OTHER CULTURE							
OPERATING EXPENDITURE							
7012	Historical Soc. Rooms	\$113	\$90	\$0	\$90	\$0	\$170
7022	Old Military Barracks	\$1,077	\$396	\$0	\$396	\$0	\$1,616
7024	Old Post Office - Building Maintenance	\$1,932	\$1,011	\$0	\$1,011	\$0	\$2,505
7032	Elverd Cottage - Building Mtce	\$1,618	\$5,221	\$0	\$5,221	\$0	\$2,373
7034	Elverd Cottage - Ground Maint	\$2,146	\$2,866	\$0	\$2,866	\$0	\$3,219
7046	Old Post Office - Grounds Maintenance	\$1,000	\$43	\$0	\$43	\$0	\$1,375
7106	Showgrounds - Building Maintenance	\$4,639	\$5,102	\$0	\$5,102	\$0	\$5,341
7101	Annual Show - Works Assistance	\$11,670	\$11,877	\$0	\$11,877	\$0	\$17,505
7103	Muradup & Jingalup War Memorials	\$163	\$0	\$0	\$0	\$0	\$245
7222	Military Barracks - Ground Maint	\$2,846	\$2,659	\$0	\$2,659	\$0	\$3,878
019D	Depreciation Buildings	\$13,066	\$13,407	\$0	\$13,407	\$0	\$19,600
Sub Total - OTHER CULTURE OP/EXP		\$40,271	\$42,673	\$0	\$42,673	\$0	\$57,827
OPERATING INCOME							
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$40,271	\$42,673	\$0	\$42,673	\$0	\$57,827
Total - RECREATION AND CULTURE		\$1,116,245	\$1,097,960	(\$49,006)	\$1,146,967	(\$67,386)	\$1,679,587

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
7632	Town Streets - Drainage Mtce	\$20,266	\$0	\$0	\$0	\$0	\$30,400
7652	Road Maintenance	\$3,090	\$0	\$0	\$0	\$0	\$4,635
7662	Bridge Maintenance	\$69,162	\$26,519	\$0	\$26,519	\$0	\$90,145
7672	Footpath Maintenance	\$11,600	\$1,096	\$0	\$1,096	\$0	\$17,400
7682	Lighting Of Streets	\$38,998	\$40,851	\$0	\$40,851	\$0	\$58,500
7692	Depot Maint	\$20,381	\$21,474	\$0	\$21,474	\$0	\$28,712
7694	Depot - Grounds & Nursery Maint	\$14,823	\$17,275	\$0	\$17,275	\$0	\$22,235
7695	Depot - OHS Minor Items	\$845	\$0	\$0	\$0	\$0	\$1,268
7704	Depot Cleaning	\$23,356	\$19,333	\$0	\$19,333	\$0	\$35,035
RM01	Grading - Winter	\$690,269	\$483,958	\$0	\$483,958	\$0	\$1,035,445
RM03	Drainage Maintenance	\$131,545	\$151,282	\$0	\$151,282	\$0	\$197,325
RM04	Bitumen Patching/Repair	\$94,963	\$89,732	\$0	\$89,732	\$0	\$142,450
RM05	Guide Post & Signage	\$75,814	\$41,197	\$0	\$41,197	\$0	\$113,725
RM06	Roadside Spraying	\$24,349	\$7,033	\$0	\$7,033	\$0	\$36,525
RM08	Rural Limb & Tree Removal - Fallen	\$85,600	\$92,803	\$0	\$92,803	\$0	\$128,405
RM10	Traffic Counter Transportation	\$9,750	\$2,875	\$0	\$2,875	\$0	\$14,625
RM11	Kerb Maintenance	\$2,827	\$5,718	\$0	\$5,718	\$0	\$4,240
RM15	Trees Rural Major Works	\$76,204	\$106,667	\$0	\$106,667	\$0	\$114,310
RM16	Townsite-Kojonup-Verge Mtce	\$43,815	\$70,031	\$0	\$70,031	\$0	\$60,725
RM17	Townsite Trees - General Mtce	\$10,900	\$4,362	\$0	\$4,362	\$0	\$16,350
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$5,250	\$0	\$0	\$0	\$0	\$7,875
RM19	Townsite Trees - Pruning - Contractor	\$8,146	\$0	\$0	\$0	\$0	\$12,219
RM20	Road Accident Recovery	\$1,967	\$3,076	\$0	\$3,076	\$0	\$2,950
RM22	Removal of Street Trees	\$4,356	\$0	\$0	\$0	\$0	\$6,535
RM23	Townsite Street Sweeping	\$7,000	\$3,900	\$0	\$3,900	\$0	\$10,500
RM24	Carpark Line marking	\$3,667	\$859	\$0	\$859	\$0	\$5,500
7701	Blackwood Rd Solar Dam Maintenance	\$1,323	\$0	\$0	\$0	\$0	\$1,984
7702	Administration Allocated Cash	\$465,257	\$484,443	\$0	\$484,443	\$0	\$697,914
7703	Plant Auction Selling Expenses	\$333	\$0	\$0	\$0	\$0	\$500
020D	Depreciation on Road Assets	\$2,516,616	\$2,805,159	\$0	\$2,805,159	\$0	\$3,775,075
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$4,462,468	\$4,479,644	\$0	\$4,479,644	\$0	\$6,673,507

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
7405	Regional Road Group Grant Income	(\$613,500)	(\$802,136)	(\$802,136)	\$0	(\$1,090,000)	\$0
7415	Regional Road Safety Grant Income	\$0	(\$730,723)	(\$730,723)	\$0	\$0	\$0
7375	Main Roads WA Direct Grant	(\$253,357)	(\$248,630)	(\$248,630)	\$0	(\$253,357)	\$0
7325	Grant - Special Commodity Route Funding	(\$34,000)	(\$11,110)	(\$11,110)	\$0	(\$34,000)	\$0
7435	Roads to Recovery - Current Allocation	(\$521,276)	(\$136,506)	(\$136,506)	\$0	(\$1,241,133)	\$0
7605	Sale of Small Items	\$0	\$241	\$241	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,422,133)	(\$1,928,864)	(\$1,928,864)	\$0	(\$2,618,490)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$3,040,336	\$2,550,780	(\$1,928,864)	\$4,479,644	(\$2,618,490)	\$6,673,507
AERODROMES							
OPERATING EXPENDITURE							
7762	Airport Building - Maintenance	\$2,936	\$3,441	\$0	\$3,441	\$0	\$4,102
7761	Interest on Loan 141 (Airstrip)	\$1,721	\$1,020	\$0	\$1,020	\$0	\$1,565
7764	Airport Building - Cleaning	\$695	\$690	\$0	\$690	\$0	\$1,043
7771	Loan Guarantee Fee (Airstrip)	\$720	\$362	\$0	\$362	\$0	\$720
7772	Airstrip Operations	\$33	\$0	\$0	\$0	\$0	\$50
7774	Airstrip Ground Maintenance	\$25,936	\$30,202	\$0	\$30,202	\$0	\$38,905
Sub Total - AERODROMES OP/EXP		\$32,042	\$35,715	\$0	\$35,715	\$0	\$46,385
OPERATING INCOME							
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROMES		\$32,042	\$35,715	\$0	\$35,715	\$0	\$46,385
Total - TRANSPORT		\$3,072,377	\$2,586,495	(\$1,928,864)	\$4,515,359	(\$2,618,490)	\$6,719,892

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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
ECONOMIC SERVICES							
RURAL SERVICES							
OPERATING EXPENDITURE							
023D	Depreciation (Sch 13)	\$2,840	\$2,836	\$0	\$2,836	\$0	\$4,260
8002	Water Standpipes	\$42,994	\$25,960	\$0	\$25,960	\$0	\$64,480
8006	Rural Street Addressing	\$67	\$0	\$0	\$0	\$0	\$100
Sub Total - RURAL SERVICES OP/EXP		\$45,901	\$28,796	\$0	\$28,796	\$0	\$68,840
OPERATING INCOME							
8003	Water Standpipe Charges	(\$37,998)	(\$5,267)	(\$5,267)	\$0	(\$57,000)	\$0
Sub Total - RURAL SERVICES OP/INC		(\$37,998)	(\$5,267)	(\$5,267)	\$0	(\$57,000)	\$0
Total - RURAL SERVICES		\$7,902	\$23,529	(\$5,267)	\$28,796	(\$57,000)	\$68,840

SHIRE OF KOJONUP
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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
TOURISM AND AREA PROMOTION - KODJA PLACE							
OPERATING EXPENDITURE							
8302	Salaries (Tour)	\$186,302	\$145,482	\$0	\$145,482	\$0	\$279,464
8344	Superannuation - Visitors Centre	\$23,064	\$28,813	\$0	\$28,813	\$0	\$34,598
8364	Tour Guide Expenses	\$9,354	\$1,325	\$0	\$1,325	\$0	\$14,031
8322	Employee Insurances (Tour)	\$8,705	\$13,110	\$0	\$13,110	\$0	\$8,705
8342	Conferences & Training	\$700	\$1,200	\$0	\$1,200	\$0	\$1,050
8109	Story Area (Mosaic)	\$6,666	\$1,841	\$0	\$1,841	\$0	\$10,000
8367	Story Area (Digital)	\$33,557	\$0	\$0	\$0	\$0	\$50,337
8110	Catering	\$1,333	\$304	\$0	\$304	\$0	\$2,000
8368	Activity (Educational)	\$533	\$193	\$0	\$193	\$0	\$800
8126	Insurances - Various	\$15,637	\$16,437	\$0	\$16,437	\$0	\$15,637
8152	Public Liability Insurance - Kodja Place	\$10,306	\$11,835	\$0	\$11,835	\$0	\$10,306
8142	Printing, Stationary & Office Expenses	\$7,333	\$5,443	\$0	\$5,443	\$0	\$11,000
8162	Kodja Place Building Maintenance	\$4,332	\$11,202	\$0	\$11,202	\$0	\$6,499
8164	Kodja Place Utilities	\$7,648	\$10,327	\$0	\$10,327	\$0	\$11,470
8166	Kodja Place Cleaning	\$30,039	\$40,752	\$0	\$40,752	\$0	\$45,060
8172	Kodja Place Grounds Maintenance	\$13,133	\$25,940	\$0	\$25,940	\$0	\$19,700
8174	Kodja Place Rose Maze Grounds Maint	\$28,959	\$25,571	\$0	\$25,571	\$0	\$43,440
8192	Misc Expenses	\$2,000	\$4,641	\$0	\$4,641	\$0	\$3,000
8358	Kodja Place Website	\$1,333	\$0	\$0	\$0	\$0	\$2,000
8444	Retail Stock - COGS	\$18,333	\$12,792	\$0	\$12,792	\$0	\$27,500
8394	Events & Exhibitions Expenses	\$10,000	\$9,833	\$0	\$9,833	\$0	\$15,000
8395	Community Events Expenses	\$16,666	\$11,349	\$0	\$11,349	\$0	\$25,000
8412	General Administration Allocated Cash	\$66,465	\$88,316	\$0	\$88,316	\$0	\$99,702
8422	General Administration Allocated Non-Cash	\$1,416	\$1,762	\$0	\$1,762	\$0	\$2,124
022D	Depreciation	\$44,432	\$44,006	\$0	\$44,006	\$0	\$66,650
055D	Depreciation	\$1,683	\$1,678	\$0	\$1,678	\$0	\$2,525
Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP		\$549,929	\$514,153	\$0	\$514,153	\$0	\$807,598

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ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
8205	Kodja Place - Visitor Fees	(\$2,533)	(\$2,245)	(\$2,245)	\$0	(\$3,800)	\$0
8203	Kodja Place - Hire Fees	(\$2,333)	(\$1,354)	(\$1,354)	\$0	(\$3,500)	\$0
8204	Tour Groups	(\$867)	(\$3,075)	(\$3,075)	\$0	(\$1,300)	\$0
8207	Kodja Place - Activity Fees	(\$640)	(\$532)	(\$532)	\$0	(\$960)	\$0
8223	Membership Fees & Brochure Racking	\$0	(\$725)	(\$725)	\$0	\$0	\$0
8233	Events & Exhibitions Income	(\$10,000)	(\$4,254)	(\$4,254)	\$0	(\$15,000)	\$0
8234	Community Events Income	(\$10,000)	(\$7,139)	(\$7,139)	\$0	(\$15,000)	\$0
8243	Retail Sales	(\$36,665)	(\$34,801)	(\$34,801)	\$0	(\$55,000)	\$0
8263	Sales - Commissions	(\$3,000)	(\$3,796)	(\$3,796)	\$0	(\$4,500)	\$0
8283	Contributions & Donations	(\$533)	(\$1,780)	(\$1,780)	\$0	(\$800)	\$0
8284	RV Fee Income	(\$1,400)	(\$1,459)	(\$1,459)	\$0	(\$2,100)	\$0
8285	Trans WA Income	\$0	(\$108)	(\$108)	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$67,971)	(\$61,268)	(\$61,268)	\$0	(\$101,960)	\$0
Total - TOURISM & AREA PROMOTION KODJA PLACE		\$481,959	\$452,885	(\$61,268)	\$514,153	(\$101,960)	\$807,598
TOURISM & AREA PROMOTION OTHER							
OPERATING EXPENDITURE							
8101	Kojonup Marketing & Promotions	\$6,610	\$136	\$0	\$136	\$0	\$8,415
8107	Great Southern Treasures	\$22,000	\$20,000	\$0	\$20,000	\$0	\$22,000
8414	Wool Wagon	\$167	\$0	\$0	\$0	\$0	\$250
8354	Subscriptions, Accreditation, etc.	\$1,617	\$593	\$0	\$593	\$0	\$2,425
8374	Australia Day Breakfast	\$1,333	\$0	\$0	\$0	\$0	\$2,000
8371	EV Charging Station	\$0	\$520	\$0	\$520	\$0	\$0
8432	Railway Station Building Maintenance	\$1,117	\$104	\$0	\$104	\$0	\$1,675
8402	Railway Station Building - Operating	\$415	\$318	\$0	\$318	\$0	\$415
029D	Depreciation	\$50,145	\$58,410	\$0	\$58,410	\$0	\$75,220
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$83,403	\$80,080	\$0	\$80,080	\$0	\$112,400
OPERATING INCOME							
Sub Total - TOURISM & AREA PROM OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - TOURISM & AREA PROMOTION OTHER		\$83,403	\$80,080	\$0	\$80,080	\$0	\$112,400

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ							
OPERATING EXPENDITURE							
8502	Café Salaries	\$225,708	\$227,735	\$0	\$227,735	\$0	\$338,575
8532	Café Superannuation	\$27,084	\$24,203	\$0	\$24,203	\$0	\$40,628
8534	Café Utilities	\$30,911	\$18,400	\$0	\$18,400	\$0	\$46,360
8546	Café Minor Equipment & Repairs	\$2,333	\$4,227	\$0	\$4,227	\$0	\$3,500
8554	Café Other Minor Expenses	\$6,333	\$10,571	\$0	\$10,571	\$0	\$9,500
8555	Café Uniforms & Safety Wear	\$1,000	\$925	\$0	\$925	\$0	\$1,500
8556	Café Telephone & IT	\$633	\$875	\$0	\$875	\$0	\$950
8557	Café Building Maintenance	\$3,723	\$5,085	\$0	\$5,085	\$0	\$5,585
8564	Café Other Employment Costs	\$0	\$233	\$0	\$233	\$0	\$0
8567	Cost of Goods Sold - Food Supplies Purchased	\$209,992	\$212,364	\$0	\$212,364	\$0	\$315,000
Sub Total - TOURISM & AREA PROM CAFE OP/EXP		\$507,717	\$504,617	\$0	\$504,617	\$0	\$761,598
OPERATING INCOME							
8503	Trading Income	(\$513,313)	(\$525,847)	(\$525,847)	\$0	(\$770,000)	\$0
8533	Catering	(\$1,667)	(\$3,377)	(\$3,377)	\$0	(\$2,500)	\$0
Sub Total - TOURISM & AREA PROM CAFE OP/INC		(\$514,979)	(\$529,224)	(\$529,224)	\$0	(\$772,500)	\$0
Total - TOURISM & AREA PROMOTION CAFÉ		(\$7,262)	(\$24,607)	(\$529,224)	\$504,617	(\$772,500)	\$761,598

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
BUILDING CONTROL							
OPERATING EXPENDITURE							
8552	Building Admin. Salaries	\$81,843	\$89,044	\$0	\$89,044	\$0	\$122,770
8572	Superannuation	\$9,691	\$9,499	\$0	\$9,499	\$0	\$14,537
8602	Other Emp Costs (Bldg)	\$2,667	\$6,670	\$0	\$6,670	\$0	\$4,000
8612	Vehicle Operating Bld Control	\$7,646	\$6,924	\$0	\$6,924	\$0	\$11,470
8622	Building Control Expenses	\$11,333	\$13,920	\$0	\$13,920	\$0	\$17,000
8672	Admin Realloc Cash (Bldg)	\$13,293	\$11,203	\$0	\$11,203	\$0	\$19,940
8682	Admin Realloc Non Cash (Bldg)	\$1,416	\$705	\$0	\$705	\$0	\$2,124
Sub Total - BUILDING CONTROL OP/EXP		\$127,889	\$137,966	\$0	\$137,966	\$0	\$191,841
OPERATING INCOME							
8653	Building Licence Fees	(\$5,666)	(\$4,774)	(\$4,774)	\$0	(\$8,500)	\$0
8663	Bcirtf & Brb Commissions	(\$267)	(\$133)	(\$133)	\$0	(\$400)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$5,933)	(\$4,906)	(\$4,906)	\$0	(\$8,900)	\$0
Total - BUILDING CONTROL		\$121,956	\$133,059	(\$4,906)	\$137,966	(\$8,900)	\$191,841

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
8011	Wash Down Bay - Repairs	\$5,465	\$2,896	\$0	\$2,896	\$0	\$8,103
8807	Wash Down Bay - Utility Charges	\$3,801	\$3,821	\$0	\$3,821	\$0	\$5,700
8800	Saleyards - Ground Maintenance	\$6,992	\$10,447	\$0	\$10,447	\$0	\$10,488
8808	Saleyards - Insurances	\$400	\$375	\$0	\$375	\$0	\$400
8802	Saleyards - Other	\$133	\$55	\$0	\$55	\$0	\$200
8872	Loan Guarantee Fee	\$2,650	\$999	\$0	\$999	\$0	\$2,650
8862	Subdivision - Interest on Loans	\$0	\$4,890	\$0	\$4,890	\$0	\$10,834
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$19,441	\$23,484	\$0	\$23,484	\$0	\$38,375
OPERATING INCOME							
8013	Washdown Bay Fees	(\$8,333)	(\$7,549)	(\$7,549)	\$0	(\$12,500)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$8,333)	(\$7,549)	(\$7,549)	\$0	(\$12,500)	\$0
Total - OTHER ECONOMIC SERVICES		\$11,108	\$15,935	(\$7,549)	\$23,484	(\$12,500)	\$38,375
Total - ECONOMIC SERVICES		\$699,065	\$680,882	(\$608,214)	\$1,289,096	(\$952,860)	\$1,980,652

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	OTHER PROPERTY AND SERVICES						
	PRIVATE WORKS						
	OPERATING EXPENDITURE						
9002	Private Works	\$18,966	\$1,053	\$0	\$1,053	\$0	\$28,450
	Sub Total - PRIVATE WORKS OP/EXP	\$18,966	\$1,053	\$0	\$1,053	\$0	\$28,450
	OPERATING INCOME						
9003	Private Works Income	(\$18,966)	(\$27,000)	(\$27,000)	\$0	(\$28,450)	\$0
	Sub Total - PRIVATE WORKS OP/INC	(\$18,966)	(\$27,000)	(\$27,000)	\$0	(\$28,450)	\$0
	Total - PRIVATE WORKS	\$0	(\$25,947)	(\$27,000)	\$1,053	(\$28,450)	\$28,450

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ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
9022	Salaries-Works-Supervisors; Assistance	\$305,606	\$259,121	\$0	\$259,121	\$0	\$458,428
9042	Superannuation (Supervisors)	\$36,673	\$18,330	\$0	\$18,330	\$0	\$55,011
9052	Conferences & Training (Supervisors)	\$2,600	\$0	\$0	\$0	\$0	\$3,900
9062	Emp Insurances (Supervisors)	\$12,836	\$6,670	\$0	\$6,670	\$0	\$12,836
9072	Other Staff Expenses (Inc. FBT)	\$20,833	\$404	\$0	\$404	\$0	\$29,000
9502	Allowances	\$1,333	\$163,836	\$0	\$163,836	\$0	\$2,000
9082	Vehicle Operating	\$11,333	\$17,952	\$0	\$17,952	\$0	\$17,000
9084	Consulting Technical	\$10,966	\$5,005	\$0	\$5,005	\$0	\$16,450
9092	Office Expenses	\$9,733	\$3,393	\$0	\$3,393	\$0	\$14,600
9094	Minor Equipment/Consumables	\$5,466	\$6,867	\$0	\$6,867	\$0	\$8,200
9095	RAMM Inventory	\$9,160	\$13,049	\$0	\$13,049	\$0	\$13,740
9102	Training	\$25,939	\$22,181	\$0	\$22,181	\$0	\$38,910
9112	Meetings	\$4,933	\$4,013	\$0	\$4,013	\$0	\$7,400
9122	Annual Leave	\$117,777	\$141,443	\$0	\$141,443	\$0	\$176,672
9132	Public Holidays	\$52,205	\$71,309	\$0	\$71,309	\$0	\$78,310
9142	Sick Leave	\$52,205	\$51,924	\$0	\$51,924	\$0	\$78,310
9152	Superannuation	\$430,758	\$165,903	\$0	\$165,903	\$0	\$511,147
9162	Workers Comp Ins	\$77,946	\$120,463	\$0	\$120,463	\$0	\$77,946
9172	Staff Functions	\$1,567	\$90	\$0	\$90	\$0	\$2,350
9182	INSURANCE ON WORKS	\$6,848	\$7,295	\$0	\$7,295	\$0	\$6,848
9192	Long Service Leave	\$0	\$34,060	\$0	\$34,060	\$0	\$0
9202	Safety Equipment & P.P.E.	\$16,073	\$19,920	\$0	\$19,920	\$0	\$24,110
9262	Emp Insurances - Pwo	\$6,090	\$8,649	\$0	\$8,649	\$0	\$6,090
9280	Cleaners - Annual Leave	\$8,779	\$0	\$0	\$0	\$0	\$13,169
9281	Cleaners - Long Service Leave	\$2,581	\$0	\$0	\$0	\$0	\$3,872
9282	Cleaners - Sick Leave	\$4,356	\$0	\$0	\$0	\$0	\$6,535
9284	Cleaners - Public Holidays	\$4,390	\$0	\$0	\$0	\$0	\$6,585
9286	Cleaners - Superannuation	\$11,964	\$2,608	\$0	\$2,608	\$0	\$17,947
9254	Cleaners - Administration	\$4,800	\$6,352	\$0	\$6,352	\$0	\$7,200
9302	Admin Realloc - Cash (Pwo)	\$0	(\$0)	\$0	(\$0)	\$0	\$0
9332	Admin Non Cash Realloc (Pwo)	\$42,472	\$44,414	\$0	\$44,414	\$0	\$63,711
9421	Small Items (Chainsaws, Mowers, etc)	\$3,333	\$0	\$0	\$0	\$0	\$5,000
9422	Sundry Plant Recovery - Automatic Recoveries	\$10,983	\$9,231	\$0	\$9,231	\$0	\$16,475
9312	Less Allocated To Works & Services	(\$1,186,454)	(\$1,387,981)	\$0	(\$1,387,981)	\$0	(\$1,779,752)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$126,084	(\$183,500)	\$0	(\$183,500)	\$0	\$0

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OPERATING INCOME							
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$126,084	(\$183,500)	\$0	(\$183,500)	\$0	\$0
PLANT OPERATION COSTS							
OPERATING EXPENDITURE							
9372	Plant Repair Wages	\$69,024	\$42,347	\$0	\$42,347	\$0	\$103,540
9352	Tyres & Tubes	\$16,666	\$1,705	\$0	\$1,705	\$0	\$25,000
9344	Vehicle Tracking	\$14,666	\$14,804	\$0	\$14,804	\$0	\$22,000
9362	Parts,Ext Work & Sundries	\$86,663	\$199,600	\$0	\$199,600	\$0	\$130,000
9382	Vehicles - Insurance	\$75,165	\$58,998	\$0	\$58,998	\$0	\$75,165
9342	Fuels & Oils	\$216,658	\$180,239	\$0	\$180,239	\$0	\$325,000
9363	Purchase of Tools	\$6,000	\$217	\$0	\$217	\$0	\$9,000
9402	Less Poc Allocated To W. & S.	(\$459,785)	(\$471,619)	\$0	(\$471,619)	\$0	(\$689,705)
021D	Depreciation (Sch 12)	\$203,242	\$212,766	\$0	\$212,766	\$0	\$304,875
025D	Depreciation W/Back	(\$203,242)	(\$306,831)	\$0	(\$306,831)	\$0	(\$304,875)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$25,057	(\$67,682)	\$0	(\$67,682)	\$0	\$0
OPERATING INCOME							
9373	Income - Contribution Plant Op Costs	(\$667)	\$0	\$0	\$0	(\$1,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$667)	\$0	\$0	\$0	(\$1,000)	\$0
Total - PLANT OPERATIONS COSTS		\$24,390	(\$67,682)	\$0	(\$67,682)	(\$1,000)	\$0

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
OTHER PROPERTY AND SERVICES							
SALARIES AND WAGES							
OPERATING EXPENDITURE							
9482	Salaries & Wages Drawn	\$2,999,799	\$2,236,152	\$0	\$2,236,152	\$0	\$4,499,879
9492	Workers Compensation	\$16,666	\$3,788	\$0	\$3,788	\$0	\$25,000
9512	Salary & Wage Alloc To W. & S.	(\$2,999,799)	(\$2,236,152)	\$0	(\$2,236,152)	\$0	(\$4,499,879)
Sub Total - SALARIES AND WAGES OP/EXP		\$16,666	\$3,788	\$0	\$3,788	\$0	\$25,000
OPERATING INCOME							
9493	Workers Compensation Income	(\$16,666)	\$0	\$0	\$0	(\$25,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$16,666)	\$0	\$0	\$0	(\$25,000)	\$0
Total - SALARIES AND WAGES		\$0	\$3,788	\$0	\$3,788	(\$25,000)	\$25,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES		ACTUAL		ADOPTED BUDGET	
		YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
		28 FEBRUARY 2026	28 FEBRUARY 2026	28 FEBRUARY 2026	28 FEBRUARY 2026	2025-2026	2025-2026
		Budget	Actual	Income	Expense	Income	Expense
UNCLASSIFIED							
OPERATING EXPENDITURE							
9572	Land Survey & Leasing	\$2,000	\$0	\$0	\$0	\$0	\$3,000
9682	Misc Expenses-Other Property	\$2,692	\$2,405	\$0	\$2,405	\$0	\$2,775
9687	LOSS ON LG HOUSE UNIT TRUST	\$0	\$0	\$0	\$0	\$0	\$0
024D	Depreciation on Assets	\$12,066	\$11,981	\$0	\$11,981	\$0	\$18,100
Sub Total - UNCLASSIFIED OP/EXP		\$16,758	\$14,386	\$0	\$14,386	\$0	\$23,875
OPERATING INCOME							
9683	Lease Of Ksc Properties	(\$17,666)	\$0	\$0	\$0	(\$26,500)	\$0
9695	Recoverable Costs Income	(\$1,667)	\$497	\$497	\$0	(\$2,500)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$19,333)	\$497	\$497	\$0	(\$29,000)	\$0
Total - UNCLASSIFIED		(\$2,575)	\$14,883	\$497	\$14,386	(\$29,000)	\$23,875
Total - OTHER PROPERTY AND SERVICES		\$147,899	(\$258,459)	(\$26,503)	(\$231,955)	(\$83,450)	\$77,325

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
FUND TRANSFERS							
EXPENDITURE							
New	Tfr to Employee Leave Res.	\$5,200	\$1,253	\$0	\$1,253	\$0	\$7,800
New	Transfer To Plant Res.	\$5,200	\$1,141	\$0	\$1,141	\$0	\$7,800
New	Transfer to Low Income Housing Res.	\$1,233	\$385	\$0	\$385	\$0	\$1,850
New	Transfer to Sporting Facility Res.	\$920	\$0	\$0	\$0	\$0	\$1,380
New	Transfer to Landfill Waste Mgmt Res.	\$1,180	\$369	\$0	\$369	\$0	\$1,770
New	Transfer to Community Grants Res.	\$143	\$45	\$0	\$45	\$0	\$215
New	Transfer To Independent Living Units Res.	\$2,327	\$729	\$0	\$729	\$0	\$3,490
New	Transfer to Natural Resource Mgmt Res.	\$1,433	\$449	\$0	\$449	\$0	\$2,150
New	Transfer To Swimming Pool Res.	\$0	\$348	\$0	\$348	\$0	\$0
New	Transfer to Kodja Place Building Res.	\$260	\$81	\$0	\$81	\$0	\$390
New	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$0	\$0	\$0	\$0	\$1,155
Sub Total - TRANSFERS TO RESERVE		\$17,896	\$4,799	\$0	\$4,799	\$0	\$28,000
INCOME							
	Transfer from Independent Living Units Res.	\$0	\$0	\$0	\$0	(\$22,000)	\$0
	Transfer from Sporting Facility Res.	\$0	\$0	\$0	\$0	(\$15,000)	\$0
Sub Total - TRANSFERS FROM RESERVE		\$0	\$0	\$0	\$0	(\$37,000)	\$0
Total - TRANSFERS		\$17,896	\$4,799	\$0	\$4,799	(\$37,000)	\$28,000
Total - FUND TRANSFER		\$17,896	\$4,799	\$0	\$4,799	(\$37,000)	\$28,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
SURPLUS CARRIED FORWARD							
	NEW - (Surplus) / Deficit - Opening 1 July	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0
	Sub Total - SURPLUS C/FWD	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0
	Total - SURPLUS	(\$2,660,000)	(\$2,595,085)	(\$2,595,085)	\$0	(\$2,660,000)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENT							
EXPENDITURE							
New	Loan 150 - Communications tower	\$33,179	\$8,771	\$0	\$8,771	\$0	\$35,479
New	Loan 137 - Medical Centre	\$8,850	\$9,005	\$0	\$9,005	\$0	\$9,005
New	Loan 135 - Bagg St House	\$5,174	\$5,334	\$0	\$5,334	\$0	\$10,750
New	Loan 140 - Staff Housing	\$61,323	\$62,388	\$0	\$62,388	\$0	\$62,388
New	Loan 138 - GROH Housing	\$114,210	\$115,860	\$0	\$115,860	\$0	\$115,860
New	Loan 144 - Staff Housing	\$5,472	\$11,203	\$0	\$11,203	\$0	\$11,203
New	Loan 145 - GROH Housing	\$5,472	\$34,251	\$0	\$34,251	\$0	\$11,203
New	Loan 148 - Staff Housing renovations	\$7,812	\$8,160	\$0	\$8,160	\$0	\$16,501
New	Loan 134 - Sports Complex	\$9,345	\$9,812	\$0	\$9,812	\$0	\$19,867
New	Loan 136 - Sports Complex Wall	\$5,017	\$5,117	\$0	\$5,117	\$0	\$10,285
New	Loan 143 - Netball Courts & Roof	\$27,473	\$28,269	\$0	\$28,269	\$0	\$56,945
New	Loan 142 - Oval Lighting	\$12,421	\$12,601	\$0	\$12,601	\$0	\$25,294
New	Loan 146 - Harrison Place Toilets & Park	\$17,864	\$18,571	\$0	\$18,571	\$0	\$37,506
New	Loan 149 - Harrison Place Toilets & Park	\$16,589	\$17,541	\$0	\$17,541	\$0	\$17,740
New	Loan 141 - Airstrip Lighting	\$10,311	\$16,095	\$0	\$16,095	\$0	\$10,468
New	Loan 147 - Land Development	\$17,242	\$17,925	\$0	\$17,925	\$0	\$36,200
	Sub Total - LOAN REPAYMENTS	\$357,754	\$380,905	\$0	\$380,905	\$0	\$486,694
INCOME							
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS			\$0	\$0	\$0	\$0
	Total - NON CURRENT LIABILITIES	\$357,754	\$380,905	\$0	\$380,905	\$0	\$486,694

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES							
		(\$3,436,803)	(\$3,807,602)	\$0	(\$3,807,602)	\$0	(\$5,155,411)
		\$0	\$14,118	\$14,118	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$21,895	\$0	\$21,895	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	(\$500)
		(\$3,436,803)	(\$3,771,589)	\$14,118	(\$3,785,707)	\$0	(\$5,155,911)
		(\$3,436,803)	(\$3,771,589)	\$14,118	(\$3,785,707)	\$0	(\$5,155,911)

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 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026		
		Budget	Actual	Income	Expense	Income	Expense	
		FURNITURE AND EQUIPMENT						
		GOVERNANCE - CAPITAL EXPENDITURE						
C137	ICT Plan Implementation	\$150,000	\$16,907	\$0	\$16,907	\$0	\$300,000	
	Sub Total - CAPITAL WORKS	\$150,000	\$16,907	\$0	\$16,907	\$0	\$300,000	
	Total - GOVERNANCE	\$150,000	\$16,907	\$0	\$16,907	\$0	\$300,000	
		FURNITURE AND EQUIPMENT						
		RECREATION & CULTURE - CAPITAL EXPENDITURE						
6644	Sports Complex Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$15,000	
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$15,000	
	Total - RECREATION & CULTURE	\$0	\$0	\$0	\$0	\$0	\$15,000	
	Total - FURNITURE AND EQUIPMENT	\$150,000	\$16,907	\$0	\$16,907	\$0	\$315,000	

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MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
	LAND HELD FOR RESALE						
	COMMUNITY AMENITIES - CAPITAL EXPENDITURE						
C310	Subdivision Construction	\$0	\$0	\$0	\$0	\$0	\$200,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$200,000
	Total- COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$200,000
	Total - LAND	\$0	\$0	\$0	\$0	\$0	\$200,000

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ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expense	Income	Expense
BUILDINGS							
HOUSING - CAPITAL EXPENDITURE							
C142	8 Soldier Road	\$35,000	\$27,414	\$0	\$27,414	\$0	\$35,000
C313	Jean Sullivan Units	\$2,500	\$0	\$0	\$0	\$0	\$10,000
C145	Loton Close Units	\$3,000	\$0	\$0	\$0	\$0	\$12,000
Sub Total - CAPITAL WORKS		\$40,500	\$27,414	\$0	\$27,414	\$0	\$57,000
Total - HOUSING		\$40,500	\$27,414	\$0	\$27,414	\$0	\$57,000
BUILDINGS							
COMMUNITY AMENITIES - CAPITAL EXPENDITURE							
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$0
Total - COMMUNITY AMENITIES		\$0	\$0	\$0	\$0	\$0	\$0
BUILDINGS							
RECREATION AND CULTURE - CAPITAL EXPENDITURE							
C105	Memorial Hall Capital Expenditure	\$0	\$39,840	\$0	\$39,840	\$0	\$0
C295	SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE	\$15,000	\$13,840	\$0	\$13,840	\$0	\$15,000
Sub Total - CAPITAL WORKS		\$15,000	\$53,680	\$0	\$53,680	\$0	\$15,000
Total - RECREATION AND CULTURE		\$15,000	\$53,680	\$0	\$53,680	\$0	\$15,000

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Details By function Under The Following Programme Titles
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ACCOUNT	JOB		COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
			Budget	Actual	Income	Expense	Income	Expense
		BUILDINGS						
		ECONOMIC SERVICES - CAPITAL EXPENDITURE						
C177	C507	Kodja Place Capital Expenditure	\$15,000	\$19,750	\$0	\$19,750	\$0	\$15,000
C349		Black Cockatoo Café Capital Expenditure	\$25,000	\$2,126	\$0	\$2,126	\$0	\$25,000
		Sub Total - CAPITAL WORKS	\$40,000	\$21,877	\$0	\$21,877	\$0	\$40,000
		Total - ECONOMIC SERVICES	\$40,000	\$21,877	\$0	\$21,877	\$0	\$40,000
		Total - BUILDINGS	\$95,500	\$102,970	\$0	\$102,970	\$0	\$112,000

SHIRE OF KOJONUP
MONTHLY FINANCIAL REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB		COMPARATIVES		ACTUAL		ADOPTED BUDGET	
			YEAR TO DATE		28 FEBRUARY 2026		2025-2026	
			Budget	Actual	Income	Expense	Income	Expense
INFRASTRUCTURE ASSETS - ROAD RESERVES								
TRANSPORT - CAPITAL EXPENDITURE								
Roads to Recovery Projects								
C507		RTR - Spring Street Asphalt	\$375,000	\$17,370	\$0	\$17,370	\$0	\$375,000
C508	CJ508	RTR - Misson Road Floodway 24/25 C/Over	\$20,000	\$0	\$0	\$0	\$0	\$20,000
C509	CJ509	RTR - Soldier Road - Asphalt 24/25 C/Over	\$75,000	\$0	\$0	\$0	\$0	\$75,000
C512	CJ512	RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26	\$0	\$0	\$0	\$0	\$0	\$18,530
7424	R2R400	R2R - Balgarup Road Tree Pruning/Verge Mulching Works	\$0	\$2,699	\$0	\$2,699	\$0	\$75,000
7424	R2R401	RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90	\$0	\$76,394	\$0	\$76,394	\$0	\$145,000
7424	R2R402	RTR - Frankland Rd Repair Pavement SLK 19.94	\$56,068	\$0	\$0	\$0	\$0	\$112,136
7424	R2R403	RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06	\$85,000	\$0	\$0	\$0	\$0	\$85,000
7424	R2R404	RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22	\$95,000	\$0	\$0	\$0	\$0	\$95,000
7424	R2R405	RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25	\$39,996	\$14,282	\$0	\$14,282	\$0	\$60,000
7424	R2R406	RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16	\$39,996	\$13,001	\$0	\$13,001	\$0	\$60,000
7424	R2R407	RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65	\$39,996	\$12,760	\$0	\$12,760	\$0	\$60,000
C117	CJ117	Darkan/Kojonup Road - Stage 2	\$0	\$0	\$0	\$0		
RRG Projects								
7394	RRG001	Shamrock Rd Widen SLK 15.8 - 18.8	\$705,000	\$690,454	\$0	\$690,454	\$0	\$705,000
7394	RRG002	Kojonup Darkan Rd Reseal SLK 3.8 - 5.0	\$78,750	\$84,569	\$0	\$84,569	\$0	\$105,000
7394	RRG003	Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8	\$615,000	\$492,775	\$0	\$492,775	\$0	\$615,000
7394	RRG004	Jingalup Rd Reseal SLK 2.0 - 4.0	\$210,000	\$70,023	\$0	\$70,023	\$0	\$210,000
7394	RRG005	Rrg - Kojonup-Frankalnd Rd Reconstruct And Reseal	\$0	\$17,761	\$0	\$17,761		
Commodity Route Projects								
C079	CJ079	Reillys Creek Road - Gravel Sheet	\$0	\$11,110	\$0	\$11,110	\$0	\$76,715
Regional Road Safety Projects								
7434	RSP001	Broomehill-Kojonup Road AEL/ACL	\$0	\$730,723		\$730,723		
Municipal Fund Projects								
7484	RC003	Council - Thornbury Close Construction including fire road (Industrial Area)	\$151,000	\$81,910	\$0	\$81,910	\$0	\$151,000
7484	RC004	Jingalup Road Re-Alignment	\$0	\$0	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$2,585,806	\$2,315,832	\$0	\$2,315,832	\$0	\$3,073,381
Total - ROADS			\$2,585,806	\$2,315,832	\$0	\$2,315,832	\$0	\$3,073,381
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$2,585,806	\$2,315,832	\$0	\$2,315,832	\$0	\$3,073,381

SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	COMPARATIVES YEAR TO DATE 28 FEBRUARY 2026		ACTUAL 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026		
		Budget	Actual	Income	Expense	Income	Expense	
		INFRASTRUCTURE - PARKS						
		RECREATION & CULTURE - CAPITAL EXPENDITURE						
C357	Apex Park Playground	\$33,480	\$0	\$0	\$0	\$0	\$33,480	
	Sub-Total - CAPITAL WORKS	\$33,480	\$0	\$0	\$0	\$0	\$33,480	
	Total - RECREATION & CULTURE	\$33,480	\$0	\$0	\$0	\$0	\$33,480	
	Total - INFRASTRUCTURE PARKS	\$33,480	\$0	\$0	\$0	\$0	\$33,480	
		OTHER INFRASTRUCTURE						
		ECONOMIC SERVICES - CAPITAL EXPENDITURE						
C054	Community Promotional Signage	\$0	\$0	\$0	\$0	\$0	\$60,000	
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$60,000	
	Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$0	\$0	\$60,000	
	Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0	\$0	\$0	\$0	\$60,000	
	GRAND TOTALS	(\$1,819,272)	(\$4,001,990)	(\$12,092,905)	\$8,090,915	(\$13,787,636)	\$13,787,636	



SHIRE OF KOJONUP

Detailed January 2026 Creditors List

Cheque Payments 1/1/26-31/1/26				
Chq/EFT	Date	Name	Description	Amount
14414	08/01/2026	Water Corporation	Water	-40239.33
9007692223 DEC	17/12/2025	Water Corporation	Water use & service charge Albany Highway Standpipe 21/10/25-16/12/25	18017.89
9007692987 DEC	18/12/2025	Water Corporation	Water use & service charge Sport Complex 22/10/25-17/12/25	36.14
9007693082 DEC	18/12/2025	Water Corporation	Water use & service charge Depot 22/10/25-17/12/25	254.53
9007693146 DEC	18/12/2025	Water Corporation	Water use & service charge Wash dopwn bay 22/10/25-17/12/25	360.40
9007693330 DEC	18/12/2025	Water Corporation	Water use & service charge Swimming Pool 22/10/25-17/12/25	2719.93
9007693349 DEC	18/12/2025	Water Corporation	Water use & service charge Railway toilets 22/10/25-17/12/25	193.54
9007693357 DEC	18/12/2025	Water Corporation	Water use & service charge Club on Benn Pde 22/10/25-17/12/25	24.10
9007693445 DEC	18/12/2025	Water Corporation	Water use & service charge Apex Park 22/10/25-17/12/25	3866.57
9007693509 DEC	18/12/2025	Water Corporation	Water use & service charge RSL Hall 22/10/25-17/12/25	123.36
9007693605 DEC	18/12/2025	Water Corporation	Water use & service charge Men's Shed 22/10/25-17/12/25	270.51
9007695686 DEC	18/12/2025	Water Corporation	Water use & service charge Playgroup 22/10/25-17/12/25	93.37
9007697710 DEC	18/12/2025	Water Corporation	Water use 8 Newton St 22/10/25-17/12/25	65.66
9007697921 DEC	18/12/2025	Water Corporation	Water use 39 Vanzuilecom St 22/10/25-17/12/25, Water service charge 39 Vanzuilecom St 1/11/25-31/12/25	301.31
9010045713 DEC	18/12/2025	Water Corporation	Water use & service charge 5A Vanzuilecom St 22/10/25-17/12/25	366.97
9010045721 DEC	18/12/2025	Water Corporation	Water use & service charge 5B Vanzuilecom St 22/10/25-17/12/25	274.63
9010495140 DEC	18/12/2025	Water Corporation	Water use & service charge Black Cockatoo Cafe 22/10/25-17/12/25	538.08
9012927074 DEC	18/12/2025	Water Corporation	Water use & service charge 6 Elverd St 22/10/25-17/12/25	303.36
9012927082 DEC	18/12/2025	Water Corporation	Water use & service charge 4 Elverd St 22/10/25-17/12/25	432.63
9012927090 DEC	18/12/2025	Water Corporation	Water use & service charge 2 Elverd St 22/10/25-17/12/25	465.47
9023555392 DEC	18/12/2025	Water Corporation	Water use 12A Elverd St 22/10/25-17/12/25, Water service charge 12A Elverd St 1/11/25-31/12/25	336.19
9023603884 DEC	18/12/2025	Water Corporation	Water use & service charge 8C Newton St 22/10/25-17/12/25	276.68
9023606321 DEC	18/12/2025	Water Corporation	Water service charge 8A Newton St 1/11/25-31/12/25	274.63
9023606348 DEC	18/12/2025	Water Corporation	Water service charge 8B Newton St 1/11/25-31/12/25	274.63
9023555405 DEC	18/12/2025	Water Corporation	Water use 12B Elverd St 22/10/25-17/12/25, Water service charge 12B Elverd St 1/11/25-31/12/25	334.14
9012449121 DEC	19/12/2025	Water Corporation	Provide water supply Admin Office 23/10/25-18/12/25	1112.70
9021629618 DEC	19/12/2025	Water Corporation	Water service charge 11 Loton Cl 1/11/25-31/12/25	274.63
9021629626 DEC	19/12/2025	Water Corporation	Water use common residential ILUs - 22/10/25-18/12/25,	730.51
9021746216 DEC	19/12/2025	Water Corporation	Water service charge 15 Loton Cl 1/11/25-31/12/25,	274.63
9022950227 DEC	19/12/2025	Water Corporation	Water service charge Front unit Bagg St 1/11/25-31/12/25,	256.83
9022950235 DEC	19/12/2025	Water Corporation	Water service charge Rear unit Bagg St 1/11/25-31/12/25,	187.17
9022968291 DEC	19/12/2025	Water Corporation	Water usage 93 Bagg St 23/10/25-18/12/25	20.52
9007695694 DEC	19/12/2025	Water Corporation	Water use & service charge Old Post Office 22/10/25-18/12/25	53.18
9007695715 DEC	19/12/2025	Water Corporation	Water use & service charge Toilets Barracks Pl 22/10/25-18/12/25	173.86
9007695790 DEC	19/12/2025	Water Corporation	Water use & service charge Springhaven 22/10/25-18/12/25	3024.97
9007695803 DEC	19/12/2025	Water Corporation	Water use & service charge Lot 8 Soldier Rd 22/10/25-18/12/25	274.63
9008790482 DEC	19/12/2025	Water Corporation	Provide water supply Murby St Centre 23/10/25-18/12/25	152.77
9007696056 DEC	19/12/2025	Water Corporation	Water use & service charge Telecentre 23/10/25-18/12/25	424.72
9007696101 DEC	19/12/2025	Water Corporation	Water use & service charge Memorial Hall 23/10/25-18/12/25	474.56
9007696136 DEC	19/12/2025	Water Corporation	Water use & service charge Lesser Hall 23/10/25-18/12/25	56.19
9010312244 DEC	19/12/2025	Water Corporation	Provide water supply 34 Katanning Rd 23/10/25-18/12/25	516.08
9010312252	19/12/2025	Water Corporation	Water use 30 Katanning Rd 23/10/25-18/12/25, Water service charge 30 Katanning Rd 1/11/25-31/12/25	408.01
9021629554 DEC	19/12/2025	Water Corporation	Water service charge 1 Loton Cl 1/11/25-31/12/25	274.63
9021629562 DEC	19/12/2025	Water Corporation	Water service charge 3 Loton Cl 1/11/25-31/12/25	274.63
9021629570 DEC	19/12/2025	Water Corporation	Water service charge 5 Loton Cl 1/11/25-31/12/25,	274.63
9021629589 DEC	19/12/2025	Water Corporation	Water service charge 7 Loton Cl 1/11/25-31/12/25,	274.63
9021629597 DEC	19/12/2025	Water Corporation	Water service charge 9 Loton Cl 1/11/25-31/12/25	274.63
9007797797 DEC	22/12/2025	Water Corporation	Water use & service charge Muradup standpipe 22/10/25-17/12/25	245.50
				40239.33

EFT Payments 1/1/26-31/1/26

EFT37377	08/01/2026	Telstra	Telecommunications	-775.24
8602216000 DEC	15/12/2025	Telstra	Acc 8602216000 to 7/1/26 - Modem Admin, bushfire expenses, Depot security, Airstrip security, Sport Complex security	241.76
3916895091 DEC	18/12/2025	Telstra	Acc 3916895091 18/12/25-17/1/26 - Springhaven Solar panels, Avdata - Washdown bay	27.42
3916895109 DEC	25/12/2025	Telstra	Mobile phone charges 25/12/25-24/1/26 - CEO, Swimming Pool Co-ordinator, Works Manager, Foreman, Technical Officer, 4 x TWIG zone devices charges, 4 x CCTV charges, 3 x standpipe controllers Stock Rd & Muradup, Emergency Mobile phone, Data charges	506.06
EFT37378	08/01/2026	Kojonup Tyre Service	Tyre repairs	-6377.00
INV-15921	06/12/2025	Kojonup Tyre Service	4x Yokohama Tyres for Toyota Prado, 1 KO. including disposal of old tyres	1820.80
INV-15850	29/12/2025	Kojonup Tyre Service	Supply and fit 8 x Truck Tyres, disposal of 8 tyres	4556.20
EFT37379	08/01/2026	Westrac Equipment	Mechanical parts	-1915.69
PI1738934	17/12/2025	Westrac Equipment	set of steel and plastic brushes, door seal	1915.69
EFT37380	08/01/2026	Synergy - Street Lights	Electricity	-5510.93
2026631516	02/01/2026	Synergy - Street Lights	Electricity for Street lights 25/11/25-24/12/25	5510.93
EFT37381	08/01/2026	Main Roads W.A.	Refund Road Project	-156619.10
577029	18/12/2025	Main Roads W.A.	Refund on Road Project P30003005 Kojonup-Frankland Rd	36105.30
577032	19/12/2025	Main Roads W.A.	Refund on Road Project P300003009 - Jinalup Rd	67950.30
577031	19/12/2025	Main Roads W.A.	Refund on Road Project P30003006 - Darkan Kojonup Rd	52563.50
EFT37382	08/01/2026	Qualeup Bush Fire Brigade	GST Reimbursement	-400.00
REQ 060126	06/01/2026	Qualeup Bush Fire Brigade	GST reimbursement for July 2025 and Feb 2020 - Oct 2020 Qualeup Bush Fire Brigade	400.00
EFT37383	08/01/2026	ABA Security	Security	-479.96
49209	13/12/2025	ABA Security	SOK Depot Alarm	239.98
49425	19/12/2025	ABA Security	Kodja Place Alarm 19/12/25-18/3/26	239.98
EFT37384	08/01/2026	Warren Blackwood Waste	Waste management	-34343.64
20175	01/01/2026	Warren Blackwood Waste	Apex park and Kodja Front lift bin - December 2025	825.00
20194	02/01/2026	Warren Blackwood Waste	December 2025 - Kojonup Transfer station Management, Extra Costs, Transfer bulk bin empty	14577.48
20195	02/01/2026	Warren Blackwood Waste	December 25 - Travel Costs - 2 x sideloader trucks to empty, 240 LT Recycling Bins Pick Up, KJP Bins Pick up, 240L Bins Pick up, Service Town Site Bins	18941.16
EFT37385	08/01/2026	Readytech T/A IT Vision Australia PTY LTD	IT Support	-2310.00
INITV042801	18/12/2025	Readytech T/A IT Vision Australia PTY LTD	Definitiv Test / Play Account - Period of 6 months - November 2025 to May 2026 - new Payroll software	2310.00
EFT37386	08/01/2026	LANDGATE	Land valuations	-96.96
76831871	16/10/2025	LANDGATE	Rural land valuation	96.96
EFT37387	08/01/2026	Albany PFD Foodservices Pty Ltd	Food & cleaning supplies	-7323.50
LS519251	26/11/2025	Albany PFD Foodservices Pty Ltd	Food expenses for BCC	50.20
LS753660	17/12/2025	Albany PFD Foodservices Pty Ltd	Pool Kiosk food supplies 17/12/25	495.45
LS753681	17/12/2025	Albany PFD Foodservices Pty Ltd	Pool Kiosk food supplies 17/12/25	13.05
LS753667	17/12/2025	Albany PFD Foodservices Pty Ltd	Food expenses for BCC	216.25
LS753682	17/12/2025	Albany PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	1627.60
LS819049	23/12/2025	Albany PFD Foodservices Pty Ltd	Food expenses for BCC	221.55
LS818642	23/12/2025	Albany PFD Foodservices Pty Ltd	Food expenses for BCC	1998.95
LS818627	23/12/2025	Albany PFD Foodservices Pty Ltd	Cleaning expenses for BCC	32.10
LS886014	31/12/2025	Albany PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	2668.35
EFT37388	08/01/2026	HAYLEY NICOLE CLARKE	Staff reimbursement	-135.32
REIM 201225	06/01/2026	HAYLEY NICOLE CLARKE	Handles and hinges required for Jean Sullivan units	135.32
EFT37389	08/01/2026	Katie Joy's Free Range Eggs	Eggs	-215.10
335060	22/12/2025	Katie Joy's Free Range Eggs	10.5kg catering eggs	71.70
335189	30/12/2025	Katie Joy's Free Range Eggs	2 x 10.5kg catering eggs for BCC	143.40
EFT37390	08/01/2026	Dardanup Butchering Company	Meat supplies	-1036.78
BW411469	16/12/2025	Dardanup Butchering Company	Meat supplies for BCC, consignment fee	212.82
BW411851	19/12/2025	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	823.96
EFT37391	08/01/2026	Grande Food Service	Food & Cleaning supplies	-4606.60
4259939	23/12/2025	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	1916.82
4260230	30/12/2025	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	2689.78
EFT37392	08/01/2026	WA Contract Ranger Services	Ranger Services	-3866.50
6761	21/12/2025	WA Contract Ranger Services	Ranger Services 10/12/25-15/12/25,	1985.50
6785	25/12/2025	WA Contract Ranger Services	Ranger Services 22/12/25-23/12/25,	1881.00

EFT37393	08/01/2026	The George Church Community Medical Centre Incorporated	Medical Services	-70468.75
DEC 2025	30/12/2025	The George Church Community Medical Centre Incorporated	Livingston Medical Services 1/10/25-31/12/25	70468.75
EFT37394	08/01/2026	Michelle Jorgenson	REFUND BOND FOR HIRE OF SPORTING COMPLEX	-550.00
T129	08/01/2026	Michelle Jorgenson	Bond - Sporting Complex	550.00
EFT37395	08/01/2026	Lilly's Garden	Jams, Relish and Pickles	-1194.00
16122025	16/12/2025	Lilly's Garden	Assorted jams, relish and pickles for sale in BCC	996.00
12	16/12/2025	Lilly's Garden	Assorted Jams, Relish and Pickles for sale in Visitor Centre Shop	198.00
EFT37396	08/01/2026	Corsign WA Pty Ltd	Road signs	-572.00
100879	16/12/2025	Corsign WA Pty Ltd	8 x D4-6A Lateral shift chevron signs	572.00
EFT37397	08/01/2026	Great Southern Nougat Company	Goods for sale	-605.00
INV-0294	19/12/2025	Great Southern Nougat Company	10x Strawberry & Pistachio, 10x Pistachio & Cranberry, 10x Orange & Apricot, 10x Coffee & Almond, 10x Quandong & Macadamia Nougat for sale in BCC	605.00
EFT37398	08/01/2026	3E Advantage Pty Ltd	Printing Charges	-1926.56
INV-232703-G2S2P9	23/12/2025	3E Advantage Pty Ltd	Printing Charges Dec 2025	1926.56
EFT37399	08/01/2026	Mathwin Transport	Freight	-605.88
8775	23/12/2025	Mathwin Transport	Freight - 2 x pallets ex Sigma pool chemicals,	605.88
EFT37400	08/01/2026	Light Application Pty Ltd	Light service fees	-1188.00
INV/2025/01516	08/12/2025	Light Application Pty Ltd	SaaS - LP - LightPIN Service Fees LightPIN Service Fees Kojonup Town Oval 24/12/2025 - 23/12/2026	1188.00
EFT37401	08/01/2026	Energy Wise Australia C&F Building Approvals	Building Services Contractor	-385.00
INV-8057	05/01/2026	Energy Wise Australia C&F Building Approvals	Issue of building permit on pre certified application 563 Yarranup Rd Lumeah	385.00
EFT37402	08/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-1074.66
242650963	18/12/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	617.09
242710331	27/12/2025	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	457.57
EFT37403	08/01/2026	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program	-548.90
INV-42303	18/12/2025	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - January 2026	548.90
EFT37404	08/01/2026	Supagas Pty Ltd	Bulk gas supplies	-1316.82
C651476-12-2025	31/12/2025	Supagas Pty Ltd	285.4L LP gas bulk - BCC, Equipment rental - 2 x 190kg containers - Black Cockatoo Cafe, 200.4L LP Gas bulk - sporting complex, Equipment rental - 2 x 45kg containers Muradup Hall	1316.82
EFT37405	08/01/2026	WA Fuel Supplies Pty Ltd	Fuel supplies	-12645.86
238498	23/12/2025	WA Fuel Supplies Pty Ltd	7697L Diesel @ \$1.4936/L	12645.86
EFT37406	08/01/2026	The Mad Cutter	Slashing of non compliant blocks	-3107.50
INV-0063	18/12/2025	The Mad Cutter	Slashing of non compliant blocks - 12 Schorer St, 3 Ladyman St, block next to 14 Newstead Rd, Slashing of non compliant blocks - 12 Schorer St, 3 Ladyman St, block next to 14 Newstead Rd	2227.50
INV-0066	21/12/2025	The Mad Cutter	Slashing of non compliant blocks - 26-28 Haggerty St, Slashing of non compliant blocks - 26-28 Haggerty St	880.00
EFT37407	08/01/2026	Alexander Mathwin	Staff reimbursement	-151.90
REIM 8/12/25	06/01/2026	Alexander Mathwin	Staff police clearance & working with children check	151.90
EFT37408	13/01/2026	Craig Jamie Mcvee	Goods sold on consignment	-5.00
REQ DEC 25	31/12/2025	Craig Jamie Mcvee	Goods sold on consignment Kodja Place -Dec 25	5.00
EFT37409	13/01/2026	Air Liquide	Industrial gases	-26.06
OA7188	31/12/2025	Air Liquide	Cylinder Fee Arc welder 1/12/25-31/12/25	26.06
EFT37410	13/01/2026	Roger Frederick Bilney	Councillor Fees	-13420.50
OCT-DEC 25	09/01/2026	Roger Frederick Bilney	1/10/25-31/12/25 Attendance at Council meetings & conferences, Communication allowance, Presidents allowance	13420.50
EFT37411	13/01/2026	Cr Edwin James Radford	Councillor Allowances	-3942.95
OCT-DEC 25	12/01/2026	Cr Edwin James Radford	1/10/25-31/12/25 Attendance at Council related meetings & conferences, Communication allowance, Travel expenses to Gnowangerup for meeting	3942.95
EFT37412	13/01/2026	June Jones	Goods sold on consignment	-12.00
REQ DEC 25	31/12/2025	June Jones	Goods sold on consignment Kodja Place Dec 25	12.00
EFT37413	13/01/2026	Ian K McDonald	Goods sold on consignment	-42.25
REQ DEC 25	31/12/2025	Ian K McDonald	Goods sold on consignment Kodja Place Dec 25	42.25
EFT37414	13/01/2026	Cr Michael Mathwin	Councillor fees	-5715.75
OCT-DEC 25	12/01/2026	Cr Michael Mathwin	1/10/25-31/12/25 Attendance at council meetings & conferences, Coucillors communication allowance, Deputy presidents allowance	5715.75
EFT37415	13/01/2026	Australia Post	Postage & Freight	-430.01
1014465512	03/01/2026	Australia Post	Postage & Freight December 2025	430.01

EFT37416	13/01/2026	Hi-Way Sales & Service	Engineering supplies	-654.99
278576	31/12/2025	Hi-Way Sales & Service	2.4mm trimmer line, trimmer head T35x, trimmer head T35x, 3 x wiper blades, 1 1/2 inch tank fitting & thread tape, Z456 oil filter, R2724P fuel filter, Z418 oil filter, R2777P fuel filter, oil cleaner, Z418 oil filter, 3 inch camlock rubbers, BPR6ES Spark plugs, 1 x slime tyre sealant	541.00
278823	05/01/2026	Hi-Way Sales & Service	11.72L ULP @ \$1.90	22.26
278952	08/01/2026	Hi-Way Sales & Service	11.73L ULP @ \$1.90/L	22.28
278904	08/01/2026	Hi-Way Sales & Service	36.57L ULP @ \$1.90	69.45
EFT37417	13/01/2026	Kojonup Agricultural Supplies	water repairs	-73.87
IN20002127	18/12/2025	Kojonup Agricultural Supplies	Poly ball valve for swimming pool	73.87
EFT37418	13/01/2026	Kojonup Pharmacy	Pharmaceuticals	-19.75
114417	06/01/2026	Kojonup Pharmacy	1L Aloe Gel	19.75
EFT37419	13/01/2026	Katanning Glazing & Security	Security doors	-1745.70
INV-3235	09/01/2026	Katanning Glazing & Security	Meshlock door with stainless steel mesh triple locked fitted at Depot	1745.70
EFT37420	13/01/2026	Synergy	Electricity	-5318.74
2014648659	08/01/2026	Synergy	Acc 862761710 Electricity Oval lights 6/11/25-7/1/25	251.78
2062598064	08/01/2026	Synergy	Acc 337284750 Electricity Kodja Place 5/12/25-7/1/26	1000.36
2018646538	08/01/2026	Synergy	Acc 396753220 Electricity supply BCC 6/11/25-7/1/26	4066.60
EFT37421	13/01/2026	RENTOKIL INITIAL PTY LTD	Hygiene Treatment Sharps removal	-1693.46
98436460	15/12/2025	RENTOKIL INITIAL PTY LTD	Hygiene Treatment Sharps removal	1693.46
EFT37422	13/01/2026	Kojonup Supermarket	Groceries	-2385.22
NOV 45	30/11/2025	Kojonup Supermarket	Groceries for Kindy Cafe, Kodja Place, Community events,	209.01
1027 DEC A	16/12/2025	Kojonup Supermarket	Acc 1027 Soft drinks & water for pool kiosk	120.49
046311	16/12/2025	Kojonup Supermarket	Food for FCO's and Pilot flying aerial inspection for fire breaks	146.73
34911	18/12/2025	Kojonup Supermarket	Acc 1027 Catering for Toolbox Safety Meeting / Contract arrangement Kojonup Darkan Road	201.30
800 DEC	31/12/2025	Kojonup Supermarket	Groceries for BCC	1009.22
45 DEC	31/12/2025	Kojonup Supermarket	Acc 45 Kindy Cafe groceries, Kodja Place events groceries	136.69
617 DEC 25	31/12/2025	Kojonup Supermarket	Acc 1027 Groceries for staff refreshments, Swimming pool minor expenses, groceries for BCC	561.78
EFT37423	13/01/2026	Westrac Equipment	Mechanical parts	-2138.13
PI1747600	09/12/2025	Westrac Equipment	bolts, nuts, cutting edge, end edge	1984.44
PI1729347	15/12/2025	Westrac Equipment	Parts to repair broken hose	153.69
EFT37424	13/01/2026	BOC Gases	Container service	-43.65
4040759463	29/12/2025	BOC Gases	1 x 31 days Oxygen G size container	43.65
EFT37425	13/01/2026	Egabva Plumbing & Gas Service	Plumbing	-2354.69
5235	09/01/2026	Egabva Plumbing & Gas Service	Chip fryer - cleaned terminals, glued broken pilot knob back together, replaced knobs, thermostat currently working	321.86
5234	09/01/2026	Egabva Plumbing & Gas Service	Memorial Hall Pipe repair and tap installation front garden	453.12
5260	09/01/2026	Egabva Plumbing & Gas Service	Emergency repair water leak at Sporting Complex 26.12.2025	341.00
5252	09/01/2026	Egabva Plumbing & Gas Service	Black Cockatoo - Urinal Repair - replace solenoid valve	360.47
5174	09/01/2026	Egabva Plumbing & Gas Service	Black Cockatoo - gas bottle connection repairs, replace regulator (supplied by Supagas)	878.24
EFT37426	13/01/2026	Winc Australia Pty Ltd	Stationery	-72.04
9049503757	31/12/2025	Winc Australia Pty Ltd	Glue sticks, red pens x 12, erasers, post it notes	68.64
9049515662	05/01/2026	Winc Australia Pty Ltd	2026 calendar refill	3.40
EFT37427	13/01/2026	St Bernards School	Goods sold on consignment	-10.00
REQ DEC 25	31/12/2025	St Bernards School	Goods sold on consignment Kodja Place -Dec 25	10.00
EFT37428	13/01/2026	Children's Book Council of Australia (WA Branch)	Membership	-80.00
9195	02/01/2026	Children's Book Council of Australia (WA Branch)	Children's Book Council Institutional membership 2026	80.00
EFT37429	13/01/2026	Kojonup Aboriginal Corporation	Goods sold on consignment	-131.37
DEC 25	31/12/2025	Kojonup Aboriginal Corporation	Goods sold on consignment Kodja Place -Dec 25	131.37
EFT37430	13/01/2026	The West Australian	Advertising	-390.00
1016838820251231	31/12/2025	The West Australian	Great Southern Herald - Public Notice - Windfarm Development Application	390.00
EFT37431	13/01/2026	CGS ENGINEERS	Engineering	-882.20
28323	09/01/2026	CGS ENGINEERS	Insurance Claim to Muradup Fire truck after Boilup Fire on 3/1/2026	882.20
EFT37432	13/01/2026	Avdata Australia	Water use	-149.10
DEC 25	17/12/2025	Avdata Australia	14.91kL water from Kojonup Stock Rd Standpipe for bushfire brigade	149.10
EFT37433	13/01/2026	Team Global Express Pty Ltd	Freight	-254.17
594-S104118	21/12/2025	Team Global Express Pty Ltd	Freight - ex Corsign 16/12/25	67.65
411-80774145	21/12/2025	Team Global Express Pty Ltd	Freight ex Westrac 17/12/25,	74.69
412-80774145	28/12/2025	Team Global Express Pty Ltd	Freight ex Westrac 19/12/25	111.83

EFT37434	13/01/2026	Patricia Bunny	Goods sold on consignment	-15.00
REQ DEC 25	31/12/2025	Patricia Bunny	Goods sold on consignment Kodja Place -Dec 25	15.00
EFT37435	13/01/2026	Optus Billing Services Pty Ltd	Telecommunications	-422.40
546584104	13/12/2025	Optus Billing Services Pty Ltd	Acc 62203522214 Depot phone loop 13/12/25-12/1/26	240.00
547925755	20/12/2025	Optus Billing Services Pty Ltd	Acc 62197291735 20/12/25-19/1/25 - Internet charges Admin, Internet charges Swimming pool, Account charges	182.40
EFT37436	13/01/2026	Public Transport Authority	Bus tickets	-184.68
DEC 25	31/12/2025	Public Transport Authority	Bus tickets December 2025	184.68
EFT37437	13/01/2026	Sigma Telford Group	Swimming pool chemicals	-979.88
195786/01	05/01/2026	Sigma Telford Group	2 x 200L liquid Chlorine, 2 x 200L poly blue, 10 x 25kg sodium bicarbonate, 2 x pallets	979.88
EFT37438	13/01/2026	Albany PFD Foodservices Pty Ltd	Food supplies	-1497.25
LS818626	23/12/2025	Albany PFD Foodservices Pty Ltd	Pool Kiosk supplies	365.80
LS818630	23/12/2025	Albany PFD Foodservices Pty Ltd	Pool Kiosk supplies January 26	1131.45
EFT37439	13/01/2026	Cr Craig Stuart Mitchell	Councillor allowances	-3775.75
OCT-DEC 25	13/01/2026	Cr Craig Stuart Mitchell	1/10/25-31/12/25 Attendance at council meetings & conferences, Communication allowance	3775.75
EFT37440	13/01/2026	Cr Kerryn Raelene Mickle	Councillor allowances	-4187.75
OCT-DEC 25	08/01/2026	Cr Kerryn Raelene Mickle	1/10/25-31/12/25 Attendance at Council meetings & conferences, Deputy President Allowance	4187.75
EFT37441	13/01/2026	Christie Leanne McVee	Goods sold on consignment	-15.00
REQ DEC 25	31/12/2025	Christie Leanne McVee	Goods sold on consignment Kodja Place -Dec 25	15.00
EFT37442	13/01/2026	MARGARET RAE HILL	Goods sold on consignment	-35.00
REQ DEC 25	31/12/2025	MARGARET RAE HILL	Goods sold on consignment Kodja Place -Dec 25	35.00
EFT37443	13/01/2026	BJ Systems	Sporting complex monitoring	-144.10
821636	07/01/2026	BJ Systems	Sporting complex monitoring 31/12/25-31/3/26	144.10
EFT37444	13/01/2026	Cr Cherylyne Michael	Councillor allowance	-3775.75
OCT-DEC 25	09/01/2026	Cr Cherylyne Michael	1/10/25-31/12/25 Attendance at Council meetings & conferences, Communication allowance	3775.75
EFT37445	13/01/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
335400	05/01/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe	71.70
EFT37446	13/01/2026	WA Hino Sales & Services	Vehicle repairs	-39424.55
HTCS167674	09/01/2026	WA Hino Sales & Services	Transmission replacement Option #2 Service exchange	39424.55
EFT37447	13/01/2026	Grande Food Service	Food & cleaning expenses	-3162.22
4260621	07/01/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	137.60
4260622	07/01/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	3024.62
EFT37448	13/01/2026	Leaf Bean Machine	Coffee supplies & service	-1132.98
143644	05/01/2026	Leaf Bean Machine	Coffee beans 1 kg, Coffee supplies & service for BCC	1132.98
EFT37449	13/01/2026	Klopper Contracting T/A Ron Wright Bulldozing	Contract earth moving	-121552.20
IV00000003010	06/01/2026	Klopper Contracting T/A Ron Wright Bulldozing	Push up N Leitch Gravel Pit & Screen Gravel RRSP Broomehill - Kojonup Road	91604.70
IV00000003011	07/01/2026	Klopper Contracting T/A Ron Wright Bulldozing	Side tipper hire for carting gravel Broomehill Rd	29947.50
EFT37450	13/01/2026	Adam Davey Consulting	Soil consultant	-1967.90
IV00000001891	05/01/2026	Adam Davey Consulting	Fertiliser blend Main oval 600kg & Hockey field 250kg January and March applications	1967.90
EFT37451	13/01/2026	Kojonup Light Civil	Sand delivery	-2250.00
762	24/11/2025	Kojonup Light Civil	Sand delivery	450.00
771	12/01/2026	Kojonup Light Civil	3 x Loads of Sand delivery for Kojonup Cemetery for Graves	1800.00
EFT37452	13/01/2026	Cr Cynthia Wieringa	Councillor fees	-4187.75
OCT-DEC 25	08/01/2026	Cr Cynthia Wieringa	1/10/25-31/12/25 Attendance at Council meetings & conferences, Communication allowance	4187.75
EFT37453	13/01/2026	Caroline Louise Highman	Goods sold on consignment	-90.00
REQ DEC 25	31/12/2025	Caroline Louise Highman	Goods sold on consignment Kodja Place -Dec 25	90.00
EFT37454	13/01/2026	Barbara Bowra	Goods sold on consignment	-18.00
REQ DEC 25	31/12/2025	Barbara Bowra	Goods sold on consignment Kodja Place -Dec 25	18.00
EFT37455	13/01/2026	Mathwin Transport	Freight	-216.57
8870	08/01/2026	Mathwin Transport	Freight ex Sigma chemicals 8/1/26	216.57
EFT37456	13/01/2026	BGL Solutions PTY LTD	Oval maintenance	-10624.90
INV-0007898	06/01/2026	BGL Solutions PTY LTD	Garden maintenance 34 Katanning Rd Dec 25	198.00
INV-0007911	11/01/2026	BGL Solutions PTY LTD	I-25 Hunter Sprinklers x12, 30 risers Hockey Field Station 2	1601.60
INV-0007915	12/01/2026	BGL Solutions PTY LTD	Spraying application: Wetting agent, Soil amendments, Insecticide, Foliar feed 3 Ha Oval & Hockey field	8825.30
EFT37457	13/01/2026	Estelle Lottering	Staff reimbursement	-80.00
REIM 120126	12/01/2026	Estelle Lottering	Mobile phone charges 5/1/26-4/2/26	80.00

EFT37458	13/01/2026	Oztrology Australian Greeting cards	Goods sold on consignment	-15.00
REQ DEC 25	31/12/2025	Oztrology Australian Greeting cards	Goods sold on consignment Kodja Place Dec 25	15.00
EFT37459	13/01/2026	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment	-10.53
REQ DEC 25	31/12/2025	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment Kodja Place -Dec 25	10.53
EFT37460	13/01/2026	Georgia Emmerson-Rose Rumble	Goods sold on consignment	-60.00
REQ DEC 25	31/12/2025	Georgia Emmerson-Rose Rumble	Goods sold on consignment Kodja Place Dec 25	60.00
EFT37461	13/01/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment	-333.16
REQ DEC 25	31/12/2025	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment Kodja Place -Dec 25	333.16
EFT37462	13/01/2026	Du-wayne Lottering	Staff reimbursement	-80.00
REIM 120126	12/01/2026	Du-wayne Lottering	Mobile phone charges 5/1/26-4/2/26	80.00
EFT37463	13/01/2026	Kaylene Shepherd - Nature on Linen	Goods sold on consignment	-14.00
REQ DEC 25	31/12/2025	Kaylene Shepherd - Nature on Linen	Goods sold on consignment -Dec 25 Kodja Place	14.00
EFT37464	13/01/2026	Richard Nash T/A Old School Honey	Goods sold on consignment	-17.00
REQ DEC 25	31/12/2025	Richard Nash T/A Old School Honey	Goods sold on consignment -Dec 25 Kodja Place	17.00
EFT37465	13/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-730.03
8567	04/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	730.03
EFT37466	13/01/2026	M.E. French	Goods sold on consignment	-30.00
REQ DEC 25	31/12/2025	M.E. French	Goods sold on consignment Kodja Place Dec 25	30.00
EFT37467	13/01/2026	Benjamin Graham Castle	Goods sold on consignment	-308.00
REQ DEC 25	31/12/2025	Benjamin Graham Castle	Goods sold on consignment Kodja Place -Dec 25	308.00
EFT37468	13/01/2026	Techvision Australia - TVA	Records Management	-15950.00
INV-0113	25/12/2025	Techvision Australia - TVA	Data Migration from Altus to Monarch completion of phase 50%	15950.00
EFT37469	13/01/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment	-102.00
REQ DEC 25	31/12/2025	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment Kodja Place Dec 25	102.00
EFT37470	13/01/2026	Allwest Plant Hire Australia	Plant Hire	-4950.00
44576	30/11/2025	Allwest Plant Hire Australia	2 weeks hire of multi tyred roller 4 days per week mobilisation and demobilisation Kojonup Depot	2750.00
44576A	30/11/2025	Allwest Plant Hire Australia	2 weeks hire of multi tyred roller 4 days per week	2200.00
EFT37471	13/01/2026	Jennifer Hughes	Goods sold on consignment	-100.00
REQ DEC 25	31/12/2025	Jennifer Hughes	Goods sold on consignment Kodja Place Dec 25	100.00
EFT37472	13/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-1860.29
3754	05/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Supply and fit two hardwired slime line led beacons to KO 5, Hardwire dashcam KO5,	1663.48
4025	05/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Snapped antenna replaced and tested	191.00
4187	07/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	3 x amber globes	5.81
EFT37473	13/01/2026	Pawprint Chocolates	Goods for sale	-894.08
INV-0419	07/01/2026	Pawprint Chocolates	80 x bars of chocolate for sale in BCC	894.08
EFT37474	13/01/2026	Fi Goodall Photography	Goods sold on consignment	-1971.75
REQ DEC 25	31/12/2025	Fi Goodall Photography	Prints sold in photography exhibition - Through Local Eyes	1971.75
EFT37475	13/01/2026	Lee Jackson	Goods sold on consignment	-157.50
REQ DEC	31/12/2025	Lee Jackson	Prints sold in photography exhibition - Through Local Eyes	157.50
EFT37476	13/01/2026	Vasse Virgin	Goods for sale	-1507.00
5932	12/09/2025	Vasse Virgin	Assorted soaps for sale in the Visitors Centre, Assorted oils for sale in the Visitors Centre	1507.00
EFT37477	13/01/2026	Mia Noanoa	Tea towel washing	-400.00
18	12/01/2026	Mia Noanoa	8 weeks tea towel washing for BCC Oct 17/11/25-12/1/26	400.00
EFT37478	13/01/2026	Dawn Henderson	Goods sold on consignment	-86.25
REQ DEC 25	31/12/2025	Dawn Henderson	Prints sold in photography exhibition - Through Local Eyes	86.25
EFT37479	16/01/2026	Value Creators	Consulting	-9020.00
INV-0106	18/11/2025	Value Creators	Business Mentoring	9020.00
EFT37480	21/01/2026	Payroll Deductions - Shire of Kojonup	Deductions	-905.00
25/26 PP15 WEEK30	13/01/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	905.00
EFT37481	21/01/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69

8	15/01/2026	Child Support Agency	Child Support Deduction	437.69
EFT37482	21/01/2026	Australian Services Union (MEU)	Payroll Deductions/Contributions	-128.50
8	15/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
8	15/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
8	15/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
8	15/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
8	15/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
EFT37483	21/01/2026	Commercial Aquatics Australia (WA) Pty Ltd	Installation of swimming pool equipment	-41305.00
35631	12/12/2025	Commercial Aquatics Australia (WA) Pty Ltd	Commercial Aquatics, Supply and install 80 Filter laterals and filter media 2 Sand filters	41305.00
EFT37484	29/01/2026	DL Consulting	Financial consulting	-3146.00
1351	31/12/2025	DL Consulting	Financial consulting December 25 - 22 hours	3146.00
EFT37485	29/01/2026	Hi-Way Sales & Service	Fuel Supplies	-160.19
279066	12/01/2026	Hi-Way Sales & Service	22.65 L ULP @ \$1.90/L	43.01
279102	13/01/2026	Hi-Way Sales & Service	27.77L ULP @ \$1.84/L	51.07
279184	15/01/2026	Hi-Way Sales & Service	35.95L ULP @ \$1.84/L	66.11
EFT37486	29/01/2026	Carony Pty Ltd	Hardware	-799.89
1-03-173053	01/12/2025	Carony Pty Ltd	15L chemical bucket, XL coveralls	58.45
1-03-173120	02/12/2025	Carony Pty Ltd	deep hole shovel and post hole long handle shovel	94.95
1-03-173104	02/12/2025	Carony Pty Ltd	Adhesive Ezy tack for KP	11.40
1-03-173336	04/12/2025	Carony Pty Ltd	philmac bush - Pipe fittings - swimming pool garden	2.75
1-03-173309	04/12/2025	Carony Pty Ltd	Puncture repair kit	13.75
1-03-173321	04/12/2025	Carony Pty Ltd	Pipe fittings - pool garden. Elbow & bush	5.25
1-03-173618	08/12/2025	Carony Pty Ltd	Tap adaptor - Elverd Cottage	2.50
1-03-173739	09/12/2025	Carony Pty Ltd	19mm poly ratchet clamp	6.70
1-03-173825	10/12/2025	Carony Pty Ltd	Nylon wall plug 12mm x 60mm, Dunlop crack filler	69.75
1-03-173801	10/12/2025	Carony Pty Ltd	1L Liquid clarifier	16.95
1-03-173948	11/12/2025	Carony Pty Ltd	500mm x 280m Pallet shrink wrap	23.95
1-03-173901	11/12/2025	Carony Pty Ltd	Antex granules 500g	10.45
1-03-173900	11/12/2025	Carony Pty Ltd	Blue survey marker	15.04
1-03-174362	16/12/2025	Carony Pty Ltd	40mm padlock - twinpack - tanks Muradup	44.50
1-03-174385	16/12/2025	Carony Pty Ltd	2 x coupling, 1 x T-joiner pipe fittings for tank	16.45
1-03-174371	16/12/2025	Carony Pty Ltd	Pipe fittings for water tanks, Priming fluid, PVC cement	163.35
1-03-174620	18/12/2025	Carony Pty Ltd	2 x valve socket, slip cap 50mm - fittings for tanks	15.85
1-03-174606	18/12/2025	Carony Pty Ltd	40mm padlock - twinpack	44.50
1-03-174638	19/12/2025	Carony Pty Ltd	2 pack 9V energiser batteries - swimming pool	13.40
1-01-253821	19/12/2025	Carony Pty Ltd	Pipe fittings - riser, caps, socket	15.90
1-03-174824	22/12/2025	Carony Pty Ltd	150 pack key tags for swimming pool	6.00
1-01-253848	23/12/2025	Carony Pty Ltd	replacement toilet seat	34.75
1-03-175412	29/12/2025	Carony Pty Ltd	Sponge block - cleaning pool	9.10
1-03-175393	29/12/2025	Carony Pty Ltd	Mounting tape 25mm x 3.2m & masking tape 48mm x 50m	22.55
1-03-175520	30/12/2025	Carony Pty Ltd	Pipe fittings socket x 4, nipple x 5, bush x 8	81.65
EFT37487	29/01/2026	Shire Of Katanning	Local government	-13752.20
48753	06/01/2026	Shire Of Katanning	Environmental Health Officer shared employment costs - 8 payruns Sep 25-Dec 25	13752.20
EFT37488	29/01/2026	Kojonup Tyre Service	Tyre service	-1723.15
INV-16005	13/01/2026	Kojonup Tyre Service	2 new steer tyres & tyre disposal	1007.05
INV-16174	22/01/2026	Kojonup Tyre Service	2x new tyres	716.10
EFT37489	29/01/2026	Syd Matthews & Co Pty Ltd	Aggregate supply & delivery	-17117.10
C14101	09/01/2026	Syd Matthews & Co Pty Ltd	222.3T 10mm aggregate - Frankland Road	17117.10
EFT37490	29/01/2026	Kojonup Country Kitchen	Catering	-42.75
3147	16/01/2026	Kojonup Country Kitchen	Sandwiches for CEO and visiting CEO's	42.75
EFT37491	29/01/2026	Winc Australia Pty Ltd	Stationery	-412.51
9049403070	11/12/2025	Winc Australia Pty Ltd	Activity Supplies for KKASA - Amity Health Grant	250.50
9049403070A	11/12/2025	Winc Australia Pty Ltd	6 way power board switch with surge protection	46.31
9049510369	05/01/2026	Winc Australia Pty Ltd	Activity Supplies for KKASA - Amity Health Grant	21.98
9049554563	09/01/2026	Winc Australia Pty Ltd	Activity Supplies for KKASA - Amity Health Grant	93.72
EFT37492	29/01/2026	SUPATURF WA	Line marker	-1818.30
3736	13/01/2026	SUPATURF WA	15 x 15L Duramark White turf line marker	1818.30
EFT37493	29/01/2026	ABA Security	Security	-239.98
49597	05/01/2026	ABA Security	SOK Administration Alarm	239.98
EFT37494	29/01/2026	Shire of Cranbrook	Local Government	-1464.69

7052	12/01/2026	Shire of Cranbrook	Previous CESM leave paid out - current CESM vehicle, mobile, credit card, diary	1464.69
EFT37495	29/01/2026	Kojonup Bus Service Swanhaven Pty Ltd	Rates refund	-2434.00
A23339	08/01/2026	Kojonup Bus Service Swanhaven Pty Ltd	Rates refund for assessment A23339	1007.00
A5421	08/01/2026	Kojonup Bus Service Swanhaven Pty Ltd	Rates refund for assessment A5421	1427.00
EFT37496	29/01/2026	Team Global Express Pty Ltd	Freight	-132.26
0595-S104118	11/01/2026	Team Global Express Pty Ltd	Freight ex Corsign 6/1/26, Freight ex Pathwest 8/1/26 - pool testing	132.26
EFT37497	29/01/2026	Tourism Council WA	Tourism services	-1760.00
R-01226-244	13/11/2025	Tourism Council WA	2026 Membership - Visitor Centre Golden i	1760.00
EFT37498	29/01/2026	Albany PFD Foodservices Pty Ltd	Food & cleaning supplies	-2660.00
LS947244	07/01/2026	Albany PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	2329.10
LS947243	07/01/2026	Albany PFD Foodservices Pty Ltd	Food expenses for BCC	330.90
EFT37499	29/01/2026	Ramped Technology & Management Systems Pty Ltd	ICT support	-4411.00
INV-15116	05/01/2026	Ramped Technology & Management Systems Pty Ltd	ICT support for January 2026 Monthly service fee	4411.00
EFT37500	29/01/2026	Edge Planning & Property	Planning services	-5306.40
3109	12/01/2026	Edge Planning & Property	Town Planning services December 2025 - 8.25 hours	1306.80
3110	12/01/2026	Edge Planning & Property	Town Planning Scheme Review - Progressing Local Planning scheme No 4. 25.25 hours	3999.60
EFT37501	29/01/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
335502	12/01/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe	71.70
EFT37502	29/01/2026	Dardanup Butchering Company	Meat supplies	-1775.26
BW410965	08/12/2025	Dardanup Butchering Company	Meat supplies for BCC, consignment fee	1152.30
BW412589	05/01/2026	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	622.96
EFT37503	29/01/2026	Grande Food Service	Food supplies	-4605.82
4261030	14/01/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	2024.98
4261415	21/01/2026	Grande Food Service	Food expenses BCC	2580.84
EFT37504	29/01/2026	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Insurance	-4400.00
062-219126	11/12/2025	LGIS Insurance Broking (Jardine Lloyd Thompson Pty Ltd)	Insurance for Mens Shed	4400.00
EFT37505	29/01/2026	Leaf Bean Machine	Coffee supplies & service	-1788.10
143830	12/01/2026	Leaf Bean Machine	Coffee supplies & service for BCC	1278.40
144008	19/01/2026	Leaf Bean Machine	Coffee supplies & service for BCC	509.70
EFT37506	29/01/2026	WA Contract Ranger Services	Ranger Services	-2037.75
6819	17/01/2026	WA Contract Ranger Services	Ranger Services - 5/1/26-14/1/26,	2037.75
EFT37507	29/01/2026	A.D. Engineering International Pty Ltd	Remote data access	-528.00
INV-1012	21/01/2026	A.D. Engineering International Pty Ltd	Remote data access 01/01/2026 TO 31/12/2026	528.00
EFT37508	29/01/2026	Lilly's Garden	Mixed preserves	-1394.00
13	16/01/2026	Lilly's Garden	Assorted jams, relish and pickles for sale in Visitor Centre Shop	498.00
160126	16/01/2026	Lilly's Garden	Assorted jams, relish and pickles for sale in Black Cockatoo Cafe	896.00
EFT37509	29/01/2026	Mathwin Transport	Freight	-684.72
8839	03/01/2026	Mathwin Transport	2 x 20kg bags with traffic lights freight to Brisbane for repair	338.68
8955	20/01/2026	Mathwin Transport	2 pallets from Sigma17/1/26, 2 light pallets return to sigma 19/1/26	346.04
EFT37510	29/01/2026	Jill Watkin	Staff reimbursement	-109.00
REIM 251125	09/12/2025	Jill Watkin	Working with Children check - JW and 2 x volunteers	109.00
EFT37511	29/01/2026	Zone 50 Engineering Surveys Pty Ltd	Survey services	-5768.40
INV-1658	14/01/2026	Zone 50 Engineering Surveys Pty Ltd	Survey pick up and design Kojonup Darkan Rd	5768.40
EFT37512	29/01/2026	Teletrac Navman and Transtech	Vehicle tracking and cameras	-2035.50
93464381	05/01/2026	Teletrac Navman and Transtech	Vehicle tracking and cameras - January 2026	2035.50
EFT37513	29/01/2026	Energy Wise Australia C&F Building Approvals	Building Services Contractor	-495.00
INV-8164	23/01/2026	Energy Wise Australia C&F Building Approvals	Building Services Contractor - Building permit for 49 Hassell Rd	495.00
EFT37514	29/01/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Grounds Maintenance	-4640.00
INV-0183	19/01/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Cemetery Grounds Maintenance - Rangers - Nov 25	840.00
INV-0186	19/01/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Spring Grounds Maintenance - Rangers December	1140.00

INV-0185	19/01/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Spring Grounds Maintenance - Rangers - December 25	1140.00
INV-0184	19/01/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Kodja Place Grounds Maintenance - Rangers November 25,	1520.00
EFT37515	29/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-1420.48
242812168	15/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	508.86
242838225	19/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	274.60
242854179	22/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	637.02
EFT37516	29/01/2026	Darryn Watkins	Staff reimbursement	-93.01
REIM 230126	23/01/2026	Darryn Watkins	Diesel - 51.7L @ \$1.799/L for P11031	93.01
EFT37517	29/01/2026	Lisa Berry	Staff reimbursement	-833.34
REIM 200126	20/01/2026	Lisa Berry	Travel reimbursement January 2026	833.34
EFT37518	29/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-444.86
4240	28/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	2x new batteries & 2 amber globes	444.86
EFT37519	29/01/2026	Regional Training	Training	-1800.00
11	16/01/2026	Regional Training	Regional Training 2 days grader op training 13 & 14 Jan 26	1800.00
EFT37520	30/01/2026	Payroll Deductions - Shire of Kojonup	Deductions	-905.00
25/26 PP16 WEEK32	27/01/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	905.00
EFT37521	30/01/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69
11	28/01/2026	Child Support Agency	Child Support Deduction	437.69
EFT37522	30/01/2026	Australian Services Union (MEU)	Payroll Deductions/Contributions	-128.50
11	28/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
11	28/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
11	28/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
11	28/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
11	28/01/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50

739,305.41

Direct Deposits 1/1/26-31/1/26				
DD24940.1	13/01/2026	Easigroup	Novated Lease Payments	-781.48
25/26 PP15 WEEK30	13/01/2026	Easigroup	JJ - Novated Lease Post Tax, Novated Lease Pre Tax	781.48
DD24942.1	13/01/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-36417.00
25/26 PP15 WEEK30	13/01/2026	AUSTRALIAN TAXATION OFFICE	PAY 8 STP 15-01-2026, PAY 9 STP 19-01-2026, PAY 10 STP 20-01-2026	36417.00
DD24947.1	16/01/2026	BEAM	Superannuation for pay period 13 January 2026	-23863.92
25/26 PP15 WEEK30	16/01/2026	BEAM	Pay Run 8	23863.92
DD24947.2	21/01/2026	BEAM	Superannuation for 13 January 2026	-146.29
25/26 PP15 WEEK30	21/01/2026	BEAM	Pay Run 10	146.29
DD24958.1	21/01/2026	Caltex Star Card	Fuel card December 25	-1177.34
DECEMBER 2025	21/01/2026	Caltex Star Card	KO5 Diesel 252.72L, CB126 CESM Diesel 151.34L, KO914 Diesel 68.34L, KO1022 ULP 53.88L, 1KO Diesel 77.64L, Express delivery fees, Transaction fees & replacement card	1177.34
DD24958.2	21/01/2026	Ampol	December Fuel Card	-203.84
1422750	21/01/2026	Ampol	Card fees	203.84
DD24962.1	27/01/2026	Easigroup	Novated Lease Payments	-781.48
25/26 PP16 WEEK32	27/01/2026	Easigroup	JJ - Novated Lease Post Tax, Novated Lease Pre Tax	781.48
DD24965.1	27/01/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-42594.00
25/26 PP16 WEEK32	27/01/2026	AUSTRALIAN TAXATION OFFICE	Pay 11 STP 28-01-2026	42594.00
DD24979.1	07/01/2026	Department of Transport	Department of Transport	-12250.65
20260105	07/01/2026	Department of Transport	07/01/26	12250.65
DD24979.2	20/01/2026	Department of Transport	Department of Transport	-3461.95
20260116	20/01/2026	Department of Transport	20/01/26	3461.95
DD24979.3	21/01/2026	Department of Transport	Department of Transport	-931.40
20260119	21/01/2026	Department of Transport	21/01/26	931.40
DD24979.4	22/01/2026	Department of Transport	Department of Transport	-761.65
20260120	22/01/2026	Department of Transport	22/01/26,	761.65
DD24979.5	23/01/2026	Department of Transport	Department of Transport	-7404.55

20260121	23/01/2026	Department of Transport	23/01/26	7404.55
DD24979.6	27/01/2026	Department of Transport	Department of Transport	-16889.60
20260122	27/01/2026	Department of Transport	27/01/26	16889.60
DD24979.7	28/01/2026	Department of Transport	Department of Transport	-2239.00
20260123	28/01/2026	Department of Transport	28/01/26	2239.00
DD24979.8	29/01/2026	Department of Transport	Department of Transport	-7569.30
20260127	29/01/2026	Department of Transport	29/01/26	7569.30
DD24979.9	30/01/2026	Department of Transport	Department of Transport	-9155.40
20260128	30/01/2026	Department of Transport	30/01/26	9155.40
DD24989.1	30/01/2026	BEAM	Superannuation for 27 January 2026	-24695.80
25/26 PP16 WEEK32	30/01/2026	BEAM	Pay Run 11, Pay Run 8	24695.80
DD24991.1	27/01/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-38176.00
25/26 PP17 WEEK34	27/01/2026	AUSTRALIAN TAXATION OFFICE	Pay Run 12 STP 12/02/26, Pay Run 13 STP 13/02/26	38176.00
DD25005.1	30/01/2026	NAB	Credit Card	-1470.64
CC JAN 26 - CEO	06/01/2026	Aust. Institute of Company Directors	Membership CEO 30/11/25-30/11/26	750.00
CC JAN 26 - CEO	19/01/2026	NAB	Card Fee	3.25
CC JAN 26 DCEO	24/12/2025	Ink Station	Ink toner cartridges	275.90
CC JAN 26 DCEO	31/12/2025	JB's Quality Meats	Meat for BCC	87.25
CC JAN 26 DCEO	12/01/2026	WA Newspapers	Subscription	32.00
CC JAN 26 DCEO	12/01/2026	Adairs Busselton	Library furnishings	210.78
CC JAN 26 DCEO	19/01/2026	Telstra	Café Phone to 22/12/25	108.21
CC JAN 26 DCEO	19/01/2026	NAB	Card Fee	3.25
DD24979.10	08/01/2026	Department of Transport	Department of Transport	-3384.55
20260106	08/01/2026	Department of Transport	08/01/26	3384.55
DD24979.11	09/01/2026	Department of Transport	Department of Transport	-2103.25
20260107	09/01/2026	Department of Transport	09/01/26	2103.25
DD24979.12	12/01/2026	Department of Transport	Department of Transport	-842.80
20260108	12/01/2026	Department of Transport	12/01/26	842.80
DD24979.13	13/01/2026	Department of Transport	Department of Transport	-9651.20
20260109	13/01/2026	Department of Transport	13/01/26	9651.20
DD24979.14	14/01/2026	Department of Transport	Department of Transport	-19777.00
20260112	14/01/2026	Department of Transport	14/01/26	19777.00
DD24979.15	15/01/2026	Department of Transport	Department of Transport	-1339.10
20260113	15/01/2026	Department of Transport	15/01/26	1339.10
DD24979.16	16/01/2026	Department of Transport	Department of Transport	-995.90
20260114	16/01/2026	Department of Transport	16/01/26	995.90
DD24979.17	19/01/2026	Department of Transport	Department of Transport	-6590.25
20260115	19/01/2026	Department of Transport	19/01/26	6590.25
				275,655.34

FEES	31/12/2025	2025	Centrelink Charge	-5.94
GJ25260701	15/01/2026	Payroll	PP15 Week30 - Net Pays Direct Debit	-126737.53
GJ25260702	19/01/2026	Payroll	PP15 Week30 - Net Pays Direct Debit - Pay Corrections	-639.00
GJ25260703	21/01/2026	Payroll	PP15 Week30 - Net Pays Direct Debit - Pay Corrections	-1224.56
GJ25260704	13/01/2026	Payroll	Being the reallocation of Definitiv Net Pay Item (code NET) being assigned to Cash at Bank	-128601.09
GJ25260705	28/01/2026	Payroll	PP16 Week32 - Net Pays Direct Debit	-139196.66
GJ25260706	31/01/2026	Message Media	January SMS	-2716.16
GJ25260706	31/01/2026	Kojonup Bowling Club	Incorrect Bank Account INV166	-150.00
GJ25260706	31/01/2026	iiNet	January iiNet	-617.89
GJ25260706	31/01/2026	NAB	January Bank Charges	-2762.66
GJ25260706	31/01/2026	Payroll	January Payrix	-12.46
				678,319.29

Summary for January 2026	
Cheque 14414	40,239.33
EFT 37377-37522	739,305.41
Direct Debits	678,319.29
Total	1,457,864.03



SHIRE OF KOJONUP

Detailed February 2026 Creditors List

Cheque Payments 1/2/26-28/2/26				
Chq/EFT	Date	Name	Description	Amount
14415	02/02/2026	Water Corporation	Trade Waste	-1755.27
9023737428 DEC 25	19/12/2025	Water Corporation	Acc 9023737428 Water service charge 28 Katanning Rd 1/11/25-31/12/25	274.63
9023522881 DEC	19/12/2025	Water Corporation	Acc 9023522881 Water service charge 79 Soldier Rd 1/11/25-31/12/25	180.98
9023522910 DEC	19/12/2025	Water Corporation	Acc 9023522910 Water service charge 13 Loton Cl 1/11/25-31/12/25,	274.63
9023737401 DEC	19/12/2025	Water Corporation	Acc 9023737401 Water use & service charge 26 Katanning Rd 23/10/25-18/12/25	397.75
9011484777 JAN	21/01/2026	Water Corporation	Acc 9011484777 Trade Waste quality/quantity charges 20/9/25-12/12/25 62kl, Acc 9011484777 Inspection charge	627.28
				1755.27

EFT Payments 1/2/26-28/2/26				
EFT	Date	Name	Description	Amount
EFT37523	05/02/2026	Telstra	Telecommunications	-773.08
8602216000 JAN 26	15/01/2026	Telstra	Acc 8602216000 to 7/1/26 Modem Stationery room, Bushfire expenses, Depot security, Airstrip security, Sport complex security	241.76
3916895091 JAN 26	18/01/2026	Telstra	Acc 3916895091 18/1/26-17/2/26 Springhaven solar panels, Avdata monitoring	27.42
3916895109 JAN 26	25/01/2026	Telstra	Acc 3916895109 25/1/26-24/2/26 CEO mobile, Pool manager mobile, Works manager, Foreman & Technical Officer, TWIG Zone devices, CCTV Data charges, Standpipe Data charges, Emergency Phone, data charges	503.90
EFT37524	05/02/2026	Synergy	Electricity	-15632.08
2058616579	12/01/2026	Synergy	Acc 250826500 Electricity 18 Spring St 6/11/25-7/1/26	130.53
2082595675	12/01/2026	Synergy	Acc 339632390 Electricity 8C Newton St 8/11/25-9/1/26	105.28
2046623204	12/01/2026	Synergy	Acc 542221630 Electricity Muradup Bushfire shed 18/10/25-16/12/25	176.54
2082595673	12/01/2026	Synergy	Acc 338398720 Electricity 12A Elverd St 8/11/25-9/1/26	274.22
2082595674	12/01/2026	Synergy	Acc 338398910 Electricity 12B Elverd St 8/11/25-9/1/26	431.27
2050623918	12/01/2026	Synergy	Acc 356438440 Electricity EV Charging Station 8/11/25-9/1/26	150.28
2010650178	12/01/2026	Synergy	Acc 386279970 Electricity Netball Courts 6/11/25-7/1/26	451.97
2022646832	14/01/2026	Synergy	Acc 145682100 Electricity 34 Katanning Rd 8/11/25-8/1/26	379.74
2062603237	14/01/2026	Synergy	Acc 437847320 Electricity 30 Katanning Rd 8/11/25-8/1/26	261.33
2054613974	14/01/2026	Synergy	Acc 250826500 Electricity 10 Bagg St 8/11/25-8/1/26	360.27
2038628727	14/01/2026	Synergy	Acc 269776860 Electricity 8 Soldier Rd 7/11/25-8/1/26	1408.46
2050626067	14/01/2026	Synergy	Acc 354238990 Electricity 8B Newton St 8/11/25-8/1/26	190.43
2078597827	14/01/2026	Synergy	Acc 361072390 Electricity 39 Vanzuilecom St 8/11/25-8/1/26	395.99
3000249970	15/01/2026	Synergy	Acc 169800510 Electricity Boscabel standpipe 21/10/25-17/12/25, Acc 742636350 Electricity 26 Pensioner Rd 6/11/25-7/1/26, Acc 105148670 Electricity Air strip 18/10/25-16/12/25, Acc 304755820 Electricity Depot 6/11/25-7/1/26, Acc 647537230 Electricity Memorial Hall 10/12/25-13/1/26, Acc 705366590 Electricity Wash down bay 6/11/25-7/1/26, Acc 537275390 Electricity Barracks 6/11/25-7/1/26, Acc 810101920 Electricity Information Bay 8/11/25-8/1/26, Acc 762855310 Electricity Railway toilets 6/11/25-7/1/26, Acc 545361230 Electricity Skate Park 6/11/25-7/1/26, Acc 108640990 Electricity Apex Park toilets 8/11/25-9/1/26, Acc 189975470 Electricity Koj Spring toilets 6/11/25-7/1/26, Acc 834694030 Electricity Showgrounds 6/11/25-7/1/26, Acc 499920430 Electricity RSL Hall 8/11/25-8/1/26, Acc 510069810 Electricity Wool wagon 7/11/25-7/1/26, Acc 358833310 Electricity Depot 6/11/25-7/1/26, Acc 375969790 Electricity Swimming Pool 18/11/25-15/12/25, Acc 375969790 Electricity Sport Complex 18/11/25-15/12/25, Acc 447590190 Electricity Turkey nest dam 18/10/25-16/12/25, Acc 239108590 Electricity CWA Building 8/11/25-8/1/26, Acc 272131310 Electricity 16 Pensioner Rd 6/11/25-7/1/26, Acc 104306350 Electricity Admin Office 8/11/25-8/1/26, Acc 150868300 Electricity ILLUs 7/11/25-8/1/26	10915.77
EFT37525	05/02/2026	BK Thomson Electrical Service	Electrician	-388.25
4056	13/01/2026	BK Thomson Electrical Service	repair to oven safety switch electrical fault	388.25
EFT37526	05/02/2026	Westrac Equipment	Mechanical parts	-369.37
PI1794929	08/01/2026	Westrac Equipment	new battery	369.37
EFT37527	05/02/2026	Winc Australia Pty Ltd	Stationery	-1016.21

9049123437	06/11/2025	Winc Australia Pty Ltd	2 x 2026 diaries	94.58
9049167197	12/11/2025	Winc Australia Pty Ltd	Keyboards, mouse, headphones	233.08
9049172162	13/11/2025	Winc Australia Pty Ltd	6x computer bags for councillors	291.72
9049555807	09/01/2026	Winc Australia Pty Ltd	desk bell, note books, blu tack, stamp, lever arch files, pens,	158.44
9049580596	14/01/2026	Winc Australia Pty Ltd	desk planner refill 2026	12.05
9049641118	21/01/2026	Winc Australia Pty Ltd	8 x notebooks, various sizes	29.59
9049640918	21/01/2026	Winc Australia Pty Ltd	Various markers & pens	44.83
9049714675	30/01/2026	Winc Australia Pty Ltd	staples 3x, post it notes, Air dusters for cleaning coffee machine	151.92
EFT37528	05/02/2026	Michael Gibbons	Staff reimbursement	-48.20
REIM 210126	21/01/2026	Michael Gibbons	Reimbursement - Drivers licence	48.20
EFT37529	05/02/2026	Western Australian Treasury Corporation	Guarantee fees	-15462.45
DEC 2025	31/12/2025	Western Australian Treasury Corporation	Guarantee fee Loan 142, Guarantee fee Loan 144, Guarantee fee Loan 145, Guarantee fee Loan 143, Guarantee fee Loan 147, Guarantee fee Loan 146, Guarantee fee Loan 148, Guarantee fee Loan 150, Guarantee fee Loan 149, Guarantee fee Loan 134, Guarantee fee Loan 135, Guarantee fee Loan 136, Guarantee fee Loan 137, Guarantee fee Loan 138, Guarantee fee Loan 140, Guarantee fee Loan 141	15462.45
EFT37530	05/02/2026	Team Global Express Pty Ltd	Freight	-371.79
0596-S104118	18/01/2026	Team Global Express Pty Ltd	Freight ex Supaturf 14/1/26	224.58
0413-80774145	18/01/2026	Team Global Express Pty Ltd	Freight ex westrac 8/1/26, Freight ex Herseys 12/1/26	130.13
0414-80774145	25/01/2026	Team Global Express Pty Ltd	Freight ex Westrac 16/1/26	17.08
EFT37531	05/02/2026	Optus Billing Services Pty Ltd	Telecommunicaitons	-1721.00
551088461	07/01/2026	Optus Billing Services Pty Ltd	Acc 62203521984 Admin Loop 7/12/25-6/1/26	1109.00
551635698	10/01/2026	Optus Billing Services Pty Ltd	Acc 62203521992 Kodja Place phone loop 10/12/25-9/1/26	372.00
552135404	13/01/2026	Optus Billing Services Pty Ltd	Acc 62203522214 Depot Phone Loop 13/12/25-12/1/26	240.00
EFT37532	05/02/2026	Watson's Liquid Waste	Liquid Waste	-407.00
3708	29/01/2026	Watson's Liquid Waste	Quarterly pump out of grease trap at BCC 29/1/2026	407.00
EFT37533	05/02/2026	Warren Blackwood Waste	Waste management	-35625.70
20212	31/01/2026	Warren Blackwood Waste	Apex park and Kodja Front lift bin - January 2026	740.00
20241	01/02/2026	Warren Blackwood Waste	Travel Costs - January 26, 240 LT Recycling Bins Pick Up, KJP Bins Pick up, 240L Bins Pick up, Service Town Site Bins	23958.94
20240	01/02/2026	Warren Blackwood Waste	Kojonup Transfer Station management January 2026, Extra costs, Transfer	10926.76
EFT37534	05/02/2026	Sigma Telford Group	Pool chemicals	-637.34
565922	22/01/2026	Sigma Telford Group	Credit note - returning pallets & drums	-321.20
565877	20/01/2026	Sigma Telford Group	Credit note - returning pallets & drums	-1433.30
196037/01	13/01/2026	Sigma Telford Group	200L chlorine, 200L Poly blue, 2 pallets, 250kg sodium bisulphate, 4 x Phot 9 tube box of 5,	1358.94
196032/01	19/01/2026	Sigma Telford Group	Pool testing tablets & freight	250.69
196253/01	21/01/2026	Sigma Telford Group	2 x 200L Chlorine, 2 x 200L Poly Blue, 2 pallets, 10 x 20L chlorine, 10 x 20L poly blue	782.21
EFT37535	05/02/2026	KOJONUP BMC EMBROIDERY	Uniforms	-90.00
11659	28/01/2026	KOJONUP BMC EMBROIDERY	Staff uniforms	90.00
EFT37536	05/02/2026	Shire of Lake Grace	Local Government	-5500.00
7570	29/01/2026	Shire of Lake Grace	Contribution to Provision of Medical Services in Rural WA Group	5500.00
EFT37537	05/02/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-3817.40
LT219373	14/01/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	2573.30
LT219383	14/01/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	92.25
LT219368	14/01/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	309.55
LT219367	14/01/2026	PFD Foodservices Pty Ltd	Ic creams for pool kiosk	842.30
EFT37538	05/02/2026	Ramped Technology & Management Systems Pty Ltd	IT Support	-231.00
INV-15188	22/01/2026	Ramped Technology & Management Systems Pty Ltd	Uninstalling Office and rebooting the server	231.00
EFT37539	05/02/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
335809	26/01/2026	Katie Joy's Free Range Eggs	10.5kg catering tray eggs for Black Cockatoo Cafe	71.70
EFT37540	05/02/2026	Copyright Agency	Copyright agency	-751.12
INV00034114	17/12/2025	Copyright Agency	Local Government Package Termination Fee - Termination notice provided 9/12/25	751.12
EFT37541	05/02/2026	Dardanup Butchering Company	Meat supplies	-1131.94
BW413015	12/01/2026	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	1131.94
EFT37542	05/02/2026	Grande Food Service	Food & cleaning supplies	-2387.25
4261781	29/01/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	2387.25
EFT37543	05/02/2026	Leaf Bean Machine	Coffee supplies & service	-1027.23
144200	27/01/2026	Leaf Bean Machine	Coffee supplies & service for BCC	857.71
144248	28/01/2026	Leaf Bean Machine	Coffee supplies & service for BCC	169.52
EFT37544	05/02/2026	3E Advantage Pty Ltd	Printing Charges	-1109.96

INV-245296-P8D4F7	28/01/2026	3E Advantage Pty Ltd	Printing Charges January 2026	1109.96
EFT37545	05/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-449.59
242897530	29/01/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	449.59
EFT37546	05/02/2026	Scavenger Supplies Pty Ltd	PPE supplies	-715.00
INV-23992	29/01/2026	Scavenger Supplies Pty Ltd	Bushfire Brigades PPE - Goggles x 20	715.00
EFT37547	05/02/2026	Lindsell Family Trust	Rates refund	-3353.44
A25658	04/02/2026	Lindsell Family Trust	Rates refund for assessment A25658 333 EATT RD ORCHID VALLEY WA 6394	3353.44
EFT37548	11/02/2026	Craig Jamie Mcvee	Goods sold on consignment	-15.00
REQ JAN 26	31/01/2026	Craig Jamie Mcvee	Goods sold on consignment Kodja Place - Jan 26	15.00
EFT37549	11/02/2026	June Jones	Goods sold on consignment	-12.00
REQ JAN 26	31/01/2026	June Jones	Goods sold on consignment Kodja Place - Jan 26	12.00
EFT37550	11/02/2026	Ian K McDonald	Goods sold on consignment	-30.00
REQ JAN 26	31/01/2026	Ian K McDonald	Goods sold on consignment Kodja Place - Jan 26	30.00
EFT37551	11/02/2026	Kathleen Black	REFUND BOND FOR HIRE OF RSL HALL	-300.00
T255	10/02/2026	Kathleen Black	Kathy Black Hall Hire	300.00
EFT37552	11/02/2026	MARY RACHAEL HOBBS	Goods for sale	-108.00
65	28/01/2026	MARY RACHAEL HOBBS	Embroided towels - 2 Baby Baths, 1 Tractor Towel, 4 Hand Towels	108.00
EFT37553	11/02/2026	Hi-Way Sales & Service	Fuel supplies	-130.18
279520	27/01/2026	Hi-Way Sales & Service	23.41L ULP @ \$1.84/L	43.05
279612	30/01/2026	Hi-Way Sales & Service	47.38L ULP @ \$1.84/L	87.13
EFT37554	11/02/2026	Kojonup Agricultural Supplies	PPE	-177.35
IN20002644	19/01/2026	Kojonup Agricultural Supplies	New staff uniform - Safety boots	177.35
EFT37555	11/02/2026	Katanning Glazing & Security	Glazing repairs	-614.90
INV-3295	04/02/2026	Katanning Glazing & Security	Repair damaged window at Memorial Hall. Police case	614.90
EFT37556	11/02/2026	Kojonup Tyre Service	Tyre repairs	-2823.70
INV-16294	31/01/2026	Kojonup Tyre Service	Replace Grader tyre	2823.70
EFT37557	11/02/2026	Westrac Equipment	Machinery Parts	-399.84
PI1825611	16/01/2026	Westrac Equipment	new handles for windscreen	399.84
EFT37558	11/02/2026	BOC Gases	Industrial gases	-43.65
4041001187	29/01/2026	BOC Gases	Industrial Oxygen G size 29/12/25-28/1/26	43.65
EFT37559	11/02/2026	LGIS WA	Workers Compensation Insurance	-303698.53
100-1622723	20/10/2025	LGIS WA	Property Insurance adjustment for 2024/2025	406.81
100-160514-02A	20/01/2026	LGIS WA	Members Public Liability Insurance 25-26 Instalment 2, Admin Staff Public Liability Insurance 25-26 Instalment 2, Swimming Pool Public Liability Insurance 25-26 Instalment 2, Kodja Place Public Liability Insurance 25-26 Instalment 2, Employees Public Liability Insurance 25-26 Instalment 2	25035.68
100-160514-02B	31/01/2026	LGIS WA	Workers Compensation Insurance 25/26 Instalment 2 Rates, Workers Compensation Insurance 25/26 Instalment 2 Library, Workers Compensation Insurance 25/26 Instalment 2 Swimming Pool, Workers Compensation Insurance 25/26 Instalment 2 Maintenance, Workers Compensation Insurance 25/26 Instalment 2 Works supervisors, Workers Compensation Insurance 25/26 Instalment 2 Tour expenses, Workers Compensation Insurance 25/26 Instalment 2 Admin staff, Workers Compensation Insurance 25/26 Instalment 2 Depot Staff	126500.00

100-160514-02C	31/01/2026	LGIS WA	Property Insurance Instalment 2 25/26 Memorial Hall, Property Insurance Instalment 2 25/26 Office & Library, Property Insurance Instalment 2 25/26 Mens Shed, Property Insurance Instalment 2 25/26 Occasional Care, Property Insurance Instalment 2 25/26 RSL Hall, , Property Insurance Instalment 2 25/26 ILUs x16 Loton Close & Soldier Rd, , Property Insurance Instalment 2 25/26 Playgroup/Toy Library, Property Insurance Instalment 2 25/26 Staff housing, Property Insurance Instalment 2 25/26 J Sullivan Units, Property Insurance Instalment 2 25/26 GROH houses, Property Insurance Instalment 2 25/26 Traffic bridge @ recycling depot, Property Insurance Instalment 2 25/26 CWA Building, Property Insurance Instalment 2 25/26 Harrison Place Toilets & shed, Property Insurance Instalment 2 25/26 Qualeup Hall, Property Insurance Instalment 2 25/26 Muradup Hall, Property Insurance Instalment 2 25/26 Swimming Pool & associated structures, Property Insurance Instalment 2 25/26 Apex park toilets & improvements, Property Insurance Instalment 2 25/26 Apex park AW Potts Memorial bridge, Property Insurance Instalment 2 25/26 Railway reserve structures, Property Insurance Instalment 2 25/26 Sports Complex, Hocky clubrooms, netball club, toilet block, Property Insurance Instalment 2 25/26 Boscabel Hall, toilets & water tank, Information stand, Muradup water tank, Orchid Valley Hall, Pistol Club rooms, Transmission tower - Delaney St, Property Insurance Instalment 2 25/26 Communications tower - Samson Rd, Property Insurance Instalment 2 25/26 Old Post Office, Property Insurance Instalment 2 25/26 Elverd Cottage & Sheds, Property Insurance Instalment 2 25/26 Showgrounds bar, centenary pavillion, exhibition hall, food hall, 4 x toilet blocks, office, poultry shed, shearing shed, sheep pavillion, stables, WR Bilney arena, Property Insurance Instalment 2 25/26 Military Barracks, Property Insurance Instalment 2 25/26 Traffic bridges - Balgarup Rd, Boilup Rd, Changerup Rd, Frankland Rd, Marron Pool Rd, Old Kojonup Rd, Pensioner Rd, Qualeup Nth Rd, Round Pool Rd, Samson Rd, Tone Rd., Property Insurance Instalment 2 25/26 Depot & associated structures, Property Insurance Instalment 2 25/26 Airstrip & terminal, Property Insurance Instalment 2 25/26 Washdown bay, Property Insurance Instalment 2 25/26 Kodja Place & rose maze, Property Insurance Instalment 2 25/26 Saleyards,	63205.19
100-160514-02D	31/01/2026	LGIS WA	Kojonup Bushfire Brigade, Boscabel Bushfire Brigade, Boilup Bushfire Brigade, Changerup Bushfire Brigade, Muradup Bushfire Brigade, Qualeup Bushfire Brigade, Orchid Valley Bushfire Brigade, Moberup Bushfire Brigade, Jinalup Bushfire Brigade, Ryansbrook Bushfire Brigade, Lumeah Bushfire Brigade, Cherry Tree Bushfire Brigade	30472.04
100-160514-02E	31/01/2026	LGIS WA	Cybercrime insurance instalment 2, Volunteer Personal Accident insurance instalment 2 25/26, Travel insurance instalment 2 25/26	3268.03
100-160514-02	31/01/2026	LGIS WA	Management Liability Insurance - Council Members Instalment 2 25/25, Management Liability Insurance - Admin Office Instalment 2 25/25, Management Liability Insurance - Swimming Pool Instalment 2 25/25, Management Liability Insurance - Kodja Place Instalment 2 25/25, Management Liability Insurance - Works & Service Instalment 2 25/25	21328.45

100-160514-021	31/01/2026	LGIS WA	Insurance - Tourist Railway - train & carriages & Mini Moke, Insurance - Kojonup Bushfire Brigade, Insurance Kojonup brigade trailer, Insurance Boscabel brigade trailer, Insurance Boilup brigade trailer, Insurance Changerup brigade trailer, Insurance Muradup brigade trailer, Insurance Qualeup brigade trailer, Insurance Orchid Valley brigade trailer, Insurance Mobrup brigade trailer, Insurance Ryansbrook brigade trailer, Insurance Cherry Tree Pool brigade trailer, Insurance Tandem trailer, Insurance Loadstar Trailer, Insurance - Custom made boxtop trailer 1TOK585, Insurance - Loadstar Boxtop 2015, Insurance - Multi-Message Trailer, Insurance - Toyota Hilux Ute - KO16, Insurance - Toyota Hiace Van - KO1022, Insurance - 4x4 CR/Cab LS Holden Colorado, Insurance - Ford Ranger, Insurance - Toyota Hilux 4x4 2.8L, Insurance - Toyota Hilux 4x4 2.8L, Insurance -Toyota Hilux 4x4 2.8L - 2022, Insurance - Holden Colorado Space Cab Chasis, Insurance - Kubota 15HP Zero Turn Mower with Grass Catcher, Insurance - Caterpillar Front End Loader, Insurance - 2020 Caterpillar Loader, Insurance - 2019 Caterpillar 259D3 Bar Skid Steer Loader, Insurance - John Deere Mower - 2013, Insurance John Deere Tractor, Insurance - 2015 Caterpillar 2.5 Tonne Diesel Forklift, Insurance - Can-Am Defender HD8-2016, Insurance Tandem Axle side tipping trailer, Insurance - All Motor Body Builders Tandem Axle Dolly, Insurance - Hino TTop Truck 2017, Insurance Hino 700 series 2017, Insurance - Hino 700 Series Tip Truck 2017 (KO 122), Insurance - Isuzu NLR Tri Tipper, Insurance - Hino 300 Series 921 XXlong Auto Crew Dual Cab Truck, Insurance - Hino 700 Series Tip Truck - Fs 2848 Amt 16, Insurance - Hino - 4.5T Truck - Garden Sprayers, Insurance - Rockwheeler Tandem Axle Side Tipper with Hubmeter, Insurance - Isuzu White Prime Mover 2010, Insurance -HINO PrimeMover 2018, Insurance Side tipping Trailer & Dolly, Insurance - Allmotor Body Builders - Dolly 1TOG863, Insurance - All Motor Body Builder Pig Trailer - 1TPC362, Insurance - Roadswest Low Loader, Insurance - Caterpillar Roller KO917, Insurance - Caterpillar Roller KO170, Insurance - Caterpillar Steel Roller KO11612, Insurance - 320DLQ Hydraulic CAT Excavator, Insurance - Caterpillar 305E2 Miniexcavator 2016, Insurance - 2016 CATERPILLAR 12m MOTOR GRADER, Insurance - Caterpillar Grader 2019, Insurance - 2021 Caterpillar 140 Motor Grader, Insurance - Holden Equinox	33482.33
EFT37560	11/02/2026	Egabva Plumbing & Gas Service	Plumbing	-445.50
5271	30/01/2026	Egabva Plumbing & Gas Service	Drain blockage 8 C Newton Street	445.50
EFT37561	11/02/2026	Winc Australia Pty Ltd	Stationery	-362.28
9049127326	07/11/2025	Winc Australia Pty Ltd	5x Diaries A4 2026	164.95
9049405590	12/12/2025	Winc Australia Pty Ltd	Activity Supplies for KKASA - Amity Health Grant - Wood minipegs, art & craft trolley	164.34
9049405590A	12/12/2025	Winc Australia Pty Ltd	A4 2026 Diary	32.99
EFT37562	11/02/2026	Kojonup Aboriginal Corporation	Goods sold on consignment	-103.78
REQ JAN 26	31/01/2026	Kojonup Aboriginal Corporation	Goods sold on consignment Kodja Place - Jan 26	103.78
EFT37563	11/02/2026	CGS ENGINEERS	Metal fabrication	-3214.93
28376	21/01/2026	CGS ENGINEERS	Fabrication of Water tank locks. PO 31531 was created is not of enough value so new one created.	3214.93
EFT37564	11/02/2026	Team Global Express Pty Ltd	Freight	-102.21
0415-80774145	01/02/2026	Team Global Express Pty Ltd	Freight ex Bunbury Trucks 9/1/26, Freight ex Bunbury Trucks 27/1/26,	102.21
EFT37565	11/02/2026	Wren Oil	Oil disposal	-77.00
214019	16/01/2026	Wren Oil	Pump out bulk waste oil	77.00
EFT37566	11/02/2026	Jamie Rose McVee	Goods sold on consignment	-6.50
REQ JAN 26	31/01/2026	Jamie Rose McVee	Goods sold on consignment Kodja Place - Jan 26	6.50
EFT37567	11/02/2026	CATHERINE PATRICIA IVEY	REFUND BOND FOR HIRE OF RSL HALL	-300.00
T256	10/02/2026	CATHERINE PATRICIA IVEY	Cathy Ivey RSL Bond	300.00
EFT37568	11/02/2026	PFD Foodservices Pty Ltd	Food & Cleaning supplies	-2780.00
LT289840	21/01/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	2886.95
LT289839	21/01/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	136.40
LT332264	23/01/2026	PFD Foodservices Pty Ltd	Credit note - Food order not available	-243.35
EFT37569	11/02/2026	Christie Leanne McVee	Goods sold on consignment	-109.90
REQ JAN 26	31/01/2026	Christie Leanne McVee	Goods sold on consignment Kodja Place - Jan 26	109.90
EFT37570	11/02/2026	SUSAN RILEY	REFUND BOND FOR HIRE OF MEMORIAL HALL	-450.00
T185	10/02/2026	SUSAN RILEY	Memorial Hall Bond - 06/02/2026	450.00
EFT37571	11/02/2026	Margaret Rae Hill	Goods sold on consignment	-20.00
REQ JAN 26	31/01/2026	Margaret Rae Hill	Goods sold on consignment Kodja Place - Jan 26	20.00
EFT37572	11/02/2026	Autosmart WA Southwest	Mechanical supplies	-368.85
26000067	09/01/2026	Autosmart WA Southwest	Tiger Plus x 20L, Rags, Plus 10 x 20LT	368.85
EFT37573	11/02/2026	Katie Joy's Free Range Eggs	Egg supply	-71.70
335952	02/02/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe	71.70
EFT37574	11/02/2026	Grande Food Service	Food & cleaning expenses	-1541.22
4262131	04/02/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	1433.90

4262132	04/02/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	107.32
EFT37575	11/02/2026	Leaf Bean Machine	Coffee supplies & service	-542.87
144385	02/02/2026	Leaf Bean Machine	Coffee supplies & service for BCC, Coffee supplies & service for BCC	542.87
EFT37576	11/02/2026	Klopper Contracting T/A Ron Wright Bulldozing	Gravel carting	-62315.00
IV0000003022	02/02/2026	Klopper Contracting T/A Ron Wright Bulldozing	Gravel cartage road train hire as directed, Loader Hire for Broomehill Road,	62315.00
EFT37577	11/02/2026	WA Contract Ranger Services	Ranger Services	-2037.75
6850	01/02/2026	WA Contract Ranger Services	Ranger Services 20/1/26-28/1/26,	2037.75
EFT37578	11/02/2026	Stacia Smith	Staff reimbursement	-72.75
REQ 160126	05/02/2026	Stacia Smith	Messy Play Equipment, Bean bag fill	72.75
EFT37579	11/02/2026	Lilly's Garden	Goods for sale	-996.00
030226	03/02/2026	Lilly's Garden	Assorted Jams, Relish and Pickles for sale in Black Cockatoo Cafe	996.00
EFT37580	11/02/2026	Corsign WA Pty Ltd	Road signs	-2013.00
101002	20/01/2026	Corsign WA Pty Ltd	30 x Yellow RHS post 3.2m (RHS3.2), 30 x RHS post cap 73x38	2013.00
EFT37581	11/02/2026	Mathwin Transport	Freight	-216.57
8989	27/01/2026	Mathwin Transport	Freight ex Sigma 24/1/26 2 pallets	216.57
EFT37582	11/02/2026	Oztrology Australian Greeting cards	Goods sold on consignment	-5.00
REQ JAN 26	31/01/2026	Oztrology Australian Greeting cards	Goods sold on consignment Kodja Place - Jan 26	5.00
EFT37583	11/02/2026	Tammy McVee T/as Fabric Covered Pots	Goods sold on consignment	-175.00
REQ JAN 26	31/01/2026	Tammy McVee T/as Fabric Covered Pots	Goods sold on consignment Kodja Place - Jan 26	175.00
EFT37584	11/02/2026	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment	-10.53
REQ JAN 26	31/01/2026	Saje Creative Co T/A Samantha Marinoni	Goods sold on consignment Kodja Place - Jan 26	10.53
EFT37585	11/02/2026	Georgia Emmerson-Rose Rumble	Goods sold on consignment	-120.00
REQ JAN 26	31/01/2026	Georgia Emmerson-Rose Rumble	Goods sold on consignment Kodja Place - Jan 26	120.00
EFT37586	11/02/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment	-253.67
REQ JAN 26	31/01/2026	Monique Sackers T/A 3 Bridges Collections	Goods sold on consignment Kodja Place - Jan 26	253.67
EFT37587	11/02/2026	Sian Turner - Children's Books	Goods sold on consignment	-10.17
REQ JAN 26	31/01/2026	Sian Turner - Children's Books	Goods sold on consignment Kodja Place - Jan 26	10.17
EFT37588	11/02/2026	Kaylene Shepherd - Nature on Linen	Goods sold on consignment	-14.00
REQ JAN 26	31/01/2026	Kaylene Shepherd - Nature on Linen	Goods sold on consignment Kodja Place - Jan 26	14.00
EFT37589	11/02/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Grounds Maintenance	-2605.00
INV-0201	02/02/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Kodja place Grounds Maintenance - January 2026	1680.00
INV-0200	02/02/2026	Wagyl Kaip Southern Noongar Aboriginal Corporation	Cemetery grounds maintenance - January 2026	925.00
EFT37590	11/02/2026	QHSE Integrated Solution (Skytrust)	WHS program	-548.90
INV-42784	18/01/2026	QHSE Integrated Solution (Skytrust)	Skytrust - WHS program - monthly subscription February 2026	548.90
EFT37591	11/02/2026	Benjamin Graham Castle	Goods sold on consignment	-135.00
REQ JAN 26	31/01/2026	Benjamin Graham Castle	Goods sold on consignment Kodja Place - Jan 26	135.00
EFT37592	11/02/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment	-44.00
REQ JAN 26	31/01/2026	Tracey Reeves - trading as Wonky Wombat	Goods sold on consignment Kodja Place - Jan 26	44.00
EFT37593	11/02/2026	Allwest Plant Hire Australia	Plant hire	-5882.52
45117	30/01/2026	Allwest Plant Hire Australia	Kubota 1750mm long 20 OD 50mm sq drive Poly 50p - supply replacement brush	1168.20
45340	31/01/2026	Allwest Plant Hire Australia	Hire of Tractor broom, w/c 19/1/26 to 31/1/26 WALGA PSP 009 Deliver to Shire depot	3335.38
45341	31/01/2026	Allwest Plant Hire Australia	Hire of mine spec ute from 19/1/26-31/1/26 WALGA PSP 009,	1378.94
EFT37594	11/02/2026	Denise Burton	Goods sold on consignment	-35.00
REQ JAN 26	31/01/2026	Denise Burton	Goods sold on consignment Kodja Place - Jan 26	35.00
EFT37595	11/02/2026	Jennifer Hughes	Goods sold on consignment	-100.00
REQ JAN 26	31/01/2026	Jennifer Hughes	Goods sold on consignment Kodja Place - Jan 26	100.00
EFT37596	11/02/2026	WA Fuel Supplies Pty Ltd	Diesel supplies	-8054.39
242149	02/02/2026	WA Fuel Supplies Pty Ltd	4803L Diesel @ \$1.5245/L	8054.39
EFT37597	11/02/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto electrician	-918.79

4348	28/01/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	fit and supply UHF unit	918.79
EFT37598	11/02/2026	Marie Lowery	Goods sold on consignment	-90.00
REQ JAN 26	31/01/2026	Marie Lowery	Photograph in frame - Dance of the Spider Orchids	90.00
EFT37599	11/02/2026	Edge Hire Pty Ltd T/as Edge Equipment	Equipment hire	-18378.25
INV00068	30/01/2026	Edge Hire Pty Ltd T/as Edge Equipment	Hire of CTL with grader blade attachment 20/1/26-30/1/26 with operator	18378.25
EFT37600	11/02/2026	Mayday Rental	Plant hire	-13277.00
86994	31/01/2026	Mayday Rental	Dry hire of multi roller from 19/1/26 till 31/1/26 @\$290 per day, Mobilisation charge WALGA PSP 009,	4202.00
86993	31/01/2026	Mayday Rental	Hire of 6 wheel water cart 8/1/26-31/1/26, WALGA PSP 009 - 022	9075.00
EFT37601	11/02/2026	Picton Civil Pty Ltd	Machinery Hire	-4295.50
P21652	31/01/2026	Picton Civil Pty Ltd	8 days dry hire of 12t steel roller W/C 19/1/26-31/1/26 @ \$350 day, 6.5hr Mobilisation @ \$170/hr, WALGA PSP 009	4295.50
EFT37602	13/02/2026	Albany Toyota	Vehicle Supply	-112749.24
RI11103173	11/02/2026	Albany Toyota	1 new Toyota Prado Kakadu as per quote 22566	112749.24
EFT37603	16/02/2026	Payroll Deductions - Shire of Kojonup	Deductions	-905.00
25/26 PP17 WEEK34	10/02/2026	Payroll Deductions - Shire of Kojonup	Payroll Deductions	905.00
EFT37604	16/02/2026	Child Support Agency	Payroll Deductions/Contributions	-437.69
12	11/02/2026	Child Support Agency	Child Support Deduction	437.69
EFT37605	16/02/2026	Australian Services Union (MEU)	Payroll Deductions/Contributions	-128.50
12	11/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
12	11/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
12	11/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
12	11/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	26.50
12	11/02/2026	Australian Services Union (MEU)	Australian Services Union MEU	24.50
EFT37606	19/02/2026	Peter Frederick Anderson	Rates refund	-804.00
A12849	18/02/2026	Peter Frederick Anderson	Rates refund for assessment A12849 LOT 13 DELANEY ST KOJONUP WA 6395	804.00
EFT37607	19/02/2026	Australia Post	Postage & Freight	-169.08
1014517972	03/02/2026	Australia Post	Postage & Freight January 2026	169.08
EFT37608	19/02/2026	Hi-Way Sales & Service	Mechanical & Hardware supplies	-956.13
279745A	08/01/2026	Hi-Way Sales & Service	new 5av metabo battery for hand tools	179.00
279745	31/01/2026	Hi-Way Sales & Service	1 x B215 pin, 1 x lynch pin, 1 x 9kg gas swap, 1 x wire brush, Hydraulic fittings, S56.07 & S65.07, 5 x key cutting - BCC, Filter - Z418, 2 x S23-0707 Hydraulic fittings, 2 x S23-0707 Hydraulic fittings, Silastic & caulking gun, 22mm socket - SP23822, 4L SAE30 oil, Brushcutter harness, 2-stroke oil, Filter - R2720P & oil cleaner, D battery, 12 Air fittings, 2 x D1801 & 2 x Exhaust clamps, Transfer pump - PF49	676.50
280069	10/02/2026	Hi-Way Sales & Service	10.47L ULP @ \$1.84	19.25
280214	13/02/2026	Hi-Way Sales & Service	44.25L ULP @ \$1.84	81.38
EFT37609	19/02/2026	Carony Pty Ltd	Hardware	-840.53
1-03-175922	03/01/2026	Carony Pty Ltd	4kg alkali buffer	37.95
1-03-175958	05/01/2026	Carony Pty Ltd	2 x nipples 1 1/4 x 1, 2 x Bush 1 1/4 x 1, 2 x socket 1 1/4	31.10
1-03-176192	07/01/2026	Carony Pty Ltd	16L plastic bucket	69.99
1-03-176189	07/01/2026	Carony Pty Ltd	2 x Shovel DHSM concrete all steel - Cemetary	84.50
1-03-176196	07/01/2026	Carony Pty Ltd	80g liquid nails	14.25
1-03-176242	08/01/2026	Carony Pty Ltd	3 x 30L buckets	80.85
1-03-176253	08/01/2026	Carony Pty Ltd	4 x wooden handles 1.35m x 22mm	34.60
1-03-176660	13/01/2026	Carony Pty Ltd	2L drain cleaner, 500mL measuring cylinder	15.44
1-03-176664	13/01/2026	Carony Pty Ltd	1L Drain Away Caustic drain cleaner	16.95
1-03-176696	13/01/2026	Carony Pty Ltd	No more gaps - Jarrah, Caulking gun, screws	30.85
1-03-176895	16/01/2026	Carony Pty Ltd	14 Day masking tape	18.45
1-01-254059	16/01/2026	Carony Pty Ltd	Gardening gloves, Pruner	70.90
1-03-176942	16/01/2026	Carony Pty Ltd	Connector Stop PL 12mm H	11.65
1-03-177050	19/01/2026	Carony Pty Ltd	Ennergizer AA Batteries, 10 pack	11.90
1-03-177150	20/01/2026	Carony Pty Ltd	2 x 20L Liquid Chlorine	98.00
1-03-177229	21/01/2026	Carony Pty Ltd	Cloth tape - 48mm x 25m, Duct tape 48mm x 30m - pool cover	21.45
1-01-254111	28/01/2026	Carony Pty Ltd	20L Liquid Chlorine	55.00
1-03-177754	29/01/2026	Carony Pty Ltd	20L Liquid chlorine	55.00
1-03-177888	30/01/2026	Carony Pty Ltd	1m x 90mm stormwater pipe, 80mm slip cap, poly riser, PVC solvent cement - green, PVC cement - blue, epoxy	81.70
EFT37610	19/02/2026	Shire Of Katanning	Local Government	-11822.40
6980	05/02/2026	Shire Of Katanning	Shire of Katanning Refuse site fees - December 2025	5498.40

48819	06/02/2026	Shire Of Katanning	Shire of Katanning Refuse site fees - January 2026	6324.00
EFT37611	19/02/2026	Synergy	Electricity	-1177.93
2038646080	05/02/2026	Synergy	Acc 392675750 Powerwatch 400 HPS WP 1/12/25-31/12/25	190.19
2002739437	09/02/2026	Synergy	Acc 337284750 Electricity supply Admin Office 8/1/26-6/2/26, Account fees	987.74
EFT37612	19/02/2026	BK Thomson Electrical Service	Electrician	-3931.40
4003	27/12/2025	BK Thomson Electrical Service	Repair RCD Fault 2 Elvered Street,	150.70
4076	29/01/2026	BK Thomson Electrical Service	Supply and install Aircon complete unit CEO office	3780.70
EFT37613	19/02/2026	Kojonup Supermarket	Groceries	-1913.43
3418/10103	05/01/2026	Kojonup Supermarket	Pool Kiosk 2025/2026 Season - soft drinks & water	147.85
800 JAN	31/01/2026	Kojonup Supermarket	Groceries for Black Cockatoo Cafe - January 2026	1260.70
1027 JAN	31/01/2026	Kojonup Supermarket	Groceries for pool kiosk	218.61
1027 JAN 26	31/01/2026	Kojonup Supermarket	Councillor refreshments, Admin staff tea & coffee, Dog pound expenses, Swimming Pool minor expenses - sunscreen , hand soap etc, Swimming Pool - BBQ cleaner, Cleaning supplies	286.27
EFT37614	19/02/2026	LGIS WA	Insurance	-1753.95
100-163834	10/02/2026	LGIS WA	Employee Assistance Program - 6 month program extension for 65 employees and 7 bushfire volunteers 1/1/26-30/6/26. Includes adjustment for 1/7/25-31/12/25	1753.95
EFT37615	19/02/2026	Egabva Plumbing & Gas Service	Plumber	-1844.70
5286	12/02/2026	Egabva Plumbing & Gas Service	Cistern & seat supply and installation Black Cockatoo disabled toilet	1586.20
5302	12/02/2026	Egabva Plumbing & Gas Service	Unblock blocked toilets Harrison Place Public Toilets	258.50
EFT37616	19/02/2026	BCITF (Construction Training Fund)	Training Levy	-2173.50
INV-279627-POY8P8	01/05/2025	BCITF (Construction Training Fund)	Windfarm Communication Tower	791.75
INV-338426-H7N4N1	03/02/2026	BCITF (Construction Training Fund)	Kojonup Feeds - Construction Training Fund Levy	1381.75
EFT37617	19/02/2026	Winc Australia Pty Ltd	Stationery	-33.10
9048977020	17/10/2025	Winc Australia Pty Ltd	25/26 A4 Diary	33.10
EFT37618	19/02/2026	Synergy - Street Lights	Electricity	-5692.20
2030649772	04/02/2026	Synergy - Street Lights	Acc 131337630 Electricity Street lights 25/12/25-24/1/26	5692.20
EFT37619	19/02/2026	St Bernards School	Goods sold on consignment	-20.00
REQ JAN 26	31/01/2026	St Bernards School	Goods sold on consignment Kodja Place - Jan 26	20.00
EFT37620	19/02/2026	Hersey's Safety Pty Ltd	PPE supplies	-410.96
INV-4895	04/12/2025	Hersey's Safety Pty Ltd	Safety Equipment and tools required at Depot Dec 2025	410.96
EFT37621	19/02/2026	Avdata Australia	Water supply	-10.00
JAN 26	22/01/2026	Avdata Australia	Bushfire Brigades - Water tank filling from Standpipes - January 2026	10.00
EFT37622	19/02/2026	Kojonup Bus Service Swanhaven Pty Ltd	REFUND BOND FOR HIRE OF SPORTING COMPLEX	-400.00
T204	19/02/2026	Kojonup Bus Service Swanhaven Pty Ltd	REFUND BOND FOR HIRE OF SPORTING COMPLEX	400.00
EFT37623	19/02/2026	Team Global Express Pty Ltd	Freight	-105.58
0597-S104118	08/02/2026	Team Global Express Pty Ltd	Freight - ex Corsign 4/2/26	60.71
0416-80774145	08/02/2026	Team Global Express Pty Ltd	Freight ex Scavengery 29/1/26	44.87
EFT37624	19/02/2026	Optus Billing Services Pty Ltd	Telecommunications	-182.40
553474639	20/01/2026	Optus Billing Services Pty Ltd	Acc 62197291735 20/12/25-19/1/26, Internet charges for Admin, Internet charges for Swimming pool, Account fees	182.40
EFT37625	19/02/2026	Kylee Jane Campbell	Refund	-400.00
REQ 180226	18/02/2026	Kylee Jane Campbell	Refund Hire fee - Sporting Complex not available	400.00
EFT37626	19/02/2026	Public Transport Authority	Bus tickets	-176.93
JANUARY 2026	31/01/2026	Public Transport Authority	Bus tickets January 2026	176.93
EFT37627	19/02/2026	Sigma Telford Group	Pool Chemicals	-445.28
196697/01	09/02/2026	Sigma Telford Group	Pool Chemicals 400L Liquid chlorine, 400L Poly blue, 1 pallet	445.28
EFT37628	19/02/2026	Western Australian Electoral Commission	Election management	-16973.24
3855	06/02/2026	Western Australian Electoral Commission	Local Government Election - Returning Officer, Ballot production & printing, Vote processing, Workforce, Management & Administration	16973.24
EFT37629	19/02/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-3027.45
LT353370	28/01/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	216.85
LT353380	28/01/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC	21.85
LT353371	28/01/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC, Food expenses for BCC	1820.45
LT353366	28/01/2026	PFD Foodservices Pty Ltd	Pool Kiosk supplies Icecreams, confectionary & chips	968.30
EFT37630	19/02/2026	Lorenzo Prandi	Rates refund	-794.39
A372	12/02/2026	Lorenzo Prandi	Rates refund for assessment A372 97 TUNNEY RD KOJONUP 6395	794.39
EFT37631	19/02/2026	All Flags and Signs	Flag manufacture	-675.40

99823	04/02/2026	All Flags and Signs	1x 3 metre flag for Cafe, Feight - Delivery to Kojonup, 1x 2 metre flag for Library	675.40
EFT37632	19/02/2026	Ramped Technology & Management Systems Pty Ltd	ICT support	-4411.00
INV-15438	12/02/2026	Ramped Technology & Management Systems Pty Ltd	ICT support for February 2026	4411.00
EFT37633	19/02/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Management	-64676.26
3791	11/01/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management requirements Broomehill Kojonup Rd as per WALGA PSP 009,	2432.68
3945	18/01/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management requirements Broomehill Kojonup Rd as per WALGA PSP 009,	21816.42
4233	31/01/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management requirements Broomehill Kojonup Rd as per WALGA PSP 009,	20234.39
4161	31/01/2026	TMSW Pty Ltd t/a Traffic Force	3 man TC team for 1 day 29/1/26 - Broomehill Rd	3343.25
4434	08/02/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management requirements Broomehill Kojonup Rd as per WALGA PSP 009,	16849.52
EFT37634	19/02/2026	Nightingale's Nest Nursery	Plant supplies	-195.35
674	09/02/2026	Nightingale's Nest Nursery	Plants for BCC and KP (Flat Rock Wind Farm Grant) - Native bushtucker planting	195.35
EFT37635	19/02/2026	Clarke's Furniture & Kitchen Design	Carpentry	-2458.00
3209	09/02/2026	Clarke's Furniture & Kitchen Design	Manufacture counter on castor wheels at Kodja Place - final instalment	2458.00
EFT37636	19/02/2026	A & J Knox Super Pty Ltd	Rates refund	-3643.68
A26434	13/02/2026	A & J Knox Super Pty Ltd	Rates refund for assessment A26434 2241 MOBRUP RD MOBRUP 6395	3643.68
EFT37637	19/02/2026	Katie Joy's Free Range Eggs	Eggs	-215.10
336105	09/02/2026	Katie Joy's Free Range Eggs	31.5kg Eggs for Black Cockatoo Cafe	215.10
EFT37638	19/02/2026	Dardanup Butchering Company	Meat supplies	-805.10
BW413863	23/01/2026	Dardanup Butchering Company	Meat supplies for BCC	805.10
EFT37639	19/02/2026	Grande Food Service	Food & cleaning supplies	-1740.51
4262485	12/02/2026	Grande Food Service	Cleaning expenses BCC, Food expenses BCC	1740.51
EFT37640	19/02/2026	Instant Weighing	Calibration service	-3250.83
5741	29/01/2026	Instant Weighing	CAT loader calibration, CAT loader calibration	3250.83
EFT37641	19/02/2026	Leaf Bean Machine	Coffee supplies & service	-416.25
144595	09/02/2026	Leaf Bean Machine	Coffee supplies & service for BCC	416.25
EFT37642	19/02/2026	Mathwin Transport	Freight	-107.27
9135	12/02/2026	Mathwin Transport	Freight ex Sigma 12/2/26	107.27
EFT37643	19/02/2026	BGL Solutions PTY LTD	Oval Maintenance	-3765.70
INV-008000	11/02/2026	BGL Solutions PTY LTD	Garden maintenance 34 Katanning Rd February 2026	203.50
INV-0007999	11/02/2026	BGL Solutions PTY LTD	February - Granular Fertiliser application Hockey and Oval	1150.00
INV-0007998	11/02/2026	BGL Solutions PTY LTD	Liquid Soil amendments application - February, Stamina 90 Wetting agent	2412.20
EFT37644	19/02/2026	Energy Wise Australia C&F Building Approvals	Building Services Contractor	-495.00
INV-8199	02/02/2026	Energy Wise Australia C&F Building Approvals	Compliance assessment & issue of building permit - 18 Corwall Rd	495.00
EFT37645	19/02/2026	Kojonup Retraivision	Electronic goods	-33.00
60005279	12/01/2026	Kojonup Retraivision	Wireless desktop combo - new Rates Officer	33.00
EFT37646	19/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-244.27
242994025	12/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	244.27
EFT37647	19/02/2026	Supagas Pty Ltd	Bulk gas supplies	-952.11
C651476-1-2026	31/01/2026	Supagas Pty Ltd	Bulk LPG - BCC - 5/1/26 427L, Bulk LPG - BCC - 29/1/26 451.1L	952.11
EFT37648	19/02/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Auto Electrician	-72.67
4805	12/02/2026	Kojonup Auto Electrics (Lerrom Pty Ltd)	Antenna 3db Flexi GHRD Indep	72.67
EFT37649	19/02/2026	Teini Samate	Staff reimbursement	-226.85
REIM 100226	10/02/2026	Teini Samate	Work shirts	226.85
EFT37650	19/02/2026	Picton Civil Pty Ltd	Equipment hire	-56496.00
P21678	31/01/2026	Picton Civil Pty Ltd	Wet hire of 2 live bottom trailers and CTL with mixing attachment from 19/1/26 to 28/2/26,\$175,250 INC GST, WALGA PSP 009,	56496.00
EFT37651	19/02/2026	Outsource1	Safety equipment	-425.46
INO13181	11/02/2026	Outsource1	Portable traffic light repairs and service As per quote QT008705	425.46
EFT37652	19/02/2026	Ina Whanarere	REFUND BOND FOR HIRE OF MEMORIAL HALL	-450.00
T257	19/02/2026	Ina Whanarere	REFUND BOND FOR HIRE OF MEMORIAL HALL	450.00
EFT37653	25/02/2026	Air Liquide	Industrial gases	-26.06
OD4500	31/01/2026	Air Liquide	Cylinder Fee 1/1/26-31/1/26	26.06
EFT37654	25/02/2026	WALGA (Western Australian Local Government Association)	Training	-1452.00

SI-017386	30/01/2026	WALGA (Western Australian Local Government Association)	New Councillor mandatory eLearning Modules WALGA x 4 for Cr Craig Mitchell	1452.00
EFT37655	25/02/2026	DL Consulting	Financial Consultant	-4004.00
1357	31/01/2026	DL Consulting	Financial Consultant January 2026	4004.00
EFT37656	25/02/2026	Department of Fire & Emergency Services (DFES)	Emergency Services Levy	-41414.70
160694	20/02/2026	Department of Fire & Emergency Services (DFES)	2025/2026 ESL Quarter 3	41414.70
EFT37657	25/02/2026	Hi-Way Sales & Service	Engineering supplies	-1068.84
280365	11/02/2026	Hi-Way Sales & Service	new pump for diesel fuel tanker - Silvan fuel pump 12/24V 75Lpm	990.00
280276	16/02/2026	Hi-Way Sales & Service	42.87L ULP @ \$1.84/L	78.84
EFT37658	25/02/2026	Synergy	Electricity	-6189.22
3000251367	13/02/2026	Synergy	Acc 647537230 Electricity supply Memorial Hall 14/1/26-10/2/26, Acc 251948190 Electricity supply Elverd Cottage 6/11/25-7/1/26, Acc 310216670 Electricity supply Turkey nest dam 3/12/25-4/2/26, Acc 375969790 Electricity supply Swimming Pool 16/12/25-19/1/26, Acc 375969790 Electricity supply Sporting Complex 16/12/25-19/1/26	6189.22
EFT37659	25/02/2026	Syd Matthews & Co Pty Ltd	Aggregate	-19841.42
C141475	17/02/2026	Syd Matthews & Co Pty Ltd	55.05 tonne 10mm aggregate @ \$63 tonne Delivery to Changeup Hall stockpile site,	3814.97
C14145A	17/02/2026	Syd Matthews & Co Pty Ltd	110.45T 14mm aggregate 110.3T 10mm aggregate Tone Road,	16026.45
EFT37660	25/02/2026	Kojonup Supermarket	Groceries	-167.40
45 JAN 26	31/01/2026	Kojonup Supermarket	Acc 45 catering expenses, community events, sunscreen - Kindy Cafe	167.40
EFT37661	25/02/2026	Westrac Equipment	Mechanical parts	-624.15
PI1874344	30/01/2026	Westrac Equipment	Westrac Freight	624.15
EFT37662	25/02/2026	Winc Australia Pty Ltd	Stationery	-191.34
9049845773	13/02/2026	Winc Australia Pty Ltd	Staples, 2 x calculators, notebooks, 11x mailing bags, stapler remover, desk bell.	185.97
9049869438	17/02/2026	Winc Australia Pty Ltd	Magnets - assorted colours	5.37
EFT37663	25/02/2026	Metal Artwork Badges	Name plaques	-137.50
37094	20/02/2026	Metal Artwork Badges	2 x Desk name plaques - Cr Michael & Cr Mitchell	137.50
EFT37664	25/02/2026	Western Australian Treasury Corporation	Loan repayments	-167775.07
030326	03/03/2026	Western Australian Treasury Corporation	Interest payment for Loan 137, Capital payment for Loan 137, Interest payment for Loan 138, Capital payment for Loan 138, Interest payment for Loan 140, Capital payment for Loan 140, Capital payment for Loan 141, Interest payment for Loan 141	110255.97
040326	04/03/2026	Western Australian Treasury Corporation	Capital Payment for Loan 144, Capital Payment for Loan 145, Capital Payment for Loan 143, Interest Payment for Loan 144, Interest Payment for Loan 145, Interest Payment for Loan 143	57519.10
EFT37665	25/02/2026	Team Global Express Pty Ltd	Freight	-374.92
0417-80774145	15/02/2026	Team Global Express Pty Ltd	Freight ex Westrac 9/2/26	374.92
EFT37666	25/02/2026	Optus Billing Services Pty Ltd	Telecommunications	-1721.00
556634284	07/02/2026	Optus Billing Services Pty Ltd	Acc 62203521984 Admin phone loop 7/1/26-6/2/26	1109.00
557144474	10/02/2026	Optus Billing Services Pty Ltd	Acc 62203521992 Telephone Loop Kodja Place 10/1/26-9/2/26	372.00
557631873	13/02/2026	Optus Billing Services Pty Ltd	Acc 62203522214 Telephone charges Depot 13/1/26-12/2/26	240.00
EFT37667	25/02/2026	MARION GALE	Goods sold on consignment	-30.00
REQ JAN 26	31/01/2026	MARION GALE	Goods sold on consignment at Kodja Place - January 2026	30.00
EFT37668	25/02/2026	Readytech T/A IT Vision Australia PTY LTD	ICT Training	-4125.00
INITV042855	30/01/2026	Readytech T/A IT Vision Australia PTY LTD	Onsite training 2 days & travel expenses for new Rates Officer	4125.00
EFT37669	25/02/2026	KOJONUP BMC EMBROIDERY	Staff uniforms	-286.00
11701	04/02/2026	KOJONUP BMC EMBROIDERY	Staff uniforms - 12 x caps for cafe staff as requested by EHO	168.00
11735	16/02/2026	KOJONUP BMC EMBROIDERY	Staff uniforms 2 x ladies tops	88.00
11734	16/02/2026	KOJONUP BMC EMBROIDERY	3 x logo embroidery for staff uniforms (non stock items)	30.00
EFT37670	25/02/2026	PFD Foodservices Pty Ltd	Food & cleaning supplies	-2560.40
LT426505	04/02/2026	PFD Foodservices Pty Ltd	Cleaning expenses for BCC, Food expenses for BCC	1937.90
LT426503	04/02/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	103.10
LT426504	04/02/2026	PFD Foodservices Pty Ltd	Food expenses for BCC	329.40
LT426502	04/02/2026	PFD Foodservices Pty Ltd	Pool Kiosk - icecreams & confectionery	190.00
EFT37671	25/02/2026	BETTA ROADS	Polycom binder	-36993.00
INV-1685	09/02/2026	BETTA ROADS	Polycom Binder 20kg Thornbury Close Industrial Area	6270.00
INV-1684	09/02/2026	BETTA ROADS	Tone Rd SLK 5.32 Polycom binder 22 x 2kg bottle,	13794.00
INV-1683	09/02/2026	BETTA ROADS	Old Broomehill Rd SLK 7.7 Polycom binder 14kg Polycom binder ,	4389.00
INV-1682	09/02/2026	BETTA ROADS	Old Broomehill Rd SLK 5.2 Polycom binder 14kg ,	4389.00
INV-1681	09/02/2026	BETTA ROADS	Old Broomehill Rd SLK 2.3 Polycom binder 14kg ,	4389.00
INV-1680	09/02/2026	BETTA ROADS	Jingalup Rd SLK 3.39 Polycom Binder 12kg ,	3762.00

EFT37672	25/02/2026	HEMA MAPS PTY LTD	Map publication	-394.52
INV-281703	04/02/2026	HEMA MAPS PTY LTD	Assorted Maps and Map Books for sale at Kodja Place	394.52
EFT37673	25/02/2026	TMSW Pty Ltd t/a Traffic Force	Traffic Management	-23608.30
4586	15/02/2026	TMSW Pty Ltd t/a Traffic Force	Traffic management requirements Broomehill Kojonup Rd as per WALGA PSP 009, 9/2/26-13/2/26	23608.30
EFT37675	25/02/2026	Auscoinswest	Souvenir Coins	-291.50
3976	12/02/2026	Auscoinswest	1x box Souvenir Coins for sale in Visitor Centre Shop	291.50
EFT37676	25/02/2026	Katie Joy's Free Range Eggs	Eggs	-71.70
336251	16/02/2026	Katie Joy's Free Range Eggs	10.5kg Eggs for Black Cockatoo Cafe	71.70
EFT37677	25/02/2026	Dardanup Butchering Company	Meat supplies	-831.05
BW414251	02/02/2026	Dardanup Butchering Company	Meat supplies for BCC, Consignment fee	831.05
EFT37678	25/02/2026	Grande Food Service	Food & Cleaning Expenses	-2214.60
4262866	18/02/2026	Grande Food Service	Food expenses BCC	1852.60
4262863	18/02/2026	Grande Food Service	Food expenses BCC	362.00
EFT37679	25/02/2026	Leaf Bean Machine	Coffee supplies & service	-1165.01
144803	16/02/2026	Leaf Bean Machine	Coffee supplies & service for BCC	1165.01
EFT37680	25/02/2026	WA Contract Ranger Services	Ranger Services	-2873.75
6875	16/02/2026	WA Contract Ranger Services	Ranger Services - 3/2/26-12/2/26,	2873.75
EFT37681	25/02/2026	Graham Shipway	Refund overpayment	-55.00
REQ 180226	18/02/2026	Graham Shipway	Refund overpayment of invoice 33476	55.00
EFT37682	25/02/2026	Corsign WA Pty Ltd	Road signs	-316.80
101900	04/02/2026	Corsign WA Pty Ltd	2 x R1-2A (Give way signs), 2 x W3-2B (Give way ahead signs)	316.80
EFT37683	25/02/2026	Mathwin Transport	Freight	-71.13
9153	17/02/2026	Mathwin Transport	Freight charges ex Sigma 13/2/26	71.13
EFT37684	25/02/2026	Estelle Lottering	Staff Reimbursement	-80.00
REIM 230226	23/02/2026	Estelle Lottering	Mobile phone reimbursement - 4/2/26-4/3/26	80.00
EFT37685	25/02/2026	Du-wayne Lottering	Staff Reimbursement	-80.00
REIM 230226	23/02/2026	Du-wayne Lottering	Mobile phone reimbursement 4/2/26-4/3/26	80.00
EFT37686	25/02/2026	Kojonup Retraivision	Electronic goods	-68.00
60005228	05/01/2026	Kojonup Retraivision	Retraivision Single cordless handset - Bush fire brigade	68.00
EFT37687	25/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices	-292.43
243043910	19/02/2026	Harvey Fresh (1994) Ltd T/A Lactalis	Dairy products and fruit juices for Black Cockatoo Cafe, Service Fee	292.43
EFT37688	25/02/2026	Mia Noanoa	Tea Towel Washing	-300.00
19	24/02/2026	Mia Noanoa	Weekly tea towel washing for BCC 13/1/26-23/2/26	300.00

1,172,272.41

Direct Deposits 1/2/26-28/2/26				
DD24994.1	10/02/2026	Easigroup	Novated Lease Payments	-781.48
25/26 PP17 WEEK34	10/02/2026	Easigroup	JJ - Novated Lease Post Tax, Novated Lease Pre Tax	781.48
DD24998.1	13/02/2026	BEAM	Superannuation for 10 February 2026	-23951.70
25/26 PP17 WEEK34	13/02/2026	BEAM	Pay Run 12, Pay Run 13	23951.70
DD25003.1	23/02/2026	Caltex Star Card	Fuel Card January 2026	-790.77
134 JANUARY 2026	31/01/2026	Caltex Star Card	69.14L Diesel KO5 - MWS, 246.31L Diesel CB 126 - CESM, 48.66L ULP Hiace Van KO1022 - Cleaner, 46.42L Diesel Toyota Prado 1KO - CEO, Card fees	790.77
DD25018.1	26/02/2026	Western Power - Electricity Networks Corp	Tree removal as approved by PSM	-838.55
CORPB0811466	26/02/2026	Western Power - Electricity Networks Corp	Shire planted trees on residential property causing electrical issue	838.55
DD25021.1	02/02/2026	Department of Transport	Department of Transport	-29391.95
20260130	02/02/2026	Department of Transport	02/02/26	27260.25
20260129	02/02/2026	Department of Transport	02/02/26	2131.70
DD25021.2	13/02/2026	Department of Transport	Department of Transport	-3064.50
20260211	13/02/2026	Department of Transport	13/02/26	3064.50
DD25021.3	16/02/2026	Department of Transport	Department of Transport	-6450.30
20260212	16/02/2026	Department of Transport	16/02/26	6450.30
DD25021.4	17/02/2026	Department of Transport	Department of Transport	-1656.10
20260213	17/02/2026	Department of Transport	17/02/26	1656.10
DD25021.5	18/02/2026	Department of Transport	Department of Transport	-3223.15
20260216	18/02/2026	Department of Transport	18/02/26	3223.15
DD25021.6	19/02/2026	Department of Transport	Department of Transport	-10501.10
20260217	19/02/2026	Department of Transport	19/02/26	10501.10
DD25021.7	20/02/2026	Department of Transport	Department of Transport	-1456.95

20260218	20/02/2026	Department of Transport	20/02/26	1456.95
DD25021.8	23/02/2026	Department of Transport	Department of Transport	-1794.95
20260219	23/02/2026	Department of Transport	23/02/26	1794.95
DD25021.9	24/02/2026	Department of Transport	Department of Transport	-811.35
20260220	24/02/2026	Department of Transport	24/02/26	811.35
DD25024.1	24/02/2026	AUSTRALIAN TAXATION OFFICE	PAYGW	-38914.00
25/26 PP18 WEEK34	24/02/2026	AUSTRALIAN TAXATION OFFICE	Payrun 14 STP 26/02/26, Payrun 16 STP 04/03/26	38914.00
DD25043.1	21/02/2026	Ampol	Fuel Card - January	-259.90
650004760	21/02/2026	Ampol	Card fees - card cancelled	259.90
DD25021.10	25/02/2026	Department of Transport	Department of Transport	-6914.85
20260223	25/02/2026	Department of Transport	25/02/26	6914.85
DD25021.11	26/02/2026	Department of Transport	Department of Transport	-2100.85
20260224	26/02/2026	Department of Transport	26/02/26	2100.85
DD25021.12	27/02/2026	Department of Transport	Department of Transport	-2383.00
20260225	27/02/2026	Department of Transport	27/02/26	2383.00
DD25021.13	04/02/2026	Department of Transport	Department of Transport	-3645.70
20260202	04/02/2026	Department of Transport	03/02/26	3645.70
DD25021.14	05/02/2026	Department of Transport	Department of Transport	-2331.25
20260203	05/02/2026	Department of Transport	05/02/26	2331.25
DD25021.15	06/02/2026	Department of Transport	Department of Transport	-230.40
20260204	06/02/2026	Department of Transport	06/02/26	230.40
DD25021.16	09/02/2026	Department of Transport	Department of Transport	-3836.25
20260205	09/02/2026	Department of Transport	09/02/26	3836.25
DD25021.17	10/02/2026	Department of Transport	Department of Transport	-239.70
20260206	10/02/2026	Department of Transport	10/02/26	239.70
DD25021.18	11/02/2026	Department of Transport	Department of Transport	-8148.55
20260209	11/02/2026	Department of Transport	11/02/26	8148.55
DD25021.19	12/02/2026	Department of Transport	Department of Transport	-5803.00
20260210	12/02/2026	Department of Transport	12/02/26	5803.00

FEES			Centrelink Charge	-5.94
GJ25260802	12/02/2026	Payroll	PP17 Week 34 - Net Pays Direct Debit	-130369.96
GJ25260803	13/02/2026	Payroll	PP17 Week 34 - Net Pays Direct Debit - Pay Corrections	-310.73
GJ25260807	26/02/2026	Payroll	PP18 Week 36 - Net Pays Direct Debit	-131269.69
GJ25260801	28/02/2026	Message Media	February SMS	-2577.56
GJ25260801	28/02/2026	Tourism Council	Incorrect Bank Account Inv R-01226-244	-1760.00
GJ25260801	28/02/2026	All Flags & Signs	Incorrect Bank Account Inv 99823	-675.40
GJ25260801	28/02/2026	iiNet	February iiNet	-617.89
GJ25260801	28/02/2026	NAB	February Bank Charges	-1404.20

428,511.67

Summary for February 2026	
Cheque 14415	1,755.27
EFT 37523-37688	1,172,272.41
Direct Debits	428,511.67
Total	1,602,539.35



BUDGET REVIEW WORKPAPERS

31 DECEMBER 2025

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SHIRE OF KOJONUP
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	30 JUNE 2026 PROJECTION	PROJECTION VARIANCES	
					FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
Rates	5,405,109	5,405,114	5,403,516	5,405,918	809	0
Operating Grants and Subsidies	1,322,758	777,607	709,907	1,299,052	0	(23,706)
Fees and Charges	906,330	601,003	666,089	914,459	8,129	0
Interest Earnings	75,500	41,930	39,142	46,427	0	(29,073)
Profit on Asset Disposal	0	0	0	0	0	0
Other Revenue	943,806	473,785	459,752	910,861	0	(32,945)
	8,653,503	7,299,439	7,278,406	8,576,717	8,938	(85,724)
LESS OPERATING EXPENDITURE						
Employee Costs	(4,695,571)	(2,215,480)	(2,015,418)	(4,565,689)	129,882	0
Materials & Contracts	(3,166,264)	(1,674,438)	(1,178,277)	(3,298,153)	0	(131,889)
Utilities	(397,675)	(198,863)	(150,677)	(338,590)	59,085	0
Depreciation on Non-Current Assets	(5,155,411)	(2,577,602)	(2,713,233)	(5,288,706)	0	(133,295)
Interest Expense	(130,780)	(80,135)	(42,363)	(130,780)	0	0
Insurances	(496,255)	(489,487)	(288,153)	(511,472)	0	(15,217)
Loss on Asset Disposal	0	0	0	0	0	0
Other Expenditure	(286,536)	(161,546)	(49,523)	(287,723)	0	(1,187)
	(14,328,492)	(7,397,552)	(6,437,644)	(14,421,113)	188,967	(281,588)
Amount Attributable to Operating Activities	(5,674,989)	(98,112)	840,762	(5,844,396)	197,905	(367,312)
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in Doubtful Debt Provision	500	0	0	500	0	0
Movement in Accrued Interest on Loans	0	0	(21,895)	0	0	0
Profit on the disposal of assets	0	0	0	0	0	0
Depreciation Written Back	5,155,411	2,577,602	2,713,233	5,288,706	133,295	0
Total Items Excluded	5,155,911	2,577,602	2,691,338	5,289,206	133,295	0
Sub Total	(519,078)	2,479,490	3,532,100	(555,190)	331,200	(367,312)
INVESTING ACTIVITIES						
Outflows from investing activities						
Land Held for Resale	(200,000)	0	0	(100,000)	100,000	0
Purchase Buildings	(112,000)	(90,000)	(102,970)	(195,590)	0	(83,590)
Purchase Plant and Equipment	(306,500)	(46,500)	(75,195)	(215,243)	91,257	0
Purchase Furniture and Equipment	(315,000)	(150,000)	(16,907)	(159,460)	155,540	0
Infrastructure Assets - Roads	(3,073,381)	(1,907,211)	(1,279,200)	(5,491,074)	0	(2,417,693)
Infrastructure Assets - Parks & Ovals	(33,480)	(33,480)	0	(33,480)	0	0
Infrastructure Assets - Other	(60,000)	0	0	(74,000)	0	(14,000)
Inflows from investing activities						
Proceeds from Sale of Assets	72,000	0	35,768	35,768	0	(36,232)
Contributions for the Development of Assets	2,365,133	825,676	767,313	4,650,213	2,285,080	0
Amount Attributable to Investing Activities	(1,663,228)	(1,401,515)	(671,191)	(1,582,866)	2,631,877	(2,551,515)
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(486,694)	(260,031)	(241,732)	(486,694)	0	0
Transfer to Reserves	(28,000)	(13,422)	(3,668)	(7,335)	20,665	0
Inflows from financing activities						
Transfer from Reserves	37,000	0	0	37,000	0	0
Amount Attributable to Financing Activities	(477,694)	(273,453)	(245,400)	(457,029)	20,665	0
Sub Total	(2,660,000)	804,522	2,615,509	(2,595,085)	2,983,742	(2,918,827)
FUNDING FROM						
Estimated Opening Surplus at 1 July	2,660,000	2,660,000	2,595,085	2,595,085	0	(64,915)
Closing Funds	0	0	0	0	0	0
	2,660,000	2,660,000	2,595,085	2,595,085	0	(64,915)
NET SURPLUS/(DEFICIT)	(0)	3,464,522	5,210,594	0	2,983,742	(2,983,742)
				PROJECTED SURPLUS/(DEFICIT)	0	

	2024-2025 C/FWD	YTD ACTUAL	2025-2026 BUDGET	30 JUNE 2026 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	2,451,286	4,912,957	13,528	13,528
Restricted Cash	1,135,419	1,139,087	1,789,222	1,768,557
Accounts Receivable	730,877	1,728,837	478,945	478,945
Contract Assets	296,070	296,070	0	0
Inventories	22,290	36,885	22,290	22,290
Land held for Resale	233,584	233,584	433,584	433,584
TOTAL CURRENT ASSETS	4,869,526	8,347,420	2,737,569	2,716,904
CURRENT LIABILITIES				
Bank Overdraft	0	0	0	0
Accounts Payable	(418,386)	(320,632)	(288,155)	(288,155)
Contract Liabilities	(496,045)	(1,452,516)	(663,564)	(663,564)
Accrued Expenses	(21,895)	0	(257,996)	(257,996)
Employee Provisions	(524,215)	(524,215)	(524,215)	(524,215)
Current Borrowings	(486,694)	(244,962)	(475,215)	(475,215)
Springhaven Accommodation Bonds	0	0	0	0
TOTAL CURRENT LIABILITIES	(1,947,235)	(2,542,325)	(2,209,145)	(2,209,145)
SUB-TOTAL	2,922,291	5,805,094	528,424	507,759
LESS				
Restricted Cash at Bank - Reserves	(1,135,419)	(1,139,087)	(1,125,658)	(1,104,993)
Land held for Resale	(233,584)	(233,584)	(433,584)	(433,584)
Accrued Interest on Borrowings (Loans)	21,895	0	21,895	21,895
Accrued Salaries & Wages	0	0	0	0
Current Employee Benefits Provision	524,215	524,215	524,215	524,215
Current Borrowings Repayments	486,694	244,962	475,215	475,215
Accrued Expenses	8,993	8,993	9,493	9,493
Add Springhaven Bonds	0	0	0	0
Roundings	0	0	0	0
SUB-TOTAL	(327,206)	(594,501)	(528,424)	(507,759)
NET CURRENT ASSETS	2,595,085	5,210,594	0	0

SHIRE OF KOJONUP
SUMMARISED NET CURRENT POSITION
FOR THE PERIOD ENDING 31 DECEMBER 2025

	ACTUAL 30 JUNE 2025	ACTUAL YTD
Cash - Unrestricted	\$2,451,286	\$4,912,957
Cash - Restricted General	\$0	\$0
Cash - Restricted Reserves	\$1,135,419	\$1,139,087
Accounts Receivable - Rates	\$492,025	\$1,526,476
Accounts Receivable - Sundry	\$237,010	\$124,015
GST Receivable	\$1,842	\$78,346
Contract Assets	\$296,070	\$296,070
Inventories	\$22,290	\$36,885
Land held for Resale	\$233,584	\$233,584
Loans - Clubs	\$0	\$0
CURRENT ASSETS	\$4,869,526	\$8,347,420
LESS: CURRENT LIABILITIES		
Payables	(\$475,862)	(\$307,195)
ATO Liabilities	\$57,476	(\$13,437)
Unspent Grant Liabilities	(\$496,045)	(\$1,452,516)
Employee Provisions	(\$524,215)	(\$524,215)
Accrued Interest on Loans	(\$21,895)	\$0
Interest Bearing Loans	(\$486,694)	(\$244,962)
Springhaven Accommodation Bonds	\$0	\$0
CURRENT LIABILITIES	(\$1,947,235)	(\$2,542,325)
LESS: EXCLUSIONS		
Cash - Restricted Reserves	(\$1,135,419)	(\$1,139,087)
Cash - Restricted Cash	\$0	\$0
Interest Bearing Loans	\$486,694	\$244,962
Self Supporting Loan Debtors	\$0	\$0
Less Land held for Resale	(\$233,584)	(\$233,584)
Less Provision for Doubtful Debts	\$8,993	\$8,993
Add back Cash backed LSL Provision		
Add Back Springhaven Bonds	\$0	\$0
Add Back Accrued Interest on Loans	\$21,895	\$0
Add: Current liabilities not expected to be cleared at end of year	\$524,215	\$524,215
Unspent loan funds - Loan 150	\$0	
Roundings	(\$1)	\$0
NET CURRENT POSITION - SURPLUS/(DEFICIT)	\$2,595,085	\$5,210,594

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
9605	Proceeds Sale of Assets - Plant & Equipment	(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0	\$0	\$36,232	Decrease in proceeds, utilities not being replaced this year.
	Sub Total - PROCEEDS/REALISATION ON SALE OF ASSET	(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0	\$0	\$36,232	
	WRITTEN DOWN VALUE									
	Sub Total - WDV ON SALE OF ASSET	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0	\$0	\$36,232	
	Sub Total - ABNORMAL ITEMS	\$0	\$0	\$0	\$0	\$0	\$0			
	Total - OPERATING STATEMENT	(\$35,768)	\$0	(\$72,000)	\$0	(\$35,768)	\$0	\$0	\$36,232	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
GENERAL PURPOSE FUNDING - RATES										
OPERATING EXPENDITURE										
1112	Admin Allocated to Rates (Cash)	\$0	\$8,304	\$0	\$59,821	\$0	\$68,832	\$0	\$9,011	
1122	Admin Allocated to Rates (Non-Cash)	\$0	\$666	\$0	\$4,247	\$0	\$4,247	(\$0)	\$0	
1182	Rates Printing/postage	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
1192	Valuation Expenses	\$0	\$2,861	\$0	\$15,725	\$0	\$15,725	\$0	\$0	
1202	Title Searches	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
1222	Insurance - Emp Costs (Rates)	\$0	\$1,495	\$0	\$2,258	\$0	\$1,495	(\$763)	\$0	Decrease in insurance premium allocation
1262	Legal Costs Incurred - Rates	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
Sub Total - GENERAL RATES OP/EXP		\$0	\$13,326	\$0	\$85,551	\$0	\$93,799	(\$763)	\$9,011	
OPERATING INCOME										
1003	General Rates Levied	(\$5,403,607)	\$0	(\$5,402,594)	\$0	(\$5,403,607)	\$0	(\$1,013)	\$0	Increase in interim rates
1023	Interim Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1053	Back Rates	(\$20)	\$0	(\$100)	\$0	(\$20)	\$0	\$0	\$80	
1013	Ex-Gratia Rates	\$0	\$0	(\$2,515)	\$0	(\$2,441)	\$0	\$0	\$74	
1043	Non Payment Penalty Interest	(\$20,135)	\$0	(\$35,000)	\$0	(\$23,253)	\$0	\$0	\$11,747	Decrease in late payment interest
1073	Instalment Administration Charge	(\$4,122)	\$0	(\$4,000)	\$0	(\$4,122)	\$0	(\$122)	\$0	
1063	Instalment Interest Charge	(\$15,339)	\$0	(\$12,000)	\$0	(\$15,339)	\$0	(\$3,339)	\$0	Increase in instalment payment interest
1273	ESL Levy Admin Fee	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0	\$0	\$0	
1092	Rates Written Off/Refunded	\$111	\$0	\$100	\$0	\$150	\$0	\$0	\$50	Increase in Rates small balances write-off
1283	Settlement & Search Charges	(\$2,873)	\$0	(\$4,500)	\$0	(\$4,500)	\$0	\$0	\$0	
1263	Legal Expenses - Recovered	\$0	\$0	(\$2,000)	\$0	(\$2,000)	\$0	\$0	\$0	
Sub Total - GENERAL RATES OP/INC		(\$5,449,985)	\$0	(\$5,466,609)	\$0	(\$5,459,132)	\$0	(\$4,474)	\$11,951	
Total - GENERAL RATES		(\$5,449,985)	\$13,326	(\$5,466,609)	\$85,551	(\$5,459,132)	\$93,799	(\$5,237)	\$20,962	

SHIRE OF KOJONUP
BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OTHER GENERAL PURPOSE FUNDING										
OPERATING EXPENDITURE										
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0			
OPERATING INCOME										
1333	Grants Commission General Purpose Grant	(\$132,402)	\$0	(\$354,208)	\$0	(\$264,804)	\$0	\$0	\$89,404	Decrease in General Purpose Grant allocation
1343	Grants Commission Local Roads Grant	(\$224,469)	\$0	(\$383,657)	\$0	(\$448,937)	\$0	(\$65,280)	\$0	Increase in Local Road Grant allocation
1373	Interest Received - Municipal	\$0	\$0	(\$500)	\$0	(\$500)	\$0	\$0	\$0	
1393	Interest Received - Reserves	(\$3,668)	\$0	(\$28,000)	\$0	(\$7,335)	\$0	\$0	\$20,665	Decrease in interest on Reserve accounts
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$360,539)	\$0	(\$766,365)	\$0	(\$721,576)	\$0	(\$65,280)	\$110,069	
Total - OTHER GENERAL PURPOSE FUNDING		(\$360,539)	\$0	(\$766,365)	\$0	(\$721,576)	\$0	(\$65,280)	\$110,069	
Total - GENERAL PURPOSE FUNDING		(\$5,810,523)	\$13,326	(\$6,232,974)	\$85,551	(\$6,180,708)	\$93,799	(\$70,517)	\$131,031	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
GOVERNANCE - MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
002D	Depreciation	\$0	\$819	\$0	\$1,625	\$0	\$1,625	\$0	\$0	
1502	Meeting Attendance Fees	\$0	\$24,223	\$0	\$103,157	\$0	\$103,157	\$0	\$0	
1508	Members Travelling	\$0	\$868	\$0	\$2,920	\$0	\$2,920	\$0	\$0	
1512	Conferences & Training Expenses	\$0	\$0	\$0	\$15,500	\$0	\$15,500	\$0	\$0	
1522	Members Communications Allowance	\$0	\$4,500	\$0	\$21,000	\$0	\$21,000	\$0	\$0	
1532	Election Expenses	\$0	\$0	\$0	\$36,100	\$0	\$36,100	\$0	\$0	
1542	Presidents/Dep Allowances	\$0	\$9,500	\$0	\$38,000	\$0	\$38,000	\$0	\$0	
1562	Refreshments & Functions (Councillors)	\$0	\$5,127	\$0	\$11,100	\$0	\$11,100	\$0	\$0	
1572	Refreshments & Functions Staff	\$0	\$3,914	\$0	\$6,190	\$0	\$6,190	\$0	\$0	
1592	Members Insurance	\$0	\$7,359	\$0	\$11,775	\$0	\$14,718	\$0	\$2,943	Increase in insurance premiums
1602	Subscriptions	\$0	\$26,083	\$0	\$37,870	\$0	\$27,883	(\$9,987)	\$0	Decrease in WALGA subscription expenses
1612	Misc Expenses - Members	\$0	\$262	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
1624	Integrated Planning Expenses	\$0	\$0	\$0	\$87,415	\$0	\$87,415	\$0	\$0	
1632	Vehicle Operating Expenses	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
1642	Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
1662	Audit Fees	\$0	\$2,950	\$0	\$51,650	\$0	\$45,650	(\$6,000)	\$0	Decrease in audit fee and grant acquittal audits
1702	Administration Allocation (Cash)	\$0	\$249,130	\$0	\$697,914	\$0	\$803,802	\$0	\$105,888	
1712	Administration Allocation (Non-Cash)	\$0	\$8,877	\$0	\$21,237	\$0	\$21,237	\$0	\$0	
1772	Doubtful Debt Expenses	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
1792	Legal Costs	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0	\$0	
2075	VROC - Shared Services	\$0	\$0	\$0	\$22,000	\$0	\$22,000	\$0	\$0	
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$343,613	\$0	\$1,170,953	\$0	\$1,263,797	(\$15,987)	\$108,831	
OPERATING INCOME										
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - MEMBERS OF COUNCIL		\$0	\$343,613	\$0	\$1,170,953	\$0	\$1,263,797	(\$15,987)	\$108,831	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
GOVERNANCE - GENERAL										
OPERATING EXPENDITURE										
003D	Depreciation (Sch 4)	\$0	\$53,381	\$0	\$106,185	\$0	\$106,185	\$0	\$0	
1852	Salaries - Admin	\$0	\$604,638	\$0	\$1,066,276	\$0	\$1,294,660	\$0	\$228,384	Increase in Admin salaries
1882	Admin Superannuation	\$0	\$72,620	\$0	\$134,456	\$0	\$158,349	\$0	\$23,893	Increase in superannuation expense
1892	Admin Workers Comp Insurance	\$0	\$34,500	\$0	\$47,418	\$0	\$34,500	(\$12,918)	\$0	Decrease in insurance premium allocation
1902	FBT Admin Staff	\$0	(\$24,417)	\$0	\$17,000	\$0	\$29,000	\$0	\$12,000	Health FBT expense shifted to this GL
1912	Conference & Training	\$0	\$15,973	\$0	\$18,030	\$0	\$25,820	\$0	\$7,790	Increase in materials expense
1922	Advertising	\$0	\$980	\$0	\$8,000	\$0	\$8,000	\$0	\$0	
1931	Occupational Risk Co-Ordinator Costs	\$0	\$0	\$0	\$9,000	\$0	\$9,000	\$0	\$0	
1932	Occ Health & Safety	\$0	\$3,715	\$0	\$12,780	\$0	\$9,375	(\$3,405)	\$0	Decrease in Employee Assistance Program expenses
1942	Staff Uniforms	\$0	\$488	\$0	\$5,500	\$0	\$5,500	\$0	\$0	
1952	Admin Staff Costs	\$0	\$8,014	\$0	\$14,985	\$0	\$20,485	\$0	\$5,500	Increase in employee costs for staff travel allowances paid and reimbursed expenses.
1957	Office Building Maintenance	\$0	\$2,418	\$0	\$7,675	\$0	\$9,082	\$0	\$1,407	Increase in wages and overheads.
1958	Office - Cleaning & Assoc	\$0	\$28,218	\$0	\$41,075	\$0	\$45,116	\$0	\$4,041	Increase for carpet cleaning
1959	Office - Utility Charges	\$0	\$5,332	\$0	\$13,200	\$0	\$13,200	\$0	\$0	
1962	Office Gardens & Surrounds-Mtce	\$0	\$5,911	\$0	\$6,284	\$0	\$15,085	\$0	\$8,801	Increase in wages, overheads and plant costs
1972	Admin Printing & Stationery	\$0	\$10,804	\$0	\$28,400	\$0	\$28,400	\$0	\$0	
1982	Telephone & Internet	\$0	\$12,217	\$0	\$26,275	\$0	\$25,725	(\$550)	\$0	Decrease in internet expenses
2002	Office Equip Maint	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
2004	Office - Insurance.	\$0	\$21,405	\$0	\$42,124	\$0	\$42,812	\$0	\$688	Increase in Public Liability Insurance, Decrease in property insurance premiums
2006	Donations CEO discretion	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
2008	Donations - Council	\$0	\$100	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
2012	Non Capital Purchases	\$0	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$0	
2022	Bank Charges	\$0	\$14,193	\$0	\$34,000	\$0	\$34,000	\$0	\$0	
2032	Postage & Freight	\$0	\$4,415	\$0	\$6,000	\$0	\$6,715	\$0	\$715	Increase in postage expenses
2042	ICT Computer Support	\$0	\$32,038	\$0	\$121,865	\$0	\$126,731	\$0	\$4,866	Increase for software upgrades/backups Increase in Skytrust licensing and other software licensing fees
1992	ICT Software Licensing Fees	\$0	\$8,489	\$0	\$146,036	\$0	\$148,015	\$0	\$1,979	licensing fees
2043	ICT Website Subscription & Upgrade	\$0	\$11,400	\$0	\$0	\$0	\$11,400	\$0	\$11,400	Increase for website support
2044	ICT Hardware Purchases (<\$5,000)	\$0	\$10,987	\$0	\$1,500	\$0	\$10,987	\$0	\$9,487	Increase in new laptops purchased
2052	Admin Vehicle Expenses	\$0	\$4,680	\$0	\$16,600	\$0	\$12,600	(\$4,000)	\$0	
2062	Admin Legal Expenses	\$0	\$5,770	\$0	\$25,000	\$0	\$25,000	\$0	\$0	
2277	Finance Consultants	\$0	\$47,957	\$0	\$89,600	\$0	\$89,700	\$0	\$100	Increase in financial reporting template expenses Increase in materials for stationery and shredding services
2275	Records Management	\$0	\$12,892	\$0	\$45,700	\$0	\$46,648	\$0	\$948	
2278	Security Monitoring	\$0	\$436	\$0	\$1,600	\$0	\$1,600	\$0	\$0	
2092	Mis Expense - Admin	\$0	\$639	\$0	\$2,660	\$0	\$2,660	\$0	\$0	
2102	Admin - Novated Lease Expenses	\$0	\$10,555	\$0	\$19,720	\$0	\$13,000	(\$6,720)	\$0	Decrease in novated lease expenses - lease paid out
2172	Less Admin Non Cash Realloc	\$0	(\$44,387)	\$0	(\$106,185)	\$0	(\$106,185)	\$0	\$0	
2182	Less Admin Cash Exp Realloc	\$0	(\$830,433)	\$0	(\$1,994,039)	\$0	(\$2,295,165)	(\$301,126)	\$0	Increase in Admin expenses allocated to other programs
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$145,927	\$0	\$19,720	\$0	\$13,000	(\$328,719)	\$321,999	

SHIRE OF KOJONUP
BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OPERATING INCOME										
2053	Sundry Misc Income - Admin	(\$26,341)	\$0	(\$300)	\$0	(\$26,341)	\$0	(\$26,041)	\$0	Increase in insurance claim reimbursement
2083	Police Licensing Commissions	(\$25,190)	\$0	(\$40,000)	\$0	(\$40,000)	\$0	\$0	\$0	
2113	Admin - Novated Lease Contributions	(\$10,555)	\$0	(\$19,720)	\$0	(\$13,000)	\$0	\$0	\$6,720	Decrease in novated lease contributions
2143	Photocopying Fees	\$0	\$0	(\$20)	\$0	(\$20)	\$0	\$0	\$0	
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$62,086)	\$0	(\$60,040)	\$0	(\$79,361)	\$0	(\$26,041)	\$6,720	
Total - GOVERNANCE - GENERAL		(\$62,086)	\$145,927	(\$60,040)	\$19,720	(\$79,361)	\$13,000	(\$354,760)	\$328,719	
Total - GOVERNANCE		(\$62,086)	\$489,540	(\$60,040)	\$1,190,673	(\$79,361)	\$1,276,797	(\$370,747)	\$437,550	

SHIRE OF KOJONUP
BUDGET REVIEW REPORT

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
LAW ORDER & PUBLIC SAFETY										
FIRE PREVENTION										
OPERATING EXPENDITURE										
2272	Emergency Operating Expenses	\$0	\$1,510	\$0	\$13,685	\$0	\$14,181	\$0	\$496	Increase in services for slashing of blocks
2271	Emergency Operations Room - Storage	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
2281	Community Emergency Services Manager Wages Expense	\$0	\$45,289	\$0	\$129,737	\$0	\$112,230	(\$17,507)	\$0	Decrease in wages
2283	CESM Other Expenses	\$0	\$3,641	\$0	\$40,200	\$0	\$40,066	(\$134)	\$0	Decrease in insurance premium allocation
2292	Fire Hazard Reduction	\$0	\$36,336	\$0	\$33,625	\$0	\$45,150	\$0	\$11,525	Increase in wages, overheads and plant costs
2302	Ground & Aerial Inspections	\$0	\$3,784	\$0	\$6,000	\$0	\$4,000	(\$2,000)	\$0	Decrease in aerial inspection expense
2322	Administration Costs	\$0	\$2,828	\$0	\$5,060	\$0	\$4,807	(\$253)	\$0	Increase in telephone expenses, decrease in printing expenses
2342	Fire Fighting - Shire Resources	\$0	\$2,167	\$0	\$5,873	\$0	\$5,873	\$0	\$0	
2372	Brigade Expenses	\$0	\$44,763	\$0	\$87,130	\$0	\$58,558	(\$28,572)	\$0	Increase in protective clothing expenses, decrease in insurance allocations
2284	Bushfire Risk Mitigation Officer (BRMO)- Salaries	\$0	\$0	\$0	\$72,250	\$0	\$0	(\$72,250)	\$0	Decrease in wages - position not filled
2294	BRMO - Superannuation	\$0	\$0	\$0	\$8,706	\$0	\$0	(\$8,706)	\$0	Decrease in superannuation - position not filled
2382	Administration Allocated - Cash	\$0	\$24,913	\$0	\$59,821	\$0	\$68,832	\$0	\$9,011	
2442	Administration Allocated - Non-Cash	\$0	\$444	\$0	\$1,062	\$0	\$1,062	\$0	\$0	
2443	Interest on Loan - Bushfire	\$0	\$7,456	\$0	\$19,970	\$0	\$19,970	\$0	\$0	
2444	Govt Guarantee Fee - Loan 150 Expense	\$0	\$0	\$0	\$1,680	\$0	\$1,680	\$0	\$0	
004D	Buildings Depreciation	\$0	\$16,883	\$0	\$41,250	\$0	\$41,250	\$0	\$0	
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$190,012	\$0	\$526,549	\$0	\$418,159	(\$129,422)	\$21,032	
OPERATING INCOME										
2363	Fines & Penalties	(\$2,015)	\$0	(\$1,100)	\$0	(\$2,015)	\$0	(\$915)	\$0	
2383	Sale of Fire Maps	(\$73)	\$0	(\$160)	\$0	(\$160)	\$0	\$0	\$0	
2393	Sundry Misc income - Fire	(\$1,800)	\$0	(\$32,500)	\$0	(\$3,200)	\$0	\$0	\$29,300	Decrease in fees from slashing blocks
2373	ESL Levy Funding	(\$38,316)	\$0	(\$75,000)	\$0	(\$79,316)	\$0	(\$4,316)	\$0	Increase in ESL operating grant
2343	Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
2403	Operating Grants, Subsidies & contributions	\$0	\$0	(\$141,616)	\$0	(\$141,616)	\$0	\$0	\$0	
Sub Total - FIRE PREVENTION OP/INC		(\$42,204)	\$0	(\$250,376)	\$0	(\$226,307)	\$0	(\$5,231)	\$29,300	
Total - FIRE PREVENTION		(\$42,204)	\$190,012	(\$250,376)	\$526,549	(\$226,307)	\$418,159	(\$134,653)	\$50,332	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
ANIMAL CONTROL										
OPERATING EXPENDITURE										
2542	Conference & Training	\$0	\$2,316	\$0	\$3,500	\$0	\$3,500	\$0	\$0	
2552	Ranger Vehicle	\$0	\$93	\$0	\$0	\$0	\$93	\$0	\$93	Increase in plant costs
2562	Dog Control Expenses	\$0	\$93	\$0	\$1,955	\$0	\$2,048	\$0	\$93	Increase in materials expense
2572	Dog Pound Expenses	\$0	\$198	\$0	\$1,834	\$0	\$1,834	\$0	\$0	
2573	Contract Ranger Expenses	\$0	\$24,450	\$0	\$42,500	\$0	\$57,500	\$0	\$15,000	Increase in contract ranger expense
2582	Other Animal Control	\$0	\$0	\$0	\$200	\$0	\$200	\$0	\$0	
2583	Cat Control Expenses	\$0	\$182	\$0	\$760	\$0	\$760	\$0	\$0	
2584	Cat Pound Expenses	\$0	\$13	\$0	\$360	\$0	\$360	\$0	\$0	
2602	Administration Allocated - Cash	\$0	\$8,304	\$0	\$59,821	\$0	\$68,832	\$0	\$9,011	
2612	Administration Allocated - Non-Cash	\$0	\$444	\$0	\$1,062	\$0	\$1,062	\$0	\$0	
005D	Depreciation Buildings - Animal Control	\$0	\$979	\$0	\$1,765	\$0	\$1,765	\$0	\$0	
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$37,072	\$0	\$113,757	\$0	\$137,954	\$0	\$24,197	
OPERATING INCOME										
2633	Ranger Income	\$0	\$0	(\$400)	\$0	\$0	\$0	\$0	\$400	Decrease in ranger fees
2653	Fines & Penalties - Dog Act	(\$257)	\$0	(\$500)	\$0	(\$500)	\$0	\$0	\$0	
2663	Impounding Fees - Dogs	\$0	\$0	(\$1,210)	\$0	(\$127)	\$0	\$0	\$1,083	Decrease in impounding fees
2673	Dog Registrations	(\$2,621)	\$0	(\$3,150)	\$0	(\$3,850)	\$0	(\$700)	\$0	Increase in dog registrations
2674	Cat Registrations	(\$444)	\$0	(\$500)	\$0	(\$500)	\$0	\$0	\$0	
Sub Total - ANIMAL CONTROL OP/INC		(\$3,321)	\$0	(\$5,760)	\$0	(\$4,977)	\$0	(\$700)	\$1,483	
Total - ANIMAL CONTROL		(\$3,321)	\$37,072	(\$5,760)	\$113,757	(\$4,977)	\$137,954	(\$700)	\$25,680	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		OTHER LAW ORDER & PUBLIC SAFETY								
		OPERATING EXPENDITURE								
2832	Vehicle Impounding	\$0	\$308	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
2845	Community Emergency Response Expenses	\$0	\$263	\$0	\$0	\$0	\$263	\$0	\$263	Increase in materials expense for radio batteries
2862	Local Law review	\$0	\$0	\$0	\$6,000	\$0	\$6,000	\$0	\$0	
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	\$0	\$570	\$0	\$7,500	\$0	\$7,763	\$0	\$263	
		OPERATING INCOME								
2863	Income - Misc Other Law & Order	(\$810)	\$0	\$0	\$0	(\$810)	\$0	(\$810)	\$0	Increase in abandoned vehicle fees
	Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	(\$810)	\$0	\$0	\$0	(\$810)	\$0	(\$810)	\$0	
	Total - OTHER LAW ORDER PUBLIC SAFETY	(\$810)	\$570	\$0	\$7,500	(\$810)	\$7,763	(\$810)	\$263	
	Total - LAW ORDER & PUBLIC SAFETY	(\$46,335)	\$227,654	(\$256,136)	\$647,806	(\$232,094)	\$563,876	(\$136,163)	\$76,275	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
	HEALTH									
	HEALTH ADMINISTRATION & INSPECTION									
	OPERATING EXPENDITURE									
3102	Health - Salaries	\$0	\$0	\$0	\$109,243	\$0	\$0	(\$109,243)		\$0 Salary now allocated to Admin salaries GL
3132	Superannuation	\$0	\$7,229	\$0	\$13,109	\$0	\$0	(\$13,109)		\$0 Superannuation now allocated to Admin Super GL
3142	Fringe Benefits Tax	\$0	\$0	\$0	\$12,000	\$0	\$0	(\$12,000)		\$0 FBT expense now allocated to Admin FBT GL
3162	Health - Other Employment Costs	\$0	\$3,013	\$0	\$5,840	\$0	\$3,580	(\$2,260)		\$0 Admin GL Workers Compensation insurance allocated to
3164	Health - Contractors	\$0	\$9,005	\$0	\$56,000	\$0	\$56,000	\$0		\$0
3212	Admin Allocation to HIA - Cash	\$0	\$8,304	\$0	\$59,821	\$0	\$68,832	\$0		\$9,011
3242	Analytical Expenses	\$0	\$492	\$0	\$1,000	\$0	\$492	(\$508)		\$0 Decrease in analytical expenses
3252	Administration Allocated - Non-cash	\$0	\$666	\$0	\$1,593	\$0	\$1,593	\$0		\$0
	Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$28,709	\$0	\$258,606	\$0	\$130,497	(\$137,120)		\$9,011
	OPERATING INCOME									
3223	Health Act fees, Licences	(\$1,548)	\$0	(\$2,500)	\$0	(\$2,500)	\$0	\$0		\$0
3233	Septic Tank Inspection Fees	(\$236)	\$0	(\$500)	\$0	(\$345)	\$0	\$0		\$155 Decrease in inspection fees
	Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$1,784)	\$0	(\$3,000)	\$0	(\$2,845)	\$0	\$0		\$155
	Total - HEALTH ADMIN & INSPECTION	(\$1,784)	\$28,709	(\$3,000)	\$258,606	(\$2,845)	\$130,497	(\$137,120)		\$9,166

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And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		OTHER HEALTH								
		OPERATING EXPENDITURE								
3360	Doctor Services Expenses	\$0	\$64,063	\$0	\$250,000	\$0	\$256,250	\$0	\$6,250	Increase in doctor contribution
3361	Interest Paid on Loans	\$0	\$270	\$0	\$1,647	\$0	\$1,647	\$0	\$0	
New	Vehicle Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3368	Loan Guarantee Fee	\$0	\$0	\$0	\$675	\$0	\$675	\$0	\$0	
009D	Depreciation Buildings	\$0	\$11,241	\$0	\$20,245	\$0	\$20,245	\$0	\$0	
	Sub Total - OTHER HEALTH OP/EXP	\$0	\$75,574	\$0	\$272,567	\$0	\$278,817	\$0	\$6,250	
	OPERATING INCOME									
	Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - OTHER HEALTH	\$0	\$75,574	\$0	\$272,567	\$0	\$278,817	\$0	\$6,250	
	Total - HEALTH	(\$1,784)	\$104,283	(\$3,000)	\$531,173	(\$2,845)	\$409,314	(\$137,120)	\$15,416	

**SHIRE OF KOJONUP
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And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
EDUCATION & WELFARE										
EDUCATION										
OPERATING EXPENDITURE										
3455	Play in the Park	\$0	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$0	
3452	Smart Start Expenses	\$0	\$0	\$0	\$3,115	\$0	\$3,115	\$0	\$0	
Sub Total - EDUCATION OP/EXP		\$0	\$0	\$0	\$5,615	\$0	\$5,615	\$0	\$0	
OPERATING INCOME										
Sub Total-EDUCATION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - EDUCATION		\$0	\$0	\$0	\$5,615	\$0	\$5,615	\$0	\$0	

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Details By function Under The Following Programme Titles
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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	COMMENT
PRE-SCHOOL/OTHER EDUCATION										
OPERATING EXPENDITURE										
3462	Child Care Centre - Building Maint	\$0	\$2,062	\$0	\$2,750	\$0	\$3,264	\$0	\$514	Increase in plumbing repairs for replacement HWS
3476	Play Group Community Assistance	\$0	\$79	\$0	\$0	\$0	\$79	\$0	\$79	Increase in working with children's check
3477	Kindy Café	\$0	\$2,125	\$0	\$15,200	\$0	\$4,265	(\$10,935)	\$0	Decrease in wages Increase in contractor expense for window repairs, Increase in electricity, decrease in insurance premium
3472	Playgroup/Toy Library - Building Maint	\$0	\$4,187	\$0	\$5,578	\$0	\$6,839	\$0	\$1,261	
3474	Playgroup/Toy Library - Grounds Maint	\$0	\$130	\$0	\$3,370	\$0	\$3,370	\$0	\$0	
3478	SPARK - Expenditure	\$0	\$1,697	\$0	\$3,000	\$0	\$3,000	\$0	\$0	
006D	DEPRECIATION (SCH 8)	\$0	\$9,699	\$0	\$17,465	\$0	\$17,465	\$0	\$0	
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$19,979	\$0	\$47,363	\$0	\$38,282	(\$10,935)	\$1,854	
OPERATING INCOME										
3463	Occasional Care Rent	(\$1,251)	\$0	(\$2,500)	\$0	(\$2,500)	\$0	\$0	\$0	
3465	Grant - Kindy Café	(\$7,168)	\$0	(\$14,900)	\$0	(\$7,168)	\$0	\$0	\$7,732	Decrease in café operating grant
3473	Playgroup/Toy Library Fees	\$0	\$0	(\$180)	\$0	\$0	\$0	\$0	\$180	Decrease in toy library fees
3475	SPARK - Income	(\$1,350)	\$0	(\$3,000)	\$0	(\$3,000)	\$0	\$0	\$0	
Sub Total - OTHER EDUCATION OP/INC		(\$9,769)	\$0	(\$20,580)	\$0	(\$12,668)	\$0	\$0	\$7,912	
Total - OTHER EDUCATION		(\$9,769)	\$19,979	(\$20,580)	\$47,363	(\$12,668)	\$38,282	(\$10,935)	\$9,766	
Total - EDUCATION & WELFARE		(\$9,769)	\$19,979	(\$20,580)	\$52,978	(\$12,668)	\$43,897	(\$10,935)	\$9,766	

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And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
HOUSING										
SPRING HAVEN HOUSING										
3914	Utilities	\$0	\$17	\$0	\$0	\$0	\$17	\$0	\$17	
3916	Insurance	\$0	\$4,054	\$0	\$0	\$0	\$4,054	\$0	\$4,054	Increase in insurance premium allocation
3992	Administration Allocated - Cash	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
012D	Spring Haven Depreciation	\$0	\$34,809	\$0	\$70,400	\$0	\$70,400	\$0	\$0	
013D	Spring Haven Depreciation	\$0	\$1,071	\$0	\$2,250	\$0	\$2,250	\$0	\$0	
Sub Total - SPRING HAVEN HOUSING OP/EXP		\$0	\$39,951	\$0	\$72,650	\$0	\$76,721	\$0	\$4,071	
OPERATING INCOME										
Sub Total - SPRING HAVEN HOUSING OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - SPRING HAVEN HOUSING		\$0	\$39,951	\$0	\$72,650	\$0	\$76,721	\$0	\$4,071	
STAFF HOUSING										
OPERATING EXPENDITURE										
3768	Staff Housing Building Maintenance	\$0	\$6,306	\$0	\$9,887	\$0	\$13,514	\$0	\$3,627	Increase for replacement air conditioner and plumbing repairs
3769	Staff Housing - Operating Expenses	\$0	\$17,006	\$0	\$42,261	\$0	\$42,261	\$0	\$0	
3764	Staff Housing - Ground Maint. Various	\$0	\$24,704	\$0	\$28,181	\$0	\$34,246	\$0	\$6,065	Increase in wages and overheads.
3767	Housing - Great Southern Homes MoU Expenses	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$0	
3770	Loan Guarantee Fee L135, L140, L144 & L148	\$0	\$0	\$0	\$6,615	\$0	\$6,615	\$0	\$0	
3771	Staff Housing Loan Interest	\$0	\$8,094	\$0	\$23,769	\$0	\$23,769	\$0	\$0	
011D	Housing Depreciation	\$0	\$89,465	\$0	\$86,610	\$0	\$86,610	\$0	\$0	
Sub Total - STAFF HOUSING OP/EXP		\$0	\$145,575	\$0	\$227,323	\$0	\$237,015	\$0	\$9,692	
OPERATING INCOME										
3703	Residential Rent - Staff	(\$4,452)	\$0	(\$13,800)	\$0	(\$8,586)	\$0	\$0	\$5,214	Decrease in staff rent income
3706	Operating Grants, Subsidies & Contributions	(\$30,000)	\$0	(\$30,000)	\$0	(\$30,000)	\$0	\$0	\$0	
Sub Total - STAFF HOUSING OP/INC		(\$34,452)	\$0	(\$43,800)	\$0	(\$38,586)	\$0	\$0	\$5,214	
Total - STAFF HOUSING		(\$34,452)	\$145,575	(\$43,800)	\$227,323	(\$38,586)	\$237,015	\$0	\$14,906	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
HOUSING OTHER										
OPERATING EXPENDITURE										
4062	Loton Close ILU's Building Maint	\$0	\$6,166	\$0	\$10,383	\$0	\$11,879	\$0	\$1,496	Increase in electrical repairs and lock replacement
4064	Loton Close ILU's Grounds Maint	\$0	\$1,518	\$0	\$9,810	\$0	\$5,890	(\$3,920)	\$0	Decrease in wages and overheads
4065	Loton Close ILU's Utilities	\$0	\$18,209	\$0	\$33,670	\$0	\$37,450	\$0	\$3,780	Increase in electricity expenses, decrease in water expenses
4066	Loton Close ILU's Insurance	\$0	\$3,975	\$0	\$8,350	\$0	\$7,949	(\$401)	\$0	Decrease in insurance
4202	J Sullivan Units Building Maintenance	\$0	\$486	\$0	\$17,555	\$0	\$17,555	\$0	\$0	
4204	J Sullivan Units Grounds Maintenance	\$0	\$6	\$0	\$5,500	\$0	\$3,050	(\$2,450)	\$0	Decrease in wages and overheads
4205	J Sullivan Units Utilities	\$0	\$3,166	\$0	\$10,910	\$0	\$10,910	\$0	\$0	
4206	J Sullivan Units Insurance	\$0	\$979	\$0	\$2,055	\$0	\$1,958	(\$97)	\$0	Decrease in insurance
4254	Interest Paid on Loans	\$0	\$1,314	\$0	\$8,546	\$0	\$8,546	\$0	\$0	
4255	Loan Guarantee Fee (Housing Other)	\$0	\$0	\$0	\$3,470	\$0	\$3,470	\$0	\$0	
4232	Bagg Street Units Operating	\$0	\$3,743	\$0	\$6,006	\$0	\$6,156	\$0	\$150	Increase in materials expense
4256	GROH - Building Maintenance	\$0	\$3,988	\$0	\$13,705	\$0	\$13,613	(\$92)	\$0	Decrease in insurance
Sub Total - HOUSING OTHER OP/EXP		\$0	\$43,551	\$0	\$129,960	\$0	\$128,426	(\$6,960)	\$5,426	
OPERATING INCOME										
4083	Loton Close ILU's Rent	(\$90,220)	\$0	(\$166,920)	\$0	(\$180,000)	\$0	(\$13,080)	\$0	Increase in rent income
4103	Loton Close ILU's - Power Recoups	(\$10,853)	\$0	(\$13,500)	\$0	(\$15,000)	\$0	(\$1,500)	\$0	Increase in reimbursements for electricity
4203	J Sullivan Units - Rent	(\$16,081)	\$0	(\$37,000)	\$0	(\$32,162)	\$0	\$0	\$4,838	Decrease in rent income
4243	GROH - Rent	(\$68,027)	\$0	(\$145,200)	\$0	(\$137,544)	\$0	\$0	\$7,656	Decrease in rent income
Sub Total - HOUSING OTHER OP/INC		(\$185,181)	\$0	(\$362,620)	\$0	(\$364,706)	\$0	(\$14,580)	\$12,494	
Total - HOUSING OTHER		(\$185,181)	\$43,551	(\$362,620)	\$129,960	(\$364,706)	\$128,426	(\$21,540)	\$17,920	
Total - HOUSING		(\$219,633)	\$229,076	(\$406,420)	\$429,933	(\$403,292)	\$442,162	(\$21,540)	\$36,897	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
COMMUNITY AMENITIES										
SANITATION - HOUSEHOLD REFUSE										
OPERATING EXPENDITURE										
5022	Refuse Collection - Kerbside	\$0	\$30,431	\$0	\$81,500	\$0	\$81,500	\$0	\$0	
5012	Refuse Site Maintenance	\$0	\$0	\$0	\$6,560	\$0	\$5,060	(\$1,500)	\$0	
5013	Refuse Site Rehabilitation	\$0	\$86	\$0	\$3,102	\$0	\$3,102	\$0	\$0	
5002	Recycling Depot/Transfer Stn - Contract	\$0	\$81,520	\$0	\$204,495	\$0	\$204,495	\$0	\$0	
5122	Recycling Collection - Kerbside	\$0	\$34,649	\$0	\$73,700	\$0	\$73,700	\$0	\$0	
5142	Recycling Education	\$0	\$930	\$0	\$250	\$0	\$930	\$0	\$680	Increase in other expenses for waste calendars
014D	Depreciation (Sch 10)	\$0	\$2,246	\$0	\$4,045	\$0	\$4,045	\$0	\$0	
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$149,862	\$0	\$373,652	\$0	\$372,832	(\$1,500)	\$680	
OPERATING INCOME										
5023	Collection Charges - Kerbside	(\$287,080)	\$0	(\$293,800)	\$0	(\$287,080)	\$0	\$0	\$6,720	Decrease in bin collection fees
5033	Recycling/Transfer Station Rental	\$0	\$0	(\$2,300)	\$0	(\$2,300)	\$0	\$0	\$0	
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$287,080)	\$0	(\$296,100)	\$0	(\$289,380)	\$0	\$0	\$6,720	
Total - SANITATION HOUSEHOLD REFUSE		(\$287,080)	\$149,862	(\$296,100)	\$373,652	(\$289,380)	\$372,832	(\$1,500)	\$7,400	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
SANITATION OTHER										
OPERATING EXPENDITURE										
5027	Verge Pick Up - Hard Waste	\$0	\$0	\$0	\$30,000	\$0	\$0	(\$30,000)	\$0	Hard waste pickup not occurring
5251	Street Bins Collection - Contract	\$0	\$24,061	\$0	\$42,500	\$0	\$48,122	\$0	\$5,622	Increase in street bin collection expenses
5262	Repair Street Bins	\$0	\$0	\$0	\$200	\$0	\$200	\$0	\$0	
5263	Drum Muster	\$0	\$0	\$0	\$2,500	\$0	\$2,500	\$0	\$0	
5264	Transport of Waste & Loader Hire	\$0	\$31,741	\$0	\$83,800	\$0	\$83,800	\$0	\$0	
Sub Total - SANITATION OTHER OP/EXP		\$0	\$55,802	\$0	\$159,000	\$0	\$134,622	(\$30,000)	\$5,622	
OPERATING INCOME										
5303	Litter Infringements	\$0	\$0	(\$200)	\$0	\$0	\$0	\$0	\$200	
5304	Drum Muster Reimbursement Income	\$0	\$0	(\$2,500)	\$0	(\$2,500)	\$0	\$0	\$0	
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	(\$2,700)	\$0	(\$2,500)	\$0	\$0	\$200	
Total - SANITATION OTHER		\$0	\$55,802	(\$2,700)	\$159,000	(\$2,500)	\$134,622	(\$30,000)	\$5,822	
SEWERAGE										
OPERATING EXPENDITURE										
5090	Liquid Waste Pond - Maintenance	\$0	\$1,304	\$0	\$1,370	\$0	\$1,304	(\$66)	\$0	Decrease in liquid waste licence fee
Sub Total - SEWERAGE OP/EXP		\$0	\$1,304	\$0	\$1,370	\$0	\$1,304	(\$66)	\$0	
OPERATING INCOME										
Sub Total - SEWERAGE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - SEWERAGE		\$0	\$1,304	\$0	\$1,370	\$0	\$1,304	(\$66)	\$0	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
PROTECTION OF THE ENVIRONMENT										
OPERATING EXPENDITURE										
5616	NRM - Salaries & Wages/Consultancy Fees	\$0	\$375	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
5681	Noxious Weeds	\$0	\$0	\$0	\$4,637	\$0	\$4,637	\$0	\$0	
5686	NRM - Environmental Reserve M'ment	\$0	\$14,574	\$0	\$13,300	\$0	\$15,300	\$0	\$2,000	Increase in contractor expenses for sand for water tank installation
5687	Reserve Clean Up	\$0	\$0	\$0	\$20,556	\$0	\$19,856	(\$700)	\$0	
5752	Administration Allocation Cash	\$0	\$16,609	\$0	\$19,940	\$0	\$22,944	\$0	\$3,004	
5742	Administration Allocation Non-Cash	\$0	\$1,110	\$0	\$2,655	\$0	\$2,655	\$0	\$0	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$32,667	\$0	\$66,088	\$0	\$70,392	(\$700)	\$5,004	
OPERATING INCOME										
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$32,667	\$0	\$66,088	\$0	\$70,392	(\$700)	\$5,004	
TOWN PLANNING AND REGIONAL DEVELOPMENT										
OPERATING EXPENDITURE										
5842	Town Planning Expenses	\$0	\$29,803	\$0	\$30,000	\$0	\$57,097	\$0	\$27,097	Increase in expenses for planning assessment fees for windfarms - offset by income received in GL 5973.
5922	TPS Review	\$0	\$12,228	\$0	\$25,000	\$0	\$25,000	\$0	\$0	
5962	Administration Allocated Cash	\$0	\$6,304	\$0	\$59,821	\$0	\$68,832	\$0	\$9,011	
5832	Administration Allocated Non-Cash	\$0	\$444	\$0	\$1,062	\$0	\$1,062	\$0	\$0	
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$50,779	\$0	\$115,883	\$0	\$151,991	\$0	\$36,108	
OPERATING INCOME										
5973	Planning Fees	(\$71,265)	\$0	(\$6,500)	\$0	(\$75,800)	\$0	(\$69,300)	\$0	Increase in planning application fees
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$71,265)	\$0	(\$6,500)	\$0	(\$75,800)	\$0	(\$69,300)	\$0	
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$71,265)	\$50,779	(\$6,500)	\$115,883	(\$75,800)	\$151,991	(\$69,300)	\$36,108	

**SHIRE OF KOJONUP
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Details By function Under The Following Programme Titles
And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
COMMUNITY AMENITIES - CEMETERIES										
OPERATING EXPENDITURE										
5999	Cemetery Digital Database	\$0	\$0	\$0	\$1,300	\$0	\$1,300	\$0	\$0	
6001	Cemetery - Grave Digging	\$0	\$30,116	\$0	\$45,225	\$0	\$55,700	\$0	\$10,475	Increase in wages, overheads and plant costs
6006	Kojonup Cemetery - Niche Wall Maint	\$0	\$66	\$0	\$1,625	\$0	\$890	(\$735)	\$0	
6002	Kojonup Cemetery - Grounds Maint	\$0	\$14,747	\$0	\$20,685	\$0	\$25,850	\$0	\$5,165	Increase in wages, overheads and plant costs. Increase in contractor expenses for maintenance
6000	Kojonup Cemetery - Trees	\$0	\$0	\$0	\$1,501	\$0	\$1,501	\$0	\$0	
6012	Boscabel Cemetery - Grounds Maint	\$0	\$290	\$0	\$590	\$0	\$620	\$0	\$30	Increase in plant costs
6014	Muradup Cemetery - Grounds Maintenance	\$0	\$4,260	\$0	\$5,175	\$0	\$5,675	\$0	\$500	Increase in plant costs
015D	Community Amenities Buildings Depreciation	\$0	\$27,314	\$0	\$47,405	\$0	\$47,405	\$0	\$0	
Sub Total - COMMUNITY AMEN - CEMETERIES OP/EXP		\$0	\$76,794	\$0	\$123,506	\$0	\$138,941	(\$735)	\$16,170	
OPERATING INCOME										
6013	Cemetery Fees (Inc Gst)	(\$11,057)	\$0	(\$10,000)	\$0	(\$15,000)	\$0	(\$5,000)	\$0	Increase in cemetery fee income
6023	Cemetery Fees Licences (Not Inc Gst)	(\$769)	\$0	(\$2,000)	\$0	(\$2,000)	\$0	\$0	\$0	
Sub Total - COMMUNITY AMEN - CEMETERIES OP/INC		(\$11,826)	\$0	(\$12,000)	\$0	(\$17,000)	\$0	(\$5,000)	\$0	
Total - COMMUNITY AMENITIES CEMETERIES		(\$11,826)	\$76,794	(\$12,000)	\$123,506	(\$17,000)	\$138,941	(\$5,735)	\$16,170	

**SHIRE OF KOJONUP
BUDGET REVIEW REPORT**

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
COMMUNITY AMENITIES - PUBLIC CONVENIENCES & OTHER										
OPERATING EXPENDITURE										
6042	Harrison Place Conveniences - Maint	\$0	\$133	\$0	\$250	\$0	\$383	\$0	\$133	Increase in electrical repairs
6044	Harrison Place Conveniences - Cleaning	\$0	\$12,671	\$0	\$22,550	\$0	\$23,662	\$0	\$1,112	Increase in insurance premium
6034	CWA - Building Maintenance	\$0	\$783	\$0	\$2,378	\$0	\$4,873	\$0	\$2,495	Increase in wages, overheads and plant costs.
6052	Town Street & Park Seating	\$0	\$0	\$0	\$1,113	\$0	\$1,113	\$0	\$0	Increase in electricity expenses.
6112	Community Resource Centre / Telecentre	\$0	\$833	\$0	\$3,488	\$0	\$3,108	(\$380)	\$0	Decrease in water expenses
6142	Administration Allocated Non-Cash	\$0	\$1,110	\$0	\$2,655	\$0	\$2,655	\$0	\$0	
6152	Administration Allocated Cash	\$0	\$18,685	\$0	\$59,821	\$0	\$68,832	\$0	\$9,011	
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/EXP		\$0	\$34,214	\$0	\$92,255	\$0	\$104,626	(\$380)	\$12,751	
OPERATING INCOME										
Sub Total - COMMUNITY AMEN - PUBLIC CONVEN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - COMMUNITY AMENITIES PUBLIC CONVEN & OTHER		\$0	\$34,214	\$0	\$92,255	\$0	\$104,626	(\$380)	\$12,751	
COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT										
OPERATING EXPENDITURE										
6064	Men's Shed - Building Maintenance	\$0	\$874	\$0	\$1,170	\$0	\$5,424	\$0	\$4,254	Increase in insurance premium and ESL expense
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/EXP		\$0	\$874	\$0	\$1,170	\$0	\$5,424	\$0	\$4,254	
OPERATING INCOME										
Sub Total - COMMUNITY AMEN - COMMUNITY DEV OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - COMMUNITY AMENITIES - COMMUNITY DEVELOPMENT		\$0	\$874	\$0	\$1,170	\$0	\$5,424	\$0	\$4,254	
Total - COMMUNITY AMENITIES		(\$370,171)	\$402,296	(\$317,300)	\$932,923	(\$384,680)	\$980,132	(\$107,681)	\$87,510	

SHIRE OF KOJONUP
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And Type Of Activities Within The Programme

ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
RECREATION & CULTURE										
PUBLIC HALL & CIVIC CENTRES										
OPERATING EXPENDITURE										
6202	Memorial Hall - Cleaning & Operations	\$0	\$12,348	\$0	\$24,710	\$0	\$25,895	\$0	\$1,185	Increase in wages and overheads. Decrease in water expenses and insurance premium
6212	RSL Hall - Cleaning & Operations	\$0	\$1,463	\$0	\$4,638	\$0	\$4,474	(\$164)	\$0	Decrease in insurance
	Memorial Hall - Building Maintenance			\$0	\$7,376	\$0	\$10,638			Increase in wages and overheads. Increase in electrical repairs, building maintenance and gas.
6214		\$0	\$6,840					\$0	\$3,262	
6216	Mobrup Hall - Building Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Muradup Hall - Building Expenses			\$0	\$2,010	\$0	\$3,400			Increase in materials expense, Increase in electrical repairs, decrease in insurance
6218		\$0	\$2,045					\$0	\$1,390	
6219	Qualeup Hall - Building Expenses	\$0	\$186	\$0	\$330	\$0	\$446	\$0	\$116	Increase in electrical repairs.
6224	Memorial Hall - Grounds Maintenance	\$0	\$8,500	\$0	\$14,226	\$0	\$14,226	\$0	\$0	
	Boscabel Hall - Building Expenses			\$0	\$945	\$0	\$4,497			Increase in materials for water tank locks, increase in building maintenance expenses.
6227		\$0	\$629					\$0	\$3,552	
6232	All Halls - Cutlery & Crockery	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
	RSL Hall - Building Maintenance			\$0	\$2,780	\$0	\$2,501			Increase in electrical repairs, decrease in ESL expense
6324		\$0	\$959					(\$279)	\$0	
6146	Interest on Loan - Loan 146 & 149	\$0	\$8,794	\$0	\$18,565	\$0	\$18,565	\$0	\$0	
6147	Loan Guarantee Fee - Loan 146 & 149	\$0	\$0	\$0	\$3,250	\$0	\$3,250	\$0	\$0	
016D	Public Halls Building Depreciation	\$0	\$34,649	\$0	\$62,285	\$0	\$62,285	\$0	\$0	
	Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$76,413	\$0	\$143,115	\$0	\$152,177	(\$443)	\$9,505	
OPERATING INCOME										
6203	Memorial Hall Rentals	(\$1,355)	\$0	(\$1,625)	\$0	(\$1,355)	\$0	\$0	\$270	Decrease in hall rental income
6213	RSL Hall Rentals	(\$900)	\$0	(\$1,255)	\$0	(\$1,255)	\$0	\$0	\$0	
	Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$2,255)	\$0	(\$2,880)	\$0	(\$2,610)	\$0	\$0	\$270	
	Total - PUBLIC HALL & CIVIC CENTRES	(\$2,255)	\$76,413	(\$2,880)	\$143,115	(\$2,610)	\$152,177	(\$443)	\$9,775	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OTHER RECREATION & SPORT										
OPERATING EXPENDITURE										
	Kojonup Springs Conveniences			\$0	\$24,333	\$0	\$25,016			Increase in materials expense and insurance, Decrease in water expense
6362		\$0	\$14,170					\$0	\$683	
6364	Kojonup Springs Grounds Maintenance	\$0	\$5,791	\$0	\$13,400	\$0	\$13,400	\$0	\$0	
6372	Apex Park Conveniences - Operating	\$0	\$25,901	\$0	\$52,852	\$0	\$52,772	(\$80)	\$0	Increase in plant costs, decrease in insurance
6373	Apex Park Conveniences - Building Maint	\$0	\$1,127	\$0	\$3,580	\$0	\$3,580	\$0	\$0	
	Apex Park - Grounds Maint			\$0	\$59,680	\$0	\$74,193			Increase in wages, overheads and plant costs. Increase in materials expense, decrease in water expense.
6374		\$0	\$37,192					\$0	\$14,513	
6382	Railway Reserve Conveniences	\$0	\$1,130	\$0	\$3,450	\$0	\$3,450	\$0	\$0	
	Newstead Park - Grounds Maint			\$0	\$8,975	\$0	\$9,825			Increase in wages, overheads and plant costs. Decrease in water expense.
6392		\$0	\$5,718					\$0	\$850	
	Railway Reserve Grounds Maint			\$0	\$16,745	\$0	\$20,188			Increase in wages, overheads and plant costs. Decrease in insurance.
6394		\$0	\$14,226					\$0	\$3,443	
	Sports Complex - Netball Conveniences			\$0	\$8,595	\$0	\$8,678			Increase in Electricity, decrease in ESL expense
6402		\$0	\$4,362					\$0	\$83	
	Sports Complex - Netball Area Maint			\$0	\$3,610	\$0	\$2,975			Decrease in wages and overheads. Increase in Materials expense and plant costs.
6403		\$0	\$1,581					(\$635)	\$0	
6404	Sports Complex - Grounds Maint	\$0	\$80,346	\$0	\$168,175	\$0	\$163,135	(\$5,040)	\$0	Decrease in plant costs
6408	Sports Complex - Conveniences	\$0	\$3,833	\$0	\$5,148	\$0	\$6,057	\$0	\$909	Increase in carpet cleaning expense
6412	Hillman Park - Grounds Maint	\$0	\$7,539	\$0	\$11,973	\$0	\$14,000	\$0	\$2,027	Increase in wages, overheads and plant costs
	Sports Complex - Reticulation			\$0	\$26,490	\$0	\$18,355			Decrease in wages and overheads. Increase in contractor expense for reticulation repairs.
6414		\$0	\$9,693					(\$8,135)	\$0	
6415	Oval Lighting	\$0	\$2,899	\$0	\$4,800	\$0	\$4,800	\$0	\$0	
	Kojonup Bk (Piesse Park) - Grounds Maint			\$0	\$16,310	\$0	\$17,800			Increase in contractor expense for bollards install
6422		\$0	\$7,725					\$0	\$1,490	
	Sports Complex - Hockey Club Building			\$0	\$1,543	\$0	\$2,172			Increase in contractor expense for roof leak repairs
6425		\$0	\$762					\$0	\$629	
	Turkey Nest Dam Maintenance			\$0	\$12,558	\$0	\$5,425			Decrease in wages, overheads and plant costs. Decrease in electricity expenses
6434		\$0	\$1,215					(\$7,133)	\$0	
	Water - Showgrounds Maint			\$0	\$4,983	\$0	\$8,794			Decrease in wages and overheads. Increase in contractor expense for sand pad for tank.
6435		\$0	\$4,909					\$0	\$3,811	
6444	Muradup Townsite Grounds	\$0	\$6,114	\$0	\$5,075	\$0	\$8,290	\$0	\$3,215	Increase in wages, overheads and plant costs.
6452	Playground Safety & Minor Upgrades	\$0	\$0	\$0	\$2,240	\$0	\$2,090	(\$150)	\$0	
	Kojonup Town Entrances			\$0	\$5,120	\$0	\$1,825			Decrease in wages, overheads and plant costs.
6454		\$0	\$288					(\$3,295)	\$0	
6474	Industrial Area Slashing & Spraying	\$0	\$147	\$0	\$743	\$0	\$643	(\$100)	\$0	
6477	Sports Complex - Utilities & Insurance	\$0	\$8,197	\$0	\$20,035	\$0	\$19,237	(\$798)	\$0	Decrease in insurance
6492	Myrtle Benn Reserve	\$0	\$4	\$0	\$1,785	\$0	\$1,635	(\$150)	\$0	
6494	Sundry Reserves	\$0	\$369	\$0	\$8,495	\$0	\$6,445	(\$2,050)	\$0	
6496	Kojonup Golf Club Community Grant	\$0	\$0	\$0	\$245	\$0	\$245	\$0	\$0	
6552	Sports Complex - Cleaning	\$0	\$2,600	\$0	\$7,030	\$0	\$6,800	(\$230)	\$0	Decrease in wages and overheads
	Sports Complex - Building Maint			\$0	\$9,993	\$0	\$9,644			Decrease in wages and overheads. Increase in gas expenses and replacement locks
6554		\$0	\$5,514					(\$349)	\$0	
6558	Loan Guarantee Fee - Loans 134, 136, 142, 143	\$0	\$0	\$0	\$10,115	\$0	\$10,115	\$0	\$0	
6559	Recreation - Interest on Loans	\$0	\$11,289	\$0	\$45,884	\$0	\$45,884	\$0	\$0	
6592	Skate Park	\$0	\$348	\$0	\$715	\$0	\$715	\$0	\$0	
6792	Admin Allocation - Cash	\$0	\$16,193	\$0	\$39,881	\$0	\$45,888	\$0	\$6,007	
7107	Polocrosse Works Requested	\$0	\$0	\$0	\$221	\$0	\$221	\$0	\$0	
017D	Other Sport Buildings Depreciation	\$0	\$187,938	\$0	\$373,301	\$0	\$373,301	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$469,122	\$0	\$978,078	\$0	\$987,593	(\$28,145)	\$37,660	

SHIRE OF KOJONUP
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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OPERATING INCOME										
6564	Kidsport Funding	(\$909)	\$0	\$0	\$0	(\$909)	\$0	(\$909)	\$0	Increase in Kidzsport funding
6523	Complex Bldg Fees	(\$2,827)	\$0	(\$4,500)	\$0	(\$4,500)	\$0	\$0	\$0	
6533	Rec Ground Lease Fees	\$0	\$0	(\$3,000)	\$0	(\$3,000)	\$0	\$0	\$0	
6553	Contribution-Dept Education - Oval	\$0	\$0	(\$36,000)	\$0	(\$36,000)	\$0	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,736)	\$0	(\$43,500)	\$0	(\$44,409)	\$0	(\$909)	\$0	
Total - OTHER RECREATION & SPORT		(\$3,736)	\$469,122	(\$43,500)	\$978,078	(\$44,409)	\$987,593	(\$29,054)	\$37,660	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
SWIMMING AREAS & BEACHES										
OPERATING EXPENDITURE										
6252	Building Maintenance	\$0	\$2,008	\$0	\$4,650	\$0	\$4,855	\$0	\$205	
6254	Consumables & Minor Expenses	\$0	\$1,325	\$0	\$1,500	\$0	\$2,000	\$0	\$500	Increase in materials expense
6257	Utilities & Telephone	\$0	\$8,621	\$0	\$39,330	\$0	\$35,640	(\$3,690)	\$0	Decrease in water expenses
6258	Insurance	\$0	\$8,829	\$0	\$14,008	\$0	\$20,993	\$0	\$6,985	Increase in workers compensation insurance - Need to review W/C allocations in all areas
6261	Maintenance - Pool Building	\$0	\$3,476	\$0	\$6,941	\$0	\$8,267	\$0	\$1,326	Decrease in wages and overheads. Increase in materials for signage.
6262	Grounds Maintenance	\$0	\$10,212	\$0	\$12,825	\$0	\$15,540	\$0	\$2,715	Increase in wages, overheads and plant costs
6264	Swimming Pool - Chemicals	\$0	\$6,988	\$0	\$9,000	\$0	\$14,000	\$0	\$5,000	Increase in chemical purchases
6271	Non-Capital Purchases per 10yr Plan	\$0	\$0	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
6272	Equipment Maintenance	\$0	\$3,834	\$0	\$8,600	\$0	\$11,907	\$0	\$3,307	Increase in wages and overheads
6274	Kiosk - COGS	\$0	\$3,591	\$0	\$6,790	\$0	\$8,500	\$0	\$1,710	Increase in kiosk purchases
6352	Swimming Pool Salaries	\$0	\$52,895	\$0	\$126,997	\$0	\$126,997	\$0	\$0	
6353	Superannuation	\$0	\$5,745	\$0	\$15,037	\$0	\$15,037	\$0	\$0	
6354	Conferences & Training	\$0	\$1,653	\$0	\$4,300	\$0	\$4,300	\$0	\$0	
6292	Administration Allocated Cash	\$0	\$8,304	\$0	\$39,881	\$0	\$45,888	\$0	\$6,007	
050D	Depreciation Buildings	\$0	\$27,258	\$0	\$54,275	\$0	\$54,275	\$0	\$0	
Sub Total - SWIMMING AREAS & BEACHES OP/EXP		\$0	\$144,741	\$0	\$345,634	\$0	\$369,699	(\$3,690)	\$27,755	
OPERATING INCOME										
6294	Pool Entry Fees	(\$6,468)	\$0	(\$4,200)	\$0	(\$6,936)	\$0	(\$2,736)	\$0	Increase in season ticket income
6295	Pool Kiosk Sales	(\$5,263)	\$0	(\$7,800)	\$0	(\$9,050)	\$0	(\$1,250)	\$0	Increase in kiosk sales income
6296	Pool Daily Entry Fees	(\$2,880)	\$0	(\$9,000)	\$0	(\$5,200)	\$0	\$0	\$3,800	Decrease in daily entry fees
Sub Total - SWIMMING AREAS & BEACHES OP/INC		(\$14,611)	\$0	(\$21,000)	\$0	(\$21,186)	\$0	(\$3,986)	\$3,800	
Total - SWIMMING AREAS & BEACHES		(\$14,611)	\$144,741	(\$21,000)	\$345,634	(\$21,186)	\$369,699	(\$7,676)	\$31,555	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
TV & RADIO BROADCASTING & RETRANSMISSION										
OPERATING EXPENDITURE										
6752	Television Translator	\$0	\$19	\$0	\$45	\$0	\$38	(\$7)	\$0	
6772	VHF Repeater Operating/Maintenance	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	
Sub Total - TV & RADIO RETRANSMISSION OP/EXP		0	\$19	\$0	\$145	\$0	\$138	(\$7)	\$0	
Total - TV & RADIO RETRANSMISSION		\$0	\$19	\$0	\$145	\$0	\$138	(\$7)	\$0	
LIBRARIES										
OPERATING EXPENDITURE										
6812	Library Salaries	\$0	\$68,831	\$0	\$96,453	\$0	\$96,453	\$0	\$0	
6842	Superannuation	\$0	\$2,586	\$0	\$15,559	\$0	\$15,559	\$0	\$0	
6852	Emp Insurances (Lib)	\$0	\$3,335	\$0	\$4,516	\$0	\$6,670	\$0	\$2,154	Increase in insurance
6862	Conference & Training (Lib)	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$0	\$0	
6882	Library Operating Expenses	\$0	\$872	\$0	\$6,500	\$0	\$6,500	\$0	\$0	
6892	Lib Software Licencing	\$0	\$5,547	\$0	\$4,165	\$0	\$5,547	\$0	\$1,382	Increase in contractor expenses for new computer and printer
6902	Library Resource Purchases	\$0	\$34	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
6903	Library Regional Activity Plan Contribution	\$0	\$1,904	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
6942	Administration Allocated Cash	\$0	\$8,304	\$0	\$19,940	\$0	\$22,944	\$0	\$3,004	Increase in admin allocations
6952	Administration Allocated Non-Cash	\$0	\$1,110	\$0	\$2,655	\$0	\$2,655	\$0	\$0	
Sub Total - LIBRARIES OP/EXP		\$0	\$92,522	\$0	\$154,788	\$0	\$161,328	\$0	\$6,540	
OPERATING INCOME										
6973	Sundry Income	(\$8,975)	\$0	(\$6)	\$0	(\$8,975)	\$0	(\$8,969)	\$0	Is there expenditure tied to the WAHF grant that needs to be included?
6993	Be Connected Income	(\$3,020)	\$0	\$0	\$0	(\$3,020)	\$0	(\$3,020)	\$0	Increase in book week grant
Sub Total - LIBRARIES OP/INC		(\$11,995)	\$0	(\$6)	\$0	(\$11,995)	\$0	(\$11,989)	\$0	
Total - LIBRARIES		(\$11,995)	\$92,522	(\$6)	\$154,788	(\$11,995)	\$161,328	(\$11,989)	\$6,540	

**SHIRE OF KOJONUP
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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
HERITAGE & OTHER CULTURE										
OPERATING EXPENDITURE										
7012	Historical Soc. Rooms	\$0	\$66	\$0	\$170	\$0	\$170			
7022	Old Military Barracks	\$0	\$396	\$0	\$1,616	\$0	\$1,616	\$0	\$0	
7024	Old Post Office - Building Maintenance	\$0	\$610	\$0	\$2,505	\$0	\$2,549	\$0	\$44	Increase for electrical repairs
7032	Elverd Cottage - Building Mtce	\$0	\$4,584	\$0	\$2,373	\$0	\$6,393	\$0	\$4,020	Increase in wages and overheads. Increase in contractor expenses for structural inspection
7034	Elverd Cottage - Ground Maint	\$0	\$1,940	\$0	\$3,219	\$0	\$3,785	\$0	\$566	Increase in wages and overheads.
7046	Old Post Office - Grounds Maintenance	\$0	\$43	\$0	\$1,375	\$0	\$1,130	(\$245)	\$0	Decrease in wages and overheads
7106	Showgrounds - Building Maintenance	\$0	\$2,550	\$0	\$5,341	\$0	\$5,460	\$0	\$119	Increase in fire equipment servicing expenses
7101	Annual Show - Works Assistance	\$0	\$11,877	\$0	\$17,505	\$0	\$17,505	\$0	\$0	
7103	Muradup & Jingalup War Memorials	\$0		\$0	\$245	\$0	\$245	\$0	\$0	
7222	Military Barracks - Ground Maint	\$0	\$2,114	\$0	\$3,878	\$0	\$4,582	\$0	\$704	Increase in wages and overheads
019D	Depreciation Buildings	\$0	\$10,152	\$0	\$19,600	\$0	\$19,600	\$0	\$0	
Sub Total - OTHER CULTURE OP/EXP		\$0	\$34,333	\$0	\$57,827	\$0	\$63,035	(\$245)	\$5,453	
OPERATING INCOME										
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER CULTURE		\$0	\$34,333	\$0	\$57,827	\$0	\$63,035	(\$245)	\$5,453	
Total - RECREATION AND CULTURE		(\$32,597)	\$817,149	(\$67,386)	\$1,679,587	(\$80,200)	\$1,733,970	(\$49,414)	\$90,983	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE										
OPERATING EXPENDITURE										
7632	Town Streets - Drainage Mtce	\$0	\$0	\$0	\$30,400	\$0	\$4,150	(\$26,250)	\$0	Decrease in wages, overheads and plant costs
7652	Road Maintenance	\$0	\$0	\$0	\$4,635	\$0	\$4,100	(\$535)	\$0	Decrease in wages and plant costs
	Bridge Maintenance			\$0	\$90,145	\$0	\$128,311		\$38,166	Decrease in bridge insurance, Increase in contractor expense for bridge repairs
7662		\$0	\$13,710					\$0		
7672	Footpath Maintenance	\$0	\$910	\$0	\$17,400	\$0	\$16,024	(\$1,376)	\$0	Decrease in wages and plant costs
7682	Lighting Of Streets	\$0	\$30,666	\$0	\$58,500	\$0	\$62,000	\$0	\$3,500	Increase in street lighting
7692	Depot Maint	\$0	\$16,171	\$0	\$28,712	\$0	\$34,582	\$0	\$5,870	Increase in electrical repairs
7694	Depot - Grounds & Nursery Maint	\$0	\$16,699	\$0	\$22,235	\$0	\$21,467	(\$768)	\$0	Decrease in wages and plant costs
7695	Depot - OHS Minor Items	\$0	\$0	\$0	\$1,268	\$0	\$1,268	\$0	\$0	
7704	Depot Cleaning	\$0	\$15,344	\$0	\$35,035	\$0	\$33,019	(\$2,016)	\$0	Decrease in wages
RM01	Grading - Winter	\$0	\$422,107	\$0	\$1,035,445	\$0	\$958,881	(\$76,564)	\$0	Decrease in wages and plant costs
RM03	Drainage Maintenance	\$0	\$150,503	\$0	\$197,325	\$0	\$170,325	(\$27,000)	\$0	Decrease in plant costs
RM04	Bitumen Patching/Repair	\$0	\$80,329	\$0	\$142,450	\$0	\$136,237	(\$6,213)	\$0	Decrease in wages and plant costs
RM05	Guide Post & Signage	\$0	\$35,131	\$0	\$113,725	\$0	\$53,071	(\$60,654)	\$0	Decrease wages, overheads and plant costs
RM06	Roadside Spraying	\$0	\$7,033	\$0	\$36,525	\$0	\$35,314	(\$1,211)	\$0	Decrease in wages and plant costs
RM08	Rural Limb & Tree Removal - Fallen	\$0	\$79,621	\$0	\$128,405	\$0	\$116,005	(\$12,400)	\$0	Decrease in wages and plant costs
RM10	Traffic Counter Transportation	\$0	\$2,733	\$0	\$14,625	\$0	\$6,542	(\$8,083)	\$0	Decrease in wages, overheads and plant costs
RM11	Kerb Maintenance	\$0	\$1,894	\$0	\$4,240	\$0	\$7,311	\$0	\$3,071	Decrease in wages and plant costs
RM15	Trees Rural Major Works	\$0	\$106,667	\$0	\$114,310	\$0	\$96,990	(\$17,320)	\$0	Decrease in wages and plant costs
	Townsite-Kojonup-Verge Mtce			\$0	\$60,725	\$0	\$101,214		\$40,489	Increase in wages and overheads. Increase in materials expense for chemicals, increase for contracty spraying
RM16		\$0	\$62,940					\$0		
RM17	Townsite Trees - General Mtce	\$0	\$3,600	\$0	\$16,350	\$0	\$13,028	(\$3,322)	\$0	Decrease in wages and plant costs
RM18	TOWNSITE TREES - UPGRADE, WATERING etc	\$0	\$0	\$0	\$7,875	\$0	\$6,034	(\$1,841)	\$0	Decrease in wages and plant costs
RM19	Townsite Trees - Pruning - Contractor	\$0	\$0	\$0	\$12,219	\$0	\$11,962	(\$257)	\$0	Decrease in wages
RM20	Road Accident Recovery	\$0	\$3,076	\$0	\$2,950	\$0	\$3,195	\$0	\$245	Increase in wages and overheads.
RM22	Removal of Street Trees	\$0	\$0	\$0	\$6,535	\$0	\$6,382	(\$153)	\$0	Decrease in wages and plant costs
RM23	Townsite Street Sweeping	\$0	\$3,900	\$0	\$10,500	\$0	\$10,500	\$0	\$0	
RM24	Carpark Line marking	\$0	\$859	\$0	\$5,500	\$0	\$5,500	\$0	\$0	
7701	Blackwood Rd Solar Dam Maintenance	\$0	\$0	\$0	\$1,984	\$0	\$1,685	(\$299)	\$0	Decrease in wages and plant costs
7702	Administration Allocated Cash	\$0	\$373,695	\$0	\$697,914	\$0	\$803,042	\$0	\$105,128	Increase in admin allocations
7703	Plant Auction Selling Expenses	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
020D	Depreciation on Road Assets	\$0	\$1,954,185	\$0	\$3,775,075	\$0	\$3,908,370	\$0	\$133,295	Increase in depreciation on Road assets
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$3,381,771	\$0	\$6,673,507	\$0	\$6,757,009	(\$246,262)	\$329,764	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OPERATING INCOME										
7405	Roads Grants RRG	(\$653,109)	\$0	(\$1,090,000)	\$0	(\$1,240,000)	\$0	(\$150,000)	\$0	Increase in RRG grant for Kojonup-Frankland Rd project
7415	Regional Road Safety Grants	(\$79,614)	\$0	\$0	\$0	(\$2,305,413)	\$0	(\$2,305,413)	\$0	Increase in Regional Road Safety grant
7375	Main Roads WA Direct Grant	(\$248,630)	\$0	(\$253,357)	\$0	(\$248,630)	\$0	\$0	\$4,727	Decrease in Direct Maintenance grant
7325	Grant - Special Commodity Route Funding	(\$17,220)	\$0	(\$34,000)	\$0	(\$34,000)	\$0	\$0	\$0	
7435	Roads to Recovery - Current Allocation	(\$17,370)	\$0	(\$1,241,133)	\$0	(\$1,070,800)	\$0	\$0	\$170,333	Decrease in RTR projects, funding reduced to match project spend
7605	Sale of Small Items	\$186	\$0	\$0	\$0	\$186	\$0	\$0	\$186	Reversal of debtor invoices raised
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$1,015,757)	\$0	(\$2,618,490)	\$0	(\$4,898,657)	\$0	(\$2,455,413)	\$175,246	
Total - MTCE STREETS ROADS DEPOTS		(\$1,015,757)	\$3,381,771	(\$2,618,490)	\$6,673,507	(\$4,898,657)	\$6,757,009	(\$2,701,675)	\$505,010	
AERODROMES										
OPERATING EXPENDITURE										
7762	Airport Building - Maintenance	\$0	\$2,995	\$0	\$4,102	\$0	\$5,879	\$0	\$1,777	Increase in electrical repairs
7761	Interest on Loan 141 (Airstrip)	\$0	\$257	\$0	\$1,565	\$0	\$1,565	\$0	\$0	
7764	Airport Building - Cleaning	\$0	\$508	\$0	\$1,043	\$0	\$1,043	\$0	\$0	
7771	Loan Guarantee Fee (Airstrip)	\$0	\$0	\$0	\$720	\$0	\$720	\$0	\$0	
7772	Airstrip Operations	\$0	\$0	\$0	\$50	\$0	\$50	\$0	\$0	
7774	Airstrip Ground Maintenance	\$0	\$30,202	\$0	\$38,905	\$0	\$41,070	\$0	\$2,165	Decrease in wages, overheads and plant costs. Increase in contractor expense for sand pad for water tanks
Sub Total - AERODROMES OP/EXP		\$0	\$33,963	\$0	\$46,385	\$0	\$50,327	\$0	\$3,942	
OPERATING INCOME										
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - AERODROMES		\$0	\$33,963	\$0	\$46,385	\$0	\$50,327	\$0	\$3,942	
Total - TRANSPORT		(\$1,015,757)	\$3,415,733	(\$2,618,490)	\$6,719,892	(\$4,898,657)	\$6,807,336	(\$2,701,675)	\$508,952	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		ECONOMIC SERVICES								
		RURAL SERVICES								
		OPERATING EXPENDITURE								
023D	Depreciation (Sch 13)	\$0	\$2,147	\$0	\$4,260	\$0	\$4,260	\$0	\$0	
8002	Water Standpipes	\$0	\$7,484	\$0	\$64,480	\$0	\$17,480	(\$47,000)	\$0	Decrease in water expense
8006	Rural Street Addressing	\$0	\$0	\$0	\$100	\$0	\$100	\$0	\$0	
	Sub Total - RURAL SERVICES OP/EXP	\$0	\$9,631	\$0	\$68,840	\$0	\$21,840	(\$47,000)	\$0	
		OPERATING INCOME								
8003	Water Standpipe Charges	(\$3,647)	\$0	(\$57,000)	\$0	(\$10,000)	\$0	\$0	\$47,000	Decrease in sale of water fee income
	Sub Total - RURAL SERVICES OP/INC	(\$3,647)	\$0	(\$57,000)	\$0	(\$10,000)	\$0	\$0	\$47,000	
	Total - RURAL SERVICES	(\$3,647)	\$9,631	(\$57,000)	\$68,840	(\$10,000)	\$21,840	(\$47,000)	\$47,000	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	COMMENT
TOURISM AND AREA PROMOTION - KODJA PLACE										
OPERATING EXPENDITURE										
8302	Salaries (Tour)	\$0	\$129,334	\$0	\$279,464	\$0	\$279,464	\$0	\$0	
8344	Superannuation - Visitors Centre	\$0	\$23,019	\$0	\$34,598	\$0	\$34,598	\$0	\$0	
8364	Tour Guide Expenses	\$0	\$1,325	\$0	\$14,031	\$0	\$15,129	\$0	\$1,098	
8322	Employee Insurances (Tour)	\$0	\$6,555	\$0	\$8,705	\$0	\$13,110	\$0	\$4,405	Increase in Workers Compensation insurance
8342	Conferences & Training	\$0	\$1,200	\$0	\$1,050	\$0	\$1,700	\$0	\$650	Increase in training expenses
8109	Story Area (Mosaic)	\$0	\$1,841	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
8367	Story Area (Digital)	\$0	\$0	\$0	\$50,337	\$0	\$50,337	\$0	\$0	
8110	Catering	\$0	\$257	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
8368	Activity (Educational)	\$0	\$84	\$0	\$800	\$0	\$800	\$0	\$0	
8126	Insurances - Various	\$0	\$7,886	\$0	\$15,637	\$0	\$16,437	\$0	\$800	Increase in Management Liability Insurance
8152	Public Liability Insurance - Kodja Place	\$0	\$5,917	\$0	\$10,306	\$0	\$11,834	\$0	\$1,528	Increase in Public Liability Insurance
8142	Printing, Stationary & Office Expenses	\$0	\$4,767	\$0	\$11,000	\$0	\$11,676	\$0	\$676	Increase for telephone system expenses
										Increase in wages and overheads. Increase min contractor expenses for painting and service counter. Decrease in security expenses
8162	Kodja Place Building Maintenance	\$0	\$8,339	\$0	\$6,499	\$0	\$11,706	\$0	\$5,207	
8164	Kodja Place Utilities	\$0	\$8,217	\$0	\$11,470	\$0	\$16,434	\$0	\$4,964	Increase in electricity expenses
8166	Kodja Place Cleaning	\$0	\$25,066	\$0	\$45,060	\$0	\$49,563	\$0	\$4,503	Increase in wages and overheads
										Increase in wages, overheads and plant costs.
8172	Kodja Place Grounds Maintenance	\$0	\$16,127	\$0	\$19,700	\$0	\$33,530	\$0	\$13,830	Increase in contract grounds maintenance
8174	Kodja Place Rose Maze Grounds Maint	\$0	\$21,669	\$0	\$43,440	\$0	\$44,840	\$0	\$1,400	Increase in contract grounds maintenance
										Increase in materials expense for play equipment and visitor centre membership
8192	Misc Expenses	\$0	\$3,019	\$0	\$3,000	\$0	\$5,100	\$0	\$2,100	
8358	Kodja Place Website	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
8444	Retail Stock - COGS	\$0	\$9,922	\$0	\$27,500	\$0	\$27,500	\$0	\$0	
8394	Events & Exhibitions Expenses	\$0	\$495	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
8395	Community Events Expenses	\$0	\$7,283	\$0	\$25,000	\$0	\$27,600	\$0	\$2,600	Increase in wages
8412	General Administration Allocated Cash	\$0	\$73,078	\$0	\$99,702	\$0	\$114,720	\$0	\$15,018	Increase in administration allocations
8422	General Administration Allocated Non-Cash	\$0	\$1,110	\$0	\$2,124	\$0	\$2,124	\$0	\$0	
022D	Depreciation	\$0	\$33,321	\$0	\$66,650	\$0	\$66,650	\$0	\$0	
055D	Depreciation	\$0	\$1,270	\$0	\$2,525	\$0	\$2,525	\$0	\$0	
	Sub Total - TOURISM & AREA PROMOTION KODJA OP/EXP	\$0	\$391,103	\$0	\$807,598	\$0	\$866,377	\$0	\$58,779	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OPERATING INCOME										
8205	Kodja Place - Visitor Fees	(\$1,738)	\$0	(\$3,800)	\$0	(\$3,400)	\$0	\$0	\$400	Decrease in visitor fees
8203	Kodja Place - Hire Fees	(\$1,063)	\$0	(\$3,500)	\$0	(\$1,400)	\$0	\$0	\$2,100	Decrease in hire fees
8204	Tour Groups	(\$3,121)	\$0	(\$1,300)	\$0	(\$3,120)	\$0	(\$1,820)	\$0	Increase in tour fees
8207	Kodja Place - Activity Fees	(\$532)	\$0	(\$960)	\$0	(\$532)	\$0	\$0	\$428	Decrease in activity fees
8223	Membership Fees & Brochure Racking	(\$725)	\$0	\$0	\$0	(\$725)	\$0	(\$725)	\$0	Increase in membership fees
8233	Events & Exhibitions Income	(\$4,081)	\$0	(\$15,000)	\$0	(\$8,000)	\$0	\$0	\$7,000	Decrease in Event income
8234	Community Events Income	(\$6,188)	\$0	(\$15,000)	\$0	(\$12,300)	\$0	\$0	\$2,700	Decrease in community eventy income
8243	Retail Sales	(\$27,341)	\$0	(\$55,000)	\$0	(\$55,000)	\$0	\$0	\$0	
8263	Sales - Commissions	(\$2,638)	\$0	(\$4,500)	\$0	(\$4,500)	\$0	\$0	\$0	
8283	Contributions & Donations	(\$1,722)	\$0	(\$800)	\$0	(\$1,770)	\$0	(\$970)	\$0	Increase in donations
8284	RV Fee Income	(\$809)	\$0	(\$2,100)	\$0	(\$1,600)	\$0	\$0	\$500	Decrease in RV fee income
8285	Trans WA Income	(\$100)	\$0	\$0	\$0	(\$100)	\$0	(\$100)	\$0	Increase in TransWA commission income
Sub Total - TOURISM & AREA PROMOTION KODJA OP/INC		(\$50,057)	\$0	(\$101,960)	\$0	(\$92,447)	\$0	(\$3,615)	\$13,128	
Total - TOURISM & AREA PROMOTION KODJA PLACE		(\$50,057)	\$391,103	(\$101,960)	\$807,598	(\$92,447)	\$866,377	(\$3,615)	\$71,907	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
TOURISM & AREA PROMOTION OTHER										
OPERATING EXPENDITURE										
8101	Kojonup Marketing & Promotions	\$0	\$136	\$0	\$8,415	\$0	\$8,415	\$0	\$0	
8107	Great Southern Treasures	\$0	\$20,000	\$0	\$22,000	\$0	\$20,000	(\$2,000)	\$0	Decrease in Great Southern Treasure expenses
8414	Wool Wagon	\$0	\$0	\$0	\$250	\$0	\$250	\$0	\$0	
8354	Subscriptions, Accreditation, etc.	\$0	\$593	\$0	\$2,425	\$0	\$2,628	\$0	\$203	Increase for gas expenses
8374	Australia Day Breakfast	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
8371	EV Charging Station	\$0	\$384	\$0	\$0	\$0	\$770	\$0	\$770	Increase in electricity expenses
8432	Railway Station Building Maintenance	\$0	\$104	\$0	\$1,675	\$0	\$1,704	\$0	\$29	Increase in fire equipment servicing
8402	Railway Station Building - Operating	\$0	\$173	\$0	\$415	\$0	\$415	\$0	\$0	
029D	Depreciation	\$0	\$44,228	\$0	\$75,220	\$0	\$75,220	\$0	\$0	
Sub Total - TOURISM & AREA PROM OTHER OP/EXP		\$0	\$65,617	\$0	\$112,400	\$0	\$111,402	(\$2,000)	\$1,002	
OPERATING INCOME										
Sub Total - TOURISM & AREA PROM OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - TOURISM & AREA PROMOTION OTHER		\$0	\$65,617	\$0	\$112,400	\$0	\$111,402	(\$2,000)	\$1,002	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
TOURISM & AREA PROMOTION - BLACK COCKATOO CAFÉ										
OPERATING EXPENDITURE										
8502	Café Salaries	\$0	\$177,856	\$0	\$338,575	\$0	\$355,750	\$0	\$17,175	Increase in wages
8532	Café Superannuation	\$0	\$17,339	\$0	\$40,628	\$0	\$40,628	\$0	\$0	
8534	Café Utilities	\$0	\$12,388	\$0	\$46,360	\$0	\$35,500	(\$10,860)	\$0	Increase in electricity, decrease in water and gas
8546	Café Minor Equipment & Repairs	\$0	\$4,227	\$0	\$3,500	\$0	\$4,230	\$0	\$730	Increase in minor equipment purchases
8554	Café Other Minor Expenses	\$0	\$7,874	\$0	\$9,500	\$0	\$12,468	\$0	\$2,968	Increase in cleaning materials
8555	Café Uniforms & Safety Wear	\$0	\$925	\$0	\$1,500	\$0	\$1,500	\$0	\$0	
8556	Café Telephone & IT	\$0	\$692	\$0	\$950	\$0	\$1,385	\$0	\$435	Increase in telephone expenses
8557	Café Building Maintenance	\$0	\$2,224	\$0	\$5,585	\$0	\$8,240	\$0	\$2,655	Increase in plumbing repairs and deep clean of range hood
8567	Cost of Goods Sold - Food Supplies Purchased	\$0	\$149,743	\$0	\$315,000	\$0	\$315,000	\$0	\$0	
Sub Total - TOURISM & AREA PROM CAFE OP/EXP		\$0	\$373,268	\$0	\$761,598	\$0	\$774,701	(\$10,860)	\$23,963	
OPERATING INCOME										
8503	Trading Income	(\$386,700)	\$0	(\$770,000)	\$0	(\$770,000)	\$0	\$0	\$0	
8533	Catering	(\$2,604)	\$0	(\$2,500)	\$0	(\$3,100)	\$0	(\$600)	\$0	Increase in catering income
Sub Total - TOURISM & AREA PROM CAFE OP/INC		(\$389,304)	\$0	(\$772,500)	\$0	(\$773,100)	\$0	(\$600)	\$0	
Total - TOURISM & AREA PROMOTION CAFÉ		(\$389,304)	\$373,268	(\$772,500)	\$761,598	(\$773,100)	\$774,701	(\$11,460)	\$23,963	

SHIRE OF KOJONUP
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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	COMMENT
BUILDING CONTROL										
OPERATING EXPENDITURE										
8552	Building Admin. Salaries	\$0	\$68,140	\$0	\$122,770	\$0	\$136,266	\$0	\$13,496	Increase in wages
8572	Superannuation	\$0	\$9,499	\$0	\$14,537	\$0	\$19,000	\$0	\$4,463	Increase in superannuation
8602	Other Emp Costs (Bldg)	\$0	\$3,335	\$0	\$4,000	\$0	\$10,670	\$0	\$6,670	Increase in Workers Compensation Insurance
8612	Vehicle Operating Bld Control	\$0	\$6,046	\$0	\$11,470	\$0	\$11,470	\$0	\$0	
8622	Building Control Expenses	\$0	\$12,670	\$0	\$17,000	\$0	\$20,000	\$0	\$3,000	Increase in contract building surveyor expenses
8672	Admin Realloc Cash (Bldg)	\$0	\$8,304	\$0	\$19,940	\$0	\$22,945	\$0	\$3,005	
8682	Admin Realloc Non Cash (Bldg)	\$0	\$444	\$0	\$2,124	\$0	\$2,124	\$0	\$0	
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$108,439	\$0	\$191,841	\$0	\$222,475	\$0	\$30,634	
OPERATING INCOME										
8653	Building Licence Fees	(\$1,779)	\$0	(\$8,500)	\$0	(\$8,500)	\$0	\$0	\$0	
8663	Bciff & Brb Commissions	(\$123)	\$0	(\$400)	\$0	(\$400)	\$0	\$0	\$0	
Sub Total - BUILDING CONTROL OP/INC		(\$1,902)	\$0	(\$8,900)	\$0	(\$8,900)	\$0	\$0	\$0	
Total - BUILDING CONTROL		(\$1,902)	\$108,439	(\$8,900)	\$191,841	(\$8,900)	\$222,475	\$0	\$30,634	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OTHER ECONOMIC SERVICES										
OPERATING EXPENDITURE										
8011	Wash Down Bay - Repairs	\$0	\$2,106	\$0	\$8,103	\$0	\$9,403	\$0	\$1,300	Increase in plumbing repairs
8807	Wash Down Bay - Utility Charges	\$0	\$2,476	\$0	\$5,700	\$0	\$6,375	\$0	\$675	Increase in electricity expenses
8800	Saleyards - Ground Maintenance	\$0	\$8,686	\$0	\$10,488	\$0	\$13,535	\$0	\$3,047	Increase in wages, overheads and plant costs
8808	Saleyards - Insurances	\$0	\$188	\$0	\$400	\$0	\$400	\$0	\$0	
8802	Saleyards - Other	\$0	\$48	\$0	\$200	\$0	\$200	\$0	\$0	
8872	Loan Guarantee Fee	\$0	\$0	\$0	\$2,650	\$0	\$2,650	\$0	\$0	
8862	Subdivision - Interest on Loans	\$0	\$4,890	\$0	\$10,834	\$0	\$10,834	\$0	\$0	
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$0	\$18,393	\$0	\$38,375	\$0	\$43,397	\$0	\$5,022	
OPERATING INCOME										
8013	Washdown Bay Fees	(\$4,082)	\$0	(\$12,500)	\$0	(\$12,500)	\$0	\$0	\$0	
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$4,082)	\$0	(\$12,500)	\$0	(\$12,500)	\$0	\$0	\$0	
Total - OTHER ECONOMIC SERVICES		(\$4,082)	\$18,393	(\$12,500)	\$38,375	(\$12,500)	\$43,397	\$0	\$5,022	
Total - ECONOMIC SERVICES		(\$448,992)	\$966,450	(\$952,860)	\$1,980,652	(\$896,947)	\$2,040,192	(\$64,075)	\$179,528	

**SHIRE OF KOJONUP
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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		OTHER PROPERTY AND SERVICES								
		PRIVATE WORKS								
		OPERATING EXPENDITURE								
9002	Private Works	\$0	\$2	\$0	\$28,450	\$0	\$1,975	(\$26,475)	\$0	Decrease in wages, overheads and plant costs
	Sub Total - PRIVATE WORKS OP/EXP	\$0	\$2	\$0	\$28,450	\$0	\$1,975	(\$26,475)	\$0	
		OPERATING INCOME								
9003	Private Works Income	(\$27,419)	\$0	(\$28,450)	\$0	(\$22,690)	\$0	\$0	\$5,760	Decrease in private works income
	Sub Total - PRIVATE WORKS OP/INC	(\$27,419)	\$0	(\$28,450)	\$0	(\$22,690)	\$0	\$0	\$5,760	
	Total - PRIVATE WORKS	(\$27,419)	\$2	(\$28,450)	\$28,450	(\$22,690)	\$1,975	(\$26,475)	\$5,760	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
PUBLIC WORKS OVERHEADS										
OPERATING EXPENDITURE										
9022	Salaries-Works-Supervisors; Assistance	\$0	\$200,186	\$0	\$458,428	\$0	\$458,428	\$0	\$0	
9042	Superannuation (Supervisors)	\$0	\$16,989	\$0	\$55,011	\$0	\$55,011	\$0	\$0	
9052	Conferences & Training (Supervisors)	\$0	\$0	\$0	\$3,900	\$0	\$3,900	\$0	\$0	
9062	Emp Insurances (Supervisors)	\$0	\$3,335	\$0	\$12,836	\$0	\$6,670	(\$6,166)	\$0	Decrease in Workers Comp Insurance
9072	Other Staff Expenses (Inc. FBT)	\$0	\$404	\$0	\$29,000	\$0	\$29,404	\$0	\$404	Increase for pre-employment medicals
9502	Allowances	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
9082	Vehicle Operating	\$0	\$13,554	\$0	\$17,000	\$0	\$22,025	\$0	\$5,025	Decrease in contractor expenses, increase in plant costs
9084	Consulting Technical	\$0	\$5,005	\$0	\$16,450	\$0	\$16,450	\$0	\$0	
9092	Office Expenses	\$0	\$2,507	\$0	\$14,600	\$0	\$14,600	\$0	\$0	
9094	Minor Equipment/Consumables	\$0	\$6,109	\$0	\$8,200	\$0	\$8,200	\$0	\$0	
9095	RAMM Inventory	\$0	\$13,049	\$0	\$13,740	\$0	\$13,049	(\$691)	\$0	Decrease in RAMM subscription
9102	Training	\$0	\$22,181	\$0	\$38,910	\$0	\$59,516	\$0	\$20,606	Increase in overheads and plant costs, Increase in staff training expense
9112	Meetings	\$0	\$4,013	\$0	\$7,400	\$0	\$7,514	\$0	\$114	Increase in overheads.
9122	Annual Leave	\$0	\$83,098	\$0	\$176,672	\$0	\$176,672	\$0	\$0	
9132	Public Holidays	\$0	\$34,442	\$0	\$78,310	\$0	\$78,310	\$0	\$0	
9142	Sick Leave	\$0	\$31,413	\$0	\$78,310	\$0	\$78,310	\$0	\$0	
9152	Superannuation	\$0	\$122,759	\$0	\$511,147	\$0	\$511,147	\$0	\$0	
9162	Workers Comp Ins	\$0	\$64,688	\$0	\$77,946	\$0	\$117,127	\$0	\$39,181	Increase in Workers Comp Insurance
9172	Staff Functions	\$0	\$90	\$0	\$2,350	\$0	\$2,350	\$0	\$0	
9182	INSURANCE ON WORKS	\$0	\$3,805	\$0	\$6,848	\$0	\$7,295	\$0	\$447	Increase in Management Liability Insurance
9192	Long Service Leave	\$0	\$34,060	\$0	\$0	\$0	\$34,000	\$0	\$34,000	Increase in LSL paid
9202	Safety Equipment & P.P.E.	\$0	\$19,345	\$0	\$24,110	\$0	\$24,110	\$0	\$0	
9262	Emp Insurances - Pwo	\$0	\$4,324	\$0	\$6,090	\$0	\$8,649	\$0	\$2,559	Increase in Public Liability Insurance
9280	Cleaners - Annual Leave	\$0	\$0	\$0	\$13,169	\$0	\$13,169	\$0	\$0	
9281	Cleaners - Long Service Leave	\$0	\$0	\$0	\$3,872	\$0	\$3,872	\$0	\$0	
9282	Cleaners - Sick Leave	\$0	\$0	\$0	\$6,535	\$0	\$6,535	\$0	\$0	
9284	Cleaners - Public Holidays	\$0	\$0	\$0	\$6,585	\$0	\$6,585	\$0	\$0	
9286	Cleaners - Superannuation	\$0	\$978	\$0	\$17,947	\$0	\$17,947	\$0	\$0	
9254	Cleaners - Administration	\$0	\$3,723	\$0	\$7,200	\$0	\$8,860	\$0	\$1,660	Increase in wages
9302	Admin Realloc - Cash (Pwo)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9332	Admin Non Cash Realloc (Pwo)	\$0	\$27,964	\$0	\$63,711	\$0	\$63,709	(\$2)	\$0	
9421	Small Items (Chainsaws, Mowers, etc)	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
9422	Sundry Plant Recovery - Automatic Recoveries	\$0	\$8,459	\$0	\$16,475	\$0	\$16,475	\$0	\$0	
9312	Less Allocated To Works & Services	\$0	(\$899,053)	\$0	(\$1,779,752)	\$0	(\$1,876,889)	(\$97,137)	\$0	Increase in overheads allocated to projects
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	(\$172,574)	\$0	\$0	\$0	\$0	(\$103,996)	\$103,996	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
OPERATING INCOME										
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - PUBLIC WORKS OVERHEADS		\$0	(\$172,574)	\$0	\$0	\$0	\$0	(\$103,996)	\$103,996	
PLANT OPERATION COSTS										
OPERATING EXPENDITURE										
9372	Plant Repair Wages	\$0	\$42,347	\$0	\$103,540	\$0	\$90,000	(\$13,540)	\$0	Decrease in wages
9352	Tyres & Tubes	\$0	\$50	\$0	\$25,000	\$0	\$25,000	\$0	\$0	
9344	Vehicle Tracking	\$0	\$11,103	\$0	\$22,000	\$0	\$22,250	\$0	\$250	
9362	External Parts and Repairs	\$0	\$99,956	\$0	\$130,000	\$0	\$222,000	\$0	\$92,000	Increase in contractor expenses
9382	Plant - Insurance	\$0	\$29,487	\$0	\$75,165	\$0	\$75,165	\$0	\$0	
9386	Plant - Licence & Registration	\$0	\$39	\$0	\$0	\$0	\$0	\$0	\$0	
9342	Plant Fuels & Oils	\$0	\$136,705	\$0	\$325,000	\$0	\$325,000	\$0	\$0	
9363	Purchase of Tools	\$0	\$217	\$0	\$9,000	\$0	\$9,000	\$0	\$0	
9402	Less POC Allocated To W. & S.	\$0	(\$346,186)	\$0	(\$689,705)	\$0	(\$768,415)	(\$78,710)	\$0	Increase in plant costs allocated to projects
021D	Depreciation (Sch 12)	\$0	\$161,105	\$0	\$304,875	\$0	\$304,875	\$0	\$0	
025D	Depreciation W/Back	\$0	(\$224,157)	\$0	(\$304,875)	\$0	(\$304,875)	\$0	\$0	
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$89,334)	\$0	\$0	\$0	\$0	(\$92,250)	\$92,250	
OPERATING INCOME										
9373	Income - Contribution Plant Op Costs	\$0	\$0	(\$1,000)	\$0	\$0	\$0	\$0	\$1,000	Decrease in miscellaneous income
Sub Total - PLANT OPERATIONS COSTS OP/INC		\$0	\$0	(\$1,000)	\$0	\$0	\$0	\$0	\$1,000	
Total - PLANT OPERATIONS COSTS		\$0	(\$89,334)	(\$1,000)	\$0	\$0	\$0	(\$92,250)	\$93,250	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		OTHER PROPERTY AND SERVICES								
		SALARIES AND WAGES								
		OPERATING EXPENDITURE								
9482	Salaries & Wages Drawn	\$0	\$2,236,152	\$0	\$4,499,879	\$0	\$4,484,666	(\$15,213)	\$0	Decrease in Gross wages paid
9492	Workers Compensation	\$0	\$3,788	\$0	\$25,000	\$0	\$3,788	(\$21,212)	\$0	Decrease in Workers Compensation Expense
9512	Salary & Wage Alloc To W. & S.	\$0	(\$2,236,152)	\$0	(\$4,499,879)	\$0	(\$4,484,666)	\$0	\$15,213	Decrease in Gross wages allocated
	Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$3,788	\$0	\$25,000	\$0	\$3,788	(\$36,425)	\$15,213	
		OPERATING INCOME								
9493	Workers Compensation Income	\$0	\$0	(\$25,000)	\$0	(\$3,788)	\$0	\$0	\$21,212	Decrease in Workers Compensation Income
	Sub Total - SALARIES AND WAGES OP/INC	\$0	\$0	(\$25,000)	\$0	(\$3,788)	\$0	\$0	\$21,212	
	Total - SALARIES AND WAGES	\$0	\$3,788	(\$25,000)	\$25,000	(\$3,788)	\$3,788	(\$36,425)	\$36,425	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		UNCLASSIFIED								
		OPERATING EXPENDITURE								
9572	Land Survey & Leasing	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$0	\$0	
9682	Misc Expenses-Other Property	\$0	\$1,203	\$0	\$2,775	\$0	\$2,775	\$0	\$0	
9687	LOSS ON LG HOUSE UNIT TRUST	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
024D	Depreciation on Assets	\$0	\$9,072	\$0	\$18,100	\$0	\$18,100	\$0	\$0	
	Sub Total - UNCLASSIFIED OP/EXP	\$0	\$10,274	\$0	\$23,875	\$0	\$23,875	\$0	\$0	
		OPERATING INCOME								
9683	Lease Of Ksc Properties	\$0	\$0	(\$26,500)	\$0	(\$26,500)	\$0	\$0	\$0	
9695	Recoverable Costs Income	(\$652)	\$0	(\$2,500)	\$0	(\$2,500)	\$0	\$0	\$0	
	Sub Total - UNCLASSIFIED OP/INC	(\$652)	\$0	(\$29,000)	\$0	(\$29,000)	\$0	\$0	\$0	
	Total - UNCLASSIFIED	(\$652)	\$10,274	(\$29,000)	\$23,875	(\$29,000)	\$23,875	\$0	\$0	
	Total - OTHER PROPERTY AND SERVICES	(\$28,070)	(\$247,843)	(\$83,450)	\$77,325	(\$55,478)	\$29,638	(\$259,146)	\$239,431	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
FUND TRANSFERS										
EXPENDITURE										
New	Tfr to Employee Leave Res.	\$0	\$958	\$0	\$7,800	\$0	\$1,915	(\$5,885)		\$0 Decrease in interest earned
New	Transfer To Plant Res.	\$0	\$872	\$0	\$7,800	\$0	\$1,744	(\$6,056)		\$0 Decrease in interest earned
New	Transfer to Low Income Housing Res.	\$0	\$294	\$0	\$1,850	\$0	\$588	(\$1,262)		\$0 Decrease in interest earned
New	Transfer to Sporting Facility Res.	\$0	\$0	\$0	\$1,380	\$0	\$0	(\$1,380)		\$0 Decrease in interest earned
New	Transfer to Landfill Waste Mgmt Res.	\$0	\$282	\$0	\$1,770	\$0	\$564	(\$1,206)		\$0 Decrease in interest earned
New	Transfer to Community Grants Res.	\$0	\$34	\$0	\$215	\$0	\$69	(\$146)		\$0 Decrease in interest earned
New	Transfer To Independent Living Units Res.	\$0	\$557	\$0	\$3,490	\$0	\$1,114	(\$2,376)		\$0 Decrease in interest earned
New	Transfer to Natural Resource Mgmt Res.	\$0	\$343	\$0	\$2,150	\$0	\$686	(\$1,464)		\$0 Decrease in interest earned
New	Transfer to Kodja Place Building Res.	\$0	\$62	\$0	\$390	\$0	\$124	(\$266)		\$0 Decrease in interest earned
New	Transfer to Sporting Complex Building Upgrade Res.	\$0	\$266	\$0	\$1,155	\$0	\$531	(\$624)		\$0 Decrease in interest earned
Sub Total - TRANSFERS TO RESERVE		\$0	\$3,668	\$0	\$28,000	\$0	\$7,335	(\$20,665)		\$0
INCOME										
	Transfer from Independent Living Units Res.	\$0	\$0	(\$22,000)	\$0	(\$22,000)	\$0	\$0	\$0	\$0
	Transfer from Sporting Facility Res.	\$0	\$0	(\$15,000)	\$0	(\$15,000)	\$0	\$0	\$0	\$0
Sub Total - TRANSFERS FROM RESERVE		\$0	\$0	(\$37,000)	\$0	(\$37,000)	\$0	\$0	\$0	\$0
Total - TRANSFERS		\$0	\$3,668	(\$37,000)	\$28,000	(\$37,000)	\$7,335	(\$20,665)		\$0
Total - FUND TRANSFER		\$0	\$3,668	(\$37,000)	\$28,000	(\$37,000)	\$7,335	(\$20,665)		\$0

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
	SURPLUS CARRIED FORWARD									
000000	NEW - (Surplus) / Deficit - Opening 1 July	(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0	\$0	\$64,915	Decrease in surplus from audit adjustments
	Sub Total - SURPLUS C/FWD	(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0	\$0	\$64,915	
	Total - SURPLUS	(\$2,595,085)	\$0	(\$2,660,000)	\$0	(\$2,595,085)	\$0	\$0	\$64,915	
	LIABILITY LOANS - PRINCIPAL REPAYMENT									
	EXPENDITURE									
New	Loan 150 - Communications tower	\$0	\$8,771	\$0	\$35,479	\$0	\$35,479	\$0	\$0	
New	Loan 137 - Medical Centre	\$0	\$4,483	\$0	\$9,005	\$0	\$9,005	\$0	\$0	
New	Loan 135 - Bagg St House	\$0	\$5,334	\$0	\$10,750	\$0	\$10,750	\$0	\$0	
New	Loan 140 - Staff Housing	\$0	\$31,060	\$0	\$62,388	\$0	\$62,388	\$0	\$0	
New	Loan 138 - GROH Housing	\$0	\$57,722	\$0	\$115,860	\$0	\$115,860	\$0	\$0	
New	Loan 144 - Staff Housing	\$0	\$5,575	\$0	\$11,203	\$0	\$11,203	\$0	\$0	
New	Loan 145 - GROH Housing	\$0	\$5,575	\$0	\$11,203	\$0	\$11,203	\$0	\$0	
New	Loan 148 - Staff Housing renovations	\$0	\$8,160	\$0	\$16,501	\$0	\$16,501	\$0	\$0	
New	Loan 134 - Sports Complex	\$0	\$9,812	\$0	\$19,867	\$0	\$19,867	\$0	\$0	
New	Loan 136 - Sports Complex Wall	\$0	\$5,117	\$0	\$10,285	\$0	\$10,285	\$0	\$0	
New	Loan 143 - Netball Courts & Roof	\$0	\$28,269	\$0	\$56,945	\$0	\$56,945	\$0	\$0	
New	Loan 142 - Oval Lighting	\$0	\$12,601	\$0	\$25,294	\$0	\$25,294	\$0	\$0	
New	Loan 146 - Harrison Place Toilets & Park	\$0	\$18,571	\$0	\$37,506	\$0	\$37,506	\$0	\$0	
New	Loan 149 - Harrison Place Toilets & Park	\$0	\$17,541	\$0	\$17,740	\$0	\$17,740	\$0	\$0	
New	Loan 141 - Airstrip Lighting	\$0	\$5,214	\$0	\$10,468	\$0	\$10,468	\$0	\$0	
New	Loan 147 - Land Development	\$0	\$17,925	\$0	\$36,200	\$0	\$36,200	\$0	\$0	
	Sub Total - LOAN REPAYMENTS	\$0	\$241,732	\$0	\$486,694	\$0	\$486,694	\$0	\$0	
	INCOME									
	Sub-Total - LOAN PRINCIPAL REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total - NON CURRENT LIABILITIES	\$0	\$241,732	\$0	\$486,694	\$0	\$486,694	\$0	\$0	

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Details By function Under The Following Programme Titles
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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
NON CASH ITEMS EXCLUDED FROM OPERATING ACTIVITIES										
222222		\$0	(\$2,713,233)	\$0	(\$5,155,411)	\$0	(\$5,288,706)	(\$133,295)		\$0 Increase in depreciation written back
		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
		\$0	\$21,895	\$0	\$0	\$0	\$0	\$0		\$0
		\$0	\$0	\$0	(\$500)	\$0	(\$500)	\$0		\$0
		\$0	(\$2,691,338)	\$0	(\$5,155,911)	\$0	(\$5,289,206)	(\$133,295)		\$0
		\$0	(\$2,691,338)	\$0	(\$5,155,911)	\$0	(\$5,289,206)	(\$133,295)		\$0

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		FURNITURE AND EQUIPMENT								
		GOVERNANCE - CAPITAL EXPENDITURE								
C137	ICT Plan Implementation	\$0	\$16,907	\$0	\$300,000	\$0	\$144,460	(\$155,540)	\$0	Decrease in ERP system expense this year
	Sub Total - CAPITAL WORKS	\$0	\$16,907	\$0	\$300,000	\$0	\$144,460	(\$155,540)	\$0	
	Total - GOVERNANCE	\$0	\$16,907	\$0	\$300,000	\$0	\$144,460	(\$155,540)	\$0	
		FURNITURE AND EQUIPMENT								
		RECREATION & CULTURE								
		CAPITAL EXPENDITURE								
6644	Sports Complex Furniture & Equipment	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
	Total - RECREATION & CULTURE	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
	Total - FURNITURE AND EQUIPMENT	\$0	\$16,907	\$0	\$315,000	\$0	\$159,460	(\$155,540)	\$0	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
C310	Subdivision Construction	\$0	\$0	\$0	\$200,000	\$0	\$100,000	(\$100,000)		\$0 Decrease in electrical costs
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$200,000	\$0	\$100,000	(\$100,000)		\$0
	Total- COMMUNITY AMENITIES	\$0	\$0	\$0	\$200,000	\$0	\$100,000	(\$100,000)		\$0
	Total - LAND	\$0	\$0	\$0	\$200,000	\$0	\$100,000	(\$100,000)		\$0

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
	BUILDINGS									
	HOUSING - CAPITAL EXPENDITURE									
New	26 Katanning Road Residence	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000	Increase in materials for new wood fire
C142	8 Soldier Road	\$0	\$27,414	\$0	\$35,000	\$0	\$35,000	\$0	\$0	
C313	Jean Sullivan Units	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
C145	Loton Close Units	\$0	\$0	\$0	\$12,000	\$0	\$12,000	\$0	\$0	
	Sub Total - CAPITAL WORKS	\$0	\$27,414	\$0	\$57,000	\$0	\$62,000	\$0	\$5,000	
	Total - HOUSING	\$0	\$27,414	\$0	\$57,000	\$0	\$62,000	\$0	\$5,000	
	BUILDINGS									
	RECREATION AND CULTURE - CAPITAL EXPENDITURE									
C105	Memorial Hall Capital Expenditure	\$0	\$39,840	\$0	\$0	\$0	\$69,840	\$0	\$69,840	Increase in expenses to replace ceiling and renovate hall
C106	RSL Hall Capital	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000	Increase for painting hall
C295	SWIMMING POOL BUILDINGS CAPITAL EXPENDITURE	\$0	\$13,840	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
	Sub Total - CAPITAL WORKS	\$0	\$53,680	\$0	\$15,000	\$0	\$94,840	\$0	\$79,840	
	Total - RECREATION AND CULTURE	\$0	\$53,680	\$0	\$15,000	\$0	\$94,840	\$0	\$79,840	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		BUILDINGS								
		ECONOMIC SERVICES - CAPITAL EXPENDITURE								
C177	Kodja Place Capital Expenditure	\$0	\$19,750	\$0	\$15,000	\$0	\$38,750	\$0	\$23,750	Increase in expense for new cabinets and expansion of retail space
C349	Black Cockatoo Café Capital Expenditure	\$0	\$2,126	\$0	\$25,000	\$0	\$0	(\$25,000)	\$0	Deferred to 26/27 Budget
	Sub Total - CAPITAL WORKS	\$0	\$21,877	\$0	\$40,000	\$0	\$38,750	(\$25,000)	\$23,750	
	Total - ECONOMIC SERVICES	\$0	\$21,877	\$0	\$40,000	\$0	\$38,750	(\$25,000)	\$23,750	
	Total - BUILDINGS	\$0	\$102,970	\$0	\$112,000	\$0	\$195,590	(\$25,000)	\$108,590	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		PLANT AND EQUIPMENT								
		GOVERNANCE - CAPITAL EXPENDITURE								
2104	Purchase of Light Vehicles	\$0	\$0	\$0	\$107,000	\$0	\$102,499	(\$4,501)	\$0	Decrease in purchase price of vehicle
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$107,000	\$0	\$102,499	(\$4,501)	\$0	
	Total - GOVERNANCE	\$0	\$0	\$0	\$107,000	\$0	\$102,499	(\$4,501)	\$0	
		PLANT AND EQUIPMENT								
		LAW ORDER & PUBLIC SAFETY								
		CAPITAL EXPENDITURE								
2414	Purchase Plant & Equipment - ESL	\$0	\$9,575	\$0	\$0	\$0	\$9,575	\$0	\$9,575	Increase for purchase of Fast Fill unit
	Sub Total - CAPITAL WORKS	\$0	\$9,575	\$0	\$0	\$0	\$9,575	\$0	\$9,575	
	Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$9,575	\$0	\$0	\$0	\$9,575	\$0	\$9,575	
		PLANT AND EQUIPMENT								
		RECREATION AND CULTURE								
		CAPITAL EXPENDITURE								
C158	Swimming Pool Equipment	\$0	\$10,750	\$0	\$46,500	\$0	\$48,300	\$0	\$1,800	Increase in cost of replacement filter pump
	Sub Total - CAPITAL WORKS	\$0	\$10,750	\$0	\$46,500	\$0	\$48,300	\$0	\$1,800	
	Total - RECREATION AND CULTURE	\$0	\$10,750	\$0	\$46,500	\$0	\$48,300	\$0	\$1,800	
		PLANT AND EQUIPMENT								
		TRANSPORT								
		CAPITAL EXPENDITURE								
7604	Major Plant Purchases	\$0	\$54,870	\$0	\$153,000	\$0	\$54,869	(\$98,131)	\$0	Decrease in cost of Clegg compaction hammer, Utility and sweeper attachment not being replaced this budget
	Sub Total - CAPITAL WORKS	\$0	\$54,870	\$0	\$153,000	\$0	\$54,869	(\$98,131)	\$0	
	Total - TRANSPORT	\$0	\$54,870	\$0	\$153,000	\$0	\$54,869	(\$98,131)	\$0	
	Total - PLANT AND EQUIPMENT	\$0	\$75,195	\$0	\$306,500	\$0	\$215,243	(\$102,632)	\$11,375	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT		
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE			
INFRASTRUCTURE ASSETS - ROAD RESERVES												
CAPITAL EXPENDITURE												
Roads to Recovery Projects												
C507			RTR - Spring Street Asphalt	\$0	\$17,370	\$0	\$375,000	\$0	\$595,800	\$0	\$220,800	Increase in contractor expenses
C508	CJ508		RTR - Misson Road Floodway 24/25 C/Over	\$0	\$0	\$0	\$20,000	\$0	\$0	(\$20,000)	\$0	Project deferred
C509	CJ509		RTR - Soldier Road - Asphalt 24/25 C/Over	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$0	\$0	
C512	CJ512		RTR - Newton Street Reseal 24/25 C/Over SLK 0.00 - 0.26	\$0	\$0	\$0	\$18,530	\$0	\$0	(\$18,530)	\$0	Project deferred
7424	R2R400		R2R - Balgarup Road Tree Pruning/Verge Mulching Works	\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$0	\$0	
7424	R2R401		RTR - Tone Rd Stab & Seal Failures SLK 5.30 - 5.90	\$0	\$0	\$0	\$145,000	\$0	\$145,000	\$0	\$0	
7424	R2R402		RTR - Frankland Rd Repair Pavement SLK 19.94	\$0	\$0	\$0	\$112,136	\$0	\$0	(\$112,136)	\$0	Project deferred
7424	R2R403		RTR - Boscabel Chittinup RD Reseal SLK 3.80 - 4.06	\$0	\$0	\$0	\$85,000	\$0	\$0	(\$85,000)	\$0	Project deferred
7424	R2R404		RTR - Boscabel Chittinup RD Reseal SLK 4.86 - 6.22	\$0	\$0	\$0	\$95,000	\$0	\$0	(\$95,000)	\$0	Project deferred
7424	R2R405		RTR - Old Broomehill Rd Seal Bridge Approach SLK 2.25	\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	
7424	R2R406		RTR - Old Broomehill Rd Seal Bridge Approach SLK 5.16	\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	
7424	R2R407		RTR - Old Broomehill Rd Seal Bridge Approach SLK 7.65	\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	
RRG Projects												
7394	RRG001		Shamrock Rd Widen SLK 15.8 - 18.8	\$0	\$517,444	\$0	\$705,000	\$0	\$705,146	\$0	\$146	
7394	RRG002		Kojonup Darkan Rd Reseal SLK 3.8 - 5.0	\$0	\$79,271	\$0	\$105,000	\$0	\$105,000	\$0	\$0	
7394	RRG003		Kojonup Darkan Rd Reconstruction SLK 1.9 - 3.8	\$0	\$487,129	\$0	\$615,000	\$0	\$615,000	\$0	\$0	
7394	RRG004		Jingalup Rd Reseal SLK 2.0 - 4.0	\$0	\$41,380	\$0	\$210,000	\$0	\$210,000	\$0	\$0	
7394	RRG005		RRG - Kojonup-Frankalnd Rd Reconstruct And Reseal	\$0	\$2,200	\$0	\$0	\$0	\$225,000	\$0	\$225,000	New RRG project funded
Commodity Route Projects												
C079	CJ079		Reillys Creek Road - Gravel Sheet	\$0	\$8,610	\$0	\$76,715	\$0	\$76,715	\$0	\$0	
Regional Road Safety Projects												
7434	RSP001		Broomehill-Kojonup Road AEL/ACL		\$79,614	\$0	\$0	\$0	\$2,302,413	\$0	\$2,302,413	New project - funded by RRSP grant
Municipal Fund Projects												
7484	RC003		Council - Thornbury Close Construction including fire road (Industrial Area)	\$0	\$46,182	\$0	\$151,000	\$0	\$151,000	\$0	\$0	
7484	RC004		Jingalup Road Re-Alignment	\$0	\$0	\$0	\$30,000	\$0	\$30,000	\$0	\$0	
Sub Total - CAPITAL WORKS				\$0	\$1,279,200	\$0	\$3,073,381	\$0	\$5,491,074	(\$330,666)	\$2,748,359	
Total - ROADS				\$0	\$1,279,200	\$0	\$3,073,381	\$0	\$5,491,074	(\$330,666)	\$2,748,359	
Total - INFRASTRUCTURE ASSETS ROAD RESERVES				\$0	\$1,279,200	\$0	\$3,073,381	\$0	\$5,491,074	(\$330,666)	\$2,748,359	

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ACCOUNT	JOB	ACTUAL 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		COMMENT
		Income	Expense	Income	Expense	Income	Expense	FAVOURABLE	NFAVOURABLE	
		INFRASTRUCTURE - PARKS - CAPITAL EXPENDITURE								
		RECREATION & CULTURE								
C357	Apex Park Playground	\$0	\$0	\$0	\$33,480	\$0	\$33,480	\$0	\$0	
	Sub-Total - CAPITAL WORKS	\$0	\$0	\$0	\$33,480	\$0	\$33,480	\$0	\$0	
	Total - RECREATION & CULTURE	\$0	\$0	\$0	\$33,480	\$0	\$33,480	\$0	\$0	
	Total - INFRASTRUCTURE PARKS	\$0	\$0	\$0	\$33,480	\$0	\$33,480	\$0	\$0	
		OTHER INFRASTRUCTURE - CAPITAL EXPENDITURE								
		ECONOMIC SERVICES								
C054	Community Promotional Signage	\$0	\$0	\$0	\$60,000	\$0	\$60,000	\$0	\$0	
8974	Country Water Supply Water Tanks	\$0	\$0	\$0	\$0	\$0	\$14,000	\$0	\$14,000	Increase in contractor expense for sand pads
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$60,000	\$0	\$74,000	\$0	\$14,000	
	Total - ECONOMIC SERVICES	\$0	\$0	\$0	\$60,000	\$0	\$74,000	\$0	\$14,000	
	Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$0	\$0	\$60,000	\$0	\$74,000	\$0	\$14,000	
	GRAND TOTALS	(\$10,676,571)	\$5,465,977	(\$13,787,636)	\$13,787,636	(\$15,894,783)	\$15,894,783	(\$4,796,811)	\$4,796,811	

12.6 KOJONUP SALEYARDS

AUTHOR	Michelle Dennis – Development Services Coordinator
DATE	Monday, 9 November 2020
FILE NO	CP.MTC.19
ATTACHMENT(S)	12.6.1 – Kojonup Saleyard & Truckwash Review 2020

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP – 3	3.3 – Use a Building Assessment Framework and control our investment in building maintenance	3.3.5 – Define, document and implement “Levels of Service” for all assets and services.
KP – 4	4.3 – Be attracting support industries and diverse and new business sectors to the region.	4.3.1 – Whilst growing business, advocate and manage for expected water efficiency, energy efficiency and waste management to support regional and state-wide environmental standards.

DECLARATION OF INTEREST

Nil

SUMMARY

To consider the closure and decommission of the Kojonup Saleyards, including showgrounds holding pens.

BACKGROUND

Council has considered several officer reports outlining the options for the use of the Kojonup Saleyards i.e. Ordinary Council Meetings held November 2014, June 2015, July 2016 and March 2019. These reports were in response to the need to obtain, and the operating implications of, a saleyard operating licence from the Department of Water and Environmental Regulation (DWER) as well as considerations regarding public liability and risk.

At its August 2020 meeting and in response to a recent audit by a Senior Environmental Compliance Officer from the Compliance and Enforcement branch of DWER Council resolved:

“That:

1. An appropriately qualified consultant be engaged to provide a holistic review of the use and operation of the Kojonup saleyards and wash down bay, not exceeding the value of \$10,000 in consultancy fees and to include:
 - i. Shire public liability risk management obligations (as per LGIS report)
 - ii. Shire OSH obligations
 - iii. DWER licencing obligations

- iv. *Current and emerging animal welfare standards*
 - v. *Alternative sale options for current users*
 - vi. *Alternative uses for the existing site*
 - vii. *Alternative location for the saleyards and wash down bay/provision of saleyards in Kojonup;*
2. *The Saleyards Reserve be used to undertake the holistic review of the use and operation of the Kojonup saleyards and wash down bay; and*
 3. *The CEO implement administrative checklists, signage and inspections as required by DWER licensing requirements”.*

Denbar Pastoral Pty Ltd was engaged to provide the holistic review and the attached report covers items (i) to (v) and (vii) of point 1 above.

COMMENT

Dave Saunders, of Denbar Pastoral Pty Ltd, presented his preliminary findings to Council's October briefing session. At the request of Council, Mr Saunders then presented the findings of the report to a meeting of identified key stakeholders on 29 October 2020. Mr Saunders also spoke to members of the general public on a one-on-one basis as calls were received at the Shire office regarding the future availability of the saleyards in Kojonup.

Based on the report findings it has been identified that significant infrastructure expenditure and the introduction of extensive, written safety and operating procedures (including designated operating staff) would be required to make the saleyards compliant with animal welfare, occupational safety and health, risk and DWER licencing requirements i.e. the saleyards are not fit for purpose and currently expose the Shire to an unacceptable level of risk. The report further identifies that the significant investment required for the upgrade or construction of new fit for purpose saleyards is not considered financially or industrially viable given:

- The cost of the project would be significant and require funding from loans or grants. Given the close proximity to the Katanning saleyards, grants may not be available.
- Additional capacity is unlikely to generate sufficient income for the saleyard to be viable.
- Other selling methods are available to producers e.g. weight and grade, on property, other saleyards within an acceptable travel distance, electronic sales.
- The continued downturn in the State's total sheep flock will impact on the numbers of stock available.

The report, provided by Denbar Pastoral Pty Ltd, made the following recommendations:

- That the Kojonup Saleyards be decommissioned
- That a new or refurbished Shire owned Saleyard not be considered
- That the Kojonup Shire encourage private investment for a replacement Saleyard
- That the Shire investigate the feasibility of retaining a section of the saleyard as a holding facility
- That the truck wash continue to operate for the following reasons:
 - o Provides an important service to local users and is part of the State's truck wash network
 - o Returns a modest income on a regular basis
 - o Has no significant environmental or safety issues
 - o Can be improved with minimal expenditure

- Does not require a DWER licence if the saleyard is decommissioned
- As it has a restricted controlled number of users any liability risk the Shire is exposed to is greatly reduced
- That expressions of interest for the private management of the truck wash be called for
- That a feasibility of the provision of a small holding area/ transit facility be investigated

While not included in the report, the use of the Showgrounds yards was also reviewed and they display some of the infrastructure issues present at the Saleyards. Disposal of these yards is therefore also recommended.

CONSULTATION

Council October briefing session

Meeting with stakeholders:

N Matthews, Jeff Miotti, D Stretch, I Robertson, Elders and Nutrien representatives, R House, G Cavanaugh and S McGuire.

The CEO and Mr. Saunders have lodged a proposal with DWER seeking permission for the proposed sales for November and December 2020 to proceed subject to specific use conditions. It is anticipated DWER will make a decision prior to the Council Meeting.

STATUTORY REQUIREMENTS

Environmental Protection Act 1986 – outlines the licensing requirements as well as to prevent pollution to the environment.

Animal Welfare Act 2002 – outlines the obligations for the welfare, safety and health of animals.

Biosecurity and Agriculture Management Act 2007 – outlines obligations of recording animal movement throughout the State.

Occupational Safety and Health Act 1984 – place an onus to provide safe places and systems of work with an emphasis on continual improvement.

Civil Liability Act (WA), Occupiers Liability Act (WA) – confers a duty of care to those who enter and use the site by the organisation that manages and controls the site.

POLICY IMPLICATIONS

2.1.8 – Financial Governance – establishes financial management and governance principles to be applied to general financial decision making including those required to manage and maintain physical assets to achieve the maximum useful life from the initial investment. Budget items are required to be assessed against factors including demonstrated community need, estimated annual costs for operation and maintenance and economic or community development advantages to the area.

2.3.4 – Asset Management Plan – aims to guide the management of the Shire’s infrastructure assets to meet agreed service delivery and performance expectations. The saleyards does not contain any buildings so has not as yet been considered in the context of the adopted Building Assessment Framework.

FINANCIAL IMPLICATIONS

There are funds available in account C055 that could be used to fund the officer recommendation.

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK				
Risk Profile	Risk Description/Cause	Key Control	Current Action	
1) Asset Sustainability	Insufficient budget to maintain or replace assets. Inadequate design (not fit for purpose)	Nil	Nil – Saleyards currently not incorporated into the Risk Management Framework	
3) Compliance	Ineffective policies and procedures			
4) Document Management	High workloads and time pressures			
6) Engagement	Inadequate documentation or procedures			
7) Environment Management	Inadequate reporting/oversight frameworks			
8) Errors, Omissions, Delays	Inadequate formal procedures or training; poor internal communication between teams			
13) Project/Change Management	Lack of investment			Clear/formal project ownership
14) Safety & Security	Inadequate policy, frameworks, systems and structure to prevent the injury of visitors, staff, contractors and/or tenants; Inadequate signage, barriers or other exclusion techniques			Workplace inspections/Audits (all sites)
IMPLICATIONS				
<p>While the Shire’s Risk Assessment and Acceptance Criteria has been updated since the LGIS report, the new criteria largely aligns with the consequences table outlined within the LGIS report. The LGIS report has identified a number of extreme risks, as well as some high and moderate risks regarding public liability necessitating intervention as outlined below:</p>				

Risk Rank	Description	Criteria	Responsibility
Extreme	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO/Council
High	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Executive Manager/CEO
Moderate	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager

ASSET MANAGEMENT IMPLICATIONS

Nil, as the Saleyards have not been identified in the long term financial plan for the Shire.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

The VROC represent independent communities working together to achieve mutually beneficial outcomes.

The Shire of Katanning have requested to become a party to the existing VROC. The Shire of Katanning currently owns and operates an undercover sheep specific saleyard within 40kms of the Kojonup saleyard. Any change to the operation of the Kojonup saleyards may have an impact on the Katanning saleyards.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That:

- 1. The “Kojonup Saleyard & Truckwash Review 2020” report prepared by Denbar Pastoral Pty Ltd October 2020 be received.**
- 2. Endorses CEO and Mr. Saunders approach to DWER for conditional use of the Saleyards until 31 December 2020.**
- 3. The Kojonup Saleyards be closed effective 1 January 2021.**
- 4. Council authorise the Chief Executive Officer to dispose, by expression of interest, the existing yard infrastructure at the Kojonup Saleyards.**
- 5. The truckwash be maintained for use and that Council investigate its disposal via agreement within the 2021/2022 financial year.**

COUNCIL DECISION

157/20 Moved C Radford, seconded Cr Gale

That:

- 1. The “Kojonup Saleyard & Truckwash Review 2020” report prepared by Denbar Pastoral Pty Ltd October 2020 be received.**
- 2. Endorses CEO and Mr. Saunders approach to DWER for conditional use of the Saleyards until 31 December 2020.**
- 3. The Kojonup Saleyards be closed effective 1 January 2021.**
- 4. Council authorise the Chief Executive Officer to call for expressions of interest from the community or from a corporate body for the future management and /or purchase of the Saleyard with expressions closing 30 April 2021.**
- 5. The truckwash be retained for use and be maintained by Council.**

CARRIED 8/0

Reason: Council believes that there are parties within the community who may wish to operate the Saleyard and therefore determined it was prudent to create the opportunity to seek expressions of interest to do so.

**KOJONUP
SALEYARD &
TRUCKWASH
REVIEW 2020**



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1 SCOPE

The purpose of this report is to:

- Summarise Shire risk with respect to its public liability, occupational health and safety risk, environmental and animal welfare obligations.
- Provide a background brief on the National Saleyard Industry, Western Australian Saleyard Industry, the State truck wash industry and alternative selling methods
- Provide a background brief on current industry standards including construction, animal welfare, environmental and emerging issues.
- Provide an assessment of both the Kojonup saleyard and truck wash compliance with current industry standards.
- Make recommendations as to the future of both facilities and any potential replacement facility.

2 SHIRE RESPONSIBILITIES

The Kojonup saleyard and Truck wash are public facilities, they are not sublet or leased to any individual parties as such the Shire of Kojonup has overall responsibility to directly comply or put procedures in place to ensure users comply with legislative and industry requirements. The responsibility for compliance cannot be delegated to third parties.

2.1 Occupational Health & Safety – Under the Western Australian Occupational Health and Safety Act 1984 and associated legislation the Shire as operator of the Kojonup Saleyard and truck wash has an obligation to provide a safe working environment for its employees and all users both from an infrastructure and procedural aspect (users includes livestock agents, transporters, vendors, buyers and members of the public).

Saleyards pose a significant challenge to manage from a safety perspective due the large number of public attendees and independent work forces operating at the yard and the open nature of their operations.

Modern saleyards, have dedicated Safety Management Plans (SMP) in place which include induction training, staff training, the use of Safe Work Methods, hazard and maintenance reporting. Other measures employed include the requirement for major users i.e. agents contractors and transporters to submit their own SMP's to ensure that they are operating safely, all workers are required to be site inducted and access for the public restricted to non-working areas of the facility

While truck washes have a more restricted controlled usage and pose fewer safety risks users should still be advised of safety requirements and site rules.

There are no procedures in place to address these issues.

2.2 Environment – The Shire has been issued with an environmental licence by the Department of Water and Environment Regulation and as such has a legal responsibility to comply with the conditions of the licence.

As identified elsewhere in the report the Shire is non-compliant with the licence requirements.

2.3 Public Liability – As with all public facilities the shire is open to potential litigation in the event of accidents. While it is impossible to avoid all accidents the potential for accidents can be greatly reduced if there is an ongoing system of hazards/risk identification, which are then assessed and corrective action taken.

Previous reviews of the saleyard have identified a number of hazards/risks of varying severity however little has been done to address these risks. Should an accident happen due to one of these risks hazards previously identified the Shire is very exposed if legal action is taken.

2.4 Animal Welfare – The Shire is required to comply with the requirements of Animal Welfare Act 2002 in general and more specifically through the “Australian Animal Welfare Standards and Guidelines for Saleyard and Depots” which is called up in the legislation.

The shire has no procedures or agreements with users to establish compliance with the legislation.

3 SITUATION BRIEFS

3.1 National Saleyard Industry - Saleyards continue to be an essential part of the livestock trading process in the eastern states. Saleyard numbers are much higher particularly in Victoria and New South Wales with many high and medium capacity yards along with the smaller circuit yards. This is primarily due to the high stock carrying capacity of the farm land, increased competition due to the higher number of processors, the lower cost of transport for store stock and the ability for livestock buyers to travel between states. Often within a 100 km radius from a saleyard there would be two or three other saleyards sharing the same catchment area.

The role of the Livestock Agency's also need to be understood there are many more local agents in the east and the local saleyard plays an integral part of their business. There are some yards that may have up to six or more agents operating out of them. This is quite different from WA where there are four main agencies that operate as one entity at yards throughout the state and one sole agent who operates only at Muchea.

In the past saleyards were predominately owned by local government with state governments owning one major metropolitan saleyard (normally associated with a state run abattoir) and the odd livestock agent owned yard.

In recent years there has been a trend towards private ownership with significant investments made by companies such as Regional Infrastructure who now own a number of large regional facilities.

Many of the yards were aging and no longer met current standards particularly environmental, occupational health & safety and animal welfare or were particularly in the case of the State Government saleyards no longer compatible with surrounding land use. Given the significant investment to refurbish or rebuild many Shires were not in a position to provide the funds required or in the case of State governments was not seen as part of their core businesses.

This gave private industry the opportunity to move into the industry and build on green field sites new high class facilities that meet current environmental, occupational health & safety and animal welfare requirements. These yards provide an improved environment for all users and stock. Examples include Adelaide Plains replacing Gepps Cross and Regional Infrastructures Carcoar, which replaced Orange and Bathurst saleyards. A common theme to these new regional centres is the closure of surrounding smaller yards increasing the throughput and viability of the new centre

While a number of shire yards have closed, some Shires particularly those with larger profitable yards continue to invest in the facilities examples would be Forbes in NSW (new facilities), Dubbo (NSW) & Naracoorte (SA).

The future will see a further consolidation of yards as Shires faced with aging infrastructure that requires significant investment elect to close the facility. These are the same issues that the Kojonup Shire faces. This process has also been accelerated by the COVID movement restrictions which has seen many smaller yards cease sales.

3.2 Western Australian Saleyard Industry - The Western Australian Saleyard Industry is significantly different to the Eastern States due to its isolation, reduced completion and lower stocking densities & population. As mentioned previously there is also a slightly different agent structure in Western Australia. WA's regional yards also operate with defined catchment areas and do not directly compete with one another.

All of the 29 saleyards are located in the agricultural area and are made up of two categories of yards being:

Regional yards - There are four regional saleyards being Boyanup (cattle), Katanning (sheep), Mt Barker (cattle) and the Muchea

Livestock Centre (cattle and sheep). All these facilities offer weekly trade sales and special store sales as required. Most also offer additional livestock services such as transhipment, feeding, weighing, truck washes etc. Three of the yards Katanning, Mt Barker and the Muchea Livestock Centre are newer facilities on greenfield sites and are considered to be some of the best yards in Australia. Boyanup is currently subject to review over its future but is likely to be upgraded on the current site.

Circuit yards – These yards hold sales on an as required basis with some yards not holding sales for a number of years. There are approximately 25 of these with the majority being sheep yards (Manjimup & Margret River Cattle). The majority of the circuit sheep yards are very similar in design, construction & capacity and in general have limited support facilities i.e. toilets, offices etc.

Circuit saleyards differ significantly in their operations from trade saleyards in that they sell predominantly store stock. Store sale stock tend to be uniform in size & quality, have large lot sizes and are often drafted on farm. Buyers tend to be after specific types of sheep i.e. breeding ewes, store sales are also seen to attract a premium price. In contrast, trade saleyards have more vendors, smaller lot sizes, mixed consignments and require specialised handling to prepare the stock in sale lines to maximise producer returns. This also means trade saleyards require a greater degree of infrastructure to support these activities.

Western Australian saleyards are either owned by the State Government (WAMIA), Local Government, the Western Australian Livestock Salesman's Association (WALSA) or individual agents (Nutrian or Elders Ltd). Some Local Government yards are leased by WALSA, individual Agents or local producer groups. There are only two private yards Manjimup (Cattle) and Mundijong (paddy's market) neither of these yards has significant throughput.

The Western Australian Livestock Salesman's Association, (its membership is made up of Nutrian and Elders Ltd) is unique to Western Australia and operates the largest agent controlled facility Boyanup in Australia.

While there are two private operators their circumstances are unique and while there have been several expressions of interest process commenced particularly for the MLC no private entity has been successful. One possible reason for this is the business model used in the east of building a regional centre and shutting surrounding yards there by increasing throughput does not work in WA due to the small number and location of the regional yards. The only exception being Boyanup where WALSA have consolidated its operations by decommissioning a number of nearby yards.

Nearly all sheep (95%) sold at a saleyard in Western Australia go through the regional yards as demonstrated in table 1. Overall throughput has remained

relatively consistent with any variation generally caused by seasonal conditions. The regional yards are operating below capacity and could easily accommodate circuit sale numbers the capacity to (note as Kojonup is a sheep yard only cattle throughput has not been considered)

Table 1 Throughput for Western Australian Sheep Saleyards 2012 -2019
Source Western Australian Meat Industry Authority (0* data no longer recorded).

Year	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/2019
MLC	550,066	785,505	660,093	557,713	608,002	655,241	539,849
Katanning	619,992	753,590	734,367	624,619	703,895	834,883	838,929
circuit	45,235	59,044	56,613	34,469	66,626	0*	0*
total	1,215,223	1,598,139	1,451,073	1,216,801	1,378,523	1,490,124	1,378,778
Circuit %	3.7%	3.7%	3.9%	2.8%	4.8%	-	-
Kojonup	16,623	8,853	27,132	17,938	15,709	21,359	15,426

In June 2006 the Western Australian Meat industry (WAMIA) released the “The State Saleyard Strategy”, the strategy was subsequently endorsed by the then State Government. In developing the strategy WAMIA undertook an extensive review of the state’s saleyards including catchment surveys, physical inspections and statistical analysis. At the time of publication Western Australia had 45 saleyards, 37 of which were operating since then 16 yards have closed.

The strategy identified that the Western Australian Saleyard Industry was at the point where significant capital investment and cultural change was required to maintain yard viability and meet regulatory requirements. This has been supported by the number of yards that have closed especially cattle yards that required significant upgrading to meet Occupational Health and Safety requirements.

3.3 Western Australian Truck Washes - Truck washes are essential to the livestock transport industry to ensure compliance with biosecurity and environmental requirements. Western Australia is serviced by a network of eight public truck washes with a number accessed by the avdata system which allows a key holder access to any Avdata controlled truck wash in Australia. There is also a number of private truck washes located at major livestock aggregation centres such as abattoirs while livestock trucks can access them to wash while delivering stock but public access is otherwise restricted

The Western Australian public truck washes (table 2) are either owned by State or local government there are no public private facilities. The washes range in size and complexity from single washes such as Kojonup to large 8 bay drive through washes such as Muchea.

There is a wide range in fees charged and this reflects the usage, water supply and waste treatment methods used. For example Muchea is a high use wash due to its large selling centre proximity to major trucking depots and the port of Fremantle, it generates its own water supply and treats its own waste were in comparison Kojonup has to purchase water and pay for waste disposal.

Comparison of the fees does not provide any useful indicator and the charges levied by each will reflect recoupment of i operating costs.

Table2 Western Australian Public truck Washes.

Facility	fee per minute**	minimum charge	Ownership
Esperance *	\$1.02	Non	Shire
Geraldton	\$1.18 k/l	\$13.64	Shire
Kalgoorlie/Boulder	\$76 per deck	\$76 per deck	Government
Katanning *	.80c	none	Shire
Kojonup *	\$1.36	\$9.09	Shire
Kununurra	\$76 per deck	\$76 per deck	Government
Mt Barker *	.60c	\$5.50	Shire
Muchea *	.68c	none	Government

*Avdata controlled wash all charges are per minute

**Exclusive of GST

While the livestock transport industry has access to the eight public washes listed above it is widely considered that the industry is inadequately serviced with large gaps in the location of the washes and a number of feasibility studies are currently underway to establish additional truck washes.

3.4 Alternative selling methods- There are a number of alternative selling methods available to vendors being:

Weight and grade – Stock are sold to a processor at an agreed price based on weight and condition. The Kojonup area is serviced by a number of abattoirs including Beaufort River Meats (Woodanilling), Hillside Meats (Narrogin), WAMCO (Katanning) and Fletchers (Narrikup).

On property – The purchaser will offer a dollars per head price on the property or with delivery to an agreed point. This will be either done through an agent or by direct negotiation.

Other Saleyards – The major regional saleyard at Katanning is approximately 45km from the Kojonup Saleyard. Katanning is a new state of the art facility built at a cost of \$26 million and opened in May 2014. It holds both trade and special store sales. There are two circuit

yards located within 150km of Kojonup being Narrogin and Wickepin both offer seasonal store sales.

Electronic Sales - Companies such as Auction Plus provide an on line platform for the sale of stock. Stock are accessed by accredited accessors prior to the sale and details placed in an online sale catalogue and bids are then placed on line. Electronic selling has been available for a number of years and is quite strong in the Eastern States. It has however not been popular in Western Australia though sale numbers have started to increase over the past two years. Livestock Agents are also inter phasing it with live saleyard auctions for select prime sales.

No one selling method has precedent over the other and selection will be dependent on personal preference, prevailing seasonal & market conditions, type, condition and quantity of stock. For example 2019/ 2020 saw significant buying interest from the Eastern States due to market and seasonal conditions in the east this saw in excess of 1 million sheep leaving the state. While saleyard prices were strong for sheep many producers preferred on property sales.

The above options would provide particularly for saleyards and processors, sufficient alternative outlets for producers should the Kojonup Saleyard close

4 INDUSTRY STANDARDS

4.1 Animal Welfare - Compliance with public perception and animal welfare standards is the biggest single challenge facing the Livestock Industry currently. Recent public exposure in the live export industry has demonstrated the devastating impact on all sectors of the industry that can occur when instances of noncompliance occur.

Any operator of a livestock facility, in addition to compliant infrastructure must have stringent procedures in place and a policy of zero tolerance for instances of animal cruelty to ensure compliance with required standards.

In Western Australian animal welfare legislation in the farming sector is administered by the Department of Primary Industries and Regional Development (DPIRB). The key act is the Animal Welfare Act 2002 and associated regulations. The legislation calls in codes/guidelines that provide the required standards. In the case of animal welfare the saleyard sector is currently covered by the "Code of Practice for Animals at Saleyards in Western Australia".

This code has been reviewed and is to be replaced by the National Standard the "Australian Animal Welfare Standards and Guidelines for Saleyard and Depots" this standard was agreed to Nationally in February 2018 and is now being regulated in to law by State and Territory governments. Advice from

DPIRB is that the National Standard will replace the “Code of Practice for Animals at Saleyards in Western Australia” in Western Australian legislation by the end of 2020.

For the purpose of this report the “Australian Animal Welfare Standards and Guidelines for Saleyard and Depots” has been used.

The scope for the standards and guidelines is that they apply to all Australian livestock saleyard enterprises and depots. They apply to the main commercial livestock species: cattle, goats, horses, pigs and sheep that are handled through Australian saleyards and depots. The standards apply to all those responsible for the care and management of livestock that are handled through saleyards and depots, including saleyard managers / superintendents, saleyard staff, stock persons, livestock agents, transport operators and drivers.

The standards are set on eight main principles being:

1 Responsibilities and planning - Objectives: *People responsible for the care and management of livestock at saleyards and depots are identified and are aware of and are accountable for their responsibilities.*

2 Livestock handling knowledge and skills - Objective: *Persons responsible for handling or managing livestock in saleyards have the required attitude, knowledge, skills and experience.*

3 Saleyard facilities for livestock - Objective: *Livestock saleyard facilities are constructed, maintained and operated to minimise risks to livestock welfare.*

4 Handling and husbandry - Objective: *Handling and husbandry practices are appropriate and minimise the risk to the welfare of livestock.*

5 Drafting and Penning - Objective: *Drafting practices and penning densities are appropriate and minimise the risk to the welfare of livestock.*

6 Feed and Water - Objective: *Livestock have access to feed and water to minimise the risk to their welfare.*

The Australian Animal Welfare Standards and Guidelines for Saleyard and Depots” references one other National Standard “Land Transport of Livestock (September 2012) in relation to time off water for stock.

7 Pre-sale livestock inspection, selection and care of weak, sick and injured animals - Objective: *All livestock in saleyards are assessed as fit for sale prior to selling, and any unfit animals are given the appropriate care and treatment*

8 Humane killing - Objective: *Where it is necessary to kill livestock, it is done promptly, safely and humanely.*

Within each principle there are standards and guidelines that provide detail on the outcomes required.

While the person in charge of livestock is responsible for the immediate welfare of the animals under their control. The Shire of Kojonup as the operator of the facility has the overall responsibility to ensure that the infrastructure and management practices meet the outcomes required in the standard.

4.2 Construction standards - While there is a requirement to comply with relevant Health and Building standards, there are no mandatory design standards specific to sale yards, there are however voluntary guide lines available that can be applied, these being.

- National Saleyard Quality Assurance Program. This produced by the National Saleyard Quality Assurance Ltd (NSQA) and is an industry code that covers both operation and construction and is outcome based.
- Australian Model Code of Practice for Sale yards and Lairages. This produced by the Australian Livestock Markets Association (ALMA) and is an industry code that covers both operation and construction and is outcome based.
- Guide for the safe design of livestock loading ramps and forcing yards produced by the Australian Livestock & Rural Transporters Association.

There is no one size fits all design for sale yards, yards are designed around the type of stock processed, its location, throughput, services offered etc. for example the Muchea cattle section is largely designed to cater for pastoral cattle which arrive in large lines and often spend some time at the center, it features extensive holding capacity and stock handling equipment, which is quite different to Mt Barkers design which caters for mainly local cattle.

Features of new yards being constructed will include the following:

- Fully roofed.
- Water to all pens.
- Flexible selling pens formed by the use of gates as opposed to fixed panels.
- Soft flooring.
- Improved stock flow.
- Incorporate advanced stock handling equipment that reduces human stock interaction.
- Increased security i.e. cameras.
- Improved amenities

The design will also focus heavily on desired environmental, animal welfare and Occupational Health and Safety requirements. There is also a focus on appointing suitable qualified managers.

4.3 Environmental - The Department of Water & Environment Regulation classify saleyards as a category 55 facility (Livestock saleyard or holding facility, 10,000 or more animals per year) and as such they require an operating licence. This licence is normally granted as a result of a development application but may be retrospective as was the case with Kojonup or as part of the construction process i.e. Muchea. The licence will be subject to specified actions & operating conditions.

There is no common licence all yards are individually assessed and specified actions & operating conditions set to the yards, location, design & construction and throughput.

4.4 Other emerging issues

Bio Security – All sheep sold through saleyards in Western Australia are required to be tagged with a sheep NLIS tag (property of origin and pink trader tag if applicable). In the eastern states there is a move to mandatory electronic tagging should this become a requirement in Western Australia saleyards will face additional operating and infrastructure costs.

State sheep population – Total Saleyard throughput in general reflects the states total sheep flock. This year has seen a significant exodus of sheep (over 1 million) purchased by eastern states buyers due to market and seasonal conditions in the east, this has lowered the states total sheep flock. While eastern states entry in to the Western Australian market is not a regular event there is concern that should it continue into next season total flock numbers will drop further reducing the number of sheep through saleyards.

Electronic selling – While electronic selling has been available to WA producers for some years it has not been popular in WA. However the recent strong demand from the eastern states based buyers unable to attend sales due to COVID travel restrictions has seen a lift in numbers offered on electronic selling platforms.

The type of stock offered at circuit sales are suitable for electronic marketing, with most agents now incorporating electronic selling at selected sales continued growth of this method could see a move away from saleyard selling.

Animal welfare – The current standards have been identified and discussed in this report it must be recognised however that Animal

Welfare is the Achilles heel of the livestock industry. If animal welfare is not managed correctly the outcomes required by the public and regulators will only increase. As has been detailed earlier rigid management practices and procedures must be in place to meet expected outcomes this must be a priority for any saleyard operator there is no room for a lip service approach. To achieve compliance it must be recognised that there will be an increased management & infrastructure cost that must be factored into the saleyard operating cost.

5 KOJONUP SALEYARDS

5.1 Background – The saleyard is situated on a corner block bordered by Blackwood and Soldier Roads with Blackwood road being an major local transport link. The site is unfenced apart from the truck wash dams and there are a number of uncontrolled access points to the site. It has operated from that site for over 40 years. The site is gravel based and slopes down towards the truck wash.

The saleyards are a standard circuit yard design made up of four main receival pens (with water), two drafts supported by 14 draft pens and 156 dedicated sale pens of varying sizes. Sale capacity can be increased by use of lane ways and the draft pens. There are no outside paddocks available. Additional sale pens have been added to the original design and it is understood, portable yards have been used in the past to increase capacity.

The facility is serviced by two multi deck loading ramps with lighting to only one ramp, though some light may be available from the truck wash lights. Construction is a mixture of pipe and mesh panels with a folded top edge (the use of the mesh panels is unique to Kojonup). At some point all walkways have been removed with agents auctioneering from the lane behind the sale pens.

There is a small holding facility connected to one end of the yards this is serviced by two ramps and is designed for cattle. It's of a pipe and mesh construction. . It is not known if this is used and has not been included in the table below.

Table3 Kojonup Saleyard statistics.

Area	Number	Area m2	Capacity
Drafts	2	-	-
Draft pens	14	1,048	
Receival pens	4	615	
Sale pens	156	1,795	3,590**
Additional sale area*	25	1,128	2,256**
No of ramps	2	Multi deck	

*Sale capacity can be expanded by use of lane ways and draft pens

** Based on .5 sm per head

5.2 Usage - During the period 2013/2020 three to four sales were held per year, with all sales held in the November to March period. The yearly average was 17,736 head with a top year of 27,132 head to a low of 8,553 head (Table 4). Based on a smaller data sample average sale size was 5,455 head with a top sale of 9,051 head. Elders are the predominant agent using the saleyard accounting for over 90% of stock sold. Westcoast Livestock sold 7.4% and Nutrien (formerly Primaries) 2.6% (Table 5).

While the yards are used as an aggregation point there is no hard data available to quantify the use.

Table 4 Usage by sale for Kojonup Saleyard 2016 -2020 (Source: Shire of Kojonup).

Year	2016/17	2017/18	2018/19	2019/2020
Sale 1	6,131 (N)	5,609 (N)	3,582 (N)	4,557 (N)
Sale 2	7,293 (D)	6,849 (D)	8,126 (D)	3,632(N)
Sale 3	4,514 (M)	3,215 (M)	9,051 (J)	4,020 (D)
Sale 4				3,217 (D)
Total	17,938	15,709	21,359	15,426

(*) denotes month of sale

Table 5 Usage by agent for Kojonup Saleyard 2013 -2020 (Source: Shire of Kojonup).

Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	%
Elders	11,198	8,853	27,132	17,938	15,709	17,777	12,209	90.1%
Nutarian (primaries)							3,217	2.6%
Westcoast	5,428					3,582		7.3%
Sub total	16,623	8,853	27,132	17,938	15,709	21,359	15,426	123,043

5.3 Financial - In the years 2013/2014 to 2016/2017 the saleyard operated at a very basic breakeven point generating minimal funds to provide for future maintenance and improvements (table 6). Implementation of a significant increase in the selling fee in 2017/18 has seen the yards provide a much better return.

Income could be increased by:

- a) Improvement in throughput, the saleyard has averaged 17,736 head per financial year over the past 6 years. Under the DER cap of 26,000 head an additional sale may be possible, though this would be very dependent on market and seasonal factors.
- b) Increase in yard fee, the current fee is the highest in the state (table 7) and nearly a dollar more than Katanning, experience with setting the MLC fees has shown that the market is very resistant to price increases however small. Any increase in fees may well cause producers to consider alternate venues or selling methods.
- c) Capture of transshipment sheep fee – There is evidence of the saleyard being used as a pickup point for transport to other facilities however no firm figure can be given to the amount of sheep involved. Large facilities such as the MLC charge for this yard usage while the return is low 13c per head per day numbers are larger and staff are on hand so there is minimal collection costs. Given the likely low return from this activity collection costs would likely exceed income.

Expenditure (Table 6) has been fairly basic with the most significant cost being maintenance there is no breakdown available on what items were included in maintenance.

Table 6 Income and expenditure Kojonup Saleyard 2013 -2019 (Source: Shire of Kojonup).

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Throughput	16,623	8,853	27,132	17,938	15,709	21,359
Expenditure						
Maintenance	\$4,575	\$8,218	\$5,350	\$11,181	\$8,200	\$20,615
Other	\$0	\$0	\$0	\$1,165	\$346	\$1,147
insurances	\$0	\$424	\$442	\$400	\$278	\$295
Sub total	\$4,575	\$8,552	\$5,350	\$12,746	\$8,824	\$22,057
Income	\$8,423	\$7,904	\$4,047	\$16,353	\$26,419	\$35,922
Profit loss	\$3,848	-\$648	-\$1,303	\$3,607	\$17,595	\$13,865

Table 7 Comparison of saleyard fees (all ex GST)

Facility	Sale fee per head	Transit fee per head
WALSA	N/A	N/A
Katanning	86c	N/A
Muchea	96c	13c
Kojonup	\$1.85	

5.4 Environmental licence - The sale yard has been assessed by the Department of Water & Environment Regulation (DWER) as a category 55 facility (Livestock saleyard or holding facility. Premise by which livestock are held pending their sale, shipment of slaughter). DER on the 1st August 2016 issued licence number L8961/2016/1 to the Shire for the operation of the saleyard and truck wash. This licence has a number specified actions and operating conditions principle of which are listed below (**comment is provided in bold italics**):

The premise must not hold more than 8,000 sheep at any one time

This condition has been breached on two occasions

The premise must not hold more than 24,000 sheep in any calendar year

This condition has not been breached based on sale data however the unknown number of transit animals could cause the saleyard to exceed this limit.

The premise must not be used for sales between the 1st June and the 31st August.

This condition has been complied with.

All collected manure and truck wash sludge must be stored on the hardstand waste storage area.

This condition has been complied with.

Manure must be removed from the livestock saleyard pens within 48 hours of use and stored on the hardstand waste storage area or removed from the premises.

This condition has not been complied with the facility has never been cleaned. The requirement to remove manure from a dirt surface is almost impossible to comply with.

The premise must be inspected prior to sales and dampened if required unless dampened by a current or previous rainfall event.

This condition has not been complied with inspections are not carried out and there is no capacity to dampen the yards

The premise must be inspected before and after each livestock sale and after each instance of incidental use.

This condition has not been complied with inspections are not carried out.

Waste stored in the hardstand waste storage area must be removed within twenty eight days.

This condition has been complied with.

Carcases must be removed from the premises within 24 hours.

Shire staff advise that this is a rare event there is however no documentation to support this.

The shire of Kojonup must maintain accurate and audible records in relation to the dates and numbers of animals for each use and weekly premise inspections

This condition has not been fully complied with, while the shire has records for sale days & numbers it has no records for the use by transit stock

On the day of inspection little of concern was noted as it was a non-sale day, other than two areas of effluent pooling (both inside and outside of the yards) could be easily seen this could lead to effluent getting into to the creek system given the proximity.



Photo 1 & 2 Examples of effluent pooling Kojonup saleyards.

The shire is in breach of its environmental licence in relation to a number of conditions over a period of time. This has been identified by DWER inspectors and prosecution may follow. The decision to close the saleyard pending resolution of the issues is the correct one.

While many of the DER conditions can be met by improved management of the facility. Some of the conditions imposed by DER are restrictive the 24,000 head capacity ceiling prevents growth (8,000 head single event limit is acceptable as it's above the yards capacity) and the requirement to clean the facility cannot be practically achieved. The only way this could be achieved would be concreting of the facility providing for either wash down or dry sweeping. This would require a total yard rebuild.

5.5 Animal Welfare - An in depth assessment of compliance with animal welfare requirements would also normally include attendance at a sale which has not been possible in this instance therefore the assessment is based on physical infrastructure and any documentation provided.

The following assessment is made based on the key principles of the "Australian Animal Welfare Standards and Guidelines for Saleyard and Depots.

1 Responsibilities and planning - Objectives *People responsible for the care and management of livestock at saleyards and depots are identified and are aware of and are accountable for their responsibilities.*

A comprehensive animal welfare manual would detail all responsibilities and procedures. The shire does not have an animal welfare manual nor does it require agents using the facility to supply one.

2 Livestock handling knowledge and skills - Objective *Persons responsible for handling or managing livestock in saleyards have the required attitude, knowledge, skills and experience.*

Stock handlers are required to have undergone suitable training one of the requirements of an animal welfare manual would be to document training undertaken and staff qualifications. Without this documentation the stock handler's attitude, knowledge, skills and experience cannot be verified.

3 Saleyard facilities for livestock - Objective *Livestock saleyard facilities are constructed, maintained and operated to minimise risks to livestock welfare.*

While the basic design is fit for purpose the condition and type of panelling used is unsuitable. Much of the yards are built out of a welded mesh panel with an angled top (photo 3) this type of panel is very dangerous to stock (and dogs) as the openings allow the possibility of limbs being broken (note Midland Saleyard was required to remove all such panels for this reason). This situation is exacerbated by the low height of some panels 700mm encouraging stock to

jump. For example standard height at Muchea is 1m. All these panels should be replaced.



Photo 3 Weldmesh panels in situ Kojonup Saleyard and 4 showing lack of bump rubbers.

Some concrete flooring is used in high traffic areas and it was not of a non-slip finish the standard requires the concrete to have a patterned or swept finish.

The yards also suffered from a lack of maintenance issues such as broken wires protruding from panels, bump rubbers on ramps not replaced (photo4).

There is no shade available, the Animal Welfare Manual would need to detail procedures for extreme weather events.

4 Handling and husbandry – Objective *Handling and husbandry practices are appropriate and minimise the risk to the welfare of livestock.*

An animal welfare manual would detail stock handling and husbandry practices without the manual compliance with this requirement cannot be assessed.

5 Drafting and Penning - Objective: *Drafting practices and penning densities are appropriate and minimise the risk to the welfare of livestock.*

An animal welfare manual would detail drafting practices and penning densities without the manual compliance with this requirement cannot be assessed. Though it was noted that based on .5sq m per head the yard has a selling capacity of around 6,000 head. The .5sq m is a guide only Muchea uses .4sq m as an average but deals in smaller animals.

6 Feed and Water - Objective *Livestock have access to feed and water to minimise the risk to their welfare.*

Most new or redeveloped sale yards are fully roofed facilities with many opting to provide water to all sheep pens to assist management of time off water for stock as required by the "Land Transport Standard". While smaller yards due to their more local catchment and lower controlled throughputs don't require this they still need adequate water pens.

The saleyard only has a minimal number of water pens ideally all pens in the holding and draft area should have water points.

There were no feeding facilities evident however the Animal Welfare Manual would address feeding procedures if required.

7 Pre-sale livestock inspection, selection and care of weak, sick and injured animals - Objective: *All livestock in saleyards are assessed as fit for sale prior to selling, and any unfit animals are given the appropriate care and treatment*

A comprehensive animal welfare manual would detail all criteria for the identification of stock unfit for sale and associated responsibilities and procedures. Without the manual compliance with this requirement cannot be assessed. It is noted however that inspectors from the Department of Primary Industries and Regional Development attend the yard sales of a regular basis.

8 Humane killing - Objective: *Where it is necessary to kill livestock, it is done promptly, safely and humanely.*

A comprehensive animal welfare manual would detail all criteria for the humane killing of stock without the manual compliance with this requirement cannot be assessed. It is noted the ability to euthanize stock must be available during the whole sale process and for transit stock.

To comply with animal welfare requirements the following is required:

- Animal Welfare manual.
- Removal of welded mesh panels.
- Additional water pens.
- Rough up concrete surfaces.
- Limit yard capacity.
- Implement regular maintenance program.

5.6 Occupational Health & Safety - A comprehensive audit of the yards was undertaken in the LGIS group in 2015 & 2018. These documents were reviewed as part of this report and saleyard assessed against the issues identified. The review found that the majority issues identified in the reports were current and relevant. The assessment found that few if any of the issues identified had not

been addressed. In view of the number of risk identified this was a disappointing outcome.

In terms of safety the following issues were identified:

- Insufficient safety signage. Very limited directional signage, no conditions of entry information or hazard advice.
- No traffic management plan.
- Lack of perimeter fencing.
- Ramp design. Bar at top of ramp is too low.
- Ramp design material used appears to be lightweight and has suffered damage (photo 6).
- Lighting lack of coverage, one ramp not covered (may not be operational (photo 8)).
- Lack of maintenance to reduce small risks i.e. from an infrastructure perspective dragging gates, wire protrusions etc.
- Lack of site cleaning many potential trip hazards.
- Lack of slam latches & escape gates in cattle transit yard.
- Sharp protrusions in pens at hip height due to supports for old walk ways left in situ (photo 7)
- Lack of security fencing.
- The majority of the chain latches on the saleyard gates were fixed low on the gate. Users must bend to secure gates repetitive strain injury and causes them to take eyes off stock (photo 5).
- Low pen height in places only 700mm gives the potential for stock to escape.
- No evacuation plan.
- Cattle transit area should not be used due to lack of escape gates and slam latches.



Photo 5 low gate chains and photo 6 showing ramp damage.



Photo 7 sharp protrusions in pens and photo 8 lights only cover one ramp.

From a safety management perspective there is no requirement for major users to provide safety management plans to the shire nor does the shire have any site rules or basic induction procedures. There was also no evidence of the shire undertaking regular maintenance or hazard inspections.

Based on the assessment the saleyard due to the infrastructure issues and complete lack of safety procedures would be considered non-compliant significant expenditure on infrastructure and the introduction of safety procedures would be required to make it compliant.

6 TRUCK WASH

6.1 Background – The truck wash is a single bay wash with trucks accessing the wash by reversing down a concrete incline. The wash is supported by walkways either side of the incline. Water is supplied from the town water supply and effluent is treated by a hunter screen and settling sump before going into two effluent ponds with final disposal into the Water Corporation sewage treatment plant. While basic the wash which was designed following visits to the former Midland saleyard is functional. On inspection it was found to be untidy and a number of areas required maintenance.



Photo 9 & 10 maintenance issues Kojonup truck wash.

6.2 Usage - Table 8 provides truck wash usage over the years 2014/2015 to 2019/2020. Usage has seen a continual decline over the period, this is possibly driven by the significant increase in wash fees (65c to \$1.00) in 2016/2017 to the current fee of \$1.35 and a reduction in the number of livestock transporters in the industry.

The wash has two major users' local contractors Syd Matthews & Co and JE & JA Miotti who on average 70% of the total usage. There are a number of other regular users plus occasional users.

Table 8 Kojonup Truck wash usage 2014 -2020 (Source: Avdata).

Year	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Minutes	41,685	36,774	31,612	27,223	26,349	23,419
Major users	30,691	25,478	22,419	19,923	17,748	18,283
%	73	69	71%	73%	68%	78%

6.3 Financial - Table 9 provides the truck wash financial performance over the years 2013/2014 to 2018/2019. The wash has provided a modest return for the last three years previously it ran at a significant loss due to the high cost of waste water treatment as the wash generated low quality of the water for treatment and a low wash fee. This situation was turned around by the introduction of a more realistic wash fee and works undertaken to improve waste water quality.

Table 9 Income and expenditure Kojonup Truck wash 2013 -2019 (Source: Shire of Kojonup).

Year	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
Expenditure						
Maintenance	\$6,782	\$6,873	\$11,014	\$6,407	\$3,334	\$8,138
Other	\$454	\$35	\$1,056	\$0	\$0	\$0
Utilities						
Power	\$561	\$481	\$441	\$688	\$386	\$612
Water	\$5,788	\$5,870	\$5,516	\$5,292	\$5,176	\$2,747
Waste	\$13,773	\$2,385	\$16,566	\$5,610	\$5,408	\$5,742
Phone	\$0	\$0	\$0	\$0	\$0	\$119
Utilities total	\$20,122	\$8,736	\$22,523	\$10,928	\$10,970	\$9,221
Sub total	\$27,358	\$15,644	\$34,593	\$16,075	\$14,304	\$17,359
Income	\$12,785	\$19,169	\$18,084	\$23,700	\$23,315	\$20,276
Profit loss	-\$14,573	\$3,525	-\$16,509	\$7,625	\$9,011	\$2,917

6.4 Environmental – The truck wash complies with the requirements of the DER licence. While no significant issues were noted it was considered that environmental compliance could be improved by the addition of a properly bonded concrete manure pad. As can be seen by in photo 11.



Photo 11 Manure stock pile Kojonup truck wash.

The site was also very untidy with empty bottles and other rubbish to be seen, provision of a sulo bin for rubbish and regular site cleaning should be considered.

6.5 Occupational Health & Safety - The truck wash was found to be in general compliant with no major issues, it was however noted that as with the saleyard issues identified by the LGIS group in 2015 & 2018 had not been addressed. In addition the following issues were identified:

- Manure disposal – A warning sign should be erected advising of the public health dangers i.e. pathogens in manure.
- Warning sign for the high pressure hoses.
- Access is restricted by the saleyard infrastructure.
- No user instructions.
- Lights did not appear to work

The truck wash's major issue is the lack of regular maintenance & cleaning. Most of the issues raised would require minimum expenditure to resolve and improve customer satisfaction and safety.

7 TRANSIT USEAGE

The saleyard is used as a drop of point for stock in transit to Katanning, while it was difficult to quantify exact numbers but a figure of up to 100 per week was considered reasonable from discussions with users. There was also considerable support for the facility to be used as an aggregation point in the event of an exotic disease stock standstill by agents, producers and transporters.

8 USER RESPONSE

As part of the report preparation a number of major users were contacted and a public meeting attended a summary of issues raised is listed below:

- Dust
- Low pen panels
- Kojonup sale seen as a niche market
- Kojonup sale seen as being disease free
- Katanning not seen as an option
- Potential to increase numbers
- Needed in case of a stock standstill
- Potential for private sector
- Ramp heights are not correct.
- Low water pressure.
- Inability to use two hoses
- Poor or non-working lighting
- Need to continue sales for this season

Were ever possible there issues have been included in the main body of the report.

9 EXECUTIVE SUMMARY

The report makes the following recommendations:

- That the Kojonup Saleyard be decommissioned.
- That a new or refurbished shire owned saleyard not be considered.
- That the Kojonup Shire encourage private investment for a replacement saleyard
- That Kojonup truck wash continues to operate.
- That the Shire investigate the feasibility of retaining a section of the saleyard as a holding facility

Current saleyard - All saleyards be they large or small are required to meet the same core infrastructure and management practices to meet the required OH&S, environmental, animal welfare and construction standards. The Kojonup saleyard in its current condition from both a structural and management aspect fails to meet these standards.

Management – The shire of Kojonup Saleyards has overall responsibility for the management of the facility though it is used by third parties there are no systems or procedures in place to ensure that third parties use the saleyard in accordance with legislative requirements. The shire takes no direct part in managing the facility and there seems to be a reluctance to do so. This leaves the shire very open to possible litigation from many angles.

Many of the management issues can be dealt with by the introduction of management procedures, documentation and the appointment of a dedicated manager, however the shire must be prepared to be proactive in management of the facility for this to work. Modern saleyards are a business and have to appoint suitably qualified persons to manage the facilities, in today's environment it's no longer the role of the works foreman.

It must also be recognised that improvement in management practices will come at a cost which will further diminish the return from the saleyard.

Infrastructure - While management issues can be addressed the level of work required to address the infrastructure issues identified will be costly, as much of the saleyard will require rebuilding and still not address some of the environmental issues identified.

While costings have not been obtained, it is unlikely that the cost of the work required could be covered by the existing saleyard reserve and additional funding would be required. The cost of this funding may not be covered by current saleyard income. Rebuilding of the saleyard without the ability to increase capacity or address environmental issues is therefore not considered viable.

For these reasons it is recommended that the Kojonup Saleyard be decommissioned.

New or replacement saleyard – Construction of a new facility by the Kojonup Shire possibly on a green fields site would address all environmental issues and allow an increase in capacity. This is not considered a viable option both from a financial and industry aspect, for the following reasons:

- Cost for the project would be significant and require funding from loans or grants. Given the closeness to Katanning grants may not be available.
- Additional capacity is unlikely to generate sufficient income for the saleyard to be viable.
- Alternate selling venues are available within an acceptable distance.
- Other selling methods are available.
- The continued downturn in the states total sheep flock will impact on the numbers of stock available.
- It was also considered that rebuilding on the current site due to its restrictions would not provide the best outcome with a new site further adding to project costs.

It is however considered that the private sector may be able to provide a replacement facility at a reduced cost particularly if the proponent can make use of existing infrastructure. It is recommended that the Shire encourage private investment for a replacement facility.

Truck wash – It is recommended that the truck wash continue to operate for the following reasons:

- Provides an important service to local users and is part of the state's truck wash network.
- Returns a modest income on a regular basis.

- Has no significant environmental or safety issues.
- Can be improved with minimal expenditure.
- Does not require a DER licence if the saleyard is decommissioned.
- As it has a restricted controlled number of users any liability risk the shire is exposed to is greatly reduced.

It is also considered that private management of the facility should be considered and that expressions of interest be called for.

Holding facility - Discussions with users identified the need for a transit facility and holding area in the event of a stock standstill order. The holding area of the saleyard with improvements could be retained to service this need it is therefore recommended that the Shire investigate if this is a feasible option.

10 REFERENCES.

- "Code of Practice for Animals at Saleyards in Western Australia".
- "Australian Animal Welfare Standards and Guidelines for Saleyard and Depots"
- "Animal Welfare Act 2002 and associated regulations".
- "Land Transport of Livestock"
- "National Saleyard Quality Assurance Program".
- "Australian Model Code of Practice for Sale yards and Lairages"
- "Guide for the safe design of livestock loading ramps and forcing yards".
- "Occupational Safety and Health Act 1984 and associated regulations".

11 FOOT NOTE

The "Australian Animal Welfare Standards and Guidelines for Saleyard and Depots" have now been incorporated into Western Australian Animal welfare legislation.

Estelle Lottering

From: Grant Thompson
Sent: Tuesday, 10 March 2026 12:50 PM
To: Estelle Lottering
Subject: FW: Thornbury Close Extension and gravel

Regards

Grant Thompson
Chief Executive Officer
SHIRE OF KOJONUP

93 Albany Highway Kojonup WA 6395 | PO Box 163 Kojonup WA 6395

Tel: 9831 2400 | Mob: 0419 903 363 | Fax: 9831 1566 | www.kojonup.wa.gov.au

FOR RECIPIENTS EXTERNAL TO THE SHIRE OF KOJONUP The information contained in this email (including any attachments) is intended for the named recipient only. It may contain privileged and confidential information. If you are not the intended recipient, you must not copy, distribute, take any action or reliance on it, or disclose any details of the email or attachments to any other person, firm, or corporation. If you have received this email in error, please notify the sender as soon as possible by return email and then delete.

-----Original Message-----

From: Simon Klopper <simon@kloppercontracting.com.au>
Sent: Tuesday, 4 February 2025 9:33 AM
To: Grant Thompson <ceo@kojonup.wa.gov.au>
Subject: Thornbury Close Extension and gravel

Hi Grant,

Sorry for the delay, We have completed the lift on Thornbury Close, it only needs the gravel now. Pricing for this is as follows;

- 1) Moving material, grading and compacting to lift Thornbury Close - \$15574+GST
- 2) Gravel for Thornbury Close 600t @ \$27/t delivered and spread out.

Regarding gravel for the rest of the shire, We have a pit opened on Nymbup Rd, this reserve would be at least 500000m3 available. We are currently holding a stockpile there for the shire of Tambellup we could do the same for the shire of Kojonup. The price ex pit would be \$17/t+GST. Delivery to sites South of the line along Blackwood Rd would be \$10/t +GST, Delivery North of that line will be \$15/t + GST.

Pricing for the emergency exit road out of the industrial area is as follows; \$35000+GST for forming up the road ready for gravel, then spreading and compacting gravel. Supply gravel \$44712+GST.

Let me know if there is anything else you will need.

Cheers,

Simon



THIS AGREEMENT FOR LEASE OF LAND WITH OPTION TO BUY is made on the 1 March 2023

BETWEEN:

THE SHIRE OF KOJONUP a body corporate constituted under *The Local Government Act 1995* of the State of Western Australia having its principal place of administration at 93 Albany Highway Kojonup in the said State (herein called "the Lessor") of the one part

AND

SIMON KLOPPER of 5-7 Thornbury Close, Kojonup in the State of Western Australia (herein called "the Lessee") of the other part.

BACKGROUND:

The Lessor has agreed to lease the proposed Lots 58 and 59 of Lot 9999 Thornbury Close, Kojonup (forming part of Certificate of Title Volume 2670 Folio 367, Lot 9999) as indicated on the attached plan, with the option to buy at an unimproved market rate valuation when the subdivision of this land has been completed and titles issued, to the Lessee under the following terms and conditions.

OPERATIVE PART:

The Lessee in accepting this lease agreement acknowledges that:

EXCESS WATER, ELECTRICITY USAGE AND SERVICE CHARGES

Excess water, electricity usage and service charges incurred by the Lessee during the term of the lease shall be borne by the Lessee.

MAINTENANCE OF CLEARING AND ERADICATION OF VERMIN

The Lessee shall cultivate and keep clean and free from seedlings and undergrowth all such parts of the land as are or shall be ploughed and brought under cultivation and shall properly cultivate and care for all crops on the land and keep all partly cleared land free of suckers, seedlings and undergrowth and shall generally manage the said land and premises so as to keep the same up to its present value, and also take all necessary measures to exterminate rabbits and other vermin and to protect the spread of noxious weeds on the land taking into consideration the land as at the term of commencement of the Lease.

MAINTENANCE PROPERTY

The Lessee shall at all times maintain the Property in the same condition existing on the date of occupancy except in respect of fair wear and tear and shall farm/utilise the Property consistent with normal farm management practices.

STRUCTURAL IMPROVEMENTS

No structural alterations shall be made without written consent of the Lessor or the Agent representing the Lessor and such consent shall state clearly whether or not rehabilitation of the land to its original state shall be necessary or whether such alterations remain the Lessor's property at the expiration of the agreed term or extension.

DEFAULT CLAUSE

If the Lessee shall at any time fail or neglect to punctually perform or shall commit or allow any neglect or breach of any covenant, condition or agreement herein contained, or if the rent or any part hereof shall at any time be in arrears or unpaid for fourteen (14) days after the same shall have become due whether demanded or not, then it shall be lawful for the Lessor or any person authorised by the Lessor to determine this Agreement to Lease and the term hereby granted and thereupon the Lessor may re-enter upon the said land and take and hold possession as if the Agreement to Lease had not been made WITHOUT prejudice to any right of action or remedy of the Lessor in respect of any breach or any of the covenants by the Lessee contained herein.

ACCESS TO PREMISES

The Lessee shall permit the Lessor or their Agent, their Consultants or Contractors to have access to the land at all reasonable times.

ASSIGNMENT AND SUBLETTING

The Lessee shall not assign, underlet or part with possession of the said land unless with the prior written approval of the Lessor or his Agent and the provisions of Section 80 and 82 of the Property Law Act 1969 (as amended) shall not apply to this Agreement to Lease.

QUIET ENJOYMENT

Provided always that all terms and conditions of this Agreement have been complied with, the Lessee shall be entitled to enjoy the peaceful occupancy of the land.

SPECIAL CONDITIONS

- a) That the Lessee accept the property on an 'as is basis',
- b) The Lessee is to maintain fences at the current standards,
- c) The Shire will not be liable for any issues arising from fencing and/or containment of stock;
- d) That the Lessee is responsible for managing and minimising any fire hazard and complying with any relevant conditions of the annual fire break order; and
- e) Any stocking rates will be agreed by both parties on an 'as needs ' basis to respond to any animal welfare, fire hazard reduction, and land quality preservation issues that may arise.

ACCEPTANCE

LESSOR'S ACCEPTANCE

I/We the undersigned agree to the foregoing terms and conditions:

TERM


This lease shall be for a term of (2) years and apply from the 1 March 2023 and expire on the 28 February 2025 or when subdivision of this land has been completed and titles issued.

RENTAL

The parties have agreed to a rental of \$9,500 per annum GST exclusive payable on commencement of the lease and annually thereafter on 1 March 2023 for the term of the lease.


TERMINATION

This Lease may be terminated by either party upon the giving of three months' written notice.



Signed by
SIMON KLOPPER

The **COMMON SEAL** of THE SHIRE OF KOJONUP was hereunto affixed in the presence of: -



Grant Thompson
Chief Executive Officer



Cr Ned Radford
Shire President



ROD + KELLY / BOWET

JOHN KINNEAR AND ASSOCIATES
 Consulting Surveyors
 34 KILBY STREET
 A/COLLE STREET
 P.O. BOX 720, ALEXANDRIA, VIC 3210
 TELEPHONE: (03) 9427 1232 FACSIMILE: (03) 9427 1232

PROPOSED SUBDIVISION

LOT 9999	PLAN 0252376	DATE	SEE SWARTZPLAN	TOTAL AREA	21.5146ha	SCALE	1:2000
CT/VOLUMEDATA: 2879287	LOCAL AUTHORITY	SUBJECT OF KODJALUP	NO. OF LOTS/LOTS: 1	DATE	28/06/18	DATE	28/06/18
LOCALITY KODJALUP	ZONING: R	DIVISION: SUBJ OF KODJALUP	NO. OF PLOTS/LOTS: 2	DATE	28/06/18	DATE	28/06/18

• PROPOSAL SUBDIVISION OF LOT 9999 INTO 2 LOTS & ROAD

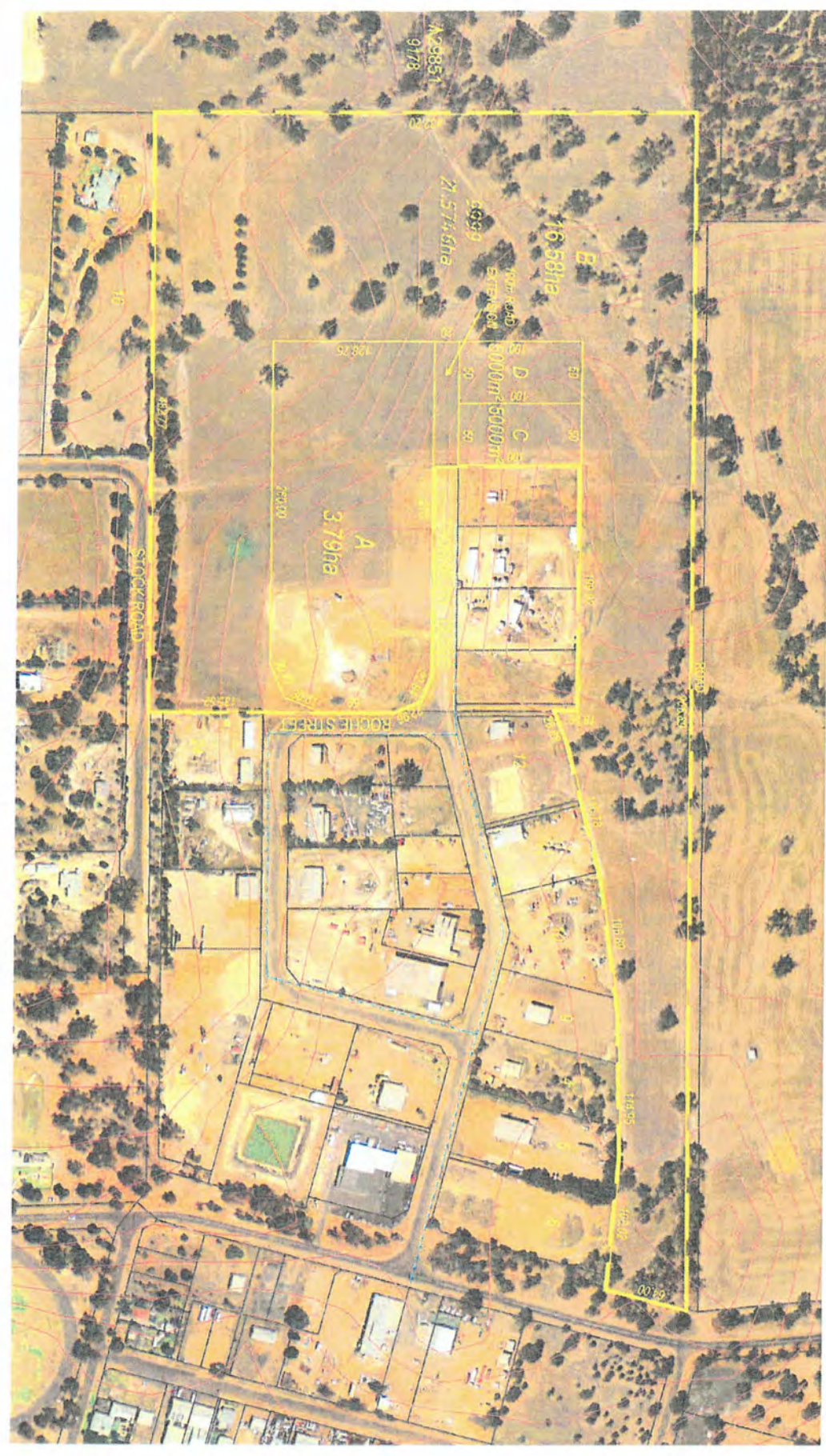


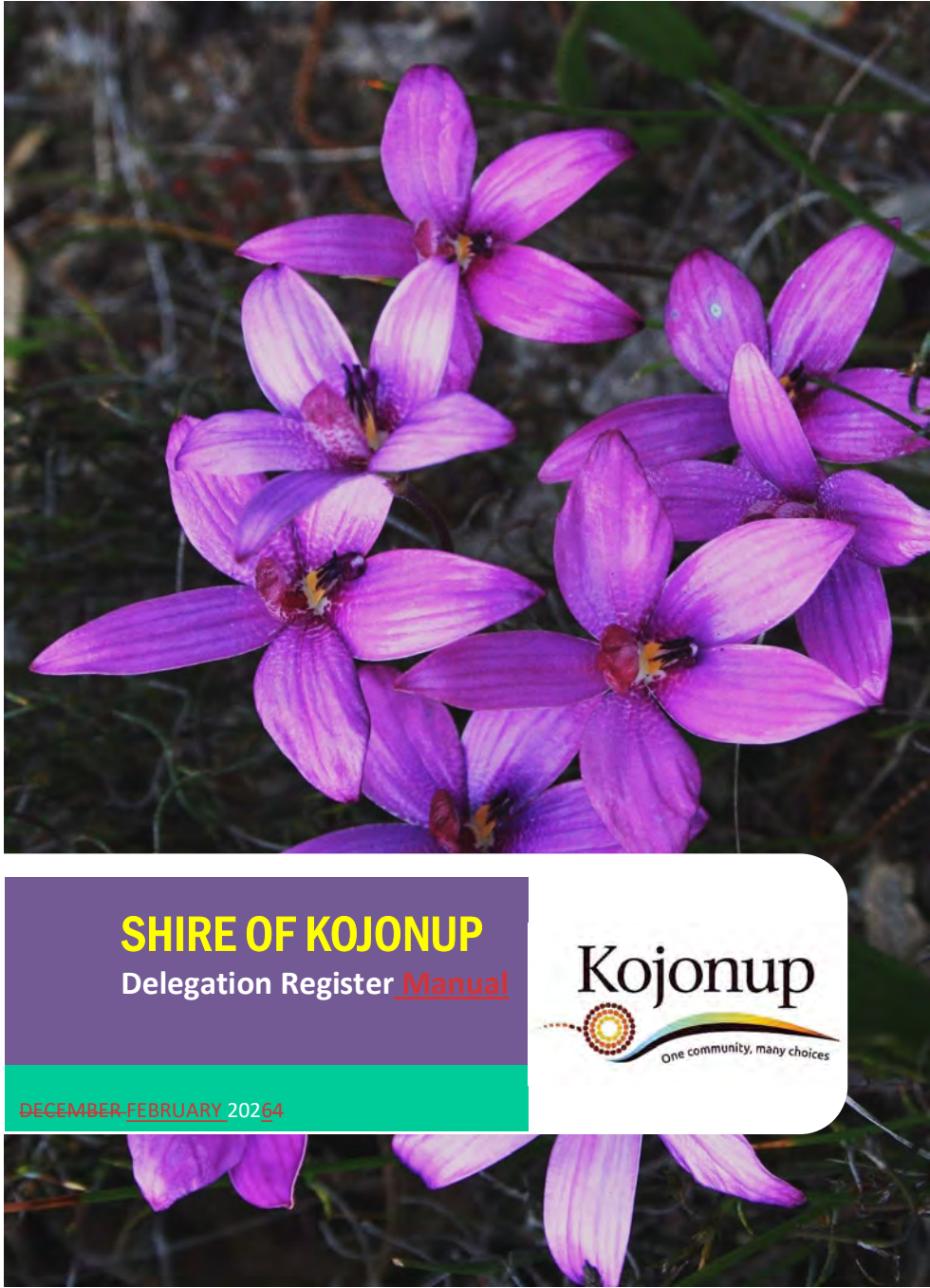
Legend

	Boundary Line
	Subdivision
	Planning
	Control Line



NOTE: DISTANCES AND AREAS SUBJECT TO SURVEY





SHIRE OF KOJONUP

Delegation Register Manual



DECEMBER-FEBRUARY 2026

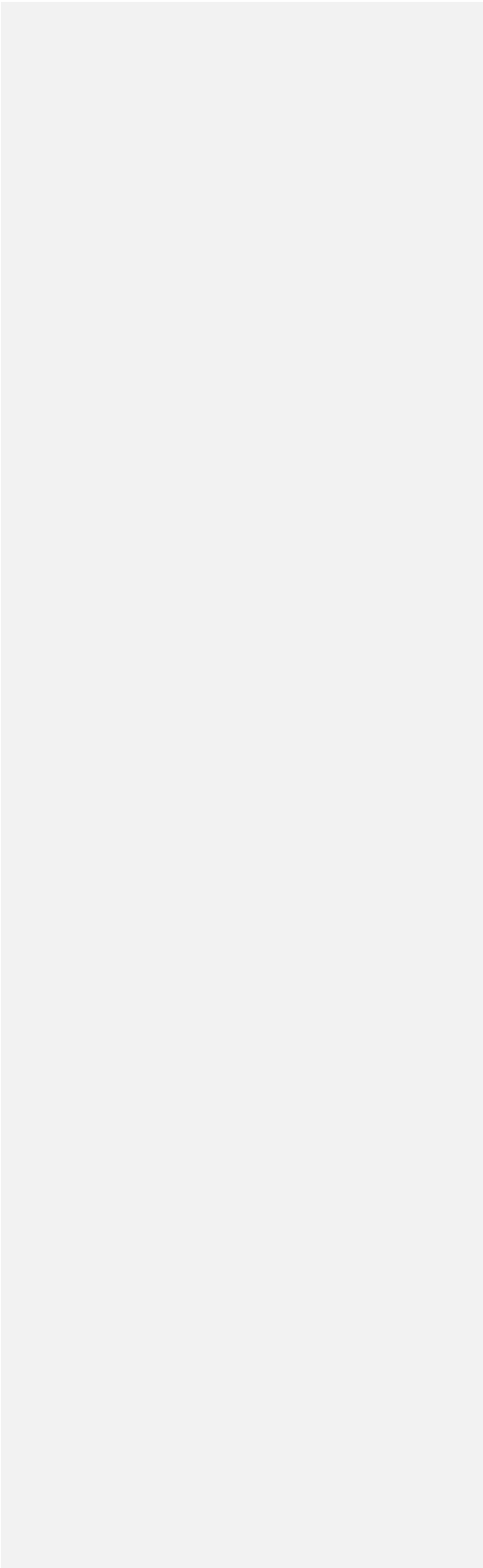


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INTRODUCTION

The aim of Delegated Authority is to assist with the efficiency of the Shire of Kojonup (Shire) by way of being agile and allowing for business continuity between Council meetings. It also removes congestion and improves Council decision making at Council meetings, allowing Council to focus on more strategic issues. This is consistent with the [Shire of Kojonup's Strategic Community Plan and Customer Service Charter](#); it also aligns to the [Shire's Elected Member Charter Code of Conduct](#). This Delegation Register will be reviewed on an annual basis in accordance with the *Local Government Act 1995* requirements.

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The *Local Government Act 1995 (Act)* provides the power to delegate certain local government functions to the Chief Executive Officer. Furthermore, the *Act* allows for the Chief Executive Officer to sub delegate to another employee (Section 5.44 (1)). This must be done in writing (Section 5.44 (2)). The *Act* allows for the Chief Executive Officer to place conditions on any delegations, if desired (Section 5.44 (4)).

Other Acts administered by local government such as the *Building Act 2011*, *Food Act 2008*, *Bushfires Act 1954* and *Planning and Development Act 2005* also provide the power to delegate functions of local government and references within each delegation subject to provision of information on the respective head of power.

Once a decision has been made under delegation it is deemed the Council itself has made the decision. That is, it is not subject to approval or ratification by the Council.

CORPORATE SERVICES

INSTRUMENT OF DELEGATION

ADMIN 001 CERTAIN ACTIONS TO BE TAKEN ON PRIVATE LAND

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is, under section 3.24 of the *Local Government Act 1995*, expressly authorised on behalf of the Shire to exercise any of the powers, any of the functions and any of the duties given to the Shire under Subdivision 2 of Division 3 of Part 3 of the *Local Government Act 1995* as amended.

HEAD OF POWER

Local Government Act 1995 (as amended) sections 5.42(1) and 3.24

CONDITIONS

Council to be advised of notices issued and outcome.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Notices to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 002 MINOR VARIATIONS TO APPROVED CONTRACTS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated Authority to approve variations to contracts (not exceeding 10% of the contract price as per conditions below) entered into by the Shire.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

Subject to the variation not exceeding 10% of the contract price up to a maximum of \$50,000 and the funds required to meet the cost of the variation being included in the Shire's adopted budget.

Does not include extension of contract where no option period or renewal is explicit in prior agreement.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 003 SALE & CONSUMPTION OF LIQUOR ON SHIRE PROPERTY

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Financial and Corporate Services Deputy Chief Executive Officer Manager of Property Services and NRM Manager of Regulatory Services Environmental Health Officer
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to determine applications for the sale of liquor from property under the care, control and management of the Shire and to approve applications to consume liquor on property under the care, control and management of the Shire.

HEAD OF POWER

Local Government Act 1995 section [5.42\(1\)3.18\(1\)](#)
Liquor Licensing Act 1998 section [119\(1\)](#) *Control Act 1988*
[Local Government Property Local Law](#)

CONDITIONS

Nil

SUB-DELEGATION – ADMIN (S) 003

Discharge of power and duty in accordance with the conditions of Delegation Admin 003, without further conditions being imposed under this ~~S~~sub Delegation.

HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

The CEO sub-delegates this delegation to the ~~Manager of Financial and Corporate Services Deputy Chief Executive Officer, Manager of Property Services & NRM, Manager of Regulatory Services and Environmental Health Officer~~ under section 5.44 of the *Local Government Act 1995*.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 004 REIMBURSEMENT OF EXPENSES INCURRED BY COUNCILLORS & EMPLOYEES WHILE ON SHIRE BUSINESS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to reimburse all reasonable expenses to Councillors and employees incurred whilst attending authorised conferences, seminars and training courses and during such absences from the district on business deemed necessary by the CEO.

Such expenses may include, [but not limited to](#), registration fees, accommodation, meals, refreshments, travel and appropriate out of pocket expenses.

This Delegation also applies to the payment of expenses of partners when the Council has specifically resolved that it is appropriate for a Councillor or employee to be accompanied by a partner.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

In exercising this Delegation, the CEO shall obtain from the Councillor or employee receipts or other appropriate proof that the expense was incurred, along with a declaration that the expense was incurred wholly whilst on Shire business.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Refer also to Council Policy 2.2.3 (Employee Conferences, Seminars & Workshops) and 3.10 (Councillors Fees & Reimbursements).

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 005 APPOINTMENT OF AUTHORISED PERSONS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager of Property Services and NRM; Manager Works & Infrastructure; Manager Projects and Regulatory Services; Ranger; Environmental Health Officer; Town Planning Officer Building Surveyor
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024 10/03/2026
Amended:	16/02/2021 10/12/2024 24/03/2026		

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority, in respect of the relevant legislation outlined under the head of power of this Delegation, to:

1. Exercise the powers and the discharge duties of the local government, permit authority and/or enforcement agency; and
2. Appoint where considered necessary by the CEO, -
 - a) any employee of the Shire as an “Authorised Officer”, “Authorised Person”, “Pound keeper” or “Ranger”; “Environmental Health Officer” and
 - b) appoint any person to the position of “Authorised Person”

to undertake the functions and responsibilities authorised therein.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1) and otherwise as stated in the legislation column of the table below:

LEGISLATION	FUNCTIONS AND DUTIES
<i>Local Government (Miscellaneous Provisions) Act 1960</i> s.449	To perform the general functions and exercise the powers of a Pound keeper and Ranger.
<i>Building Act 2011</i> Building Act 2011 - Entry Powers Building Act 2011 s.96(3) Authorised persons Div 3 – Powers of authorised persons s.100 Entry powers s.101 Powers after entry for compliance purposes s.102 Obtaining information and documents s.103 Use of force and assistance s.106 Entry warrant to enter place	To undertake the functions of an “Authorised Person” conferred on that office. To exercise the entry powers conferred on authorised persons under Division 3 of Part 8 of the Building Act 2011. Building Act 2011 – Entry Powers Building Act 2011 s.96(3) Authorised persons Div 3 – Powers of authorised persons s.100 Entry powers s.101 Powers after entry for compliance purposes s.102 Obtaining information and documents s.103 Use of force and assistance s.106 Entry warrant to enter place
<i>Local Government Act 1995</i> s.3.24, 3.31 and 3.33	To enter land to perform any function that the Shire has under the <i>Local Government Act 1995 (LGA)</i> if entry is required for the performance of the function or in any other case in which entry is authorised by this LGA other

LEGISLATION	FUNCTIONS AND DUTIES
	than by a local law. (Refer to Subdivision 3 of Part 3 of the LGA and especially section 3.31 and 3.33).
<i>Local Government Act 1995 s3.18(1)</i>	To undertake the functions of an “Authorised Person” conferred on that office under a local law.
<i>Local Government Act 1995 s9.10</i> Parking Local Law 2022	Parking Local Law 2022 The administration of the -Parking Local Law 2022, including the appointment of Authorised Persons (under section 9.10 of the Act) to perform any of the functions of the authorised person under this local law, be delegated to the CEO.
<i>Food Act 2008 s.118 (Functions of enforcement agencies and delegation)</i>	To undertake any of the functions of an “Authorised Officer” under the <i>Food Act 2008</i> . Authority to serve a prohibition order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65(1)]. Authority to give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s.66]. Authority to give written notice to a proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].
<i>Food Act 2008 s122(1) – Appointment of authorised officers</i>	Authority to appoint a person to be an authorised officer for the purposes of the <i>Food Act 2008</i> [s.122(2)].
<i>Food Act 2008 s126(6), (7), and (13) – Infringements Officers</i>	Authority to appoint an Authorised Officer appointed under s.122(2) of this Act or the s.24(1) of the <i>Public Health Act 2016</i> , to be a Designated Officer for the purposes of issuing Infringement Notices under the <i>Food Act 2008</i> [s.126(13)]. Authority to appoint as Authorised Officer to be a Designated Officer (who is prohibited by s.126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s.126(6)] and determining withdrawal of an infringement notice [s.126(7)].
<i>Caravan Parks and Camping Grounds Act 1995 s.17</i>	To appoint an authorised person under s.17 of the Caravan Parks and Camping Grounds Act 1995 to undertake inspection and entry functions conferred on authorised persons under the Act. To undertake any of the functions of an “authorised person” under the Caravan Parks and Camping Grounds Act 1995.
<i>Caravan and Camping Ground Regulations 1997 r.6</i>	Caravan <u>Parks</u> and Camping Ground Regulations 1997 r.6 Local Government: A function conferred on a local government by these regulations may be performed by an authorised person appointed by that local government who is authorised in writing by that government to do so.
<i>Caravan Parks and Camping Grounds Act 1995 s.22</i>	To Initiate legal proceedings under <u>s22 of the this Act</u> .
<i>Caravan Parks and Camping Grounds Act 1995 s.23</i>	To sign and give <u>infringement</u> notices under <u>s.23 of the this Act</u> .
<i>Health (Miscellaneous Provisions) Act 1911</i>	To undertake the functions of an ‘Authorised Officer’ conferred on that office. Includes approval under subsidiary legislation <u>made under this act</u> .
<i>Public Health Act 2016</i>	To undertake the functions of an “Authorised Officer” conferred on that office. Includes the designation “Environmental Health Officer”.

LEGISLATION	FUNCTIONS AND DUTIES
<p><i>Public Health Act 2016 s.24(1) and (3) – Designation of authorised officers</i></p>	<p>Authority to designate a person or class of persons as authorised officers for the purposes of:</p> <ul style="list-style-type: none"> • The Public Health Act 2016 or other<u>another</u> specified Act • Specified provisions of the Public Health Act 2016 or other specified Act • Provisions of the Public Health Act 2016 or another specified Act, other than the specified provisions of that Act. <p>Including:</p> <ol style="list-style-type: none"> a) an environmental health officer or environmental health officers as a class; OR b) a person who is not an environmental health officer or a class of persons who are not environmental health officers; OR c) a mixture of the two. [s.24(1) and (3)].
<p><i>Fines, Penalties & Infringement Notices Enforcement Act 1994 s.16 and s.22</i></p>	<p>To hold the position of “prosecuting officer”.</p> <p>[Under s.13(2), the Council may give the Registrar written notice of those officers that are designated as prosecuting officers for the purposes of and in accordance with sections 16 and 22].</p>
<p><i>Control of Vehicles (Off Road Areas) Act 1978 - (COV) S. 38(3)</i></p>	<p>To be an authorised officer for the purposes of this Act either in respect of the whole of its district or any part thereof defined in the appointment.</p>
<p><i>Control of Vehicles (Off Road Areas) Act 1978 - (COV) S. 40</i></p>	<p>To initiate legal proceedings under the <i>Control of Vehicles (Off Road Areas) Act 1978</i>.</p>
<p><i>Food Act 2008</i></p>	<p>Administer the functions of the Shire of Kojonup as an “enforcement agency”, pursuant to the <i>Food Act 2008</i> and the Food Regulations 2009.</p> <p><u>To appoint Authorised Officers in accordance with s.122.</u></p>
<p><i>Food Act 2008</i></p>	<p>Appoint Authorised officers in accordance with Section 122.</p>
<p><i>Graffiti Vandalism Act 2016 S.16 and s.175</i></p>	<p><u>Delegation by local government (s.16): The Local government may delegate to the CEO any power or duty of the Local Government under Part 3 of the Graffiti Vandalism Act 2016.</u></p> <p><u>Delegation by the CEO of Local government (s.17): The CEO may delegate to an employee of the local government any power or duty of the CEO under Part 3 of the Act.</u></p> <p>For the purpose of the <i>Local Government Act 1995</i> Part 9 Divisions 1 and 2, a function that a person may be authorised to perform under this Part.</p> <p><u>Including</u></p> <p>Local Government Act 1995:</p> <p>s.18(2) Notice requiring removal of graffiti</p> <p>s.19(3) & (4) Additional powers when notice is given</p>
<p><i>Cemeteries Act 1986</i></p>	<p><u>To undertake the functions of an “Authorised Person” conferred on tht office under the Cemeteries Act 1986 and local laws made thereunder, including the management and administration of cemeteries vested in or under the control of the Local Government.</u></p>
<p><i>Environmental Protection Act 1986 s.20</i></p>	<p>Noise Control – Environmental Protection Notices [Reg.65(1)]</p> <p>All the powers and duties of the Chief Executive Officer, where any noise is being or is likely to be emitted from any premises not being premises licensed under the Act, to serve an environmental protection notice under section 65(1) in respect of those premises, and where an environmental protection notice is so served in such a case, all the powers and duties of the Chief Executive Officer under Part V of the Act in respect of that environmental protection notice.</p>

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LEGISLATION	FUNCTIONS AND DUTIES
	<p>Persons to whom delegation made— This delegation is made to any person for the time being holding or acting in the office of Chief Executive Officer under the Local Government Act 1995</p> <p>Noise Management Plan – Keeping Logbooks, Noise Control Notices, Calibration and Approval of Non-complying Events <u>under the Environmental Protection (Noise) Regulations 1997, including:</u></p> <p><u>(a) bellringing or amplified calls to worship – keeping of a log under r.15(3)(c)(vi);</u></p> <p><u>(b) community activities – noise control notices in respect of community noise under r.16;</u></p> <p><u>(c) motor sport venues – noise management plans under Part 2 Division 3;</u></p> <p><u>(d) shooting venues – noise management plans under Part 2 Division 4;</u></p> <p><u>(e) calibration results – requesting details of calibration results under r.23(b);</u></p> <p><u>(f) sporting, cultural and entertainment events – approval of events or venues under Part 2 Division 7, subject to the limitation that r.18(13)(b) is not delegated.</u></p> <p>Any person for the time being holding or acting in the office of a Chief Executive Officer under the Local Government Act 1995, powers and duties under the Environmental Protection (Noise) Regulations 1997, other than this power of delegation, in relation to— waste collection and other works— noise management plans relating to specified works under regulation 14A or 14B; a. bellringing or amplified calls to worship— the keeping of a log of bellringing or amplified calls to worship requested under regulation 15(3)(c)(vi); b. community activities— noise control notices in respect of community noise under regulation 16; c. motor sport venues— noise management plans in relation to motor sport venues under Part 2 Division 3; d. shooting venues— noise management plans in relation to shooting venues under Part 2 Division 4; e. calibration results— requesting, under regulation 23(b), details of calibration results undertaken and obtained under Schedule 4; f. sporting, cultural and entertainment events— approval of events or venues for sporting, cultural and entertainment purposes under Part 2 Division 7, subject to the following limitation— i. Subregulation 18(13)(b) is not delegated.</p>
Local Government (Model Code of Conduct) Regulations 2021 – cl. 11 (3)	To appoint an authorised officer/ s <u>persons, in writing, for the purpose for the purpose of receiving complaints and withdrawals of complaints relating to Council Members, Committee Members and Candidates Pursuant to cl.11(3) of Schedule 1 of the Local Government (Model Code of Conduct) Regulations 2021.</u>

CONDITIONS

In exercising this Delegation, the CEO shall have regard to the qualifications and experience of the person to be appointed and must consider them a fit and proper person. The CEO shall consider any prescribed qualifications or prerequisite registrations applicable to the appointment.

Each person authorised under this Delegation must be given a certificate of authority or identity card outlining the power or responsibilities they have been delegated.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Copies of appointment certificates to be kept in personnel file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 006 ENTERING INTO CONTRACTS OF INSURANCE

Delegate:	Chief Executive Officer	Sub Delegate:	Deputy CEO Manager Financial and Corporate Services Deputy Chief Executive Officer
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024 25/02/2026

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to enter into appropriate contracts of insurance. In exercising the Delegated Authority the CEO is to have regard to the provisions of the Annual Budget.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

Subject to sufficient provision being made in the Shire's Annual Budget for insurance expenses.

SUB-DELEGATION - ADMIN (S) 006

Discharge of power and duty in accordance with the conditions of Delegation Admin 0076, without further conditions being imposed under this ~~s~~Sub Delegation.

HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

The CEO ~~may~~ sub-delegates this delegation to the ~~Manager Financial and Corporate Services~~ Deputy Chief Executive Officer under section 5.44 of the *Local Government Act 1995*

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Contracts entered into are to be saved in the Record Management System.

Copies of full policy documentation and certificates of currency to be obtained.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 007 ACCEPT OR DENY CLAIMS AGAINST THE SHIRE FOR PROPERTY DAMAGE

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated Authority to consider claims against the Shire for property damage that do not exceed the insurance policy excess levels and to accept or deny liability on behalf of the Shire.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

In cases where liability is accepted, payment may only be made up to the value of the Shire's relevant insurance excess amount and then only upon receipt of an appropriate release form provided by the Shire's insurers.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Letter seeking advice and the advice received to be placed on file in a manner that maintains any legal privilege of the documentation.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 008 ENGROSSMENT OF CONTRACT DOCUMENTS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to prepare the necessary documentation taking into account any specific or policy requirements of Council and arrange for engrossment of contract documents without further reference to the Council.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

The CEO is only to exercise the Delegation where:

- a) The Council has authorised entering into a formal contract, or
- b) A formal contract is authorised under a Delegated Authority from the Council, or
- c) A formal contract is considered necessary by the CEO as part of the day to day operation of the Council.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Executed formal contracts/deeds and important documents must be logged noting expiry dates or reporting requirements and originals kept within the separate locked fire rated cabinet, as well as copies kept within the relevant file. Where the common seal is used it is to be recorded separately in the *Common Seal Register*.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 009 AUTHORISING OFFICERS TO IMPOUND GOODS & SELL UNCOLLECTED GOODS (ABANDONED VEHICLE)

Delegate:	Chief Executive Officer	Sub Delegate:	<u>Manager Regulatory Services,</u> Manager Works and Services Manager Property Services and NRM Ranger
Adopted by Council:	21/08/2007	Last Reviewed:	<u>10/12/2024</u> <u>01/12/2025</u>
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is Delegated Authority to:

- Authorise an employee under Section 3.39 to remove and impound any "goods" that are involved in a contravention that can lead to impounding.
- Authorise an employee under Section 3.40A to remove and impound a vehicle that in the opinion of the person authorised is an abandoned vehicle wreck.
- Give notice to an owner under section 3.40A (2).
- Take appropriate action under Section 3.42 in respect to impounded non-perishable goods.
- Give notice in accordance with Section 3.44 to collect goods.
- Under Section 3.46 refuse to allow goods to be collected until all costs have been paid.
- Under Section 3.47 sell or otherwise dispose of confiscated or uncollected goods.

HEAD OF POWER

Local Government Act 1995:(as amended)

s.5.42 – Delegation of some powers or duties to the CEO

s.5.43 – Limitations on delegations to the CEO

s.~~36(1)~~,3.40A (1) & (4)– Abandoned vehicle wreck may be taken

CONDITIONS

Nil

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Full details of impounded property, including a picture, are required to be kept in the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 010 POWER OF ENTRY ONTO PRIVATE LAND

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Regulatory Services Manager Property Services and NRM Manager Works and Infrastructure Ranger Environmental Health Officer Community Emergency Services Manager
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024 12/03/2026
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is expressly authorised on behalf of the Shire to exercise any of the powers, any of the functions and any of the duties given to the Shire under *Local Government Act 1995*:

S3.28 – When this Subdivision applies

s.3.32 – Notice on entry

s.3.33 – Entry under warrant

s.3.34 – Entry in an emergency

s3.36 – Opening fences

[S3.34\(1\) and \(3\) – in Conditions for Emergency entry](#)

HEAD OF POWER

Local Government Act 1995 section 5.42(1) – Delegation of some powers or duties to the CEO

Local Government Act 1995 s.5.43 – Limitations on delegations to the CEO

CONDITIONS

Council to be advised of any notices issued and the outcome. Delegated authority under s3.34(1) and (3) may only be used, where there is imminent or substantial risk to public safety or property.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Written notices to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 011 PROSECUTIONS, ENFORCEMENT & LEGAL PROCEEDINGS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Financial and Corporate Services, Manager of Regulatory Services, Ranger Environmental Health Officer
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024	Last Updated:	10/12/2024 01/12/2025

POWER/DUTY

Within budgetary constraints, the Chief Executive Officer is delegated authority to appoint persons to initiate prosecutions on behalf of Council and appoint persons, or classes of persons, to be authorised for specific purposes as stated under the Local Government Act s9.10. ~~Appointment of authorised persons (1) In this section — law means any of the following — Specifically , the CEO is delegated authority to:~~

- ~~Initiate prosecutions, issue statutory orders and generally conduct legal activities, including seeking legal advice at the CEO's discretion, on behalf of Council, and to take any other action incidental to such prosecutions or legal defence.~~
- ~~Institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against the Dog Act 1976, including exercising the powers of an authorised person under section 29(1) of that Act.~~
- ~~Institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against the Cat Act 2011.~~
- ~~Sub-delegate prosecution and enforcement authority to the officers listed as Sub-Delegates in accordance with the conditions below.~~

~~(a) this Act;~~

~~(b) the Caravan Parks and Camping Grounds Act 1995;~~

~~(c) the Cat Act 2011;~~

~~(d) the Cemeteries Act 1986;~~

~~(e) the Control of Vehicles (Off road Areas) Act 1978;~~

~~(f) the Dog Act 1976;~~

~~(g) subsidiary legislation made under an Act referred to in any of paragraphs (a) to (f);~~

~~(h) a written law prescribed for the purposes of this section; specified means specified in the instrument of appointment~~

~~The Chief Executive Officer is Delegated Authority to initiate prosecutions, issue statutory orders and generally conduct legal activities, including seeking legal advice at the CEO's discretion, on behalf of Council and to take any other action incidental to such prosecutions or legal defence.~~

HEAD OF POWER

Local Government Act 1995:

- s.5.42 — Delegation of some powers or duties to the CEO
- s.5.43 — Limitations on delegations to the CEO
- s.9.10 — Appointment of authorised persons

Dog Act 1976:

- s.44 — Power to institute proceedings
- s.29(1) — Authorised person powers

Cat Act 2011:

Delegation Register – Reviewed ~~December 2024~~ January 2026

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- s.44(1) — Delegation by local government

Note: Under the Cat Act 2011, a power or duty under sections 63, 64 and 65 (infringement notice functions) cannot be delegated.

- Documentation and notices to comply with any statutory provisions and treated in a manner that protects legal privilege and privacy as required.
- The powers under sections 63, 64 and 65 of the Cat Act 2011 (concerning infringement notices) cannot be sub-delegated and are not covered by this delegation.
- Sub-delegates must not exercise prosecution powers under the Dog Act 1976 or Cat Act 2011 without first notifying the CEO or Manager of Regulatory Services, except in circumstances where delay would prejudice the proceedings.
- Documentation and notices to comply with any statutory provisions and treated in a manner that protects legal privilege and privacy as required.
- The powers under sections 63, 64 and 65 of the Cat Act 2011 (concerning infringement notices) cannot be sub-delegated and are not covered by this delegation.
- Sub-delegates must not exercise prosecution powers under the Dog Act 1976 or Cat Act 2011 without first notifying the CEO or Manager of Regulatory Services, except in circumstances where delay would prejudice the proceedings.

Local Government Act 1995:

s.5.42 — Delegation of some powers or duties to the CEO

s.5.43 — Limitations on delegations to the CEO

CONDITIONS

Council to be advised of any prosecution initiated by the Shire or any legal claim lodged against the Shire.

- Documentation and notices to comply with any statutory provisions and treated in a manner that protects legal privilege and privacy as required.
- The powers under sections 63, 64 and 65 of the Cat Act 2011 (concerning infringement notices) cannot be sub-delegated and are not covered by this delegation.
- Sub-delegates must not exercise prosecution powers under the Dog Act 1976 or Cat Act 2011 without first notifying the CEO or Manager of Regulatory Services, except in circumstances where delay would prejudice the proceedings.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Documentation and notices to comply with any statutory provisions and treated in a manner that protects legal privilege and privacy as required. Action taken to be properly documented and saved in the Records Management System.

All legal proceedings that are to be initiated by the Shire, must be referred advised to Council prior to proceeding.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

Statutory framework: Dog Act 1976; Dog Regulations 2013; Shire of Kojonup Dog Local Law; Cat Act 2011; Cat Regulations 2012; Cat (Uniform Local Provisions) Regulations 2013.

INSTRUMENT OF DELEGATION

ADMIN 012 TENDERS OR QUOTATIONS FOR THE SUPPLY OF GOODS & SERVICES

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is Delegated Authority to invite quotations or tenders for the supply of goods and services provided for within the Shire's Annual Budget.

The Chief Executive Officer is delegated authority to:

1. Determine the selection criteria that will be used to assess the competence of the tender.
2. Advertise tenders inviting the supply of goods or services, under the provisions of the Council's annual approved expenditure budget (s3.57).
3. To accept a tender not exceeding \$250,000.
4. Assess all valid tenders, through written evaluations that score each tender submission under the criteria.
5. Make recommendations to Council based on the conclusion of the evaluation assessment

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

Local Government Act 1995:

s.3.57 Tenders for providing goods or services

Local Government (Functions and General) Regulations 1996:

r.11 When tenders have to be publicly invited,

r.13 Requirements when local government invites tenders though not required to do so,

r.14 Publicly inviting tenders, requirements for,

r.18 Rejecting and accepting tenders,

r.20 Variation of requirements before entry into contract,

r.21A Varying a contract for the supply of goods or services.

CONDITIONS

Exercise of the Delegated Authority to be in accordance with Council Purchasing Policy.

Where a formal tender process is entered into, the determination of the tender rests with the Council.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 013 ACQUISITION & DISPOSAL OF PROPERTY

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is delegated the authority to:

- a) acquire or accept proposals for service provision valued at an amount not exceeding \$150,000; and
- b) dispose of any property (other than land) with an estimated value not exceeding \$20,000.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

Exercising of the delegated authority to be in accordance with Council **Policy 2.1.12** (Purchasing and Creditor Control) and appropriate provision must be made in the Annual Budget.

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If a formal tender process is enacted then regardless of value the process must comply with all *Local Government Act 1995* and Tender regulation provisions and be presented to the Council for decision.

This delegation cannot be used for the appointment of the Shire's auditor.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 014 VEHICLE LICENSING & REGISTRATION AGENCY CONTRACT

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated Authority to negotiate the renewal of future contracts with the State Government for the delivery of vehicle licensing and registration services.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

Agreements entered into not to exceed a term of three years.

The Council to be advised of agreements entered into.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 015 DONATIONS TO LOCAL GROUPS OR INDIVIDUALS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	12/12/2023
		Last Updated:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to determine requests for donation of monies (cash) up to the value of \$2,000 when a group or individual can demonstrate:

1. Significant direct benefit to the local community
2. The group is a community group or non-profit making organisation or running a non-profit activity
3. The group's financial status is such as to justify a donation from the Shire
4. Special circumstances or needs exist in the opinion of the CEO to warrant a donation, e.g. support of needy groups and individuals who bring credit to the district by achieving State or National representation or awards, which sees them requiring financial assistance for travelling, accommodation or other incidental expenses.

The Chief Executive Officer (CEO) is Delegated Authority to determine requests for waiving fees for community asset use as a donation to community or special groups where the CEO can justify community benefit.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

The aggregate of any cash donations made by the CEO under this Delegated Authority shall not exceed the amount allocated in the Shire's Annual Budget for the purpose without prior approval from the Council.

Requests for amounts over \$2,000 must be approved by the Council and should have regard to the annual community grant submission process.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 016 EMERGENCY AND UNBUDGETED EXPENDITURE

Delegate:	<u>Chief Executive Officer</u>	Sub Delegate:	<u>Deputy Chief Executive Officer</u>
Adopted by Council:		Last Reviewed:	<u>12/03/2026</u>

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to incur expenditure that is not included in the Shire's Annual Budget where:

- an emergency exists; and
- the expenditure is required to avoid or alleviate the emergency or to mitigate the consequences of the emergency.

The CEO may also incur expenditure that is not included in the Annual Budget where it is necessary to do so to perform a statutory obligation of the Shire, provided that the expenditure cannot reasonably be deferred until a budget amendment is adopted by Council.

HEAD OF POWER

Local Government Act 1995 (as amended) sections 5.42(1) and 6.8(1)(b)

CONDITIONS

- Expenditure incurred under this delegation must be limited to the minimum amount reasonably necessary to address the emergency or statutory obligation.
- The CEO must inform Council of any expenditure incurred under this delegation at the next Ordinary Council Meeting, including a full account of the nature of the emergency, the amount expended, and the funding source.
- Where practicable, the CEO should consult the Shire President before incurring the expenditure.
- A budget amendment must be presented to Council at the next available Ordinary Council Meeting to formally incorporate the expenditure into the Annual Budget.
- This delegation does not authorise expenditure on capital works not previously approved by Council, or on any matter where a separate Council resolution is required by law.
- The dollar threshold for this delegation is \$[Insert Amount] per event/emergency. Expenditure exceeding this threshold requires a Special Council Meeting or Council resolution unless the delay would cause material harm.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All expenditure incurred under this delegation must be fully documented, including invoices, authorisation records and a written summary of the circumstances. Records to be saved in the Shire's Records Management System.

Use of Delegation to be recorded on Shire of Kojoonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ADMIN 017 COMMON SEAL

<u>Delegate:</u>	<u>Chief Executive Officer</u>	<u>Sub Delegate:</u>	<u>Deputy Chief Executive Officer</u> <u>Deputy CEO</u>
<u>Adopted by Council:</u>		<u>Last Reviewed:</u>	<u>12/03/2026</u>

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to affix the Common Seal of the Shire of Kojonup to documents that have been authorised by Council resolution or that are authorised under a delegation of the Council.

The CEO is further authorised to sign documents on behalf of the Shire without the Common Seal where the document does not require sealing under the relevant Act, agreement or instrument.

HEAD OF POWER

Local Government Act 1995 (as amended) sections 5.42(1), 9.49 and 9.49A

CONDITIONS

- The Common Seal may only be affixed to a document where the document has been specifically authorised by a resolution of the Council, or where affixing the seal is expressly authorised by an instrument of delegation.
- Every use of the Common Seal must be recorded in the Shire of Kojonup Common Seal Register, noting the date, document description, authorising resolution or delegation, and the officer who affixed the seal.
- The Common Seal must be kept in secure custody at all times by the CEO or the officer authorised by the CEO.
- The CEO must not affix the Common Seal to any document that has not been reviewed by the CEO (or their delegate) for legal and administrative compliance.
- A report on the use of the Common Seal must be presented to Council at each Ordinary Meeting.

SUB-DELEGATION – ADMIN (S) 017

Discharge of power and duty in accordance with the conditions of Delegation Admin 017, without further conditions being imposed under this Sub-Delegation.

HEAD OF POWER OF SUB DELEGATION AND AUTHORISATION

The CEO may sub-delegates this delegation to the Deputy Chief Executive Officer EO and Manager Financial and Corporate Services under section 5.44 of the Local Government Act 1995. Sub-delegation is only operative during the absence of the CEO and Deputy CEO respectively.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Common Seal Register to be maintained and kept current. Executed formal contracts, deeds and important sealed documents to be kept in the locked fire-rated cabinet with copies filed in the relevant record.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

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INSTRUMENT OF DELEGATION

ADMIN 01 LEASING AND LICENSING OF SHIRE PROPERTY

Delegate:	<u>Chief Executive Officer</u>	Sub Delegate:	<u>Nil</u>
Adopted by Council:		Last Reviewed:	<u>12/03/2026</u>

1

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to enter into leases and licences of property under the care, control and management of the Shire of Kojonup, subject to the conditions set out below.

This delegation covers:

- Short-term licences (not exceeding 12 months) for community groups, organisations or individuals to use Shire property, reserves or facilities.
- Renewal or extension of existing leases and licences within the same essential terms and within the term and value thresholds below.
- Licensing of Shire infrastructure (e.g. tower sites, communication facilities) for terms not exceeding 5 years, where consistent with the approved purpose of the land.

HEAD OF POWER

Local Government Act 1995 (as amended) sections 5.42(1), 3.58 and 9.49

Land Administration Act 1997 (where Crown land is involved — for reference only; formal Crown land dealings require DPLH consent)

CONDITIONS

- This delegation applies only to leases and licences with an annual rental value not exceeding \$[Insert Amount] per annum.
- The term of any lease or licence entered into under this delegation must not exceed 12 months (for licences and short-term leases) or 5 years (for infrastructure/tower licences).
- This delegation does not apply to the disposal of any interest in land, nor to any arrangement that grants exclusive possession of Shire property for a period exceeding 12 months — these require Council resolution under section 3.58 of the Local Government Act 1995.
- Before entering into a lease or licence, the CEO must confirm that the proposed use is consistent with the purpose for which the land or facility is managed by the Shire, and that no native title, heritage or environmental constraints apply.
- All leases and licences must require the lessee/licensee to hold public liability insurance of not less than \$20,000,000 and provide a certificate of currency prior to occupancy.
- Council to be advised of any lease or licence entered into under this delegation at the next Ordinary Council Meeting.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Executed leases and licences to be saved in the Records Management System. A register of current Shire leases and licences to be maintained and presented to Council annually.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

2

INSTRUMENT OF DELEGATION

EMPL 001 STAFF EMPLOYMENT, SALARIES & CONTRACTS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/202412/12/2023
		Last Updated:	

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to employ staff and review conditions of employment.

CEO is Delegated Authority to negotiate all value points of contracted positions with flexibility to package the remuneration to attract the right skilled and qualified persons.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

Employees can be appointed to roles that are approved in the Shire's Workforce and Diversity Plan (WDP) and aligned to the budget, noting that the WDP is a guiding document and structural changes may occur.

Contracted roles are negotiated between the CEO and the individual.

All other roles appointed are as per the relevant award and/or industrial instrument under the current framework the Shire operates within i.e. Enterprise Bargaining Agreement WAIRC.

Performance and salary reviews are undertaken annually or as nominated by industrial instrument or contract of employment.

The salary review shall have regard for level classification and band/increment increases covered by the appropriate industrial instrument or existing contract of employment, and be contingent on satisfactory performance appraisal.

Proposals to employ or dismiss a senior employee must be considered by the Council (in accordance with s5.37 of the Act); however, the CEO is authorised to renew contracts and remuneration levels for continuing senior staff, subject to successful performance reviews.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Arrangements to be recorded on appropriate personnel file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIN 001 PAYMENTS FROM MUNICIPAL & TRUST FUND

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Financial and Corporate Services Deputy Chief Executive Officer
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
		Last Updated:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to make payments from the Municipal Fund Bank Account and the Trust Fund Bank Account.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

Local Government (Financial Management) Regulations 1996 Regulation 12

CONDITIONS

Each payment is to be noted on a list compiled for each month showing:

- the payee's name
- amount of the payment
- date of the payment
- sufficient information to identify the transaction

SUB-DELEGATION - FIN (S) 001

Discharge of power and duty in accordance with the conditions of Delegation FIN 001, without further conditions being imposed under this sub Delegation.

HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

Under section 5.44 of the *Local Government Act 1995* the CEO can sub delegate this Delegation Authority to the following relevant Senior Employees;

- [Manager Financial and Corporate Services Deputy Chief Executive Officer](#)
- Senior Employee Acting in the CEO Role in the absence of the CEO.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

List to go to next Ordinary monthly meeting of the Council and is to appear in the minutes of that meeting.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIN 002 INVESTMENT OF SURPLUS FUNDS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Financial and Corporate Services Deputy Chief Executive Officer
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to invest surplus Shire municipal and trust funds with recognised financial institutions to achieve the maximum investment potential.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1)

CONDITIONS

Investments to be undertaken in line with the Council Policy.

SUB-DELEGATION - FIN (S) 002

Discharge of power and duty in accordance with the conditions of Delegation FIN 002, without further conditions being imposed under this ~~S~~sub Delegation.

HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

The CEO exercises this Delegation to the [Manager Financial and Corporate Services Deputy Chief Executive Officer](#) under section 5.44 of the *Local Government Act 1995*

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Investments to be recorded in an Investment Register and be included in the monthly finance report to the next Ordinary monthly meeting of the Council.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIN 003 WRITE OFF MONEY OWED TO SHIRE

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Financial and Corporate Services Deputy Chief Executive Officer Deputy CEO
Adopted by Council:	21/08/2007 24/02/2026	Last Reviewed:	10/12/2024 19/02/2026

POWER/DUTY

1. The Chief Executive Officer is delegated authority under section 6.12 (1) (c) of *the Local Government Act 1995* to write off an amount of money owed to the Shire. This delegation is limited to the amount of \$250 per use.
2. The Chief Executive Officer is delegated authority under section 6.47 to write off small rates balances owed to the Shire equal to or less than \$100.00.

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HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1), and 6.12(1) (c)

CONDITIONS

The Council to be advised as part of the monthly financial report presented to the Ordinary meeting.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Authority of write off to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIN 004 RATING

Delegate: Chief Executive Officer	Sub Delegate: Nil
Adopted by Council: 21/08/2007	Last Reviewed: 10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated the performance of the following functions of the local government under the *Local Government Act 1995*:

1. The time allowed for the payment of the rate before it becomes in arrear, s. 6.50 (1) & (2).
2. The powers conferred in s. 6.40 (3)
3. The exercise of discretion in regard to granting of any extension of time for service of objections to the Rate Book, s. 6.76 (4)
4. The recovery of rates by complaint or action pursuant to the provisions of s. 6.56 (1)
5. Entering into an agreement in accordance with s. 6.49
6. Requiring the lessee to pay rent to the Shire in satisfaction of rates or service charges due and payable in accordance with s. 6.60 (2)
7. Lodge caveats on land where the rates are in arrears and it is considered that the interests of the Shire should be protected and the subsequent withdrawal of caveats once arrears of rates have been settled, s. 6.64 (3).
8. Allow or disallow in accordance with s. 6.75 (5) any objection to the rate record lodged under s. 6.76(1) and to serve notice of the decision and a statement of reasons for the decision upon the person lodging the objection in accordance with s. 6.76 (6).

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42 (1)

CONDITIONS

Nil

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All decisions or approvals are to be saved into the relevant property file in the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIN 005 BORROWINGS

Delegate:	<u>Chief Executive Officer</u>	Sub Delegate:	<u>Manager Financial and Corporate Services Deputy Chief Executive Officer</u>
Adopted by Council:		Last Reviewed:	<u>12/03/2026</u>

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to arrange and execute borrowings on behalf of the Shire of Koionup where the borrowing has been approved by Council in the Shire's Annual Budget or by specific Council resolution.

This delegation includes authority to:

- Execute loan agreements, mortgage documents and security arrangements with financial institutions for borrowings that have been approved by Council.
- Negotiate the specific terms of an approved borrowing (interest rate, repayment schedule, drawdown timing) within parameters consistent with the Council's resolution.
- Arrange overdraft facilities for the Municipal Fund and Trust Fund where provided for in the Annual Budget.

HEAD OF POWER

Local Government Act 1995 (as amended) sections 5.42(1) and 6.20

Local Government (Financial Management) Regulations 1996

CONDITIONS

- This delegation does not authorise the CEO to approve new borrowings not included in the Annual Budget or specifically resolved by Council — the decision to borrow rests with Council.
- Borrowings must only be arranged with institutions approved under the Shire's Investment and Borrowing Policy.
- The CEO must report to Council on all borrowings arranged under this delegation, including the institution, amount, term, rate and repayment schedule, at the next Ordinary Council Meeting following execution.
- No borrowing may be arranged under this delegation where the total outstanding debt of the Shire would, as a result of the borrowing, exceed the limit set in the Annual Budget.
- The Common Seal must be affixed to any executed loan agreement in accordance with Delegation ADMIN 017.

SUB DELEGATION - FIN (S) 005

Discharge of power and duty in accordance with the conditions of Delegation FIN 005, without further conditions being imposed under this Sub-Delegation. The CEO sub-delegates this delegation to the [Manager Financial and Corporate Services Deputy Chief Executive Officer](#) under section 5.44 of the Local Government Act 1995, operative only during the absence of the CEO.

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RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Refer to Council Borrowing and Investment Policy. Executed loan documents to be retained in the locked fire-rated cabinet with copies in the relevant Records Management System file.

Use of Delegation to be recorded on Shire of Koionup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

REC 01 APPOINTMENT OF INTERNAL REVIEW OFFICER – FREEDOM OF INFORMATION ACT 1992

Delegate:	Chief Executive Officer	Sub Delegate:	All Records Administration and Information Officer
Adopted by Council:	29 April 2025	Last Reviewed:	April 2025
		Last Updated:	April 2025

POWER/DUTY

Pursuant to s41 Freedom of Information Act 1992 the Chief Executive Officer is designated Internal Review Officer.

HEAD OF POWER

Freedom of Information Act 1992 s41

CONDITIONS

Must comply with relevant Council Policies

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

REC 02 APPOINTMENT OF INFORMATION COORDINATOR – FREEDOM OF INFORMATION ACT 1992

Delegate:	Chief Executive Officer	Sub Delegate:	Records Administration and Information Officer
Adopted by Council:	29 April 2025	Last Reviewed:	29 April 2025
		Last Updated:	29 April 2025

POWER/DUTY

The Chief Executive Officer appoints the Records ~~Administration and Information~~ Officer as the Freedom of Information Coordinator to undertake the duties and functions associated with the lodgement and collation of an application for information in accordance with s11, 12, of the Freedom of Information Act 1992.

HEAD OF POWER

Freedom of Information Act 1992 s100

CONDITIONS

Must comply with relevant Council Policies

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

REC 03 APPOINTMENT OF PRINCIPLE DECISION MAKER – FREEDOM OF INFORMATION ACT 1992

Delegate:	Chief Executive Officer	Sub Delegate:	Manager of Finance and Corporate Services Records Administration and Information Officer
Adopted by Council:	29 April 2025	Last Reviewed:	29 April 2025
		Last Updated:	29 April 2025

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POWER/DUTY

In accordance with s100 of the Freedom of Information Act [1992](#) the Principal Decision Maker is the Chief Executive Officer or an employee directed by the Chief Executive Officer to undertake the duties and functions. The Chief Executive Officer has determined that the [Manager of Finance and Corporate or Records Administration and Information](#) Officer will be the Principal Decision Maker.

HEAD OF POWER

Freedom of Information Act 1992 s100

CONDITIONS

Must comply with relevant Council Policies
Shire of Kojonup Freedom of Information Act Information Statement

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

REC 04 APPOINTMENT OF AUTHORISED PERSON – LEGAL PROCEEDINGS, INFRINGEMENTS AND ENFORMENTS – LOCAL GOVERNMENT ACT

Delegate:	Chief Executive Officer	Sub Delegate:	NIL Records Administration OfficerNIL
Adopted by Council:	29 April 2025	Last Reviewed:	29 April 2025
		Last Updated:	29 April 2025

POWER/DUTY

The Chief Executive Officer is appointed an authorised person for the purposes of s9.10(1), s9.11, s9.13, s9.16, s9.17, s9.19, s9.20 and s9.24 of the Local Government Act 1995.

HEAD OF POWER

LOCAL GOVERNMENT ACT 1995; S9.10(1), S9.10(2), S9.11, S9.13, S9.16, S9.17, S9.19, S9.20, S9.24

CONDITIONS

Appointed Authorised Persons are to hold a Certificate of Appointment in accordance with s9.10(2). Must comply with relevant Council Debt Policies.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

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REGULATORY SERVICES

INSTRUMENT OF DELEGATION

BLDG 001 BUILDING AND DEMOLITION PERMITS

Delegate:	Chief Executive Officer	Sub Delegate:	Building Surveyor
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024 19/02/2026
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is delegated authority under s127(1) of the Building Act 2011 to exercise powers and duties as a permit authority under the Act, including the appointment of authorised persons.

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HEAD OF POWER

Building Act 2011 s.127 (1) & (3) Delegation: special permit authorities and local government.

Building Act 2011 s.127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO) Local Government.

CONDITIONS

Delegated authority in accordance with r.5 of the *Building Regulations 2012*

In accordance with r70(1) of the *Building Regulations 2012*:

Local Government Act 1995 s9.19 - extend time to pay a Building Act infringement notice and s9.20 withdraw an infringement notice

STATUTORY FRAMEWORK

- *Building Act 2011*
 - i. s.119 Building and demolition permits – application for review by SAT
 - ii. s.23 Time for deciding application for building or demolition permits.
 - iii. s.17 Uncertified application to be considered by building surveyor
- *Building Regulations 2012* – r.25 Review of decision to refuse to extend time during which permit has effect (s.32(3)) – reviewable by SAT
- *Building Services (Registration Act) 2011* – Section 7
- *Home Building Contracts Act 1991* – Part 3A, Division 2 – Part 7, Division 2
- *Building and Construction Industry Training Levy Act 1990*
- *Heritage of Western Australia Act 1990*
- *Heritage Act 2018*

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

BLDG 002 PERMISSION TO DEPOSIT MATERIALS ON OR EXCAVATE ADJACENT TO A STREET

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is Delegated the Authority to grant consent to deposit materials on a street, way or other public place and to excavate on land abutting or adjoining a street, way or other public place in accordance with Section 76 of the *Building Act 2011*.

HEAD OF POWER

Local Government Act 1995 Section 5.42

CONDITIONS

The Chief Executive Officer shall first obtain confirmation from the Environmental Health Officer, Building Surveyor and Manager Works and infrastructure that the proposed activity will not create undue interference with the operation of the street, way or public place.

Authorisations for encroachment over Crown Land may require authorisation under the Land Administration Act 1997.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

BLDG 003 ISSUING NOTICES FOR BUILDING WORKS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Regulatory Services Building Surveyor
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024 19/02/2026
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is Delegated Authority to:

- a) Issue building orders in relation to (Section 110 of the *Building Act 2011*)
 - Stop work, alter a building or evacuate a building where there is a contravention of the provisions of the Act
 - Take specific action to prevent contravention of the Act;
 - Finish an outward facing side of a wall.
- b) Authority to revoke building orders (section 117 of the *Building Act 2011*)
- c) Authority to commence prosecution (Section 139 of the *Building Act 2011*).

HEAD OF POWER

Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government
Building Act 2011: s.18 Further Information; s.20 Grant of building permit
s.22 Further grounds for not granting an application; s.27(1) and (3) Impose Conditions on Permit
Building Regulations 2012: r.23 Application to extend time during which permit has effect (s.32);
r.24 Extension of time during which permit has effect s.32(3))
r.26 Approval of new responsible person (s.35(c))
s20 Grant building permit;
s21 Grant demolition permit;
s22 Further grounds for not granting an application;
s24 Notice of decision to not grant building or demolition permit
s32 Application to extend duration of building or demolition permit
s58 Grant of occupancy permit, building approval certificate
s60 Notice of decision to not grant occupancy permit, building approval certificate;
s65 Extension of duration - occupancy permit, building approval certificate
s110 Building orders;
s111 Notice of proposed building order other than building order (emergency);
s117 Revocation of building order;
s118 Permit authority may give effect to building order if noncompliant
s128 Register of permits, building approval certificates, building orders;

CONDITIONS

The Chief Executive Officer is to report to the Council the exercise of any powers of this Delegation.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council fortnightly.

STATUTORY FRAMEWORK

- *Building Act 2011*
- iv. s.119 Building and demolition permits – application for review by SAT
- v. s.23 Time for deciding application for building or demolition permits.
- vi. s.17 Uncertified application to be considered by building surveyor

- *Building Regulations 2012* – r.25 Review of decision to refuse to extend time during which permit has effect (s.32(3)) – reviewable by SAT
- *Building Services (Registration Act) 2011* – Section 7
- *Home Building Contracts Act 1991* – Part 3A, Division 2 – Part 7, Division 2
- *Building and Construction Industry Training Levy Act 1990*
- *Heritage of Western Australia Act 1990*
- *Heritage Act 2018*

INSTRUMENT OF DELEGATION

FIRE 001 APPROVAL TO BURN ROAD VERGES (BUSH FIRES ACT 1954)

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated Authority to approve applications submitted by the relevant Fire Control Officer to burn a road verge vested in the care, control and management of the Shire of Kojonup, provided that prior to approval the CEO is satisfied that:

a) Where the burning is for the purpose of fire hazard reduction or firebreak maintenance, the burning is authorised under the Bush Fires Act 1954 and qualifies as exempt clearing under Schedule 6 of the Environmental Protection Act 1986; or

b) Where the burning does not qualify for an exemption, a clearing permit has been obtained from the Department of Water and Environmental Regulations (DWER) under Part V Division 2 of the Environmental Protection Act 1986; or

C The road verge does not contain a designated environmentally sensitive area, mapped threatened flora or fauna habitat, or registered Aboriginal Cultural Heritage site – and if any of these are present, the relevant agency (DWER, DBCA, or DPLH as applicable) has been consulted prior to approval. ing that the burn has Department of Water and Environmental Regulation approval. Should it be DWER and DPLH?? Queried by Council Feb 2025

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Head of Power

Local Government Act 1995 (as amended) section 5.42(1), Bush Fires Act 1954 s.36(b)

CONDITIONS

All approvals must impose a condition that burning complies with the requirements of the Bush Fires Act 1954, the Environmental Protection (Clearing of Native Vegetation) Regulations 2004, the Biodiversity Conservation Act 2016, and the Aboriginal Heritage Act 1972(WA) were applicable, and that regard is had to environmental impacts. Approval of applications to impose a condition that any burning comply with the requirements of the Bush Fires Act 1954, Environmental Protection (Clearing of Native Vegetation) Regulations 2004 and have regard to the environmental impacts.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

All decisions or approvals are to be saved into the relevant file within the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIRE 002 VARYING PROHIBITED / RESTRICTED BURNING TIMES (VARIATIONS)

Delegate:	Chief Executive Officer Chief Bush Fire Control Officer Shire President	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024 19/02/2026
Amended:	10/12/2024		

POWER/DUTY

The Shire President and Chief Bushfire Control Officer are jointly Delegated Authority to exercise the Council's powers within section [s.17 and s.18](#) ~~17(7) and 17(8)~~ of the *Bushfires Act 1954* (relates to the varying of the prohibited burning times in the Shire and giving notice of the change).

HEAD OF POWER

Bush Fires Act 1954 [s.48\(1\)](#); s. 17(~~7~~); s. 17(8); [S.18\(5\)](#)

CONDITIONS

~~Any variation must comply with the requirements of s.17 and s.18 of the Bush Fires Act 1954.~~

~~For Prohibited Burning changes, the FES Commissioner needs to be notified and all advertising should be done at least two days before the date change.~~

~~Any variation approved is to comply with the requirements of s. 17, 18 and 48 of the *Bush Fires Act 1954* and after consultation with the Community Emergency Services Manager.~~

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Variation to be advertised within the Shire.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

Note: The Bush Fires Act does not permit this delegation to be delegated to anyone other than the Chief Executive Officer or on-delegated by the Chief Executive Officer.

INSTRUMENT OF DELEGATION

FIRE 003 **INSTITUTE PROSECUTIONS FOR BREACHES OF THE *BUSH FIRES ACT 1954***

Delegate:	Chief Executive Officer	Sub-Direct	Ranger Nil
		Delegate:	Manager of Regulatory Services
		Sub- Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/202419/02/2026
Amended	10/12/2024		

POWER/DUTY

~~The Chief Executive Officer (CEO) is delegated authority under s.48(1) to consider allegations of offences against the Bush Fires Act 1954 within the district and, if the CEO thinks fit, to institute and carry out proceedings in the name of the Shire against any person alleged to have committed those offences.~~

~~Separately, under S.59(3) of the Act, Council directly delegates to the Ranger and the Manager of Regulatory Services the power to investigate alleged offences against the Act and, where they think fit, to institute and carry out proceedings in the name of the Shire. This is a direct delegation from Council – not a sub-delegation from the CEO.~~

~~Both delegations extend to the issue and service of infringement notices under s59A(2), noting that the maximum infringement notice penalty is \$1,000.00~~

~~The Chief Executive Officer (CEO) is Delegated General Authority to consider allegations of offences alleged to have been committed against the *Bush Fires Act 1954* within the district and, if the Chief Executive Officer thinks fit, to institute and carry out proceedings in the name of the Shire against any person alleged to have committed any of those offences against this Act [s.59].~~

~~This Delegation extends to the issue/serve of infringement notices for an offence i against this Act [s59*(2)].~~

HEAD OF POWER

~~*Bush Fires Act 1954 s.48(1) Delegation by Local Government CEO*~~

~~*Bush Fires Act 1954 s.59 Prosecution of offences*~~

~~*Bush Fires Act 1954 s. 59(3) Direct delegation to bush fire control officer or other officers*~~

~~*Bush Fires Act 1954 s.45 Delegation by Local Government*~~

~~*Bush Fires Act 1954 s59 Prosecution of offences*~~

~~*Bush Fires Act 1954 s59A(2) Alternative procedure – infringement notices*~~

CONDITIONS

~~Before instituting proceedings, the relevant delegate must consult with the Chief Bush Fire Control Officer and other appropriate Bush Fire Officers. Council to be advised when proceedings are instituted. Maximum infringement notice penalty: \$1,000.00 per s.59A(8).~~

~~CEO to consult with the Chief Bush Fire Control Officer and other appropriate Bush Fire Officers before instituting proceedings. The Council to be advised when appropriate.~~

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Record of proceedings instituted to be kept within the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

FIRE 004 APPOINTMENT OF DUAL BUSH FIRE CONTROL OFFICERS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	18/09/2018	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is delegated authority to appoint persons to the position of Dual Bush Fire Control Officer with adjoining local governments, as provided for under Section 40 of the *Bush Fires Act 1954*.

HEAD OF POWER

Bush Fires Act 1954 s38

CONDITIONS

The Chief Executive Officer shall have regard to the provisions of the *Bush Fires Act 1954* and in particular Section 40.

The Council to be advised of appointments made.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Record of appointments to be kept in relevant file.

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to Council regularly.

INSTRUMENT OF DELEGATION

FIRE 005 DFES EXEMPTIONS REQUESTS FOR (BUSH FIRE ACT 1954)

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	10/12/2024	Last Reviewed:	10/12/2024 <u>01/12/2025</u>

POWER/DUTY

~~The Chief Executive Officer is delegated authority to for providing Local Government approval or refusal to exemptions sought through Department of Fire and Emergency Services (DFES) by residents, businesses and property owners under the *Bush Fires Act 1954*.~~

~~This delegation of this authority also includes:~~

- ~~1. Requesting to DFES that additional conditions to be included in any exemption being sought from DFES; or~~
- ~~2. Requesting to DFES that proposed conditions be excluded from any exemption being sought from DFES;~~

~~Prior to the exercising of this delegated authority,~~

~~The Council delegates to the Chief Executive Officer the authority to:~~

- ~~- **Provide the Shire of Kojoonup's support, conditional support, or objection** to any exemption request made by a resident, business, landowner or organisation to the **Department of Fire and Emergency Services (DFES)** under **Section 22C of the Bush Fires Act 1954**.~~
- ~~- **Request DFES include additional conditions** on any exemption being sought.~~
- ~~- **Request DFES remove or amend proposed conditions** on any exemption being sought.~~
- ~~- **Liaise with the Shire's Chief Bush Fire Control Officer (CBFCO)** regarding operational suitability before issuing the Shire's position to DFES.~~
- ~~- **Obtain input** from the relevant local Bush Fire Brigade where the exemption affects that brigade's response area.~~

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~~Despite other indications in this delegation, where the proposed exemption is considered by the Chief Executive Officer to be of a contentious nature, a decision on a proposed exemption is to be determined by Council.~~

HEAD OF POWER

~~Local Government Act 1995~~

~~- S5 (42) – Delegation Powers and duties to the CEO~~

~~Bush Fires Act 1954 s38~~

~~s.38 – Appointment and functions of Bush Fires Control Officers~~

~~S 18 – Permits to burn (relevant for exemptions affecting permit periods)~~

~~S 22C – Exemptions granted by FES Commissioner or Minister (primary Legislative authority for this delegation)~~

~~Bush Fires Regulations 1954~~

~~General Reference to operational requirements for burning, restricted burning times, prohibited burning periods, and conditions of exemptions~~

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CONDITIONS

~~The Chief Executive Officer shall have regard to the provisions of the *Bush Fires Act 1954* and in particular Section 40. Is Section 40 Correct? Queried by Council Feb 2025~~

~~The Council to be advised of appointments made.~~

Delegation Register – Reviewed ~~December 2024~~ January 2026

When exercising this delegation:

1. The CEO must have regard to the **purpose, scope and limitations of Section 22C**, including that **only DFES (FES Commissioner or Minister) can legally grant an exemption.**
2. The CEO must consult with the **Chief Bush Fire Control Officer (CBFCO)** before providing the Shire's position to DFES.
3. If operationally relevant, the CEO must obtain comment from the **local volunteer bush fire brigade** responsible for the affected area.
4. The CEO must ensure that all decisions made under this delegation are:
 - o documented,
 - o placed on the relevant file, and
 - o recorded in the **Shire of Kojonup Delegation Usage Register.**
5. A summary of the use of this delegation must be **presented to Council regularly.**

4. RESTRICTIONS

The CEO must **not** exercise this delegation where:

- the exemption has high political, environmental, cultural or community sensitivity,
- the exemption may significantly increase bushfire risk, or
- the exemption may materially conflict with the Shire's Bushfire Risk Management Plan.

Such matters must be referred to **Council** for decision.

5. RECORDKEEPING REQUIREMENTS

- All correspondence with DFES must be retained on the appropriate Shire file.
- A copy of the exemption request, Shire position, and CBFCO/brigade advice must be recorded.
- Use of this delegation must be entered into the **Delegation Register.**
- Council is to be notified of all exemption-related decisions quarterly.

6. RELATED DOCUMENTS

- Shire of Kojonup Bushfire Risk Management Plan
- Shire of Kojonup Bush Fire Response SOPs
- Bush Fires Act 1954
- Bush Fire Regulations 1954
- DFES "Exemptions and Variations" Policy
- Delegation Register

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

~~The approval of the Shire of Kojonup Chief Bush Fire Control Officer should be obtained prior to exercising of any aspect of this delegation. The local volunteer bush fire brigade, relevant to the area where the exemption being sought is to provide comment on any exemption prior to the exercising of this delegation.~~

~~Record of appointments to be kept in relevant file.~~

~~Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to Council regularly.~~

INSTRUMENT OF DELEGATION

FIRE 006 APOINTMENT OF BUSH FIRE CONTROL OFFICERS & FIRE WEATHER OFFICERS (BUSH FIRE ACT 1954)

Delegate:	Chief Executive Officer	Appointees:	Fire Control Officers, Rangers, Community Emergency Services Manager, Authorised Officers
Adopted by Council:		Sub-Delegate:	Sub-delegation is prohibited
		Last Reviewed:	01/12/2025

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POWER / DUTY DELEGATED

Council delegates to the Chief Executive Officer the authority to:

- 1. Appoint Bush Fire Control Officers (FCOs) & Fire Weather Officers under Section 38(1) of the Bush Fires Act 1954 for the Shire of Kojonup.**
- 2. Appoint Senior Fire Control Officers, including:**
 - Chief Bush Fire Control Officer (CBFCO)
 - Deputy Chief Bush Fire Control Officer(s) (DCBFCO)
- 3. Issue, amend, or revoke certificates of appointment for FCOs.**
- 4. Publish and maintain the official list of appointed FCOs for public notice and DFES notification.**
- 5. Ensure all appointments comply with the Shire's operational criteria, brigade endorsements, training requirements, and seasonal readiness.**

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Despite this delegation, the CEO must refer any appointment that is considered **contentious, disputed by brigades, or operationally sensitive** to Council for final determination.

HEAD OF POWER

Local Government Act 1995

- s.5.42 – Delegation of powers and duties to the CEO.

Bush Fires Act 1954

- s.38(1) & (2) – Appointment, powers and duties of Bush Fire Control Officers.
- s.38A – Notification to the FES Commissioner.
- s.59(3) – Authorised persons for enforcement (relevant when issuing FCO appointment cards).

Bush Fire Regulations 1954

- General reference for training, permit books, equipment, and operational duties.

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CONDITIONS OF DELEGATION

When exercising this delegation, the CEO must:

- 1. Consult with the Chief Bush Fire Control Officer regarding suitability, training, brigade endorsement, operational competence and role requirements.**
- 2. Ensure appointees meet minimum requirements, including:**
 - Suitable experience and training
 - Good standing within brigade / community
 - Adequate understanding of the Bush Fires Act
 - Ability to issue permits, conduct inspections, and coordinate response
- 3. Provide appointees with:**

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- o Instrument of Appointment
- o FCO ID Card
- o Permit books (if relevant)
- o Shire Bushfire SOPs
- o Delegation conditions

4. Notify DFES of all FCO appointments as required under **s.38A**.
5. Update the **Shire of Kojonup FCO Register** immediately following appointment, revocation or change.
6. Record all use of this delegation in the **Delegation Register**, to be reported to Council regularly.

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RESTRICTIONS

The CEO is **not** to appoint:

- Anyone who has not met the minimum training / competency standards.
- Anyone who has unresolved conflicts with brigades or the Shire.
- Anyone who is not willing or able to carry out statutory duties under the Act.
- Anyone for whom the appointment may cause community, political, or operational concerns — these must be referred to Council.

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RECORDKEEPING REQUIREMENTS

The CEO must ensure that:

- A copy of each **appointment instrument** is filed in the relevant FCO personnel file.
- The **FCO Register** is kept current.
- DFES is notified of all appointments and revocations.
- Copies of all appointment certificates and ID cards are retained on file.
- Use of the delegation is entered into the **Delegation Register** and included in scheduled reports to Council.

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RELATED DOCUMENTS

- Bush Fires Act 1954
- Bush Fire Regulations 1954
- Shire of Kojonup Bush Fire Brigade Local Laws
- Shire of Kojonup Bushfire Risk Management Plan
- Shire of Kojonup Bushfire Operational SOPs
- FCO Appointment Certificate
- FCO Appointment Card / Warrant Card
- Shire Delegation Register

INSTRUMENT OF DELEGATION

FIRE 007 APOINTMENT OF AUTHORISED PERSONS FOR OFFENCES & INFRINGEMENTS (BUSH FIRES ACT 1954, S.59 & S.59A)

Delegate:	<u>Chief Executive Officer</u>	Appointees:	<u>Rangers, Community, Authorised Officers</u>
			<u>Sub-delegation is prohibited</u>
Adopted by Council:		Sub-Delegate:	
		Last Reviewed:	<u>01/12/2025</u>

POWER / DUTY DELEGATED

Council delegates to the Chief Executive Officer the authority to:

1. Appoint Authorised Persons under Section 59(3) of the Bush Fires Act 1954 for the purpose of:
 - o Detecting offences
 - o Initiating prosecutions
 - o Exercising powers of entry relevant to investigations
 - o Issuing infringement notices
 - o Serving notices under the Act
2. Appoint Infringement Officers under Section 59A for the purpose of issuing infringement notices for prescribed offences under the Act and Regulations.
3. Revoke, suspend, or amend any appointment made under this delegation.
4. Issue, amend and sign Authorised Officer ID Cards for officers appointed under s.59 and s.59A.
5. Maintain and publish the official list of Authorised Persons and Infringement Officers for transparency and compliance.
- 6.

Despite this delegation, the CEO must refer **any contentious, legally sensitive, or politically significant enforcement matter** to Council for guidance or direction.

HEAD OF POWER

Local Government Act 1995

- s.5.42 – Delegation of powers and duties to the CEO
- s.9.10 – Appointment of authorised persons (general LG Act authority)

Bush Fires Act 1954

- s.59 – Offences and penalties; appointment of Authorised Persons (s.59(3))
- s.59A – Appointment of persons for issuing infringement notices
- s.59B–59F – Procedures relating to infringement notices
- s.38 – Powers of FCOs (relevant where also appointed as enforcement officers)

Bush Fire Regulations 1954

- Prescribed offences for infringement notices
- Prescribed forms, amounts and procedural requirements

CONDITIONS OF DELEGATION

When exercising this delegation, the CEO must ensure:

1. Appointees have:

Delegation Register – Reviewed ~~December 2024~~ January 2026

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- appropriate knowledge of the Bush Fires Act;
- training in evidence collection, infringement procedure, and enforcement ethics;
- understanding of Shire bushfire policies & SOPs.

2. Officers receive:

- a written **Instrument of Appointment;**
- **Authorised Officer ID Card**
- instruction on limitations and responsibilities of their authority.

3. All appointments and revocations are:

- recorded in the Shire's **Authorised Officer Register;**
- filed in the personnel record;
- notified to the relevant supervisor or brigade (if applicable).

4. Use of the delegation, including all appointments and revocations, is:

- **entered in the Delegation Register;**
- **reported to Council at regular intervals.**

RESTRICTIONS

Any enforcement action that may expose the Shire to **significant legal, political, cultural or reputational risk** must be referred to Council.

5. RECORDKEEPING REQUIREMENTS

The CEO must ensure that:

- A complete record of all Authorised Persons and Infringement Officers is maintained.
- All Instruments of Appointment and are stored.
- A current copy of powers delegated, and authorisations is available to staff.
- All use of delegation is entered into the Shire's Delegation Usage Register.

6. RELATED DOCUMENTS

- Bush Fires Act 1954
- Bush Fire Regulations 1954
- Local Government Act 1995
- Shire of Kojonup Delegation Register
- Shire Bushfire Enforcement SOP
- FCO and Ranger Enforcement Procedures
- Authorised Officer ID Card Template
- Infringement Notice Administrative Procedure

INSTRUMENT OF DELEGATION

RANGER 001 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE ~~CAT-DOG~~ ACTS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Regulatory Services Ranger Manager Property Services and NRM
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is, in accordance with s. 44 of the *Dog Act 1976*, authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against that Act.

This appointment also applies under s. 29(1) of the *Dog Act 1976* as an authorised person to exercise the powers of the Shire under that Act.

The Chief Executive Officer is authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against the *Cat Act 2011*.

HEAD OF POWER

Dog Act 1976 s 44 and 29(1)

~~*Cat Act 2011 s.44(1) – Delegation by local government*~~

CONDITIONS

A power of duty under s63, s64, and s65 concerning infringements cannot be delegated.

The Council to be informed when appropriate.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

STATUTORY FRAMEWORK

~~*Cat Act 2011;*~~

~~*Cat Regulations 2012; Cat(Uniform Local Provisions) Regulations 2013*~~

~~*Shire of Kojonup Cat Local Law*~~

INSTRUMENT OF DELEGATION

RANGER 002 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE ~~DOG-CAT~~ ACTS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Regulatory Services Ranger Manager of Property Services and NRM Manager Works and Infrastructure Projects Manager and Regulatory Services
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer is, in accordance with s. 44 of the *Dog Act 1976*, authorised to institute and carry out ~~proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against that Act.~~

~~This appointment also applies under s. 29(1) of the *Dog Act 1976* as an authorised person to exercise the powers of the Shire under that Act. The Chief Executive Officer is authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against the *Cat Act 2011*.~~

HEAD OF POWER

~~*Dog Act 1976*~~

~~*Cat Act 2011 s.44(1) – Delegation by local government*~~

CONDITIONS

The Council to be informed when appropriate.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

STATUTORY FRAMEWORK

~~*Dog Act 1974;*~~

~~*Dog Regulations 2013*~~

~~*Shire of Kojonup Dog Local Law*~~

INSTRUMENT OF DELEGATION

RANGER 003 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE CARAVAN PARKS AND CAMPING GROUNDS ACT 1995

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	12/12/2023	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is, in accordance with s. 17 of the *Caravan Parks and Camping Grounds Act 1995*, authorised to institute and carry out proceedings in the name of the Shire in respect to offences alleged to have been committed within the district against that Act.

HEAD OF POWER

Caravan Parks and Camping Grounds Act 1995 s.17(1)

CONDITIONS

The Council to be informed when appropriate.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly

INSTRUMENT OF DELEGATION

RANGER 004 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE LITTER ACT 1979

Delegate:	Chief Executive Officer	Sub Delegate:	Nil Manager Regulatory Services Ranger
Adopted by Council:	12/12/2023	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

For the purposes of this Act an authorised officer is within the district of a local government, any person who is an employee of the local government

HEAD OF POWER

Litter Act 1979 s.26(1)(c)(ii)

Litter Act 1979 s27AA – To appoint a person to be an honorary inspector

Litter Act 1979 s30(1) – Notwithstanding the general authorisation contained within s.26 if the *Litter Act 1979* – Under s.30(1): to undertake the functions of authorised officer as generally specified in the *Litter Act 1979* including the initiation of legal proceedings for offences under the Act.

CONDITIONS

The Council to be informed when appropriate.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly

INSTRUMENT OF DELEGATION

RANGER 005 INSTITUTE PROCEEDINGS FOR OFFENCES UNDER THE CONTROL OF VEHICLES (OFF-ROAD AREAS) ACT 1978

Delegate:	Chief Executive Officer	Sub Delegate:	RangerNil
Adopted by Council:	12/12/2023	Last Reviewed:	10/12/2024

POWER/DUTY

A person is appointed as an authorised person under this 38(3) if the person is appointed under the *Local Government Act 1995* section 9.10(2)

HEAD OF POWER

Control of vehicles (off-road areas) Act 1978 s.38(3)

CONDITIONS

The Council to be informed when appropriate.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly

INSTRUMENT OF DELEGATION

RANGER 006 APPOINTMENT OF AUTHORISED PERSONS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority, in respect of the relevant legislation outlined under the head of power of this Delegation, to:

9. Exercise the powers and discharge the duties of the Council; and
10. Appoint where considered necessary by the CEO, -
 - a) any officer of the Shire as an "Authorised Officer"; and
 - b) appoint any person to the position of "Authorised Person"to undertake the functions and responsibilities authorised therein.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1) and otherwise as stated in the legislation column of the table below:

LEGISLATION	FUNCTIONS AND DUTIES
<i>Dog Act 1976</i> Part 3	To undertake the functions and powers of a Registration Officer under Part 3 of the <i>Dog Act 1976</i>
<i>Dog Act 1976</i> s.11(1)	To undertake the functions and powers (<i>of a fit and proper persons</i>) to administer a pound and otherwise to carry out the objects of this Act.
<i>Dog Act 1976</i> s.26(3)	To grant an exemption in respect of premises.
<i>Dog Act 1976</i> s. 27(4)	To grant a licence for a kennel establishment.
<i>Dog Act 1976</i> s.29(1)	To exercise on behalf of the local government the powers conferred on an authorised person by this Act but not including authorisation to initiate legal proceedings.
<i>Cat Act 2011</i>	Appoint of Authorised persons in accordance with Section 48 and the Power to Delegate in accordance with Section 45.
<i>Control of vehicles (off-road areas) Act 1978</i> s.38(3)	A person is appointed as an authorised person under this 38(3) if the person is appointed under the <i>Local Government Act 1995</i> section 9.10(2)
<i>Litter Act 1979</i> s.26(1)(c)(ii)	For the purposes of this Act an authorised officer is within the district of a local government, any person who is an employee of the local government
<i>Caravan Parks and Camping Grounds Act 1995</i> s.17(1)	The chief executive officer CEO of the Department may appoint such persons to be authorised persons for the purposes of this Act as the chief executive officer CEO considers necessary
<i>Bush Fires Act 1954</i> S.59 & S.59A	

CONDITIONS

In exercising this Delegation, the CEO shall have regard to the qualifications and experience of the person to be appointed and must consider them a fit and proper person.

Each person authorised under this Delegation must be given a certificate outlining the power or responsibilities they have been Delegated.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Copies of appointment certificates to be kept in personnel file.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

RANGER 007 ROAD TRAFFIC (ADMINISTRATION) ACT 2008 – REQUESTING VEHICLE AND OWNER INFORMATION (S.14)

Delegate: Chief Executive Officer **Sub Delegate:** Ranger, Manager of Regulatory Services, Prescribed Persons

Adopted by Council: **Last Reviewed:** 01/12/2025

Amended:

FUNCTION PERFORMED

- To allow ranger and authorised officer staff to request information from the **Department of Transport – Driver and Vehicle Services (DVS)** and the **Release of Information (ROI)** section **for the investigation and administration of matters relating to abandoned vehicles, animal control, infringements, local laws and other statutory functions.**

This includes requesting:

- Name & address of vehicle owners
- Vehicle plate, VIN and registration details
- Previous ownership / disposal records
- Information required to identify responsible persons
- Information required to issue notices or undertake enforcement

This text is a reference only. Delegates shall only act with full understanding of the delegated statutory power, inclusive of all conditions.

Power Being Delegated

Road Traffic (Administration) Act 2008

- s.14 – Disclosure of information to prescribed persons

Road Traffic (Administration) Regulations 2014

- r.7 – Disclosure of information to prescribed persons
- r.7(2)(n) – Local government staff prescribed for requesting information

Power Originally Assigned To

- Chief Executive Officer

Power to Delegate

Regulation 7(2)(n) permits information to be released to:

- Local government CEO, or persons nominated by the CEO.

This delegation authorises those nominated persons to act as “prescribed persons” for the purpose of requesting information.

Nominated Persons

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The following Shire officers are authorised to request vehicle owner and registration information from the Department of Transport:

[Manager of Regulatory Services](#)

[Ranger / Authorised Officer](#)

[CEO \(automatic as Authority Holder\)](#)

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CEO Conditions

1. Information obtained from DoT/DVS/ROI may **only** be used for the administration and enforcement of:
 - o [Local Government Act 1995](#)
 - o [Local Government \(Miscellaneous Provisions\) Act 1960](#)
 - o [Bush Fires Act 1954](#)
 - o [Dog Act 1976](#)
 - o [Cat Act 2011](#)
 - o [Litter Act 1979](#)
 - o [Caravan Parks and Camping Grounds Act 1995](#)
 - o [Animal Welfare Act 2002](#)
 - o [Vehicle-related investigations \(abandoned vehicles, impounded vehicles, damage, incidents, compliance\)](#)
2. Information may **not** be used for any purpose unrelated to statutory investigations or local government operational requirements.
3. All officers must comply with DoT security, privacy and data-handling requirements.
4. Requests must **only** be made via approved channels (email: ROI / DVS).
5. All officers must record each information request in the **Shire's ROI Request Log**, including:
 - o [Date](#)
 - o [Officer](#)
 - o [Purpose](#)
 - o [Property / vehicle reference](#)
 - o [Legislative authority relied upon](#)
6. Any misuse of DoT information will result in immediate removal of authorisation.

Power to Sub-Delegate

- [Nil](#)
Nominated officers are "prescribed persons," not sub-delegates.

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Compliance Links

- [Road Traffic \(Administration\) Act 2008](#)
- [Road Traffic \(Administration\) Regulations 2014](#)
- [Local Government Act 1995](#)
- [DoT – ROI Access Security Protocols](#)
- [Shire of Kojonup Delegation Register](#)
- [Shire of Kojonup Ranger SOPs](#)

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instrument of Delegation

PLAN 001 DEVELOPMENT APPLICATIONS

Delegate: Chief Executive Officer	Sub Delegate: Nil
Adopted by Council: 19/05/2009	Last Reviewed: 10/12/202418/8/2020
	Last Updated:

POWER/DUTY

The Chief Executive Officer (CEO) is authorised under the Shire of Kojonup Town Planning Scheme No.3 and *Planning and Development Act 2005* to exercise the following functions:

Delegated Power	Conditions
a) Approve all 'P' permitted development applications including the placement of conditions on the approval where the use and development complies with the standards prescribed by the Scheme and any relevant Local Planning Policies. Approve all 'D' discretionary development applications including the placement of conditions on the approval, subject to: i) The use and development complying with objectives for the zone; ii) The use and development complying with the standards prescribed by the Scheme; and iii) Complying with any relevant Local Planning Policies. In exercising this power, the CEO may require an application to be advertised under c.6.2. if considered necessary prior to determining the application. Any decision to refuse an application shall be referred to Council.	Where no objections have been received (or where the objections have been resolved), and where the application meets the performance criteria of the Residential Design Codes, and relevant policies.
b) Approve requests for boundary setback variations required by the Residential Design Codes, the Scheme and relevant Local Planning Policies (where there is power to vary the standard) and where the variation will not adversely impact on the amenity of adjoining residence/s and adjoining owners support has been received, if deemed necessary.	For single storey residential buildings and sheds under 65 sq. metres only. Where the use is permitted under the Town Planning Scheme No 3. and no objections have been received (or where the objections have been resolved), and the application meets the performance criteria of the Residential Design Codes and relevant policies.
c) To recommend approval to the WA Planning Commission (WAPC) for subdivision or amalgamation proposals and request WAPC apply relevant conditions.	1. Only for subdivision proposals creating 2 lots, where the proposal complies with TPS 3 Policy and Provisions. 2. There is no limit on the size or number of lots under this Delegation for subdivision proposals where the property is covered by an adopted Guide Development Plan and the proposal complies with TPS3 Policy, Provisions and the adopted Guided Development Plan. 3. There is no limit on the size or number of lots under this Delegation for amalgamations.
d) Endorse clearance of Freehold title and Strata Title subdivisions on Deposited Plans or Plans of Strata/Survey Strata and Strata documents when compliant with all conditions imposed by Council have been satisfactorily met.	

Delegated Power	Conditions
e) To approve proposals for outbuildings where such outbuildings exceed a maximum floor area or height limit specified by a TPS Policy or Scheme.	Only up to 80 square metres on the basis that adjoining owners' support has been received and the outbuilding will not have an adverse visual impact on the amenity of the locality. The approval can include conditions which may limit the floor area or height or specify external colours and finishes and will have regard to the size of the block, R Code (density of development), intended use and access.
f) To initiate the necessary public advertisement of 'SA' development applications prior to determination by Council. i) The CEO may, without referral to Council, approve the application including the placement of conditions on the approval following the closure of the advertising period subject to no valid objection (s) being received. Any decision to refuse an application shall be referred to Council. ii) Initiate the advertising process under c.6.2 of the Scheme for a 'Use Not Listed' under c.3.3.5 prior to determination by the Council. The CEO may, without referral to the Council, approve the application including the placements of conditions on the approval following the closure of the advertising period subject to no valid objection (s) being received. Any decision to refuse an application shall be referred to the Council.	
g) To endorse clearance of freehold title and strata title subdivisions on Diagrams or Plans of Survey and strata documents.	That are in accordance with any approved subdivision plan.
h) To approve or refuse applications for advertising signs.	Where the proposed sign(s) comply with the standards prescribed in Town Planning Scheme No.3 and any adopted Town Planning Scheme Policy. Signs may be refused on the basis of safety, failure to meet sub Delegation conditions from Main Roads WA, inadequate or no space allocated at the proposed location, adverse impact on the amenity, non-compliance with policy or building licence.
i) To provide responses to the Minister or the State Administrative Tribunal on any development decision appeal.	Legal representation and advice to be sought by the CEO.
j) To approve applications for tree plantations.	That: ➤ are eucalypt or pine species and deemed appropriate land use for the zone; ➤ are presented with an appropriate plantation plan; ➤ comply with the industry Code of Practice for timber plantations; ➤ are less than 200 Ha.
k) To approve demolition of collapsed, damaged and/or destroyed farm buildings including machinery/storage sheds, shearing sheds, worker's quarters, dwellings, silos etc. on rural properties.	Where the property and/or building has no cultural heritage values.
l) Approve development applications in a Local Scheme Reserve where the proposed use is consistent with the ultimate purpose intended for the reserve under the Scheme.	

Delegated Power	Conditions
m) Provide responses to mobile phone carriers in accordance with the <i>Telecommunications Act 1997</i> in respect of the installation of low impact facilities.	
n) Approve applications for advertisements that comply with the requirements of the Scheme and any relevant Local Planning Policies.	

CONDITIONS GENERALLY

There are no delegations to refuse an application, other than for advertising signs, which may be refused on the basis of safety, failure to meet sub Delegation conditions from Main Roads WA, inadequate or no space allocated at the proposed location, non-compliance with policy or building permit. If the CEO is not in a position to approve an application under delegation then it must be referred to the Council.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1) and 3.24
 Shire of Kojonup Town Planning Scheme No 3
Planning and Development Act 2005

CONDITIONS

The Council to be advised of notices issued and outcome.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Determinations to be saved in the Record Management System.
 Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

PLAN 002 LAND USE APPLICATIONS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	27/08/2009	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is authorised under the Town Planning Scheme No.3 and *Planning and Development Act 2005* to determine land use proposals within the particular zones as set out in the following table:

LAND USE	ZONE					
	DEFINITION (FROM TPS 3)	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	SPECIAL RURAL	RURAL
Agroforestry	Land used commercially for both tree production and agriculture where trees are planted in blocks of more than 1 hectare				X	X*
Ancillary Accommodation	Self-contained living accommodation on the same lot as a single house that may be attached or detached from the single house occupied by members of the same family as the occupiers of the main dwelling	X			X	X
Animal Boarding House	Land and buildings used for the boarding and breeding of animals where such premises are registered or required to be registered by the Council, these premises include a cattery; and may include the sale of animals where such use is incidental to the predominant use			X		
Bed & Breakfast	Short-stay residential accommodation offering overnight lodgings, with or without breakfast, in a domestic environment		X			X
Betting Agency	A totalisator agency established and operated in accordance with <i>Totalisator Agency Board Act 1960</i>		X			
Caretaker's Dwelling	A building used as a residence by the proprietor or manager of an industry, business, office building or recreation area existing upon the same site and occupied by a person having the care of the building, plant, equipment or grounds thereof		X	X		
Civic Use	Land and buildings used by a Government Department, an instrumentality of the Crown, or the Council, for administrative, recreational or other purpose		X	X		
Community Use	Land used by a club or association or other body approved by the Council as a meeting place for formal and informal activity, including entertainment and includes any land appurtenant thereto used for recreation, and includes a residential club		X			
Convenience Store	Land and buildings, used for the retail sale of convenience goods being those goods commonly sold in supermarkets, delicatessens and newsagents but including the sale of petrol and operated during hours which include but which may not extend beyond normal trading hours and provide associated parking. The buildings associated with a convenience store shall not exceed 200m ² gross leasable area.		X			
Day Care Centre	Land and buildings used for the daily or occasional care of children in accordance with the <i>Child Welfare (Care Centres) Regulation 1968 (as amendment)</i>		X			
Fast Food Outlet	Land and buildings used for the preparation, sale and serving of food to customers in a form ready to be eaten without further preparation, primarily off the premises, including drive in facilities, but does not include a fish shop		X			
Garden Centre	Land and buildings used for the sale and display of garden products, including garden ornaments, plants, seeds, domestic garden implements and motorised implements and the display but not manufacture of prefabricated garden buildings		X	X		
Grouped Dwelling	A dwelling that is one of a group of two or more dwellings on the same lot such that no dwelling is placed wholly or partly vertically above another, except where special conditions of landscape or topography dictate otherwise, and includes a dwelling on a survey strata with common property	X*	X			
Holiday Accommodation	Accommodation comprising two or more cabins, apartments, chalets, cottages or flats which, by way of trade or business, or for the purpose of any trade or business is held out as being available or is made available for holiday purposes for occupation by persons other than the proprietor		X			

LAND USE	ZONE					
	DEFINITION (FROM TPS 3)	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	SPECIAL RURAL	RURAL
Home Occupation	A business or activity carried on with the written permission of the Council within a dwelling house or the curtilage of a house by a person resident therein or within a domestic outbuilding by a person resident in the dwelling house to which it is appurtenant	X*	X*	X*	X*	X*
Industry – Cottage	A trade or light industry producing arts and craft goods which does not fall within the definition of a home occupation and which: <ul style="list-style-type: none"> a) does not cause injury to or adversely affect the amenity of the neighbourhood including (but without limiting the generality of the foregoing) injury, or prejudicial affection, due to the emission of light, noise, vibration, steam, soot, ash, dust, grit, oil, liquid waste or waste products; b) where operated in a residential zone, does not entail the employment of any person not a member of the occupier's family normally resident on the land; c) is conducted in an outbuilding which is compatible to the zone and its amenity and does not occupy an area in excess of 55m²; d) does not require the provision of any essential service main of a greater capacity than normally required in the zone in which it is located; and e) does not display a sign exceeding 0.2m² in area 		X	X		
Industry – General	An industry other than a cottage, extractive, hazardous, light, noxious, rural or service industry			X		
Industry – Light	An industry: <ul style="list-style-type: none"> a) in which the processes carried on, the machinery used, and the goods and commodities carried to and from the premises will not cause any injury to, or will not adversely affect the amenity of the locality by reason of the emission of light, noise, electrical interference, vibration, smell, fumes, smoke, vapour steam, soot, ash, dust, waste water or other waste products; and b) the establishment of which will not or the conduct of which does not impose an undue load on any existing or projected service for the supply or provision of water, gas, electricity, sewerage facilities, or any other like services 		X	X		
Industry – Rural	An industry handling, treating, processing or packing primary products grown, reared or produced in the locality, and a workshop servicing plant or equipment used for rural purposes in the locality					X
Industry – Service	A light industry carried out on land or in buildings which may have a retail shop front and from which goods manufactured on the premises may be sold; or land and buildings having a retail shop front and used as a depot for receiving goods to be serviced		X	X		
Liquor Store	Premises in respect of which a store licence has been granted under the <i>Liquor Act 1970</i>		X			
Market	Land and buildings used for a fair, a farmer's or producer's market, or a swap meet in which the business or selling carried on or the entertainment provided is by independent operators or stallholders carrying on their business or activities independently of the market operator save for the payment where appropriate of a fee or rental		X			

LAND USE	ZONE DEFINITION (FROM TPS 3)	ZONE				
		RESIDENTIAL	COMMERCIAL	INDUSTRIAL	SPECIAL RURAL	RURAL
Medical Centre	A building (other than a hospital) that contains or is designed to contain facilities not only for the practitioner or practitioner(s) mentioned under the interpretations of consulting rooms but also for ancillary services such as chemists, pathologists and radiologists		X			
Medical Clinic	Premises in which facilities are provided for two or more of the following: a medical practitioner, a dental practitioner, physiotherapist, chiropractor, masseur		X			
Office	A building used for the conduct of administration, the practice of a profession, the carrying on of agencies, banks, typist and secretarial services, and services of a similar nature		X	X		
Plant Nursery	The growing of trees, plants, shrubs or flowers, for replanting in domestic, commercial or industrial gardens		X	X		
Private Recreation	Premises used for leisure, recreation or sporting activities which are not normally open to the public without charge (from new draft TPS)		X			
Public Utility	Any work or undertaking constructed or maintained by a public Authority or the Council as may be required to provide water, sewerage, electricity, gas, drainage, communications or other similar services	X	X	X	X	X
Restaurant	A building or portion of a building wherein food is prepared for sale and consumption within the building or portion thereof and the expression shall include a licensed restaurant, café or nightclub, and also includes a restaurant at which food for consumption outside the building, or portion thereof, is sold where the Council is of the opinion that it forms a minor part of the business only		X			
Rural Pursuit	The use of land for any of the purposes set out hereunder and shall include such outbuildings normally associated therewith: a) growing of vegetable, fruit, cereals or food crops; b) the rearing or agistment of poultry, sheep, cattle or beasts of burden; c) the stabling, agistment or training of horses; d) the sale of produce grown solely on the lot but does not include the following except as approved by the Council: i) the keeping of pigs; ii) the processing, treatment or packing of produce; iii) the breeding, rearing or boarding of domestic pets					X
Shop	Land and a building or portion of a buildings wherein goods are kept, exposed or offered for sale by retail, and includes a convenience store or an establishment by any name retailing convenience goods but does not include a bank, fuel depot, a wholesale market, service station, milk depot, marine store, timber yard or land or buildings used for the sale of vehicles or for any purpose falling within the definition of industry and does not include a warehouse		X	X		
Service Station	Land buildings used for the supply of petroleum products and motor vehicle accessories and for carrying out greasing, tyre repairs, and minor mechanical repairs and may include a cafeteria, restaurant or shop incidental to the primary use; but does not include transport depot, panel beating, spray painting, major repairs or wrecking		X	X		

LAND USE	ZONE					
	DEFINITION (FROM TPS 3)	RESIDENTIAL	COMMERCIAL	INDUSTRIAL	SPECIAL RURAL	RURAL
Showroom	A building wherein goods are displayed and may be offered for sale by wholesale and/or retail, excluding the sale by retail of: foodstuffs, liquor or beverages; items of clothing or apparel; magazines, books or paper products; medical or pharmaceutical products; china, glassware or domestic hardware; and items of personal adornment		X	X		
Single House	A dwelling standing wholly on its own green title or survey strata lot, together with any easement over adjoining land for support of a wall or for access or services and excludes dwellings on titles with areas held in common property	X*				X
Trade Display	Land and buildings used for the display of trade goods and equipment for the purposes of advertisement		X	X		
Transport Depot	Land or a building or buildings used for the parking or garaging of road motor vehicles (including taxis) which are used or intended to be used for the carriage of passengers or goods, or land or a building or buildings used for the transfer of goods from one such motor vehicle to another of such motor vehicles and includes the maintenance of such vehicles			X		
Tree Plantation	Has the same meaning as in the <i>Code of Practice for Timber Plantations in Western Australia (1997)</i> published by the CALM and the Australian Forest Growers					X*
Warehouse	a) a building or enclosed land, or part of a building or enclosed land, used for the storage of goods, the carrying out of commercial transactions involving the sale of such goods by wholesale; or b) a bulk store or depot			X		
Wineshop	Means premises in respect of which a winehouse licence has been granted under the <i>Liquor Act 1970</i> .		X			

CONDITIONS GENERALLY

There are no delegations to refuse an application, other than for advertising signs, which may be refused on the basis of safety, failure to meet sub delegation conditions from Main Roads WA, in adequate or no space allocated at the proposed location, non-compliance with policy or building permit. If the Chief Executive Officer is not in a position to approve an application under Delegation then it must be referred to the Council.

HEAD OF POWER

Local Government Act 1995 (as amended) section 5.42(1) and 3.24

Shire of Kojonup Town Planning Scheme No 3

Planning and Development Act 2005

CONDITIONS

The Council to be advised of notices issued and outcome.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

PLAN 003 APPOINTMENT OF AUTHORISED PERSONS

Delegate:	Chief Executive Officer	Sub Delegate:	Shire Planner, Manager of Regulatory Services, Environmental Health Officer
Adopted by Council:	17/5/2016	Last Reviewed:	10/12/2024 01/12/2025

POWER/DUTY

Employees are appointed to perform a relevant Development Assessment Panels (DAP) function for and on the behalf of the local government, including the preparation or responsible authority reports.

The Chief Executive Officer (CEO) is delegated authority in accordance with clause 7.1(c) of the Shire of Kojonup Town Planning Scheme No.3 to:

'at all reasonable times enter any building or land for the purpose of ascertaining whether the provisions of the Scheme are being served.'

HEAD OF POWER

Planning and Development Act 2005

Clause 7.1 (c) of the Shire of Kojonup Town Planning Scheme No.3

[Local Government \(Development Assessment Panels\) Regulations 2025 – r.5 Performance of a relevant DAP function.](#)

[Local Government Act 1995 – s.6\(1\) Authorisation of employees](#)

CONDITIONS

In exercising this Delegation, the CEO shall have regard to the qualifications and experience of the person to be appointed and must consider them a fit and proper person.

Each person authorised under this Delegation must be given a certificate or identification card outlining the power or responsibilities they have been delegated.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Copies of appointment certificates to be kept in the records management system (personnel file).

Use of delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

WORKS & SERVICES

INSTRUMENT OF DELEGATION

ROADS 001 TEMPORARY CLOSURE OF ROADS FOR PUBLIC EVENTS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Works and Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to determine applications for the temporary closure of roads for public events. The determination shall be in accordance with provisions of the *Road Traffic (Events on Roads) Regulations 1991* and the *Local Government Act 1995*.

HEAD OF POWER

Local Government Act 1995 section 5.42 (1)

CONDITIONS

Approval shall contain the following conditions:

1. the closure is to be advertised in a local newspaper
2. arrangements are to be made for appropriate signposting to effect the closure
3. applicant is to take out a public risk insurance policy which indemnifies the Shire against any damages claims and a copy is to be delivered to Council
4. Applicant is to notify the local Emergency Services and ensure that whilst the event is in progress, satisfactory arrangements are made to allow access to premises by Emergency Services.

CEO may determine other conditions to be imposed on any approvals issued.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Applications with notification of approval or refusal are to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 002 TEMPORARY CLOSURE OF ROADS FOR REPAIRS & MAINTENANCE

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Works and Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority under section 3.50A of the *Local Government Act 1995* to partially and temporarily close a thoroughfare, without giving public notice, for the purpose of carrying out repairs or maintenance and the closure is unlikely to have a significant adverse effect on road users.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

For periods in excess of five working days, local public notice is to be given.
Councillors to be informed of any significant temporary road closures.

SUB-DELEGATION - ROADS (S) 002

Discharge of power and duty in accordance with the conditions of Delegation Roads 002, without further conditions being imposed under this sub Delegation.

HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

The CEO on-delegates this to the Manager Works and Infrastructure in accordance with s5.44 of the *Local Government Act 1995*

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 003 CLOSURE OF ROADS FOR A PERIOD NOT EXCEEDING FOUR WEEKS

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Works and Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority under section 3.50 (1a) of the *Local Government Act 1995* to wholly or partially close a thoroughfare to the passage of vehicles for a period not exceeding four weeks. Under section 3.50 (2) the order may limit the closure to vehicles of any class, to particular times, or to such other case or class of case as deemed appropriate and may contain exceptions.

HEAD OF POWER

Local Government Act 1995 section 3.50

CONDITIONS

Councillors to be informed of any closure and the reasons for the closures.

SUB-DELEGATION - ROADS (S) 003

Discharge of power and duty in accordance with the conditions of Delegation Roads 003, without further conditions being imposed under this sub Delegation.

HEAD OF POWER OF SUB-DELEGATION AND AUTHORISATION

The CEO on-delegates this to the Manager Works and Infrastructure in accordance with s5.44 of the *Local Government Act 1995*

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Closure to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 004 CLOSURE OF ROADS FOR A PERIOD EXCEEDING FOUR WEEKS

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated Authority under section 3.50 (1a) of the *Local Government Act 1995* to, by local public notice, order that a thoroughfare is wholly or partially closed to the passage of vehicles for a period exceeding four weeks. Under section 3.50 (2) the order may limit the closure to vehicles of any class, to particular times, or to such other case or class of case as deemed appropriate and may contain exceptions.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

Delegated Authority is limited to periods of closure not exceeding three months.

Councillors to be informed of any closure and the reasons for the closures.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Closure to be properly recorded in the records management system.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 005 OVER DIMENSION VEHICLES

Delegate:	Chief Executive Officer	Sub Delegate:	Nil
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to consider and determine all applications for the use of over dimension vehicles.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

The CEO shall take into account any existing Shire policies and is authorised to impose any conditions considered appropriate.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Records of approval or rejection to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 006 ROAD TRAIN AND EXTRA MASS VEHICLES

Delegate:	Chief Executive Officer	Sub Delegate:	NiiManager Works & Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is Delegated Authority to determine any application recommending approval or refusal, with conditions as follows, for referral to Main Roads WA, to use road trains and applications for extra mass permits on any local road.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

Conditions:

- a) All roads are subject to the appropriate approval by the Main Roads WA and subsequent issue of relevant permits;
- b) Applicant to supply the Shire with a copy of Main Roads WA permit before operations commence;
- c) The speed limits of vehicles do not exceed 60kmh on gravel roads;
- d) Applicants are requested to utilise sealed routes, where possible, particularly during periods of wet weather;
- e) Applicant to be advised that approval may be withdrawn; and
- f) Other conditions such as curfews, communication requirements with school buses or pilot vehicles may be considered.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Compliance with Main Roads WA network access permit guidelines and restricted access permits – see <https://mrapps.mainroads.wa.gov.au/RavNetworkMap>

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 007 GATE OR OTHER DEVICE ACROSS THOROUGHFARE

Delegate:	Chief Executive Officer	Sub Delegate:	NiiManager Works & Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is, under Regulation 9 of the *Local Government (Uniform Local Provisions) Regulations 1996*, authorised to approve applications for a person to have a gate or other device across a public thoroughfare that enables motor traffic to pass across but prevents livestock from straying.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

Register to be kept of gates or other devices approved.
The Council to be advised of approvals given.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Shire of Kojonup Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law
Records of approval or rejection to be saved in the Record Management System.
Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 008 CONSTRUCTION OF CROSSING FROM THOROUGHFARE TO PRIVATE LAND (CROSSOVER)

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Works and Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is, under Regulation 12 of the Local Government (Uniform Local Provisions) Regulations 1996, on receipt of an application Delegated Authority to approve the construction of a crossing giving access from a public thoroughfare under the management and control of the Shire to the land or a private thoroughfare serving the land.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

That the construction of the crossing be under the supervision of the Shire and completed to the satisfaction of the Shire.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Approvals and refusals to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 009 NOTICE TO CONSTRUCT OR REPAIR CROSSING

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Works and Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer is, under Regulation 13 of the Local Government (Uniform Local Provisions) Regulations 1996, is authorised to give a person who is the owner or occupier of private land a notice requiring the person to construct or repair a crossing from a public thoroughfare under the management and control of the Shire to the land or a private thoroughfare serving the land.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

Failure of the person to comply with the notice to be presented to Council for a decision on further action.

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Notices given to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 010 MAKE SAFE DANGEROUS EXCAVATION IN OR NEAR PUBLIC THOROUGHFARE

Delegate:	Chief Executive Officer	Sub Delegate:	Manager Works and Infrastructure
Adopted by Council:	21/08/2007	Last Reviewed:	10/12/2024

POWER/DUTY

The Chief Executive Officer (CEO) is Delegated Authority to the necessary action under Local Government (Uniform Local Provisions) Regulations 1996 Regulation 11 to make safe a dangerous excavation in or near a public thoroughfare.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

CONDITIONS

Nil

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Shire of Kojonup Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law

Action taken to be properly documented and saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

INSTRUMENT OF DELEGATION

ROADS 011 ACTIVITIES ON THOROUGHFARES & TRADING IN THOROUGHFARES & PUBLIC PLACES LOCAL LAW

Delegate:	Chief Executive Officer	Sub Delegate:	Manager of Works and Services Manager of Property Services and NRM Ranger Environmental Health Officer
Adopted by Council:	17/2/2015	Last Reviewed:	10/12/2024
Amended:	10/12/2024		

POWER/DUTY

The Chief Executive Officer (CEO) is, on receipt of an application, delegated authority to issue any of the permits referred to in the *Shire of Kojonup Activities on Thoroughfares and Trading in Thoroughfares & Public Places Local Law 2020*.

HEAD OF POWER

Local Government Act 1995 section 5.42(1)

Local Government Act 1995 s3.18, s.5.42 & s.9.10

Activities in Thoroughfares and Public Places and Trading Local Law 2020

CONDITIONS

In exercising this delegation, the CEO, in addition to the existing considerations contained within the local law, shall have regard to the potential risks of the application with respect to existing Shire assets.

The CEO may refer any matter to the council

Council is to be informed of any prosecution under the local law

Council decision is required to:

- i. Make a determination under Part 2
- ii. Hear an objection under Part 8
- iii. Appoint authorised persons who are not employees under section 9.10 of the act

RELATED POLICY/FILE REFERENCE AND DOCUMENTATION REQUIREMENTS

Approvals and refusals to be saved in the Record Management System.

Use of Delegation to be recorded on Shire of Kojonup Delegation Register and must be presented to the Council regularly.

Great Southern Voluntary Regional Organisation of Councils

Memorandum of Understanding

2025 - 2029

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AGREEMENT

This agreement is between the following Participating Local Governments.

Member 1

Member 2

Member 3

Member 4

Member 6

Member 7

Member 8

Enter into a memorandum of understanding dated2025 to recognise the cooperation and shared goals of the member councils.

NAME

The name of this voluntary regional organisation is the Great Southern Voluntary Regional Organisation of Councils (Great Southern VROC)

PURPOSE

The purpose for which Great Southern VROC is established is to collaborate to create value.

OBJECTIVES

The Great Southern VROC's objectives are to;

- a. enhance and assist in the advancement of the Region;
- b. encourage cooperation and resource sharing on a regional basis;

ORGANISATION

Appointment of Members

- a. A Participating Local Government is to appoint one of its councillors to be the voting Member of the Great Southern VROC.
- b. A Participating Local Government may appoint up to an additional two of its councillors as Deputy Members who may attend and contribute to each meeting but who will not have a voting right unless the appointed Member is absent.
- c. A Participating Local Government has one vote.

Observers

The CEO of a Participating Local Government is expected to attend and contribute to Great Southern VROC meetings but does not get a vote.

Tenure of Members of Great Southern VROC

A Member of Great Southern VROC shall hold office until either;

- The Member ceases to be a councillor of the Participating Local Government.
- The Member is removed by the Participating Local Government.

Election of Chairperson and Deputy Chairperson

The Members of the Great Southern VROC shall elect the Chairperson and Deputy Chairperson.

At the first meeting of the Great Southern VROC following a local government election, Members shall elect a Chairperson and Deputy Chairperson, by absolute majority.

If the office of the Chairperson or Deputy Chairperson becomes vacant for any reason the Members of Great Southern VROC shall elect a new Chairperson or Deputy Chairperson as the case requires.

Tenure of Chairperson and Deputy Chairperson

The Chairperson or Deputy Chairperson will hold office until the election of a new Chairperson or Deputy Chairperson.

The Chairperson of Great Southern VROC may hold this position for a maximum of two terms (four years).

Role of Chairperson

The Chairperson:

- a) Presides at Great Southern VROC meetings.
- b) Speaks on behalf of the Great Southern VROC.
- c) Liaises with the Executive Officer on Great Southern VROC affairs and the performance of its functions.

Role of Deputy Chairperson

The Deputy Chairperson may perform the functions of the Chairperson if:

- a) The office of the Chairperson is vacant; or
- b) The Chairperson is absent or unable or unwilling to perform the functions of Chairperson.

Meeting Frequency

Unless agreed otherwise, VROC meetings will be convened quarterly.

Role of Great Southern VROC Members

- a. Achievement of the Great Southern VROC purpose;
- b. Setting the strategic direction of the Great Southern VROC and its management;
- c. Work cooperatively with other members;
- d. Support the involvement of CEOs;
- e. Promote the Great Southern VROC;
- f. Represent the interests of the electors and residents of the Region;
- g. Facilitate communication between the community of the Region and Great Southern VROC;
- h. Participate in Great Southern VROC 's decision-making processes;
- i. Represent and undertake authorised actions on behalf of Great Southern VROC.

Role of the Great Southern VROC Executive

The role of the Great Southern Executive (CEOs) is to:

- a. Assist in the achievement of the Great Southern VROC purpose;
- b. Assist in the strategic direction of the Great Southern VROC and its management;
- c. Identify opportunities and advocacy for the Great Southern VROC;
- d. Participate in Great Southern VROC 's decision-making processes at Executive meetings of the Great Southern VROC;
- e. Represent and undertakes actions as directed by the Great Southern VROC;
- f. Assist to ensure the advice and information is available to the Great Southern VROC so that informed decisions can be made;
- g. Perform such other functions as are given by the Great Southern VROC.

Appointment and Role of the Great Southern VROC Executive Officer

By agreement, Members may employ or contract an Executive Officer or instruct the Host Local Government to employ or contract an Executive Officer, to perform the following functions;

- a. Prepare an annual budget and work program for approval by the Members;
- b. Assist in implementing the work program;
- c. Periodically review and refresh the Great Southern VROC Strategic Plan;
- d. Report on implementation of the work program to each Great Southern VROC meeting;
- e. Action Great Southern VROC and Great Southern VROC Executive decisions;
- f. Keep the accounts of the Great Southern VROC in order and receive all monies;
- g. Adhere to all financial and legal responsibilities;
- h. Maintain custody of all books, documents, records and registers of the Great Southern VROC;
- i. Compile agendas, minutes, grant applications, discussion papers, project plans (including implementation)
- j. Foster partnerships;
- k. Undertake regular communication within the Great Southern VROC and with key stakeholders;
- l. Undertake any other function as specified or directed by the Great Southern VROC Council, Chairperson or Host Local Government CEO.

If an Executive Officer is not employed or contracted either by the Members or through the Host Local Government, the Executive Offer functions listed above, will become the responsibility of the Host Local Government CEO.

Host Local Government

The Host Local Government is the local government from which the Chairperson originates.

Host Local Government Obligations

In addition to providing the Executive Officer services, if requested by Members the Host Local Government will also;

- through the Host Local Government CEO, assume line management of an employed or contracted Executive Officer.
- prepare and maintain policies for managing the financial affairs of the Great Southern VROC including banking and audit arrangements.
- apply for an Australian Business Number (ABN) and open a bank account in the Great Southern VROC's name.
- apply for and manage receipt of grant or debt funding to support initiatives of the Great Southern VROC.
- be accountable to the Members and meet all auditing requirements for any money received and paid in relation to the Great Southern VROC.
- not terminate the Executive Officer without the approval of Members. For the purposes of this clause, 'approval' means a majority decision of Great Southern VROC Members.

FINANCIAL CONTRIBUTIONS

Annual Contributions

Participating Local Governments may be required to make an annual financial contribution towards the operations of Great Southern VROC (Annual Operating Contribution), subject to a determination of Members. The contribution from a Band 3 Participating Local Government may be different to a Band 4 local government.

In addition, Participating Local Governments may also be requested to contribute to Great Southern VROC special projects or initiatives.

Special Project implementation is to be supported by a Project Plan and Life of Project Budget.

Participating Local Governments may opt in to the funding of a Special Project but once opted in cannot withdraw until the Project is wound up by an absolute majority decision of the Great Southern VROC.

Financial Management

By agreement of the Members the Great Southern VROC may apply for an Australian Business Number (ABN) and open a bank account to receive membership and special project fees.

Prior to opening a bank account, procedures for how the account will operate, including the requirement for audit, must be agreed by the Members.

The Annual Operating Contribution and any Special Project contributions shall be paid by each Participating Local Government in the manner determined by Great Southern VROC.

Winding Up of Great Southern VROC Project

The Great Southern VROC may resolve to wind up a Project. An absolute majority vote will be required by the Great Southern VROC to resolve to wind up any Project.

Division of Assets

If a Project is to be wound up and there remains, after satisfaction of all its debts and liabilities, any property and assets of the Project then the property and assets shall be realised and the proceeds along with any surplus funds shall be divided among the Project Participants in the proportions referred to in the Project Plan.

This Division of Assets shall not apply where the Project Participant advises the Great Southern VROC that a realisation of the property and assets is not necessary.

Division of Liabilities

If a Project is to be wound up and there remains any liability or debt in excess of the realised property and assets of the Project, then the liability or debt is to be met by the Project Participants in the proportions referred to in the Project Plan & Budget.

Indemnification by Project Participants of Great Southern VROC

If a Project is wound up, then the Project Participants shall indemnify Great Southern VROC (in the proportions referred to in the original plan) with respect to that liability or debt.

TERM AND TERMINATION

Winding up by Agreement

The Members may, by agreement, wind up Great Southern VROC.

Extension of Agreement

The Members may, by agreement, extend the term of the Great Southern VROC MOU.

Term of Agreement

Unless otherwise wound up or extended, this Agreement will terminate on 31 October 2029.

Division of assets

If Great Southern VROC is to be wound up and there remains, after satisfaction of all its debts and liabilities, any property and assets of Great Southern VROC then the property and assets shall be realised and the proceeds along with any surplus funds shall be divided among each of the Participating Local Governments in proportion to their relative contribution to the assets of the Great Southern VROC.

Division of liabilities

If Great Southern VROC is wound up and there remains any liability or debt in excess of the realised property and assets, then the liability or debt is to be met by each of the Participating Local Governments in proportion to their relative contribution to the assets of the Great Southern VROC.

WITHDRAWAL OF A PARTICIPATING LOCAL GOVERNMENT

Withdrawal

If, during the Term of this Agreement, Members resolve to apply an Annual Operating Contribution and the amount each Participating Local Government will pay, the minimum term of membership will be from the date this Annual Operating Contribution is payable to the expiry of this MOU on 31 October 2029. No withdrawal can take place during this period.

In this scenario, if a Participating Local Government intends to withdraw on 31 October 2029, they must give at least 6 months notice advising the Great Southern VROC of their intent to withdraw from the Great Southern VROC.

If during the Term, Members do not resolve to apply an Annual Operating Contribution, a Participating Local Government may withdraw at any time by giving 6 months notice to the Great Southern VROC.

Member Reinstatement

The Great Southern VROC may reinstate by absolute majority the membership of a former Participating Local Government once they have cleared all debts owed to the Great Southern VROC.

Entitlement or Liability of Withdrawing Participating Local Government

As soon as practicable following withdrawal taking effect, Great Southern VROC shall;

- a) distribute to the withdrawing Participating Local Government an amount equal to the proceeds and any surplus funds which would have been payable to the Participating Local Government if Great Southern VROC was wound up on the withdrawal date; or
- b) be entitled to recover from the withdrawing Local Government an amount equal to the liability or debt which would be payable by the withdrawing Local Government if the Great Southern VROC was wound up on the withdrawal date.

Participants May be Required to Pay Distribution

If the Great Southern VROC is unable to meet the distribution from funds on hand then, unless the Great Southern VROC decides otherwise, the Participants (other than the Participant that has withdrawn) shall pay the distribution in the proportions equal to their respective equities in the Great Southern VROC.

ADMITTING NEW MEMBERS

Prospective new members may be admitted by a decision of the Great Southern VROC and shall be required to contribute to Great Southern VROC a sum determined by the Great Southern VROC that is described as “the entry sum” and in addition a sum equal to the current year’s contribution schedule or such other sum agreed to by the Great Southern VROC.

BORROWINGS

Great Southern VROC is not permitted to borrow funds.

DISPUTE RESOLUTION

Dispute

In the event of any dispute or difference (‘dispute’) arising between a Participating Local Government and Great Southern VROC or any of them at any time as to any matter or thing arising under or in connection with this Memorandum of Understanding, then a Participating Local Government or Great Southern VROC may give to the other Participants and Great Southern VROC (as the case may be) notice in writing (‘dispute notice’) adequately identifying the matters, the subject of the dispute, and the giving of the dispute notice shall be a condition precedent to the commencement by any Participating Local Government or Great Southern VROC of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.

Arbitration

At the expiration of 25 business days from the date of sending the dispute notice, the Participating Local Government or Great Southern VROC giving the dispute notice may

notify the others in writing (‘arbitration notice’) that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the Commercial Arbitration Act 1985.

Legal Representation

For the purposes of the Commercial Arbitration Act 1985, the Participating Local Government consent to each other and to Great Southern VROC being legally represented at any such arbitration.

INTERPRETATION

- i. In this Memorandum of Understanding unless the context requires otherwise:
- ii. Words importing the singular include the plural and vice versa;
- iii. Words importing any gender include the other gender;
- iv. References to persons include corporations and bodies politic;
- v. References to a person include the legal personal representatives, successors and assigns of that person;
- vi. A reference to a statute, ordinance, code or other law includes regulations and other statutory instruments under it and consolidations, amendments, re-enactments or replacements of any of them (whether of the same or any other legislative authority having jurisdiction);
- vii. References to this or any other document include the document as varied or replaced, and not withstanding any change in the identity of the parties;
- viii. References to writing include any mode of representing or reproducing words in tangible and permanently visible form, including confirmed facsimile transmission and email with receipt confirmation;
- ix. An obligation of two or more parties shall bind them jointly and severally;
- x. If a word or phrase is defined cognate words and phrases have corresponding definitions;
- xi. An obligation incurred in favour of two or more parties shall be enforceable by them jointly and severally;
- xii. Reference to anything (including, without limitation, any amount) is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;

AMENDMENT TO MEMORANDUM OF AGREEMENT

The Members may amend this Memorandum of Understanding by absolute majority.

EXECUTED by the Parties on.....

Executed for and on behalf of the Shire of
Pursuant to section 9.49(A) of the *Local Government Act 1995*

President

Chief Executive Officer

Executed for and on behalf of the Shire of
Pursuant to section 9.49(A) of the *Local Government Act 1995*

President

Chief Executive Officer

Executed for and on behalf of the Shire of
Pursuant to section 9.49(A) of the *Local Government Act 1995*

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Chief Executive Officer

Executed for and on behalf of the Shire of
Pursuant to section 9.49(A) of the *Local Government Act 1995*

President

Chief Executive Officer

Draft July 2024

Great Southern Alliance(GSA)

Strategic Directions 2024-2028

“Collaborate to Create Value”



Strategic Directions 2024-2028

Purpose of GSA

The purpose of GSA defines our reason for being, the services and product we provide.

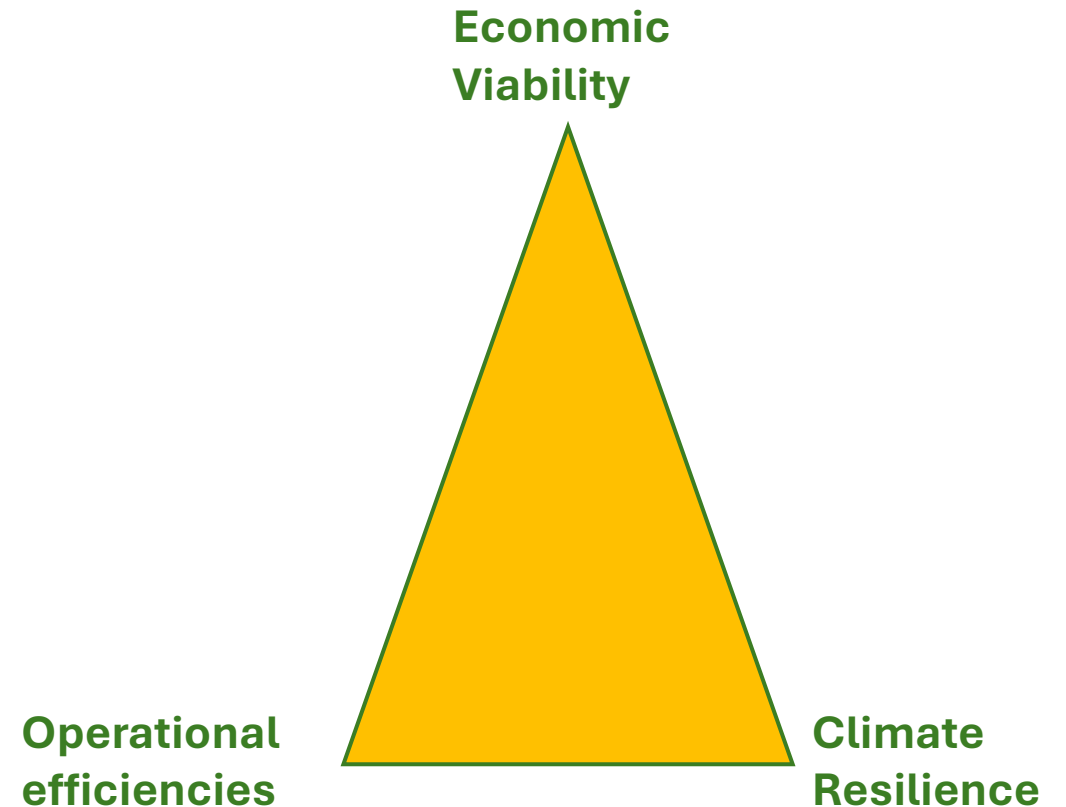
The purpose of GSA is:



Challenges in the Environment

- Competing in-house priorities and demands, and limited resources (e.g. no GSA Executive Officer).
- Escalating costs and budgetary constraints.
- Alignment of individual Shire priorities.

Our Strategic Priorities



Purpose and Values

Organisational purpose (mission) is the basis and foundation to all work.

GSA's purpose is to help improve the operations of individual Shire's through the creation of synergies.

GSA's purpose: Collaborate to create value

The values of GSA are how we want to be, our behaviours and attitudes as we strive to achieve our vision.

VALUES OF GSA

Driving Values

- Think regionally
- Innovate

Supporting Values

- Respect
- Collaborate

GSA Strategic Priorities

1. Economic viability (of our communities)

1.1 Undertake economic development study

1.2 Participate in the GSDC housing study

2. Operational efficiencies

2.1 Undertake a gap analysis

2.2 Develop a planning framework



**GSA has defined
these three
strategic objectives
and ten actions as
important to
achieve during
2024-2028**

3. Climate resilience

3.1 Develop policies

3.1.1 Windfarms

3.1.2 Waste management

3.1.3 Water management

3.1.4 Tree canopy

3.1.5 Decarbonisation

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

DRAFT

Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
 - a. transparency of costing methodology,
 - b. direct engagement with Local Governments pre and post elections, and
 - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

State Council Resolution

September 2024 - 065.4/2024

Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 (2020 postponed) 83.56%	2016/2017 (amalgamations) 2017: 79.58% 2016: 79.27%
NT	2025 <i>Official report not yet available.</i>	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 (COVID impacted) 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 (First election with compulsory voting) 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

Table 5: Election costs
Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million (<i>budgeted</i>) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.



**GREAT
SOUTHERN
TREASURES**

**Great Southern
Voluntary Regional
Organisation of Councils
(GSVROC) Presentation**



ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the Traditional Custodians of the Great Southern Treasures, the Goreng, Wudjeri, Minang, Keneang and Wiilman peoples of the Noongar nation, and pay our respects to their ancestors and Elders past, present and emerging.

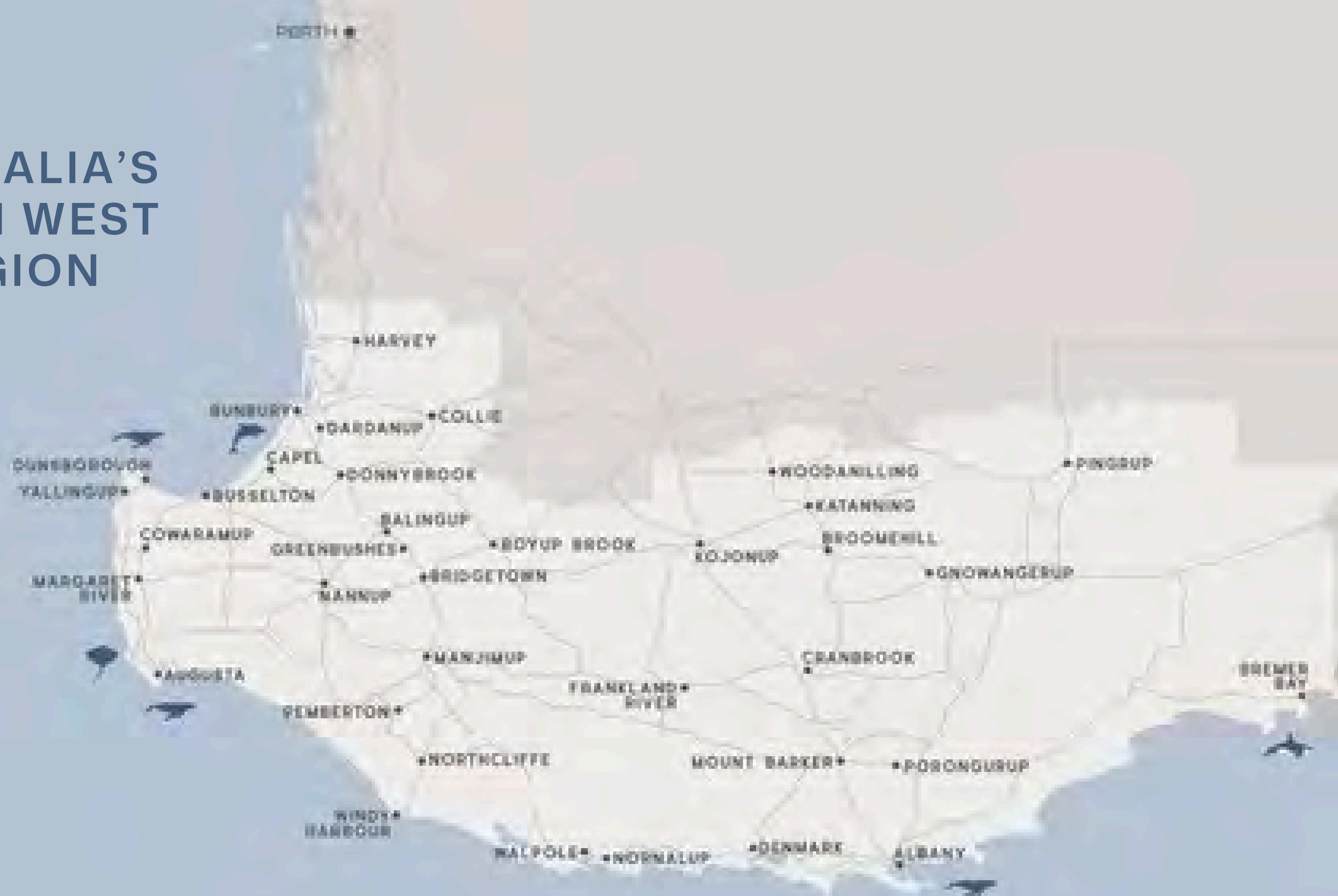
Honouring their enduring connection to and care for Boodja (Country). For over 50,000 years the stories, knowledge and culture of the Noongar people has continued to shape this region. We invite all to tread with respect, curiosity and appreciation for this ancient land and culture, contributing to its preservation for future generations.

PURPOSE OF TODAY

- Review the role and value of the Great Southern Treasures Partnership
- Understand how the GST brand, marketing and Bloom Festival supports the visitor economy of the eight Shires
- Inform a decision on the next Memorandum of Understanding



AUSTRALIA'S SOUTH WEST REGION



NATIONAL TOURISM ORGANISATION
Tourism Australia

STATE TOURISM ORGANISATION
Tourism WA

REGIONAL TOURISM ORGANISATION

PARTNERSHIPS, LOCAL GOVERNMENT AND LOCAL TOURISM ORGANISATIONS

VISITOR CENTRES AND CRCs

ACCCOMODATION

TOURS AND ATTRACTIONS

FOOD AND BEVERAGE

DESTINATION ECOSYSTEM



REGIONAL TOURISM STRUCTURE

LEVERAGING AUSTRALIA'S SOUTH WEST

GST is able to leverage ASW effectively through:

- Direct connection with Tourism WA & key regional stakeholders
- Cooperative marketing -
 - Campaign buy-in – e.g. Winter Down South
 - Niche campaigns & market activity – e.g. Wellness
 - Social media leverage – Content Creator collaboration
 - Hard and soft collateral – Holiday Planner & Map
 - Consumer and trade events – Caravan & Camping Show
- Representation in national and international markets
- Co-hosting networking events
- Data and research sharing
- Education provided to stakeholders & industry



WHAT IS THE GREAT SOUTHERN TREASURES TOURISM PARTNERSHIP

Established in 2004, the Great Southern Treasures represents eight local government areas of Broomehill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup and Woodanilling.

VISION

Great Southern Treasures is a welcoming destination of choice. Visitors stay longer in the region thereby supporting the sustainable growth of local businesses.



STRATEGIC PLAN

Marketing
and
Promotion



Bloom
Festival



Yoon
(Bobtail)
Trail



Regional
Events and
Festivals



Governance,
Comms and
Advocacy



PILLARS

Provide
an effective marketing
strategy that is
understood and used by
GST, local government
partners and tourism
operators.

Deliver
a unique regional
event that drives
visitation and
length of stay.

Encourage
regional dispersal and
length of stay by
promoting the region's
nature-based trails and
experiences.

Increase regional brand
and destination
awareness by leveraging
promotional
opportunities associated
with regional events.

Strengthen GST's
role as the region's
leading tourism
advocacy and
marketing partnership.

OUR PURPOSE

We are a local tourism organisation that represents, supports and facilitates tourism experiences within the eight northern Great Southern region shires of Broomehill-Tambellup, Cranbrook, Gnowangerup, Jerramungup, Katanning, Kent, Kojonup and Woodanilling.

ENABLING FACTORS

A High-Performing Local Tourism Organisation | Collaboration with key stakeholders and Australia's South West |
Build sustainable income sources | Deliver strong governance | Grow capability

MEASURES OF SUCCESS

KPI 1 Increased visitation, length of stay and spend KPI 2 Increased engagement: Socials, Website and Email database
KPI 3 Increased festival attendance KPI 4 Yoon Trail > GST Website KPI 5 GST > Regional Event inclusion KPI 6 MoU Agreement

VALUES

Inclusion | Collaboration | Creativity | Growth



TIMELINE & MEASURES OF SUCCESS

♀ NATIVE DOG BEACH, BREMER BAY

GREAT SOUTHERN TREASURES HISTORY TIMELINE

2004



Establishment

Established to promote the northern Great Southern region of Western Australia through a shared brand known as **Hidden Treasures of the Great Southern**.

2011



Bloom Festival Launch

The first **Hidden Treasures Bloom Festival** is held, establishing a flagship spring wildflower event program across member shires.

2016 - 17



Major Re-Brand

Major rebranding project launched — **refreshed logo, style guide, and updated visitor guide distribution.**

2018 - 19



Naming Transition

2018–19: Organisation transitions from Hidden Treasures → **Great Southern Treasures**.

2021



Australia's South West SLA

First fully executed **Service Level Agreement signed**, confirming ASW as the professional delivery partner for GST services.

2021 - 26



Modern Governance & Strategic Delivery

GST Strategic Plan 2024–2026 adopted with pillars for Marketing, Bloom Festival, Yoon Trail, Events and Advocacy.

MARKETING & PROMOTION

Social Media & Website

- Instagram: 2022: 1,919 followers to 2026: 3,364 followers
75% increase
 - Facebook: 2022: 3,946 followers to 2026: 5,507 followers
40% increase
 - Website: 2025 refreshed, to align with key marketing pillars
 - Nature & Adventure
 - Culture & Heritage
 - Rural Life & Produce
 - Community & Events
- Boost SEO & social media integration

Newsletters

- 810 Email Subscribers
- Subscription to the seasonal newsletters available via the website

Great Southern Treasures Tour Guide & Map

- Vanguard Press print and distribute the Tour Guide & Map to Visitor Centres
- In 2025, 15,000 copies were published and distributed to visitor centres throughout Western Australia
- The 2026 edition is currently in the process of being redesigned





BLOOM FESTIVAL

- Since 2010, Bloom Festival has promoted the lesser-known locations and communities of the Great Southern Treasures
- The main objective of the event is to increase tourism and visitation to the region
- Bloom is a key annual event providing opportunities for communities to come together, expanding their social and economic futures
- From \$1.9 million in 2022 to \$2.3 million in 2025, the Bloom Festival has seen an economic growth of 21%

 **BLOOM**
FESTIVAL 2025

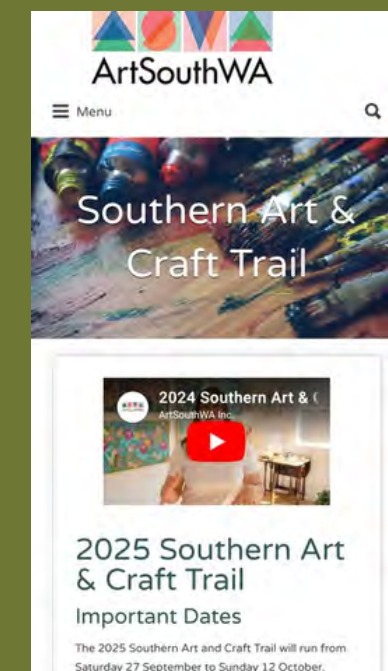
YOORN (BOBTAIL) TRAIL

- The Yoorn (Bobtail) Trail is a network of walking, cycling, and paddling trails integrated with the existing Great Southern Treasures Drive Trail
- The trail is a 'pipeline asset' adding value to the existing drive trail with opportunities for short recreational trail-based activity
- Globally, Airbnb reports nature and outdoor trips as the top-booked experience category
- Planning is underway for micro-influencer (TWA Dreamer) Aaron Green to travel along the Great Southern Treasures Drive Trail Loop and include possible experiences on the Yoorn Trail



REGIONAL EVENTS & FESTIVALS

Great Southern Treasures seeks to increase regional brand and destination awareness by leveraging promotional opportunities associated with regional events.



GREAT SOUTHERN TREASURES BRAND REFRESH

PRIMARY LOGO

ICON

BADGE

WORDMARK

FONTS

HEADERS (H1-H3)
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 abcdefghijklmnopqrstuvwxyz
 1234567890
[Download Here](#)

INTRO & SUB HEADERS
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 abcdefghijklmnopqrstuvwxyz
 1234567890
[Download Here](#)

BODY COPY
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 abcdefghijklmnopqrstuvwxyz
 1234567890
[Download Here](#)

COLOUR

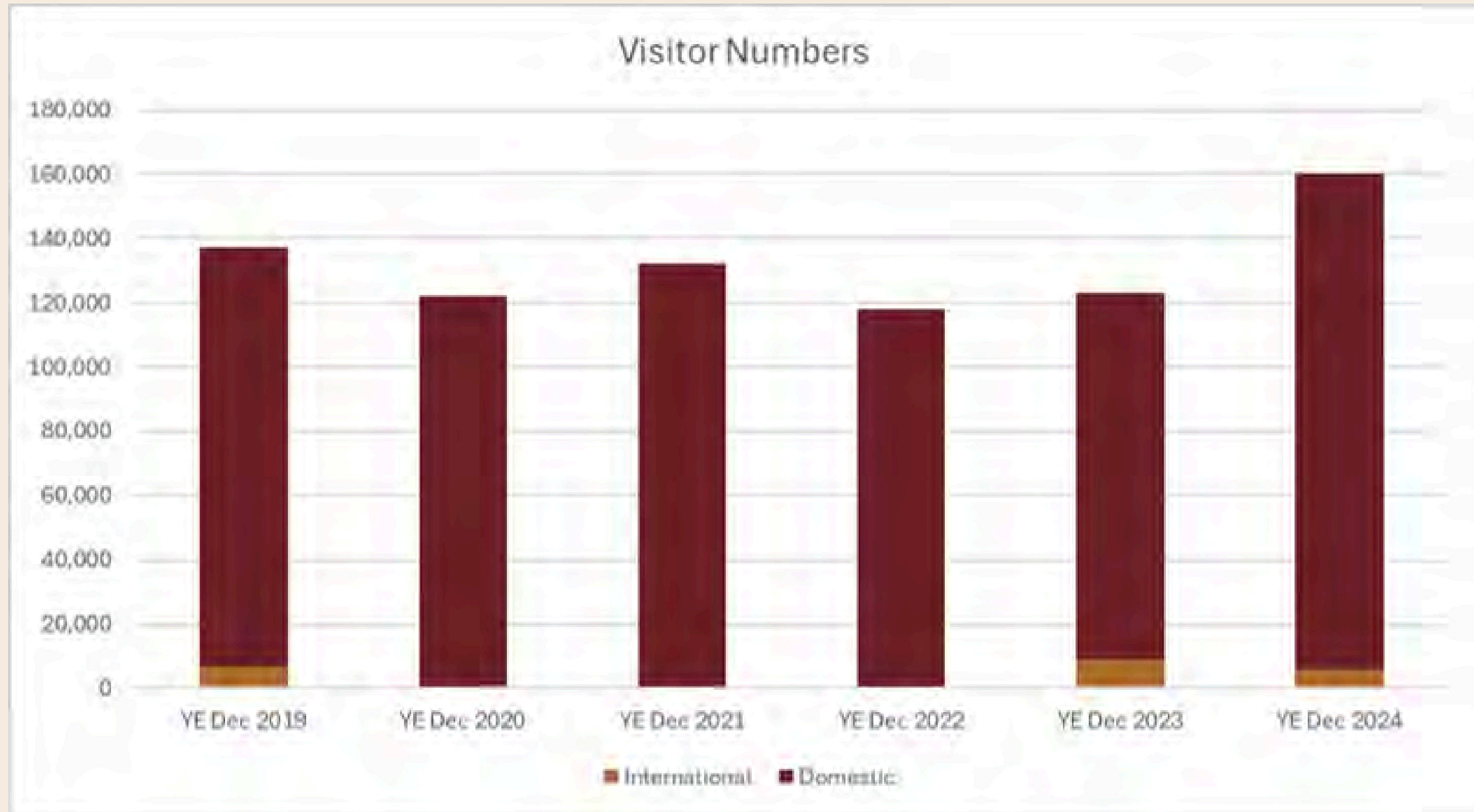
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CMYK: 43, 0, 24, 0
- OCEAN**
HEX: #004A7D
RGB: 0, 74, 126
CMYK: 100, 42, 33, 0
- MUSTARD**
HEX: #C87A3B
RGB: 200, 122, 59
CMYK: 27, 40, 76, 23
- OLIVE**
HEX: #607F33
RGB: 96, 127, 51
CMYK: 33, 36, 76, 29
- WINE**
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CMYK: 35, 100, 75, 40

NEUTRALS

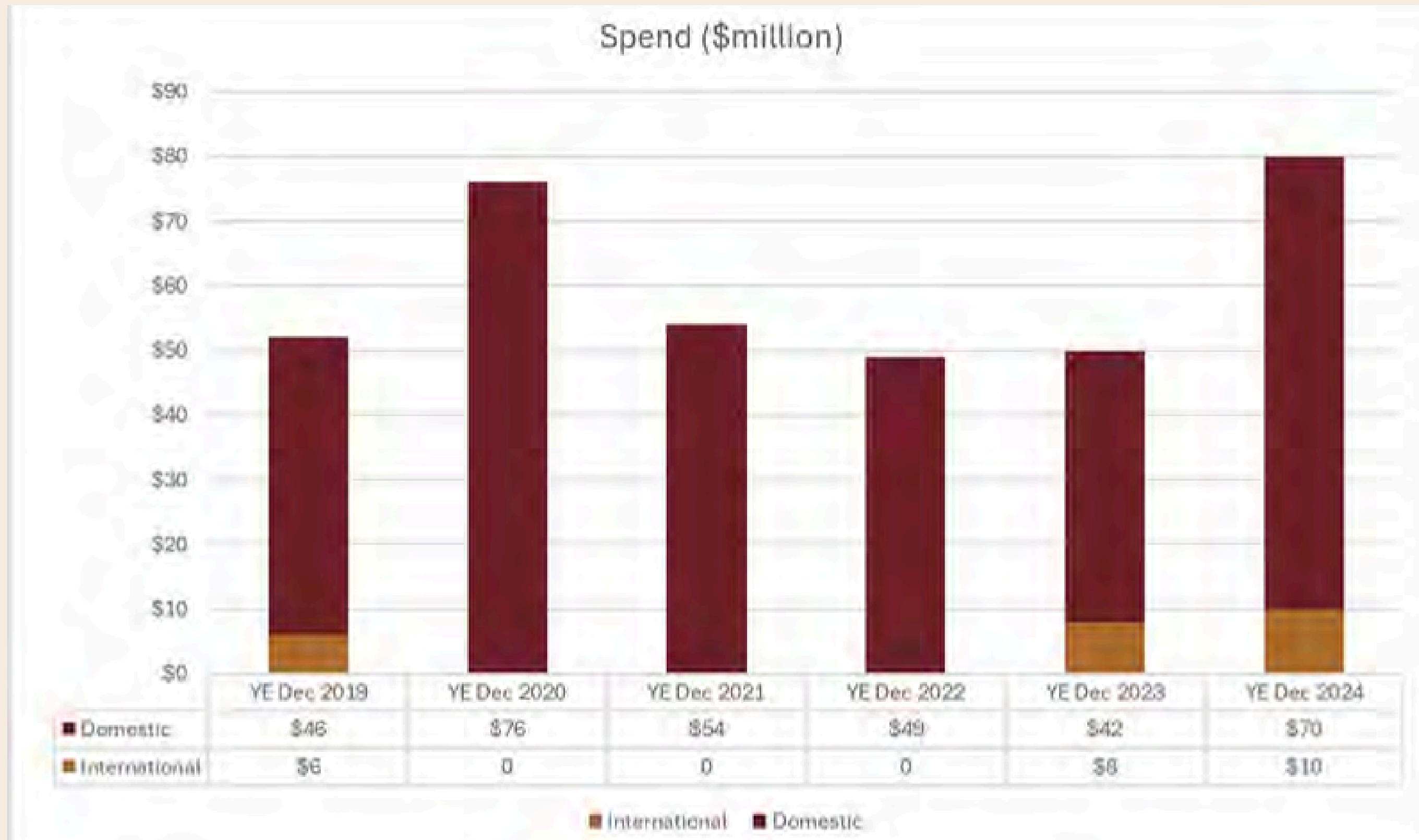
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RGB: 240, 230, 217
CMYK: 0, 0, 0, 0
- ASH**
HEX: #D9C9A9
RGB: 217, 201, 169
CMYK: 0, 0, 0, 0
- CLAY**
HEX: #E6D9C9
RGB: 230, 217, 201
CMYK: 0, 0, 0, 0
- TRINITY**
HEX: #333333
RGB: 51, 51, 51
CMYK: 0, 0, 0, 100

OVERNIGHT VISITATION STATISTICS



Source: Tourism Research Australia, International and National Visitor Survey

OVERNIGHT VISITATION STATISTICS



Source: Tourism Research Australia, International and National Visitor Survey



PARTNERSHIP ANALYSIS



STRENGTHS

- 22+ years partnership stability and collaboration
- Consistent marketing & messaging
- Visible advocacy and leadership
- Brand equity in market
- Market reach
- Bloom Festival delivery
- Regularly updated consumer website
- Growing social media following

OPPORTUNITIES

- Exploring grant funding
- More famils for industry to encourage cross-promotion and enhances regional collaboration efforts
- Leveraging the growing events portfolio
- Building length of stay

WEAKNESSES

- Inconsistent product coverage across LGAs limits industry participation opportunities
- Funding limitations restrict activity scale
- Immature tourism infrastructure

THREATS

- Risk of partnership dissolution or reduced base funding limitations may undermine the region's tourism initiatives and advocacy
- Competition from neighbouring destinations
- Gradual marginalisation within the broader Great Southern narrative

THE VALUE OF THE GREAT SOUTHERN TREASURES PARTNERSHIP

- Regional Visibility and Market Reach
- Economic Growth Through Tourism
- Better Use of Council Resources
- Strong Regional Collaboration
- Stronger Community Identity

'TAKE THE ROAD LESS TRAVELLED'

Where those who seek diverse, authentic, and transformative experiences away from the crowds on off-track adventures.





WHY COLLABORATION MATTERS IN TOURISM

- Collaboration provides stronger visibility in a highly competitive market
- Unification enables marketing skills and delivery that a single Shire would not fund alone
- Collaboration converts regional strategy into sub-regional action, ensuring communities are visible, aligned and visitor-ready
- Collaboration turns individual towns into an inclusive, visitor journey and experience
- Without collaboration, opportunities don't disappear — they simply go elsewhere



CONSIDERATIONS & NEXT STEPS

LET'S COLLABORATE.





Minutes

Great Southern Treasures Meeting

Date: Monday 9 February 2026
 Venue: Katanning Leisure & Recreation Centre
 Chair: Peter Klein (CEO Katanning)

Attendees: **In Person**
 Anika Serer (CEO Woodanilling)
 David Nicholson (CEO Gnowangerup)
 Grant Thompson (CEO Kojonup)
 Karen Callaghan (CEO Broomehill-Tambellup)
 Linda Gray (CEO Cranbrook)
 Peter Klein (CEO Katanning)
 Emma Brown (TEM ASW)
 Sophie Zalokar (GSTM ASW)

Apologies: Martin Cuthbert (CEO Jerramungup)
 Christie Smith (CEO Kent)
 Catrin Pickworth (CEO ASW)

Time	No.	Item	Action Required
13.10	1.	Opening Items Meeting opened 1.35pm by the Chair.	
	1.1.	Acknowledgement of Country	-
		Welcome and Apologies	-
	2.	<i>Confirmation of minutes from previous meeting</i> Resolution The minutes of the GST CEO meeting 17 November 2025 are confirmed as a true and accurate record.	-
	3.	Agenda Items	
	3.1	Branding, Marketing and Communication	-
	3.1.1	Marketing Report - 1 September to 31 October 2025 Marketing Reports GST Service Level Agreement FINAL 2023-26.pdf Key Discussion Points: <ul style="list-style-type: none"> • End of Bloom campaign period reduced contracted hours with Lumenesse & Co from 8 hours/week to 3 hours/week, expecting reduced reach/engagement and website traffic. • Despite decline expectations, GST saw: <ul style="list-style-type: none"> ○ healthy audience growth ○ strong interest in town-focused content ○ consistent traffic to key website pages 	ASW / GSTM to clarify the deliverables within the Service Level Agreement (SLA) [Completed see link to current SLA]

Time	No.	Item	Action Required
		<ul style="list-style-type: none"> • December reinforced strength of GST’s “content foundation” and marketing pillars: strong storytelling compensating for product limitations. • January typically sees lower engagement in tourism marketing; however, growth remained steady and website visits are up <p>Discussion – “Storytelling” approach GSTM explained:</p> <ul style="list-style-type: none"> • Social media post themes are built from GST marketing pillars (nature & adventure, culture & heritage, rural life & produce, community & events). • Content hooks are created to attract visitors; posts direct people to website for product/service listings and CRC contact. • Published via Instagram/Facebook; drives traffic to the GST website. <p>Discussion – Lumenesse & Co role and funding / “in-kind” contribution CEO Kojonup queried Lumenesse & Co’s role and whether GST is paying ASW twice GSTM / TEM ASW clarified Lumenesse & Co is delivered by Australia’s South West (ASW and delivers marketing expertise and social media outputs; allowing GSTM to focus on other areas of delivery and improving efficiency</p> <p>Point raised that ASW’s in-kind support was expected to include marketing support; GST CEOs want transparency on what in-kind support ASW is providing vs what GST funding pays for.</p>	
	3.1.2.	<p>GST TOURIST GUIDE & MAP</p> <ul style="list-style-type: none"> • 15,000 copies printed for 2025; now out of stock. • 2026 edition in production including updated navigational map; quotes received fit within allocated budget. • Target: ready for Perth Caravan & Camping Show (19–22 March) at Claremont Showgrounds. • Opportunity: 4-day promotion, handing out maps and promoting the GST and Bloom. • Interest in having local representatives join Sophie at the stand. 	Shires to consider nominating a local tourism/operator representative to join Sophie at the Perth Caravan & Camping Show (ASW to cover cost of entry).
	3.1.3	<p>GREAT SOUTHERN TREASURES WEBSITE</p> <ul style="list-style-type: none"> • New map to be integrated into website; updates are ongoing • Web developer may integrate new brand into website depending on budget. • January website performance strengthened 	GSTM to cross check GST website links on shire pages and advise if action is required

Time	No.	Item	Action Required
		<ul style="list-style-type: none"> Web developer tracking error logs; expected fix by mid-February. Reported website currently not accessible / returning 404. Resolved the same day. <p>Discussion: Are Shire pages linking to GST website. Inbound/outbound links improve SEO; recommended all shires include backlinks to the GST site and similarly the GST site to provide backlinks to the shire tourism pages (if applicable)</p>	
	3.1.4	<p>YOORN (BOBTAIL) TRAIL</p> <ul style="list-style-type: none"> All shires contacted re: condition and wayfinding. Only heard back from Gnowangerup. Requested further updates from other shires. Concern raised that trail development stalled due to Outdoors Great Southern liquidation; previous quotes were unaffordable (example: up to ~\$2M for a shire, ~\$11M across shires). GST CEOs agreed the region needs a refreshed strategy and advocacy for trails funding. ASW TEM noted trails are in destination management planning. State funding has not been identified however advocacy by ASW continues to secure the appropriate level needed. 	Shires to provide GSTM with any current condition/wayfinding info for their trail sections.
	3.1.5	<p>BLOOM FESTIVAL FINAL Bloom Festival 2025 Post-Event Report compressed.pdf Bloom 2025 as at 120226(1).xlsx</p> <p>GSTM:</p> <ul style="list-style-type: none"> Provided final Bloom 2025 report and budget/acquittal documentation for Tourism WA grant. Overall successful; budget close to break even. Event Managers about to be contracted for 2026 Already receiving inquiries for 2026 program Sponsorship & Grant applications are in progress Working Group needs engaging Ongoing communications with the Shires re. number of Bloom signs in storage. Key uncertainty: funding contributions if Kent and/or Jerramungup exit ASW TEM noted a Tourism WA guide for Chelsea Flower Show (UK) will include Bloom Festival and Kodja Place (gardens / wildflower promotion). Glorious Gardens of Perth Booklet.pdf 	
	3.1.6	<p>GREAT SOUTHERN TREASURES BRAND</p> <ul style="list-style-type: none"> Brand toolkit shared with Shires. 	

Time	No.	Item	Action Required
		<ul style="list-style-type: none"> Planned official brand launch around 19 February, after summer. Socials already integrating new logo and Bobtail (“Bob the Bobtail”) icon. 	
	3.1.7	<p>TASTE Great Southern Festival – 5 – 8 March 2026 Katanning TASTE Content Project_Max Veenhuizen.pdf</p> <ul style="list-style-type: none"> A joint GST / AHOY project with Max Veenhuizen documents the food communities of Katanning through storytelling, photography, and video. The content will be included in the TASTE socials. Encourage visitors to travel through the GST enroute to TASTE – destination awareness. See separate project brief. \$2K GST contribution. The West Australian Good Food Guide published Before the Festival Begins, Let the Journey to Taste Great Southern Uncover a New Side of WA A foodie drive itinerary from Perth that included Kodja Place, Kojonup Bakery, Premier Mill Hotel, Vietnamese Cafe & Pho. https://wagoodfoodguide.com/journey-to-taste-great-southern/ <p>Taste Trails</p> <ul style="list-style-type: none"> Challenges: small hospitality businesses finding participation burdensome; difficulty obtaining photos/descriptions; concerns about low visitor conversion (locals only). GST Inclusions so far: <ul style="list-style-type: none"> Kojonup – Country Kitchen Frankland River – Lange Estate Farmhouse Diner Premier Mill Hotel - unconfirmed 	
	3.1.8	<p>WANDER Magazine – Redirection of Budget Great Southern Treasures Project Plan Jan 2026[6].pdf</p> <ul style="list-style-type: none"> \$5,000 reallocated from a planned second edition of the magazine to create: Expanded Content Strategy - \$2,500 Three itineraries (research, copywriting, imagery, blog uploads to GST website) Micro-Influencer Quarterly Campaign - \$2,500 Micro-influencer road trip content (2–3 day trip), producing evergreen content. Influencer identified as Aaron Green - a Tourism WA “Dreamer” (camping/outdoors focus; also an astrophotographer). 	GSTM to report on outcome of redirection of budget.

Time	No.	Item	Action Required
		<p>Albany 2026 Itinerary (ASW Campaign)</p> <ul style="list-style-type: none"> ASW created 7-day and 3-day itineraries encouraging travellers to go inland through GST towns rather than direct highway route. Hosted on an Australia's South West landing page; traffic-driving campaign underway. https://australiassouthwest.com/event/albany_2026/ 	
	3.2	OPERATIONS	
	3.2.1	<p>Financial Management Profit & Loss Statement – July to December 2025 presented</p> <p>Discussion:</p> <ul style="list-style-type: none"> GST CEO's questioned a line item appearing overspent (~\$40k variance). ASW TEM mentioned that it may reflect timing of grant receipts 	GSTM to confirm Bloom budget lines and variance
	3.3	GOVERNANCE, COMMUNICATION & ADVOCACY	
	3.3.1	<p>Draft 2026_2029 MoU</p> <ul style="list-style-type: none"> MOU currently runs until end of financial year (30 June 2026). Need clarity ASAP to plan Bloom and start grants/sponsorship activity. GST CEOs requested two delivery/budget options: <ul style="list-style-type: none"> Upper-limit model (as if all current shires remained) Lower-cost model assuming loss of Kent + Jerramungup (approx. \$20k reduction) and what service level changes. <p>Meeting Timing / Next Steps</p> <ul style="list-style-type: none"> Budget/service options by end of February. GST CEOs interim meeting proposed for first week of March (online or in-person) to agree a funding approach. Councils to consider decisions through March meetings; indicative aim to have positions by end of March. Existing formal meeting in May considered too late; intention to bring decision-making forward (March/early April). 	<p>GSTM to provide two delivery / budget options by end of February</p> <p>GST CEO Group to meet in the first week of March to discuss and align a recommendation for councils</p>
	3.4	<p>OTHER BUSINESS MATTERS</p> <ul style="list-style-type: none"> Discussion about RV/caravan visitor spend and whether RV visitors contribute economically; suggestion to obtain industry data (Caravan Industry Association). 	GSTM to contact Caravan Industry Association WA re; stats on economic return for regional towns with RV rest stops



Time	No.	Item	Action Required
		<ul style="list-style-type: none"> Tourism WA visitation data expected end of March; possibility of requesting earlier access via Tourism WA/RDA/GSDC. 	
	4.	Next Meeting TBC <ul style="list-style-type: none"> Existing formal meeting in May considered too late; intention to bring decision-making forward. Wednesday 25 March 1pm – Shire of Woodanilling 	
15:11		Meeting closed at 3.11pm by the Chair.	

**GREAT SOUTHERN TREASURES
SERVICE LEVEL AGREEMENT 2026–2029
25 February 2026**

1. PARTIES

This Service Level Agreement (SLA) is made between:

Australia's South West Inc (ASW)

Level 1, Dolphin Discovery Centre
Lot 830 Koombana Drive, Bunbury WA 6230

AND

Great Southern Treasures (GST)

Represented by the participating Member Councils under the 2026–2029 Great Southern Treasures Memorandum of Understanding.

2. TERM

Commencement Date: 1 July 2026

Termination Date: 30 June 2029

Term: Three (3) Years

This Agreement aligns with the term of the 2026–2029 Great Southern Treasures Memorandum of Understanding.

3. PURPOSE

The purpose of this Agreement is to formalise Australia's South West's appointment as the external delivery partner responsible for implementing the GST Strategic Plan and Annual Implementation Plans on behalf of the Member Councils.

The partnership will:

- Build brand visibility and competitive market positioning;
- Deliver the Bloom Festival as a flagship regional event;
- Deliver the Bloom Festival as a community-led, dispersed flagship event;
- Activate the Yoorn (Bobtail) Trail as a strategic nature-based asset; and
- Provide governance, financial and administrative management.

4. COUNCIL OUTCOMES AND VALUE OF THE AUSTRALIA'S SOUTH WEST DELIVERY MODEL

This Agreement is designed to deliver clear local government outcomes from a shared regional investment.

4.1 Stronger Economic Return from Existing Council Investment

Tourism leverages Council-funded assets including trails, community infrastructure, heritage places and event facilities, converting them into visitation, local spend and employment. This enables Councils to derive greater economic return from existing infrastructure without operating standalone tourism programs.

4.2 One Professional Delivery Partner, Multiple Communities Benefiting

Through a single delivery partner model, Member Councils receive consistent branding, campaign execution, stakeholder engagement and reporting across the region. This creates scale, market visibility and cost efficiency that individual shires could not sustainably deliver independently.

4.3 Governance, Risk Management and Accountability

Australia's South West provides established governance systems, financial management, reporting frameworks, HR and contract oversight, insurance coverage and risk management processes. This reduces exposure for individual Councils and ensures transparent management of public funds.

4.4 Market Reach and Strategic Leverage

As the Regional Tourism Organisation, Australia's South West brings established marketing platforms, databases, digital infrastructure, media relationships, trade engagement capability and alignment with Tourism WA initiatives. This provides GST with amplified reach, strategic positioning and co-investment leverage.

4.5. Stable Platform for Bloom and Strategic Projects

The partnership ensures continuity of Bloom as a community-led dispersed event model while providing a professional platform to progress strategic assets such as the Yoorn (Bobtail) Trail, subject to external funding.

5. STRATEGIC OBJECTIVES 2026–2029

GST's vision remains:

A welcoming destination of choice where visitors stay longer and support sustainable growth of local businesses.

The strategic pillars for 2026–2029 are:

1. Governance, Communications & Advocacy
2. Marketing & Promotion
3. Bloom Festival
4. Yoorn (Bobtail) Trail
5. Regional Events & Festivals
6. Governance, Communications and Advocacy

This period represents a consolidation and measured growth phase.

6. ANNUAL DELIVERABLES PROVIDED BY AUSTRALIA'S SOUTH WEST

To ensure clarity and accountability, the following deliverables will be provided each financial year of this Agreement.

6.1 Governance, Reporting and Compliance

Each year Councils will receive:

- An Annual Implementation Plan and Budget;
- Four (4) quarterly operational and financial reports;
- An Annual Performance Report measuring KPI outcomes;
- Bloom Festival post-event evaluation and economic impact summary;
- Secretariat support for a minimum of four (4) GST Committee meetings;
- Maintained risk register and insurance coverage;
- Financial management, bookkeeping and compliance oversight.

The GST Committee retains responsibility for:

- Endorsement of the Strategic Plan;
- Strategic direction setting;
- Approval of the Annual Implementation Plan and annual budget;
- Approval of any material variation to total annual expenditure.

Once the Annual Implementation Plan and Budget are approved, operational delivery decisions fall within the delegated authority of Australia's South West.

This includes campaign execution, marketing tactics, contractor management, supplier selection, scheduling, sponsorship administration (within approved budget), and day-to-day program management.

This model ensures clear accountability: Councils set strategic direction and budget parameters, and Australia's South West is responsible for professional operational delivery within those agreed settings.

This ensures transparent use of public funds and clear reporting back to each Member Council.

6.2 Regional Marketing Presence

Each year GST will maintain an active and visible market presence including:

- Management and ongoing development of the GST website;
- Active social media management and audience growth;
- Seasonal electronic newsletters to subscribers;
- Production and distribution of the annual GST Visitor Guide;
- Participation in cooperative campaigns with Australia's South West and Tourism WA (subject to funding model);
- Content development

- Media and influencer engagement where budget permits.

This provides consistent regional visibility and strengthens recognition of Member Council destinations.

6.3 Bloom Festival Coordination

Each year Australia's South West will coordinate delivery of the Bloom Festival under a community-led, dispersed event model, including:

- Marketing and promotional support;
- Contractor oversight where required;
- Sponsorship and grant management;
- Post-event reporting and evaluation.

Bloom expansion beyond the established model will be sought but will occur only if significant additional external funding is secured.

6.4 Yoorn (Bobtail) Trail Activation

Subject to safe, existing trail infrastructure as advised by GST member Shires, Australia's South West will coordinate delivery of core activating marketing services, including:

- Storytelling and itinerary development
- Website integration and campaign inclusion
- Promotion as part of the Bloom campaign during wildflower season

In addition, Australia's South West will provide advocacy support for funding applications necessary to progress the completion of the Yoorn Trail.

6.5 Industry and Stakeholder Engagement

Each year Australia's South West will:

- Provide industry liaison support to operators across Member Councils;
- Represent GST at meetings, working groups and conferences/forums;
- Create and house on the GST website a tourism asset reference guide for Member Councils and tourism industry.

6.6 Strategic Advocacy and Funding Leverage

Each year Australia's South West will:

- Provide peer-support and network opportunities
- Align GST activity with Australia's South West and Tourism WA priorities;
- Identify and pursue relevant grant funding opportunities;
- Advocate for the GST within broader regional strategy discussions.

7. FUNDING MODELS

Two funding scenarios apply for 2026–2029.

OPTION A – FULL FUNDING MODEL

Annual Base Funding: \$106,000

Indicative Allocation

(includes CPI 3.9% year to Dec 2025 on some items on previous SLA):

- Employee Costs [Tourism Manager]: \$55,000
- Travel, Admin & Meeting Expenses \$1,550
- Marketing & Digital: \$34,785
- Bloom Co-contribution: \$5,000
- Governance & Administration \$9,665

Strategic Outcome:

- Stable marketing presence
- Bloom fully supported
- Digital growth

OPTION B – REDUCED FUNDING MODEL

Annual Base Funding: \$86,000

Indicative Allocation:

(includes CPI 3.9% year to Dec 2025 on some items on previous SLA):

- Employee Costs [Tourism Manager]: \$55,000
- Travel, Admin & Meeting Expenses \$1,550
- Marketing & Digital: \$14,785
- Bloom Co-contribution: \$5,000
- Governance & Administration \$9,665

Implications of Reduced Model:

- Reduced paid campaign activity
- Fewer influencer and content creator activations
- Greater reliance on organic marketing reach

If total funding falls below the Full Funding Model threshold, the Reduced Funding Model will automatically apply without variation of this Agreement.

8. ECONOMIC IMPACT AND RETURN ON INVESTMENT

Tourism represents a key economic development lever for Member Councils. Visitor expenditure supports local businesses, sustains employment, activates community infrastructure and contributes to broader economic resilience across the region.

The GST partnership enables Councils to:

- Convert existing public infrastructure and natural assets into economic activity;
- Encourage visitors to stay longer and spend more within local communities;
- Strengthen small business viability in accommodation, hospitality, retail and events;
- Enhance community vibrancy and regional identity.

The shared regional delivery model ensures that limited Council resources generate greater collective visibility and economic return than individual shire-led activity.

Delivery through Australia's South West reduces duplication, provides professional governance and marketing capability, and strengthens alignment with State tourism strategy, maximising the return on Council investment.

Performance indicators within this Agreement align with measurable economic outcomes including visitation growth, event attendance, stakeholder engagement and financial sustainability.

9. MEASURES OF SUCCESS AND PERFORMANCE MONITORING

The following measures enable Member Councils to monitor whether the GST partnership is delivering economic, governance and community outcomes.

Performance will be reviewed annually through the Annual Performance Report and quarterly reporting.

9.1 Visitor Economy Growth

These indicators reflect the economic impact of the partnership.

- Year-on-year growth in overnight visitation (where data is available);
- Year-on-year growth in visitor expenditure across the region;

These measures align with broader economic development objectives of Member Councils.

9.2 Regional Visibility and Market Engagement

These indicators demonstrate brand reach and regional awareness.

- 8–10% annual growth in social media audience;
- 5% annual growth in website visitation;
- Growth in email database subscribers;

These measures reflect the region's competitive positioning within the visitor market.

9.3 Bloom Festival Outcomes

These indicators measure event effectiveness and community benefit.

- Maintain or exceed the previous three-year average attendance;
- Positive stakeholder and community feedback;
- Annual post-event economic impact summary provided to Councils.

9.4 Financial Sustainability and Governance

These indicators ensure responsible management of public funds.

- Balanced annual operating budget;
- Timely quarterly financial reporting;
- Maintenance of insurance and compliance requirements;
- Growth in sponsorship and grant income where feasible.

KPIs may be reviewed annually by the GST Committee to ensure they remain aligned with regional priorities and economic conditions.

10. REPORTING

Australia's South West will provide:

- Quarterly operational and financial reports;
- Annual Implementation Plan and Budget;
- Annual Performance Report;
- Bloom post-event evaluation;
- Audited financial statements

11. RISK MANAGEMENT

Australia's South West will maintain:

- Insurance coverage;
- Risk register;
- Business continuity planning;
- Financial oversight mechanisms.

Key risks include funding reduction, event disruption, reputational risk, and partnership instability.

12. TERMINATION

This Agreement may be terminated by:

- Mutual written agreement;
- Termination of the GST Memorandum of Understanding;
- Material breach (subject to 30-day remedy period).

13. DISPUTE RESOLUTION

Disputes shall follow the dispute resolution process outlined in the GST Memorandum of Understanding.

14. EXECUTION

Signed for and on behalf of Australia's South West Inc

Chief Executive Officer

Date: _____

Signed for and on behalf of Great Southern Treasures

Chair

Date: _____

(Each Member Council to execute in accordance with the Local Government Act 1995)



GREAT SOUTHERN TREASURES MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding is made the 1 day of July 2026

1. BETWEEN:

the SHIRE OF BROOMEHILL-TAMBELLUP of 46-48 Norrish Street, TAMBELLUP, WA;

the SHIRE OF CRANBROOK of Gathorne Street, CRANBROOK, WA;

the SHIRE OF GNOWANGERUP of 28 Yougenup Road, GNOWANGERUP, WA;

the SHIRE OF JERRAMUNGUP of 8 Vasey Street, JERRAMUNGUP WA;

the SHIRE OF KATANNING of 52 Austral Terrace, KATANNING, WA;

the SHIRE OF KENT of 24-26 Richmond Street, NYABING, WA;

the SHIRE OF KOJONUP of Albany Highway, KOJONUP, WA; and

the SHIRE OF WOODANILLING of 3316 Robinson Road, WOODANILLING, WA.

collectively known as the ('Member Councils')

BACKGROUND

- A. Each of the Member Councils are local government authorities established under the Local Government Act 1995.
- B. The Member Councils desire to formalise their agreement and understanding in relation to Great Southern Treasures (GST) and have agreed to enter into this Memorandum of Understanding in this regard. However, the Member Councils agree that this Memorandum shall not create any legal obligations and whilst recognising that there are no enforceable obligations between them, the Member Councils agree to perform their obligations pursuant to this Memorandum in good faith and to the best of their abilities.
- C. The purpose of this Memorandum of Understanding is to affirm the partnership and collaboration of the Member Councils and to further the shared aims as below. The purpose for which the collaboration is established is to provide a means for the Member Councils through voluntary participation and the integration and sharing of resources:
 1. To maximise the economic return from tourists and visitors to the Member Councils
 2. To promote and develop the tourism assets of the Member Councils
 3. To cooperate and take an active interest in tourism matters affecting the Member Councils
 4. Nurture industry partners and key stakeholders within the local,

regional, state and national tourism industry

D. The values of the Member Councils guiding participation in this Memorandum of Understanding are that they are:

1. Working together to be a preferred regional destination
2. Sharing benefits
3. Championing each other's tourism assets

AND THE MEMBER COUNCILS AGREE:

1. Definitions & Interpretation

1.1 Definitions

- 1.1.1 'Act' means the Local Government Act 1995.
- 1.1.2 'Costs' means all costs incurred by the Member Councils associated with this service.
- 1.1.3 'Costs Schedule' means the Cost Schedule in clause 13.
- 1.1.4 'Committee' means the group of representatives appointed by each of the Member Councils in accordance with Clause 4.1 of this Memorandum.
- 1.1.5 'Memorandum' means this Memorandum of Understanding.

1.2 Interpretation

- 1.2.1 The Background set out above forms part of this Memorandum and the Member Councils agree that the Background is true and accurate.
- 1.2.2 Unless the contrary intention appears:
 - 1.2.2.1 Words noting the singular shall include the plural and vice versa.
 - 1.2.2.2 Reference to any gender shall include every other gender and words denoting individuals shall include corporations and vice versa.
 - 1.2.2.3 Reference to any Act of Parliament, statute or regulation shall include any amendment currently in force at the relevant time and any Act of Parliament, statute or regulation enacted or passed in substitution.
 - 1.2.2.4 Headings are for convenience of reference only and do not affect the interpretation or construction of this Memorandum.

2. Term

- 2.1 The term of this Memorandum shall be three (3) years.

- 2.1.1 The first Memorandum will commence on 1 July 2026 and expire on the 30 June 2029 unless otherwise agreed or extended by the Member Councils in writing.
- 2.1.2 The term shall be reviewed by the Member Councils not more than twelve (12) months and not less than six (6) months prior to the expiration of the term subject to the term being reviewed prior to this period.

3. Negotiate in Good Faith

The Member Councils agree that they will cooperate with each other and at all times act in good faith and with the joint objective of successfully and expeditiously concluding and carrying out all of the arrangements and agreements contemplated in this Memorandum.

4. The Member Councils' Obligations

The Member Councils agree that each of them shall have the following obligations in respect of Great Southern Treasures:

4.1 Membership of the Committee

- 4.1.1 To appoint an elected member and proxy to the Committee. The Shire's CEO will also attend as a non-voting member.
- 4.1.2 To delegate such powers to the representatives as are required and necessary to give effect to this Memorandum.
- 4.1.3 To delegate such powers to any external third party as are required and necessary to give effect to the preparation, amendment and implementation of Great Southern Treasures.

4.2. External Third Party

- 4.2.1. To enter into a contractual arrangement with an external third party on terms and conditions that the Member Councils determine as appropriate.
- 4.2.2. To instruct the external third party in accordance with directions given to it by the Committee (if any).
- 4.2.3. To provide the external third party if required with office facilities, office equipment and resources (where available).
- 4.2.4. To nominate a representative (which at the commencement of the Memorandum shall be the Chief Executive Officer).
- 4.2.5. Liaise with the external third party in relation to the terms, conditions and operations.
- 4.2.6. To supervise the compliance of the external third party.

4.3. Agree that the External Third Party will deliver all obligations within a service level agreement including but not limited to:

- 4.3.1. Action the Committee decisions.
- 4.3.2. Implement the Strategic Plan.

- 4.3.3. Keep the accounts in order and receive all monies.
- 4.3.4. Adhere to all financial and legal responsibilities.
- 4.3.5. Keep custody of all books, documents, records and registers.
- 4.3.6. Compile agendas, minutes, grant applications, discussion papers, project plans (including implementation).
- 4.3.7. Foster partnerships.
- 4.3.8. Undertake regular communication and to key stakeholders.
- 4.3.9. Any other function as specified or directed by the GST Committee or Chair in line with the service level agreement.

4.4. Finance

To pay to the external third party through the signed service level agreement within fourteen (14) days of having received a tax invoice the amount specified in the tax invoice (GST inclusive) as outlined in the service level agreement.

4.5. Reporting

To consider reports and recommendations from its respective representatives on the Committee in relation to the administration of Great Southern Treasures.

4.6. Collaboration

To collaborate on the following:

- 4.6.1. Achievement of the GST purpose.
- 4.6.2. Strategic direction of the GST and its management.
- 4.6.3. Oversee the delivery of the annual implementation plan.
- 4.6.4. Work cooperatively with other members.
- 4.6.5. Promote the GST.
- 4.6.6. Participate in GST decision-making processes at meetings.
- 4.6.7. Represent and undertake actions on behalf of GST as authorised by the Committee.
- 4.6.8. Form sub committees of the GST.
- 4.6.9. Perform such other functions as are given to the member by the Act or any other written law.

5. Committee

The Member Councils agree to establish a Committee for the purposes specified below.

5.1 The Committee representatives shall meet at the times and places determined by the Committee (but in any case, at least quarterly) for the purposes of:

- 5.1.1 Considering the strategic direction.
- 5.1.2 Considering any relevant major policy issues.
- 5.1.3 Reviewing, discussing and preparing budgets.

5.2 Each Member Council representative on the Committee shall be responsible for exercising their delegated authority and for the reporting back to their respective Council upon the exercise of those powers.

- 5.3 In the event of a conflict arising between the representatives of the Committee or if the Committee is divided in its votes on a decision required to be made by it, then the Committee will be required to report to their respective Councils for their determination.
- 5.5. The Chairperson shall be nominated from the Committee Members of the Member Councils at the first meeting of the financial year and appointed by the committee on a twelve-month basis and will perform the following tasks:
- 5.5.1. Chair the Committee meetings.
 - 5.5.2. Set the meeting schedule and agendas.
 - 5.5.3. Assist in setting the strategic direction of GST.
 - 5.5.4. Represent and undertake actions as directed by the Committee.
 - 5.5.5. Represent Member Councils at industry functions and meetings.
- 5.4 In the event that the appointed Chairperson is absent from a Committee meeting the representatives present shall appoint an acting Chairperson, who shall preside over that meeting or until the Chairperson is present.
- 5.5 The Committee can delegate the role of Chairperson to the Third Party if appropriate.
- 5.6 One representative of each Member Council (Chief Executive Officer or other such representative) has one vote on the Committee.

6. Variation

The Member Councils agree that the terms and conditions of this Memorandum may be varied upon written agreement of the proposed variation by all the Member Councils.

7. Withdrawal

- 7.1 Member Councils agree to commit to the term (3yrs) of the Memorandum. They cannot withdraw prior to the conclusion of the Memorandum term.
- 7.2 If a Member Council of the Great Southern Treasures wishes to no longer participate, that Council must give twelve (12) months written notice (the 'Notice Period') to the other Member Councils at the commencement (first month) of the final year of the Memorandum.
- 7.3 Notwithstanding withdrawing that the Member Council shall still be liable for its contribution to all costs as per the Cost Schedule for the duration of the Notice Period.

8. Additional Members

- 8.1 If another council wishes to join, subject to the unanimous agreement of the Member Councils, that council may join in this Memorandum, provided that the council agrees:
- 8.1.1 To be bound by the terms and conditions of this Memorandum.

- 8.1.2 To contribute a share of the initial Costs and Schedule Costs, with the contribution and use thereof to be determined by the Member Councils.

9. No Partnership

This Memorandum does not create or evidence a partnership between the Member Councils.

10. Winding Up

- 10.1 Subject to the Member Councils extending or otherwise entering into a new agreement, at the expiration of this Memorandum, each of the participating Member Councils at that time shall be provided with the following:

- 10.1.1 A readable copy of all records (hard copy or otherwise), in an appropriate format.

- 10.1.2 A share of the proceeds in accordance with the percentages specified in the Cost Schedule upon the realisation of any of the assets (as opposed to those owned by the individual Councils) after the payment of all liabilities (outstanding or contingent) if any.

- 10.2 If upon winding up the liabilities (outstanding or contingent) exceed the assets (as opposed to those owned by the individual Councils) each Member Council shall contribute a share towards the payment of the liabilities in accordance with the formula specified in the Cost Schedule.

11. Disputes Between Member Councils

- 11.1 The Member Councils agree to work together in good faith to resolve any matter requiring their direction or resolution.

- 11.2 In the event of any dispute or difference ('dispute') arising between the Member Councils or any of them at any time as to any matter or thing of whatsoever nature arising under or in connection with this Memorandum, then a Member Council may give to the other Member Council/s (as the case may be) notice in writing ('dispute notice') adequately identifying the matters, the subject of the dispute and the giving of the dispute notice shall be a condition precedent to the commencement by any Member Council of proceedings (whether by way of litigation or arbitration) with regard to the dispute as identified in the dispute notice.

- 11.3 At the expiration of 35 days from the date of receipt of the dispute notice by the persons to whom it was sent, the person giving the dispute notice may notify the others in writing ('arbitration notice') that it requires the dispute to be referred to arbitration and the dispute (unless meanwhile settled) shall upon receipt of the arbitration notice by the recipients then be and is hereby referred to arbitration under and in accordance with the provisions of the Commercial Arbitration Act 1985.

- 11.4 The costs (if any) of arbitration shall be borne equally by the Member Councils involved in the arbitration.

12. Costs Schedule

Annual subscription (12 months) for Member Councils is for the life of the Memorandum (ex GST). It shall be reviewed at the end of the Memorandum by Member Councils.

Member Council - Tier 1 (under 1000 population) \$7,000p.a

Member Council - Tier 2 (1000 – 1900 population) \$13,000p.a

Member Council - Tier 3 (1901 plus population) \$20,000p.a

EXECUTED as a Memorandum of Understanding

SIGNED BY THE **SHIRE of BROOMEHILL-TAMBELLUP's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of CRANBROOK's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of GNOWANGERUP's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of JERRAMUNGUP's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of KATANNING's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of KENT's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of KOJONUP's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

SIGNED BY THE **SHIRE of WOODANILLING's** Authorised Person.
Pursuant to s.9.49(A)4 of the Local Government Act 1995

Signature

Name

Chief Executive Officer Signature

Name

Australia's South West

PO Box 252
 Bunbury WA 6231
 Ph 08 9791 9197

Profit & Loss [Budget Analysis]

July 2025 To February 2026

	YTD	Budget 25-26	\$ Difference	% Difference
Income				
GS Treasures Management	\$174,132.67	\$174,133.00	(\$0.33)	0.00%
Cost Of Sales				
GST Employee Costs	\$20,630.78	\$50,000.00	(\$29,369.22)	-58.70%
GST Travel and Meeting Expenses	\$763.18	\$1,500.00	(\$736.82)	-49.10%
GST Marketing	\$24,970.77	\$53,695.00	(\$28,724.23)	-53.50%
GST Projects (Bloom)	\$59,637.48	\$59,637.00	\$0.48	0.00%
GST Admin and Governance	\$9,300.00	\$9,300.00	\$0.00	0.00%
Total Great Southern Treasures Management	\$115,302.21	\$174,132.00	(\$58,829.79)	-33.80%
Net Profit/(Loss)	\$58,830.46	\$1.00	(\$58,829.46)	

The ASW Board undertook a mid-year budget review at the February Board meeting. This resulted in the budget being adjusted for all known income, including Bloom. This has resulted in the amendments above. All GST transactions, for transparency, have been included in this report.

Australia's South West

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Account Transactions [Accrual]

July 2025 To June 2026

	ID No.	Src	Date	Memo/Payee	Debit	Credit	Job No.
4-1054	GS						
	GJ000500	GJ	1/07/2025	Income in Advance - reversing entr		\$22,726.00	BLOOM25
	GJ000500	GJ	1/07/2025	Income in Advance - reversing entr		\$3,179.00	
	12640	SJ	7/07/2025	Sale; A Tiny Bit Dusty		\$240.00	BLOOM25
	12641	SJ	7/07/2025	Sale; Albany's Historic Whaling Sta		\$175.00	BLOOM25
	12642	SJ	7/07/2025	Sale; Bremer Bay Beaches Carava		\$240.00	BLOOM25
	12644	SJ	7/07/2025	Sale; Great Southern Wine Produ		\$300.00	BLOOM25
	12645	SJ	7/07/2025	Sale; Albany Tours		\$136.36	BLOOM25
	12646	SJ	7/07/2025	Sale; Cootes Will		\$136.36	BLOOM25
	12647	SJ	7/07/2025	Sale; Milnes, Genevieve		\$90.91	BLOOM25
	12648	SJ	7/07/2025	Sale; Gilbert Wines		\$136.36	BLOOM25
	12649	SJ	7/07/2025	Sale; Gnowangerup Community Re		\$136.36	BLOOM25
	12650	SJ	7/07/2025	Sale; Innerbloom Coaching		\$136.36	BLOOM25
	12651	SJ	7/07/2025	Sale; Katanning Artisan Collective		\$45.45	BLOOM25
	12652	SJ	7/07/2025	Sale; Kodja Place (Kojonup Shire)		\$136.36	BLOOM25
	12653	SJ	7/07/2025	Sale; Mount Barker Visitor Centre		\$45.45	BLOOM25
	12654	SJ	7/07/2025	Sale; Mount Barker Wine Producer		\$90.91	BLOOM25
	12655	SJ	7/07/2025	Sale; Mt Trio Bush Camp		\$136.36	BLOOM25
	12656	SJ	7/07/2025	Sale; Museum Cafe		\$136.36	BLOOM25
	12657	SJ	7/07/2025	Sale; Plantagenet Wines Pty Ltd		\$181.82	BLOOM25
	12658	SJ	7/07/2025	Sale; Ravensthorpe Wildflower Show		\$136.36	BLOOM25
	12659	SJ	7/07/2025	Sale; Shepherd's Hut Wines		\$90.91	BLOOM25
	12660	SJ	7/07/2025	Sale; Shire of Broomehill-Tambellu		\$136.36	BLOOM25
	12661	SJ	7/07/2025	Sale; Shire of Cranbrook		\$227.27	BLOOM25
	12663	SJ	7/07/2025	Sale; Shire of Katanning		\$90.91	BLOOM25
	12664	SJ	7/07/2025	Sale; Shire of Woodanilling		\$45.45	BLOOM25
	12665	SJ	7/07/2025	Sale; The Katanning Club		\$90.91	BLOOM25
	12666	SJ	7/07/2025	Sale; Yongergnow Australian Malle		\$136.36	BLOOM25
	12668	SJ	9/07/2025	Sale; Shire of Kent		\$7,000.00	
	12669	SJ	9/07/2025	Sale; Shire of Woodanilling		\$7,000.00	
	12670	SJ	9/07/2025	Sale; Shire of Cranbrook		\$13,000.00	
	12671	SJ	9/07/2025	Sale; Shire of Gnowangerup		\$13,000.00	
	12672	SJ	9/07/2025	Sale; Shire of Jerramungup		\$13,000.00	
	12673	SJ	9/07/2025	Sale; Shire of Broomehill-Tambellu		\$13,000.00	
	12674	SJ	9/07/2025	Sale; Shire of Kojonup		\$20,000.00	
	12675	SJ	9/07/2025	Sale; Shire of Katanning		\$20,000.00	
	12676	SJ	9/07/2025	Sale; Tourism Western Australia		\$10,500.00	BLOOM25
	12667	SJ	18/07/2025	Sale; Pingrup Community Resource		\$45.45	BLOOM25
	00012839	SJ	21/08/2025	Sale; Vestas Development Australia		\$3,000.00	BLOOM25
	00012868	SJ	9/09/2025	Sale; Shire of Gnowangerup		\$227.27	BLOOM25
	00012869	SJ	9/09/2025	Sale; Shire of Gnowangerup		\$500.00	BLOOM25
	CR004442	CR	19/09/2025	Lottery West Grant - 2025 Bloom F		\$10,000.00	BLOOM25
	GJ000530	GJ	13/11/2025	Bloom Project Management - Soph		\$1,830.77	BLOOM25
	GJ000531	GJ	27/11/2025	Bloom Project Management - Soph		\$1,830.77	BLOOM25
	GJ000534	GJ	11/12/2025	Bloom Project Management - Soph		\$1,338.46	BLOOM25
	12967	SJ	15/12/2025	Sale; Shire of Gnowangerup		\$5,000.00	BLOOM25
	13002	SJ	24/02/2026	Sale; Tourism Western Australia		\$4,500.00	BLOOM25

						\$0.00	\$174,132.67
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Australia's South West

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Account Transactions [Accrual]

July 2025 To June 2026

	ID No.	Src	Date	Memo/Payee	Debit	Credit	Job No.
5-0901	GST						
	GJ000503	GJ	9/07/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000504	GJ	23/07/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000507	GJ	7/08/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000508	GJ	21/08/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000515	GJ	4/09/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000516	GJ	18/09/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000523	GJ	2/10/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000524	GJ	16/10/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000525	GJ	30/10/2025	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000534	GJ	11/12/2025	Bloom Project Management - Soph	\$492.31		
	GJ000549	GJ	8/01/2026	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
	GJ000550	GJ	22/01/2026	Transfer of SAW - Sophie Zalokar -	\$1,830.77		
					\$20,630.78	\$0.00	

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Account Transactions [Accrual]

July 2025 To June 2026

	ID No.	Src	Date	Memo/Payee	Debit	Credit	Job No.
5-0902	GST Travel						
	DebCard	CD	4/08/2025	Wilson Parking Australia	\$38.71		
	00004513	PJ	13/08/2025	Purchase; Bremer Bay Beaches Re	\$272.73		
	DebCard	CD	4/09/2025	SZ - Lunch Mtg with May Carter Yo	\$23.16		
	DebCard	CD	17/10/2025	Mandalay Holiday Resort & Tourist	\$159.90		
	DebCard	CD	23/10/2025	SZ - meeting with Carly Horncastle	\$15.05		
	00004764	PJ	10/02/2026	Purchase; Premier Mill Hotel	\$253.63		
					\$763.18	\$0.00	

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Account Transactions [Accrual]

July 2025 To June 2026

	ID No.	Src	Date	Memo/Payee	Debit	Credit	Job No.
5-0903	GST						
	00004486	PJ	18/07/2025	Purchase; Websmith Studio Pty Ltd	\$200.00		
	00004487	PJ	22/07/2025	Purchase; Websmith Studio Pty Ltd	\$500.00		
	00004496	PJ	30/07/2025	Purchase; Vanguard Print	\$779.91		
	GJ000509	GJ	31/07/2025	L&Co vs GST Agreement - Social M	\$1,666.00		
	00004514	PJ	18/08/2025	Purchase; Websmith Studio Pty Ltd	\$200.00		
	DebCard	CD	29/08/2025	SZ - GST marketing expense	\$14.45		
	00004555	PJ	30/08/2025	Purchase; Vanguard Print	\$612.55		
	GJ000510	GJ	31/08/2025	L&Co vs GST Agreement - Social M	\$1,666.00		
	00004571	PJ	18/09/2025	Purchase; Websmith Studio Pty Ltd	\$200.00		
	DebCard	CD	24/09/2025	SZ - postage Tourist Guide	\$1.82		
	00004584	PJ	30/09/2025	Purchase; Vanguard Print	\$497.22		
	GJ000513	GJ	30/09/2025	L&Co vs GST Agreement - Social M	\$1,666.00		
	00004595	PJ	7/10/2025	Purchase; Zalokar, Sophia	\$44.76		
	00004607	PJ	13/10/2025	Purchase; Brainstorm Design	\$1,500.00		
	00004613	PJ	14/10/2025	Purchase; Ramped Technology	\$288.00		
	00004606	PJ	15/10/2025	Purchase; Shire of Gnowangerup	\$1,363.64		
	00004614	PJ	18/10/2025	Purchase; Websmith Studio Pty Ltd	\$200.00		
	00004648	PJ	21/10/2025	Purchase; CJ Maddock	\$2,000.00		
	00004637	PJ	31/10/2025	Purchase; Vanguard Print	\$555.91		
	GJ000522	GJ	31/10/2025	L&Co vs GST Agreement - Social M	\$1,666.00		
	00004653	PJ	18/11/2025	Purchase; Websmith Studio Pty Ltd	\$200.00		
	00004654	PJ	19/11/2025	Purchase; Advertiser Print	\$290.91		
	00004677	PJ	29/11/2025	Purchase; Vanguard Print	\$518.28		
	GJ000528	GJ	30/11/2025	L&Co vs GST Agreement - Social M	\$1,666.00		
	GJ000532	GJ	9/12/2025	GST Contribution to 2026 PCCS	\$1,500.00		
	00004689	PJ	18/12/2025	Purchase; Websmith Studio Pty Ltd	\$200.00		
	00004703	PJ	29/12/2025	Purchase; Vanguard Print	\$381.52		
	GJ000540	GJ	31/12/2025	L&Co - GST Agreement - Social Me	\$1,666.00		
	DebCard	CD	16/01/2026	AirBNB	\$414.00		TasteGS20
	00004716	PJ	18/01/2026	Purchase; Websmith Studio Pty Ltd	\$200.00		
	DebCard	CD	20/01/2026	AirBNB	\$207.00		TasteGS20
	00004750	PJ	31/01/2026	Purchase; Vanguard Print	\$438.80		
	GJ000546	GJ	31/01/2026	L&Co - GST Agreement - Social Me	\$1,666.00		
					\$24,970.77	\$0.00	

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Account Transactions [Accrual]

July 2025 To June 2026

	ID No.	Src	Date	Memo/Payee	Debit	Credit	Job No.
5-0904	GST						
	GJ000484	GJ	1/07/2025	Marketing Delivery - Services to Blo	\$1,920.00		BLOOM25
	00004474	PJ	4/07/2025	Purchase; Have a Go News	\$772.54		BLOOM25
	CR004377	CR	4/07/2025	Melbourne IT - Credit - bloomfestival.com.au		\$160.00	BLOOM25
	00004475	PJ	7/07/2025	Purchase; Jenny Feast Photograph	\$453.64		BLOOM25
	00004528	PJ	24/07/2025	Purchase; MGIB McNaughton Garc	\$1,118.00		BLOOM25
	00004497	PJ	29/07/2025	Purchase; Clever Octopus	\$180.00		BLOOM25
	00004499	PJ	29/07/2025	Purchase; Vanguard Print	\$4,985.00		BLOOM25
	DebCard	CD	29/07/2025	ISSUU	\$48.75		BLOOM25
	00004498	PJ	31/07/2025	Purchase; Live Events	\$5,475.00		BLOOM25
	GJ000509	GJ	31/07/2025	L&Co vs GST Agreement - Social M	\$3,000.00		BLOOM25
	00004515	PJ	4/08/2025	Purchase; Southerly Magazine	\$555.00		BLOOM25
	00004505	PJ	5/08/2025	Purchase; Admedia Australia	\$835.00		BLOOM25
	00004524	PJ	19/08/2025	Purchase; Advertiser Print	\$22.73		BLOOM25
	00004523	PJ	20/08/2025	Purchase; BigHead Digital	\$1,500.00		BLOOM25
	00004538	PJ	26/08/2025	Purchase; Advertiser Print	\$80.00		BLOOM25
	DebCard	CD	29/08/2025	ISSUU	\$44.93		BLOOM25
	DebCard	CD	29/08/2025	Facebook	\$600.00		BLOOM25
	00004556	PJ	30/08/2025	Purchase; Vanguard Print	\$1,417.84		BLOOM25
	00004558	PJ	31/08/2025	Purchase; WIN Television Network	\$190.00		BLOOM25
	00004619	PJ	31/08/2025	Purchase; West Digital Television F	\$90.00		BLOOM25
	GJ000510	GJ	31/08/2025	L&Co vs GST Agreement - Social M	\$3,000.00		BLOOM25
	00004557	PJ	6/09/2025	Purchase; West Australian Newspa	\$599.00		BLOOM25
	00004573	PJ	8/09/2025	Purchase; Advertiser Print	\$136.36		BLOOM25
	DebCard	CD	11/09/2025	SZ - Bloom marketing expense	\$22.73		BLOOM25
	DebCard	CD	12/09/2025	Bloom Event Entry	\$9.09		BLOOM25
	00004572	PJ	13/09/2025	Purchase; West Australian Newspa	\$1,300.00		BLOOM25
	00004686	PJ	15/09/2025	Purchase; WA Traffic Planning	\$550.00		BLOOM25
	00004578	PJ	19/09/2025	Purchase; Shenai Johnston Music	\$800.00		BLOOM25
	00004574	PJ	22/09/2025	Purchase; Advertiser Print	\$136.36		BLOOM25
	DebCard	CD	23/09/2025	SZ - traffic management Bloom	\$368.00		BLOOM25
	00004575	PJ	25/09/2025	Purchase; Albany Signs	\$1,200.00		BLOOM25
	DebCard	CD	26/09/2025	SZ - Water - Bloom launch	\$11.00		BLOOM25
	00004585	PJ	27/09/2025	Purchase; Jenny Feast Photograph	\$499.32		BLOOM25
	00004586	PJ	29/09/2025	Purchase; Live Events	\$5,475.00		BLOOM25
	DebCard	CD	29/09/2025	ISSUU	\$48.98		BLOOM25
	DebCard	CD	29/09/2025	SZ - accomm Shenai Johnston - Blo	\$100.00		BLOOM25
	00004587	PJ	30/09/2025	Purchase; WIN Television Network	\$275.00		BLOOM25
	00004618	PJ	30/09/2025	Purchase; West Digital Television F	\$110.00		BLOOM25
	DebCard	CD	30/09/2025	Facebook	\$2,806.36		BLOOM25
	GJ000513	GJ	30/09/2025	L&Co vs GST Agreement - Social M	\$3,000.00		BLOOM25
	DebCard	CD	1/10/2025	Facebook	\$248.00		BLOOM25
	00004602	PJ	2/10/2025	Purchase; Jamie The Clown	\$605.00		BLOOM25
	DebCard	CD	6/10/2025	Facebook	\$263.00		BLOOM25
	00004617	PJ	7/10/2025	Purchase; Yongergnow-Ongerup C	\$67.18		BLOOM25
	DebCard	CD	7/10/2025	Facebook	\$278.00		BLOOM25
	DebCard	CD	13/10/2025	Facebook	\$294.00		BLOOM25

DebCard	CD	14/10/2025	Facebook	\$311.00	BLOOM25
DebCard	CD	17/10/2025	Facebook	\$311.00	BLOOM25
DebCard	CD	20/10/2025	Facebook	\$174.56	BLOOM25
DebCard	CD	27/10/2025	SZ - Travel Costs	\$8.73	BLOOM25
GJ000522	GJ	31/10/2025	L&Co vs GST Agreement - Social M	\$3,000.00	BLOOM25
DebCard	CD	3/11/2025	Australia Post	\$21.64	BLOOM25
GJ000530	GJ	13/11/2025	Bloom Project Management - Soph	\$1,830.77	BLOOM25
DebCard	CD	19/11/2025	Facebook	\$4.74	BLOOM25
GJ000531	GJ	27/11/2025	Bloom Project Management - Soph	\$1,830.77	BLOOM25
00004682	PJ	8/12/2025	Purchase; Live Events	\$5,475.00	BLOOM25
GJ000534	GJ	11/12/2025	Bloom Project Management - Soph	\$1,338.46	BLOOM25
				\$59,797.48	\$160.00

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Account Transactions [Accrual]

July 2025 To June 2026

	ID No.	Src	Date	Memo/Payee	Debit	Credit	Job No.
5-0906	GST Admin						
	GJ000497	GJ	1/07/2025	ASW GS Treasures Admin Fee	\$9,300.00		
					\$9,300.00	\$0.00	

MEMORANDUM OF UNDERSTANDING

(Non-Binding)

BETWEEN

Department of Fire and Emergency Services

ABN: 39 563 851 304

20 Stockton Bend

Cockburn Central WA 6164

AND

Shire of Cranbrook

ABN: 80 377 127 550

Gathorne Street

Cranbrook WA 6321

AND

Shire of Gnowangerup

ABN: 71 892 627 607

28 Yougenup Road

GNOWANGERUP WA 6335

AND

Shire of Kojonup

ABN: 61 822 625 995

93-95 Albany Highway

KOJONUP WA 6395

FOR

**The Provision of a Local Government Employed Community
Emergency Services Manager**

DFES File Reference	D13962
Shire of Kojonup File Reference	
Shire of Gnowangerup File Reference	
Shire of Cranbrook File Reference	

4.2 DFES will provide strategic advice and access to programs and/or services in order to support services delivered by the Shires.

5. ACKNOWLEDGMENTS AND UNDERTAKINGS BY THE SHIRES

5.1 The Shires will deliver the following services:

- **Prevention:** The Shires will administer and enforce the appropriate fire prevention provisions of the BF Act. The Shires will also promote and participate in appropriate community safety programs in consultation with DFES.
- **Preparedness:** In addition to the applicable community safety programs identified against prevention, the Shires will, through their staff and infrastructure, support the emergency services preparedness programs developed and implemented by DFES. The Shires will also ensure that their bush fire brigade volunteers are trained to the appropriate levels.
- **Response:** The Shires will respond to day-to-day incidents through the turnout of their Bush Fire Brigades. Shires support, including access to volunteers, appliances and other resources as required, will be extended to DFES controlled incidents when requested by the Incident Controller.
- **Recovery:** The Shires will undertake recovery actions in accordance with its role as documented in the Emergency Management Act 2005.
- **Management and Administration:** The Shire will provide leadership and support to the development and management of their community emergency management arrangements. The Shires agrees to provide the CESM with access to the Shires administered online systems and finances as agreed between the parties.

5.2 The Shires will appoint the CESM as a BFCO in accordance with section 38 of the BF Act.

5.3 The Shires will develop and then maintain their emergency services operating and capital budget, to ensure sufficient funds are requested through the LGGS funding process to maintain emergency services buildings, appliances and associated operational infrastructure.

5.4 The Shires will ensure appropriate allocation of funds in their annual budget to cover the costs associated with this CESM arrangement as outlined in [Attachment 1](#) – Indicative Cost Sharing Arrangement between DFES and the Shires.

5.5 The Shires may amend any applicable local laws to reflect the arrangements set out in this MOU.

6. CONDITIONS OF EMPLOYMENT

- 6.1 The CESM will be employed under the terms and conditions of the fixed term employment contract with the Shire of Kojonup and Job Description Form. Special allowances will be paid in accordance with this MOU.
- 6.2. The CESM hours of duty will be in accordance with their employment contract. The CESM will be expected to manage their own time and will be required to work some weekends and nights, as required.
- 6.3 The CESM will operate under the supervision of a designated DFES District Officer Great Southern Rural and the Shire of Kojonup Chief Executive Officer. Any disputes or inconsistencies between the two parties will need to be settled as per the dispute resolution procedure contained clause 11 of this MOU.
- 6.4 The CESM uniform of the day will be consistent with the standard outlined within DFES SAP1.3.D – Dress which includes the DFES arm patch and the appropriate epaulettes representative of a Local Government CESM.
- 6.5 Overtime for attendance at DFES-controlled operational incidents and for any other authorised DFES matters will be approved by the DFES RDC and paid by DFES upon invoicing from the Shire of Kojonup. Overtime for authorised attendance at Shire controlled operational incidents and for any other authorised Shire matters will be approved by the appointed Shire Chief Executive Officer and paid by the Shire. All overtime will be paid in accordance with the terms and conditions of the Shire of Kojonup fixed term employment contract.
- 6.6 Availability allowance will be fully funded by DFES at 4 hours full pay per week at Station Officer L2 classification (per the WAFS EBA).
- 6.7 On call allowance, where authorised by the DFES RDC, will be fully funded by DFES. On call allowance will be paid at 9 hours per week calculated at the Station Officer L2 classification (per the WAFS EBA).
- 6.8 Any performance-based issue or grievance will be addressed by the use of the appropriate Shire internal policies. It is desirable for a joint DFES/Shire bi-annual performance review. CESM personal training and development programs will be consistent with DFES Pathway for CESMs.
- 6.9 The vehicle provided for use by the CESM will be by agreement between the Shires and DFES, within specifications of [Attachment 2: CESM Vehicle Specifications](#). The CESM will have commuting access, home garaging rights as well as private use within the DFES Great Southern Region whilst on call. The CESM will not have use of the vehicle during periods of leave. Vehicle configurations above the specifications outlined in [Attachment 2: CESM Vehicle Specifications](#) will be funded by the Shires.
- 6.10 The CESM will be required to perform operational duties as required, including supporting the DFES RDC and being placed on the DFES State Duty Roster.

7. FINANCIAL PROVISIONS¹

- 7.1 DFES will pay 50% and the Shires (combined) will pay 50% for the costs associated with this CESM arrangement except where indicated otherwise in [Attachment 1](#): Indicative CESM Cost Sharing Arrangement between DFES and the Shires of Kojonup, Cranbrook and Gnowangerup.
- 7.2 The CESM arrangement funded by DFES and the Shires is based on the local government rates assessment revenue at the time of MOU development or renewal (see Table 1).

Table 1: Determination of CESM funding ratio

LG Rates Assessment (\$)	DFES	Local Government	ESL Category
0 – 3,000,000	70%	30%	4 & 5
3,000,001 – 10,000,000	60%	40%	4 & 5
10,000,001 upwards	50%	50%	3, 4 & 5

Note: Where a CESM arrangement involves multiple local governments, the combined rate assessment value is to be utilised to determine funding ratio.

8. HUMAN RESOURCE ARRANGEMENTS

- 8.1 The selection process for the position of the CESM will be managed by the Shires, with DFES support and involvement in the selection process.
- 8.2 The CESM will be required to work to an agreed three-year business plan which will be developed by DFES and the Shires and reviewed annually.
- 8.3 The Shires will provide office facilities for the CESM at each location.
- 8.4 The CESM will be released through discussion with the Shires to act in DFES operational positions when successful through expression of interest, or as required, to attain additional skills and knowledge. Release duration should not exceed 8 weeks per annum.

9. REPORTING

- 9.1 The Shire of Kojonup Chief Executive Officer and the DFES Superintendent - Great Southern Region will set the targets and outcomes to be achieved in the CESM business plan.
- 9.2 The CESM is required to complete the reporting tool in the business plan every quarter to record progress against the required targets.
- 9.3 The DFES District Officer Great Southern Rural will meet with the CESM every quarter to review and discuss the completed reporting tool and to provide guidance to ensure all outcomes and targets in the business plan are being achieved.

¹ Note: all cost sharing amounts within this MOU are exclusive of GST.

10. DURATION AND AMENDMENTS

- 10.1 This MOU will take effect from the date of the last signature at clause 15 and will remain in force for three years with an option to extend for a further three years by agreement of all parties.
- 10.2 This MOU shall not be altered, varied or modified in any respect except by agreement in writing between the parties.

11. DISPUTE RESOLUTION

- 11.1 The parties will first attempt to locally resolve any dispute arising between them in relation to any matter the subject of this MOU, by way of conference and negotiation, as quickly as practicable.
- 11.2 The parties will confer and negotiate within 7 days of receiving a notice from the other party setting out the nature of the dispute.
- 11.3 If the issue cannot be resolved by negotiation then the matter of dispute will be conferred, deliberated and resolved by the FES Commissioner (or a nominated delegate) and the Shire of Kojonup CEO (or a nominated delegate).

12. TERMINATION

- 12.1 This MOU may be terminated by:
 - a) mutual agreement of all parties in writing at any time; or
 - b) either party by giving three months' notice in writing to the other party at any time.

14. NOTICES

- 14.1 Notices or other communications by each party to each other and under this MOU must, unless otherwise notified in writing, be addressed and forwarded as follows:

DFES	Shire of Kojonup
FES Commissioner Department of Fire and Emergency Services PO Box P1174 PERTH WA 6844 Email: DFES@dfes.wa.gov.au	Chief Executive Officer Shire of Kojonup PO Box 163 KOJONUP 6395 ceo@kojonup.wa.gov.au
Shire of Gnowangerup	Shire of Cranbrook
Chief Executive Officer Shire of Gnowangerup 28 Yougenup Road GNOWANGERUP WA 6335 Email: gnpshire@gnowangerup.wa.gov.au	Chief Executive Officer Shire of Cranbrook PO Box 21 CRANBROOK WA 6321 Email: admin@cranbrook.wa.gov.au

15. SIGNATORIES

SIGNED for and on behalf of the Department of Fire and Emergency Services by:



**DARREN KLEMM AFSM
COMMISSIONER**

DATE: 19/6/2025


SIGNED for and on behalf of Shire of Kojonup (Host):



**GRANT THOMPSON
CHIEF EXECUTIVE OFFICER**

DATE: 05 / 06 / 2025


SIGNED for and on behalf of Shire of Cranbrook



**LINDA GRAY
CHIEF EXECUTIVE OFFICER**

DATE: 5/10/2025

SIGNED for and on behalf of Shire of Gnowangerup



**DAVID NICHOLSON
CHIEF EXECUTIVE OFFICER**

DATE: 6/6/2025

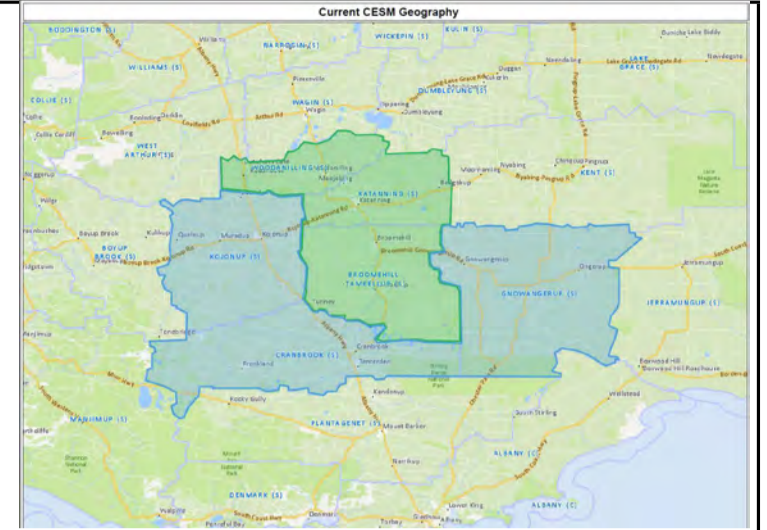
1. INDICATIVE CESM COST SHARING BETWEEN DFES AND THE SHIRES OF CRANBROOK, GNOWANGERUP and KOJONUP as at 06/03/2025

ITEM	COSTS	DFES (50%)	COMBINED SHIRES (50%)	RECOUP	FREQUENCY	COMMENTS
SALARY						
Salary as negotiated with LG based on LG award/EBA	\$97 000	\$48 500	\$48 500	DFES to pay on invoice from Shire of Kojonup	Quarterly	
On Costs (30%) Workers Compensation Superannuation Annual Leave/LSL	\$28 500	\$14 250	\$14 250	DFES to pay on invoice from Shire of Kojonup	Quarterly	
Availability Allowance	\$12 439	\$12 439	\$Nil	DFES to pay on invoice from Shire of Kojonup	Quarterly	Refer to Clause 6.6
Sanctioned Overtime	As authorised			DFES to pay on invoice for DFES authorised overtime	As required	Refer to Clause 6.5
Other (including employment termination payments).		\$0				
ICT COST						
Laptop Computer, accessories & datacard	\$3,000	\$3,000	\$0	DFES to provide		DFES to provide
Mobile phone & usage	\$1,800	\$ 900	\$ 900	DFES to pay on invoice from Shire of Kojonup	Quarterly	Shire of Kojonup to provide
VEHICLE COSTS						
Lease/fuel/servicing	\$35 000	\$17 500	\$17 500	DFES to pay on invoice from Shire of Kojonup	Quarterly	Shire of Kojonup to provide vehicle
OFFICE EQUIPMENT	\$0	\$0	\$0	N/A	N/A	Shires to provide
UNIFORMS/PPE						
Purchase/Maintenance	\$1 000	\$1 000	\$0	DFES to provide – order through DFES Region	As required	As per DFES Directive 1.3
TRAINING						
Courses/Attendance	\$2,000	\$1 000	\$1 000	DFES to pay on invoice from Shire of Kojonup	Quarterly	All parties to share costs
ADMINISTRATION						
All administration overheads, HR etc				Shires of Kojonup, Cranbrook and Gnowangerup and DFES to provide admin support in kind.		Shires to provide
Deployment Costs (% negotiated between DFES and Shire of Kojonup)	As agreed	100%		DFES to pay on invoice from Shire of Kojonup for DFES incidents.	Quarterly	Shire of Kojonup to provide purchasing card
Total	\$180 739	\$98 539	\$82 150			

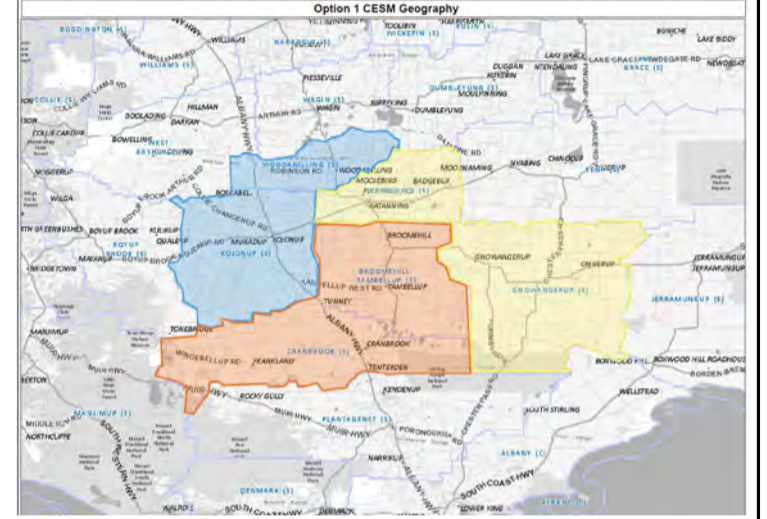
CESM VEHICLE SPECIFICATIONS

- 4 x 4 Dual Cab Utility
 - Recommended DFES POD style (lockable)
 - Air Conditioning
 - Window tinting
 - Roobar
 - Spotlights
 - Towbar
 - WAERN Radio
 - Automated Vehicle Locator (AVL)
 - Mobile phone car kit with high gain antennae
 - Emergency beacons and siren to DFES standards
 - Emergency striping to DFES standards
 - DFES and Local Government logos
-

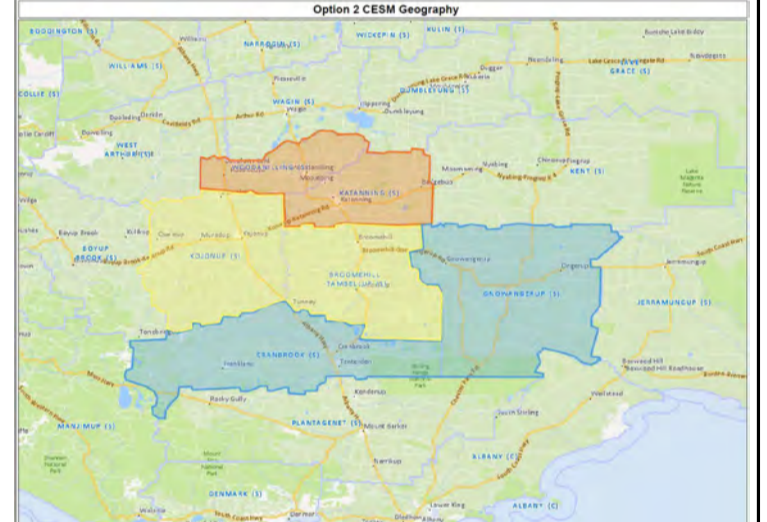
Current Arrangement						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size/ha	Total CESM area covered/ha
Broomehill-Tambellup	5	1	4	245	260900	525,600
Katanning	4	1	3	170	151800	
Woodanilling	5	1	4	120	112900	
Current CESM	14	3	11	535		
Kojonup	12	2	10	506	293200	1,073,200
Cranbrook	12	4	8	389	330000	
Gnowangerup	3	3	0	275	450000	
Current CESM	27	9	18	1170		



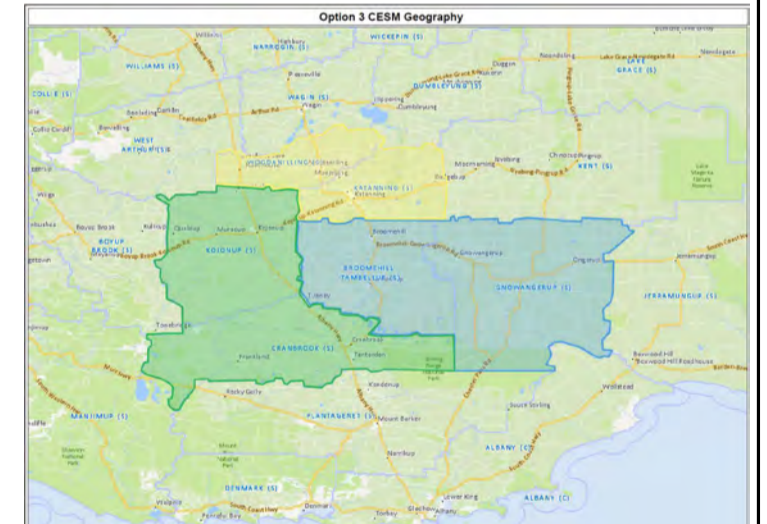
Option 1 Woody/Kojonup, Katanning/Gnowangerup, Cranbrook/Broomehill-Tambellup						
Driving distances						
Woody to Kojonup = 50km						
Katanning to Gnowangerup = 60km						
Cranbrook to Tambellup = 35km, Tambellup to Broomehill = 24km						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size/ha	Total CESM area covered/ha
Kojonup	12	2	10	506	293200	406,100
Woodanilling	5	1	4	120	112900	
Future CESM	17	3	14	626		
Cranbrook	12	4	8	389	330000	590,900
Broomehill-Tambellup	5	1	4	245	260900	
Future CESM	17	5	12	634		
Katanning	4	1	3	170	151800	601,800
Gnowangerup	3	3	0	275	450000	
Future CESM	7	4	3	445		



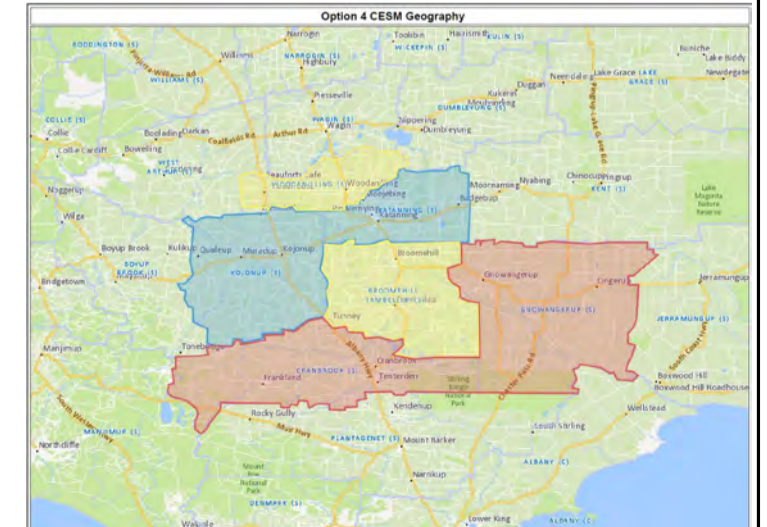
Option 2 Woody/Katanning, Cranbrook/Gnowangerup, Kojonup/Broomehill-Tambellup						
Driving distances						
Woody to Katanning = 20km						
Cranbrook to Gnowangerup = 75km						
Kojonup to Broomehill = 49km, Broomehill to Tambellup = 24km						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size/ha	Total CESM area covered/ha
Katanning	4	1	3	170	151800	264,700
Woodanilling	5	1	4	120	112900	
Future CESM	9	2	7	290		
Kojonup	12	2	10	506	293200	554,100
Broomehill-Tambellup	5	1	4	245	260900	
Future CESM	17	3	14	751		
Cranbrook	12	4	8	389	330000	780,000
Gnowangerup	3	3	0	275	450000	
Future CESM	15	7	8	664		



Option 3 Woody/Katanning, Gnowangerup/Broomehill-Tambellup, Kojonup/Cranbrook						
Driving distances						
Woody to Katanning = 20km						
Cranbrook to Kojonup = 67km						
Gnowangerup to Broomehill = 50km, Gnowangerup to Tambellup = 40km						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	Vollunteers total	LG size	Total CESM area covered/ha
Katanning	4	1	3	170	151800	264,700
Woodanilling	5	1	4	120	112900	
Future CESM	9	2	7	290		
Cranbrook	12	4	8	389	330000	623,200
Kojonup	12	2	10	506	293200	
Future CESM	24	6	18	895		
Broomehill-Tambellup	5	1	4	245	260900	710,900
Gnowangerup	3	3	0	275	450000	
Future CESM	8	4	4	520		



Option 4 Kojonup/Katanning, Woody/Broomehill-Tambellup, Gnowangerup/Cranbrook						
Driving distances						
Woody to Broomehill = 40km, Woody to Tambellup = 64km						
Katanning to Kojonup = 41km						
Cranbrook to Gnowangerup = 75km						
Gazetted Fire District in both Kojonup and Katanning = less risk for CESM to cover						
	Total Brigades	DFES Appliance brigades	Farmer Response Brigades	VFRS Brigades	Vollunteers total	Total CESM area covered/ha
Katanning	4	1	3	1	170	445,000
Kojonup	12	2	10	1	506	
Future CESM	16	3	13	2	676	
Cranbrook	12	4	8	0	389	780,000
Gnowangerup	3	3	0	0	275	
Future CESM	15	7	8	0	664	
Broomehill-Tambellup	5	1	4	0	245	373,800
Woodanilling	5	1	4	0	120	
Future CESM	10	2	8	0	365	



INDICATIVE CESM COST SHARING BETWEEN DFES AND THE CITY/SHIRE OF... as at DD/MM/YY (example only)

ITEM	DESCRIPTION	TOTAL COSTS	DFES	30%	LOCAL GOVERNMENT	70%	RECOUP	FREQUENCY	COMMENTS
EMPLOYMENT COSTS									
Salary	<i>As negotiated with LG based on LG award/EBA</i>	\$97,000	\$29,100	30%	\$67,900	70%	DFES to pay on invoice from City/Shire	Quarterly	DFES and LG share costs based on agreed ratio. If salary exceeds base Award/EBA, excess costs are LG responsibility.
On Costs (30%)	<i>Workers Compensation, Superannuation and Annual and Long Service Leave accruals</i>	\$29,100	\$8,730	30%	\$20,370	70%	DFES to pay on invoice from City/Shire	Quarterly	Based on actual LG costs. Adjusted annually in line with statutory changes (e.g. super increases).
Availability Allowance		\$12,843	\$12,843	100%			DFES to pay on invoice from City/Shire	Quarterly	Refer to Clause 6.6. Subject to EBA indexation.
On-Call Allowance	<i>Where approved by RDC / MOC</i>	As incurred		100%			DFES to pay on invoice from City/Shire	Quarterly	Refer to Clause 6.7. Authorised by DFES RDC / MOC.
Overtime – DFES Authorised		As incurred		100%			DFES to pay on invoice for DFES authorised overtime	As required	Refer to Clause 6.5. Authorised by DFES RDC / MOC.
Overtime – LG Authorised		As incurred				100%		As required	Refer to Clause 6.5. Authorised by LG. Paid under LG Award/EBA.
Other									
OPERATIONAL COSTS									
ICT Equipment	<i>Includes Laptop Computer, accessories & data card</i>	\$3,000	\$3,000	100%			DFES to provide		DFES supplied and maintained. Replaced every 3-4 years.
Mobile phone & usage		\$1,800	\$540	30%	\$1,260	70%	DFES to pay on invoice from City/Shire	Quarterly	City/Shire to provide
Vehicle Expenses	<i>Lease, fuel, servicing and other on-road costs</i>	\$40,000	\$12,000	30%	\$28,000	70%	DFES to pay on invoice from City/Shire	Quarterly	City/Shire provides vehicle. Insurance arranged by LG. Private use rules to be agreed (FBT compliance). Backup vehicle provision by LG if CESM vehicle is unavailable.
Uniforms / PPE	<i>Purchase/Maintenance</i>	\$1,000	\$1,000	100%			DFES to provide – order through DFES Region.	As required	As per DFES Directive 1.3 – Dress Standards. Initial uniform/PPC costs absorbed by DFES.
Training	<i>Approved courses attended</i>	\$2,000	\$600	30%	\$1,400	70%	DFES to pay on invoice from City/Shire as required.	Quarterly	Including course fees, travel and accommodation. Aligned to CESM professional development.
Incident Deployment Costs	<i>As agreed and negotiated between DFES and LG</i>			100%			DFES to pay on invoice from City/Shire for DFES incidents.	Quarterly	DFES funds CESM deployment costs. City/Shire to provide purchasing card.
TOTAL			\$67,813		\$118,930				

INDICATIVE CESM COST SHARING BETWEEN DFES AND THE CITY/SHIRE OF... as at DD/MM/YY (example only)

ITEM	DESCRIPTION	TOTAL COSTS	DFES	40%	LOCAL GOVERNMENT	60%	RECOUP	FREQUENCY	COMMENTS
EMPLOYMENT COSTS									
Salary	<i>As negotiated with LG based on LG award/EBA</i>	\$97,000	\$38,800	40%	\$58,200	60%	DFES to pay on invoice from City/Shire	Quarterly	DFES and LG share costs based on agreed ratio. If salary exceeds base Award/EBA, excess costs are LG responsibility.
On Costs (30%)	<i>Workers Compensation, Superannuation and Annual and Long Service Leave accruals</i>	\$29,100	\$11,640	40%	\$17,460	60%	DFES to pay on invoice from City/Shire	Quarterly	Based on actual LG costs. Adjusted annually in line with statutory changes (e.g. super increases).
Availability Allowance		\$12,843	\$12,843	100%			DFES to pay on invoice from City/Shire	Quarterly	Refer to Clause 6.6. Subject to EBA indexation.
On-Call Allowance	<i>Where approved by RDC / MOC</i>	As incurred		100%			DFES to pay on invoice from City/Shire	Quarterly	Refer to Clause 6.7. Authorised by DFES RDC / MOC.
Overtime – DFES Authorised		As incurred		100%			DFES to pay on invoice for DFES authorised overtime	As required	Refer to Clause 6.5. Authorised by DFES RDC / MOC.
Overtime – LG Authorised		As incurred				100%		As required	Refer to Clause 6.5. Authorised by LG. Paid under LG Award/EBA.
Other									
OPERATIONAL COSTS									
ICT Equipment	<i>Includes Laptop Computer, accessories & data card</i>	\$3,000	\$3,000	100%			DFES to provide		DFES supplied and maintained. Replaced every 3-4 years.
Mobile phone & usage		\$1,800	\$720	40%	\$1,080	60%	DFES to pay on invoice from City/Shire	Quarterly	City/Shire to provide
Vehicle Expenses	<i>Lease, fuel, servicing and other on-road costs</i>	\$40,000	\$16,000	40%	\$24,000	60%	DFES to pay on invoice from City/Shire	Quarterly	City/Shire provides vehicle. Insurance arranged by LG. Private use rules to be agreed (FBT compliance). Backup vehicle provision by LG if CESM vehicle is unavailable.
Uniforms / PPE	<i>Purchase/Maintenance</i>	\$1,000	\$1,000	100%			DFES to provide – order through DFES Region.	As required	As per DFES Directive 1.3 – Dress Standards. Initial uniform/PPC costs absorbed by DFES.
Training	<i>Approved courses attended</i>	\$2,000	\$800	40%	\$1,200	60%	DFES to pay on invoice from City/Shire as required.	Quarterly	Including course fees, travel and accommodation. Aligned to CESM professional development.
Incident Deployment Costs	<i>As agreed and negotiated between DFES and LG</i>			100%			DFES to pay on invoice from City/Shire for DFES incidents.	Quarterly	DFES funds CESM deployment costs. City/Shire to provide purchasing card.
TOTAL			\$84,803		\$101,940				